



**KEBBI STATE OF NIGERIA**  
**MINISTRY FOR BASIC AND SECONDARY EDUCATION**

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Ref:.....

Executive Chairman State Universal Basic Education Board,  
Executive Secretary Arabic and Islamic Board,  
All Directors,  
All Principals,  
All 21 Local Government Education Secretaries,

**Directive to Adhere to the Comprehensive Guidelines for Budget  
Preparation and Work Planning**

1. The Kebbi State Ministry of Basic and Secondary Education, in collaboration with the Kebbi State Ministry of Budget and Economic Planning, has developed comprehensive guidelines for the preparation of the annual budget and workplan for the Universal Basic Education program. These guidelines aim to promote transparency, accountability, and efficiency in planning and resource allocation to ensure effective service delivery in the basic education sub-sector.
2. This circular serves as a directive to all Departments and Agencies under the Basic Education sector to strictly adhere to the principles, processes, and requirements outlined in the approved guidelines. These include, but are not limited to:

**I. Budget Planning and Preparation**

- Compliance with the Budget Calendar and timelines provided in the guidelines, including adherence to the Kebbi State Budget Calendar and Budget Manual.
- Mandatory Alignment of subsequent years' budget proposals with the education sector priorities, state development plans, and the Medium-Term Basic Education Strategic Plan (MTBESP). This also should include intentional efforts to ensure a whole of government approach to filling the personnel gaps identified in the basic education workers' baseline reports and the fulfilments of quality basic education standards.

## II. Project Prioritization and Costing Framework

- Use of approved templates for project prioritization and costing to allocate resources to impactful initiatives.
- Ensuring all proposals are realistic, data-driven, and free of duplication

## III. Transparency and Accountability

- Submission of work plans, annual procurement plans, and expenditure profiles in the required format as stipulated in the guidelines.
- Engagement with non-government stakeholders, including civil society organizations, community leaders and especially the School Based Management Committees (SBMCs), to incorporate their inputs into planning and budgeting processes.

## IV. Monitoring, Evaluation, and Performance Review

- Conducting routine monitoring and evaluation to track the implementation of projects and programs.
  - Submitting timely quarterly and annual budget performance reports to ensure alignment with Key Performance Indicators (KPIs).
3. All Departments and Agencies are expected to demonstrate strict adherence to these guidelines in all aspects of budget preparation and implementation.
  4. For any clarification or technical support, please contact the Director of Planning Research And Statistics.
  5. Let us work together to ensure the efficient utilization of resources and the delivery of quality education services across State.
  6. Thank you for your usual cooperation.



**Dr. Halima Muhammad Bande**

Honourable Commissioner

Kebbi State Ministry of Basic and Secondary Education