KWARA STATE, FEDERAL REPUBLIC OF NIGERIA:

EDUCATION PUBLIC EXPENDITURE REVIEW

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STATEMENT OF PURPOSE AND DISCLAIMER

This technical working report, and the review on which it has been based, was conducted by a team of national and international consultants, funded by a DFID technical assistance grant through the Capacity for Universal Basic Education project (CUBE). It has been conducted in consultation with the DFID and World Bank offices in Nigeria.

The report is intended as a contribution to discussion by stakeholders of public expenditure issues in the education sector at State level, and as part of a process of public expenditure review that can better inform State level education policy decision making and planning. There will be opportunity for review by partners and stakeholders, with a view to producing a final report in due course. It will also form a background technical report for the forthcoming report on national expenditure in the education sector, "Nigeria: A review of Costs and Financing in Public Education".

The report draws on a wide body of information and data. However, given the data limitations and other difficulties experienced in accessing accurate and complete information in the course of this study, some inconsistencies and inaccuracies may remain. The conclusions, observations and recommendations are those of the consultants and do not necessarily reflect the views and opinions of DFID or the World Bank.

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ACKNOWLEDGEMENTS

ACRONYMS AND ABBREVIATIONS

ASC	Annual School Census
ASUU	Academic Staff Union of Nigerian Universities
AUSS	Academic Staff University Salary Scale
CWIQ	Core Welfare Indicator Questionnaire
DFID	UK Department for International Development
EMIS	Education Management Information System
ETF	Education Trust Fund
GER	Gross Enrolment Ratio
HATISS	Harmonised Tertiary Institutions Salary Structure
HEI	Higher Education Institution
IGR	Internally Generated Revenue
JAC	Joint Account Committee
JSS	Junior Secondary School
KSG	Kwara State Government
LGA	Local Government Area
LGEA	Local Government Education Authority
NBS	National Bureau of Statistics
NCE	National Certificate of Education
NECO	National Examination Council
NEEDS	National Economic Empowerment and Development Strategy
NER	Net Enrolment Ratio
NLSS	National Living Standards Survey
NUT	National Union of Teachers
PCR	Pupil-Classroom Ratio
SEEDS	State Economic Empowerment and Development Strategy
SMOE	State Ministry of Education, Science and Technology
SSS	Senior Secondary School
SQTR	Student-Qualified Teacher Ratio
PTR	Pupil-Teacher Ratio
SUBEB	State Universal Basic Education Board
TSB	Teaching Service Board
UBE	Universal Basic Education
UBEC	Universal Basic Education Commission
WASSCE	West African Senior Secondary Certificate of Education

EXECUTIVE SUMMARY

This report provides a detailed review of public expenditure on education in Kwara State. The focus is on education and training provision that is funded by state and local governments as well as households and other private sector contributions. Education institutions that are the direct responsibility of the federal government, principally federal universities and Unity secondary schools are not covered by the report.

The main objective of the review is to analyse (a) the sources and uses of expenditures on education by state and local governments at all levels; and (b) assess efficiency and equity effects of public spending on education. On the basis of this analysis, projections are made concerning future student enrolments, staffing and construction requirements, and recurrent and capital expenditures.

The preliminary results of the 2006 National Population Census indicate that Kwara State has a population of 2.37 million. Data from the 2006 CWIQ indicate that the population growth rate for the state is 2.1 percent. According to the NLS Survey, 81.7 percent of the population of the state live on less than one US dollar per day, and as such are classified as being poor.

In 2004/5, there were 1,513 primary and 267 secondary schools enrolling a total of 364,000 and 140,000 students respectively. SMOE has overall responsibility for five higher education institutions (HEIs), which enrolled around 40,000 students in 2006.

In its policy statements and political pronouncements, KSG states that it is strongly committed to UBE and the overall development of the educational sector. This is reflected in the high share of the state budget that is allocated to education (23.8 percent in 2005). Local governments allocate 27.2 percent of their federal account allocations to primary school salaries.

Despite this national education policy framework, education provision in Kwara State has a number of distinctive features. In particular, the state government provides relatively limited funding for HEIs, which covers only around one-half to two-thirds of total teaching and support staff costs. Secondary schools are permitted to charge school fees, but are required to remit nearly 30 percent of the proceeds to the state government. Class teaching (as opposed to specialist subject teachers) is the norm in primary schools.

The main findings and conclusions of this review are summarised below; recommendations for the way forward are then presented for consideration and follow up action by the Kwara State Government.

Financing of education and spending patterns

Funding of the recurrent costs of primary and secondary schooling is increasing

In per capita terms, Kwara State receives a relatively favourable allocation of federal funds compared to most other states. Total public revenue per capita was USD163 in 2006.

Budgets for recurrent expenditure on primary and secondary schooling approved by KSG increased by 12.7 percent in real terms between 2003 and 2005 – N8.07 billion to N9.1 billion.

Time series data on total education expenditures are also not available, but teachers' salary increases between 1999 and 2002 led to significant changes in the share of state expenditures on education.

The overall shares of primary and secondary education in total recurrent expenditure were 57 percent, and 26 percent respectively in 2004, but only 15 percent for higher education.

Actual expenditures on education vary from the approved budgets

In every year and for all line items, actual expenditures on education have diverged significantly from approved budgets. Large negative deviations are the norm, which indicates that actual spending consistently falls far short of approved estimates. Negative deviations remained prevalent in 2005 standing at 69 percent for secondary education overheads and 83 percent for SMOE overheads.

Running costs are under funded

Overhead expenditure has consistently accounted for less than 10 percent of total recurrent expenditure. Despite increased funding for school overheads in the last two years, serious shortages still exist of critical instructional material.

Internally generated funds are growing

Retained fees are a significant source of revenue for government secondary schools. Total receipts from this source increased from N12 million in 2000 to N77 million in 2005.

Capital expenditure has risen significantly

Actual capital expenditure in the education sector rose meteorically for N20.6 million in 2001 to N555.8 million in 2005. Between 2002 and 2005, education capital expenditure increased by 3.7 times in nominal terms and by 2.3 times in real terms.

The total ETF allocation for KSG was slightly more than two billion naira between 1999 and 2007. The ETF per capita allocation to Kwara State is the highest among the nine states where public expenditure reviews have been undertaken.

Education access and attainment

Enrolments are increasing

CWIQ survey data for 2006 indicates that 16 percent of females and 12 percent of males aged 15-19 have never attended school. The corresponding figures for the 20-24 age group are 27 percent and 11 percent respectively, which shows that impressive progress has been made in raising school attendance rates among girls during the last decade. Currently, only 4-6 percent of girls and 8-10 percent of boys aged 14-15 have never been to school.

Among the 40 percent of poorest households, almost one in five children, aged 5-9, were not enrolled at primary school whereas all of the children of the same age in the richest 40 percent of households were enrolled in school. One-quarter of girls from the poorest 20 percent of households were not in school compared to 12 percent for boys. Among individuals aged 15-19 from the poorest 40 percent of households, around 15 percent had never enrolled in school.

364,000 were enrolled in primary schools and 140,000 in secondary schools in Kwara State during 2004/05. Total enrolments of girls and boys at primary schools both increased by around 75 percent between 2001 and 2005, which has had a major impact on access and the quality of education. Time-series data on enrolments is not available for secondary education.

School completion rates are improving

According to the CWIQ survey, 74 percent of females and 66 percent of males in the age group 15-19 have completed the six-year primary education cycle, which is relatively high compared to other countries in the region and sub-Saharan Africa as a whole. The sizeable gender difference with a higher proportion of girls completing primary school than boys is also quite unusual.

Gender inequities and access by location - a mixed picture

The CWIQ survey indicates that, in aggregate terms, the difference in female and male GERs is now only four percentage points for primary education. ASC data puts this gap at 16 percentage points with sizeable gender enrolment disparities in five of the 16 local government areas

The overall enrolment gender gap is still sizeable at the JSS level (for CWIQ, 11 percentage points in female and male GERs and, for ASC, seven points). ASC enrolments for JSS were 33,500 for girls and 40,200 for boys in 2004/05. According to the CWIQ survey, female and male GERs are almost identical for senior secondary education. However, ASC enrolments for SSS were 30,000 for females and 36,000 for males in 2004/05 with an estimated seven-point difference in female-male GERs. Again, gender enrolment gaps at the secondary level are very large in over half of the 16 LGEAs.

According to the NLSS, net enrolment ratios for primary school-age children are higher in the rural areas than in the urban areas, especially for boys. ASC transition rates from primary school to JSS also vary markedly across LGEAs. However, virtually no differences exist between rural and urban areas with respect to these enrolment ratios for the age group 12-17.

Resource utilisation

Accountabilities are weak with no incentive to improve performance

At state and local government levels as well as the school itself, incentives for managers to economise on resources and maximise input efficiency are weak. In particular, school managers do not face strong pressures from senior managers nor clients (parents) to utilise school inputs as efficiently as possible.

Teacher numbers have not increased at the same rate as enrolments

The number of primary school teachers employed at government primary schools only increased by 5.5 percent between 2000 and 2005 but enrolments are reported to have increased by 75 percent during the same period. Recruitment for new teaching posts was undertaken by nine LGEAs in late 2005-early 2006, the first time in about five years.

Teachers are well qualified

67 percent of primary school teachers possess NCE or above; in secondary schools the standard is 95 percent. Despite the fact that the large majority of teachers are now qualified, the low quality of graduates from the teacher training colleges and universities who are joining the teaching profession is a major issue. Concerns about newly appointed teachers, who have low levels of numeracy and literacy skills as well as inadequate knowledge in their chosen areas of subject specialisation, are commonplace. There are serious shortages of teachers for a number of subjects in secondary schools, especially for mathematics and the sciences.

Nearly 58 percent of primary and 40 percent of secondary school teachers are female.

Teachers are poorly motivated

Low and declining motivation among teachers at government schools in Kwara State is a major concern. The payment of teacher salaries has become irregular, which has seriously dampened morale. It is widely accepted that pay, in particular for young teachers who have recently qualified, is inadequate. This is despite the fact that the average annual gross income of a primary school teacher increased by 52 percent in nominal terms (but fell 8.0 percent in real terms) between 2000 and 2004.

Staffing ratios are better than average but workloads are low

The average pupil-teacher ratio (PTR) in public schools was around 24, which is much lower than the national norms. Pupil-teacher ratios for primary schooling diverge widely across LGEAs.

The average teaching load for junior secondary teachers is only 21 periods per week. It is even lower for senior secondary school teachers – at just 12 periods per week in 2005. Student-classroom ratios were 41.5 for JSS and 37.8 for SSS in 2005.

School sizes are small, accommodation is sub standard and access to learning materials is limited

Government primary and secondary schools are small. Despite some improvements in recent years, classroom accommodation for the large majority of students at both primary and secondary government schools remains seriously sub-standard. Classrooms are seriously congested, especially in urban areas where class sizes frequently exceed one hundred students. According to ASC, around one-third of government primary and secondary schools are in need of 'major repair'.

In practice, the overall student textbook ratio is 3.4:1, which is nearly 20 times higher than the norm. The textbook situation is even worse in junior and senior secondary schools.

According to ASC, the student-textbook ratios average 5.5:1 and 7.4:1 in each of these schooling cycles respectively. Serious shortages are also commonplace of other key learning materials and consumables. Again, the availability of textbooks varies markedly among the 16 LGEAs in the state.

Education outputs

Examination results remain disappointing

Only around 20 percent of students obtained five or more credits in the 2004 secondary school examinations.

Enrolment and expenditure projections

Enrolment is projected to increase by 22 percent by 2015/16

On the basis of the NBS population projections, primary school enrolments will decline from 364,000 in 2005/06 to 313,000 in 2015/16 mainly because of the declining repetition and dropout rates. Junior secondary school enrolments are projected to increase nearly threefold - from 74,000 to 209,000 in 2015/16.

Even assuming that the transition rate from junior to senior secondary schooling declines to 50 percent by 2015/16, projected senior secondary school enrolments still increase from 66, 000 in 2005/06 to 94,000.

Funding requirements for recurrent costs are projected to increase rapidly for secondary education.

For primary education, projected recurrent expenditure remains at N 3.4 billion in 2015/16 with no change in PTRs and N 2.7 billion with target PTRs. For JSS under scenario 1, expenditure increases from N 0.7 billion to N 2.3 billion for both no change PTRs and target PTRs. The corresponding figures for SSS are from N 1.0 billion and N 1.7 billion for both no change and target PTRs.

Over the next nine years capital investment of N3.64 billion will be needed for construction and classroom furniture, libraries and science equipment to accommodate additional enrolments

Private sector

The private sector is a substantial service provider

According to the NLSS, one half of all girls and one-third of boys residing in urban areas in Kwara State attend non-government primary schools. The corresponding figures for secondary education in urban areas are around one-quarter for both girls and boys. Privately-owned primary schools account for less than 10 percent of total enrolment in the rural areas, but nearly one-third of secondary school enrolments.

Total private expenditure on primary and secondary schooling amounts to around N2.5 billion per annum, which is 28 percent of total (public and private) recurrent expenditure on education.

Higher education

Funding is declining in real terms

Total recurrent expenditure grew from N893 million in 2001 to N1,368 million in 2005 representing an average annual growth rate of 11.7 percent in nominal terms. Real expenditure on higher education declined by an annual average of about seven percent. Funding for key consumables and other overhead costs is seriously inadequate at all the HEIs. Capital expenditure remained very limited between 2001 and 2005, which has meant that it has not been possible to maintain and update equipment and provide sufficient teaching space for students.

Although internally generated revenues have increased marginally in real terms, all HEIs are severely constrained in the level of tuition fees and other charges that they can levy for full-time students. The student's ability to pay is limited coupled with the state government's policy of keeping down the costs of higher education, which officially is supposed to be free.

Enrolments are not appreciably increasing

Full-time enrolments increased by only 8.9 percent between 2001/02 and 2005/2006 and the number of part-time students fell by 15.7 percent during the same period. Taken together, the total enrolment has increased by only 1 percent in the last four years.

Student-teacher ratios are rising

Ratios have risen to levels that, in some cases, are twice as high than in primary schools. The PTR ranges from 90:1 at the College of Education, Oro to 30:1 at the College of Education, Ilorin.

Learning outcomes are poor

At the College of Education Ilorin, the overall graduation rate of 70 percent is low by international standards. Completion by subject range from 38 percent for science courses to 82 percent for vocation and technology

Way Forward

Strengthen system planning and resource management

There are five priority areas for improvement: introducing sector planning through the preparation of costed medium term sector strategies (MTSS); linking the MTSS's to a fundable medium term expenditure framework; improving budgetary outcomes through adopting a performance management system; increasing parental and community involvement in the management of schools and increasing the delegation of financial management to schools for the use of UBEC funds.

Increase funding

Various sources of additional funding to the sector need to be explored: Federal Account allocation, share of the state budget, federal funding, local government, private sector and development partners.

Deliver major efficiency improvements

Strengthen accountabilities and improve incentives through a comprehensive package of reforms: clear and transparent performance standards, public disclosure of the performance of service providers (schools and support services such as inspection, construction, curriculum, and the provision of learning materials), effective support and appraisal of teachers and school managers, and appropriate governance structures that allow the full involvement of parents and local communities in the management of schools.

Considerable scope exists for improving the utilisation of teachers in Kwara State. The current teaching loads of secondary school teachers are particularly low. Increasing these teaching loads will increase the resources available for other purposes, in particular the provision of a minimum package of learning materials for all students, and the construction of new classrooms.

Consideration should be given to the re-establishment of a separate Primary Teacher Services Commission, which has overall responsibility for recruitment and other basic human resource management functions for teachers.

Clear staffing norms should be introduced for non-teaching staff, which will lead to considerable cost savings.

Current highly skewed deployment of teachers results in much higher public expenditure per student at schools in urban areas. Allocation formulae should be devised that ensure that public expenditure per student is equalised.

Upgrade the learning environment

Class sizes in primary and secondary schools should be reduced to 40 over the next decade in order to ensure a minimally acceptable learning environment. A package of measures is required to increase classroom construction, extend availability of core textbooks, introduce libraries and provide facilities for IT learning.

Higher education requires urgent remedial action

There is an urgent need to increase funding to higher education and a more urgent and pressing need to inject more capital funds to upgrade facilities and infrastructure including office and learning equipment.

Enrolment levels at the HEIs should also be reviewed as well as the quality of their management and leadership.

GLOSSARY OF TERMS USED IN THIS DOCUMENT

Class size (or pupil-class ratio): The number of students a teacher has in his/her class at a given time. In Nigeria, stream is frequently used to mean a class.

Core Welfare Indicators Questionnaire (CWIQ) survey: CWIQ survey is designed to produce indicators of social welfare to provide instrument for the continuous monitoring of poverty reduction programmes and social development in general. The 2006 Nigerian CWIQ was a nationwide sample survey conducted to produce welfare indicators for the population at national and sub-national levels, particularly Zones, States and Senatorial Districts. The Survey compliments 2004 Nigerian Living Standards Survey (NLSS) by NBS which profiled poverty in the country.

Dropout rate: The proportion of pupils leaving school without completing a given grade in a given school-year expressed as a percentage of those who were enrolled in the same grade at the beginning of that grade at the beginning of the same school-year. ASC (NEMIS) data in Nigeria show that this rate is low, however there is need to further investigate this situation in order to better appraise the internal efficiency of the system.

Education Trust Fund (ETF): The ETF is a major source of funding for capital expenditures in many states of Nigeria. The ETF is a trust fund established by decree in 1993 (amended by Act 40 of 1998) with the objective of using funding combined with project management to improve the quality of education in Nigeria. All corporations and companies of identified minimum operating capacity and registered in Nigeria contribute a levy of 2% of their annual assessable profits to the Fund which complements Federal, State and Local Government budgets for the three levels of education nationwide.

Gross completion rate: The total number of students completing (or graduating from) the final year of primary or secondary education, regardless of age, expressed as a percentage of the population of the official primary or secondary graduation age. Primary completion rate in Nigeria is to be calculated by dividing the number of students completing (or graduating from) the grade 6 of primary schools by the population of the official graduation age (age 12).

Gross enrolment ratio (GER): Total enrolment in a specific level of education, regardless of age, expressed as a percentage of the eligible official school-age population corresponding to the same level of education in a given school-year. GER can be disaggregated by gender or by location to assess the equity levels. For example, GER for females at JS level is calculated by dividing the number of female pupils (or students) enrolled in JS level regardless of age by the female population of the age-group which officially corresponds to this level of education (age 12-14).

Gross intake rate (GIR): Total number of new entrants in the first grade of primary education, regardless of age, expressed as a percentage of the population at the official primary school-entrance age (6 in Nigeria). Apparent intake rate is alternatively used.

Multigrade class: Multigrade class structure is known by various names in different countries; these include "composite" or "combination" classes, "double" classes, "split" classes, "mixed-age" classes and "vertically grouped" classes. Multigrade classes can be defined as pedagogical sections where groups of students of different grades are taught in a single classroom. In Nigeria, such classes are rather a rare phenomenon, which may however be worth investigating, especially in small schools in order to optimize the resource utilization (teachers, buildings, etc.)

Net enrolment ratio (NER): Enrolment of the official age-group for a given level of education expressed as a percentage of the corresponding population. NER for primary education in Nigeria is calculated by dividing the number of pupils enrolled who are of the official age-group for the primary education level by the population for the same age-group (age 6-11).

Net intake rate (NIR): New entrants in the first grade of primary education who are of the official primary school-entrance age, expressed as a percentage of the population of the same age. In the context of Nigeria, this rate can be calculated by dividing the number of children of official primary school-entrance age (6) who enter the first grade of primary education by the population of the same age (6).

Percentage distribution of public current expenditure on education by level: Public current expenditure for each level of education, expressed as a percentage of total public current expenditure on education. One will have to make distinction between approved and actual expenditure because the gap between these two can be high. This indicator is important to appraise the importance accorded by a Government for the development of a given level of education.

Promotion rate: The proportion of pupils enrolled in a given grade in a given school-year who will at the beginning of the following school-year, be enrolled in the next higher grade.

Public expenditure on education as percentage of gross domestic product (%GDP): Total public expenditure on education (current and capital) expressed as a percentage of the Gross Domestic Product (GDP) in a given financial year. It is calculated by dividing total public expenditure on education in a given financial year by the GDP of the country or the state for the corresponding year. Due to lack of information of GDP at state level, this indicator cannot be calculated presently, but would be worth as soon as state-level GDP is available.

Public expenditure on education as percentage of total public expenditure: Total public expenditure on education (current and capital) expressed as a percentage of total public expenditure in a given financial year. One will have to make distinction between approved and actual expenditure because the gap between these two can be high. It is calculated by dividing total expenditure on education incurred by all government agencies/departments in a given financial year by the total government expenditure for the same financial year.

Pupil-classroom ratio (PCR): The ratio of the number of pupils (students) to the number of classrooms. For example, in a Nigeria state, the number of pupils (students) enrolled

in this state at a level of education is divided by the number of classrooms available in this state for providing learning at this level of education.

Pupil-teacher ratio (PTR): Otherwise called "pupil-teacher ratio" or "students per teacher", this indicator expresses the average number of pupils (students) per teacher at a specific level of education in a given school-year. For the purpose of examining system-wide pupil-teacher ratios, teachers are defined as persons whose professional activity involves the facilitation of learning and the acquisition of attitudes and skills that are stipulated in a formal curriculum by students enrolled in a formal educational institution. Non-formal institutions require a separate investigation. Their staffing is likely to be considerably different from formal institutions. Cross-country or cross-state comparisons may be affected by such factors as the composition of teachers by part- and full-time employment. PTR is not the same and is generally lower than "average class size". This is because PTR calculation includes teachers who run special programmes, such as music, art and special education, where they may teach smaller groups of students.

Repetition rate: the proportion of pupils from a cohort enrolled in a given grade in a given school-year who are studying in the same grade in the following school-year. This rate is slightly different from the percentage of repeaters.

State Education Public Expenditure Review (SEPER): Public expenditure reviews (PERs) aimed to describe sector-related issues and challenges in the context of the overall economic and fiscal situation. PERs analyze how funds to the sector are allocated, released and disbursed. Education public expenditure reviews explicit the prevailing efficiency and effectiveness of public spending on education and explore the ways and means for obtaining desirable levels of resource allocation and utilization for achieving educational objectives in the context of anticipated economic and fiscal situations. State Education Public Expenditure Reviews in Nigeria carry out a thorough analysis of public expenditure on education by analysing the sources and uses of funds by state and local governments for primary, secondary and higher education, assess the efficiency and effectiveness of public spending on education and, on the basis of these analyses, make enrolment and expenditure projections for primary and secondary education for the period 2005-2016.

Survival rates by grade (SR): Percentage of a cohort of pupils (or students) enrolled in the first grade of a given level or cycle of education in a given school-year who are expected to reach successive grades. They are calculated by dividing the total number of pupils belonging to a school-cohort who reached each successive grade of the specified level of education by the number of pupils in the school-cohort, i.e. those originally enrolled in the first grade of primary education. This indicator can be calculated by means of reconstituted cohort analysis, which is difficult now in Nigeria because of the inaccuracy of the data on repeaters and drop-outs.

Teachers' emoluments (salaries) as multiple of GDP per capita: This indicates the level of teacher salaries in comparison with the affordability of a country or state's economic and financial situation. It is calculated by dividing the total amount of salaries devoted to all or a category of teachers of all or part of the education system in a given financial year by the GDP per capita of the same financial year. Cross-country, cross-state or cross-sectoral comparisons can allow to see the level of salaries one

education system is allocating to teachers, and to analyze the cost-efficiency of the system, the teacher motivation, etc.

Transition rate (TR): The number of pupils (or students) admitted to the first grade of a higher level of education in a given year, expressed as a percentage of the number of pupils (or students) enrolled in the final grade of the lower level of education in the previous year. Transition rate from primary to junior secondary education is calculated by dividing the number of new entrants in the first grade of junior secondary education by the number of pupils who were enrolled in the final grade of the primary education in the previous school year.

UBE Intervention Fund: The Universal Basic Education Law, signed in 2004, provides for funding the UBE programme from three principal sources: (i) Block grants from the Federal Government of not less than 2 per cent of its Consolidated Revenue Fund, which will be in the form of proposed federal matching contributions to states for financing of primary education; (ii) funds or contributions in the form of federal guaranteed credits and loans, and (iii) international donor grants. For any state to qualify for UBE grant funds, it must contribute not less than 50 percent of its total cost of projects as a cost-share. The criteria for fund utilization are as follows: (a) expenditure by components of UBE programme (Pre-primary 5%, Primary 60%, Junior Secondary 35%); (b) expenditure by activities in each of the components of the UBE Programme (Infrastructural development 70% including classroom construction, classroom furniture, classroom renovation/rehabilitation, laboratory/workshop equipment, introductory technology equipment, borehole construction, construction of toilets, etc.; Textbooks and working materials 15%, including development/ procurement of textbooks for pre-primary, four basic core subjects for primary and five basic core subjects for junior secondary schools, library books, development/procurement of teachers' guide for pre-primary, four core subjects for primary schools and five core subjects for junior secondary schools, teaching aids (excluding consumables), etc.; and teacher professional Development 15% including short-term training and re-training of teachers at the three levels, with more emphasis on primary, JSS and pre-primary, in that order to be conducted by either the National Teachers' Institute (NTI), Colleges of Education (COEs) or Institutes of Education and NIEPA to conduct those for managers of UBE institutions.)

1. INTRODUCTION

1.   This report reviews public expenditure on education in Kwara State, Federal Republic of Nigeria. The focus is on education and training provision that is funded by state and local governments as well as households and other private sector contributions. Education institutions that are the direct responsibility of the federal government, principally federal universities and unity secondary schools are not covered by the report.

1.1   REVIEW OBJECTIVES AND METHODOLOGY

2.   The main objective of the review is to analyse (a) the sources and uses of expenditures on education by state and local governments at all levels; and (b) assess efficiency and equity effects of public spending on education. On the basis of this analysis, projections are made concerning future student enrolments, staffing and construction requirements, and recurrent and capital expenditures.

3.   A three-person team undertook the review, namely Dr. Paul Bennell, Senior Partner, Knowledge and Skills for Development (International Consultant and Team Leader), Mr. Louis Chete, Nigerian Institute for Social and Economic Research, and Dr. Ayodele Jimoh, Department of Economics, University of Ilorin (both national consultants).

4.   Data collection was undertaken over a two-week period in September 2006. Three main sources of information were drawn upon namely interviews, documents, and statistical data. Senior managers and other officials were interviewed in the Ministry of Education, Science and Technology (SMOE) including the State Universal Basic Education Board (SUBEB) and the Teaching Service Commission (TSC), the Ministries of Finance and Local Government, heads of all state-level higher education and training institutions, and other key education stakeholders.

5.   Where appropriate, statistical data from the following three major surveys has also been utilised; SMOE's own Education Management Information System (EMIS), which is based on information gathered from the Annual School Census; the 2005 National Living Standards Survey conducted by the National Bureau of Statistics. A total of 22,000 households were surveyed during the course of the year thereby enabling detailed information on household incomes and expenditures to be collected; The Core Welfare Indicators Questionnaire Survey, again conducted by the National Bureau of Statistics (NBS), which is based on a sample of 100 households from each of the country's 774 Local Government Areas making a total of 77,400 households covering over 350,000 individuals.

6.   It was possible to collect the bulk of the data needed for the review. However, as will be made clear in the relevant chapters, some information was not available. In particular, no monthly expenditure returns were made by SMOE throughout 2001 and 2002 (for both recurrent and capital) as well capital expenditures in 2003. Only two of the higher education institutions were able to furnish all the requested information on enrolments, completion rates and expenditures. Finally, there are also some concerns about the coverage and accuracy of information provided by head teachers as part of the Annual School Census exercise.

1.2 THE EDUCATION SYSTEM IN KWARA

7.   In common with all the 36 states of the Federal Republic of Nigeria, the state education system in Kwara State comprises of a nine-year basic education cycle (six years of primary school and three years of junior secondary education); followed by three years of senior secondary school. In 2004/5, there were 1,513 primary and 267 secondary schools enrolling a total of 364,000 and 140,000 students respectively. SMOE has overall responsibility for five higher education institutions (HEIs), which enrolled around 40,000 students in 2006.

Institutional Context

8.   The three main levels of government in Nigeria, federal, state and local, have concurrent responsibilities for the provision and funding of primary education, which considerably complicates the budgetary and resource allocation processes. Local government education authorities (LGEAs) are responsible for primary schools, but are supported and monitored by the State Universal Basic Education Board, which is a semi-autonomous agency under SMOE. Local governments pay the salaries of primary school teachers and staff of LGEAs. Since 1994, this has been deducted as a first charge from the federal budget allocation to local governments. The main responsibility of SMOE is the overall management and funding of all government secondary schools. The Ministry provides annual subventions to the five state-level HEIs, but these institutions have a large degree of organisational autonomy. It also funds the personnel and overhead costs of SUBEB and the LGEAs.

9.   The institutional structure of primary and secondary education is in the process of being transformed as a result of the decision to create a unified nine-year basic education cycle with a three-year secondary cycle. The 'disarticulation' of junior secondary education from senior secondary education, which will be phased in over the next three years, has major implications for all facets of the management and financing of the education system as a whole. The overall goal is to create single compound, nine-grade basic education schools.

Education policies and priorities

10.   The overall policy framework for the education sector is the responsibility of the federal government. The key objective of the current National Educational Policy, which was adopted in 2004, is the attainment of universal basic education by 2015 in line with the international Millennium Development Goals (MDGs) for education. The Federal Constitution of 1999 stipulates that the government should provide free of charge education for all citizens as soon as possible. Education is a core 'pillar' of the 2004 National Empowerment and Development Strategy (NEEDS), which is Nigeria's own poverty reduction strategy. The new civilian government introduced the Universal Basic Education Programme in 1999 and the Federal government passed the UBE Act in 2004.

11.   The promotion of good quality science and technology education is another key objective of current education policy. HEIs are expected to place increasing emphasis on science and technology provision with a target of 60 percent enrolments over the next five years.

12.   Despite this national education policy framework, education provision in Kwara State has a number of distinctive features. In particular, the state government provides relatively

limited funding for HEIs, which covers only around one-half to two-thirds of total teaching and support staff costs. Secondary schools are permitted to charge school fees, but are required to remit nearly 30 percent of the proceeds to the state government. Class teaching (as opposed to specialist subject teachers) is the norm in primary schools.

1.3   DEMOGRAPHIC AND SOCIAL AND ECONOMIC CONDITIONS

13.   The preliminary results of the 2006 National Population Census indicate that Kwara State has a population of 2.37 million. Data from the 2006 CWIQ indicate that the population growth rate for the state is 2.1 percent. According to the NLS Survey, 81.7 percent of the population of the state live on one US dollar per day, and as such are classified as being poor. Given the other social and economic indicators in the state, this may well be an over-estimate.

2. EDUCATION FUNDING AND EXPENDITURE

14.   This chapter assesses revenue and expenditure patterns for the education sector in Kwara State between 2000 and 2005. As noted earlier, there are some major data gaps with regard to education expenditures. In particular, hardly any information could be located on actual spending by SMOE in 2001 and 2002 either at SMOE, the Budget Department of the Ministry of Finance or the Accountant General (AG). It is a statutory requirement that every ministry and parastatal submit monthly financial returns, which specify revenue and expenditure for each month and cumulatively for the year, to the AG's office as a precondition for the release of funds for the following month. It appears though that no returns were prepared during 2001 and 2002. For 2003, the outline of actual recurrent spending by SMOE is fairly detailed, but no returns were made for capital expenditure. The only consistent flow of data for both types of expenditure is for 2004 and 2005. Nonetheless, laborious and painstaking efforts were made to circumvent the labyrinth of fragmented data by tracking down data from all available alternative sources, which enables a robust assessment to be made of the funding and expenditure patterns for the education sector.

2.1   THE BUDGET PROCESS

15.   The concurrent responsibilities of the state, local and federal governments for primary education considerably complicate the budgetary process in the education sector. Although primary education is the overall responsibility of local governments, both federal and state governments are seeking greater control over the provision of basic education in order to ensure the attainment of UBE goals and objectives. This process of de facto centralisation is creating tensions and confusions.

16.   The budget cycle begins in July when the state government requests ministries and parastatals to submit their budget estimates for the next fiscal year (which begins on 1 January). However, actual expenditures on education bare little relationship to approved budgets. Part of the reason for this is that the public budget is operated on a cash-basis so that releases of monthly funding are limited by the availability of cash receipts. Shortfalls of cash during the budget year result therefore in the continuous revision of budgets during the fiscal year. As with other ministries, SMOE submits monthly returns of expenditure for all the main expenditure line items listed in the estimates of expenditure.

17.   The state government is currently piloting a new output-based budgeting system, which is known as the Medium Term Expenditure Framework (MTEF). This should lead to considerable improvements in the budgetary process mainly because budgets are based on robust estimates of available funding over a three-year period.

18.   Up until recently, both primary and secondary schools have been largely responsible for generating their own income to meet basic overhead costs. The UBEC Intervention Fund for basic education marks the first significant contribution to primary school non-salary recurrent expenditures from any level of government for some years.

19.   Good quality information is not available on the extent of corrupt practices and other 'leakages' of financial resources in the education sector. However, regular 'screening' exercises appear to have largely eliminated ghost teachers and other personnel.

2.2 PUBLIC FUNDING

State government

20.   The state government is the main source of public funding for higher and secondary education and provides the bulk of the funding for overheads and capital expenditure at government primary schools. Staffing costs for government primary schools are the responsibility of local governments. The total salary bill for primary school teachers and support staff is deducted as a first charge from the federal budget allocation for each local government and administered by SUBEB.[1]

21.   The total income of the Kwara State Government (KSG) has increased since 2000 by 3.3 times in nominal terms and 1.7 times in real terms (see Table 2.1). The federal allocation has consistently accounted for a range of 50-75 percent of total state income since 1999. Total state expenditure on education was N3.55 billion percent in 2005, 13.2 percent of total state income. No estimates of state gross domestic product are available so it is not possible to estimate the share of public and private expenditure in the total state GDP. Time series data on total education expenditures are also not available, but teachers' salary increases between 1999 and 2002 led to significant changes in the share of state expenditures on education.

Table 2.1: Income sources for Kwara State Government, 1999-2005 (Naira m)

Receipts (nominal terms)	1999	2000	2001	2002	2003	2004	2-005
Federal allocation	2,784	6,032	6,485	8,204	9,870	14,089	15,332
Internally generated revenue	514	1,052	1,603	1,831	1,640	2,009	2,734
Value added tax	478	573	922	1,074	1,307	1,575	1,789
Grants and reimbursements	386	365	2,194	1,780	503	491	2,519
External loan	821	60	0	0	0	0	151
Internal loan	0	0	1,730	1,809	609	1,030	4,250
Repayment from beneficiaries	0	0	0	0	0	13	221
Total receipts (nominal terms)	**4,983**	**8,082**	**12,934**	**14,698**	**13,929**	**19,207**	**26,996**
Total receipts (real terms CPI 2006)	**12,125**	**17,365**	**26,206**	**26,481**	**19,736**	**23,566**	**30,448**

Source: Accountant-General

Local government

22.   The 16 LGAs in Kwara State pay (through SUBEB) the salaries of all teaching and support staff at 1,170 public primary schools. This funding accounted for around 10 percent percent of total public expenditure in the state in 2005. Total emoluments doubled from N1.8 billion in 2000 to N3.6 billion in 2005. In addition, local governments commit relatively small amounts for overhead and capital expenditures. Although, the Ministry of Local Government does not keep centralised records of these expenditures, it appears that LGAs contribute very little directly to school overheads and construction.

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[1]   Wherever possible, teacher salaries are paid directly in their own bank accounts.

Table 2.2: Share of total state and local government recurrent expenditure spent on education, 2005, selected states

State	State	Local Government (salaries)
Borno	15.3*	11.7
Cross River	19.3	24.6
Enugu	33.7	34.2
FCT	34.4**	34.6***
Jigawa	25.7**	14.7
Kaduna	16.9	27.4
Kano	27.4	18.7
Kwara	23.8	27.2
Lagos	24.8	Na

Note: **combined recurrent and capital expenditures, *** 2006 data
Source: Ministries of Finance, SUBEB

23.   The overall share of the federal budget allocation to LGAs in Kwara State that was spent on primary school salary costs amounted to 27.2 percent in 2005, which is about average for states in Nigeria (see Table 2.2). The relative size of this allocation varies considerably among the 16 LGAs in the state (see Figure 2.1). There are at least four main reasons for these variations. Firstly, based on the recently released data for LGAs from the 2006 Population Census, per capita federal revenue varies very considerably between LGAs in Kwara State (see Annex figure 2.2). Furthermore, as is the case in most other states, a negative (albeit weak) relationship exists between per capita revenue and the share of primary education in total LGA expenditure (see Figure 2.1). In other words, LGAs with relatively high per capita federal revenue allocations tend to allocate smaller shares of their total budgets to primary education and vice versa. Secondly, it may reflect differing levels of commitment by local politicians and elites to primary education because LGAs have decide on the number of primary schools and the number of teachers to be employed in their jurisdictions. Thirdly, rural LGAs are often less able to attract qualified and experienced teachers, who have considerably higher salary costs. And fourthly, LGAs with high population densities usually have to spend more on primary education. The high degree of variability in the LGA funding for primary education highlights a potentially serious drawback in the decentralisation of primary education provision, especially when minimum national standards of service delivery provision are not enforced, as is the case in Kwara State and nearly all other states in the country.

Federal government funding

24.   Under the provisions of the Universal Basic Education Act of 2004, the Federal Government (through the UBE Commission) and FCTA contribute directly to primary and junior secondary education. The UBEC Intervention Fund comprises of equal matching grants by the Federal government and FCTA. Fixed allocations are made to the type of basic education (pre-primary, primary 65 percent, and junior secondary/upper basic 35 percent) as well as the type of assistance within each of these (construction 70 percent, and instructional materials and staff development 15 percent each).

Figure 2.1: Share of LGA federal account allocation allocated to primary education salaries, 2005, Kwara State

Figure 2.2: Index of per capita revenue by LGA and share of primary education in total LGA expenditure, 2006, Kwara State
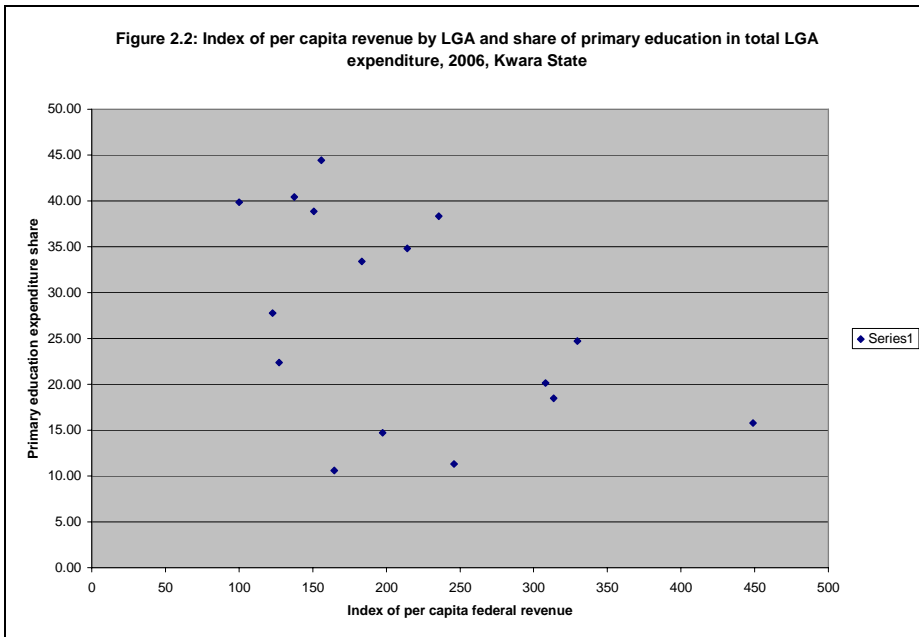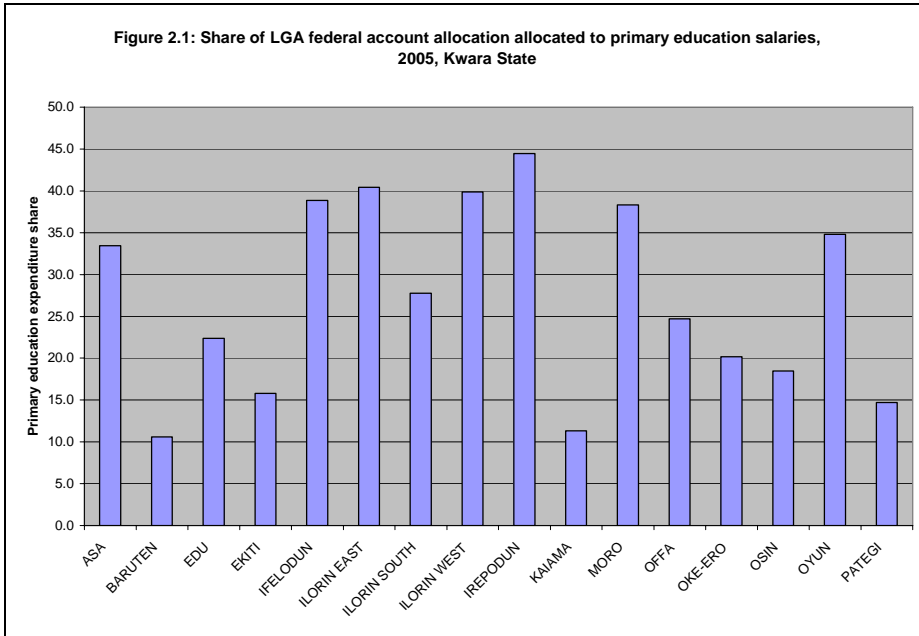
25.   In common with the majority of other states, quarterly disbursements from UBEC have been slower than expected in Kwara State. As at April 2007, only 43.6 percent of the total matching grant allocation for 2005 and 2006 had been disbursed. The overall disbursement rate for all 36 states was higher than this at 53.7 percent. The three main reasons for delays in releasing UBEC matching funds have been unacceptable quarterly action plans submitted by the states, unsatisfactory utilisation of previous UBEC funding, and delays by state governments in making available their counterpart funding in the prescribed manner.

26.   The Education Trust Fund (ETF) is the other major source of federal funding, which is used exclusively for capital expenditures in the education sector. The total allocation for

Kwara State was slightly more than two billion naira between 1999 and 2007, of which only 69 percent had been disbursed by early May 2007 (see Table 2.3). The ETF per capita allocation to Kwara State is the highest among the nine states where public expenditure reviews have been undertaken.

Table 2.3: ETF allocations and disbursements 1999-2007, SEPER states (N millions rounded)

STATE	ALLOCATION	DISBURSEMENT	% DISBURSEMENT	PER CAPITA (Naira)
Borno	2454	2111	86	509
Cross River	1780	1212	68	420
Enugu	1920	1399	73	397
FCT	1640	1174	72	836
Jigawa	1388	1237	89	284
Kaduna	3065	2546	83	420
Kano	2951	2319	79	247
Kwara	2036	1415	69	597
Lagos	6053	4527	75	502

Note: Disbursements as at 9 May, 2007. SEPER is state education public expenditure reviews.
Source: ETF

External funding

27.   There are no sizeable donor-funded projects or programmes in the education sector in Kwara State.

2.3   INTERNALLY GENERATED REVENUE

28.   Tuition and other fees are the main source of internally generated revenue for post-primary education institutions (see Table 2.4). Total income from fees averaged N30 million between 2000 and 2005. Retained fees are an equally significant source of revenue for government secondary schools. Total receipts from this source increased from N12 million in 2000 to N77 million in 2005. Other income sources include fees for Junior School Certificate Examination, which amounted to over N11 million each in 2004 and 2005.

Table 2.4: Income generated from school fees, examinations and other sources, 2000-2005, Kwara State (N million)

Revenue source	2000		2003		2004		2005	
	Approv	Actual	Approv	Actual	Approv	Actual	Approv	Actual
School fees (post-primary)	70.7	30.3	43.5	35.5	65.0	33.7	65.0	30.9
School fees retained by schools	28.3	12.1	17.4	0.0	18.0	50.8	105.0	77.3
Ministerial tender fees	1.5	0.0	2.5	0.1	2.0	1.7	3.0	0.7
Estab & renewal of private schools	0.4	0.4	0.8	2.0	2.5	1.6	3.0	2.1
J.S.C.E	..	..	10.0	9.3	12.0	11.3	12.0	11.3
State entrance exams	..	..	2.5	2.5	2.5	2.3	2.5	2.6
Internet system services	13.0	4.1	6.5	0.0	..	..	1.2	0.0
Sub-total	113.8	46.9	83.2	49.3	102.0	101.3	191.7	124.8
Others	0.3	0.5	0.6	0.1	0.4	0.0	0.4	0.2
Total	114.1	47.4	83.8	49.4	102.4	101.3	192.1	125.1

Source: SMOE

29.   The share of secondary school fees and other internally generated income remitted to SMOE has declined markedly since 2000 (see Annex table 2.1). Remitted school fees fell from 64 percent of total revenue in 2000 to only 28 percent in 2005. As noted earlier,

secondary schools are now allowed to retain over 70 percent of internally generated income. In large part, this is due to the very limited SMOE funding of school overhead expenditures.

2.4   EXPENDITURE PATTERNS

Approved and actual expenditure

30.   In every year and for all line items, actual expenditures on education have diverged significantly from approved budgets (see Annex Table A2.2). Large negative deviations are the norm, which indicates that actual spending consistently falls far short of approved estimates. In 2003, for instance, deviations ranged between -5 percent for tertiary education emoluments to -96 percent for primary education overheads. In 2004, however, SMOE emoluments had the smallest negative deviation and the highest deviation was for SUBEB overheads. Negative deviations remained prevalent in 2005 standing at 69 percent for secondary education emoluments and 83 percent for SMOE overheads.

31.   Typically, budgets are prepared on incremental basis upon the previous year's estimates and often bear little relation to prevailing practical and operational realities. Ideally, budgets should be produced from scratch on the basis of some form of zero budgeting with up to date unit costings of all key activities and an assured resource envelope.

Recurrent expenditure

32.   Recurrent expenditure on primary and secondary schooling can be divided into staff emoluments and overheads, which is used to meet operational costs. Staffing costs increased from N4.5 billion in 2003 to N5.6 billion in 2004 (24 percent in a year) as a result of significant increases in teachers' pay and allowances and, this increase might have continued, with the recruitment of over 1,500 teachers under the federal government's Voluntary Teaching Scheme (see Tables 2.5 and 2.6). Total recurrent expenditure increased from 2003 to 2004 by 23 percent in nominal terms, and by 6.8 percent in real terms.

Table 2.5: Total public (state and LGEA) recurrent expenditure on education, 2000-2005, Kwara State (N millions rounded)

ITEM	2000		2001		2002		2003		2004		2005	
	approv	actual	approv	actual	approv	actual	approv	actual	approv	actual	approv	actual
EMOLUMENTS	na	na	na	na	na	na	5,129	4,515	6,650	5,607	6,909	na
OVERHEADS	237	53	na	na	na	na	569	166	451	166	1,161	na
TOTAL (Nominal)	na	na	na	na	na	na	5,698	4,681	7,101	5,773	8,069	na
TOTAL (Real CPI 2006)	na	na	na	na	na	na	8,074	6,633	8,713	7,083	9,101	na

Source: Ministry of Finance data

Table 2.6: Breakdown of emoluments and overheads expenditure for education, 2000-2005, Kwara State (percentages)

	2000		2001		2002		2003		2004		2005	
	Approv	actual	approv	actual	approv	actual	approv	actual	approv	actual	approv	Actual
EMOLUMENTS	na	na	na	na	na	na	na	96	94	97	86	na
OVERHEADS	na	na	na	na	na	na	na	4	6	3	14	na
TOTAL	na	na	na	na	na	na	na	100	100	100	100	na

Source: See table 2.5

33.   Overhead expenditure has consistently accounted for less than 10 percent of total recurrent expenditure (see Table 2.6 and Annex table 2.3). Despite increased funding for school overheads in the last two years, serious shortages still exist of critical instructional material.

34.   The overall shares of primary and secondary education in total recurrent expenditure were 57 percent, and 26 percent respectively in 2004, but only 15 percent for higher education (see Tables 2.7 and 2.8). It is not possible to separate out precisely expenditures on junior and senior secondary education, but, given current enrolments and unit expenditures, at least 70 percent of total recurrent expenditure is allocated to basic education.

Table 2.7: Total public recurrent expenditure on education in Kwara State, 2002-2005 (N'million)

	2000		2001		2002		2003		2004		2005	
EMOLUMENTS	**Appro**	**Actual**	**appro**	**actual**	**appro**	**actual**	**appro**	**Actual**	**appro**	**actual**	**appro**	**actual**
SMOE management/ Support	41	57	na	na	na	na	87	68	90	88	89	85
SUBEB operational	17	na	34	na	34	Na	34	27	42	29	39	Na
Primary education	1778	na	3191	na	3131	2593	3089	2830	4293	3259	4481	3604
Secondary education	na	na	na	na	1325	999.9	1300	1003	1532	1410.6	1600	1595.8
Tertiary education	na	na	na	na	na	na	619	587	694	821	699	717
Total	**na**	**na**	**na**	**na**	**na**	**na**	**5129**	**4515**	**6650**	**5607**	**6909**	**na**
OVERHEADS												
SMOE	2	3	na	na	na	na	13	3	5	7	113	19
SUBEB	101	0	71	0	53	na	221	62	208	19	102	Na
LGEAs	36	0	51	na	61	na	56	21	61	14	28	0
Primary education	4	0	60	0	57	52	57	2	45	9	336	204
Secondary education	67	51	na	na	na	na	222	77	82	87	507	157
Tertiary education	26	0	na	na	na	na	na	0	50	30	75	45
Total	**237**	**53**	**na**	**na**	**na**	**na**	**na**	**166**	**451**	**166**	**1161**	**Na**
TOTAL RECURRENT EXPENDITURE												
SMOE	43	60	na	na	Na	na	100	72	95	95	202	104
SUBEB	118	Na	105	na	87	na	255	89	250	48	141	Na
Primary education	1818	Na	3302	na	3249	na	3202	2853	4399	3282	4845	3808
Secondary education	na	na	na	na	Na	na	1522	1080	1614	1497	2107	1753
Tertiary education	na	na	na	na	Na	na	Na	587	744	851	774	762
Total	**na**	**na**	**na**	**na**	**na**	**na**	**na**	**4681**	**7101**	**5773**	**8069**	**na**

Note: Total recurrent expenditure for primary education is the sum of LGEA overheads plus emoluments.
Source: Ministry of Finance data

Table 2.8: Breakdown of recurrent expenditure by level of education 2000-2005 (rounded percentages)

	2004		2005	
EMOLUMENTS	**approv**	**actual**	**approv**	**actual**
SMOE	1	2	1	1
SUBEB	1	1	1	1
Primary education	65	58	65	60
Secondary education	23	25	23	26
Tertiary education	10	15	10	12
Total	**100**	**100**	**100**	**100**
OVERHEADS				
SMOE	1	4	10	4
SUBEB	46	11	9	9
LGEAs	14	8	2	0
Primary education	10	5	29	44
Secondary education	18	52	44	34
Tertiary education	11	18	6	10
Total	**100**	**100**	**100**	**100**
OVERALL				
SMOE	1	2	3	2
SUBEB	4	1	2	1
Primary education	62	57	60	59
Secondary education	23	26	26	27
Tertiary education	10	15	10	12
Total	**100**	**100**	**100**	**100**

Note: 2005 actual SUBEB expenditure data are estimates, which were done by assuming it represented the same proportion of approved budget as other items
Source: calculated from data in Table 2.7

Capital expenditure

35.   Actual capital expenditure in the education sector rose meteorically for N20.6 million in 2001 to N555.8 million in 2005 (see Table 2.9). Between 2002 and 2005, education capital expenditure increased by 3.7 times in nominal terms and by 2.3 times in real terms. The gap between approved and actual capital expenditures has improved considerably since 2001, but is still very large. The share of the education sector in total capital expenditure averaged around 7.5 percent between 2002 and 2005.

Table 2.9: Total and education capital expenditure by Kwara State Government, 2001-2005 (N million)

Education	**2001**	**2002**	**2003**	**2004**	**2005**
Budgeted	816.1	526.5	155.8	712.0	1,492.7
Actual (nominal)	20.6	149.9	149.9	382.8	555.8
Actual (real CPI 2006)	41.7	270.1	212.4	469.7	626.9
Actual % budgeted	2.5	28.5	96.2	53.8	37.2
Total state					
Budgeted	17,654.7	11,082.2	3,620.0	8,039.0	16,221.1
Actual (nominal)	6,155.2	2,031.2	1,986.0	4,256.3	7,914.7
Actual (real CPI 2006)	12,471.5	3,659.5	2,814.0	5,222.2	8,926.8
Actual % budgeted	34.9	18.3	54.9	52.9	48.8
Budgeted education % total	4.6	4.8	4.3	8.9	9.2
Actual education % total	0.3	7.4	7.5	9	7

Source: Ministry of Finance data

Private funding of education

36.   National account statistics are not available which would permit an assessment to be made of the relative importance of private funding of education in the state. Secondary schools are obliged to charge tuition fees and other charges in order to meet basic overhead costs. Around 30 percent of this revenue has to be remitted to the Ministry of Finance. A separate account is maintained, but the state is not obliged to spend this income on secondary schools or any other type of education provision.

Table 2.10: Mean household expenditure on primary and secondary schooling, 2005 (Naira rounded '00)

	PUBLIC		**PRIVATE**	
	Female	Male	Female	Male
PRIMARY				
Total	2640	1800	13320	10420
Uniforms	400	410	330	500
Books	500	300	1210	1960
Transport	210	60	1480	1150
SECONDARY				
Total	7550	8680	27130	38390
Uniforms	480	560	40	0
Books	1460	1230	1000	880
Transport	1540	1780	400	200

Source: NLSS 2005

37.   Data collected for the National Living Standards Survey (NLSS) in 2005 show that household expenditure per child attending government primary schools averaged N2,640 for girls and N1,800 for boys in 2005. The corresponding expenditures for children attending private primary schools are five-six times higher (see Table 2.10). Unit household expenditures for public secondary schooling were N7,550 for girls and N8,680 for boys with tuition fees and other charges accounting for around one-third of this annual expenditure (see Table 3.11). Average expenditure on a child attending a private secondary school was three-four times higher for than a child studying at a public secondary school.

Table 2.11: Mean primary school fee and PTA contributions per student for primary and secondary schooling by gender and school ownership, 2005 (Naira/annum)

	PUBLIC		**PRIVATE**	
	Female	Male	Female	Male
PRIMARY				
Fees	980	250	9710	5890
PTA	400	100	190	210
SECONDARY				
Fees	2320	2960	Na	37050
PTA	..	150	170	130

Source: NLSS 2005

38.   The bottom quintile of households in the rural areas spent less than N2,000 per child on education compared to N17,000 for the top quintile of households. Household expenditure on education in urban areas is much higher (over double for the poorest quintile) than in rural areas (see Table 2.12).

Table 2.12: Mean household expenditure per student on education by expenditure quintile and location (Naira/annum)

QUINTILE	RURAL	URBAN
1	1800	4170
2	5690	9220
3	7650	12730
4	16660	20890
5	17010	29990

Source: NLSS 2005

39.   On the basis of these household expenditure data, total private expenditure on primary and secondary schooling amounts to around N2.5 billion per annum, which is 28 percent of total (public and private) recurrent expenditure on education.

3. SCHOOL ENROLMENT AND ACCESS

40.   This chapter is focuses on primary and secondary school enrolments and also reviews access inequities with regard to the three main levels of education.

3.1 AGGREGATE ENROLMENTS

41.   According to the ASC, 364,000 were enrolled in primary schools and 140,000 in secondary schools in Kwara State during 2004/05 (see Table 3.1). Fifty-five percent of all primary school students are classified (by EMIS) as living in 'rural' areas. Total enrolments of girls and boys at primary schools both increased by around 75 percent between 2001 and 2005 (see annex table 3.1), which has had a major impact on access and the quality of education (see below). Time-series data on enrolments is not available for secondary education.

Table 3.1: Total enrolments by level of schooling, gender, location and ownership, 2005, Kwara State

KWARA	ENROLMENTS			Of which: RURAL			GROSS ENROLMENT RATIOS		
	Male	Female	All	Male	Female	All	Male	Female	All
ALL				**ALL**			**ALL**		
Primary	199,838	163,952	363,790	63.1	60.1	61.8	94.3	83.3	89.0
JSS	40,249	33,543	73,792	37.6	29.9	34.1	43.3	38.9	41.2
SSS	36,197	29,963	66,160	43.4	34.7	39.4	46.5	41.4	44.1
Total	276,284	227,458	503,742	56.8	51.9	54.6	72.2	64.0	68.3
PUBLIC				**PUBLIC**			**PUBLIC**		
Primary	172,611	139,793	312,404	68.5	61.6	65.4	81.4	71.1	76.4
JSS	37,266	30,494	67,760	37.6	30.1	34.2	40.1	35.4	37.8
SSS	33,850	27,639	61,489	43.2	35.7	39.9	43.5	38.2	40.9
Total	243,727	197,926	441,653	60.3	53.1	57.1	63.7	55.7	59.8
PRIVATE				**PRIVATE**			**POPULATION 2005**		
Primary	27,227	24,159	51,386	28.8	45.5	34.6	211,996	196,739	408,735
JSS	2,983	3,049	6,032	36.9	27.8	32.5	92,903	86,245	179,147
SSS	2,347	2,324	4,671	45.2	24.1	34.1	77,823	72,377	150,200
Total	32,557	29,532	62,089	30.8	40.0	34.3	382,722	355,361	738,082

Source: ASC/EMIS

3.2 EDUCATIONAL ATTAINMENT

Never-enrolled

42.   CWIQ survey data for 2006 indicates that 16 percent of females and 12 percent of males aged 15-19 have never attended school. The corresponding figures for the 20-24 age-group are 27 percent and 11 percent respectively, which shows that impressive progress has been made in raising school attendance rates among girls during the last decade (see Table 3.2). Currently, only 4-6 percent of girls and 8-10 percent of boys aged 14-15 have never been to school. The main reason for non-attendance among the primary school age group is that children are 'too young'. Other factors such as distance to school and school costs do not appear to be major factors (see Annex table 3.2).

Table 3.2: Highest educational attainment of 15-19 and 20-24 year olds, 2006, Kwara State (percentages)

15-19

	Never Attended	Incomplete Primary	Completed primary	Incomplete JSS	Completed JSS	Incomplete SSS	Completed SSS	Tertiary	Total
Female	16.0	10.2	11.3	20.9	10.2	22.3	8.5	0.6	100.0
Male	11.7	22.5	9.3	20.1	9.7	19.1	6.4	1.1	100.0

20-24

	Never Attended	Incomplete Primary	Completed primary	Incomplete JSS	Completed JSS	Incomplete SSS	Completed SSS	Tertiary	Total
Female	26.9	2.2	10.6	4.4	3.1	13.7	26.4	12.8	100.0
Male	11.2	5.6	8.4	5.3	6.3	19.6	36.5	7.0	100.0

Source: CWIQ

Enrolment and transition rates

43.   The most noticeable features of the current attendance profiles for females and males are the relatively small gender disparities at least up until the early 20s and nearly two-thirds of 17 year-olds and well over one-third of 22 year-olds are still in full time education (Figure 3.1). The paucity of wage employment opportunities for school leavers is likely to be a key factor accounting for such high enrolment ratios in tertiary education.

Figure 3.1: Age-specific enrolment rates for females and males aged 5-25, 2006, Kwara State
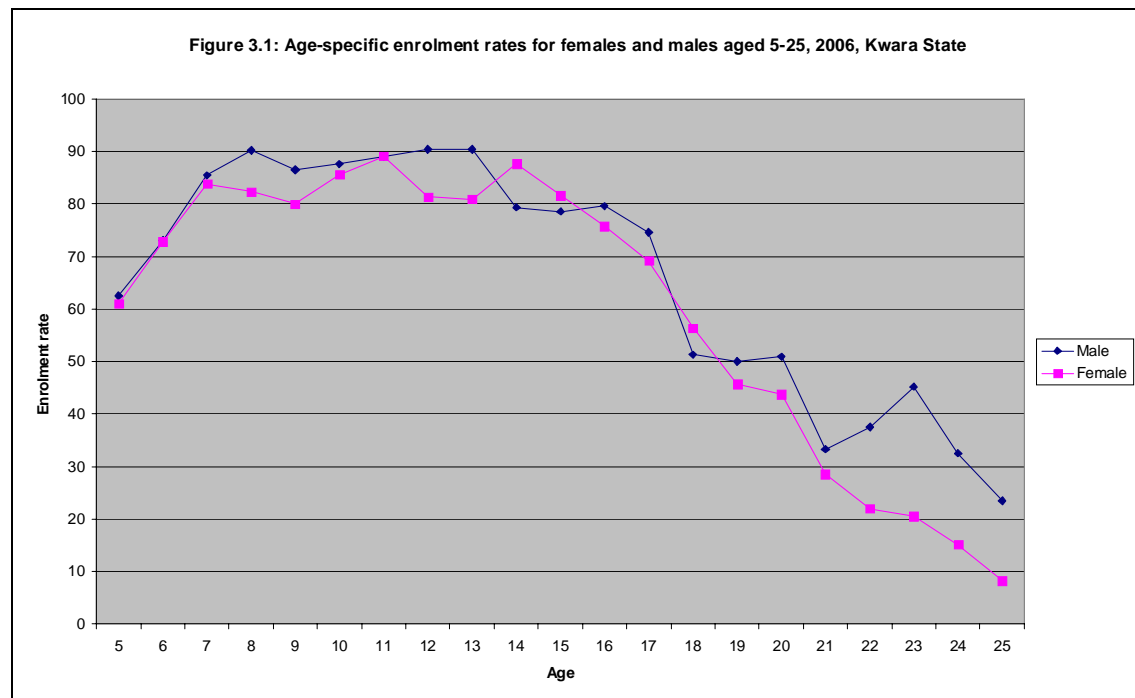
Source: CWIQ

44.   Gross enrolment ratios for primary schooling calculated from CWIQ household are consistently much higher than the EMIS rates (see Table 3.3). Two possible reasons for this are the under-enumeration by EMIS of schools (particularly private schools) and/or over-estimation of the school-age population, (which is based on projections from the 1991 Census)[2]. Over-age enrolment is the main reason why both primary and secondary GERS are so much higher than the corresponding net enrolment ratios (NERs). Enrolment ratios for

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[2]   The EMIS team estimate that, nationally, an average of only 63 percent of schools returned census forms each year between 2004 and 2006.

primary and secondary education in selected countries in sub-Saharan Africa are presented in Annex table 3.3.

Table 3.3: EMIS and CWIQ net and gross enrolments rates for primary and secondary education, 2005-2006, Kwara State

	PRIMARY		JSS		SSS	
	CWIQ	EMIS	CWIQ	EMIS	CWIQ	EMIS
NERs						
Female	75	73	32	24	30	24
Male	75	75	31	27	29	28
GERs						
Female	110	83	69	39	71	41
Male	113	94	82	43	72	47

Sources: ASC/EMIS, CWIQ

45.   Over 85 percent of both female and male primary school leavers in the age group 15-19 eventually went onto junior secondary school. The corresponding figures among the same age group for junior to senior secondary education (i.e. JS3 to SS1) are 75 percent for girls and 73 percent for boys. It is noticeable that these progression rates are much higher than current transition rates (i.e. JS1 enrolments in the current year expressed as percentage of P6 enrolments in the previous year) based on ASC data.[3]

Highest educational attainment

46.   According to the CWIQ survey, 74 percent of females and 66 percent of males in the age group 15-19 have completed the six-year primary education cycle, which is relatively high compared to other countries in the region and sub-Saharan Africa as a whole. The sizeable gender difference with a higher proportion of girls completing primary school than boys is also quite unusual. One possible reason for this is the significantly better income earning opportunities for boys than girls, which raises the opportunity costs of primary schooling. It is also noticeable that proportions of both females and males in the age group 20-24, who did not complete their primary education are much lower than for the age group 15-19. This may be because dropout rates have increased appreciably as a result of the very rapid growth in enrolments, which may has led to lower educational quality and learning outcomes.

47.   ASC data puts the primary school completion rates for females and males at 67 percent and 78 percent respectively. CWIQ survey data indicate that around 40 percent of 20-24 year-olds have completed the six-year secondary education cycle, which again is relatively high by regional and SSA standards. ASC secondary school completion rates are not markedly different (females 39 percent and males 41 percent).

3.3   PRIVATE SECTOR PROVISION

48.   According to the NLSS, one half of all girls and one-third of boys residing in urban areas in Kwara State attend non-government primary schools. The corresponding figures for secondary education in urban areas are around one-quarter for both girls and boys. Privately-owned primary schools account for less than 10 percent of total enrolment in the rural areas, but nearly one-third of secondary school enrolments. It is not clear though what 'other' types

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[3]   These are 50 percent from primary to JSS for both girls and boys. Estimates for JSS to SSS are reported as zero.

of schools refer to (see Table 3.4). Data on school ownership from the CWIQ survey yield much lower shares of non-government schooling provision.[4] Private sector enrolments are reported to have increased in recent years partly as a result of widely perceived declining quality and poorer learning outcomes in government schools.

Table 3.4: Breakdown of primary and secondary school enrolments by gender, location and school ownership, 2005, Kwara State (rounded percentages)

	RURAL		URBAN	
	Female	Male	Female	Male
PRIMARY				
Government	88	93	48	65
Religious	0	2	0	2
Private	8	5	52	32
Other	4	0	0	2
SECONDARY				
Government	62	63	74	72
Religious	0	12	0	2
Private	0	0	2	9
Other	38	25	23	16

Notes: For 5-9 year-olds and 15-19 year-olds for primary and secondary schooling respectively.
Source: NLSS

3.4 ACCESS INEQUITIES

49.   The following discussion reviews the available evidence on access inequities to education with respect to gender, location, income and disability.

Gender

50.   The CWIQ survey indicates that, in aggregate terms, the difference in female and male GERs is now only four percentage points for primary education.[5] ASC data puts this gap at 16 percentage points with sizeable gender enrolment disparities in five of the 16 local government areas (see Annex table 3.4). The reasons for these gender enrolment disparities require further research.

51.   The overall enrolment gender gap is still sizeable at the JSS level (for CWIQ, 11 percentage points in female and male GERs and, for ASC, seven points). ASC enrolments for JSS were 33,500 for girls and 40,200 for boys in 2004/05. According to the CWIQ survey, female and male GERs are almost identical for senior secondary education. However, ASC enrolments for SSS were 30,000 for females and 36,000 for males in 2004/05 with an estimated seven-point difference in female-male GERs. Again, gender enrolment gaps at the secondary level are very large in over half of the 16 LGEAs (see Annex table 3.5).

52.   As noted earlier, gender enrolment gaps have narrowed quite rapidly during the last decade, but this does not appear to be the result of any deliberate policy interventions with respect to girls' education.

Location

<div>
4   For primary education, 16.2 percent for female and 14.1 percent for male enrolments and, for secondary education, 6.6 percent for females and 4.0 percent for males (see annex table 3.3).
5   In contrast, EMIS estimates this gap to be 16 percentage points in 2004/05.
</div>

53.   According to the NLSS, net enrolment ratios for primary school-age children are higher in the rural areas than in the urban areas, especially for boys (see Table 3.5). ASC transition rates from primary school to JSS also vary markedly across LGEAs (see Annex table 3.6). However, virtually no differences exist between rural and urban areas with respect to these enrolment ratios for the age group 12-17.

Table 3.5: Enrolment ratios for 6-11 and 12-17 year olds by location, 2005, Kwara State (rounded percentages)

| | **RURAL** | | | **URBAN** | | |
AGE	Female	Male	All	Female	Male	All
6-11	86	91	89	82	83	83
12-17	76	82	79	78	82	80

Source: NLSS

54.   It is not possible to derive accurate rural and urban enrolment ratios for secondary education.[6] However, rough estimates for junior secondary education can be calculated from the NLSS. These suggest that there are sizeable differences in gross enrolment ratios between the rural and urban areas of the state, particularly with respect to girls (see Table 3.6)

Table 3.6: Ever-attended net and gross enrolment ratios for junior secondary schooling by gender and location, 2005 (rounded percentages)

| | **NER** | | **GER** | |
	Female	Male	Female	Male
URBAN	54	53	73	85
RURAL	49	45	56	86

Source: NLSS

Parental status

55.   Among primary school-age children, enrolment ratios are almost the same for children whose mother or father is deceased and for those whose parents are both alive. However, enrolment ratios for children who have only one parent alive are noticeably lower among the age group 12-17 (and especially for maternal orphans) (see Table 3.7). The higher direct and indirect costs of secondary education could be a key factor for the lower enrolment ratios among orphans in the older age group.

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[6]   This is due to problems with the coding and data entry of secondary schools with the NLSS. Very high percentages of respondents have been coded as having attended lower six and upper six education, which is not the case in Kwara State. Table 3.5 is computed from the data fields 'ever attended secondary school' and 'highest class completed'. Given that repetition and dropout rates are very low, these ever attended enrolment ratios are likely to be reasonably close to actual (current) enrolment ratios.

Table 3.7: Gross enrolment ratios by parental status, 2006 (percentages)

PARENTAL STATUS	AGE 6-11	AGE 12-17
Both parents alive	98.9	93.9
Feather dead	100	88.9
Mother dead	100	82.1

Notes: No information was collected on children who had lost both parents
Source: CWIQ

Income

56.   Table 3.8 presents actual enrolment ratios (in early 2006) for children aged 5-9 by household consumption quintiles. Among the 40 percent of poorest households, almost one in five children were not enrolled at primary school whereas all of the children of the same age in the richest 40 percent of households were enrolled in school. One-quarter of girls from the poorest 20 percent of households were not in school compared to 12 percent for boys. Among individuals aged 15-19 from the poorest 40 percent of households, around 15 percent had never enrolled in school.

Table 3.8: Never enrolled rates for the age group 5-9 by gender and household consumption quintile (percentages)

QUINTILE	FEMALE	MALE
1	24.7	12.2
2	20.2	20.4
3	0	22.7
4	0	0
5	0	0

Source: NLSS

Disability

57.   According to CWIQ data, 0.5 percent of Kwara State population have some kind of physical and/or mental disability. The differences in enrolment ratios between disabled and non-disabled children are minus 29 percentage points for the 7-12 age group (58 percent disabled, 87 percent non-disabled) and minus 52 percentage points for the 13-18 age group (25 percent disabled, 77 percent non-disabled). Further research is needed that assesses school attendance and learning needs and outcomes among this group.

4.   SCHOOL RESOURCE UTILISATION

58.   This chapter reviews resource deployment and efficiency issues in the delivery of educational services in Kwara State. The extent to which educational resource inputs are efficiently utilised can only be properly assessed in relation to a standard unit of educational output, which is based on both quantitative (enrolment and grade attainment) and qualitative (learning outcome) indicators. However, assessments of the overall cost effectiveness or productivity of educational service delivery are rarely undertaken in developing countries, due mainly to data limitations. The same constraints apply to Kwara State. Consequently, the following discussion focuses on the standard input efficiency parameters in relation to both human resources (teaching and support staff including managers), and physical resources (classrooms and other infrastructure and operational inputs). In addition, unit cost estimates are presented and the available evidence on educational outcomes (in particular repetition and completion rates and examination results) is assessed. Resource utilisation issues in higher education institutions are dealt with separately in chapter 5.

Incentives and accountability

59.   Efficient and effective service delivery in the education sector hinges critically on appropriate incentive and accountability structures. A key finding is that in Kwara State, at state and local government levels as well as the school itself, incentives for managers to economise on resources and maximise input efficiency are weak. In particular, school managers do not face strong pressures from senior managers nor clients (parents) to utilise school inputs as efficiently as possible. There are a number of reasons for this. Lack of accountability is a fundamental issue. Schools need to be given greater autonomy and made more accountable to parents and local communities. Clear, transparent performance indicators with respect to learning outcomes are, therefore, crucially important.

4.1   TEACHING AND SUPPORT STAFF

60.   Adequate numbers of competent and committed teaching and support staff are essential in ensuring that educational services are delivered efficiently and effectively.

Teacher numbers

61.   ASC and SUBEB/TSC data on primary and secondary school teachers in post are not consistent. There were 14,324 primary school teachers on the SUBEB payroll in December 2005, over 1,500 more than reported by the ASC for 2004/05. TSC paid 4,786 secondary school teachers in September 2006 but, according to ASC, only 3,314 teachers were employed at government secondary schools across the State in 2004/05. Under reporting by ASC may be due to not all schools submitting annual census returns.

62.   The public sector freeze on new posts during the last five years has meant that teacher recruitment has not kept pace with the rapid increase in enrolments. The number of primary school teachers employed at government primary schools only increased by 5.5 percent between 2000 and 2005 (see table 4.1), but enrolments are reported to have increased by 75 percent during the same period. Recruitment for new teaching posts was undertaken by nine LGEAs in late 2005-early 2006, the first time in about five years.

Table 4.1: Teachers at government primary schools and annual salary expenditure (N million), 2001-2005

LGEA	NUMBER						SALARY EXPENDITURE				
	2000	2001	2002	2003	2004	2005	2000	2001	2002	2003	2004
Asa	1005	1032	1137	1082	1077	1073	128	157	107	170	197
Baruten	725	724	717	696	694	686	71	97	86	84	93
Edu	824	824	818	885	891	892	110	151	81	144	146
Ekiti	434	436	430	445	459	444	81	81	80	80	99
Ifelodun	1529	1542	1554	1591	1556	1534	269	270	282	146	307
Ilorin East	1133	1131	1155	1178	1233	1246	188	233	231	249	289
Ilorin South	714	723	764	792	893	913	146	156	92	161	181
Ilorin West	1500	1512	1554	1539	1725	1723	na	235	195	315	370
Irepodun	1012	1037	1036	1042	1070	1070	143	202	208	213	262
Isin	413	413	416	409	408	396	67	87	52	50	88
Kaiama	546	546	540	531	537	529	34	67	55	60	69
Moro	1274	1274	1259	1263	1309	1297	134	215	203	194	250
Offa	885	883	876	851	881	869	142	181	170	183	186
Oke-Ero	379	364	400	382	364	360	74	76	79	81	91
Oyun	804	792	821	810	812	818	144	143	122	137	179
Patigi	459	470	468	469	479	474	71	73	48	72	83
TOTAL	**13,636**	**13,703**	**13,945**	**13,965**	**14,388**	**14,324**	**1,801**	**2,422**	**2,092**	**2,339**	**2,889**

Source: SUBEB

63. The federal government has recently introduced a Voluntary Teacher Scheme where around 40,000 recently qualified teachers will be deployed nationally on separate two-year contracts. Basic monthly pay is N7,000 with an additional N2,000 for teachers posted to rural schools.

Teacher competence

64. The proportion of qualified teachers is the most commonly used indicator of teacher competence. The public sector freeze on new posts during the last five years has meant that teacher recruitment has not kept pace with the rapid increase in enrolments. The number of primary school teachers employed at government primary schools only increased by five percent between 2000 and 2005, but enrolments are reported to have increased by 75 percent during the same period. Recruitment for new teaching posts was undertaken by nine LGEAs in late 2005-early 2006, the first time in about five years.

65. Over three-quarters of secondary school teachers are university graduates (see Table 4.1 and annex table 4.1). Two-thirds of primary school teachers at government schools have the National Certificate of Education. Another 12 percent of primary school teachers are university graduates.[7] Grade II and unqualified teachers now account for only 20 percent of all teachers employed at government primary schools. The percentages of qualified teachers vary considerably from one LGEA to another (see Annex table 4.2)

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[7]   Teacher with diplomas are not considered to be fully qualified.

Table 4.2: Teacher qualification profile by level of education and gender, 2005 (percentages)

QUALIFICATION	FEMALE	MALE	ALL
PRIMARY			
Graduate with teaching qualification	10.3	14.4	12.3
Graduate without teaching qualification	1.3	2.1	1.7
National Certificate of Education	67.5	41.8	54.7
Diploma	5.1	14.7	9.9
Grade II	11.4	14.5	12.9
Others	4.4	12.5	8.5
Total	100.0	100.0	100.0
SECONDARY			
Graduate with teaching qualification	63.3	62.6	62.9
Graduate without teaching qualification	9.7	14.3	12.0
National Certificate of Education	23.9	16.8	20.3
Diploma	2.1	4.8	3.5
Grade II	0.1	0.2	0.2
Others	0.9	1.3	1.1
Total	100.0	100.0	100.0

Notes: The 'Others' category includes Grade I, HSC/GCE A' level, Special Teachers and WASC/GCE 'O' level/SSCE
Source: EMIS

66.   Despite the fact that the large majority of teachers are now qualified, the low quality of graduates from the teacher training colleges and universities who are joining the teaching profession is a major issue. Complaints about newly appointed teachers, who have low levels of numeracy and literacy skills as well inadequate knowledge in their chosen areas of subject specialisation, are commonplace. As discussed below, the three Colleges of Education are seriously under-resourced given the very rapid increase in enrolments during the last five years.

67.   Nearly 58 percent of primary and 40 percent of secondary school teachers are female. The employment policy of not separating married teachers from their spouses means that female teachers are heavily concentrated in Ilorin and other urban centres, which hampers gender and education objectives in rural areas. For example, only six percent of secondary school teachers in Patigi are women (see Annex table 4.3).

68.   Serious shortages of teachers exist for a number of subjects in secondary schools, especially for mathematics and the sciences. There are only 60 physics and 200 chemistry teachers out of a total of 4,630. Moreover, most science and maths teachers only have the NCE qualification. Science graduates are in short supply and tend to shy away from teaching. The SMOE estimates that another 1,500 teachers are required in secondary schools, predominantly for the sciences and mathematics.

69.   Given the chronic under-funding of the three colleges of education, students are admitted into pre-NCE and certificate courses in order to generate additional income and academic entrance requirements have also been waived. Serving teachers are encouraged to attend training and retraining programmes, including workshops, conferences and seminars. SUBEB offers both long and short-term training courses as well as induction courses for newly recruited teachers. Study leave on full pay is granted for up to three years. The World Bank, UBEC, and ETF have been active in sponsoring workshops and seminars to build capacity and increase proficiency on the job. The National Teachers Institute occasionally

organises courses in English, mathematics and sciences with funding from the Federal Government.

70.   In overall terms, there is currently a serious over-supply of qualified teachers from the three Colleges of Education and the federal university. For example, in mid 2006, over 9,100 university and NCE graduates applied for 1,080 places on the federal Voluntary Teacher Scheme for Kwara State. Unemployed teachers are prepared to work for little pay at private schools as well as informally recruited 'PTA teachers' at government schools.[8]

Teacher motivation

71.   Low and declining motivation among teachers at government schools in Kwara State is a major concern amongst teachers themselves, their managers and other key stakeholders including parents, politicians and senior officials of the National Union of Teachers.

72.   The overall level of commitment of teachers to their work is the outcome of the complex interplay of a variety of intrinsic and extrinsic factors. It is widely accepted that pay, in particular for young teachers who have recently qualified, is inadequate. This is despite the fact that the average annual gross income of a primary school teacher increased by 52 percent in nominal terms (but fell 8.0 percent in real terms)[9] between 2000 and 2004.

73.   As civil servants, both primary and secondary school teachers receive the same pay and other conditions of service as other state government employees. There are also no differences between the pay scales and other conditions of service for primary and secondary school teachers, which is a major source of inequity in many countries in Africa and elsewhere. The net monthly income of a newly qualified NCE graduate is N10,742 (Grade 7) and N13,518 for a qualified university graduate (Grade 8) (see Annex table 4.4). By African standards, career advancement opportunities are relatively good. Grade promotions up to Grade 14 take place every three years subject to satisfactory performance.[10] The top salary of a head teacher with around 30 years of experience is N38, 363, which is 2.5 times the starting salary of a graduate teacher. However, a teacher cannot become a Vice Principal until they have reached Grade 14, which takes up to 20 years. This is justified as a simple rationing device, but prevents able younger teachers from taking up substantive management positions.

74.   In 2002, the National Union of Teachers in Kwara State estimated that a teacher with a spouse and two children needed to earn at least N45, 000 per month in order to meet basic subsistence requirements (most notably food and accommodation expenses). The cost of living has increased by 75 percent since then. Teachers are obliged therefore to find additional income earning opportunities, which can have a serious impact on their overall motivation and job performance. The NUT wants a separate scheme of service to be introduced for teachers with considerably higher pay scales. It is also negotiating for the same rural allowance of N2,000 per month that is paid to Voluntary Service Teachers to be awarded to all teachers working in rural schools. It also believes that teachers who teach the five core subjects should receive an additional monthly allowance of N2,000. The Union is ambivalent about the Voluntary Teacher Scheme because it fears that it will lead to a dilution of professional standards.

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[8]   Information on the precise numbers of these informally employed teachers is not available.
[9]   Separate CPI indices for each state are not available so this is figure is based on the national CPI.
[10]   Civil servants have to serve four years on Grades 14 and 15 before they are eligible for promotion.

75.   Although teacher motivation is low, annual attrition is less than two percent mainly because alternative employment opportunities for teachers are so limited (see annex table 4.4). HIV/AIDS does not appear to have impacted on teacher morbidity and mortality to date. The HIV prevalence rate for adults aged 15-49 in Kwara State was 3.7 percent in 2005. Unlike in many African countries, teacher transfer rates between LGEA are low mainly because of the indigenee recruitment practice. Transfers are usually entertained after two years of service at a school and satisfactory performance. However, transfers can be approved on compassionate grounds (ill health of teacher or family member, pregnancy etc). The TSC has a disciplinary committee, which handles cases of gross misconduct such as examination malpractice and administrative malfeasance. Mandatory retirements are effected at 60 years of age or after 35 years of service.

Professional support and inspection

76.   The Inspectorate Department in SMOE has overall responsibility for monitoring and inspecting schools. There is a standing monitoring group comprising members of the Inspectorate Department, other departments in the Ministry and members of the TSC who monitor primary and secondary schools and complements the work of the Inspectorate Department. There are currently 17 inspectors at SMOE headquarters who are expected to cover 238 secondary schools. Each of the three educational zones also has its own zonal inspector with a number of junior inspectors under them. SUBEB also has its own 'monitoring' staff. While the overall number of inspectors appears to be adequate, lack of transport is a major constraint. For example, the 10 inspectors at the TSC[11] were unable to visit any schools outside Ilorin during the second term in 2006.

Teacher recruitment and deployment

77.   Recruitment procedures for teaching and support staff are well established. With regard to secondary school teachers, the state Governor must approve all new appointments, which are then handled by TSC. Adverts are placed in the media and short-listed candidates are interviewed by an interview panel comprised of TSC senior managers and, where necessary, subject specialists from the university and Colleges of Education. A similar procedure is adopted for primary school teachers. Applications are made to the Local Government Chairman who chairs a specially convened recruitment committee, which includes the LG Secretary and a representative from SUBEB. After screening, the list of successful candidates is forwarded to the LGEA who take the final decision. There are fairly widespread concerns about excessive political intervention in the recruitment of primary school teachers by LGEAs. Not only must teachers usually be indigenees of the local government area, but it is contended that patron-client and other political considerations tend to influence unduly decision making by local government chairman.

78.   Once recruited, the deployment of teachers across the 1400 or so government schools in Kwara State is neither efficient nor equitable. Better qualified and more experienced teachers are heavily concentrated at urban schools, which tend to be over-staffed compared to schools in rural areas. Rural schools continue to face major problems in attracting and retaining adequately qualified and experienced teachers.

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[11]   These inspectors are additional to the 17 employed at the SMOE headquarters.

79.   Figures 4.1 shows the scatter plot of teachers and enrolments at primary and secondary schools in Kwara State. What is striking is the wide dispersion of teachers employed at schools with the same number of students. The lack of consistent adherence to staffing norms is a key reason for this.

Figure 4.1: Scatter plot of teachers and enrolments at primary schools in Kwara State, 2005
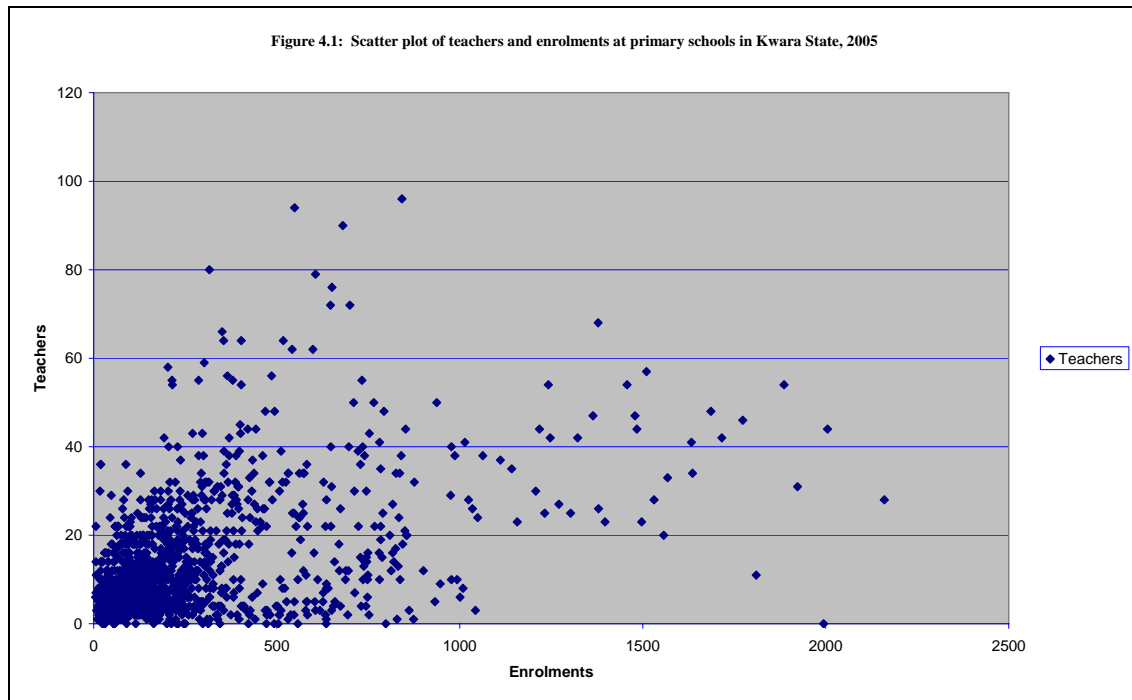
80.   A major objective of the Voluntary Teacher Scheme is to augment teacher populations in rural areas. However, after the first year of operation, the majority of VTS teachers who were posted to rural schools in Kwara are reported to be now working schools in or near urban areas, which suggests that the rural allowance of N2,000 is an inadequate additional incentive to attract and retain teachers at rural schools. Political influence and other 'connections' have enabled these teachers to be re-located in this way.

Teacher workload

81.   The standard internal efficiency parameters with regard to teacher utilisation are presented in Table 4.3. The average pupil-teacher ratio (PTR) in public schools was around 24, which is very lower than the national norms. The reported overcrowded classes might indicate low rate of teaching loads for a great number of teachers as compared to the recommended 39 periods per week. The student-classroom ratio in primary schools is less than 25 in four LGEAs, but exceeds 50 in three others (see Annex table 4.6). There is also considerable dispersion across the LGEAs with respect to the other key teacher utilisation indicators (see Annex tables 4.7-4.9).

82.   The average teaching load for junior secondary teachers is only 21 periods per week. It is even lower for senior secondary school teachers – at just 12 periods per week in 2005. Student-classroom ratios were 41.5 for JSS and 37.8 for SSS in 2005.

Table 4.3: Status of resource utilization for primary and secondary schooling, Kwara State, 2004-2005

RATIOS	PRIMARY			JSS			SSS		
	Public	Private	All	Public	Private	All	Public	Private	All
Student-teacher	24.3	15.6	22.5	40.8	22.3	38.2	37.2	21	25.3
Student-qualified teacher	34.2	26.9	32.9	49.8	30.9	47.4	45.4	28.8	45.6
Student-classroom	50.7	15.9	38.8	41.5	24.8	39.4	37.8	22.7	36.1
Student-core textbook	3.4	6.7	3.7	5.5	5.5	5.5	7.4	22.7	36.1
Teacher-classroom	2.1	1	1.7	1	1.1	1	1	1.1	1

Source: ASC/EMIS

83.   Pupil-teacher ratios for primary schooling diverge widely across LGEAs (see Table 4.4). While this ratio is as high as 71 in Baruten, 61:1 in Patigi and 58:1 in Edu, it is only 10:1 in Ifelodun and Irepodun and 11:1 in Offa. At the core of this sharp disparity is the refusal of many teachers to serve in rural LGEAs. A similar PTR pattern can be discerned with respect to secondary schools. Baruten has the highest ratio of 101:1 followed by Edu (52:1) and Isin (44:1). Urban local governments in Ilorin, Offa and Irepodun have relatively low pupil-teacher ratios for the reasons indicated earlier. Primary school pupil-teacher ratios tend to be higher in other West African countries (see Annex table 4.10).

Table 4.4: Primary and secondary school pupil-teacher ratios by LGEA, 2005

LGEA	PRIMARY	SECONDARY
ASA	17	27
BARUTEN	71	101
EDU	58	52
EKITI	19	37
IFELODUN	10	34
ILORIN EAST	17	32
ILORIN SOUTH	26	30
ILORIN WEST	42	35
IREPODUN	10	22
ISIN	18	44
KAIAMA	45	30
MORO	18	43
OFFA	11	33
OKE-ERO	47	33
OYUN	12	27
PATIGI	61	33

Source: ASC/EMIS

Non-teaching staff

84.   According to ASC, the overall teacher-non-teaching staff ratios are 18:1 in public primary schools, but 3:1 in public secondary schools. There is relatively little variation in these ratios across the 16 LGEAs (see Annex table 4.11). SUBEB payroll data indicate that the ratio for primary schools is, in fact, around 9:1, which is around the norm for primary schools in Africa.

85.   The overall numbers of non-teaching staff increased by only 3.7 percent between 2000 and 2005 with sharp declines in Asa, Ifelodun and Moro. Unit salary costs for non-teaching staff are generally higher in predominantly rural LGEAs, such as Isin (N308), Patigi (N397), and Baruten (N249), which in part may be due to the greater difficulties in attracting and retaining staff in these areas.

4.2   INFRASTRUCTURE AND LEARNING RESOURCES

School size

86.   Government primary and secondary schools are generally quite small in Kwara State, which has major implications for resource utilisation and efficiency. Average student enrolment at primary schools is less than 300 in 11 out of 16 LGEAs (see table 4.5). Private schools are even smaller. Rural schools have much larger geographical catchment areas with low population densities, which means that schools tend to be much smaller than in urban areas. Table 4.6 shows that pupil-teacher ratios are much higher at smaller secondary schools with, therefore, much higher unit costs per student.

Table 4.5: Average school size (enrolments) by LGEA and school ownership, 2005

		<100	100-200	200-300	300-400	400-500	500-750	750-1000	1000>	Total
PRIMARY	Public	0	5	6	2	0	0	2	1	16
	%	0	31	38	13	0	0	13	6	100
	Private	2	13	1	0	0	0	0	0	16
	%	13	81	6	0	0	0	0	0	100
JSS	Public	1	4	4	3	1	3	0	0	16
	%	6	25	25	19	6	19	0	0	100
	Private	2	6	1	1	0	0	0	0	10
	%	20	60	10	10	0	0	0	0	100
SSS	Public	0	6	3	3	2	1	0	0	16
	%	0	38	19	19	13	6	0	0	100
	Private	3	5	1	1	0	0	0	0	10
	%	30	50	10	10	0	0	0	0	100

Source: EMIS

Classrooms and other school buildings

87.   Despite some improvements in recent years, classroom accommodation for the large majority of students at both primary and secondary government schools remains seriously sub-standard. Classrooms are seriously congested, especially in urban areas where class sizes frequently exceed one hundred students. Desks and other classroom furniture (teacher table, cupboards, etc) are also very inadequate in most schools with children sitting four or five to a two-seater bench and many others sitting on the floor. Toilets, laboratories, and libraries in nearly schools are very sub-standard at most schools. Many schools do not even have proper staff rooms.

Table 4.6: Mean pupil-teacher ratios at secondary schools by school size, 2005, Kwara State

SCHOOL SIZE (ENROLMENTS)	PTR
50-250	10.3
251-500	15.9
500-1000	36.5
1000>	47.2

Source: ASC/EMIS

88.   According to ASC, around one-third of government primary and secondary schools are in need of 'major repair' (see Annex table 4.12). Funding for regular maintenance and minor repairs is very inadequate.

89.   The tendering processes for school construction that have been adopted by SUBEB for primary schools and SMOE for secondary schools are almost identical and both are considered to be efficient and transparent. However, the quality and timeliness of classroom and other construction work is very unvariable. Contractors are permitted a 25 percent profit margin over approved and standardised costs for two- and three-block classrooms, but, in practice, many are reported to cut costs so that they increase the profit margin to as high as 50 percent. Analysis of data supplied by SUBEB shows that final (second) payments were not made for 20 percent of classrooms constructed between 2000 and 2004 and that, even those where the second payment was made, 16 percent of contracts did not pay the final retention deposit, which indicates that there some aspects of workmanship were considered to be sub-standard (see Table 4.7). Nearly 10 percent of contracts were never started or abandoned[12].

Table 4.7: Completed and uncompleted primary school classroom contracts, 2000-2004, Kwara State (number contracts)

| | FINAL PAYMENT | | | | | RETENTION FEE | | | |
	Paid	Not yet paid	Total	% not yet paid	Not yet paid	% not yet paid	Not started/ Abandon	Retention not paid as % final payment	% total
ASA	25	5	30	17	9	30	4	4	16
BARUTEN	18	4	22	18	4	18	2	0	0
EDU	28	2	30	7	7	23	1	5	18
EKITI	22	4	26	15	6	23	2	2	9
IFELODUN	28	8	36	22	12	33	3	4	14
ILORIN EAST	36	9	45	20	13	29	0	4	11
ILORIN SOUTH	30	3	33	9	6	18	0	3	10
ILORIN WEST	32	7	39	18	12	31	0	5	16
IREPODUN	26	11	37	30	13	35	1	2	8
ISIN	17	5	22	23	10	45	4	5	29
KAIAMA	18	7	25	28	7	28	4	0	0
MORO	20	6	26	23	17	65	2	11	55
OFFA	17	9	26	35	12	46	3	3	18
OKE-ERO	23	6	29	21	10	34	1	4	17
OYUN	23	1	24	4	8	33	0	7	30
PATIGI	16	12	28	43	15	54	6	3	19
TOTAL	379	99	478	21	161	34	33	62	16

Source: SUBEB

90.   The impetus to undertake construction work in secondary schools comes mainly from communities. However, these are difficult to assess in a systematic fashion because inventories of the physical condition of schools are not routinely undertaken and school mapping activities are limited. The last inventory of school buildings was carried out two-three years ago. Following a request from a community, the SMOE school construction office carries out its own assessment using its own architects and other professional staff.

91.   No contract has been awarded for the renovation of classrooms in 2006, but 243 classrooms were refurbished in 2004 and 10 new schools were constructed. In 2005, four schools in Ilorin, which have been designated as 'prototype' schools were comprehensively renovated.[13] The costs of constructing one and two classroom blocks with long span aluminium roofing sheets, terrazzo floors and metal doors and windows is N1.75 million and

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[12]   Information is not available on the costs incurred as a result of contracts being abandoned.
[13]   These are Bishop Smith, Ilorin, Government Secondary School, Ilorin, Ansarulislam Secondary School, Ilorin and Okelele Secondary School, Ilorin

N3.5 million respectively, which includes a 25 percent profit margin for the contractor. Although this margin appears quite reasonable, contractors often unilaterally cut corners to raise their margin. This results in sub-standard structures, which increases maintenance costs and reduces their lifespan.

92.   The Education Trust Fund (ETF) has also funded a considerable amount of school construction. There is an operational three-year rolling plan to carry out construction activities evenly across the three senatorial Districts of Kwara Central, Kwara South, and Kwara North.

93.   Tendering procedures for construction activities meet due process requirements. In practice, though, political factors do influence the selection of contractors. Shortages of skilled personnel also hamper the close monitoring of construction activities. Ideally, at least one specialist professional (architect, quantity surveyor, civil and building engineer) should be assigned responsibility for overseeing each project site. In practice, this rarely happens.

Learning materials

94.   Given the very limited overhead funding of primary and secondary schooling in the state, textbooks and other essential learning materials are in very short supply, which seriously impacts on the overall effectiveness of schooling provision. It is SMOE policy that every primary school student should have exclusive use of the five core subject textbooks, which is equivalent to a student-book ratio of 0.2:1. In practice, the overall ratio is 3.4:1, which is nearly 20 times higher than this norm[14]. The textbook situation is even worse in junior and senior secondary schools. According to ASC, the student-textbook ratios average 5.5:1 and 7.4:1 in each of these schooling cycles respectively. Serious shortages are also commonplace of other key learning materials and consumables. Again, the availability of textbooks varies markedly among the 16 LGEAs in the state (see Annex table 4.13).

95.   Worsening economic conditions for many households, deepening poverty coupled with escalating costs of textbooks have prevented most students from accessing the basic textbooks for each subject. Consequently, students spend most of their time transcribing notes written by teachers from the blackboard. In effort to alleviate this situation, the state government has begun to distribute textbooks to secondary schools. A Book Revolving Scheme finally got off the ground in 2006. Nearly three-quarters of a million books had been supplied to secondary schools by September 2006 (see Annex table 4.14). Prior to the inauguration of this Scheme, the ETF was the only funding source for library books.

96.   SUBEB have also been active in providing books for primary schools. However, the number of textbooks supplied to primary schools falls far short of the number of students in each LGEA. Only 53,000 books were supplied between January and September 2006 and the distribution of these books between LGEAs appears to be quite uneven (see Table 4.8).

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[14]   These ratios include textbooks provided by schools, which are generally very few in number.

Table 4.8: Student-textbook ratios at primary schools by LGEA, 2006

LGEA	Students enrolled	Textbooks supplied	Ratio of students to textbooks supplied
ASA	17787	2335	8
BARUTEN	48465	6564	7
EDU	51292	4506	11
EKITI	8231	1162	7
IFELODUN	15511	1731	9
ILORIN EAST	21549	2994	7
ILORIN SOUTH	23973	7384	3
ILORIN WEST	71950	9485	8
IREPODUN	11069	1547	7
ISIN	7138	980	7
KAIAMA	23831	2839	8
MORO	23636	3170	7
OFFA	9945	1291	8
OKE-ERO	16970	2236	8
OYUN	9525	1312	7
PATIGI	29144	3966	7
TOTAL	**390016**	**53502**	**8**

Source: ASC/EMIS

4.3   EDUCATIONAL OUTPUTS

Student repetition

97.   The large numbers of students repeating grades is one of the principal reasons for low schooling efficiency in many developing countries. However, only two-to-three percent of primary and secondary school students in Kwara State were repeating in 2004/2005 (see Table 4.9). This is not only very low in absolute terms, but is low compared to student repetition rates in other countries in the region (especially Francophone countries) and most of the rest of sub-Saharan Africa. Low repetition coupled with high net intake rates means that relatively few students are either under or over-age at primary schools (7.1 percent in rural schools and 11.3 percent at urban schools). However, repetition rates do vary quite appreciably between LGEAs (see Annex table 4.15). The reasons for this require further investigation. Repetition rates are broadly similar at private schools.

Cohort survival

98.   Given prevailing poverty levels and the paucity of formal sector wage employment opportunities for school leavers, drop out rates among both primary and secondary school students are surprisingly low. According to ASC, survival rates were around 75 percent for both female and male students at government primary schools in 2004/05. However, CWIQ data indicate that 97 percent of females and 94 percent of males aged 20-24 who have ever enrolled in primary school have completed Grade 6. The corresponding figures for junior secondary school are also very high (93 percent for both females and males), but are much lower for senior secondary education (74 percent for females and 69 percent for males). Survival rates do not vary appreciably between LGEAs.

Table 4.9: Internal efficiency indicators for primary and secondary schooling, Kwara State, 2004-2005

PUBLIC SCHOOLS

Rates/ratios	Primary		JSS		SSS	
	Female	Male	Female	Male	Female	Male
Repetition	2.3	2.1	2.5	2.1	3.5	3.2
Dropout	0.9	0.7	1.2	1	1.9	1.3
Teacher-support staff	9.1		2.9		2.7	

PRIVATE SCHOOLS

Rates/ratios	Primary		JSS		SSS	
	Female	Male	Female	Male	Female	Male
Repetition	1.7	1.7	2.2	1.5	1.9	1.2
Dropout	2	1.8	1.3	1	1.2	0.6
Teacher-support staff	5.6		2.7		2.6	

Source: ASC/EMIS

99.   Dropout rates can also be derived from CWIQ survey data. These show overall dropout rates of well under one percent for females and males for both primary and secondary schooling (see Annex table 4.16).

100.   An analysis of the reasons given by CWIQ household students concerning possible reasons why children are 'not currently being in school' shows that none of the usual factors, such as distance to school, early marriage and having to work, appear to be at all important (see Annex table 4.17). Although survival rates are very high for basic education, data from the CWIQ survey indicate that around half of 6-11 and 12-17 year-olds identified at least one major problem with their schooling (see Table 10).

Table 4.10: Percentage of household respondents identifying problems with schooling among 6-11 and 12-17 year-olds, 2006 (rounded percentages)

	6-11 Female	6-11 Male	12-17 Female	12-17 Female
No problem identified	53	50	52	54
Lack of books	17	18	17	21
Poor teaching	9	11	8	11
Lack of teachers	19	23	20	17
Poor facilities	21	21	18	18
High fees	6	7	9	12
Other	1	2	2	3

Source: CWIQ

Examination results

101.   School students are required to sit three examinations, the Common Entrance at the end of Grade 6, and the Junior and Senior School Certificates of Education at the end of JSS3 and SS3 respectively. The results of both the Common Entrance and JSCE examinations indicate that learning outcomes have improved considerably over the last five years (see Tables 4.11 and 4.12). However, it is not clear to what extent these examination results can be compared over time. A more detailed analysis of JSCE results shows that exam performance varies greatly between the LGEAs (see Annex table 4.18)[15]. There are six high performance local government areas (Irepodun, Offa, Ilorin East, Edu, Ifelodum and Ekiti) and another six low performance LG areas (Asa, Kaima, Isin, Oke-Ero, Ilorin West and South, and Oyun). Students at over half of the schools obtained credits in English and maths

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[15]   Information on Moro and Baruten LGEAs was not available for analysis. There are only 5 and 12 secondary schools respectively in these two LGEAs.

(see Annex table 4.18). The three Ilorin LGEAs account for nearly three-quarters of all candidates whereas five LGEAs only accounted 12 percent of candidates. Multi-level analysis is needed in order to identify which student and school-level characteristics are the most salient in accounting for these major differences in examination performance.

Table 4.11: Common entrance examination scores, 2001-2005 (percentages)

Score	2001	2002	2003	2004	2005
200>	32.6	40.6	43.2	45.7	45.2
150-200	25.5	20.2	15.1	25.5	25.3
100-150	28.4	24.3	26.4	21.6	20.9
<100	12.O	14.0	14.2	6.3	8.1
Absent	402	236	289	261	183
Total candidates	25,856	26,934	28,520	31,362	35,114

Source: SMOE

Table 4.12: Percentage of JSCE exam candidates who obtained distinctions and credit passes in the main subjects, 1999-2003 (rounded percentages)

Subject	1999	2000	2001	2002	2003
English language	30	28	48	61	77
Mathematics	29	30	56	58	73
Integrated science	30	14	56	58	74
Social studies	30	14	33	62	75
Business studies	30	31	57	58	69
Agricultural science	30	22	69	59	65
Yoruba	30	25	49	55	59

Source: Department of Assessment, SMOE

102.   The results of the senior Secondary School Examinations show a marked increase credit pass rates in most of the major subjects between 2000 and 2003 followed by a dramatic decline in the same subjects in 2004 (which is the latest year available) (see Table 4.13). Again, further research is needed to understand the underlying reasons for these trends. There are no sizeable differences in pass rates between females and males.

Table 4.13: WASSCE credit pass rates by subject and gender, 2002-2004, Kwara State (rounded percentages)

FEMALE		
Subject	2002	2004
English language	68	33
Mathematics	65	16
Yoruba language	77	21
Islamic studies	86	11
Biology	73	59
Chemistry	73	36
Physics	66	21
Government	61	19
Agricultural science	67	13
MALE		
Subject		
English language	68	25
Mathematics	68	19
Yoruba language	73	19
Islamic studies	81	12
Biology	73	60
Chemistry	75	42

Physics	69	31
Government	62	18
Agricultural science	67	12

Source: SMOE

4.4　UNIT INPUT COSTS

103.　Estimates of public expenditure per student for primary and secondary education in 2005 are presented in Table 4.14. Recurrent expenditures per student at government primary schools were N12,205 and N13,589 in secondary schools. Capital expenditure per student at primary schools was around N900 and N2,200 at secondary schools. Total public expenditure per student was N13,080 and N15,380 at primary and secondary schools respectively. The absence of reliable data on student numbers over the last five years means that it is not possible to compute real unit costs over time.

Table 4.14: Annual unit costs of public primary and secondary education, 2005

	Public expenditure (N million)	Students (rounded '000)	Expenditure per student (N)
RECURRENT			
Primary	3,808	312	12,205
Secondary	1,753	129	13,589
CAPITAL			
Primary	278	312	890
Secondary	269	129	2,085
TOTAL			
Primary	4,086	312	13,080
Secondary	2,022	129	15,380

Source: SUBEB, SMOE, Ministry of Finance

104.　The average recurrent cost per student at higher education institutions in Kwara State was N27,000 per annum in 2005/06. The unit cost differentials between primary, secondary and tertiary education are 1:1.2:2.1 respectively, which are small by international standards. Unit costs are typically three-five times higher in secondary schools compared to primary schools and unit costs at universities are typically more than 25 times those for primary schools.

5.   HIGHER EDUCATION

105.   This chapter focuses on enrolments, public expenditure, and resource utilisation in the state-funded higher education sector in Kwara State. The discussion is structured as follows: higher education policy, a brief description of state-level HEIs, student enrolments, funding and expenditure, and resource utilisation. The University of Ilorin and other federally funded training institutions and activities (for example, for the police) are not included in this analysis.

5.1   HIGHER EDUCATION POLICY

106.   The higher education policies that have been adopted by the state government do not significantly diverge from federal policy objectives for higher education.[16] The two main policy goals are the provision of high and middle level skilled personnel that are required for the economic and social development of the state (and, in particular, the reduction of poverty), and the promotion of even development, unity and justice by ensuring that everybody irrespective of tribe, origin, religion or gender has equal access and equal opportunity to higher education.

107.   In view of the importance that federal and state governments attach to the promotion of science and technology, HEIs have also been instructed to increase significantly enrolments in science and technology subject areas. The current target is to achieve as quickly as possible a 70:30 breakdown in science and technology and arts and humanity subjects respectively. However, apart from the State Polytechnic, it is difficult to see how this target can be met at the two main Colleges of Education and CAILS given their current training mandates, which focus heavily on the arts and humanities.

108.   With respect to equity, the state government expects HEI enrolments to reflect the broad social and ethnic composition of the state and each institution is required to make determined efforts to promote access for minorities and ensure gender balance. However, no explicit policies (financial or otherwise) have been introduced to promote these equity objectives.

109.   All HEIs that are under the overall responsibility of SMOE enjoy relatively high levels of autonomy and, as such, are largely free to determine the size and composition of their student intakes. Neither the state nor federal government undertake any systematic human resource planning, which would provide good quality information on human resource requirements in the medium-long term and thus training needs.

5.2   HIGHER EDUCATION PROVISION

110.   The state government has overall responsibility for the following eight HEIs:

SMOE
- Kwara State Polytechnic, Ilorin
- College of Education, Ilorin

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[16].   Federal Republic of Nigeria (FRN), 2004, *National Policy on Education (4th Edition)*, Abuja: FRN, pp. 36 - 43.

- College of Arabic and Islamic Legal Studies, Ilorin
- College of Education, Oro
- College of Education, Lafiagi

Ministry of Health
- Kwara State Nursing School, Ilorin
- Kwara State School of Midwifery, Ilorin
- Kwara State School of Health Technology, Offa

Office of Head of Service
- Staff Development Centre (SDC), Ilorin

111.   The Nursing School, School of Midwifery and SHT are under the direct control of the Ministry of Health while the Staff Development College is owned and managed by the Office of the Head of Service.

112.   Kwara State Polytechnic has the most diversified range of training activities. It was established in 1973 and now offers a total of 67 courses with a strong focus on engineering and management subjects. The three Colleges of Education provide mainly three-year, pre-service teacher training for both primary and secondary schools. They all award the National Certificate of Education. The College of Education at Lafiagi specialises in training teachers for technical subjects. The College of Arabic and Islamic Legal Studies provides mainly diploma-level training in Sharia law, Arabic and Islamic arts subjects. Most of its legal diplomate graduates are employed as administrative and court officers.

113.   The Nursing School and the School of Midwifery are classified as 'monotechnics' since they train only nurses and midwives. The School of Health Technology at Offa trains laboratory and health technicians most of whom are mostly job-related, in-service training in vocational skills and general administration for state public servants, who are recommended by their respective ministries.

5.3   ENROLMENTS AND ACCESS

Post-secondary enrolment ratios

114.   Data from the CWIQ survey show that, while net enrolment ratios for post-secondary education (based on the standard age cohort for this category of education of 18-20) are miniscule, gross enrolment ratios are 29.8 percent for females and 36.4 percent for males[17]. Enrolments are heavily weighted towards polytechnic/professional and university education with small shares for 'vocational' and 'technical' education (see Annex table 5.1).

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[17]   Nearly 51 percent of males and 41 percent of females aged 20-24 were reported to be currently attending post-secondary education and training institutions,

Aggregate enrolments and enrolment trends

115.   A total of 48,145 full and part-time students were enrolled at eight HEIs in 2005/06 (Tables 5.1-5.2).[18] Full-time enrolments increased by only 8.9 percent between 2001/02 and 2005/2000 and the number of part-time students fell by 15.7 percent during the same period. The pattern of enrolment growth has also been uneven. In particular, while both part and full-time enrolments declined appreciably at the Polytechnic and the College of Education Ilorin, they increased by almost 200 percent at the College of Education Oro. In the case of the College of Education in Ilorin, its senior management has deliberately sought to reduce enrolments in order to try to improve the quality of training.

116.   Part-time students are enrolled in de facto 'parallel' programmes[19] and currently account for almost one in five students. They are a key source of income for the Polytechnic and, to a lesser extent, the College of Education at Oro. Tensions between official and parallel courses, which are common in many other countries, do not appear to be a major issue at any of the HEIs in Kwara State.

117.   Enrolments at the Colleges of Education are excessive both in relation to training capacity and labour market demand. Currently, there are around 6000 NCE graduates, but up until very recently, recruitment of teachers remained very limited. Furthermore, university graduates now occupy most teaching posts at government secondary schools.

Transition and enrolment ratios

118.   From the CWIQ household survey, the transition rate from senior secondary school to higher education among the age group 20-24 is 32.7 percent for females, but only 14.4 percent for males. The gross enrolment ratio for higher education (full-time enrolments) for the age group 18-22 is 18.3 percent (16.8 percent for female and 19.6 percent for males) (see Table 5.3).

Table 5.1: Full-time students enrolled at HEIs in Kwara State, 2001-2005

INSTITUTION	2001	2002	2003	2004	2005
SOME					
Kwara State Polytechnic	12,004	8,074	6,380	7,272	8,700
College of Education, Ilorin	14,486	18,079	13,078	11,165	8,051
College of Education, Oro	6,713	10,082	11,667	11,643	18,543
College of Education, Lafiaji	575	736	419	349	485
Coll. of Arabic & Islam. Legal Stud.	1,120	1,486	1,597	1,584	1,124
Sub-total	**34,898**	**38,457**	**33,141**	**32,013**	**36,903**
Nursing School, Ilorin	527	557	766	753	726
School of Midwifery, Ilorin	85	98	130	157	174
School Health Technology, Offa	1,015	792	1,076	971	2,062
Sub-total	**1,627**	**1,447**	1,972	**1,881**	**2,961**
Staff Development Centre	n.a.	n.a.	n.a.	n.a.	n.a.
TOTAL	**36,525**	**39,904**	**35,113**	**33,894**	**39,865**

Source: Institutional records

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[18]   Enrolment data from the Staff Development Centre could not be obtained.
[19]   Parallel programmes are courses operated for separate intakes of students who usually pay much higher fees than the official intakes of students and have lower passes in public secondary school examinations.

Table 5.2: Part-time students enrolled at HEIs in Kwara State, 2001-2005

INSTITUTION	2001	2002	2003	2004	2005
SMOE					
Kwara State Polytechnic	6,064	5,141	6,193	5,451	5,584
College of Education, Ilorin	1,159	1,088	1,061	663	442
College of Education, Oro	2,525	2,780	2,633	2,559	2,255
College of Education, Lafiaji	0	0	0	0	0
Coll. of Arabic & Islam. Legal Stud.	81	74	23	0	0
Sub-total	**9,829**	**9,083**	**9,910**	**8,673**	**8,281**
MOH					
Nursing School, Ilorin	0	0	0	0	0
School of Midwifery, Ilorin	0	0	0	0	0
School Health Technology, Offa	0	0	0	0	0
Sub-total	**0**	**0**	**0**	**0**	**0**
Staff Development Centre	n.a.	n.a.	n.a.	n.a.	n.a.
TOTAL	**9,829**	**9,083**	**9,910**	**8,673**	**8,281**

Source: Institutional records from each HEI

Table 5.3: Full-time enrolments at HEIs by gender, 2005

SCHOOLS	Female	Male	Total	% female
Kwara State Polytechnic	3,318	5,382	8,700	38.1
College of Education, Ilorin	4,880	3,171	8,051	60.6
College of Education, Oro	11,231	7,312	18,543	60.6
College of Education, Lafiaji	176	309	485	36.3
Sub-total (Education)	**16,287**	**10,792**	**27,079**	**60.1**
Nursing School, Ilorin	663	63	726	91.3
School of Midwifery, Ilorin	na	Na	na	Na
School Health Technology, Offa	1,240	822	2,062	60.1
Sub-total (Health)	**1,903**	**885**	**2,788**	**68.3**
Coll. Of Arabic & Islam. Legal Stud.	271	853	1,124	24.1
Staff Development Centre	na	Na	na	Na
FULL-TIME TOTAL	**21,779**	**17,912**	**39,691**	**54.9**
GERs	**16.8**	**19.6**	**18.3**	

Source: Institutional records

Access inequities

119.   In overall terms, 55 percent of higher education students are female (see Tables 5.3). However, women students are still mainly concentrated in relatively few occupational areas, most notably teaching and nursing, which are traditionally more female-dominated. The percentage of female students in technical and engineering courses at the Polytechnic is less than 10 percent.

120.   The overall cost of attending HEIs does appear to be a major barrier preventing young adults from poor households from accessing higher education. Students from the poorest 40 percent of households accounted for only 8.6 percent of enrolments at polytechnic/professional and university institutions compared with 69.3 percent for students from the richest 40 percent of households. Tuition and other fees/charges are not high in absolute terms (averaging around N8, 000 per annum), but students must also find money for accommodation, food and books.

121.   In terms of spatial distribution, only three out of the nine HEIs are located outside the state capital Ilorin, namely the Colleges of Education at Oro and Lafiagi and the School of

Health Technology at Offa. Although these three institutions are all within a 70-kilometre radius of Ilorin, their locations pose major problems in terms of student demand and staffing.

5.4 FUNDING AND EXPENDITURE

Revenue sources

122.   The two main sources of income for HEIs are state government annual subventions and their own internally generated revenue (IGR). Subventions currently cover only 67 percent of all salary costs, which means that HEIs not only have to find the remainder of the salary costs, but also have to generate all their own income to meet overhead (running) costs (see Table 5.4). The ability to generate internal revenue varies considerably among the nine HEIs. Whereas the Polytechnic is in a good position to tap into relatively lucrative training markets in management and computing, the scope for part-time courses at the three Colleges of Education and CAILS is quite limited. All HEIs are also severely constrained in the level of tuition fees and other charges that they can levy for full-time students mainly because the ability to pay of students is limited coupled with the state government's policy of keeping down the costs of higher education, which officially is supposed to be free.

Table 5.4: State subventions to HEIs as percentage of total emolument and recurrent expenditure, 2005-2006, Kwara State (N rounded millions)

Institution	State subvention	Emoluments	Total recurrent	Subvention % emoluments	Subvention % recurrent
Kwara State Polytechnic	360	466	678	77.3	53.1
College of Arabic and Legal Studies	15	63	74	23.8	20.2
College of Education, Ilorin	130	270	330	48.1	39.4
College of Education, Oro	112	91	163	122.8	68.3
College of Education, Lafiagi	27	67	113	40.3	23.9

Sources: Ministry of Finance, SMOE, institutional records

123.   Table 5.5 presents the major sources and magnitudes of revenue in the two largest HEIs between 2001 and 2005. By 2005, IGR had risen to 46 percent of total revenue at the Polytechnic and 60 percent at the College of Education in nominal terms, but only marginally in real terms.

Table 5.5: Sources and magnitudes of revenue in two selected institutions of higher education, 2001-2005, Kwara State (N millions rounded)

	2001	2002	2003	2004	2005
KWARA POLYTECHNIC					
Student fees and charges	47	25	57	71	80
Proceed from CCE examination fees	54	34	70	98	109
Proceed from IJMB examination fees[20][1]	37	38	40	16	25
Other IGR	17	20	7	30	94
Total IGR	**156**	**118**	**175**	**213**	**309**
Subvention	206	0	210	365	360
Total (Nominal)	**362**	**118**	**385**	**579**	**669**
Total (Real CPI 2006)	**733**	**213**	**546**	**710**	**755**
IGR as % of total revenue	43	100	45.4	36.9	46.2

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[20] IJMB is Intermediate Joint Matriculation Boar

Subvention as % of total expenditure	22	0	17.8	32.7	26.5
COLLEGE OF EDUCATION, ORO					
Student fees and charges	-	29	59	-	109
Proceed from CCE	-	5	3	-	0
Proceed from IJMB	-	0	0	-	0
Other IGR	-	61	86	-	59
Total IGR	-	**96**	**148**	-	**168**
Subvention	-	63	83	-	112
Total (Nominal)	-	**159**	**231**	-	**279**
Total (Real CPI 2006)	-	**286**	**327**	-	**315**
IGR as % of total revenue	-	60.2	64	-	60
Subvention as % of total expenditure	-	53	52.8	-	63.3

Source: Computed from Monthly Returns to Kwara State Ministry of Finance
Note: - implies not available.

Recurrent expenditure

124.   Total recurrent expenditure for 2001 to 2005 is presented in Table 5.6 for each institution. Total recurrent expenditure grew from N893 million in 2001 to N1,368 million in 2005 representing an average annual growth rate of 11.7 percent in nominal terms. Given that annual inflation rate averaged 19 percent during the period, real expenditure on higher education declined by an annual average of about seven percent.

Table 5.6: Recurrent expenditure at HEIs, 2001-2005, Kwara State (N rounded million)

INSTITUTION	2001	2002	2003	2004	2005
SMOE					
Kwara State Polytechnic	469	399	591	559	678
College of Education, Ilorin	218	248	268	323	330
College of Education, Oro	91	120	157	154	163
College of Education, Lafiaji	56	70	92	106	113
Coll. of Arabic & Islam. Legal Stud.	47	51	60	72	74
Sub-total (nominal)	**882**	**889**	**1,167**	**1,214**	**1,358**
Sub-total (real CPI 2006)	**1,787**	**1,602**	**1,654**	**1,490**	**1,532**
MOH					
Nursing School, Ilorin	6	5	5	5	6
School of Midwifery, Ilorin	5	3	3	3	4
Sub-total (nominal)	**11**	**8**	**8**	**8**	**10**
Sub-total (real CPI 2006)	**22**	**14**	**11**	**10**	**11**
TOTAL RECURRENT (NOMINAL)	**893**	**899**	**1,175**	**1,222**	**1,368**
TOTAL RECURRENT (REAL CPI 2006)	**1,809**	**1,620**	**1,665**	**1,499**	**1,543**

Source: Institutional records
Note: Totals exclude the School Health Technology, Offa or the Staff Development Centre since it was not possible to get data on them

125.   Information on expenditures on emoluments and overheads is presented in Tables 5.7 and 5.8. The share of emoluments in total recurrent expenditure remained fairly constant at around 70-73 percent between 2001 and 2005.

Table 5.7: Expenditures on emoluments at HEIs , 2001-2005, Kwara State (N rounded millions)

INSTITUTION	2001	2002	2003	2004	2005
Kwara State Polytechnic	319	314	547	449	466
College of Education, Ilorin	167	168	180	249	270
College of Education, Oro	68	83	97	84	91
College of Education, Lafiaji	46	51	64	68	67
Coll. of Arabic & Islam. Legal Stud.	41	44	54	59	63
Sub-total (Education)	**641**	**660**	**942**	**910**	**956**
Nursing School, Ilorin	4	5	5	5	5
School of Midwifery, Ilorin	3	3	3	3	3
Sub-total (Health)	**7**	**8**	**8**	**8**	**8**
TOTAL EMOLUMENT	**648**	**668**	**950**	**918**	**964**

Source: Institutional records
Note: Totals exclude the School Health Technology, Offa or the Staff Development Centre since it was not possible to get data on them

Table 5.8: Overheads expenditure at HEIs, 2001-2005, Kwara State (N million)

INSTITUTION	2001	2002	2003	2004	2005
Kwara State Polytechnic	150	85	44	110	212
College of Education, Ilorin	51	80	88	74	60
College of Education, Oro	23	37	60	70	72
College of Education, Lafiaji	11	20	28	38	47
Coll. of Arabic & Islam. Legal Stud.	6	7	6	13	11
Sub-total (Education)	**241**	**229**	**226**	**305**	**402**
Nursing School, Ilorin	2	1	0	0	1
School of Midwifery, Ilorin	1	1	1	1	1
Sub-total (Health)	**2**	**1**	**0**	**0**	**1**
TOTAL OVERHEAD	**245**	**231**	**227**	**306**	**406**

Source: Institutional records
Note: Totals exclude the School Health Technology, Offa or the Staff Development Centre since it was not possible to get data on them

126.   The increasingly grave funding situation at the state HEIs is in marked contrast to the much higher levels of federal government support to federal HEIs. The University of Ilorin had a budget of N1, 913 million in 2003 with recurrent expenditure per student of N97,039 and a pupil-teacher ration of 29.2.

Capital expenditure

127.   Capital expenditure at HEIs remained very limited between 2001 and 2005, which has meant that it has not been possible to maintain and update equipment and provide sufficient teaching space for students (see table 5.9). Most institutions have been heavily reliant on funding support from the ETF (see below).

Table 5.9: Capital expenditure at HEIs, 2001-2005, Kwara State (N rounded millions)

INSTITUTION	2001	2002	2003	2004	2005
Kwara State Polytechnic	0	0	0	0	22
College of Education, Ilorin	16	20	10	24	0
College of Education, Oro	1	0	1	5	13
College of Education, Lafiaji	12	17	14	26	19
Coll. Of Arabic & Islam. Legal Stud.	3	9	11	30	13
Sub-total (Education)	**32**	**46**	**36**	**85**	**67**
Nursing School, Ilorin	10	0	2	16	20
School of Midwifery, Ilorin	0	0	0	0	0
Sub-total (Health)	**10**	**0**	**2**	**16**	**20**
TOTAL CAPITAL	**42**	**46**	**38**	**101**	**87**

Source: Institutional records

Expenditure breakdown

128. Over the five-year period 2001-2005, recurrent expenditure averaged over 65 percent of total expenditure at most of the HEIs (see Table 5.10). In some institutions, this percentage was as high as 90 percent, which has severely limited both overhead and capital expenditure. This has had adverse consequences for the development of facilities and infrastructure in these institutions.

129. In overall terms, staff costs accounted for three-quarters of recurrent expenditure during the period under review. In some HEIs, this figure was as high as 87 percent, which implies that very little was left for overheads and therefore for materials for teachers and staff to work with.

Table 5.10: Expenditure breakdown by major categories at HEIs, 2001-2005, Kwara State (percentages)

INSTITUTION	2001	2002	2003	2004	2005	5-year Avg.
Emoluments as % of Recurrent						
Kwara State Polytechnic	68.0	78.7	92.6	80.3	68.7	77.7
College of Education, Ilorin	76.6	67.7	67.2	77.2	81.8	74.1
College of Education, Oro	75.1	69.1	62.0	54.5	55.7	63.3
College of Education, Lafiaji	81.2	71.8	69.5	64.6	59.0	69.2
Sub-total (Education)	**76.9**	**68.7**	**66.0**	**68.9**	**70.5**	**70.2**
Nursing School, Ilorin	64.6	90.4	94.4	93.5	89.6	86.5
School of Midwifery, Ilorin	65.2	65.2	92.0	90.4	83.7	79.3
School Health Technology, Offa						
Sub-total (Health)						
Coll. of Arabic & Islam Legal Stud.	87.2	86.3	90.0	81.9	85.1	86.1
Staff Development Centre						
ALL	**72.6**	**74.3**	**80.8**	**75.0**	**70.5**	**74.7**
Recurrent as % of total						
Kwara State Polytechnic	10.0	100.0	100.0	100.0	96.9	98.6
College of Education, Ilorin	93.2	92.5	96.4	93.1	100.0	95.0
College of Education, Oro	98.9	100.0	99.4	96.9	92.6	97.6
College of Education, Lafiaji	82.3	80.3	86.6	80.3	85.8	83.1
Sub-total (Education)	**92.6**	**92.2**	**95.4**	**91.4**	**95.0**	**93.3**
Nursing School, Ilorin	36.1	100.0	73.0	25.3	22.5	51.4
School of Midwifery, Ilorin	49.0	100.0	77.3	33.2	64.8	64.9
School Health Technology, Offa						
Sub-total (Health)						
Coll. of Arabic & Islam Legal Stud.	94.0	85.0	84.5	70.6	85.1	83.8
Staff Development Centre						
ALL	**95.0**	**95.1**	**96.8**	**90.3**	**93.9**	**94.2**

Source: Data obtained from institutional records

5.5   RESOURCE UTILISATION

130. As with any production process, the quality and quantity of human and physical resource inputs determine the level and quality of educational outputs. The standard internal efficiency indicators for the HEIs in Kwara State are presented in Table 5.11

Table 5.11: Efficiency indicators as selected HEIs in Kwara State, 2005

Subject Areas	Pupil-teacher ratio	Teacher-support Staff Ratio	Unit Teacher Costs (N million)	Recurrent unit costs (N million)
College of Education, Oro				
School of Sciences	44:1	1:3	1.000	0.035
School of Languages	39:1	1:3	1.000	0.056
School of Arts & Sciences	151:1	1:3	1.000	0.019
School of Education	506:1	1:5	1.000	0.006
School of Vocation & Tech.	184:1	1:3	0.833	0.011
TOTAL	**90:1**	**1:3.5**	**0.977**	**0.015**
College of Education, Ilorin				
School of Sciences	19:1	5:1	0.2	0.030
School of Languages	35:1	5:1	0.7	0.061
School of Arts & Sciences	125:1	7:1	1.4	0.016
School of Education	17:1	4:1	1.1	0.150
School of Vocation & Tech.	75:1	9:1	0.7	0.021
TOTAL	**30:1**	**1:2**	**0.7**	**0.040**

Source: Institutional Records

Teacher competence and commitment

131. After a long campaign and protracted negotiations with the state government, staff at the five HEIs under the SMOE were put on the Harmonised Tertiary Institutions Salary Structure (HATISS) in 2001. However, sizeable income differentials with teaching staff at federal HEIs still exist (around one-third for most grades) and no substantive pay increases have been awarded since then. Real incomes have, therefore, declined by well over half. In contrast, federal HEIs have had three major salary increases since 2000 and another increase is in the pipeline.

132. The funding crisis has also meant that most HEIs have been unable to increase the number of full-time teaching posts. Pupil-teacher ratios have as a consequence risen to levels that, in some cases, are twice as high than in primary schools (see Table 5.11). The PTR ranges from 90:1 at the College of Education, Oro to 30:1 at the College of Education, Ilorin. PTRs tend to be considerably lower in sciences and languages than for the social sciences/arts and education.

133. Teaching loads are also high at most HEIs (up to 30 hours of lecturing at some institutions), which leave lecturers with very little time to prepare for lectures and for their own research and self-development. Most colleges are forced to employ relatively large numbers of 'part-time' teaching staff (but who are often effectively full-time) for as little as N5-6000 per month. There is, in effect, therefore a two-tier staffing and salary structure.

Support staff

134. There appear to be excessive numbers of support staff at the HEIs. For example, the ratio of teaching to support staff is 1:2 at the College of Education, Ilorin and 1:3.5 at the College of Education, Oro (see Table 5.11).

Overhead and capital inputs

135. Funding for key consumables and other overhead costs is seriously inadequate at all the HEIs. The adverse impact on the quality of training is particularly marked in science and

technical courses, which require significant inputs for experiments and other practical assignments.

136.   Funding for capital investment comes from two sources - the state government and the Education Trust Fund. Most buildings constructed and equipment provided in recent years has been financed by the ETF based on ETF specifications. The overall quality of buildings is generally quite poor. Teaching blocks and laboratories that were constructed less than five years ago already look dilapidated and many are in serious need of repair. Terrazzo flooring and long–span aluminium roofing should be used for all buildings. The overall quality of supervision of construction activities appears to be quite low.

Educational outcomes

137.   The combination of seriously inadequate operational resources and infrastructure and facilities and very high pupil-teacher ratios results in low quality education and training provision with graduates who are generally not well prepared in their chosen areas of occupational specialisation. As in other states in Nigeria, there are pervasive concerns that the quality of higher education is being sacrificed for the sake of financial survival. As discussed earlier, state-funded HEIs are under enormous pressure to increase enrolments in order to generate sufficient income to pay for salaries and overhead expenditures as well as responding to social and political demands to absorb growing numbers of unemployed secondary school leavers.

Graduation rates

138.   The College of Education Ilorin was the only HEI that properly furnished information on course/subject pass rates. The overall graduation rate of 70 percent is low by international standards. Completion by subject range from 38 percent for science courses to 82 percent for vocation and technology (see Table 5.12). Although the pupil-teacher ratio is only 19:1 in the science subject area, science teachers are relatively poorly paid and have lower levels of education and experience than lecturers in other subject areas.

Table 5.12: Completion rates by subject area at the College of Education, Ilorin, 2005

SUBJECT AREA	FEMALE	MALE	ALL
School of Sciences	0.37	0.41	0.38
School of Languages	0.64	0.62	0.63
School of Arts & Sciences	0.68	0.72	0.70
School of Education	0.74	0.83	0.76
School of Vocation & Tech.	0.78	0.91	0.82
OVERALL	**0.69**	**0.72**	**0.70**

Source: Institutional records

6.   RESOURCE INEQUITIES

139.   The incidence of public spending on education according to socio-economic group and location is highly inequitable in most developing countries. Typically, 40-50 percent of public education spending is spent on (or 'captured by') children from the richest 20 percent (the top quintile) of households mainly because higher socio-economic groups account for a very large share of enrolments at relatively high cost universities and other HEIs. Public resources are not distributed as inequitably as this in Kwara State, though only 28 percent of public expenditure on education is spent on individuals who belong to the poorest 40 percent of households.

6.1   HUMAN RESOURCES

140.   Information on actual overhead expenditures by SUBEB and LGEAs for primary schools located in local government is not available. However, SUBEB management contends that these expenditures, which are very small, are equitably distributed across the state. However, major inequities do exist with respect to the spatial distribution of teachers. Table 6.1 shows that unit teacher salary costs, which constitute the bulk of recurrent expenditure, vary very significantly between LGEAs due to differences in the experience and qualification profiles of teachers. Unit costs for non-teaching staff also vary considerably between LGEAs (see Annex table 6.1). At the extremes, teacher salary costs per student are nearly twice as low in Baruten and Isin than in Irepodun and Oke-Ero.

Table 6.1: Salary costs per teacher at primary Schools by LGEA, 2004, Kwara State (N '000/year)

LGEA	
ASA	182
BARUTEN	133
EDU	163
EKITI	215
IFELODUN	197
ILORIN EAST	234
ILORIN SOUTH	203
ILORIN WEST	215
IREPODUN	245
ISIN	216
KAIAMA	129
MORO	191
OFFA	211
OKE-ERO	249
OYUN	221
PATIGI	173
TOTAL	201

Source: SUBEB

6.2   PHYSICAL RESOURCES

141.   Unit construction costs for classroom are uniform across all LGEAs. However, construction expenditure per student has been markedly different from one LGEA to another during the last five years ranging from a low of only N1100 in Baruten to 7,600 in Isin (see Table 6.2). The reasons for these variations need to be explored in greater detail.

Table 6.2: State government expenditure (SUBEB) on primary school construction by LGEA, 2000-September 2006 (Naira million)

LGEA	2000-2003	2004	2005/Q1	2005/Q2	Total to date	% total	% enrol	Total enrol	N/student
ASA	63	8	4	5	80	6.5	4.8	17787	4498
BARUTEN	40	5	6	3	53	4.3	13.2	48465	1094
EDU	61	5	7	0	73	6.0	8.5	31292	2333
EKITI	49	5	3	0	57	4.6	2.2	8231	6901
IFELODUN	73	8	4	5	90	7.3	3.4	12511	7178
ILORIN EAST	83	8	10	10	111	9.0	5.9	21549	5142
ILORIN SOUTH	68	8	19	7	101	8.2	6.5	23973	4201
ILORIN WEST	80	5	14	3	101	8.3	19.6	71950	1409
IREPODUN	64	5	8	0	77	6.3	3.0	11069	6929
ISIN	48	5	2	0	55	4.4	1.9	7138	7635
KAIAMA	48	8	3	3	61	5.0	6.5	23851	2574
MORO	60	5	7	3	74	6.0	6.4	23636	3131
OFFA	53	8	5	0	65	5.3	2.7	9945	6536
OKE-ERO	90	5	3	0	98	8.0	4.6	16970	5763
OYUN	61	5	5	1	71	5.8	2.6	9525	7475
PATIGI	52	5	0	3	60	4.9	7.9	29144	2042
TOTAL	**993**	**95**	**96**	**41**	**1225**	**100.0**	**100.0**	**367036**	**3338**

Source: SUBEB

7.   ENROLMENT AND EXPENDITURE PROJECTIONS

142.   This chapter presents enrolment and expenditure projections for primary and secondary education for Kwara State up to 2015/16. Robust projections should be based on detailed research and planning concerning all the key determinants of enrolments and expenditures. However, information on many of the key parameters remains limited and possibly quite inaccurate. Consequently, the projections that have been generated should be treated as quite tentative whose primary purpose is to highlight the potential usefulness of projection exercises of this kind in identifying key trends and assessing policy choices.

7.1   ENROLMENT GROWTH

143.   KSG is strongly committed to the attainment of UBE by 2015. It is important, therefore, to generate accurate enrolment projections. There are six key parameters that will determine the number of children attending government primary and secondary schools, namely the school-aged population, gross intake rates of six-year old children into primary school, grade repetition rates, permanent withdrawal/dropout rates, transition rates from primary to junior, and the proportion of children who attend private schools.

Key parameters

School-aged population

144.   The basis for enrolment projections is good quality information on the current and likely future size of the school age population. The 2006 Population Census will provide detailed accurate data on the size of the school age population and, more specifically, the number of children aged six who should be enrolling in school. However, since the full results of the Census are still not available, estimates of the six year old population in 2005/06, which have been made by NBS demographers based on the 1991 Census, have been used instead. It is quite possible that these projected population estimates are markedly different from the actual size of the population.

145.   The 2006 Census will also provide accurate estimates of population growth in each state. In the meantime, population rate growth estimates have been derived from the CWIQ household survey. For Kwara State, this was 2.1 percent in 2005/06.

Gross intake rates

146.   The gross intake rate for primary schooling is the number of new students enrolled in grade 1 (regardless of age) divided by the population of six year old children. GIR estimates are generated by the EMIS team at FMOE from the enrolment statistics collected by the ASC and the official population projections of the six-year old population. The GIR for Kwara State is 100.1 percent, which corresponds to CWIQ survey data on primary school enrolments.

Repetition and dropout rates

147.   The impact of changes to repetition rates on future enrolments will be small since the incidence of repetition is low in Kwara State. It has been assumed that, for the UBE grades (1-10), repetition rates will decline by 50 percent over the next five years and will be zero thereafter. For senior secondary education, it has also been assumed that repetition rates will decline steadily to half their current levels by 2010/11, but that they will then remain at this level.

148.   As noted earlier, no reliable data exists on dropout rates. The information collected by the School Census seriously under-estimates the number of 'withdrawals' mainly because schools appear to be only recording children who leave during the school year and not at the end of the year, which probably accounts for the bulk of dropouts. However, in the absence of reliable alternative data, the ASC estimates have been used. The same assumptions have been used for drop out rates as with repetition rates.

Transition rates

149.   The ASC estimate of the primary to junior secondary school transition rate is only 51.5 percent, which is much lower than the imputed transition rates of 85 percent for females and 86 percent for males calculated from the CWIQ survey data. Again, in the absence of alternative enrolment data, the ASC transition rate has been used for the enrolment projections, but further research is urgently needed in order to obtain robust data for this key planning parameter.

150.   Two enrolment scenarios have been developed with respect to transition rates. The first scenario assumes that, in order to attain UBE by 2015, all primary school leavers will enrol in junior secondary schools by 2010/11 i.e. a transition rate of 100. However, in the states that currently have relatively low primary to JJS transition rates, this results in an explosive growth in enrolments in junior secondary/upper basic schools over the next ten years. A second scenario has, therefore, been developed, which assumes that the transition rate from primary to junior secondary school steadily increases from its current level to 100 percent by 2015/16.

151.   Major policy decisions are also required with regard to the proportion of children who complete junior secondary education who then proceed to senior secondary school. Given the growth in JSS enrolments, it will only be possible (and desirable) for a declining proportion to advance to SSS. It has been assumed therefore that the transition rate for junior to senior secondary schooling declines steadily from its current level of 85 percent to 70 percent in 2010/11, and then to 50 percent in 2015/16 and 30 percent in 2020/21.

Private schooling

152.   It has been assumed that the current shares of private schools in primary and secondary enrolments will remain at their current levels over the next 15 years. However, the experience from other countries suggests that private school enrolments could grow very rapidly in the face of declining standards in government schools.

Model results

153.   Given the likely sizeable inaccuracies in the size of the age six intake population, as well as intake and transition rates, the results of the modelling exercise should be treated with caution.

Table 7.1: Projected enrolments for primary and secondary schooling, 2005/06-2015/16, Kwara State ('000 rounded)

		2005/06	2006/07	2007/08	2008/09	2009/10	2010/11	2011/12	2012/13	2013/14	2014/15	2015/16
Primary	Scenario1	364	377	390	399	413	430	417	394	368	341	313
JSS	Scenario 1	74	78	86	105	126	147	162	177	189	200	209
	Scenario 2	74	76	81	94	106	118	128	143	161	179	199
SSS	Scenario 1	66	67	67	62	61	63	71	80	88	91	94
	Scenario 2	66	67	67	62	60	59	64	68	70	72	75

154. On the basis of the NBS population projections, primary school enrolments will decline from 364, 000 in 2005/06 to 313, 000 in 2015/16 mainly because of the declining repetition and dropout rates (see Table 7.1). Junior secondary school enrolments are projected to increase nearly threefold - from 74,000 to 209,000 in 2015/16. Delaying the introduction of 100 percent transition to JSS lowers target enrolments slightly to 199, 000.

155. Even assuming that the transition rate from junior to senior secondary schooling declines to 50 percent by 2015//16, projected senior secondary school enrolments still increase from 66, 000 in 2005/06 to 94, 000 under scenario 1 and 75, 000 under scenario 2.

7.2 FUNDING REQUIREMENTS

156. Apart from projected enrolments, the other key parameters that determine future funding requirements for the schooling system are the unit costs of all essential inputs (most notably teaching staff, textbooks and other learning materials, and classrooms and other school buildings) and two key resource utilisation ratios, namely average class size (student-class ratio) and teacher workload (teacher-stream ratio).

157. A comprehensive modelling exercise would generate future expenditure requirements for both the capital expenditure needed to educate additional students according to specified minimum standards as well as for currently enrolled students. However, since the latter requires a detailed audit of the condition and repair and refurbishment costs of existing structures, it is not possible to derive meaningful estimates as part of this modelling exercise.

Unit input costs

158. Given the time available to the review team, it was only possible to collect basic information on the cost of key schooling inputs, most notably classrooms and other school structures (toilets, library) and furniture. This has been supplemented with information on unit costs presented in the UNICEF Essential Learning Package report[21] (see Table 7.2). Only the following core inputs were included in each modelling exercise: teachers, classrooms, toilets, libraries, and textbooks and student workbooks.

159. The average annual salaries of primary and secondary school teachers are the key unit cost for teachers. It has been assumed that the annual increase in salary costs is two percent every year for the next fifteen years, which covers both increases in salaries due to grade progression and future pay awards. This may be an under-estimate so more research is needed to establish more robust estimates. The unit costs of classrooms are based on the improved construction specifications, most notably terrazzo flooring and strip aluminium roofing, which are stipulated by ETF.

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[21] The report, however, covers only three states in the north of the country (Bauchi, Jigawa, and Niger).

Table 7.2: Unit costings for Essential Learning Package for primary school students

	SPECIFICATION	UNIT COST	COMMENTS
CAPITAL EXPENDITURE			
Classrooms	Current design for 2 block classrooms for 40 students each with office and storeroom	2,500,000	For all structures, indefinite lifetime with annual repair/ maintenance costs of 2.5 percent initial construction costs
	Improved 2 block classroom with terrazo floor and strip aluminium roofing	3,500,000	
Toilets	Standard VIP design with six compartments	900,000	
Library	One library building per school	4,000,000	
Borehole	One for each school		
Student furniture	Two-seater wooden desks	8,000	Replacement every 10 years
Teacher furniture	Desk and chair in each classroom	10,000	Replacement every 10 years
Science equipment	One set for every 250 students	900,000	Replacement every five years
Office equipment	Filing cabinet,	?	
Computers		?	
Kitchen	One for each school for preparation of school meals	?	
Teacher houses	Two bedroom	3,100,000	
CONSUMABLES			
Student textbooks	One for each of the four core subjects	2,400	Replacement every three years
Student workbooks	One for each of the four core subjects	1,100	Replacement every year
Teacher textbooks	One set for each grade for every subject teacher		Replacement every three years
Teacher guides	One for every subject and grade taught		Replacement every three years
Basic supplies	Four exercise books and six pencils/pens per student and school record books	750	Supplied once a year
Sports equipment	1 footballs, basketball, volleyball for every 250 students		Replacement every two years
Library books	Standard set of 250 books for every 250 students	?	Replacement every three years
Uniforms	Two sets of uniform for new admissions to girls in PR1 and JS1	2000	Supplied once only to each student
Food for boarders	Three meals a day during term time	10,000	
School meals	One nutritious meal every school day	?	
Electricity/telephone			
Teacher development	One INSET/refresher course every year	50,000	

160.   Information on replacement costs is not available, but with proper school management, the minimum lifetime of textbooks should be three years, 10 years for classroom furniture, and five years for science equipment. Consumable input costs have been assumed to be the same for JSS as for primary schooling (at N265 per annum) while unit costs for learning materials for senior secondary schooling have been assumed to be three times this level (at N800 per annum), which broadly corresponds to differences in inputs between these types of schooling.

Target efficiency parameters

161.   As discussed earlier, the key efficiency parameter for school systems is the pupil-teacher ratio since it determines the number of teachers that are required to teach a certain number of students. Targets for its two main components, namely the student-class and teacher-stream ratios, need therefore to established. This is a major planning exercise in its own right, which requires detailed analytical work and extensive discussions with all major stakeholders. The target efficiency parameters for Kwara State are presented in Table 7.3. The current average class size of 33 for primary will have to be reduced significantly to its target level of 40 by 2015/16. By contrast, the current PTRs of 65 for JSS and 59 for SSS will have decline appreciably. With regard to the teacher-stream ratio, it has been assumed that the target teaching load for primary school teachers increases from its current level of 33 to 38 periods. Target teaching loads have been set at 30 for JSS and 25 periods a week for SSS. They are currently 21 and 12 respectively.

Table 7.3: Target efficiency ratios, 2005/06, 2010/11 and 2015/16, Kwara State

	2005/06	2010/11	2015/16
PRIMARY			
Student-class ratio	33	36	40
Teacher-stream ratio	1.18	1.03	1.03
Pupil-teacher ratio	28	35	39
JUNIOR SECONDARY			
Student-class ratio	60	50	40
Teacher-stream ratio	1.86	1.3	1.3
Pupil-teacher ratio	32	38	31
SENIOR SECONDARY			
Student-class ratio	88	64	40
Teacher-stream ratio	3.25	1.56	1.56
Pupil-teacher ratio	27	41	26

Model results

162.   The annual recurrent and capital funding requirements for primary and junior and senior secondary for Kwara State based on the ASC intake estimate over the next ten years are presented in Tables 7.4-7.6. Total recurrent expenditure based on current aggregate unit costs change in line with projected enrolment increases (see Table 7.4). Total expenditure for primary education decreases from N 4.4 billion in 2005/06 to N 3.8 billion in 2015/16, and increase from N 1.0 billion to 2.8 billion for JSS and from N 0.9 billion to N 1.3 billion for SSS.

163.   Table 7.5 shows the projected increase in emoluments, learning materials and total recurrent expenditure based on the no change and target unit costs and pupil-teacher ratios

(see also Annex table 7.1). For primary education, projected recurrent expenditure remains at N 3.4 billion in 2015/16 with no change in PTRs and N 2.7 billion with target PTRs. For JSS under scenario 1, expenditure increases from N 0.7 billion to N 2.3 billion for both no change PTRs and target PTRs. The corresponding figures for SSS are from N 1.0 billion and N 1.7 billion for both no change and target PTRs.

164.   Capital expenditure projections for additional classrooms and other key investments are presented in Table 7.6 and Annex table 7.2. While the pattern of expenditures varies according to the different enrolment increase scenarios, these expenditure projections show the overall magnitude of the challenge in accommodating the expected increase enrolments in secondary school enrolments over the next decade.

Table 7.4: Projected recurrent expenditure on primary and secondary schooling based on current public recurrent unit expenditures, 2005/06-2015/16 Kwara State (N billion)

		2004/05	2005/06	2006/07	2007/08	2008/09	2009/10	2010/11	2011/12	2012/13	2013/14	2014/15
Primary	Scenario 1	4.44	4.60	4.75	4.86	5.03	5.24	5.08	4.80	4.49	4.16	3.82
Junior secondary	Scenario 1	1.01	1.06	1.17	1.43	1.71	2.00	2.20	2.41	2.57	2.72	2.84
Junior secondary	Scenario 2	1.01	1.03	1.10	1.28	1.44	1.60	1.74	1.94	2.19	2.43	2.70
Senior secondary	Scenario 1	0.90	0.91	0.91	0.84	0.83	0.86	0.96	1.09	1.20	1.24	1.28
Senior secondary	Scenario 2	0.90	0.91	0.91	0.84	0.82	0.80	0.87	0.92	0.95	0.98	1.02
TOTALS	Scenario 1	6.34	6.57	6.83	7.13	7.58	8.10	8.25	8.30	8.25	8.11	7.93
	Scenario 2	6.34	6.54	6.77	6.98	7.29	7.65	7.69	7.67	7.62	7.57	7.54

Table 7.5: Total recurrent expenditure for primary and secondary schooling, 2005/06-2015/16, Kwara State (N billion)

TEACHER COSTS

No change PTRs

		2005/06	2006/07	2007/08	2008/09	2009/10	2010/11	2011/12	2012/13	2013/14	2014/15	2015/16
Primary		2.48	2.62	2.76	2.88	3.05	3.24	3.19	3.08	2.94	2.77	2.60
JSS	Scenario 1	0.55	0.59	0.66	0.82	1.01	1.20	1.35	1.50	1.63	1.76	1.88
	Scenario 2	0.55	0.57	0.62	0.74	0.85	0.96	1.06	1.21	1.39	1.58	1.79
SSS	Scenario 1	0.61	0.63	0.65	0.61	0.61	0.65	0.74	0.85	0.96	1.01	1.06
	Scenario 2	0.61	0.63	0.65	0.61	0.60	0.60	0.67	0.73	0.76	0.80	0.85

Target PTRs

		2005/06	2006/07	2007/08	2008/09	2009/10	2010/11	2011/12	2012/13	2013/14	2014/15	2015/16
Primary		2.48	2.44	2.42	2.37	2.37	2.38	2.24	2.16	2.06	1.99	1.87
JSS	Scenario 1	0.55	0.57	0.62	0.75	0.89	1.01	1.20	1.37	1.54	1.76	1.94
	Scenario 2	0.55	0.56	0.58	0.67	0.75	0.81	0.95	1.11	1.31	1.58	1.85
SSS	Scenario 1	0.61	0.57	0.53	0.46	0.42	0.43	0.54	0.70	0.83	0.97	1.10
	Scenario 2	0.61	0.57	0.53	0.46	0.42	0.40	0.49	0.59	0.66	0.77	0.88

LEARNING MATERIALS COSTS

		2005/06	2006/07	2007/08	2008/09	2009/10	2010/11	2011/12	2012/13	2013/14	2014/15	2015/16
Primary		0.92	0.95	0.98	1.00	1.04	1.08	1.05	0.99	0.93	0.86	0.79
JSS	Scenario 1	0.14	0.15	0.16	0.20	0.24	0.28	0.30	0.33	0.36	0.38	0.39
	Scenario 2	0.14	0.14	0.15	0.18	0.20	0.22	0.24	0.27	0.30	0.34	0.37
SSS	Scenario 1	0.40	0.40	0.40	0.37	0.37	0.38	0.43	0.48	0.53	0.55	0.57
	Scenario 2	0.40	0.40	0.40	0.37	0.36	0.35	0.39	0.41	0.42	0.43	0.45

Table 7.5(cont.): Total recurrent expenditure for primary and secondary schooling, 2005/06-2015/16, Kwara State (N billion)

TOTAL RECURRENT

No change PTRs

		2005/06	2006/07	2007/08	2008/09	2009/10	2010/11	2011/12	2012/13	2013/14	2014/15	2015/16
Primary		3.40	3.57	3.74	3.88	4.09	4.32	4.24	4.08	3.87	3.63	3.39
JSS	Scenario 1	0.69	0.73	0.82	1.02	1.24	1.47	1.65	1.83	1.99	2.14	2.27
	Scenario 2	0.69	0.72	0.77	0.91	1.04	1.18	1.30	1.48	1.69	1.91	2.16
SSS	Scenario 1	1.01	1.04	1.05	0.98	0.98	1.02	1.17	1.33	1.49	1.56	1.63
	Scenario 2	1.01	1.04	1.05	0.98	0.96	0.96	1.05	1.13	1.18	1.23	1.30

Target PTRs

		2005/06	2006/07	2007/08	2008/09	2009/10	2010/11	2011/12	2012/13	2013/14	2014/15	2015/16
Primary		3.40	3.39	3.40	3.38	3.41	3.47	3.28	3.15	2.99	2.85	2.65
JSS	Scenario 1	0.69	0.72	0.78	0.95	1.13	1.29	1.50	1.71	1.89	2.14	2.33
	Scenario 2	0.69	0.70	0.74	0.85	0.95	1.03	1.19	1.38	1.61	1.91	2.22
SSS	Scenario 1	1.01	0.97	0.93	0.83	0.79	0.80	0.97	1.18	1.36	1.52	1.67
	Scenario 2	1.01	0.97	0.93	0.83	0.78	0.75	0.87	1.00	1.08	1.20	1.33

Notes: Excludes salary costs of support staff

Table 7.6: Expenditure projections for construction and classroom furniture, libraries and science equipment to accommodate additional enrolments, 2006/07-2015/16, Kwara State (N billion)

		2006/07	2007/08	2008/09	2009/10	2010/11	2011/12	2012/13	2013/14	2014/15	2015/16	Total
Primary		0.66	0.66	0.45	0.71	0.86	-0.66	-1.16	-1.31	-1.36	-1.41	-2.57
JSS	Scenario 1	0.15	0.30	0.72	0.79	0.79	0.57	0.57	0.45	0.41	0.34	5.09
	Scenario 2	0.08	0.19	0.49	0.45	0.45	0.38	0.57	0.68	0.68	0.75	4.71
SSS	Scenario 1	0.04	0.00	-0.20	-0.04	0.08	0.32	0.36	0.32	0.12	0.12	1.12
	Scenario 2	0.04	0.00	-0.20	-0.08	-0.04	0.20	0.16	0.08	0.08	0.12	0.36

8. CONCLUSIONS AND RECOMMENDATIONS

165.   This final chapter presents the main conclusions and recommendations of the public expenditure review. It must be stressed that considerably more research and analysis is required in order to develop detailed and operational recommendations. Other studies and reviews have also been recently undertaken or planned in the near future, which all relate to funding and resource utilisation issues. Consequently, the findings, conclusions and recommendations of these documents need to be brought together in a coherent and systematic manner.

8.1   SYSTEM MANAGEMENT

166.   The shortcomings of the financial management regime in the public sector are fully recognised by the Kwara state government. The Medium Term Expenditure Framework (MTEF), which has been successfully introduced in many countries, is currently being piloted and other performance-based budgetary reforms are also being introduced. However, it is important not to under-estimate the size of the challenge in achieving major improvements, especially in the short term. The extent of misappropriation of public resources in the education sector appears to be quite limited.

167.   Other key areas of system management need to be urgently improved. In particular, relatively little detailed and systematic educational planning is currently being undertaken. The availability of statistical information on schools and other aspects of service provision has improved considerably in recent years, but further steps are needed in order to ensure that all schools complete the Annual School Census accurately and in a timely manner.

8.2   PUBLIC AND PRIVATE FUNDING

168.   The Kwara state government is strongly committed to the attainment of the UBE goals by 2015. The state is already spending over 20 percent of its total state recurrent expenditure for education in 2005. Schools and higher education institutions are critically short of resources in order to meet even the basic conditions for effective learning. Furthermore, primary and junior secondary school enrolments have yet to increase steadily primary enrolments and to more than double the GER of JSS over the next decade if universal basic education for all is to be achieved. Where, then is the additional funding to come from? There are five potential sources. Firstly, while recognising the many pressing demands facing the state government, a strong case can be made for at least 20 percent of the total state budget to be allocated to schools and HEIs. Secondly, as has often been pointed out in other reports, public expenditure on education as a share of gross national product is low in Nigeria compared with other countries with similar levels of GDP per capita. Considerable scope exists therefore for increasing federal funding for education. Thirdly, the level of support for primary education among local governments could be increased. At present, there is very considerably variability in this support among LGEAs. Local governments should significantly increase funding for overhead expenditures at primary schools. In the past, they provided the equivalent of 10 percent of the staff bill for these expenditures. Fourthly, the private sector, both individuals and organisations, could be called on to make greater financial contributions for the provision of basic services. However, the incidence of poverty is so high in Kwara State that it is probably neither feasible nor desirable to expect poor households to spend more on educating their children. Free basic education is the key policy underpinning UBE and should not, therefore, be undermined in any way at all. External

assistance is the fifth major source of funding, which hitherto has not been relied upon to any great extent. More concerted efforts could be made by the state government to seek support from both bilateral and multilateral donor partners.

169.   The reallocation of resources within the education sector is another frequently recommended option for increasing funding for basic education. However, primary and junior secondary schooling already account for around 70 percent of total recurrent funding for education, and there seems little scope therefore to increase this share without seriously impacting on the senior secondary and higher education. It must not be forgotten that high and middle level personnel trained to high standards are critical for the economic and social development of the state, and, in particular, the provision of basic services (education, health, water, electricity, policing, agriculture extension) that are fundamental for poverty alleviation.

8.3   IMPROVED RESOURCE UTILISATION

170.   Major improvements in resource utilisation are the other major way in which additional resources can be made available from within the education sector. As in all areas of service delivery, it is essential to create the appropriate incentive structures at all levels- SMOE headquarters, the zonal office and LGEA and, most importantly, the school itself. There are a series of public sector reforms that can, if properly designed and implemented, significantly improve the accountability of service providers to their core client groups. In the education sector, these include clear and transparent performance standards, public disclosure of the performance of service providers (schools and support services such as inspection, construction, curriculum, provision of learning materials), effective support and appraisal of teachers and school managers, and appropriate governance structures that allow the full involvement of parents and local communities in the management of schools.

171.   As has been emphasised earlier, very considerable scope exists for improving the utilisation of teachers in Kwara State. The current teaching loads of secondary school teachers are particularly low. Increasing these teaching loads would increase the resources available for other purposes, in particular the provision of a minimum package of learning materials for all students, and the construction of new classrooms. The inefficient use of teachers means that the staff costs crowd out other key essential inputs. Certainly, it appears that the recruitment of primary schools has become too decentralised and politicised. Serious consideration should be given to the re-establishment of a separate Primary Teacher Services Commission, which has overall responsibility for recruitment and other basic human resource management functions for teachers. Finally, clear staffing norms should be introduced for non-teaching staff, which would lead to considerable cost savings.

172.   The deployment of teachers is another major source of resource inefficiency and inequity. The experience from other countries shows just how difficult it is to redress acute locational imbalances, especially between major urban and remoter rural areas, in the posting of teachers. While urban schools tend to be over-staffed, rural schools have large numbers of vacancies, and the teachers in these schools, who tend to be less experienced and qualified end up having to work a lot harder than their colleagues in the cities. More centralised recruitment and the enforcement of regulations that ensure that teachers work for the prescribed minimum periods at the schools to which they are posted are obvious solutions, but require major political commitment. Rural and other kinds of hardship allowance are usually too small to make any real difference to staffing patterns, but improved teacher housing has been effective in some countries.

173.   The current highly skewed deployment of teachers results in much higher public expenditure per student at schools in urban areas. Countering this urban bias in the distribution of resources is not easy, but with sufficient commitment, allocation formulae can be devised that ensure that public expenditure per student is equalised.

174.   The management of the UBEC Intervention Fund, which will be a major source of capital and overhead funding for the foreseeable future is too centralised at present. Schools need to be greater control over the use of these resources. A major innovation in many countries, which is proving to be very successful, is the introduction of student per capitation grants. These are fixed annually depending on the availability of funding and are directly disbursed to schools according to the number of students enrolled. School management committees then decide on how the money should be spent. The scheme has to be carefully supervised in order to ensure that funds are properly spent and schools do not inflate student numbers.

175.   Finally, the relatively small size of schools results in high unit costs. More research is needed to understand in detail why schools are so small. Low population densities are almost certainly a key factor in remoter rural areas, but there are also likely to be community and other political pressures that result in excessive number of schools.

8.4   A MORE CONDUCIVE LEARNING ENVIRONMENT

176.   Class sizes in primary and secondary schools should be reduced to 40 over the next decade in order to ensure a minimally acceptable learning environment. The provision of textbooks for the four core primary school subjects is the second major area that needs to be urgently addressed.

8.5   HIGHER EDUCATION

177.   There is an urgent need to increase funding to higher education and a more urgent and pressing need to inject more capital funds to upgrade facilities and infrastructure including office and learning equipment. This would require massive advocacy as well as additional inputs from all the major stakeholders, but government needs to play a leading role in this regard. Serious attention should also be given to transferring responsibility for some state HEIs to the federal government.

178.   Enrolment levels at the HEIs should also be reviewed. Public funding for higher education should be targeted on occupational areas that are in shortest supply and have been identified, on the basis of detailed human resource planning, as the highest priority for the development of the private and public sectors in the state.

179.   Finally, the quality of management and leadership in the HEIs is a critically important in explaining the learning outcomes in these institutions. In places where the leaderships are articulate, experienced and visionary, the consequences of inadequate funding have been ameliorated rather than been exacerbated.

ANNEX TABLES

ANNEX TABLES SERIES A2

Figure annex 2.1: Per capita public revenue, 2006

Annex figure 2.2: Percapita federal revenue allocation by LGA, 2006, Kwara State
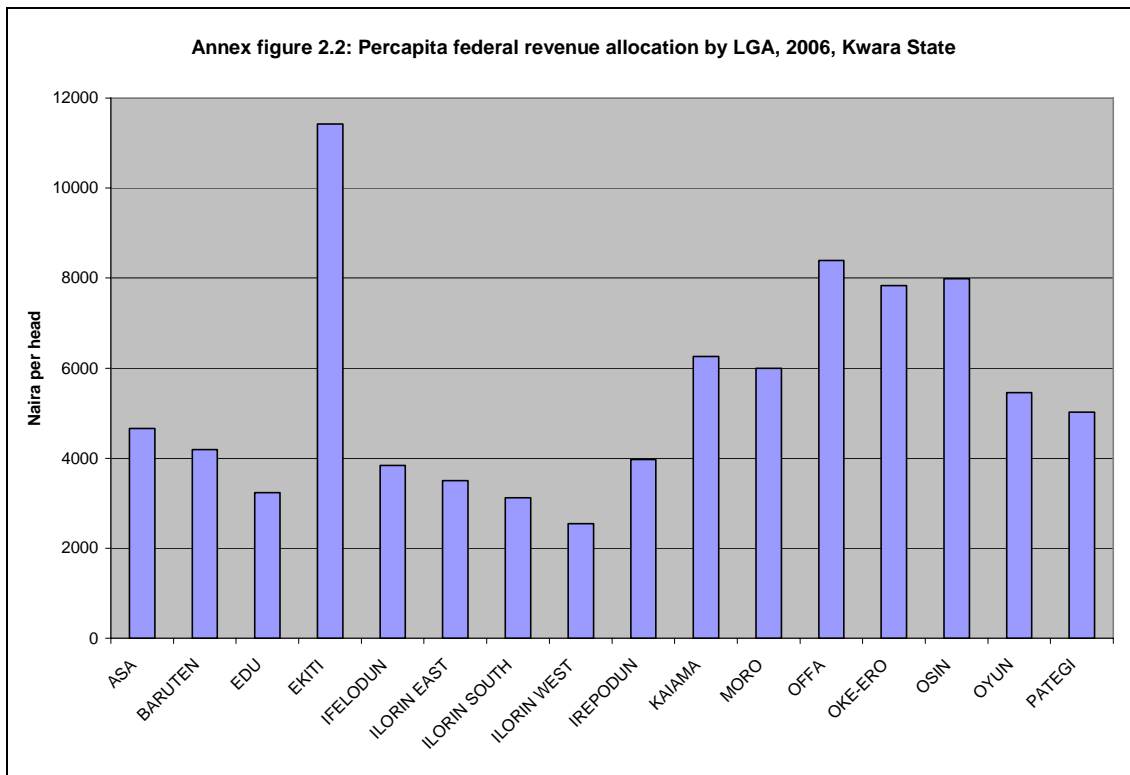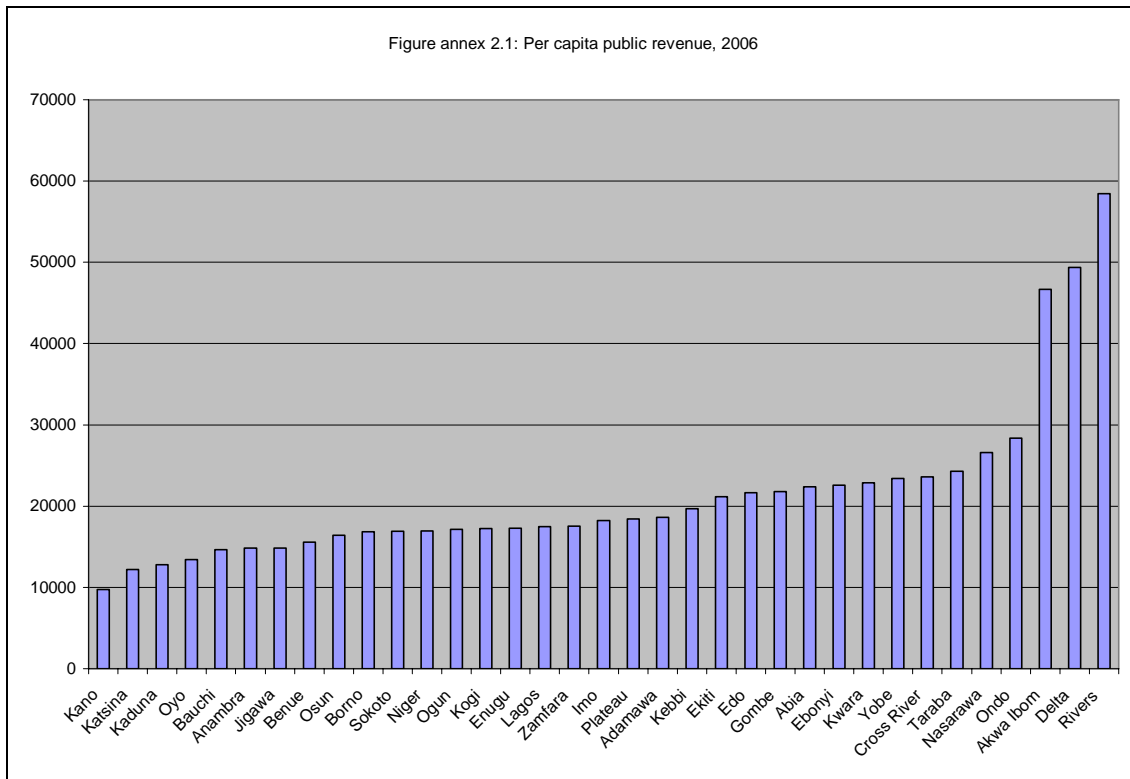
Table A2.1: Composition of revenue sources (percentage)

	2000		2003		2004		2005	
	approv	actual	approv	actual	approv	actual	approv	actual
School fees (post-primary)	61.9	63.8	51.9	71.9	63.5	33.2	33.8	24.7
School fees retained by schools	24.8	25.5	20.8	0.0	17.6	50.1	54.7	61.8
Ministerial tenders fees	1.3	0.1	3.0	0.1	2.0	1.6	1.6	0.5
Est & renewal of private schools	0.4	0.7	1.0	3.9	2.4	1.6	1.6	1.6
J.S.C.E	..	..	11.9	18.8	11.7	11.1	6.2	9.0
State entrance exams	..	..	3.0	5.1	2.4	2.3	1.3	2.1
Internet system services	11.4	8.7	7.8	0.0	..	..	0.6	0.0
Sub-total	99.8	98.9	99.3	99.8	99.6	100.0	99.8	99.8
Others	0.2	1.1	0.7	0.2	0.4	0.0	0.2	0.2
Total	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0

Table A2.2: Deviation of approved from actual recurrent expenditure on education in Kwara State, 2000-2005 (percentage)

	2000			2003			2004			2005		
EMOLUMENTS	approv	actual	% dev	approv	actual	% dev	approv	actual	% dev	approv	actual	% dev
SMOE	41	57	41	87	68	-22	90	88	-2	89	85	-5
SUBEB	17	na	Na	34	27	-21	42	29	-31	39	na	na
Primary education	1778	na	Na	3089	2830	-8	4293	3259	-24	4481	3604	-20
Secondary education	Na	na	Na	1300	1003	-23	1532	1410.6	-8	1600	1595.8	0
Tertiary education	Na	na	Na	619	587	-5	694	821	18	699	717	3
Total	**1836**	**57**	**-97**	**5129**	**4515**	**-12**	**6650**	**5607**	**-16**	**6909**	**6002**	**-13**
OVERHEADS												
SMOE	2	4	72	13	3	-74	5	7	49	113	19	-83
SUBEB	101	0	-100	221	62	-72	208	19	-91	102		na
LGEAS	36	na		56	21	-63	61	14	-77	28		na
Primary education	4	0	-100	57	2	-96	45	9	-80	336	204	-39
Secondary education	67	51	-25	222	77	-65	82	87	6	507	157	-69
Tertiary education	26	0	-100	na	na	na	50	30	-40	75	45	-40
Total	237	55	-77	569	166	-71	451	166	-63	1161	425	-63
TOTAL RECURRENT EXPENDITURE												
SMOE	43	61	42	100	72	-28	95	95	0	202	104	-48
SUBEB	118	na	Na	255	89	-65	250	48	-81	141	na	na
Primary education	1818	na	Na	3202	2853	-11	4399	3282	-25	4845	3808	-21
Secondary education	Na	na	Na	1522	1080	-29	1614	1497	-7	2107	1753	-17
Tertiary education	26	na	Na	na	na	na	744	851	14	774	762	-2
Total	**2072**	**112**	**-95**	**5699**	**4681**	**-18**	**7101**	**5773**	**-19**	**8069**	**6427**	**-20**

Note: Total recurrent expenditure for primary education is the sum of LGEAs overheads and overheads and emoluments for primary education

Note: negative deviation values indicate actuals less that approvals

Table A2.3: Share of emoluments and overheads in recurrent expenditure, 2000-2005

	2000		2001		2002		2003		2004		2005	
EMOLUMENTS	**approv**	**actual**	**approv**	**actual**	**approv**	**actual**	**appro**	**actual**	**approv**	**actual**	**approv**	**actual**
SMOE	95	96	na	na	na	na	87	95	95	92	44	82
SUBEB	14	na	32	na	39	na	13	30	17	60	28	na
Primary education	98	na	97	na	96	na	96	99	98	99	92	95
Secondary education	Na	na	na	na	na	na	85	93	95	94	76	91
Tertiary education	0	na	na	na	na	na	na	na	93	96	90	94
Total	**89**	**52**	**95**	**na**	**96**	**99**	**90**	**96**	**94**	**97**	**86**	**93**
OVERHEADS												
SMOE	5	4	na	na	na	na	13	5	5	8	56	18
SUBEB	86	na	68	na	61	na	87	70	83	40	72	na
Primary education	0	na	2	na	2	na	2	0	1	0	7	5
Secondary education	Na	na	na	na	na	na	15	7	5	6	24	9
Tertiary education	1	na	na	na	na	na	na	na	0	0	0	0
Total	**11**	**na**	**5**	**na**	**4**	**1**	**10**	**4**	**6**	**3**	**14**	**7**

ANNEX TABLES SERIES A3

Table A3.1: Total enrolments over time by level of schooling, gender and ownership 2001-2005

	2001			2005		
	Female	Male	All	Female	Male	All
PUBLIC						
Primary	80,087	98,339	178,426	139,793	172,611	312,404
JSS	Na	na	na	30,494	37,266	67,760
SSS	Na	na	na	27,639	33,850	61,489
Sub-total	Na	na	na	197,926	243,727	441,653
PRIVATE						
Primary	22,566	23,311	45,877	24,159	27,227	51,386
JSS	Na	na	na	3,049	2,983	6,032
SSS	Na	na	na	2,324	2,347	4,671
Sub-total	Na	na	na	29,532	32,557	62,089

Source: Education DataBank

Table A3.2: Reasons for not attending school, 2006

	Age 5-11				Age 12-17			
	Female		Male		Female		Male	
Reason	Yes	Pop	Yes	Pop	Yes	Pop	Yes	Pop
Too young	57		94		0		0	
Too far away	16		13		7		5	
Too expensive	24		16		9		15	
Is working	7		14		17		15	
Uninteresting/useless	12		11		11		5	
Illness	0		0		3		2	
Other	5		6		7		8	
Totals	121		154		54		50	

Source: CWIQ

Table A3.3: Gross enrolment ratios for primary and secondary schooling in selected countries, 2004 (percentages rounded)

	Primary			Lower secondary		
Country	Female	Male	Total	Female	Male	Total
Benin	86	111	99	18	34	26
Burkina Faso	47	59	53	10	14	12
Cameroon	107	126	117	36	51	44
Cote d'Ivoire	63	80	72	18	32	25
Ethiopia	86	101	93	25	37	31
Ghana	87	90	88	40	47	44
Kenya	108	114	111	46	50	48
Mali	56	71	64	17	28	22
Nigeria	91	107	99	31	38	35
Senegal	74	78	76	16	22	19
Togo	92	110	101	26	52	39
Sub-Saharan Africa	85	96	91	26	34	30

Source: UNESCO 2007 Global Monitoring Report, U

Table A3.4: Enrolments by school ownership and gender, 2006 (percentages)

School owner	PRIMARY		JSS		SSS	
	Female	Male	Female	Male	Female	Male
Government	83.8	85.1	90.7	95.8	96.2	96.3
Religious	0.8	1.1	0.5	0	0.6	0.5
Private	13.7	12.7	6.6	3.4	3.1	1.4
Community	0.8	1.0	2.2	0.8	0	1.9
Total	**100**	**100**	**100**	**100**	**100**	**100**

Source: CWIQ 2006

Table A3.5: Gender parity ratios for LGEAs by school ownership, 2005

	Total		<0.5	0.5-0.6	0.6-0.7	0.7-0.8	0.8-0.9	0.9-1.0	1.0>
PRIMARY	16	Public	1	1	2	0	1	4	7
	100	*%*	*6*	*6*	*13*	*0*	*6*	*25*	*44*
	16	Private	0	0	1	2	2	6	5
	100	%	0	0	6	13	13	38	31
JSS	16	Public	3	1	2	2	4	2	2
	100	*%*	*19*	*6*	*13*	*13*	*25*	*13*	*13*
SSS	16	Public	4	1	1	2	2	3	3
	100	*%*	*25*	*6*	*6*	*13*	*13*	*19*	*19*

Source: EMIS

Table A3.6: Transition rates from primary and secondary junior schools by LGEAs and school ownership, 2004-2005

		<20	20-30	30-40	40-50	50-60	60-70	70-80	80-90	90-100	100>	Total
PRIMARY	Public	3	1	2	3	0	2	5	0	0	0	16
TO JSS	*%*	*19*	*6*	*13*	*19*	*0*	*13*	*31*	*0*	*0*	*0*	*100*
	Private	3	2	1	3	2	1	4	0	0	0	16
	%	*19*	*13*	*6*	*19*	*13*	*6*	*25*	*0*	*0*	*0*	*100*
JSS TO	Male	0	0	0	0	0	1	4	3	2	6	16
SSS	*%*	*0*	*0*	*0*	*0*	*0*	*6*	*25*	*19*	*13*	*38*	*100*
	Female	0	0	0	0	0	0	1	4	3	8	16
	%	*0*	*0*	*0*	*0*	*0*	*0*	*6*	*25*	*19*	*50*	*100*

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Table A4.1: Secondary school teachers by qualification and LGEA, 2005

LGEA	Graduates with TQ				Graduates without TQ			NCE			Diploma			Other			Total			
	Female	Male	Total	% female	Female	Male	Total	Female	Male	Total	Female	Male	Total	Female	Male	Total	Female	Male	Total	% female
ASA	34	69	103	33	7	18	25	22	39	61	3	16	19		2	2	69	144	213	32
BARUTEN	1	21	22	5	3	7	10	5	18	23		4	4				9	50	59	15
KAIAMA	1	8	9	11	1	9	10	2	3	5		3	3				4	23	27	15
EDU	3	55	58	5	1	23	24	5	35	40		2	2				9	115	124	7
EKITI	4	39	43	9	1	17	18	7	17	24		2	2				12	75	87	14
ISIN	10	46	56	18	1	17	18	16	13	29		5	5		2	2	27	83	110	25
IREPODUN	127	280	407	31	15	58	73	61	53	114	1	6	7		3	3	205	400	605	34
IFELODUN	42	163	205	20	7	70	77	25	48	73		8	8				74	289	363	20
ILORIN EAST	274	255	529	52	37	83	120	57	47	104	4	8	12				376	393	769	49
ILORIN SOUTH	269	113	382	70	59	61	120	51	17	68		7	7				379	198	577	66
ILORIN WEST	318	186	504	63	51	69	120	88	64	152	4	20	24		1	1	465	340	805	58
MORO	22	76	98	22	6	30	36	14	22	36		3	3				42	131	173	24
OFFA	90	142	232	39	7	40	47	27	19	46	10	28	38		1	1	144	230	374	39
OKE-ERO	6	62	68	9	7	12	19	13	12	25		6	6				26	92	118	22
OYUN	56	109	165	34	1	39	40	27	37	64	1	20	21	1	4	5	86	209	295	29
PATIGI	2	40	42	5	0	15	15	3	23	26		4	4				5	82	87	6
TOTAL	1259	1664	2923	43	204	568	772	423	467	890	23	142	165	1	13	14	1932	2854	4786	40

Table A4.2: Proportion of qualified teachers by LGEA and school ownership, 2005

		<10	10-20	20-30	30-40	40-50	50-60	60-70	70-80	80-90	90-100	Total
PRIMARY	Public	0	0	0	1	1	1	4	5	3	1	16
	%	*0*	*0*	*0*	*6*	*6*	*6*	*25*	*31*	*19*	*6*	*100*
	Private	0	0	0	4	0	2	5	3	2	0	16
	%	*0*	*0*	*0*	*25*	*0*	*13*	*31*	*19*	*13*	*0*	*100*
JSS	Public	0	0	0	0	0	0	0	3	13	0	16
	%	*0*	*0*	*0*	*0*	*0*	*0*	*0*	*19*	*87*	*0*	*100*
	Private	0	0	0	0	0	0	5	2	2	1	10
	%	*0*	*0*	*0*	*0*	*0*	*0*	*50*	*20*	*20*	*10*	*100*
SSS	Public	0	0	0	0	0	0	0	5	11	0	16
	%	*0*	*0*	*0*	*0*	*0*	*0*	*0*	*31*	*59*	*0*	*100*
	Private	0	0	0	0	0	0	4	2	3	1	10
	%	*0*	*0*	*0*	*0*	*0*	*0*	*40*	*20*	*30*	*10*	*100*

Source: EMIS

Table A4.3: Proportion of female teachers by LGEA and school ownership, 2005

		<5	5.0-10.0	10.0-20.0	20-30	30-40	40-50	50>	Total
PRIMARY	Public	0	0	2	1	1	1	11	16
	%	*0*	*0*	*13*	*6*	*6*	*6*	*69*	*100*
	Private	0	0	0	0	0	4	12	16
	%	*0*	*0*	*0*	*0*	*0*	*25*	*75*	*100*
JSS	Public	0	2	2	5	3	2	1	16
	%	*0*	*19*	*19*	*31*	*19*	*13*	*6*	*100*
	Private	1	0	2	0	5	2	0	10
	%	*10*	*0*	*20*	*0*	*50*	*20*	*0*	*100*
SSS	Public	0	3	2	5	3	2	1	16
	%	*0*	*19*	*13*	*31*	*19*	*13*	*6*	*100*
	Private	1	0	2	5	3	2	1	16
	%	*6*	*0*	*13*	*31*	*19*	*13*	*6*	*100*

Table A4.4: Gross and net monthly earnings for secondary school teachers by grade level (GL7-16), September 2006

GRADE AND NOTCH	BASIC PAY	TOTAL EARNINGS	NET PAY
16.6	35200	42824	38363
15.1	25121	30335	27669
15.2	26355	31724	28837
15.3	27589	33124	30048
15.4	28823	34482	30692
15.5	30057	35868	31966
15.6	31291	37270	33566
15.7	32525	38628	34716
14.1	22465	22985	24735
14.2	23379	27984	25598
14.4	25207	30031	27333
14.5	26123	31055	28208
14.6	27035	32079	28970
14.7	27949	33102	29943
13.1	20311	24757	22892
12.1	18167	22292	20327
10.1	15453	19171	17990
9.1	13126	16495	15587
9.6	15436	19151	17963
8.1	11136	14206	13518
8.2	11524	14652	13917
8.3	11912	15098	14321
8.4	12300	15545	14725
7.1	8480	11152	10742
7.2	8803	11523	11083
7.3	9126	11894	11419
7.4	9449		

Table A4.5: Teacher attrition and transfers among secondary school teachers at government schools, 2000-2006

Year	Resignation	Retirement	Transfer	Death	Dismissed	Absconded	Termination	Total
2001	0	15	41	14	0	0	0	70
2002	2	13	40	7	0	0	0	62
2003	3	26	31	17	0	1	0	78
2004	13	35	26	13	2	1	1	91
2005	15	64	32	20	0	1	0	132
2006	4	45	41	2	0	0	0	92
Total	37	198	211	73	2	3	1	525

Source: TSC

Table A4.6: Student-classroom ratios for LGEAs by school ownership, 2005

		1 to 25	25-50	50-75	75-100	100-125	125-150	150-200	200-300	Total
PRIMARY	Public	4	4	5	1	1	0	1	0	16
	%	*25*	*25*	*31*	*6*	*6*	*0*	*6*	*0*	*100*
	Private	13	2	0	0	1	0	0	0	16
	%	81	13	0	0	6	0	0	0	100
JSS	Public	4	8	3	0	1	0	0	0	16
	%	*25*	*50*	*19*	*0*	*6*	*0*	*0*	*0*	*100*
SSS	Public	1	11	3	0	1	0	0	0	16
	%	*6*	*69*	*19*	*0*	*6*	*0*	*0*	*0*	*100*

Table A4.7: Pupil-teacher ratios for LGEAs by school ownership, 2005

		<25	25-50	50-75	75-100	100-125	125-150	150-200	200-300	300>	Total
PRIMARY	Public	10	3	2	1	0	0	0	0	0	16
	%	*62.5*	*18.75*	*12.5*	*6.25*	*0*	*0*	*0*	*0*	*0*	*100*
	Private	13	2	0	1	0	0	0	0	0	16
	%	*81.25*	*12.5*	*0*	*6.25*	*0*	*0*	*0*	*0*	*0*	*100*
JSS	Public	4	8	2	0	0	1	1	0	0	16
	%	*25*	*50*	*12.5*	*0*	*0*	*6.25*	*6.25*	*0*	*0*	*100*
SSS	Public	2	9	3	1	1	0	0	0	0	16
	%	*12.5*	*56.25*	*18.75*	*6.25*	*6.25*	*0*	*0*	*0*	*0*	*100*

Table A4.8: Student-qualified teacher ratios for LGEAs by school ownership, 2005

		0-50	50-100	100-200	200-300	300-400	400-500	500>	Total
PRIMARY	Public	11	3	2	0	0	0	0	16
	%	*69*	*19*	*13*	*0*	*0*	*0*	*0*	*100*
	Private	11	4	1	1	0	0	0	16
	%	69	25	6	6	0	0	0	100
JSS	Public	10	4	2	0	0	0	0	16
	%	*63*	*25*	*13*	*0*	*0*	*0*	*0*	*100*
SSS	Public	10	4	2	0	0	0	0	16
	%	*63*	*25*	*13*	*0*	*0*	*0*	*0*	*100*

Table A4.9: Teacher-class ratios for LGEAs by school ownership, 2005

		<0.5	0.5-1.0	1.0-1.5	1.5-2.0	2.0-3.0	3.0-4.0	4.0-5.0	5.0>	Total
PRIMARY	Public	0	0	1	3	11	1	0	0	16
	%	*0*	*0*	*6*	*19*	*69*	*6*	*0*	*0*	*100*
	Private	5	7	1	2	1	0	0	0	16
	%	*31*	*44*	*6*	*13*	*6*	*0*	*0*	*0*	*100*
JSS	Public	3	3	8	1	1	0	0	0	16
	%	*19*	*19*	*50*	*6*	*6*	*0*	*0*	*0*	*100*
SSS	Public	3	4	7	1	1	0	0	0	16
	%	*19*	*25*	*44*	*6*	*6*	*0*	*0*	*0*	*100*

Table A4.10: Pupil-teacher ratios in selected African countries

	PRIMARY	SECONDARY
Benin	52	na
Burkina Faso	49	na
Cameroon	54	na
Cote d'Ivoire	42	na
Ethiopia	72	54
Gambia	37	42
Ghana	33	19
Kenya	40	32
Mali	52	na
Nigeria	36	43
Togo	44	34

Source: UNESCO Global Monitoring Report 2007

Table A4.11: Teachers-non-teaching staff ratio by LGEA and school ownership, 2005

		<2.0	2.0-3.0	3.0-4.0	4.0-5.0	5.0-6.0	6.0-7.0	7.0-8.0	8.0-9.0	9.0-10.0	10>	Total
PRIMARY	Public	0	0	0	0	0	0	0	0	0	16	16
	%	*0*	*0*	*0*	*0*	*0*	*0*	*0*	*0*	*0*	*100*	*100*
JSS	Public	5	8	1	0	0	1	0	0	1	0	16
	%	*31*	*50*	*6*	*0*	*0*	*6*	*0*	*0*	*6*	*0*	*100*
SSS	Public	4	9	1	0	0	1	0	0	1	0	16
	%	*25*	*56*	*6*	*0*	*0*	*6*	*0*	*0*	*6*	*0*	*100*

Table A4.12: Condition of classrooms by type of school, level of schooling and location, 2005

	PRIMARY			JSS			SSS		
	Good	Minor repair	Major repair	Good	Minor repair	Major repair	Good	Minor repair	Major repair
Public									
Rural	2,207	1,709	1,897	699	761	592	694	756	592
Urban	1,294	1,006	984	658	587	464	658	587	464
Private									
Rural	516	134	76	58	41	38	50	39	35
Urban	1,902	412	308	173	58	62	164	54	54
All	5,919	3,261	3,265	1588	1447	1156	1566	1436	1145

Source: Education DataBank

Table A4.13: Student-book ratios at government schools, 2004-2005

		0.0-2.0	2.0-5.0	5.0-10.0	10.0-20.0	20.0-30.0	30.0-40.0	40.0-50.0	50.0>	TOTAL
PRIMARY	Number LGEAs	5	6	3	2	0	0	0	0	16
	%	*31.25*	*37.5*	*18.75*	*12.5*	*0*	*0*	*0*	*0*	*100*
JSS	Number LGEAs	1	7	4	1	1	0	0	2	16
	%	*6.25*	*43.75*	*25*	*6.25*	*6.25*	*0*	*0*	*12.5*	*100*
SSS	Number LGEAs	0	3	7	2	1	1	0	2	16
	%	*0*	*18.75*	*43.75*	*12.5*	*6.25*	*6.25*	*0*	*12.5*	*100*

Table A4.14: Ministry of Education Book Revolving Scheme, 2006

SUBJECT	CLASS	NO OF COPIES
Integrated Science	JSS	78182
Mathematics	JSS	78182
Social Studies	JSS	78182
English	SSS	245751
Biology	SSS	71833
Physics	SSS	23944
Chemistry	SSS	23944
Economics	SSS	71833
Mathematics	SSS	71833

Table A4.15: Student repetition rates by LGEAs at government schools, 2005

		<1.0	1.0-2.0	2.0-3.0	3.0-5.0	5.0-10.0	10>	Total
PRIMARY	Male	1	5	5	5	0	0	16
	%	*6*	*31*	*31*	*31*	*0*	*0*	*100*
	Female	1	7	3	5	0	0	16
	%	*6*	*44*	*19*	*31*	*0*	*0*	*16*
JSS	Male	6	4	3	3	0	0	16
	%	*38*	*25*	*19*	*19*	*0*	*0*	*100*
	Female	5	5	2	3	1	0	16
	%	*31*	*31*	*13*	*19*	*6*	*0*	*100*
SSS	Male	4	3	4	3	1	0	16
	%	*25*	*19*	*25*	*19*	*6*	*0*	*100*
	Female	5	2	4	2	1	2	16
	%	*31*	*13*	*25*	*13*	*6*	*13*	*100*

Table A4.16: Numbers of school-aged children in school last year and not in school this year by highest class attended, 2006 (numbers)

	FEMALE		MALE	
Class	In school last year	Not in school now	In school last year	Not in school
P1	118	0	138	0
P2	94	1	112	0
P3	77	1	108	1
P4	34	0	37	0
P5	26	0	17	0
P6	4	0	18	6
JSS1	52	0	57	0
JSS2	52	1	69	2
JSS3	37	1	45	0
SSS1	26	2	31	0
SSS2	17	0	32	0
SSS3	4	4	4	8

Notes: Primary school numbers for children aged 6-11 and secondary school numbers are for children aged 12-17
Source: CWIQ

Table A4.17: Reasons why school-aged children are not currently attending school (survey numbers)

	AGE 6-11		AGE 12-17	
Reason	Female	Male	Female	Male
Completed school	0	2	5	10
Too far from school	2	8	0	0
Too expensive	0	1	6	4
Working	0	1	1	4
Useless/uninteresting	1	2	2	6
Illness	0	0	1	0
Pregnancy	0	0	2	0
Failed exams	0	0	1	0
Got married	0	0	0	0
Awaiting admission to school	0	0	8	10
Dismissed	0	0	0	0
Other	1	1	1	3
Total in age group	605	701	490	641

Source: CWIQ

Table A4.18: Mean school scores for students obtaining credit passes in English and Maths in the JSCE by LGEA, 2005

LGEA	Number schools	Maths	English
ASA	16	47	48
BARUTEN	na	na	na
KAIAMA	3	15	8
EDU	11	85	82
EKITI	8	99	100
ISIN	11	53	59
IREPODUN	36	86	92
IFELODUN	39	92	86
ILORIN EAST	21	84	83
ILORIN SOUTH	18	28	47
ILORIN WEST	30	43	59
MORO	na	na	na
OFFA	14	84	83
OKE-ERO	1	13	34
OYUN	19	33	40
PATIGI	8	75	78

Notes: For example, in Asa, the mean score for schools with candidates obtaining credit passes in maths was 47 percent compared to 99 percent in Ekiti

Table 4.19: Percentage distribution of JSCE credit pass rates for Maths and English

% CANDIDATES WITH CREDIT PASSES	MATHS	ENGLISH
0	5	1
0.1-10	15	5
11 to 20	6	6
21-30	3	6
30-40	1	5
40-50	4	3
50-60	2	8
60-70	5	4
70-80	6	7
80-90	10	14
90-99.9	26	23
100	21	19

Notes: For example, five percent of schools had zero percent of JSCE candidates with credit passes in Maths and one percent of schools for English

ANNEX TABLES SERIES A5

Table A5.1: Percentage breakdown of type of students undertaking post-secondary education and training, 2006

TYPE OF EDUCATION/TRAINING	FEMALE	MALE
Teacher training college	16	8
Vocational	3	3
Technical	1	0
Polytechnic/professional studies	46	52
First degree	31	36
Higher degree	1	1

Source: CWIQ

Table A5.2: Enrolment at polytechnic/professional and university by household consumption quintile, 2006

QUINTILE	NUMBER	%
1	13	14
2	26	27
3	10	10
4	23	24
5	23	24

Source: NLSS

Table A6.1: Non-teaching staff in-post and annual salary costs/worker (N '000) by LGEA, 2000-2005

LGEA	NUMBER					Total annual pay/worker 2004
	2000	2001	2003	2004	2005	
ASA	209	206	171	184	178	133
BARUTEN	76	74	79	77	80	249
EDU	56	55	72	85	77	251
EKITI	53	55	51	51	56	165
IFELODUN	194	194	136	159	141	296
ILORIN EAST	94	112	129	131	127	155
ILORIN SOUTH	71	78	81	87	76	137
ILORIN WEST	154	159	241	184	187	207
IREPODUN	99	99	132	91	93	159
ISIN	49	49	57	59	62	308
KAIAMA	81	81	83	82	81	180
MORO	137	137	160	125	118	158
OFFA	82	82	116	102	100	139
OKE-ERO	74	90	81	90	81	133
OYUN	73	96	104	113	93	152
PATIGI	32	34	37	39	40	397
TOTAL	**1534**	**1601**	**1730**	**1659**	**1590**	**208**

ANNEX TABLES SERIES A7

Table A7.1: Projected enrolments for primary and secondary schooling 2004/05-2014/15 (rounded '000)

			2005/06	2006/07	2007/08	2008/09	2009/10	2010/11	2011/12	2012/13	2013/14	2014/15	2015/16
Primary	Scenario 1	Female	163951	170080	176540	182652	192052	203402	212401	220916	229659	238614	247744
		Male	199836	207020	213245	216424	220780	226718	204807	173117	138282	102166	65161
		Total	363787	377101	389785	399076	412833	430120	417207	394033	367941	340780	312905
JSS	Scenario 1	Female	33542	35196	39330	47974	56697	66031	72449	79991	86459	93357	99751
		Male	40249	42476	46453	57423	69382	81401	89924	97370	102769	106619	109533
		Total	73791	77672	85783	105397	126080	147432	162374	177362	189227	199977	209284
	Scenario 2	Female	33542	34510	37009	42648	47762	52670	56880	64250	73417	83772	94650
		Male	40249	41667	43742	51088	58495	65114	70855	78401	87334	95679	103860
		Total	73791	76177	80751	93736	106256	117784	127735	142651	160751	179451	198509
SSS	Scenario 1	Female	29962	30096	29547	27896	27283	28341	32196	35652	38858	40261	41907
		Male	36196	36427	37188	34551	33836	34251	39265	44413	48864	50899	51899
		Total	66158	66523	66735	62447	61119	62592	71461	80064	87722	91159	93805
	Scenario 2	Female	29962	30096	29547	27896	26803	26778	28751	30153	31112	31655	33601
		Male	36196	36427	37188	34551	33261	32389	35089	37593	39235	40145	41695
		Total	66158	66523	66735	62447	60064	59166	63839	67746	70347	71800	75296
Scen 1 JSS													
Female													
JS1			10953	12766	15623	19713	21516	24907	26536	29294	31182	33215	35417
JS2			11643	11112	12857	15703	19797	21657	24708	26377	29177	31119	33215
JS3			10946	11318	10849	12557	15384	19467	21205	24320	26100	29023	31119
JSSTOTAL			33542	35196	39330	47974	56697	66031	72449	79991	86459	93357	99751
SECTOT			63504	65292	68876	75870	83980	94372	104645	115643	125317	133618	141658
SSSTOTAL			29962	30096	29547	27896	27283	28341	32196	35652	38858	40261	41907
Male													
JS1			12957	15233	18444	24065	27238	30452	32915	34824	35646	36515	37458
JS2			14479	12969	15170	18370	23969	27199	30160	32677	34656	35560	36515
JS3			12813	14274	12839	14988	18175	23750	26850	29869	32467	34544	35560
JSSTOTAL			40249	42476	46453	57423	69382	81401	89924	97370	102769	106619	109533
SECTOT			76445	78903	83641	91974	103218	115652	129190	141783	151633	157518	161431
SSSTOTAL			36196	36427	37188	34551	33836	34251	39265	44413	48864	50899	51899

Table A7.1 (cont.): Projected enrolments for primary and secondary schooling 2004/05-2014/15 (rounded '000)

SCEN 2											
Female											
JS1	10953	12080	13978	16676	17210	18837	21216	24768	27881	31408	35417
JS2	11643	11112	12182	14065	16763	17340	18687	21088	24669	27825	31408
JS3	10946	11318	10849	11907	13789	16493	16978	18394	20867	24539	27825
JSSTOTAL	33542	34510	37009	42648	47762	52670	56880	64250	73417	83772	94650
SECTOT	63504	64606	66556	70544	74565	79447	85631	94403	104529	115427	128251
SSSTOTAL	29962	30096	29547	27896	26803	26778	28751	30153	31112	31655	33601
Male											
JS1	12957	14424	16526	20404	21855	23122	26399	29514	31923	34556	37458
JS2	14479	12969	14377	16472	20335	21836	22899	26208	29371	31846	34556
JS3	12813	14274	12839	14212	16305	20156	21556	22679	26040	29277	31846
JSSTOTAL	40249	41667	43742	51088	58495	65114	70855	78401	87334	95679	103860
SECTOT	76445	78094	80930	85639	91755	97503	105944	115993	126570	135824	145555
SSSTOTAL	36196	36427	37188	34551	33261	32389	35089	37593	39235	40145	41695

Table A7.2: Projected salary and learning materials expenditures for primary and secondary schooling 2005/06-2015/16 (N million rounded)

PROJECTED ENROLMENTS

		2005/06	2006/07	2007/08	2008/09	2009/10	2010/11	2011/12	2012/13	2013/14	2014/15	2015/16
Primary		364	377	390	399	413	430	417	394	368	341	313
JSS	Scenario 1	74	78	86	105	126	147	162	177	189	200	209
	Scenario 2	74	76	81	94	106	118	128	143	161	179	199
SSS	Scenario 1	66	67	67	62	61	63	71	80	88	91	94
	Scenario 2	66	67	67	62	60	59	64	68	70	72	75

Public enrolments

		2005/06	2006/07	2007/08	2008/09	2009/10	2010/11	2011/12	2012/13	2013/14	2014/15	2015/16
Primary		345	358	370	379	392	408	396	374	349	324	297
JSS	Scenario 1	52	55	61	74	89	104	115	125	134	142	148
	Scenario 2	52	54	57	67	75	84	91	101	114	127	141
SSS	Scenario 1	50	50	50	47	46	47	53	60	66	68	71
	Scenario 2	50	50	50	47	45	44	48	51	53	54	56

PROJECTED PUPIL-TEACHER RATIOS

NO CHANGE PTRs	2005/06	2006/07	2007/08	2008/09	2009/10	2010/11	2011/12	2012/13	2013/14	2014/15	2015/16
Primary	28	28	28	28	28	28	28	28	28	28	28
JSS	32	32	32	32	32	32	32	32	32	32	32
SSS	27	27	27	27	27	27	27	27	27	27	27

Target PTRs	2005/06	2006/07	2007/08	2008/09	2009/10	2010/11	2011/12	2012/13	2013/14	2014/15	2015/16
Primary	28	30	32	34	36	38	40	40	40	39	39
JSS	32	33	34	35	36	38	36	35	34	32	31
SSS	27	30	33	36	39	41	37	33	31	28	26

PROJECTED TEACHER REQUIREMENTS

No change PTRs ('000)

		2005/06	2006/07	2007/08	2008/09	2009/10	2010/11	2011/12	2012/13	2013/14	2014/15	2015/16
Primary		12.34	12.78	13.22	13.52	14.00	14.57	14.13	13.35	12.47	11.56	10.61
JSS	Scenario 1	1.64	1.73	1.91	2.33	2.79	3.26	3.59	3.92	4.19	4.43	4.63
	Scenario 2	1.64	1.68	1.79	2.08	2.35	2.61	2.84	3.17	3.57	3.97	4.41
SSS	Scenario 1	1.84	1.87	1.87	1.73	1.70	1.75	1.98	2.23	2.45	2.53	2.62
	Scenario 2	1.84	1.87	1.87	1.73	1.67	1.64	1.78	1.89	1.95	2.01	2.09

Table A7.2(cont.): Projected salary and learning materials expenditures for primary and secondary schooling 2005/06-2015/16 (N million rounded)

Target PTRs ('000)

		2005/06	2006/07	2007/08	2008/09	2009/10	2010/11	2011/12	2012/13	2013/14	2014/15	2015/16
Primary		12.34	11.93	11.57	11.14	10.89	10.74	9.89	9.35	8.73	8.30	7.62
JSS	Scenario 1	1.64	1.68	1.79	2.13	2.48	2.74	3.19	3.59	3.94	4.43	4.78
	Scenario 2	1.64	1.63	1.69	1.90	2.09	2.20	2.52	2.90	3.36	3.97	4.55
SSS	Scenario 1	1.84	1.68	1.53	1.30	1.18	1.16	1.44	1.82	2.13	2.44	2.72
	Scenario 2	1.84	1.68	1.53	1.30	1.16	1.08	1.30	1.55	1.70	1.93	2.17

Projected average annual teacher salary with increase of 2 percent pa (N'000)

	2005/06	2006/07	2007/08	2008/09	2009/10	2010/11	2011/12	2012/13	2013/14	2014/15	2015/16
Primary	201	205	209	213	218	222	226	231	236	240	245
Secondary	333	340	346	353	360	368	375	383	390	398	406

PROJECTED TEACHER COSTS
No change PTRs

		2005/06	2006/07	2007/08	2008/09	2009/10	2010/11	2011/12	2012/13	2013/14	2014/15	2015/16
Primary		2.48	2.62	2.76	2.88	3.05	3.24	3.19	3.08	2.94	2.77	2.60
JSS	Scenario 1	0.55	0.59	0.66	0.82	1.01	1.20	1.35	1.50	1.63	1.76	1.88
	Scenario 2	0.55	0.57	0.62	0.74	0.85	0.96	1.06	1.21	1.39	1.58	1.79
SSS	Scenario 1	0.61	0.63	0.65	0.61	0.61	0.65	0.74	0.85	0.96	1.01	1.06
	Scenario 2	0.61	0.63	0.65	0.61	0.60	0.60	0.67	0.73	0.76	0.80	0.85

Target PTRs

		2005/06	2006/07	2007/08	2008/09	2009/10	2010/11	2011/12	2012/13	2013/14	2014/15	2015/16
Primary		2.48	2.44	2.42	2.37	2.37	2.38	2.24	2.16	2.06	1.99	1.87
JSS	Scenario 1	0.55	0.57	0.62	0.75	0.89	1.01	1.20	1.37	1.54	1.76	1.94
	Scenario 2	0.55	0.56	0.58	0.67	0.75	0.81	0.95	1.11	1.31	1.58	1.85
SSS	Scenario 1	0.61	0.57	0.53	0.46	0.42	0.43	0.54	0.70	0.83	0.97	1.10
	Scenario 2	0.61	0.57	0.53	0.46	0.42	0.40	0.49	0.59	0.66	0.77	0.88

PROJECTED LEARNING MATERIALS COSTS
Learning materials

		2005/06	2006/07	2007/08	2008/09	2009/10	2010/11	2011/12	2012/13	2013/14	2014/15	2015/16
Primary		0.92	0.95	0.98	1.00	1.04	1.08	1.05	0.99	0.93	0.86	0.79
JSS	Scenario 1	0.14	0.15	0.16	0.20	0.24	0.28	0.30	0.33	0.36	0.38	0.39
	Scenario 2	0.14	0.14	0.15	0.18	0.20	0.22	0.24	0.27	0.30	0.34	0.37
SSS	Scenario 1	0.40	0.40	0.40	0.37	0.37	0.38	0.43	0.48	0.53	0.55	0.57
	Scenario 2	0.40	0.40	0.40	0.37	0.36	0.35	0.39	0.41	0.42	0.43	0.45

Table A7.3: Expenditure projections for construction and furniture to accommodate additional enrolments, 2006/07-2015/16, Kwara State (N billion)

ANNUAL ENROLMENT INCREASE (rounded '000)

		2006/07	2007/08	2008/09	2009/10	2010/11	2011/12	2012/13	2013/14	2014/15	2015/16
Primary		12	12	9	13	16	-12	-22	-25	-26	-27
JSS	Scenario 1	3	6	13	15	15	11	11	9	8	6
	Scenario 2	1	4	9	9	9	7	11	13	13	14
SSS	Scenario 1	1	0	-4	-1	2	6	7	6	2	2
	Scenario 2	1	0	-4	-2	-1	4	3	2	2	2

NEW CLASSROOMS

		2006/07	2007/08	2008/09	2009/10	2010/11	2011/12	2012/13	2013/14	2014/15	2015/16
Primary		0.43	0.43	0.30	0.47	0.56	-0.43	-0.76	-0.86	-0.90	-0.93
JSS	Scenario 1	0.10	0.20	0.47	0.52	0.52	0.37	0.37	0.30	0.27	0.22
	Scenario 2	0.05	0.12	0.32	0.30	0.30	0.25	0.37	0.45	0.45	0.50
SSS	Scenario 1	0.03	0.00	-0.13	-0.03	0.05	0.21	0.24	0.21	0.08	0.08
	Scenario 2	0.03	0.00	-0.13	-0.05	-0.03	0.13	0.11	0.05	0.05	0.08

TOILETS

		2006/07	2007/08	2008/09	2009/10	2010/11	2011/12	2012/13	2013/14	2014/15	2015/16
Primary		0.05	0.05	0.03	0.05	0.06	-0.05	-0.09	-0.10	-0.10	-0.11
JSS	Scenario 1	0.01	0.02	0.05	0.06	0.06	0.04	0.04	0.03	0.03	0.03
	Scenario 2	0.01	0.01	0.04	0.03	0.03	0.03	0.04	0.05	0.05	0.06
SSS	Scenario 1	0.00	0.00	-0.02	0.00	0.01	0.02	0.03	0.02	0.01	0.01
	Scenario 2	0.00	0.00	-0.02	-0.01	0.00	0.02	0.01	0.01	0.01	0.01

STUDENT FURNITURE

		2006/07	2007/08	2008/09	2009/10	2010/11	2011/12	2012/13	2013/14	2014/15	2015/16
Primary		0.05	0.05	0.03	0.05	0.06	-0.05	-0.09	-0.10	-0.10	-0.11
JSS	Scenario 1	0.01	0.02	0.05	0.06	0.06	0.04	0.04	0.03	0.03	0.03
	Scenario 2	0.01	0.01	0.04	0.03	0.03	0.03	0.04	0.05	0.05	0.06
SSS	Scenario 1	0.00	0.00	-0.02	0.00	0.01	0.02	0.03	0.02	0.01	0.01
	Scenario 2	0.00	0.00	-0.02	-0.01	0.00	0.02	0.01	0.01	0.01	0.01

TEACHER FURNITURE

		2006/07	2007/08	2008/09	2009/10	2010/11	2011/12	2012/13	2013/14	2014/15	2015/16
Primary		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-0.01	-0.01
JSS	Scenario 1	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Scenario 2	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SSS	Scenario 1	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Scenario 2	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Table A7.3 (cont.): Expenditure projections for construction and furniture to accommodate additional enrolments, 2006/07-2015/16, Kano State (N billion)

LIBRARY

		2006/07	2007/08	2008/09	2009/10	2010/11	2011/12	2012/13	2013/14	2014/15	2015/16
Primary		0.12337	0.12337	0.08541	0.13286	0.16133	-0.12337	-0.21827	-0.24674	-0.25623	-0.26572
JSS	Scenario 1	0.02836	0.05672	0.13471	0.14889	0.14889	0.10635	0.10635	0.08508	0.07799	0.06381
	Scenario 2	0.01418	0.03545	0.09217	0.08508	0.08508	0.0709	0.10635	0.12762	0.12762	0.1418
SSS	Scenario 1	0.00752	0	-0.0376	-0.00752	0.01504	0.06016	0.06768	0.06016	0.02256	0.02256
	Scenario 2	0.00752	0	-0.0376	-0.01504	-0.00752	0.0376	0.03008	0.01504	0.01504	0.02256

TOTAL

		2006/07	2007/08	2008/09	2009/10	2010/11	2011/12	2012/13	2013/14	2014/15	2015/16
Primary	Scenario 1	0.66	0.66	0.45	0.71	0.86	-0.66	-1.16	-1.31	-1.36	-1.41
JSS	Scenario 1	0.15	0.30	0.72	0.79	0.79	0.57	0.57	0.45	0.41	0.34
	Scenario 2	0.08	0.19	0.49	0.45	0.45	0.38	0.57	0.68	0.68	0.75
SSS	Scenario 1	0.04	0.00	-0.20	-0.04	0.08	0.32	0.36	0.32	0.12	0.12
	Scenario 2	0.04	0.00	-0.20	-0.08	-0.04	0.20	0.16	0.08	0.08	0.12

Table 8: Staff position in Some Selected Higher Education Institutions in Kwara State, 2005

Subject Areas	Teaching Staff in FTE	Support Staff in FTE	Unit Teacher Costs (Nm)	Recurrent Unit Costs (Nm)	Recurrent Cost	Emoluments-Teaching	No. of Students	Pupil-teacher ratio	Teacher-Support Staff Ratio
College of Education, Oro									
School of Sciences	30	9	1.000	NRE	NRE	30	1851	62	3
School of Languages	24	5	1.000	NRE	NRE	24	927	39	5
School of Arts & Soc. Sciences	33	5	1.000	NRE	NRE	33	3701	112	7
School of Education	24	5	1.000	NRE	NRE	24	9290	387	5
School of Vocation & Tech.	18	5	0.833	NRE	NRE	15	2774	154	4
Central Administration	0	237	n.a.	NRE	NRE	0	0		
Total	**129**	**266**	**0.977**	**0.009**	**163.257**	**126**	**18543**	**144**	**0.5**
College of Education, Ilorin									
School of Sciences	51	10	0.247	0.030	22	12.578	724	14	5
School of Languages	35	7	0.719	0.041	44	25.157	1062	30	5
School of Arts & Soc. Sciences	71	10	0.709	0.016	87.891	50.313	5515	78	7
School of Education	58	6	1.084	0.150	110	62.891	731	13	10
School of Vocation & Tech.	54	15	0.699	0.021	66	37.735	3133	58	4
Central Administration	0	500	n.a.	-	-	0	0		
Total	**269**	**548**	**0.344**	**0.030**	**329.592**	**188.674**	**11165**	**42**	**0.5**

Sources: Computed from responses by concerned institutions

Notes: NA = Not applicable

NRE = no Reliable Estimate