REPORT OF THE INDEPENDENT TECHNICAL ADVISORY PANEL (ITAP)

ASSESSMENT OF ENABLING FACTORS[1]
NIGERIA | JANUARY 29, 2024

Background

In line with the GPE 2025 operating model, the government and country partners have analyzed country progress in the four enabling factor areas for system transformation. The *Contextualized Enabling Factors Analysis* completed by the local education group and supporting documentation were shared with the ITAP, tasked by the Board with providing an assessment of country status against the enabling factors.

The ITAP assessment seeks to contribute to country policy dialogue on the partnership compact. The ITAP considers the extent to which challenges in enabling factor areas act as bottlenecks to country education system transformation goals. Based on this assessment, it classifies each area as a low, medium, or high priority for action. A designation of high indicates that identified challenges may act as significant bottlenecks to transformation goals.

The ITAP report is shared with the government and country partners to collectively review for any major factual errors that may have affected the ITAP assessment.

The ITAP report is ultimately shared with the Board and feeds into Board decision-making on the system transformation grant allocation, with special attention given to how challenges in the high priority enabling factors are resolved in the country partnership compact.

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[1] The ITAP operates as an independent advisory body to the GPE Board. The views expressed in this report are solely those of the ITAP country panel. Where ITAP reports lists any suggestions on how to address gaps identified, these should be regarded as illustrative only and there is no expectation from ITAP or GPE that countries follow these specific actions. ITAP country panel members for this report: Desmond Bermingham(Chair), Florence Malinga, Ruth Naylor, Robert West.

Part A: Main Panel Conclusions

Data and Evidence

The Federal Ministry of Education (FME) and Universal Basic Education Commission (UBEC) collect and produce extensive data on enrolment, education resources and learning outcomes, with a good level of disaggregation. There is a reasonable evidence base on gendered barriers to education, but nationally representative data on sex discrimination and gender-based violence in schools are not available. Data on learners with disabilities are currently very limited. The quality of statistical publications produced by FME and UBEC is low, and the analysis and presentation of data indicate limited understanding of education statistics and a lack of quality assurance. The data are inconsistent, unreliable, and are not made available in a timely manner. This greatly limits the capacity of planners and policy makers to allocate resources equitably and to monitor progress over time. There appears to be limited coordination between the various producers of education statistics at federal and state levels, leading to extensive duplication but with limited comparability between sources. This indicates an inefficient and ineffective approach to evidence production. For these reasons the ITAP does not concur with the country's self-analysis of this enabling factor as a MEDIUM priority and instead rates it as a **HIGH priority.**

Gender-Responsive Planning, Policy and Monitoring

Nigeria has well established systems for planning and monitoring education policies and programmes at the various levels of administration. The country's legal framework reflects a commitment to free basic education for all. However, the educational administration at the federal level and the various tiers of administration need to be clearly aligned to ensure consistency in coordination and implementation of education programmes. The challenges of number of children out of school and the numerous barriers being faced by marginalized groups like girls, children with special learning needs and nomads will require rigorous targeted interventions in order to register positive results.

The new Education for Renewed Hope: Roadmap for the Nigerian Education Sector 2024-2027 will depend on total commitment which will require coordination of all efforts by all levels of government, stakeholders, community leaders, religious leaders, civil society organizations, or private sector and development partners. ITAP notes that the development of a comprehensive Monitoring and Evaluation Framework is critical to ensure successful implementation of the Roadmap. . For these reasons, the ITAP concurs with the country's self-analysis and is rating this enabling factor as a **MEDIUM priority**

Sector Coordination

Inclusive Sector Dialogue and Coordinated Action:

The education sector coordination functions in Nigeria are performed by the Nigeria Education Group (NEG). The NEG was established in 2013 with revised and updated terms of reference drafted in 2022. The NEG is co-chaired by the FME and UNICEF). Its membership includes senior officials from FME and education agencies (including UBEC) and other federal ministries including finance, planning and defense. Faith-based organizations do not appear to be included in the NEG and there was little evidence of coordination with the state level authorities. The ITAP was impressed by the range of organizations represented but noted that most of the comments in the minutes were made by government and development partner representatives. The ITAP also noted that the terms of reference for the NEG are still in draft and appeared not to have been formally ratified by the government and its partners. There was no evidence of key gender issues being discussed at the coordination meetings. Considering the importance of improving coordination at the state and local government level; the need to ensure active participation of a wide range of stakeholder groups; and the need for a stronger focus on gender issues, the ITAP respectfully disagrees with the local education group and assesses this enabling factor as a **MEDIUM priority**. Failure to make progress in this area will risk significant delays to the achievement of the priority policy objective and impede the effective use of domestic and external resources.

Coordinated Financing and Funding:

External financing for the education sector in Nigeria is modest given the size of the country and the financial needs. The largest external funder is the World Bank which has allocated over US$1.6 BN for current projects. The enabling factors self-analysis states that there are currently no fully aligned or pooled funding mechanisms in the education sector. Bilateral donors mostly channel their support through INGOs or other contracted agencies. The ITAP saw evidence of mutual accountability between government and development partners as well as examples of open discussion of challenges affecting implementation. The government has encouraged development partners to consider greater use of country systems in order to improve aid effectiveness. However, the ITAP noted that there are continuing concerns about the quality of public administration as well as high levels of perceived corruption (2022 Transparency International index rating 24/100). It is unlikely that bilateral donors will be able to provide budget support or pooled financing unless these systems are substantially strengthened and reliable data on government expenditures are produced. Given these challenges, the ITAP respectfully disagrees with the country analysis of this factor and rates it as a **MEDIUM priority** as failure to address this issue is likely to result in significant delays in the achievement of

policy priorities as well as risking inefficiency and inequities in the use of external funding for the sector.

Volume, Efficiency and Equity of Domestic Financing

Education is funded from federal, state, and local government sources. However, information on budgeting and spending is incomplete. The volume of the budget can be determined only at the federal level, where it represents less than 7% of the total budget, and only 0.44% of the GDP. There is no commitment to steadily increase the education share to 20% of the government budget. Expenditure figures were available only for the UBEC share of the federal budget. However, the ITAP found no evidence in the documents submitted of a comprehensive calculation of government revenue or expenditure on education at central, regional and district levels. It was therefore not possible to calculate the percentage of domestic funding spent on education. The share of the federal budget transferred to states and local governments is inequitably divided. Primary completion rates and other indicators show gross inequities in educational performance at primary level, related to geographical location and family income, calling for carefully quantified and targeted spending. Data are lacking an assessment of the efficiency of budget execution. The high proportion of learners achieving below grade level in primary and junior secondary, which correlates with low teacher competence, demonstrates a high level of internal inefficiency. External efficiency cannot be assessed. This enabling factor is consequently rated as a **HIGH priority** in line with the country self-analysis

Part B: Assessment of Enabling Factors

1. Data and Evidence

Education Management and Information Systems (EMIS)

States administer an Annual School Census (ASC) and produce reports on the data. The Federal Ministry of Education (FME) compiles an annual Digest of Education Statistics from the state EMIS data. The most recent digest provided to the ITAP (2020-2021) covers public and private schools and data are disaggregated by sex, age, school ownership and state. The data appear reasonably comprehensive, although a few data points for some states are missing. The ITAP identified numerous inconsistencies in the data presented in the Digests that make them an unreliable source of evidence for education planning and monitoring. These include erratic changes in the number of schools from year to year; differences between historical data presented in the 2020/2021 Digest and that presented in the 2018/19 Digest for that year; and identical enrolment data presented for two different age groups in a table of age-disaggregated data. Data in the FME digest were not consistent with data presented in the three sample state ASC data reviewed by the ITAP. The ITAP notes that coverage of private schools was very limited in some states. As noted in the self-analysis, the delays in publication of national level EMIS data are a concern and further limit the utility of the statistics.

The Universal Basic Education Commission (UBEC) conducts a National Personnel Audit (NPA) every four years. This aims to complement the annual digest, is more detailed and is considered by the local education group to be more robust. Data for the 2022 NPA refer to the 2021/2022 school year. Comparable FME data for this school year were not available at the time of the ITAP review. Primary school enrolment data from the 2018 NPA is similar to that given in the 2018-2019 Digest of Education Statistics (enrolment figures given for the 2018 NPA are 1 percent lower for public school enrolment and 2 percent higher for private school enrolment). But there is a considerable difference (7 percent) between the 2018 NPA primary enrolment data and the data given for 2018-2019 in the 2020-2021 digest.

The Multiple Indicator Cluster Survey (MICS) collects data on school attendance rates.[2] These statistics are not directly comparable to enrolment rates calculated from EMIS data and population estimates. However, if EMIS and population data are reliable, Net Enrolment Rates (NER) should be similar to Net Attendance Rates (NAR) derived from MICS. At the primary level, the national NER stated in the NPA report is 13 percentage points higher than the NAR measured by the 2021 MICS. By contrast, the Junior Secondary School NER is 19 percentage points lower than the NAR. At the state level, the differences are even

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[2] MICS measures attendance based on whether or not an individual child is reported to have attended school during the current school year.

greater. For example, the 2022 NPA gives the primary NER for Lagos as 42 percent, compared to an NAR of 93 percent given in the 2021 MICS. For Bauchi these data are 66 percent and 38 percent respectively. There are also large differences between enrolment rate data in state level ASC reports and those given in the FME Digest and in the NPA. This is partly due to inconsistent demographic data used at the state level. Different sex ratios in the population estimates used by different producers of education statistics mean that gender parity estimates vary markedly by source. For example, the Bauchi ASC gives the primary gross enrolment ratio Gender Parity Index as 1.07, whereas the UBEC NPA gives it as 0.92. At the state level, the NPA gives net enrolment and net intake ratios above 100% for many states. This indicates that the enrolment figures, the state level population estimates for school age children, or both, are inaccurate and unreliable.

There are no data on children with disabilities in the Digest of Education Statistics. The NPA includes statistics on special needs education, with enrolment disaggregated by type of special need. However, there is a strong gender bias in the identification of children with special needs, with six times as many females as males classified as "mentally challenged", and over twice as many males as females classified as "gifted/talented". The self-assessment indicates an intention at the federal level to improve the collection of data on children with disabilities in the future.

Learning Assessment System (LAS)

There are two different nationally representative learning assessments in basic education, the Monitoring of Learning Achievement (MLA), led by the FME (2003, 2011 and 2019) and the National Assessment of Learning Achievements in Basic Education (NALABE), conducted by UBEC (2017 and 2022). Data on foundational literacy and numeracy were also collected through household surveys including the most recent MICS (2021).

The 2019 MLA assessed English, mathematics and science learning of students in primary 4 and Junior Secondary School (JSS) grade 2. It also included assessments of teachers' pedagogic and content knowledge. The report includes analyses of learning by gender, location and school ownership. The assessment included items used to produce the World Bank's Service Delivery Indicators, and generated learning outcome data that could be benchmarked against data from other participating countries. Data on learners with disabilities were not collected. The MLA report was released four years after the data collection.

The 2021 MICS included a Foundational Learning Skills module designed to measure basic reading and numeracy skills expected upon completion of second grade of primary education. The MLA estimates for the percentage of primary 4 students demonstrating grade level English and mathematics were considerably higher than the 2021 MICS

estimate of the percentage of primary 4 students with foundational literacy and numeracy.[3]

The results of the 2022 NALABE were not available at the time of the ITAP (December 2023). Reports from the 2017 NALABE were made available to the ITAP. The ITAP considers the quality of analysis and presentation of the data as too poor to inform decision-making, or to provide a useful comparison of learning over time.

National examination data could potentially be useful for monitoring and planning purposes. The 2018-2019 Digest of Education Statistics provides data on three different examinations at senior secondary level. These include the West African Senior School Certificate Examination, which could be used for comparison with other countries in the region. None of the national education statistical reports provided to the ITAP included data on the results of the Basic Education Certificate Examination (BECE).[4] Statistics on the results of the BECE in Abia state were included in the package provided to the ITAP. These showed that 99 percent of candidates passed, indicating that BECE pass rates are not a useful source of data on learning outcomes. This very high pass rate contrasts with the 2019 MLA assessment which categorized the majority of JSS2 learners as working below grade-level expectations.

Evidence production and use

The national-level statistical reports assessed by the ITAP indicate limited capacity at the federal level to produce and use education data effectively. For example, the calculation and presentation of some of the indicators of effectiveness (section 6.5) and quality (section 6.6) in the draft 2022 NPA report indicate a poor understanding of education statistics. The graphical presentation of statistics in both the Digest of Education Statistics and the NPA is often unclear, with poor choice of graph formats (for example three dimensional bars and y axes that do not start at zero) that make visual comparison of the data difficult and sometimes misleading. The labelling of graphs and tables is inconsistent and sometimes incorrect. Weaknesses in the presentation of the statistics in both publications indicate limited capacity at the federal level, both within FME and UBEC to quality-assure and analyze data.

The duplication of national-level evidence production by two different federal bodies (FME and UBEC), for both EMIS (the ASC and the NPA) and learning assessment (MLA and NALABE) is inefficient and does not appear to have resulted in more reliable data. The self-analysis notes the lack of funding at state and federal levels as a barrier to the production of timely statistics. However, the ITAP notes that a more streamlined and coordinated

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[4] The text of the 2020-21 digest implied that the data was to be included, but the data tables were missing.

approach to national education data collection would require less funding overall, and could reduce the administrative burden on schools reporting data.

There also appears to be poor coordination in the design of large-scale household surveys that generate data on basic education. This limits the potential of such surveys to produce comparable data for validating EMIS and LAS and tracking education access and outcomes over time. This lack of coordination leads to further duplication and inefficiency in the production of evidence. The National Education Data Survey (NEDS) is a household survey conducted every five years and collects data on foundational reading and out-of-school children. NEDS 2020 was designed to validate Disbursement-Linked Indications (DLIs) for the World Bank-funded Better Education Service Delivery for All (BESDA) program. The age range used for these DLIs (6 to 15) is not aligned to the basic education school cycles or to the age ranges used by MICS for similar indicators. Although the most recent NEDS (2020) collected data from all states, the report made available to the ITAP included only data from the 17 BESDA focus states. Age dissagregated data from NEDS 2020 could potentially have been used to generate comparable statistics to validate other national enrolment and learning data. From the documentation provided to the ITAP it appears that this opportunity was missed.

As noted in the self-analysis, the 2021 Education Sector Analysis (ESA) was reliant on outdated data (e.g. ASC data for 2018-2019) due to lack of timeliness in the production of national EMIS statistics. It also draws on household survey data (including NEDS 2015 and MICS 2016/17) but these sources were also dated at the time of publication. It includes analysis of education resource management, including an analysis of the teacher workforce. However, analysis of education quality is limited to inputs (teacher numbers, teacher qualifications, classroom conditions etc.) with virtually no data or analysis of learning outcomes, even though a range of learning outcomes data were available at the time the ESA was conducted. The quality of the ESA was constrained by the lack of directly comparable data sets to track progress over time.

The 2021 ESA includes an analysis of gendered barriers to education, drawing on data and evidence from a range of studies. The ESA notes the lack of data on violence in schools, including gender-based violence. A 2022 study on "Emerging Barriers to Girls' Education – Security and COVID-19 Experiences" looks in greater detail at the root causes of barriers to girls' learning, and contrasts these with an overlapping set of root causes of non-enrolment and school dropout. It also looked at the gendered impacts of the COVID-19 epidemic and insecurity on education. Most of the studies of gendered barriers to education are regional, focusing on specific states. They illustrate significant geographic variation in social norms. This highlights the need for more national-level data to be collected on gender equity in education, with comparable statistics from different states.

Conclusion:

The FME and UBEC collect and produce extensive data on enrolment, education resources and learning outcomes, with a good level of disaggregation. However, the quality of statistical publications produced by FME and UBEC is low, and the analysis and presentation of data indicate limited understanding of education statistics and a lack of quality assurance. The data are inconsistent, unreliable, and are not made available in a timely manner. This greatly limits the capacity of planners and policy makers to allocate resources equitably and to monitor progress over time. There appears to be limited coordination between the various producers of education statistics at federal and state levels, leading to extensive duplication but with limited comparability between sources. This indicates an inefficient and ineffective approach to evidence production. For these reasons the ITAP does not concur with the country's self-analysis of this enabling factor as a MEDIUM priority and instead rates it as a **HIGH priority.**

2. Gender-Responsive Sector Planning, Policy and Monitoring

Strategic planning frameworks and practices

The educational administration in Nigeria has consistently developed various planning instruments in the education sector which are interlinked and can be considered relatively credible plans. Given the size of the country with 36 states, a Federal Capital Territory (FCT) and many other local governments, including high populations, it is imperative to have overall sector planning instruments working in alignment with the ones developed at the state and FCT levels.

The Universal Basic Education Act 2004 provides a legal framework assuring nine years of free compulsory, quality, public primary and junior secondary education while the National Policy on Education (2014) also emphasises the same.

Nigeria has signed and ratified the UN Conventions on Rights of Persons with Disabilities. In 2018, Nigeria adopted the Discrimination Against Persons with Disabilities (Prohibition) Act which reaffirms the right to free quality education for persons with disabilities without discrimination or segregation up to secondary level.

The Nigerian government policies and plans are aligned to the human rights instruments and gender equality commitments, they identify challenges in these areas and identify priority policies to support education for all marginalized groups and eliminate exclusion in education provision.

Nigeria's current government education sector plan, Education for Change – A Ministerial Strategic Plan (MSP) 2018–2022, ended in 2022. A new Education for Renewed Hope: Roadmap for the Nigerian Education Sector (2024- 2027) was reviewed and approved by the new government in December 2023 after a Stakeholders' Engagement workshop, held in October 2023. At the basic education level, the Universal Basic Education Commission has drafted a ten-year Universal Basic Education Roadmap (2021–2030), which is expected to be finalised in 2023. At the state level, many states have education sector plans covering different timeframes.

The Guidelines for Schools and Learning Facilities Reopening after COVID-19 Pandemic Closures were developed in 2020 with involvement of various stakeholders to provide necessary support to stakeholders for the safe reopening of schools and resumption of academic activities which is an indication of government efforts in preparing for emergencies. This is also illustrated in the Education In Emergencies Working Group Strategy 2021,(EiE) a three year plan developed to ensure school-age children in conflict affected areas have continued equal access to quality basic education in the North and North East of Nigeria.

ITAP notes that successful planning and management of the education sector in Nigeria will depend on the successful interrelationship and interface among the different tiers of

government to ensure collective ownership of education policies and programmes. When reviewing and completing the draft plan, the new government has an opportunity to improve on the layout of the plan and also include all the necessary operational instruments to ensure that it is credible.

Operational planning instruments and practices

The Education for Renewed Hope: Roadmap for the Nigerian Education Sector 2024-2027 has nine Focus Areas articulated into thirteen (13) Thematic Areas. For every focus area identified, a situation analysis was done, challenges identifies and strategies to mitigate them identified. Action Plans for addressing the challenges of the priority areas identified have been developed and they include strategy, specific actions, targets, timeline, innovative funding, responsibility plan, and key performance indicators. These action plans will guide operationalization of the Roadmap. Implementation guidelines have also been developed to ensure effective implementation of the Roadmap.

However, ITAP observed that several State governments have developed their own education sector plans based on the Universal Basic Education Plan 2021-2030. This implies that some states have existing operational plans especially for basic education. There will be need for coordination between the states and the federal government to ensure cohesion.

Budget programming and monitoring

In the new Roadmap for the Nigerian Education Sector 2024-2027, The Minister of Education declaration to commit twenty-five percent of Nigeria's annual budget to education. The action plans developed to address the challenges in each priority area in the plan identify strategies, targets, timelines, innovative funding, responsibilities and key performance indicators. In the Action Plan on Financing Education the government commits to provide steady rise in the education annual budget from 8%-25% with an annual increase of 4.25 percent. The government recommended two options for education within the context of the country's stage of development and suggestions made on the way forward. The first option is for governments to be heavily involved in the funding of education. The second is that because government funding of her education institutions has not matched the growth of enrolment, these institutions have been forced to increasingly look elsewhere for their survival. This has meant a steady increase in service fees for federal institutions and the introduction of tuition fees for state institutions.

There is a macro 2023–2025 medium-term expenditure framework which will guide the costing of the plan.

Sector/implementation monitoring mechanisms

An Implementation Guideline has been prepared to establish a structure for the implementation of the Roadmap. Included in the Implementation Guidelines is a proposal for the development of a strong Monitoring and Evaluation Framework that will ensure an effective and efficient implementation of the Roadmap. The framework will serve as a management tool to enable the Federal Ministry of Education and other stakeholders to track performance and adjust strategies accordingly, as a means of producing desired outcomes.

However, ITAP notes that UBE sector plans are being implemented at the state levels, closely guided and monitored by partners through the JSR. The last Federal Ministry of Education Annual Report and the UBEC Annual Report were produced in 2021 although it is highlighted that the data used was for 2018.

The National Institute for Educational Planning and Administration (NIEPA), UBEC and BESDA carried out a verification of the 36 states and FCT Medium-Term Basic Education Sector Plan (SMTBESPs) for the period of 2021-2024. Focus of the verification exercise included sustainable funding, monitoring and evaluation, plan implementation arrangements among others. The report concludes that all the state plans assessed were consistent with the national education sector plan, informed by baseline data from the Annual School Census and provision of funding of activities from federal, state and local government budgets.

It is stated in the Roadmap that current monitoring and evaluation systems do not generate accurate information to inform policy making and programme implementation, data collection and validation. The future development of EMIS will depend largely on the successful integration of all education data, both within and outside the education system and at all levels of education.

ITAP notes the urgent need for up-to-date and accurate data for effective monitoring and evaluation of education sector performance at all levels.

Gender mainstreaming across policy, planning and monitoring processes

There has been considerable effort to address gender-related inequalities in education in Nigeria. The National Policy on Gender in Basic Education 2006 was developed to promote gender sensitivity at all levels in pursuit of the National Policy on Education (NPE), and the attainment of Education-for-All (EFA) and Millennium Development Goaltargets (MDGs).

The goal of this policy is to ensure equal access to basic education and promote retention, completion and high performance for all pupils and in particular disadvantaged children, especially girls at the basic education level. Some states have designed their own policies to tackle specific gender challenges in their areas. However, despite all the effort, girls continue to face challenges due to low status relating to girls' education, early marriages,

child labour, unfriendly school environments, among others. In some parts of Nigeria, especially the North where nomadic populations are, boys have also required targeted interventions. ITAP observed that there is no evidence of implementation of some of the proposed interventions.

The 2022 study, Emerging Barriers to Girls Education, found that in areas where there is insecurity, boarding schools for girls have been closed, resulting in girls walking long distances or dropping out os school. Underage motherhood and deprioritisation of girls' education were also highlighted.

The Education for Renewed Hope: Roadmap for the Nigerian Education Sector (2024 – 2027) has identified Equitable Access as the first area of focus, Girl - Child Education as thematic area number 3 and the whole Chapter 3 focuses on Girl – Child Education. In that chapter, a situation analysis of girls' education in Nigeria is given, the challenges they face identified and strategies to address them identified with an elaborate action plan to address the challenges facing the girl-child. This is a clear illustration of the commitment by the Federal Government to ensure gender mainstreaming in the education sector.

ITAP notes that in the various Digest of Education Statistics (DES), all enrolment data is disaggregated by gender, which should be very helpful in planning and monitoring programmes for both girls and boys. There is no data on children with disabilities in the DES although it appears in other sources of data. The statistics in the DES are linked to location through which socio-economic status could be derived. However, there are multiple data sources which may need to be synchronised to avoid discrepancies. Effort in designing good policies is evident. However, the challenge ITAP envisages is different sources of contradicting data, inadequate focus on gender mainstreaming in the plan and actual implementation of the proposed policies to ensure positive change in gender equality in the communities and in schools.

Conclusion:

Nigeria has well stablished systems for planning and monitoring education policies and programmes. The country's legal framework reflects a commitment to free basic education for all. However, the educational administration at the federal level and the various tiers of administration need to be clearly aligned to ensure consistency in implementing education programmes. The challenges of the number of children out of school and the numerous barriers being faced by marginalized groups like girls, children with special learning needs and nomads will require rigorous targeted interventions in order to register positive results.

The successful implementation of The Education for Renewed Hope: Roadmap for the Nigerian Education Sector 2024-2027 will depend on total commitment which will require coordination of all efforts by all levels of government, stakeholders, community leaders,

religious leaders, civil society organizations, or private sector and Development Partners. ITAP notes that the development of a comprehensive Monitoring and Evaluation Framework is critical to ensure successful implementation of the Roadmap

For these reasons, the ITAP concurs with the country's self-analysis and is rating this enabling factor as a **MEDIUM priority**.

3. Sector Coordination: Inclusive Sector Dialogue and Coordinated Action and Coordinated Financing and Funding

3.1 Inclusive Dialogue and Coordinated Action

Coordination functions and practices

The education sector coordination functions in Nigeria are performed by the Nigeria Education Group (NEG). The NEG was established in 2013 with revised and updated terms of reference drafted in 2022. The stated objectives of the NEG include promoting harmonization and alignment of development partner support; providing strategic direction to education policies, strategies and plans; monitoring implementation; and supporting efforts to mobilize additional resources for the education sector. The NEG is supposed to meet quarterly in line with meeting cycles of the Joint Council Committee (JCC) and National Council on Education (NCE) although this does not appear to happen in practice. The NEG has established three sub-committees to focus on policy priorities including Out- of-School Children, Foundational Literacy and Numeracy, and Financing and Data, as well as a specific task force to support the development of the enabling factors self-analysis in 2023.

The NEG is co-chaired by the FME and UNICEF. Its membership includes senior officials from FME and education agencies (including UBEC); representatives from other government departments including finance, planning and defense; a representative from the State Governors' Forum; development partners; representatives from civil society organizations, the Nigerian Union of Teachers and the private sector. However, faith-based organizations are not included in the membership or participant lists.

The ITAP saw evidence in the minutes of the NEG sharing information on project proposals; discussing constraints affecting implementation such as lack of capacity at the state level; and discussing alignment of projects with government plans. The ITAP was impressed by the range of organizations represented at the meetings but noted that most of the comments were made by government and development partner representatives. The ITAP also noted that the terms of reference for the NEG are still in draft and appeared not to have been formally ratified by the government and its partners. This is an important step to ensure the group is able to perform its functions effectively as the country moves into the implementation of the ESP.

There was no evidence of key gender issues being discussed at the coordination meetings, which appeared to be unbalanced towards men at the senior level. The ITAP did not see any evidence of the coordination mechanisms operating at the sub-national level. These are important gaps, particularly given the challenges of gender disparities in education achievement described elsewhere in this report which are often compounded by regional inequities. These challenges are compounded by the inconsistencies in the data

highlighted in previous sections of this report which make coordinated responses to gender issues very difficult.

Capacities for coordination

The enabling factors self-analysis indicates that sector coordination is an area of strength. The ITAP saw evidence of significant capacity at the central level with clear leadership from the FME and support provided by a designated Secretariat. However, the enabling factors self-analysis notes that capacity at the state and local government level is weak and identifies the lack of clarity on the roles and responsibilities of different government bodies as a significant constraint to project implementation. There also appear to be inconsistencies in plans and analyses conducted by development partners based on plans and supporting documents reviewed by the ITAP.

Conclusion on 3.1:

Considering the importance of improving coordination at the state and local government level, the need to ensure active participation of a wide range of stakeholder groups, and the need for a stronger focus on gender issues in sector coordination meetings, the ITAP respectfully disagrees with the local education group and assesses this enabling factor as a **MEDIUM priority**. Failure to make progress in this area will risk significant delays to the achievement of the priority policy objective and impeded the effective use of domestic and external resources.

3.2 Coordinated Financing and Funding

Availability of aid alignment and joint financing mechanisms

External financing for the education sector in Nigeria is modest given the size of the country and the financial needs. Total external financing across all sectors is less than 2% of domestic funding and the share for education is likely to be even lower. The largest external funder is the World Bank which has allocated over US$1.6 BN in current projects in the sector. The enabling factors self-analysis states that there are currently no fully aligned or pooled funding mechanisms in the education sector. Bilateral donors mostly channel their support through INGOs or other contracted agencies and this can lead to duplication or lack of consistency with government plans and financing.

Accountability and dialogue around aid effectiveness

The ITAP saw evidence in the minutes of the NEG meetings of mutual accountability between government and development partners as well as examples of open discussion and exchange of views on challenges affecting implementation. The government has encouraged development partners to consider greater use of country systems in order to improve aid effectiveness. However, the ITAP noted that there are continuing concerns about the quality of public administration (CPIA rating 2.5) and budgeting and financial

management (CPIA rating 3.0) as well as high levels of perceived corruption across national institutions (2022 Transparency International index rating 24/100). It is unlikely that bilateral donors will be able to provide budget support or pooled financing unless these systems are substantially strengthened and reliable data on government expenditures are produced.

Commitment towards greater aid effectiveness practices

The ITAP also saw evidence of a commitment to further improving aid effectiveness practices, in particular in the proposals to call for pooled funding mechanisms and to increase the level of external financing being delivered through aligned and harmonized mechanisms. However, the ITAP felt that it would take time to build capacity at the central and state level in order to turn these commitments into practice.

Conclusion on 3.2:

Given the continuing challenges preventing the use of fully aligned and coordinated financing mechanisms to support the education sector in Nigeria, the ITAP respectfully disagrees with the NEG assessment of this factor and rates it as a **MEDIUM priority** as failure to address this issue is likely to result in significant delays in the achievement of policy priorities as well as risking inefficiency and inequities in the use of external funding for the sector.

4. Volume, Equity, and Efficiency of Domestic Public Expenditure on Education

Volume

Nigeria has not been exempt from the lingering effects of COVID-19, or from the impact on fuel and food prices of the war in eastern Europe. The Nigerian economy has been affected by the higher cost of borrowing, government debt levels, and high inflation, leading to a drop in real GDP year on year. The administration which assumed office in May 2023 has started to address these issues by removing the subsidy on petrol and reforming the foreign exchange market, although the benefits are unlikely to be felt before 2024.

The Domestic Financing Matrix submitted is, unfortunately, incomplete. Actual expenditure on education for the years 2020 to 2022 has not been provided, nor have projected figures for education for 2024 and 2025. The budgeted amounts for 2023 from the Appropriation Act (signed on the first working day of January 2023) have not been used. The ITAP is of the opinion that, considering its importance, more care could have been taken in the preparation of the domestic financing matrix.

Table 1: Share of education expenditure in GDP and in total government expenditure

	2020 Budget	2021 Budget	2022 Budget	2023 Budget	2024 Target	2025 Target
Education as per cent of GDP	0.64	0.56	0.52	0.44	–	–
Education as per cent of government expenditure (excluding debt service)	11.7	10.3	8.8	6.4	–	–
Recurrent education expenditure as per cent of public recurrent expenditure (excluding debt service)	10.8	10.9	10.0	7.9	–	–

Source: Computed from Domestic financing matrix *completed by the country. Row 1 recomputed. Rows 2 and 3 for 2023 computed on MoF Appropriation Bill. No "actual" data for 2020, 2021, or 2022.*

There has been no commitment to a steady increase in the education budget towards at least 20% of the government budget (excluding debt service). Nigeria's 2021 commitment at the Global Education Summit was to "ensure" an increase of 50% in total education spending over the following two years, with an increase of "up to 100%" by 2025. This would have moved the education share in the budget (debt service excluded) to a possible 14% in 2023 and 16% by 2025.[5] However, for FYs 2020 to 2023 the share in the federal budget shows a declining trend. In addition, the Federal MoE and UBEC undertook

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[5] Assuming no other changes to the federal budget forecast.

to encourage states and Local Government Authorities (LGAs) to attain 20% spending on education. There is no base line to allow the feasibility of the target to be estimated. An increase to 3% (currently 2%) of the Consolidated Revenue Fund[6] (CRF) transferred to UBEC was also foreseen.

The Federal contribution to state and LGA budgets is via the transfer of a set proportion of VAT, Electronic Money Transfer Levy (EMTL), and Federal Account (FA) revenue. This is added to the revenue states and LGAs themselves raise to cover all their responsibilities, including education. In addition, the FMoE transfer of 2% of the CRF to UBEC potentially benefits states through 50% matching allocations for capital works (up to a set limit), and from other goods and services for basic education, at the discretion of UBEC. Some states fail to access these funds during the year of allocation as they are unable to provide the matching amount.

No financial simulation model was submitted, but unless education expenditure at the level of states and LGAs were included, the model would be useless for projecting basic education expenditure.

States have prepared education sector plans with some detail on costing. These might be plans for all education for which the state has responsibility, or they might be plans prepared by the state's Universal Basic Education Boards, covering only basic education. Even where budget estimates from all sources are listed, it is not possible to assess the adequacy of allocations for specific interventions.

When increases in federal funding to education were proposed, it was not yet known that the petrol subsidy would be discontinued, potentially freeing up revenue which could be applied to education.

Equity

Available information does not allow the calculation of the share of public expenditure on each of the education subsectors. It seems likely that the extension of ECCDE from one to three years would draw funding that would otherwise have been available for improving primary education. Funds allocated by the federal government to sub-national governments are equally[7], and therefore inequitably, divided among them, since relative population size and specific challenges they might face are ignored in the allocation. This discriminates particularly against the more northerly states, which have the highest numbers of poor people. It was not possible to establish whether spending within states is deliberately pro-poor. The petrol subsidy, withdrawn in mid-2023, was considered to favor the rich.

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[6] The fund for Nigeria's oil reserve.

[7] Specifically, federal funds are divided equally across the 36 states and the FCT, with no consideration of need.

Access to education of reasonable quality is largely restricted to wealthier families. The primary school completion rate varies by wealth quintile from 96.8% (richest) to 33.8 % (poorest) and from 95.9% in the South-East Region to 48.6% in the North-East. The *Education for Renewed Hope: Roadmap for the Nigerian Education Sector (2024–2027)* acknowledges the large number of children denied access to appropriate education and the even larger number without access to any basic education for reasons of constrained school supply and family poverty. Inadequate or non-existent gender-sensitive wash facilities and violence at school are further deterrents to school attendance.

Current national averages for primary schools are one classroom for every 50 (JS 1:42; SS 1:16) and one toilet for every 173 (JS 1:95; SS 1:78) learners. Eighteen per cent of primary classrooms (JS 19%; SS 40%) are in "bad" condition. These ratios, unacceptably high for the primary level if education is to be of "quality" (i.e. good quality), conceal discrepancies between and within regions, and between urban and rural communities. The *Roadmap* envisages an increase in enrolment in basic education of 12 million over four years through double-shifting, and the construction of 40 000 new classrooms and rehabilitation of 6 000 over the same period. Without budget and cost projections, it is not possible to determine whether this would be feasible; and without an implementation plan, it is impossible to determine whether the needs will be met where they are greatest.

Gender parity indices for learners, at 0.98 at primary, 0.96 at JS, and 1.06 at SS, also conceal local differences, calling for different measures in different parts of the country to address the inequities.

Efficiency

Efficiency in spending cannot be assessed in the absence of figures for expenditure against budgeted amounts at federal, state, and local government levels. As already noted, the UBEC allocation for capital works is not consistently accessed by states for inability to provide the 50% counterpart share. In 2020/21 nine states failed to access their grants, with a further three accessing only a portion of their grant. However, this funding can still be accessed in subsequent fiscal years.

Internal efficiency in basic education is low. Students perform poorly on tests. The *Digest of statistics* does not give details of examination results for the end of the 9-year (basic) education phase. The 2019 sample-based study of performance showed the proportion of learners performing below grade level in primary 4 as 38% in English and 52% in mathematics; in JSS 2 the percentages were 74% in English and 76% in mathematics. Older learners (often repeaters) tended to perform poorly. Scores for teacher competence correlated significantly with learners' scores, and the competence of primary teachers in public schools was inferior to that of teachers in private schools: in public schools 32.3% had a good grasp of the subject content knowledge the learners

were expected to learn, as against 63.8% in private schools. Teacher absenteeism is also a problem. Strong candidates are discouraged from entering the teaching profession by low remuneration, poor working conditions, and a negative image of the profession. Planning documents refer to the need to improve the quality of teacher education.

The significant backlogs and the rapidly growing school-age population make increased efficiency a necessity. There is little evidence of realistic quantifying and costing of the necessary interventions.

There are no data for assessing **external efficiency**: the high level of unemployment among young people may be largely attributable to an inadequate skill set acquired during formal schooling, but is also a factor of a depressed economy and the relative youth of the population.

Conclusion:

There is a lack of transparency on the **volume** and share of government budgeting and spending on education. The share of federal funding of education is low, at less than seven per cent of total government spending, with no clearly projected or actual increase despite the July 2021 undertaking. The current contribution of states and local governments, both in volume and as a percentage of their spending, has not been provided.

How **equitable** the funding is cannot be clearly assessed, again for the lack of financial data across all levels of government. But indicators show wide differences among regions, states, families, and the availability of teaching and learning resources, which point to a history of inequitable provision. Available documents provide no quantified and costed strategies for addressing these inequities. Both the share of federal and of UBEC funding allocated to subnational governments fail to take account of significant differences in population numbers and other factors contributing to inequity.

The **efficiency** of spending cannot be evaluated in the absence of details of actual spending, even for FY 2020. Indicators point to considerable **internal inefficiency**: learner performance is low, with low primary completion rates. A high proportion of teachers reveal low levels of competence, calling in question the efficiency of teacher training. The evidence on which **external efficiency** should be judged, is lacking.

Considering these dimensions of the domestic funding of education, the ITAP concurs with the country's self-assessment in rating this enabling factor as **HIGH priority**.

Part C: High-Level Summary of Enabling Factors Assessed as High Priority

Enabling Factor	Challenges and Rationale for High Priority Rating
Data and evidence	**Challenge:** the quantity of education data collected and reported is high, but the quality and utility of statistical publications is low. The data are inconsistent, unreliable, and are not made available in a timely manner. The analysis and presentation of data by FME and UBEC indicate limited understanding of education statistics and a lack of quality assurance. Poor coordination between the various producers of education statistics at federal and state levels has led to extensive duplication and limited comparability between sources. **Rationale for high priority:** Without the presence and use of consistent, reliable, timely and comparable data on access and learning, education resources cannot be allocated equitably, and progress cannot be monitored. Investment in data and evidence production is currently being used inefficiently and ineffectively.
Volume, Equity and Efficiency of Domestic Public Expenditure on Education	**Challenge:** There is a lack of transparency in the total **volume** of public expenditure on education at federal, state, and local government levels. At the federal level less than 7% of government funding goes to education, with no clear commitment to increase to 20%. The federal allocations to states and local governments are **inequitably** apportioned, while the equity of spending within states could not be established. The **efficiency** of budget execution cannot be evaluated: even at the federal level total expenditure has not been declared for the past three years The underlying challenges are to improve accountability, and to spend equitably on strategies that will produce an improvement in learning in schools. **Rationale for high priority:** There has been no integrated or transparent approach to the funding of education from domestic sources. Failure to address this challenge will make the achievement of education policy priorities impossible or highly unlikely.