



KOGI

STATE UNIVERSAL BASIC EDUCATION BOARD

**GUIDELINES FOR ACCESSING, DISBURSING AND UTILIZING
THE UBE INTERVENTION FUNDS**

2025 – 2030

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ABBREVIATIONS

ASC	Annual School Census
BEAP	Basic Education Action Plan
CBO	Community Based Organization
CRF	Consolidated Revenue Fund
CSDP	Community and Social Development Programme
CSO	Civil Society Organization
ECCDE	Early Childhood Care Development Education
EFA	Education for All
ESP	Education Sector Plan
EMIS	Education Management Information System

KGSG	Kogi State Government
FGN	Federal Government of Nigeria
FMoE	Federal Ministry of Education
GER	Gross Enrolment Ratio
ICT	Information Communication Technology
IDPs	International Development Partners
IGR	Internally Generated Revenue
KPIs	Key Performance Indicators
LGA	Local Government Area
LGEA	Local Government Education Authority
KGSMTBE SP	Kogi State Medium Term Basic Education Strategic Plan
KGSUBEB	Kogi State Universal Basic Education Board
MDAs	Ministries, Departments & Agencies
MFBEPE	Ministry of Finance Budget and Economic Planning
MSP	Ministerial Strategic Plan
MTSS	Medium Term Sector Strategy
NFE	Non-Formal Education
NGOs	Non-Governmental Organization
OOSC	Out-of-School Children
QA	Quality Assurance
QAOs	Quality Assurance Officers
RANA	Reading and Numeracy Activities
SDGs	Sustainable Development Goals

SBMC	School-Based Management Committee
SES	Socio-Economic Status
SUBEB	State Universal Basic Education Board
SMOs	Social Mobilization Officers
TPD	Teacher Professional Development
TLMs	Teaching and Learning Materials
TWG	Technical Working Group
UBE	Universal Basic Education
UBEC	Universal Basic Education Commission
UNICEF	United Nations Children's Education Fund
WASH	Water, Sanitation and Hygiene
WAPA	Ministry of Women Affairs and Poverty Alleviation

FOREWORD

In July, 2005, the Kogi State House of Assembly enacted a Law to provide for the establishment of the Kogi State Universal Basic Education Board (SUBEB) and connected matters. With the enactment of the law, the State Primary Education Board (SPEB) hitherto charged with the management of primary education in Kogi became defunct. All matters relating to the management of Basic Education becomes the sole responsibility of the Kogi State Universal Basic Education Board (SUBEB). This is in line with Section 3 of the National Policy on Education (NPE) 2004 and the Universal Basic Education (UBE) Act 2004.

The constitutional responsibility for providing free and compulsory universal basic education lies with the State and 21 Local Governments Areas. The Federal Government through Universal

Basic Education Commission (UBEC) plays a supporting role. It allocates 50% of the total amount due to the State out of its 2% Consolidated Revenue Fund (CRF) to implement UBE/KGSUBEB Intervention projects in the State, while the state government provides the 50% balance. The KGSUBEB Law 2005, also recognizes other sources of funding, including state budget, Federal Government-guaranteed loans, local and international donor grants; personnel emolument of teaching and non-teaching staff of Local Government Education Authorities (LGEAs) and their overhead cost (overhead cost of Local Government Education Authorities shall be five (5%) per cent of their total emolument); treated as first line charge by the State-Local Government Joint Account Allocation Committee;

To guide implementation and ensure proper use of resources, the State Executive Council (SEC)/UBEC ensure the review of the established guidelines for accessing, disbursing, and managing the UBE Intervention Fund. These guidelines undergo periodic reviews to reflect emerging issues and challenges in the education sector.



Mal. Muhammed Abdulrazaq Yusuf
Executive Chairman

SECTION 1: INTRODUCTION

1.0 Background

The Universal Basic Education (UBE) Programme, launched in 1999 and backed by the UBE Act, 2004, remains the cornerstone of Nigeria's strategy to provide equitable, quality, and compulsory basic education for all school-aged children.

The Kogi State Universal Basic Education Board Law, 2005, domesticated this federal mandate and established KGSUBEB to implement, coordinate, and monitor basic education in the 21 Local Government Areas (LGAs) of the State.

Kogi State, through KGSUBEB, collaborates with the Universal Basic Education Commission (UBEC) to access and implement the FGN–UBE Intervention Funds. The funds are aimed at supporting infrastructure development, teacher training, instructional materials, special-needs education, ICT, and other strategic programmes that advance literacy, numeracy, access, equity, and retention.

This policy adaptation provides Kogi State with specific administrative guidance for the transparent, results-oriented management of these intervention funds.

1.1 Legal and Institutional Framework.

For effective basic education service delivery, all operations in KGSUBEB are guided by the following National and State policies as well as institutional frameworks:

i. The UBE Act, 2004 provides for the allocation of not less than 2% of the Federal Government’s Consolidated Revenue Fund (CRF) to support state-level basic education delivery.

ii. The Kogi State Universal Basic Education Board Law, 2005, complements the federal law by establishing KGSUBEB as the implementing agency responsible for the coordination, management, and supervision of basic education within Lagos State.

i. .

lii.SDG 4 and its target which amplifies universal access to qualitative education for all school aged children

Together, these legal and policy frameworks empower KGSUBEB to effectively utilize the UBE Intervention Funds to achieve equitable educational outcomes.

1.2 The KGSUBEB Strategic Blueprint

In line with the Kogi State Government’s education vision and UBEC’s Strategic Blueprint, KGSUBEB’s 2025–2030 Framework focuses on Four (4) strategic pillars. The key priorities and commitments under this blueprint are outlined below:

KGSUBEB Strategic Goal Provide Equitable Access, and Inclusiveness and improve Teaching and Learning in all Basic Schools
KGSUBEB Expected Outcomes

Promote Access, Equity and Inclusiveness in Learning	Effective, Committed & Well Managed Teacher/improved access and enrolment	Relevant and timely data on learning outcome available for decision-making
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KGSUBEB Strategic Pillars and Priorities

Pillar 1: Expand Access, Equity and Inclusiveness	<ul style="list-style-type: none"> 1.1 Increase number of Public Schools in emerging communities. 1.2 Improve safety and security in schools 1.3 Reduction of out-of-school children 1.4 Improve Social Protection for the vulnerable 1.5 Provision of boats and life jackets for both teachers and pupils in Rural-Riverine Areas 1.6 Provision of staff quarters in Rural-Riverine Areas 1.7 Provision of incentives to parents of out-of-school children
Pillar 2: Enhance Quality and Efficiency	<ul style="list-style-type: none"> 2.1 Provision of recreational facilities, 2.2 Provision of ICT room in schools 2.3 Provision of Learning Instructional Materials 2.4 Provision of School infrastructural facilities 2.5 Recruitment of additional Teachers 2.6 Construction of perimeter fence, gate and Gate House in schools 2.7 Landscaping of schools with flooding challenges. 2.8 Recruitment of Security Personnels and Provision of CCTV Cameras in Schools 2.9 Capacity building for teachers 2.10 Provision of Solar Power in Schools

	2.11 Effective and Efficient School Monitoring
Pillar 3: System Strengthening and Accountability	<p>3.1 Capacity building of all staff</p> <p>3.2 Partnership for resource mobilization</p> <p>3.3 Upgrade existing EMIS Centres at LGEAs</p> <p>3.4 Training of staff to be ICT compliance</p> <p>3.5 Improve the capacity of EMIS personnel at State and LGEA levels</p> <p>3.6 Improve Community participation in education management for ownership and sustainability</p> <p>3.7 Improved collaboration among departments</p> <p>3.8 Improved management capacity at LGEA level</p> <p>3.9 Improved Monitoring and Evaluation systems at all levels</p> <p>3.10 Improved capacity for effective Quality Assurance of schools</p> <p>3.11 Establishment of ICT centres/Provision of computers, other ICT equipment and accessories</p> <p>3. 12 Monitoring the implementation of the strategic plan</p> <p>3.13 Conduct of annual school census</p> <p>3.14 Review of Basic Education strategic plan</p> <p>3.15 Procurement of vehicles and motorcycle</p>
Pillar 4: Improved Funding	<p>4.1 Improved budget release for Basic Education</p> <p>4.2 Timely access of UBE matching grant / interventions Funds</p>

	<p>4.3 Improved community and parents' participation to fund and sustain Basic Education</p> <p>4.4 Improved donor consultation, coordination, and collaboration under the Public Private Partnership</p> <p>4.5 Reduced Bureaucratic bottlenecks</p> <p>4.6 Sensitization / Advocacy visit to State House of Assembly</p>	
Our Enablers		
Institute a framework for performance management and quality assurance	Digitize basic education systems	Improve public-private partnerships and enhance cross-sector collaboration

1.3 KGSUBEB's Commitments (2025–2030)

Priority Action	Target (2025-2030)
Increase enrolment and reduce Out-of-School Children (OOSC)	Integrate 237,247 Out-of-School Children into the education system and achieve a 95% retention rate.
Infrastructure Expansion	Construct 2,000 new block of two classrooms and rehabilitate 4,000 existing classrooms, construct 500 blocks of three classrooms
Learning Environment Enhancements	Construct 400 toilets across public schools. 150 boreholes, and 3,500 perimeter fences
Furniture Provision	Supply 45,000units of learners' furniture, 5,500 sets of teachers' furniture, 15,500

	ECCDE plastic furniture and 12,200 leaners dual desk furniture
Learning Materials	Distribute 1000,000 learners textbooks and 150,000 teaching aids
Digital Learning materials - Tablets, smart interactive boards, computers/white magnetic boards and its accessories	Procure and distribute 4,500 tablets to classroom teachers. Procure and distribute 4,500 magnetic boards to schools
Teacher Workforce Development	Conduct Training Programmes for existing 12,500 teachers and the 3,000 newly recruited in all the 21 LGEAs
Early Childhood Education	Improve and upgrade 100 ECCDE classes in public primary schools.
Equity and Inclusion	Establish 50 inclusive learning centres across LGAs
Community Engagement	Operationalize SBMCs in all schools for improved governance and accountability.
Teachers' welfare and safety	Provide teachers quarters for 3,000 teachers in hard-to-reach schools, Operationalize 20 teachers Buses and 6 Speed Boats to ease transportation in the metropolises and riverine areas.
Schools Sports/ co-curricular	Equipped 400 schools with sports equipment
Vocational & Technical Education	Support 3000 schools Agriculture projects

Literacy and Numeracy	Ensure 95% of Primary 3 pupils achieve grade-level reading and numeracy proficiency.
Digitize School Monitoring	Ensure that evaluators are properly monitored for effectiveness.

SECTION 2: FUNDING STRUCTURE AND AREAS OF INTERVENTION

2.0 Funding Sources

Kogi State accesses and utilizes the FGN–UBE Intervention Funds in accordance with both the UBE Act (2004) and the KGSUBEB Law (2005).

The funds are derived from the following key sources:

- i. **i.Federal Government UBE Allocation** — 50% drawn from 2% of the Consolidated Revenue Fund (CRF), as provided under Section 11(1) of the UBE Act, 2004.
- ii. **ii.Kogi State Counterpart Funding** — a 50% matching grant contribution as required by Section 11(2) of the UBE Act.
- iii. **iii.State Budgetary Allocations** — provisions under the Lagos State annual budget for education and infrastructure support.
- iv. **iv Development Partners and Donor Agencies** — support from Development partners .

- v. **Private Sectors, Faith Based Organizations (FBOs), CSO Contributions** — through the Kogi Education Trust Fund and community support initiatives.
- vi. Direct funding from the Federal Government.

2.1 Areas of Intervention in Kogi State

The KGSUBEB-administered FGN–UBE Intervention Funds are applied to the following priority areas, reflecting the needs of Kogi State’s education ecosystem.

2.1.1 UBE Intervention (Matching Grant) Projects

- Classrooms construction, renovation/rehabilitation, furnishing and perimeter fencing
- Provision of Teaching and Learning Materials (TLMs).
- ICT and data systems strengthening
- Provision of Teachers’ Quarters,
- Rehabilitation of KGSUBEB Headquarter
- Quality Assurance in schools,
- Schools Sports and equipment
- Water and Sanitation
- School Farm and Agricultural Education
- Annual Schools Census,
- Planning Development (MTBESP)
- Project Monitoring
- Monitoring & Evaluation

2.1.2 Direct Intervention

This entails the following:

- i. **Educational Imbalance Fund (Access and Equity)**

- Projects targeting low-performing or underserved communities.
- Special initiatives for girls, vulnerable children, and riverine learners.

- ii.
- iii.
- iv. **Instructional Materials Fund**
 - Procurement, production, and digital distribution of learning materials.
 - Integration with Kogi Reading and Numeracy Programmes.
- v. **Teacher Professional Development Fund (TPD)**
 - Capacity-building and continuous professional development
- vi. **Special Needs Education Fund**
 - Inclusive education facilities, assistive technologies, and support for learners with disabilities.
- vii. **Good Performance and Innovation Grants**
 - Incentives for high-performing schools, LGEAs, and community-driven literacy projects.
- viii. National Home-Grown School-feeding Programme.

2.1.3 KGSG Budget

- Classrooms Construction & Rehabilitation, Perimeter Fence Construction & Rehabilitation
- Sustainability and Training of Staff
- Provision of Tablets
- Provision of Schools and Office Furniture
- Provision of Schools Grants and Running Cost
- General Administrative and Personnel cost

2.2 Governance and Management of Basic Education

Kogi SUBEB is responsible for the management of all formal Basic Education institutions including Local Government Education Authorities (LGEAs) and Nomadic Education. In addition, it also recruits, promote and discipline staff in public Primary Schools, coordinates payment of teaching and non-teaching staff salaries in the Primary schools across the State, while the recruitment, promotion,

discipline and coordination of payment of teaching and non-teaching staff in junior secondary schools is carried out by the State Ministry of Education /SUBEB. The detailed description of the governance and management structure is presented as follows:

- i. **The State Ministry of Education (SMoE)** is the supervisory body in charge of the following:
 - Policy Formulation and Implementation.
 - Supervision and Control.
 - Setting Standards/Quality Assurance.
 - Monitoring and Evaluation.
 - Co-ordinates and oversees the State-owned tertiary institutions which are responsible for producing professional teachers recruitable into the teaching profession and facilitating Teachers' Professional Development and training of in-service teachers as well as provision of manpower for the Basic Education and other sectors in the State. Representatives of the tertiary institutions are also member of the Board (Lagos State SUBEB).
- ii. **Kogi State Universal Basic Education Board (KGSUBEB)** is the body responsible for the implementation of UBE Programmes and related policies. The other responsibilities of the Board include:
 - Coordinating, supervising and ensuring implementation of Basic Education National Curricula.
 - Enforcing minimum standards in the Early Childhood Care and Education (ECCDE) , Primary and Junior secondary Schools in the State.

- Management and training of teaching and non-teaching staff.
- Provision and maintenance of infrastructures.
- Coordination of payment of salaries and allowances of teaching and non-teaching staff at Primary school level.
- Provision of teaching and learning materials.

However, at KGSUBEB level, a Board appointed by the Executive Governor manages Basic Education Service. It has an Executive Chairman as the Chief Accounting Officer. 2 Permanent Board Members and Eleven Non-Permanent Members representing different interest groups to support him. The Board is administratively divided into sixteen departments and relevant units headed by Directors. The Board Secretary oversees the administrative functions of the Board.

iii. **Local Government Education Authorities (LGEAs):** The major responsibilities are:

- Effective administration of all Primary Schools, Teachers Resource Centres and Vocational Centres in the State.
- Monitoring of Unified Examinations for Primary Schools.
- Monitoring of primary school projects.

At the Grass root level, 21 Local Government Education Authorities (LGEAs), each representing the twenty-one Local Government Areas in the State, handle the management of Basic Education. Education Secretaries appointed by the Local Government/Local Council Development Areas Chairmen ratified by the Board head the LGEAs. Each LGEA is Sub-divided into Sections headed by Head of Sections. The Head teachers supported by School Based Management Committees (SBMC), Parent Teachers Association (PTA) and other stakeholders at the school level, handle management.

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- iv. **Teaching Service Commission (TESCOM):** Its responsibilities include:
- Recruitment, confirmation, promotion and discipline of secondary school teachers.
 - Giving guidelines on all establishment matters concerning teaching and non-teaching staff of TESCOM .
 - Training and welfare of the staff.
 - Pension matters.
- v. **Zonal Offices of Education Quality Assurance**
- Regular Inspection and monitoring of Primary and post-Primary Schools.
 - Ensure quality control and standard in schools.
- vi. **Kogi State Tertiary Institutions:** These include:
- Kogi State University (KSU),PAU,CUSTECH
 - Kogi State College of Education .

Their responsibilities include research, teachers' training and labor development at both middle and upper levels of the economic sector. .

- vii. **Kogi State Ministry of Education (KGSMoE):** Conducts placement test and Basic Education Certificate Examination (BECE) in all schools across the State
- viii. **Schools Based Management Committees (SBMCs) and Parents Teachers Association (PTA):** Oversight of school-based projects, accountability and local stakeholder engagement and mobilization
- ix. **Civil Society Organizations (CSOs):** Transparency monitoring, advocacy, and citizen participation.

2.3 Principles Guiding Fund Utilization

- **Transparency:** All fund disbursements and expenditures shall follow due process and public accountability standards.
- **Equity:** Allocation of projects and resources shall prioritize underserved and high-need areas.
- **Sustainability:** Projects must be environmentally friendly and socially inclusive.
- **Community ownership:** Engagement of local stakeholders ensures maintenance and long-term success.
- **Performance orientation:** Funding linked to measurable learning outcomes—especially literacy, numeracy, and retention.

SECTION 3: KGSUBEB MATCHING GRANT UTILIZATION GUIDELINES

3.0 Objectives

The Matching Grant is a conditional funding mechanism designed to support Kogi State in providing infrastructure, instructional materials, teacher development, and other critical inputs for basic education delivery.

Under the Kogi State Universal Basic Education Board Law (2005), KGSUBEB is authorized to receive and manage these funds in partnership with the Universal Basic Education Commission (UBEC).

This section details the processes for eligibility, fund allocation, utilization, and monitoring, ensuring alignment with the FGN–UBE framework and Lagos State operational standards.

3.1 Eligibility Requirements

To access the Matching Grant, Kogi State will fulfil the following conditions:

i. **Legal Compliance:**

- The Kogi State Universal Basic Education Board Law (2005) should remain in force.
- The KGSUBEB Board should be duly constituted and operational.

ii. **Financial Preparedness:**

The State should lodge its counterpart contribution (50% of the total cost) in a dedicated “KGSUBEB UBE Matching Grant Account” with an approved commercial bank. Statement of Account should be forwarded to UBEC for confirmation.

iii. **Planning Requirement:**

The development and submission of a UBEC-approved Basic Education Action Plan (BEAP) reflecting Kogi State’s prioritized activities in improving literacy, numeracy, access, equity, and retention.

iv. **Accountability Compliance:**

- Submission of quarterly financial and implementation reports for previous fund cycles to UBEC and Kogi State Accountant-General.
- Achievement of at least 50% completion rate for prior projects before new funds are released.

v. **Monitoring Readiness:**

Establishment of KGSUBEB Monitoring and Evaluation structure to track project delivery and learning outcomes .

3.2 Matching Grant Utilization Formula

Component	Percentage Allocation	Scope of Activities	Remarks
Infrastructure and TLMs	75%	Construction, renovation/rehabilitation, furniture, WASH, power supply, ICT classrooms, and learning materials.	
Quality Assurance	5%	Inspection tools, learning assessments, vehicle procurement, and QA training.	
ICT /DDPA	5%	Digital classrooms, data system, teacher performance monitoring, and school census tools.	
Sports and Co-curricular Development	2%	Sports equipment, facilities, and school competitions	
Supervision and Monitoring	2%	Monitoring logistics, mobility, tools, allowances	
Planning/ EMIS	2%	Data collection, research studies, planning workshops.	

Curriculum, Distribution & Training	2%	Curriculum adaptation, teacher orientation, and implementation tracking.	
SBMC Strengthening	5%	Capacity building, gender inclusion, community advocacy, and project oversight.	
Greening and Safeguards	2%	Climate-resilient schools, waste management, and environmental clubs.	
Total	100%		

3.3 Roles and responsibilities

i. KGSUBEB

- Coordinate and manage the overall UBE intervention framework in Kogi State.
- Approve Action Plans, monitor implementation, and ensure compliance with financial regulations.
- Liaise with UBEC for disbursement approvals and technical supervision.
- Maintain an electronic database of projects, contractors, and implementation milestones to public domain.

ii. LGEAs

- Collect accurate data from schools for planning and reporting.
- Monitor project sites within their jurisdictions.
- Report progress to KGSUBEB using standardized templates.

iii. SBMCs and Parents Forum

- Monitor school-based projects to ensure adherence to specifications.
- Advocate for inclusive and safe school environments.
- Support enrolment drives, especially for girls and children with disabilities.

iv. **Civil Society and Community Partners**

- Conduct independent monitoring for transparency.
- Report value-for-money outcomes and compliance gaps.
- Promote community participation in project sustainability.

3.4 Responsibilities in Fund Application and Utilization

3.4.1 Infrastructure and TLMs (*Physical planning, Academic Services Departments*)

3.4.1.1 New Construction Works (*Physical planning Department*)

The construction of new classroom facilities is guided by the Revised Minimum Standards for Infrastructural Facilities for Basic Education Schools in Nigeria, which provides spatial and design norms meant to be used in conjunction with the current and approved Building Code in Nigeria.

In addition, prototype building designs have been provided for adoption by Kogi State Universal Basic Education Board with minimal modifications and adjustments to suit local climatic conditions, local technology and soil types.

Each school may have adequate playground, circulation space, land for future expansion and agricultural purposes. The construction works can be either Bungalow or Storey Building, depending on the peculiarities and requirements but must be disability compliant.

It is a package that consists of the following:

ECCDE Facilities	Primary School Facilities	JSS Facilities	Other Facilities
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<ul style="list-style-type: none"> ● 2 Classrooms with en-suite toilets / WASH facilities (minimum) ● Sleeping area ● Play area (well-fenced) ● Source of water ● Wall fencing ● Furniture items and play equipment ● First-aid items ● Item locks ● Solar panel ● Wall decorations 	<ul style="list-style-type: none"> ● 6 Classrooms (minimum) ● Furniture items ● Wall fencing ● Toilets/WASH facilities Source of water ● Solar panels ● First-aid items ● Offices and stores ● Sick Bay 	<ul style="list-style-type: none"> 12 Classrooms (minimum) ● Furniture items ● Toilet/WASH facilities ● Source of water ● Wall fencing ● Principal's office and offices for two vice-principals ● Sick bay ● Multipurpose Laboratory ● Computer room ● Solar panels ● Library 	<ul style="list-style-type: none"> ● Other facilities that will help improve teaching and learning in our schools but with strong justification e.g. Staff quarters in hard-to-reach and riverine areas, multipurpose halls.
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3.4.1.2 Renovation, Rehabilitation or Completion of Projects (Physical planning Department)

The New approach to renovation works in line with the Revised Minimum Standards will be the whole school approach for existing facilities in schools that are in deplorable condition for the different levels. i.e. ECCDE, Primary and JSS. It is summarized as follows:

- i. It is a whole school approach not piece meal.
- ii. It is a whole school approach for renovation of existing facilities and construction of additional facilities if it is needed based on Needs Assessment. Also renovation works should be accompanied by the supply of furniture items. Twenty units

(20) of 2-seater Desk/Bench should be provided per classroom renovated.

- iii. The approach for urban or big schools shall be in phases because of budgetary constraints since we have a lot of blocks that are in dilapidated condition.

Examples of facilities to be renovated for any of the three (3) levels are:

- Classrooms,
- Toilets/WASH,
- Wall fencing,
- Libraries,
- Laboratories,
- Offices,
- Computer room,
- Multipurpose halls, and
- Boreholes.

3.4.1.3 Procurement of Furniture and Equipment (*physical planning Department*)

The categories of furniture items, equipment, and materials to be procured are for pupils, students, teachers, head teachers, principals, libraries, workshops and laboratories, computers, science kits, workshops and laboratories equipment, sick bay, and play equipment.

3.4.1.4 TLMs, Teaching Aids, Devices and tools, etc. (*Academic Services Department*)

TLMs (Teaching & Learning Materials) are specially designed educational resources that facilitate both teaching and learning processes in basic education schools. These essential resources enhance the educational experience by making learning more effective and engaging. Key Components include:

Teaching-Learning Materials:

- Visual aids: charts, posters, diagrams, maps, globes.
- Interactive materials: flashcards, picture cards, educational games, puzzles.
- Learning resources: worksheets, activity sheets, story books, supplementary readers.
- Textbooks for Core Subjects: English, Mathematics, Social & Citizenship Studies, and Basic Science & Technology.
- Hands-on materials: models, specimens, mathematical manipulatives (counting blocks, abacus)
- Others (with justification based on standards provided by UBEC).

Basic Devices:

- Audio equipment: radios, tape recorders, CD players.
- Computing tools: simple calculators, basic computers, tablets (where available).
- Projection equipment: overhead projectors.
- Smart interactive boards.

Teaching Aids:

- Writing surfaces: blackboards, whiteboards.
- Measuring tools: rulers, protractors, scales.
- Science equipment: magnifying glasses, simple microscopes.
- Creative materials: Art and Craft supplies.

3.4.1.5 Provision of Water, Sanitation and Hygiene (WASH) Facilities (*Physical Planning Department*)

This is to improve hygiene and promote a healthy school environment. Such facilities include boreholes, hand pump wells, connection to the main water supply, toilet blocks, soft landscaping, etc.

3.4.2 Quality Assurance Activities (*QA Department*)

This fund shall be utilized in the following areas:

- School Monitoring of Learning Achievements/Continuous Assessments.

- Procurement and maintenance of Motorcycles and Vehicles (speed boat or any other means of transportation).
- Procurement of Quality Assurance and Monitoring Tools.
- Monitoring of Continuous Assessment/Exams.
- Maintenance of the E-Quality Assurance platform.
- Fueling and allowances for officials.

3.4.3 ICT and Data platform Activities (*ICT/DDPA Department*)

- Trainings to equip teachers with the necessary skills to teach and use technology in the classroom. (*In collaboration with Teacher Development Department*).
- Providing schools with computers, tablets, devices, internet access, and digital learning platforms - Ensuring that every school has access to resources to integrate technology effectively into their teaching.
- Implement systems to track student attendance, performance, and learning outcomes. (*In collaboration with the QA Department*).
- Enhanced teacher accountability and track their performance via data tracking systems and performance metrics.
- System to identify teacher training needs and improve teaching methodologies through the integration of technology. (*In collaboration with Teacher Development Department*).
- Creation of a more data-driven education system in Nigeria. This entails the following:
 - ✓ Server Subscription, Deployment, and Management.
 - ✓ Data Centre Infrastructure Setup or Collocation Services Management.
 - ✓ Firewall Configuration and Security Management.
 - ✓ Network Administration and Management,
 - ✓ Data Protection and Cyber security Policy Enforcement,
 - ✓ Certification and monitoring of ICT equipment.

- ✓ Maintenance and upgrading of infrastructure and equipment, including subscription fees in Model Smart Schools.

3.4.4 Sports Activities (*Academic services Department*)

This shall cover the following:

- Provision of sports facilities (Football Pitch, Track Field, etc).
- Rehabilitation of sports facilities. (*In collaboration with Physical planning Department*)
- Procurement of sport equipment (Football, Volleyball, Bats, Boots, Scrabble Board, Chess Boards, Nets, Rackets, etc.).
- Organization of sports competition.
- Training and re-training of school sports administrators/managers.
- Verification, supervision, and monitoring of sporting activities.

3.4.5 Supervision and Monitoring Activities (*Physical Planning Department*)

This shall cover the following:

- Allowances for monitoring and supervision officers.
- Procurement and maintenance of monitoring vehicles or other means of transportation.
- Working tools for monitoring and supervision officers (such as computers, scanners, cameras, etc.).
- Monitoring, supervision, and evaluation of all projects.
- Establishment of digital monitoring system/dashboard.

3.4.6 Planning and Education Management Information Systems (EMIS) Activities (*PRS Department*)

- Data Generation and Management (Annual School Census/Data Update): Includes allowances for data collection and monitoring officers, training on data collection software, data processing and analysis, and publication of reports.
- Development of State Medium-Term Basic Education Strategic Plans (SMTBESP).

- Monitoring of Data Collection Activities and Implementation of SMTBESP.
- Capacity Building for EMIS and Planning Officers.
- Procurement of Working Tools for Officers in the PRS Department at SUBEB and LGEAs.
- Technical Meetings and Step-Down Trainings for LGEA EMIS Officers.
- Technical Assistance and Support on Planning, Research, and Data Management Activities.

3.4.7 Curriculum Purchase, Distribution, and Training Activities *(Academic Services Department)*

- Curriculum Review and update of the 9-year Basic Education Curriculum (participation in curriculum review and inputs as the need arises).
- Procurement and distribution of Curriculum Materials.
- Orientation and Sensitization Workshops and training on the new/revised curriculum. *(In collaboration with Teacher Development Department)*
- Training, Monitoring & Evaluation/Tracking the implementation of the curriculum and collecting feedback for reviews.

3.4.8 School-Based Management Committee (SBMC) Activities *(Social Mobilization Department)*

3.4.8.1 Funding to SBMCs for Public School Investments

- Building of new community ECCDE Centres and Renovation of existing ECCDE Centres. *(In collaboration with Physical planning Department)*
- School management/Operational costs.
- Capacity Building and Training of SBMC members on roles, responsibilities, school development planning, financial management, and monitoring, with inclusion of women, youth,

and persons with disabilities in SBMCs to ensure equity and representation.

- School Development Planning: Preparation and implementation of community input/feedback and Community-driven prioritization of school needs (infrastructure, learning materials, sanitation, etc.): m
- Support for Teaching and Learning; Small-scale school improvement projects (e.g. provision of furniture, water, teaching aids); and Mobilization of community support for improved learning outcomes based on SIP
- Monitoring and Accountability - Oversight of school fund usage, teacher attendance, enrolments, and performance
- Community mobilization and Sensitization campaigns on the importance of basic education; Advocacy and enrollment drive/campaign, especially for girls, children with disabilities, and nomadic children.
- Support for Inclusive Education - Ensuring SBMCs support children with special needs. (In collaboration with Academic Services Department)
- Procurement and maintenance of vehicles or other means of transportation.

3.4.8.2 Private School/Low-Cost Community Schools/Stakeholders

- Coordinate extension of SBMC models to private and non-formal schools, especially those in underserved areas, or serving as low-cost community schools.
- Conditional support and Scholarships.
- Reimbursement of parents, caregivers, guardians, or community members who paid fees for children in ECCDE, Primary, or JS School.

3.4.9 Greening of Schools, Safeguards, Waste Management and Climate Change Intervention (*Greening Department*)

3.4.9.1 Green Schools and Climate Change (*Greening Department*)

KGSUBEB will be required to use 50% of the funds in carrying out the six key pillars of Green Schools and Climate Change Intervention, which are:

- Greening schools.
- Greening Curricula.
- Teachers' training and education system capacity.
- Greening communities.
- National Greening competitions.
- Establishment of Environmental Clubs

3.4.9.2 Small Animals (*Social Mobilization Department*)

While 50% should be applied to the following activities:

- Rearing of small animals (e.g., Poultry, Goat, Rabbit, Pigeon).
- Aquatic Farming (e.g., Fish, Snail).
- Supervision and monitoring.

3.4.9.3 Safeguards and Waste Management

KGSUBEB will work in ensuring that all schools under KGSUBEB, priorities safeguards and waste management activities towards creating a safe learning environment and promoting responsible handling of waste through education, infrastructure, and community involvement.

Safeguards Activities in Schools: These are measures to ensure the safety, security, and well-being of learners, staff, and property.

- Physical Security Measures:
 - Installation of CCTV cameras and secure entry points.
 - Use of ID badges for staff and visitors.
 - Emergency exits and fire safety equipment.
- Health and Safety Protocols:
 - Regular fire drills and lockdown procedures.

- First aid training for staff and accessible medical kits.
- Safe storage of chemicals in science labs.
- Child Protection Policies:
- Background checks for staff and volunteers.
- Anti-bullying programs and reporting mechanisms.
- Counseling services and mental health support.
- Cyber security Measures:
- Internet filters and monitoring software.
- Digital literacy programs to teach safe online behavior.
- Secure data handling for student records.
- Environmental Safeguards:
- Safe playground equipment and maintenance.
- Pest control and sanitation routines.
- Noise and air quality monitoring where applicable.

Waste Management Activities in Schools

These aim to reduce environmental impact and promote sustainability practices

- Waste Segregation and Recycling:
- Separate bins for paper, plastic, organic, and electronic waste.
- Student-led recycling clubs and competitions.
- Composting Programs:
- On-site composting of food scraps and garden waste.
- Use of compost in school gardens.
- Waste Reduction Initiatives:
- Encouraging reusable lunch containers and water bottles.
- Digital assignments to reduce paper use.
- Awareness Campaigns:
- Posters, assemblies, and classroom lessons on sustainability.
- Celebrating events like Earth Day or World Environment Day.
- Partnerships and Community Engagement:

- Collaborations with local waste management services.
- Parent and community volunteer programs for clean-up drives.
- Monitoring and Reporting:
 - Tracking waste generation and recycling rates.
 - Student projects analyzing school waste data.

3.5 Timelines

- i. Fund Access Period:
 - Matching Grants must be accessed within 9 months of availability to meet UBEC target.
 - Funds not utilized within 1 year shall be subject to recall by UBEC.
- ii. Project Implementation Period:
 - All projects must be completed within the approved BEAP cycle (usually one fiscal year).
- iii. Reporting Period:
 - KGSUBEB shall submit quarterly implementation and financial reports to UBEC and DSS.

SECTION 4: FUND ALLOCATION AND BASIC EDUCATION ACTION PLAN (BEAP)

4.0 Purpose

The Basic Education Action Plan (BEAP) is the planning and accountability instrument used by KGSUBEB to define, prioritize, and cost interventions funded through the FGN–UBE Matching Grant.

This section adapts the national BEAP process to Kogi State’s structure, introducing a more performance-based and data-driven approach that integrates learning outcomes.

4.1 BEAP Preparation Process

The preparation of the BEAP follows a seven-phase approach:

Phase	Activity	Output	Responsible Unit
1	Needs Assessment & Gap Analysis	Data on infrastructure, literacy/numeracy outcomes, teacher quality, quantity and equity.	All relevant departments
2	Stakeholder Consultation	Inputs from Schools, LGEAs, CSOs, SBMCs, and communities.	KGSUBEB Planning, Research & Statistics / Social Mobilization / physical planning Departments
3	Release of UBE Budget	Mr. Governor's Approval for the release of the State Counterpart fund	All Relevant Departments
4	Drafting of BEAP	Draft action plan with activities, targets, and budgets.	Relevant Departments
5	Review at the Board level	Bilateral discussion of the draft BEAP	KGSUBEB BEAP Committee
6	Bilateral Meeting with UBEC	Collations and Corrections of submitted BEAP	Relevant Departments

7	Review & Approval	Final approved BEAP endorsed by UBEC and KGSUBEB.	KGSUBEB Board
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4.2 BEAP Structure

The Kogi BEAP must include:

- i. Strategic priorities and linkage to Kogi State Government agenda.
- ii. Detailed costed activities by component and education level (ECCDE, Primary, JSS).
- iii. Measurable output and outcome indicators.
- iv. Risk mitigation and sustainability plan.

4.3 KGSUBEB BEAP Committee Composition

Position	Role
Executive Chairman KGSUBEB	Chairperson
Permanent Board Members	Members
Board Secretary	Member
Directors (All relevant Departments)	Members
Representative of UBEC	Observer

4.4 BEAP Implementation and Reporting

- Each project must be linked to a performance indicator such as enrolment increase, literacy rate improvement, or infrastructure completion.
- KGSUBEB shall establish a digital dashboard for project tracking
- Periodic site monitoring and quarterly progress reports are mandatory.
- Final evaluation reports are to be submitted within one month of completion.

4.5 Procurement Process

- This guideline aligns with the Kogi State Government Procurement Law
- All contracts awarded shall be published on OCDS platform.

4.6 KGSUBEB Payment Milestone

Mobilization: 30% Advance Payment upon presentation of Advance Payment Guarantee (APG)

1st Stage Payment: Upon achieving 45% milestone

2nd Stage Payment: Upon achieving 60% milestone

3rd Stage Payment: Upon achieving 75% milestone

Final Stage Payment: Upon achieving 100% completion

Retention: Upon completion of the statutory 6 months Defects Liability Period (DLP)

Note: **Please note that 5% Retention shall be deducted at every stage payment, to be released after 6 (six) months of Defects Liability Period upon completion.***

SECTION 5: EDUCATIONAL IMBALANCE FUND (ACCESS, EQUITY & RETENTION)

5.0 Introduction

The Educational Imbalance Fund addresses disparities in access, equity, and retention within Kogi State. Though Kogi performs relatively high in national education indices, intra-state inequalities persist, particularly in riverine, slum, and low-income communities. This fund enables KGSUBEB to deploy targeted interventions to bridge learning and infrastructure gaps and promote inclusive access for all children.

5.1 Purpose

The fund aims to:

- Expand educational access to underserved and disadvantaged communities.
- Promote gender equity and enrolment of girls, nomadic, and vulnerable children.
- Support community-based early learning centres and flexible learning pathways.
- Improve retention through incentive programmes (e.g., uniforms, school feeding support, sanitary kits for girls).

5.2 Implementation Strategy

- KGSUBEB identifies eligible communities based on EMIS data and OOSC mapping.
- Projects are executed under KGSUBEB's direct intervention framework, following the Public Procurement Act (2007).
- Partnership is encouraged with Local Governments, NGOs, and donor agencies for co-funding and sustainability.
- Monitoring is conducted jointly by KGSUBEB, LGEAs, SBMC/PF and CSOs.

5.3 Areas of Application

- Construction of classrooms and ECCDE centres in disadvantaged zones.
- Rehabilitation of classrooms and ECCDE centres in disadvantaged zones
- Provision of furniture, WASH facilities, and instructional materials.
- Establishment of Alternative Education Centres for dropouts and street children.
- Implementation of All-Girls Schools Initiatives (AGSI) in selected areas.
- Support for boy-child education and nomadic learning where relevant.
- Support existing vocational training centres and make them more functional.

5.4 Monitoring and Reporting

- A Joint Monitoring Team (KGSUBEB–UBEC–Community) shall assess project progress quarterly.
- Community validation exercises will ensure transparency and local ownership.
- A comprehensive Educational Equity Report shall be produced annually, highlighting achievements and challenges.

5.5 Timeline

- Funds released under this component must be utilized within one fiscal year.
- Unutilized funds after 12 months are subject to recall and reallocation.

SECTION 6: INSTRUCTIONAL MATERIALS FUND

6.0 Introduction

Access to relevant and high-quality instructional materials (TLMs) is central to improving learning outcomes in literacy and numeracy. The Instructional Materials Fund is dedicated to ensuring that all Kogi public basic schools receive adequate, durable, and inclusive learning resources to support effective teaching and learning.

The Kogi State approach integrates both traditional and digital learning materials, in line with global practice and other literacy enhancement programmes.

6.1 Purpose

The fund is to be applied towards:

- Procurement and distribution of textbooks, teachers' guides, and supplementary reading materials.
- Development of Kogi focused literacy and numeracy materials aligned with the national curriculum.
- Procurement of ICT-based teaching devices such as tablets, interactive boards, projectors and solar-powered audio devices.
- Provision of basic learning kits (exercise books, school bags, writing materials) for learners in disadvantaged schools.
- Promotion of reading culture through institutionalizing Reading Kogi clubs.

6.2 Implementation Strategy

- KGSUBEB will collaborate with, NERDC, and UBEC to ensure that materials align with the national curriculum and local needs.

- Procurement and distribution shall be centrally coordinated by KGSUBEB under the Public Procurement Act (2007).
- Each delivery shall be accompanied by a school-level distribution record, signed by head teachers and LGEAs.
- KGSUBEB will leverage digital distribution platforms to reach learners electronically.

6.3 Monitoring

- LGEA officers (Store officers and Auditors) and Quality Assurance teams shall verify delivery as well as usage of all Teaching Learning Materials to each school.
- SBMCs shall monitor usage and report shortages or misuse.
- KGSUBEB shall conduct termly reviews to assess the impact on learning outcomes and reading proficiency.

6.4 Sustainability

All textbooks and learning materials must have a minimum lifespan of three academic years. Schools are encouraged to adopt lending models that promote accountability and care among learners.

SECTION 7: TEACHER PROFESSIONAL DEVELOPMENT (TPD) FUND

7.0 Introduction

Teachers are the cornerstone of learning quality. Continuous capacity-building ensures that every Kogi classroom is led by a competent, innovative, motivated teachers under the guidance of education administrators.

The TPD Fund supports ongoing professional development activities that enhance instructional delivery, digital literacy, classroom management, and learner engagement.

7.1 Purpose

The fund is dedicated to:

- Continuous Professional Development (CPD) for teachers, school leaders and education administrators
- Specialized training in digital learning pedagogy
- Incentives for teachers in hard-to-reach and riverine areas including monitoring officers across relevant departments.
- Leadership and mentorship programmes for head teachers and administrators.
- Support for the World Teachers' Day and state-level Education Merit Awards.

7.2 Implementation strategy

- KGSUBEB, through its Training and Development Department, will coordinate all TPD activities.
- Partnerships with NTI, COE, Universities and UBEC and other local teacher training institutions will be strengthened.
- Trainings will combine face-to-face, online, and blended learning formats.
- A teacher development tracking system will monitor participation and performance.

7.3 Monitoring and evaluation

- KGSUBEB and UBEC will conduct mid-term and post-training evaluations to measure impact.
- M&E reports shall link training participation to improvements in literacy and numeracy outcomes.
- LGEAs must ensure that trained teachers cascade lessons to colleagues through step-down sessions.
- LGEAs and KGSUBEB should ensure training is even and well spread.

7.4 Timeline

- TPD funds must be fully utilized within the fiscal year. Unused funds after 12 months shall be recovered and reallocated.

SECTION 8: SPECIAL NEEDS AND INCLUSIVE EDUCATION FUND

8.0 Introduction

Kogi State upholds the principle of Education for All, ensuring that no child is excluded due to disability or special learning needs. The Special Needs and Inclusive Education Fund support interventions that promote inclusiveness, accessibility, and learner diversity.

8.1 Purpose

The fund provides for:

- Construction and renovation of inclusive classrooms and accessible facilities.
- Procurement of assistive technologies (braille machines, hearing aids, talking calculators, mobility canes, etc.).
- Specialized training for teachers of learners with disabilities.
- Support to parents and caregivers of children with special needs.
- Celebration of disability-focused events such as World Disability Day and awareness campaigns.

8.2 Implementation Strategy

- KGSUBEB will identify beneficiary schools based on EMIS, Inclusive Education Unit and other relevant department/units' data.
- Projects will be executed in partnership with UBEC and other development partners.
- KGSUBEB shall also collaborate with NGOs and professional associations working on disability inclusion.

8.3 Monitoring and Evaluation

- Mid-term review every three months and final evaluation within six months after completion.
- Joint monitoring by UBEC, KGSUBEB and relevant CSOs.
- Documentation of success stories and best practices for policy learning.

8.4 Accountability

All disbursements under this fund must be traceable to named beneficiaries and schools. Audit trails shall be maintained for transparency.

APPENDICES

Appendix A: Key Legal References

- Universal Basic Education Act, 2004 (Federal): Sections 9–13
- Establishment and funding of UBEC: Section 11(2): Requirement for 50% counterpart contribution.
- Kogi State Universal Basic Education Board Law, 2005.
- Sections 2–4: Establishment, composition, and functions of KGSUBEB.
- Section 8: Power to manage and implement basic education.
- Section 13: Relationship with Federal and international bodies.
- Public Procurement Act, 2007. Governs all procurement under intervention funds.

Appendix B: Core Policy Documents Referenced

- Kogi State Education Policy (2022 Revision).
- KGSUBEB Strategic Plan 2025–2030.

- National Policy on Inclusive Education (2015).
- UBEC Guidelines on Intervention Funds (2023 Edition).

Appendix C: BEAP Template Summary

Column	Description
Activity	Specific intervention or project
Justification	Rationale linked to identified needs
Quantity	Number or scope of items
Target Group	Learners, teachers, or communities
Timeline	Quarter or month of implementation

Indicator	Measurable outcome (e.g, Targeted number of learners reached)
Implementation Strategy	Procurement or execution method
Unit/Total Cost	Budget allocation
Funding Source	KGSUBEB, UBEC, Partner, etc.

Appendix D: Reporting Framework

- Quarterly Reports: Financial, procurement, and implementation updates.
- Annual Performance Report: Consolidated analysis of all fund components.
- Audit Reports: Conducted by KGSUBEB Internal Audit and State Auditor-General.
- Public Disclosure: Key data to be published on KGSUBEB’s website for transparency

CONCLUSION

This document serves as the official operational guide for Kogi State in accessing, disbursing, and utilizing FGN–UBE Intervention Funds (2025 – 2030) under the Kogi State Universal Basic Education Board Law, 2005.

By embedding Kogi specific reforms—such as the digital transformation, inclusive education strategies, and literacy/numeracy benchmarks—the State reaffirms its leadership in delivering equitable, accountable, and high-quality basic education.

All departments, LGEAs, and partners are expected to adhere strictly to these provisions and to uphold the shared vision of ensuring every Kogi child learns, stays, and thrives in school.

KGSUBEB TECHNICAL WORKING COMMITTEE MEMBERS

S/ N	Name	Designation
1	The Executive Chairman	Chairman
2	Board Members	Member
3	All Directors	Member
4	All relevant unit heads/Desk officers	Member
5	All relevant stakeholders	Member