NIGERIA:
EDUCATION PUBLIC EXPENDITURE REVIEW

A SYNTHESIS OF THE MAIN FINDINGS AND RECOMMENDATIONS FROM NINE STATE REPORTS

PAUL BENNELL

With

SARAH ANYANWU
NDEM AYARA
AMINU AYUBA
BERNARD AIGBOKHAN
YUSUF BASHIR
LOUIS CHETE
KABIR DANDOGO
AYODELE JIMOH
MUSTAPHA MOHAMED
SUNDAY OLADEJI
ONYUKWU ONYUKWU
MURTALA SAGAGI
SHERIFFDEEN TELLA

MAY 2007

Contents

1. INTRODUCTION

1.1 SEPER OBJECTIVES

1. This report synthesises the main findings and recommendations of education public sector expenditure reviews for nine states in Nigeria, which were completed in late 2006 and early 2007. The nine states are: Borno, Cross River, Enugu, FCT, Jigawa, Kaduna, Kano, Kwara, and Lagos. Between them, they cover the full range of educational challenges facing the country. Each review covered the period 2001 to 2005.

The main objectives of each review were as follows: (i) undertake a thorough analysis and review of public expenditure on education by analysing the sources and uses of funds on education by state and local governments for primary, secondary and higher education; and (ii) to assess the efficiency and effectiveness of public spending on education; (iii) on the basis of this analysis, make enrolment and expenditure projections for primary and secondary education for the period 2005-2016. Federal educational institutions were not covered by the Reviews.

1.2 METHODOLOGY

2. A team of three consultants were tasked with completing each Review. Dr. Paul Bennell, Senior Partner, Knowledge and Skills for Development was the team leader for each Review.

3. Data was collected during a two-week period**.** The main sources of information were interviews, documents, and statistical data. Senior officials in each State Ministry of Education were interviewed, most notably permanent secretaries, directors, and heads of departments (SMOE), and all relevant personnel in the State Universal Basic Education Board (SUBEB), and the Teaching Service Board (or its equivalent). In addition, interviews were conducted with officials in other ministries (in particular Finance, Planning, and Local Government), heads of all state-level higher education and training institutions, and other key stakeholders (trade unions, education NGOs).School visits were also made in most states.

4. Where appropriate, statistical data from the following three major surveys has also been utilised; the SMOE's Annual Census of Schools (ASC), which is based on a comprehensive questionnaire completed by head teachers in all known public and private schools in the country; The 2005 National Living Standards Survey conducted by the National Bureau of Statistics (NBS) where 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 Indicator Questionnaire Survey, again conducted by the 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 with over 350,000 individuals.

5. Cooperation in the Review exercise from the state Ministries of Education and other key organisations was excellent in all but one state. It was possible, therefore, to collect most of the core data needed for each Review. Given the very limited time available for data collection, this required a particularly high level of commitment and expertise from the team members. The ease of access to the required information also varied considerably from one state to another. In some states, this was straightforward, but in others it was quite difficult, and repeated visits and discussions were required in order to obtain even quite basic information.

6. The Review teams were able to draw on the large amount of detailed information contained in the recently conducted National Living Standards and the Core Welfare Indicator Questionnaire surveys, which considerably enriched the analysis of both education access, household expenditures on education, and labour market outcomes. Very considerable progress has been made by most SMOEs in institutionalising the Annual School Census, which forms the basis of the education management information system in each ministry. However, the coverage of most censuses in not complete in most states and some of the information that is provided by school principals is not always reliable.

2. THE EDUCATION CONTEXT IN NIGERIA

7. This chapter provides an overview of the education system in Nigeria. The focus is on the main policy goals for education and the key institutional issues in the public education system in the country.

2.1 EDUCATION POLICY GOALS

8. The basic structure school system along with the overall education policy framework is common throughout Nigeria. The nine-year basic education cycle comprises of six years of primary school and three years of junior secondary school followed by three years of senior secondary school.

9. The Federal Government has recently published the National Economic Empowerment and Development Strategy (NEEDS), whose main goals are to accelerate economic growth, eliminate poverty, and promote wealth creation. Each State Government has produced its own State Economic Empowerment and Development Strategy (SEEDS), which have adapted the national economic and social policies laid out in the national strategy to meet the specific development needs of each state.

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 Millennium Development Goals for education. The Federal Constitution of 1999 stipulates that the government should provide free education for all citizens as soon as possible. Education is a core 'pillar' of the 2004 National Economic Empowerment and Development Strategy (NEEDS), which is Nigeria's own Poverty Strategy Reduction Strategy. The Nigerian civilian government introduced the Universal Basic Education Programme in 1999 and the federal parliament passed the UBE Act in 2004.

11. Despite common national education policy framework, educational policy and practice does not vary between states. The key differences are ; gender, form of teaching in primary school, school feeding,

2.2.1 Higher education policies

12. The higher education policies of the state governments draw heavily on federal government goals and policies with respect to higher education. The major policy goals are the provision of the high and middle level personnel ('skilled manpower') that are required for the rapid economic development of each state 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.

13. In line with federal government policy, all states strongly encourage the development of science and technology-related programmes at their HEIs. Most of the SEEDS documents have a target enrolment ratio of 60:40 for the sciences/technology and humanities. Improving the quality and relevance of higher education and promoting greater gender balance are other major policy objectives. However, the overall policy frameworks for higher education are not

particularly detailed. Most states have a policy of free (or very low cost) education for all. At the same time, however, state HEIs are expected to generate most of their operational funding requirements so they have no alternative but to levy fees. State Scholarship Boards do provide non-repayable, non-means tested bursaries for all 'indigenes' students, but the value of the standard bursary (usually around N15,-20,000 per annum) covers only a small proportion of the annual costs of full-time study (fees, accommodation, food, transport, books etc), which are typically incurred by students.

14. Higher education policies should be based on a well defined human resource development strategy, which clearly sets out personnel requirements, in both quantitative and qualitative terms, with respect to the economic and social development goals over at least a ten year period. Such a strategy does not exist in any of the SEPER states. The absence of a coherent policy framework for higher education has also resulted in weak strategic and operational management of the sector. Senior HEI managers in many states often refer to the approach of the government as amounting to little more than 'fire-fighting' with government and HEIs lurching from one crisis to another. The continued reliance on incremental budget rather than objective-based budget is symptomatic of the lack of direction and accountability in the sector. In some states, relations between the HEIs and their state governments have become increasingly strained in the recent past.

15. Weak strategic management has led to the execution of numerous projects without adequate consultation with the key stakeholders in each HEI. Similarly, a number of projects have not been completed. Senior MoE managers acknowledge these weaknesses in both the planning and overall management of the sector and are keen to remedy them.

2.2 INSTITUTIONAL ISSUES

16. Institutional relations are a key determinant of the overall efficiency and effectiveness of any group of organisations, which comprise a system. The standard definition of an 'institution' focuses on the 'rules of the game' that shape the interactions between these organisations, which in turn are the outcome of a wide range of economic, political, social and cultural factors. The critical issue is the degree of control (or 'agency) that different organisations and individuals have over one another. This is not simply a question of power and authority, but also the extent to which organisations share the same goals and are prepared to work together for common ends. In other words, what are the incentives that encourage organisations to cooperate and, equally important, what are the sources of competition and conflict?

2.2.1 Institutional framework

17. The institutional framework for the provision of education is particularly complex in Nigeria. At the federal level, the key organisations are the Federal Ministry of Education, the Universal Basic Education Commission, the Nigerian University Commission, the Education Tax Fund, and bilateral and multilateral donor agencies and other international organisations. At the state level, they are the Office of the Governor, State Ministry of Education, the basic education and secondary boards, (SUBEB, TSB, SEB, PPSMB), the Ministries of Finance and Local Government, the National Union of Teachers, and State Assemblies. And, at the local government level, they are the Local Government Council and the Local Government Education Authority.

18. For a variety of reasons, institutional relationships in the education sector in Nigeria are becoming increasingly complicated, especially during the last five years. There are numerous reasons for this growing complexity including the impact of democratisation, increased centralisation, new policy initiatives (most notably the universal entitlement to basic education), the creation of new agencies and other organisations, the emergence of a fast expanding private education sector, increasing privatisation of higher education financing, and increasing support from international donors. The growing complexity of the organisational structure and institutional relations in the education sector could have far reaching implications for the governance and funding of the education sector, which, in turn, could affect the attainment of key education goals. In particular, increasing centralisation of decision making and funding in the education sector coupled with the creation of new agencies is creating tension and confusion.

19. Constitutionally, primary education is the responsibility of local governments, but both federal and state governments are seeking greater overall control and funding of basic education in order to ensure the attainment of UBE goals and objectives. Under the provisions of the 2004 UBE Act, operational responsibility for all aspects of basic education provision has been given to the state universal basic education boards. Responsibility for secondary education remains mainly with SMOEs with Teaching Service Boards (also known as Post Primary School Management or Secondary Education Boards in some states) being given overall control of key human management functions (mainly selection, recruitment, promotion, and discipline). The UBEC Intervention Fund is a new mechanism for states to access additional resources for basic education, but with this comes greater federal control over resources and the education sector itself at the state and local government levels.

20. To add to this, the nature of the organisational relationships in the education sectors is not uniform across the states. Given this diversity in institutional relations, it is difficult to make broad generalisations for the country as a whole. The overall political commitment of elites and the wider population to improving education provision also varies considerably, which also impacts on the nature of institutional relations.

2.2.2 Key institutional issues

State Governor's Office

21. In all states, there is a high degree of centralisation of power, and thus control of resources, in the Office of the State Governor (OSG). With regard to education, all teacher recruitment and capital expenditures in schools have to be approved by the OSG. The loss of control by local government councils (LGC) over the primary school payroll represented a major loss of power of local governments vis a vis the state government. The Joint Account Committee is effectively controlled by the state governor and decisions made by this Committee determine resource flows to the LGCs. Once all deductions for primary school salaries, pensions, Emir Courts, LG staff salaries, 'joint projects' have been made, LGCs receive only a small fraction of their federal account allocations (Jigawa box). LG Chairmen sit on the JAC, but they are political appointments by the Governor.

22. LGCs are also not allowed to recruit staff above Grade level 6 without the permission of the state government. Since all newly qualified teachers are appointed on GL 7 (NCE) or GL (graduates), this means that LGCs no longer control the key resource that is required for the improvement and expansion of primary education. LGCs, on the other hand, can recruit below

GL7 and this may explain why there are relatively very large numbers of 'support staff' in primary schools in some LGAs. Recruitment of local government is a major source of political patronage.

SMOE-SUBEB relations

23. As a ministerial agency, each SMOE is directly responsible for their SUBEB. However, the underlying rationale for the establishment of the SUBEB is to create a new kind of semi-autonomous agency, which is more efficient and effective than the traditional ministry model, which has become discredited and tarnished after two decades of military rule. SUBEBs are closely linked to UBEC, especially through the implementation of the UBE Intervention Fund.

24. Each SUBEB is financially reliant on the SMOE for staff salaries and operating resources. In states where SUBEB funding has been seriously squeezed, relations with the SMOE have often become strained. Relations also tend to difficult where SMOEs have taken over responsibility from SUBEB of key activities such as the payment of primary school salaries and school inspection.

25. The creation of a 'unified' nine-grade basic school system also poses a major challenge, which has far reaching implications for all aspects of the schooling system. Unifying primary and junior secondary schools necessitates the 'disarticulation' of junior from senior secondary education. The state government is planning the separation of JSS sections from secondary schools along with the establishment of additional junior secondary/upper basic schools. SUBEB should have taken full responsibility for all three JSS grades by the end of 2007. As elsewhere in SSA, the rationale and consequences of creating a unified basic education cycle does not appear to be thought through clearly.

26. SMOEs are increasingly losing control over large areas of education provision. With disarticulation, SUBEBs are taking de facto control of both primary and junior secondary schools leaving SMOEs with only senior secondary education and overall policy and regulatory functions. Policy formulation capacity is generally weak and there is no human resource planning whatsoever. The funding for JSS/upper basic schools will presumably still come from the SMOEs even though SUBEBs will have direct responsibility for these large and growing numbers of schools. In the long run, the separation of funding and management may not be tenable and will have to be resolved. SUBEBs may well become Ministries of Basic Education with Ministries of Higher Education responsible for the rump of senior secondary schools and state-level education HEIs. Jigawa already has a Ministry of Basic Education and a Ministry of Higher Education, which is also responsible for senior secondary education.

SUBEB-LGA relations

27. Each local government funds almost all the recurrent costs of primary education and Local Government Education Authorities (LGEAs) are supposed to be responsible for the overall management of primary schools in each LGA. However, SUBEB also has key planning, supervisory and service delivery functions (inspection/monitoring, salary administration, construction, provision of instructional materials and staff development). This mix of regulatory and management functions needs to be separated into separate organisations.

28. SUBEBs often lack control/agency over LGC and LGEAs, especially in key areas such as teacher recruitment, where powerful LGC Chairman can have a major influence in deciding who is appointed. The indigene recruitment policies/practices which give preference to

candidates first from the LGA itself and then to state natives also provides scope for political interference.

2.2.2. Higher education

29. The higher education sector is divided into federal and state level institutions with little or no coordination between the two. Relations between the two sets of institutions are often quite difficult, which is partly because federal HEIs are so much better resources. There are also other HEIs for agriculture, health and public sector administration, which further fragments the higher education system

SMOE-HEI relations

30. Most education HEIs have always had a high degree of organisational autonomy and SMOEs have, therefore, little agency and control over what they do and thus higher education policy as whole. Funding for higher education by SMOEs is falling in most states with annual subventions, at best, barely covering salary costs. HEIs have had to generate their own funding to meet operational costs and have become more market driven, which makes them even more autonomous.

HEI-NUC relations

31. The National Universities Commission is increasingly exercising control over the size of student intakes to HEIs as well as approvals for existing and proposed new course offerings through the accreditation process. 'Interim' accreditation of degree courses has seriously diluted the overall impact of the accreditation, but there are signs that the NUC is getting increasingly tough and no longer prepared to tolerate the most obvious window dressing measures that HEIs have used to get through the accreditation process. The federal policy of making HEIs exclusively degree level institutions also has far reaching implications both with respect to HRD as a whole and the degree of control/agency of the NUC**.** State HEIs are seriously under-funded compared to relatively favoured federal HEIs.

2.2.3 Other institutional arenas

School-community

32. Government schools have very little autonomy in such a centralised system of control. Head teachers art primary schools generally have little idea where resources come from, but most tend to regard LGCs as being in control.

State-private sector

33. All private schools should be registered with the SMOE. Religious schools are highly important in some, although not all, states in the North. State governments have little de facto control over them especially with regard to curriculum and teachers and mass enrolments in religious schools eases the pressures on state governments to reallocate more resources to the education sector. 'Integration' is promoted cautiously in some states. Private-for-profit schools are booming in many states in the South where the demand for better quality education is growing fast and they pose therefore a major medium-long term threat to the public school sector.

International partners/donors

34. The level of donor funding has been very limited and the performance of the few large projects generally disappointing. States that are serious about education, have large needs, and are under-funded from the centre are likely to show the greatest interest in accessing donor resources.

State-civil society

35. Advocacy-oriented education NGOs are almost non-existent in Nigeria, which significantly reduces the degree of accountability of public education to civil society.

POPULATION AND POVERTY

36. The results of the 2006 Population Census are still to be finalised and approved by the National Assembly. Table 2.1 presents the preliminary results for the nine SEPER states and compares with them with estimated populations based on projections from the 1991 Census. Estimates of annual population growth rates (based on CWIQ survey data) and the incidence of poverty based on the less than one dollar a day per capita definition for each state are also included in this table.

Table2.1: Actual and projected population and poverty rate, 2006
SEPER states ('000)

State	Population Census	Population projections	Population growth (%)	Poverty rate (%)
Borno	4151		2	50.6
Cross River	2889		1.8	55
Enugu	3527		2.1	36.8
FCT	1405		1.6	51.4
Jigawa	4349		2.8	90.9
Kaduna	6067			40.9
Kano	9384			49.7
Kwara	2371			81.7
Lagos	9013		1.6	67

Source: Population Census, CWIQ and NLS surveys

3. EDUCATIONAL ACCESS AND ATTAINMENT

37. This chapter reviews trends in aggregate school enrolments, levels of educational attainment, and access inequities with respect to location, gender, income, parental status and disability among the nine SEPER states. It draws on a variety of data sources, in particular SMOE and SUBEB records and the CWIQ national household survey, which was conducted in early 2006.

38. There are large differences in primary and secondary school enrolment rates derived the ASC data base and national household surveys. ASC estimates are likely to be less accurate because they rely on population projections in order to estimate the size of the primary and secondary school age populations. In addition, not all schools are covered by the Census, not all head teachers complete the questionnaire, and not all the information that is provided is accurate. Household survey estimates, on the other hand, are likely to be quite accurate because they are based on large national samples of households who report the actual attendance of household members in all types of education and training. For this reason, household survey enrolment rates are relied upon in this report. Educational quality and the outcomes of primary and secondary education will be discussed in Chapter 6, which deals with resource efficiency and effectiveness.

3.1 SCHOOL ENROLMENT

Enrolment rates

39. Enrolment rates for primary and secondary schooling in the nine SEPER states mirror the situation in the country as a whole. The three Northern states (Borno, Jigawa, Kano) still have very low primary school enrolment rates, which, in Borno and Jigawa, are less than 50 percent and enrolment rates for junior secondary/upper basic schooling are less than 30 percent. More than half of young adults have never attended school in these states[1] (Table 3.1 and Figure 3.1).

Table 3.1: Enrolment and gross enrolment rates by level of education, 2005, SEPER states

State	ENROLMENTS ('000)			GROSS ENROLMENTS RATES					
	Primary	JSS	SSS	Primary		JSS		SSS	
				Female	Male	Female	Male	Female	Male
Borno	854	46	47	49	48	32	33	26	38
CrossRiver	458	61	55	114	118	108	103	122	119
Enugu	288	84	78	118	120	100	92	94	92
FCT	197	39	29	129	133	78	89	54	78
Jigawa	575	84	25	38	49	17	36	13	31
Kaduna	1391	160	95	97	108	61	74	63	76
Kano	1512	134	95	61	78	31	56	25	38
Kwara	354	74	66	110	113	69	82	71	72
Lagos	530	404	290	109	111	103	101	98	92

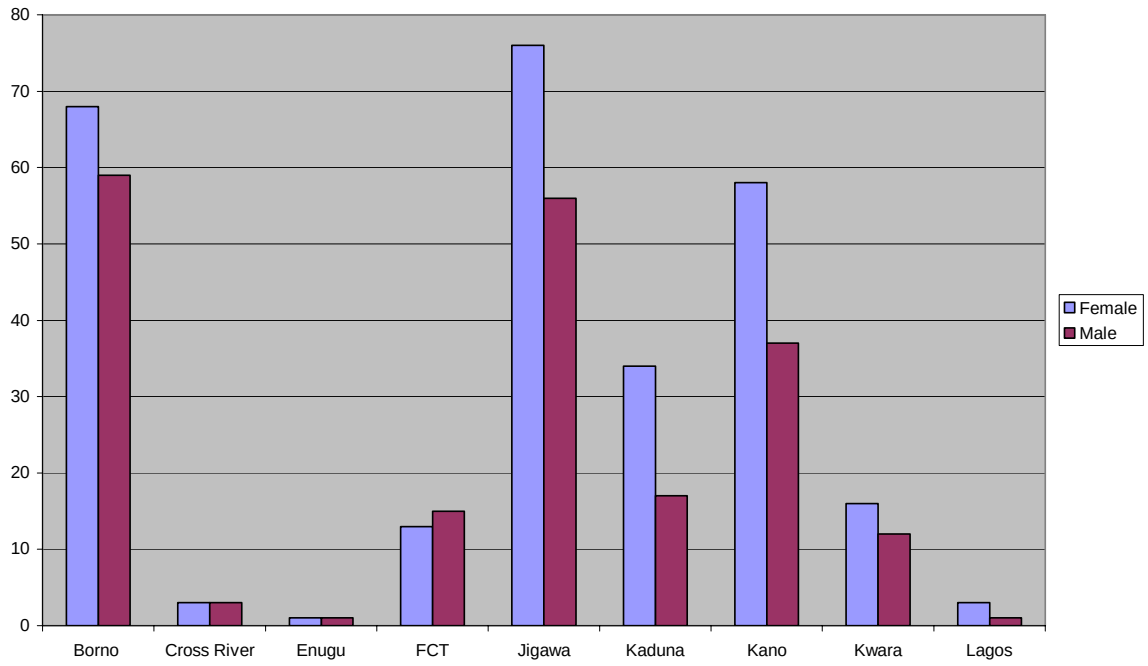
Source: Enrolments ASC, 2005 enrolment rates CWIQ household surveys, 2006

[1] The household data on children and adults who have never-enrolled should, however, be interpreted cautiously because it may be the case that many children are reported by their household heads as never having enrolled in school, but may have attended or are currently enrolled in non-formal religious schools principally Tsangaya, Ismailya and ff.

The key challenge in these most educationally disadvantaged states is to achieve universal primary education as soon as possible and it is this goal, rather than 10 years of basic education, which should be the main focus of each state's educational strategy for the next decade. At the other extreme, the southern states of Cross River, Enugu and Lagos have, in quantitative terms, already achieved UBE. Between these two extremes is a third group of states, namely Kaduna and Kwara and also FCT, which have high enrolment rates for primary schooling, but with much less well developed secondary education sectors than in the south.

40. The overall attendance rate profiles for individuals aged between 5 and 30 in the SEPER states further highlight these enrolment patterns. The difference in these profiles between the states in the south and north is particularly striking (see Figure 3.2). For the southern states, the common features are: (i) almost 100 per cent attendance of children between the ages of six to 13; (ii) a fairly sharp decline in attendance rates after 14 years old, but still hh-nn percent of teenagers are attending mostly secondary school; (iii) there are virtually no sizeable gender differences in attendance rates at all ages (not shown); and 30-40 percent of 20-25 year olds are still studying.

Figure 3.1: Percentage of the 10-14 age group who have never been to school, 2006, SEPER states

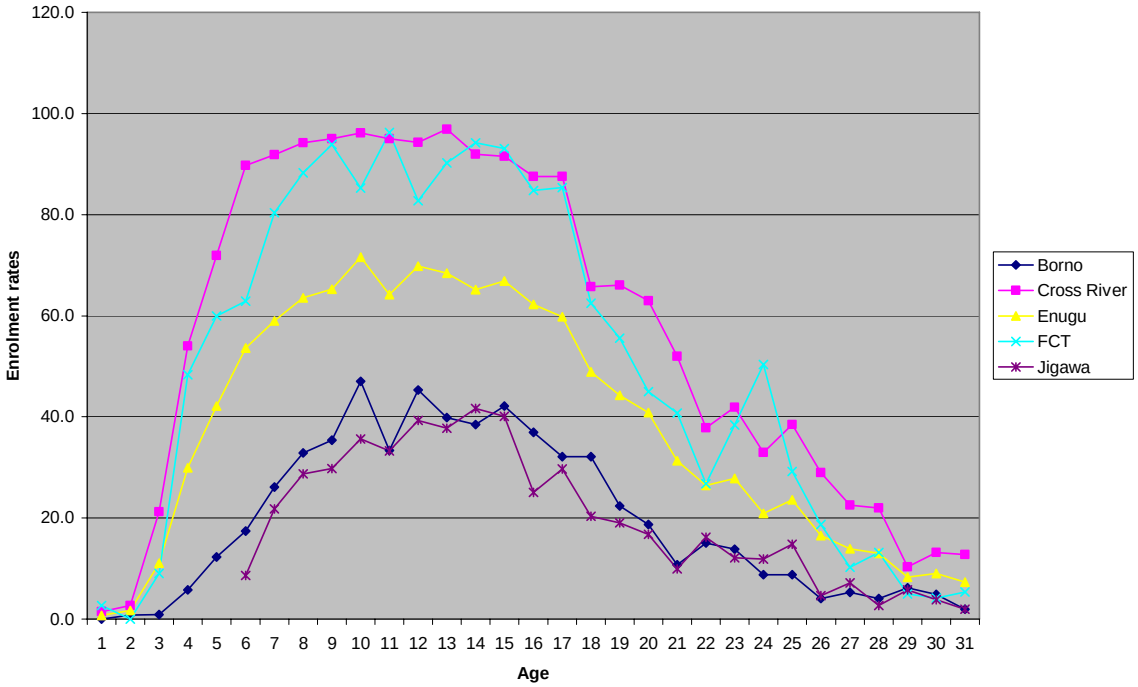


41. By contrast, the profiles in the Northern states have the following characteristics: (i) generally low enrolment rates for both boy and girls of primary school age i.e. 6-11; (ii) a sharp decline in enrolment rates from 13 onwards; (iii) very large gender differences in enrolment rates, particularly after 13 years old; and (iv) fewer than five percent of females and 10 percent of males in their early 20s are studying.

42. Reliable time-series data on school enrolments are not available so it is not possible to analyse enrolment rates over time. Annual School Census figures show very large increases in many states between 2001 and 2005, but the coverage of schools is relatively poor in the earlier years. Fragmentary evidence suggests, however, that enrolment rates in the northern states have been increasing quite rapidly, especially since 1999, when both federal and state governments

began to devote considerably more policy focus and resources to increasing primary school enrolments, especially among girls.

Figure 3.2: Age-specific enrolment rate profiles for selected SEPER states, 2006



Never attenders

43. The CWIQ household survey asks household heads for the main reasons why their children and wards have never attended school. The most cited reason for non-attendance is that school is 'useless/ uninteresting' followed by 'schools are too far away'. Schooling costs and child labour are not usually cited as major factors. This was confirmed by interview respondents. As one senior SMOE official in Borno State commented, many poorer parents regard primary education as a 'liability' because the net benefits to households are perceived as being negative rather than positive as is normally assumed to be case. The main reasons for this are that the prospects of school leavers finding a good job are very limited while, at the same time, more educated children are less likely to remain as fully productive members of the household because education has changed their attitudes to traditional subsistence farming activities and school leavers are more likely to migrate to urban areas. In some states, formal state schooling is also widely regarded as being secular and, in some ways, incompatible with deeply held religious and other cultural values and beliefs, particularly concerning the desirability of educating girls. UBE policy needs, therefore, to address how to reverse these negative attitudes towards schooling.

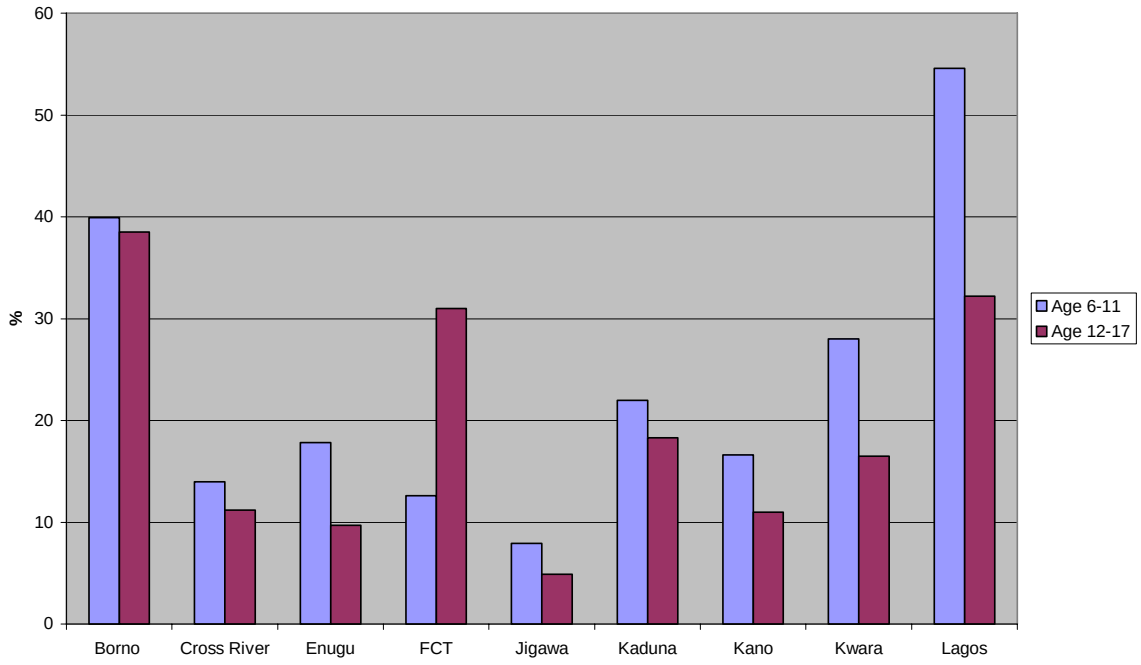
44. There are relatively few major policy initiatives that directly target never enrolled children to attend and complete primary school. Primary education was made free for all throughout Nigeria in 200?, but, unlike in other countries in Africa, this does not appear to have led to a surge in enrolments in low-enrolment states probably because cultural rather than economic factors continue to dominate household decision making with respect to schooling. The policy focus in all states is to improve access to and the quality of schooling through

increased school construction, better availability of core learning materials, and improved in-service teacher training. Policy interventions such as school feeding, conditional cash transfers, free school uniforms, and the promotion of non-formal schooling, which more directly attempt to increase the demand for education have not been widely implemented. Nor is the effective enforcement of compulsory education high on the policy agendas of most SMOEs.

Non-state provision

45. There are three distinct types of non-state (private) schools) – purely private-for-profit, religious not for profit, and secular not for profit. Under-enumeration of private schools is likely to be a major issue in some locations, especially where these schools are not legally registered, which is a legal requirement in all states. Household survey data indicate that non-state providers account for over 40 percent of primary school enrolments in Borno and Lagos States, but this figure is less than 15 percent in most of the remaining SEPER states (see Figure 3.3 and Annex table 3.1).

Figure 3.3: Share of total school enrolments accounted for by non-state education providers for 6-11 and 12-17 age groups, 2005, SEPER states



School transition and completion rates

46. Compared to most other African countries, completion (or survival) rates for primary schooling are high among all nine SEPER states (see Table 3.2). However, apart from the three southern states, more than 10 percent of children who enrol in Standard 1 still do not complete the full, six-year primary cycle. Jigawa State has the lowest completion rates with 25 percent of females and 20 percent of males in the age group 15-19 who permanently dropout of primary school. Survival rates are generally higher for junior secondary education, but lower for senior secondary education. It is noticeable that around one-third of males in the 20-24 age group who

enrolled in SS1 did not complete the full three years of SSS in four out of the nine SEPER states (Jigawa, Kano, Kwara and FCT).

Table 3.2: Primary and secondary school survival rates, 2006

STATE	PRIMARY		JSS		SSS	
	Female	Male	Female	Male	Female	Male
Borno	84	85	99	98	85	79
Cross River	92	94	88	83	73	87
Enugu	89	90	94	95	72	75
FCT	78	87	87	91	86	63
Jigawa	75	80	91	85	89	65
Kaduna	82	79	93	93	77	79
Kano	79	74	93	86	83	65
Kwara	88	75	93	93	74	69
Lagos	97	95	98	98	90	92

Notes: Primary and secondary survival rates are for the age groups 15-19 and 20-24 respectively.
Source: CWIQ

47. Transition rates derived from household survey data[2] show that sizeable proportions of primary school leavers do not continue on to junior secondary school (see Table 3.3) especially in Cross River, Jigawa, and Kano States. It is not clear the extent to which is due to the limited places available at junior secondary schools or is due to a lack of interest among primary school leavers to further their education. The attainment of UBE requires that all children make the transition to JSS, which will be renamed upper basic schools over the next three years. Transition rates from junior to senior secondary education are uniformly much higher.

Table 3.3: Transition rates from primary to junior secondary and junior secondary to senior secondary school, 2006

	PRIMARY TO JSS		JSS TO SSS	
State	Female	Male	Female	Male
Borno	79	84	87	92
Cross River	75	70	89	78
Enugu	88	87	94	94
FCT	81	77	88	93
Jigawa	63	63	96	82
Kaduna	85	85	88	91
Kano	66	72	92	86
Kwara	85	86	94	91
Lagos	93	93	96	96

Notes: Primary to junior transition rates are for the 13-19 age group and junior to senior secondary are for the 20-24 age group.
Source: CWIQ

3.2 HIGHER EDUCATION ENROLMENTS

48. Education and training provision that is directly funded by the Federal Government is not covered by the SEPERs. It is worth pointing out though that federal schools and universities attract the best qualified primary and secondary school leavers respectively and are generally much better funded than state-level education and training institutions..

[2] Wide disparities exist between ASC and CWIQ transition rates from both primary to JSS and JSS to SSS. Generally, those based on household survey data are much higher than school-based statistics

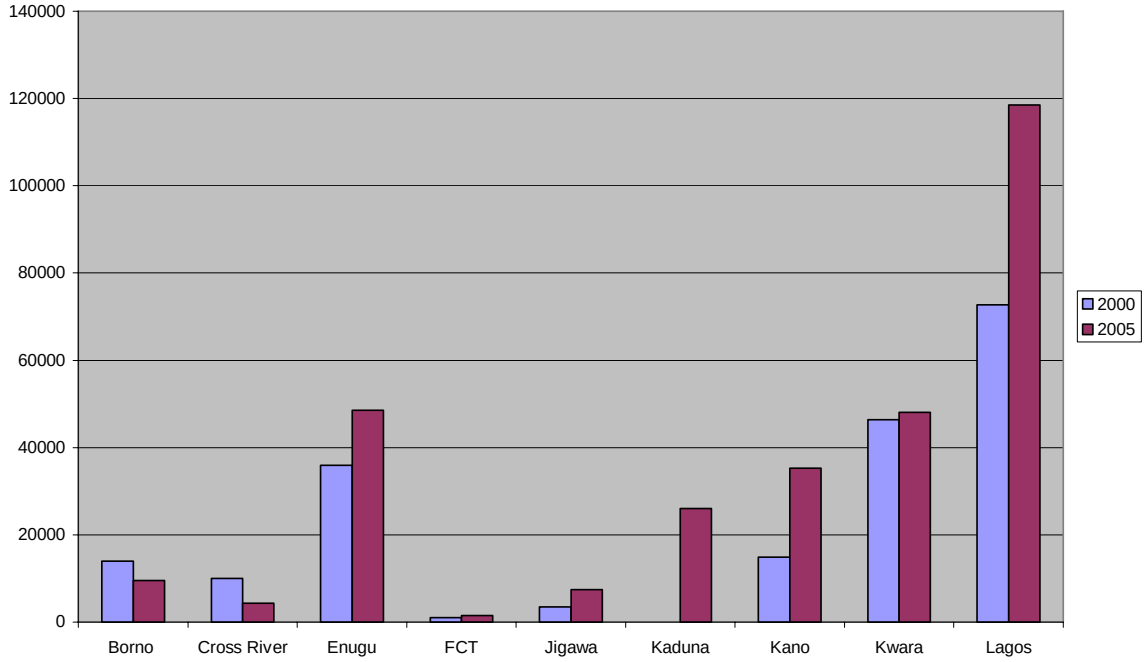
Total enrolments and enrolment rates

49. Gross enrolment rates for higher education (based on household survey data) vary enormously among the SEPER states from a high of mm percent in Lagos to a low of mm in Jigawa. Data (see Figure 3.4 to do). As noted above, the attendance rate profiles for Enugu and Lagos states show that over 25 percent of young adults in their early-mid 20s are enrolled (either on a full or part-time basis) on education and training courses whereas, in the states in the north, this percentage is less than five percent.

50. Given the heterogeneity of higher education provision, it is difficult to make broad generalisations with regard to the levels, trends and patterns of enrolments. However, most HEIs have been under considerable pressure to increase significantly their enrolments in order to generate enough internal revenue to meet basic operational (overhead) costs. In four out of eight SEPER states, total HEI enrolments at least doubled between 2001 and 2005, but have declined by around a half in two other states (see Figure 3.5).

51. At some HEIs, the growth in enrolments has been breathtaking and has had profoundly affected the overall quality of the education provided. For example, the number of teacher trainees at the state College of Education in Kano increased from 1, 500 in 2000 to over 15, 000 in 2006. Fee income from part-time students is often a particularly lucrative source of income at state universities and polytechnics, which has meant that there have been even stronger pressures to increase enrolments on 'parallel' programmes. For example, enrolments at Lagos State University increased over twofold between 2000 and 2005. However, during the last two years, it is equally noticeable that enrolments at state HEIs have declined, in some cases quite markedly, as in Borno and Cross River States while the rate of enrolment growth has slowed down in other states (Jigawa, Kano, and Lagos). The main reason for this is that the two main national accreditation bodies for HEIs, the Nigerian Universities Commission and the National Board for Technical Education, have both introduced intake quotas for HEIs on the basis of accreditation assessments of the acceptable maximum enrolment capacity of each institution given staffing and facilities and current levels of funding. This is part of wider efforts to raise education and training standards throughout the country. The response of HEIs to these new intake restrictions has been mixed.

Figure 3.5: Total student enrolments at higher education institutions, 2000 and 2005, SPER states



Composition of enrolments

52. Post-secondary school enrolments are heavily weighted towards polytechnic/professional and university education and training with only small shares for 'vocational' and technical education. This imbalance is likely to increase in the future given school leaver preference for degree-level training and the NUC policy of converting polytechnics into solely degree-granting institutions.

3.5 ACCESS INEQUITIES

Location

53. Around 100 households in every local government area in the country were surveyed in early 2006 as part of the CWIQ survey. It is possible, therefore, to calculate enrolment rates for each LGA although these estimates are likely to be subject to quite wide margins of error given the small number of households in the sample. Nonetheless, these figures show that enrolment rates for LGAs vary considerably in all SEPER states. These divergences are most marked in the northern states especially for secondary schooling. In Borno State, for example, enrolment rates are very low in the LGAs that are located in the north of the state, which have mostly Muslim populations, but are relatively high in LGAs in the south of the state, which have predominantly Christian populations. Northern Borno has two separate systems of education, namely Islamic and conventional western education. Since most of the inhabitants in this area are poor, uneducated peasant farmers, they tend to enrol their wards only in traditional schools, which are generally nearby. By contrast, southern Borno was exposed to fairly intense missionary activity

from the mid-late nineteenth century onwards, which resulted in the spread of formal (western) schooling.

54. The considerable variability in transition rates from primary to junior secondary schools and from junior to senior schools between LGAs also reflect marked locational differences in enrolment rates for secondary education in most states.

55. Higher education institutions also tend to be heavily concentrated in state capitals. It is difficult to manage a HEI that is any distance from the state capital particularly because both staff and students do not want to live in rural areas.

Gender

56. Gender differences in both primary and secondary school enrolment rates are very large in six of the nine SEPER states (see Table 3.4). The states in the north have the largest disparities in female and male enrolments. Gender enrolment gaps in states such as Borno are much less than indicated by ASC data, which may because disproportionate number of girls are enrolled in non-state schools that are still poorly covered by the school census.

Table 3.4: Difference between gross enrolment rates for female and males by level of education, 2006, SEPER states

STATE	PRIMARY	JSS	SSS
Borno	1.1	-1.6	-12.6
Cross River	-4.1	+5.4	+2.7
Enugu	-1.7	+7.6	+2.8
FCT	-3.2	-9.2	-24.1
Jigawa	-11.3	-18.5	-17.7
Kaduna	-11	-13	-13
Kano	-17	-25	-13
Kwara	-3	-13	-1
Lagos	-2.1	+2.1	+6.2

Source: CWIQ household survey

57. Policies to redress gender imbalances have been implemented in varying degrees across the states. Kano State government has been particularly proactive with secondary education in the state now being free for girls. No major state wide social mobilisation campaigns which seek to raise parental and community awareness of the importance of girl's education have been mounted in any of the states. However, relatively small interventions supported by UNICEF and education NGOs (such as ActionAid) have had generally quite positive impacts.

58. While overall gender enrolment disparities are generally much less with regard higher education enrolments, female students continue to be heavily concentrated in traditionally female-dominated occupations, most notably nursing and teaching (at least in the southern states). There are no affirmative action policies in place in any state that seek to increase female enrolments in science and engineering including the introduction of intake quotas, lower entrance requirements, and financial incentives for both individual and institutions.

Income

59. A strong link exists between household income levels and primary and secondary school attendance. Children who have never attended school come mainly from the poorest households.

In Kaduna State, for example, among the 7-11 age group, 48 percent of girls from the poorest 20 percent of households have never enrolled in school compared to 14 percent among the 20 percent of richest households. The corresponding figures for Cross River State where nearly all children attend primary school are five and zero percent (see Annex table 3.2).

60. Primary and secondary enrolment rates by household consumption quintile for Jigawa and Lagos, which are typical low and high enrolment states, are presented in Table 3.5. The enrolment rate differentials between richer and poorer households are very large in Jigawa State. This is particularly the case for secondary education where the much higher direct and indirect costs of attending school are a major deterrent for poor households. Primary school gross enrolment rates are, in fact, roughly the same or even higher among poorer households in Lagos and the other high enrolment states, which is probably due to higher levels of over-age enrolment and higher repetition rates among poorer households. Again, though, enrolment rate for secondary education are relatively much lower for poorer households.

Table 3.5: Primary and junior secondary gross enrolment rates by household consumption quintile, Jigawa and Lagos States, 2006 (rounded percentages)

		PRIMARY					JUNIOR SECONDARY				
		1	**2**	**3**	**4**	**5**	**1**	**2**	**3**	**4**	**5**
Jigawa	Female	29	39	52	86	84	23	27	47	62	125
	Male	23	25	42	65	71	6	9	8	40	47
Lagos	Female	133	104	130	109	104	45	71	85	104	117
	Male	109	67	1000	101	113	57	82	78	94	89

Source: CWIQ survey

61. With regard to higher education, as expected, students from the richest households account for a disproportionately large share of higher education enrolments. In vv State, for example, students from the richest 40 percent of households account for mm percent of total higher education enrolments whereas only mm percent of students from the poorest 20 percent of households were studying at this level.

Parental status

62. It is widely believed that children who do not have both parents alive i.e. orphans are less likely to attend and complete their schooling controlling for other key attendance factors. This is mainly because orphans do not have the same level of support to attend school as child whose parents are both alive. The incidence of children who have one or no living parent is low in the SEPER states, with the exception of the Cross River and Enugu States. Children with no living parents have higher enrolment rates for primary schooling, but lower enrolment rates for secondary schooling. The situation is more mixed with regard to children who have only one parent alive, but, again, their enrolment rates are not noticeably lower for primary education and in some stages (such as Lagos and FCT), they are consistently lower with regard to secondary education (see Annex table 3.3).

63. These findings are consistent with the results of other research that has shown that the independent impact of parental status on enrolment is much less than expected and that there are no predictable, universal patterns. This is because it is poverty rather than parental status that has the most significant impact on enrolment levels in most countries.

Disability

64. According to the CWIQ household survey, the incidence of physical and/or mental handicap among aged children in Nigeria is quite low. Generally, much higher proportions of disabled children never attend school compared to non-disabled children (see Table 3.6). The most likely explanation for this is that disabled children are seriously affected by high levels of social stigma, which keeps many of them secluded and isolated in their homes. While all state governments and SMOEs have made policy declarations supporting the educational rights of disabled children, relatively few resources are devoted to meeting the educational needs of these children.

Table 3.6: Percentage of children aged 6-18 who are handicapped by never attended school, 2006, selected states,

		NEVER ATTENDED SCHOOL	
State	**% handicapped**	**Handicapped**	**Non-handicapped**
Borno	0.5	58	64
Cross Rivers	0.3	54	4
Enugu	0.8	38	2
Jigawa	0.9	74	68
Lagos	0.3	17	2
FCT	0.4	75	12

Source: CWIQ

4. BUDGET FORMULATION AND IMPLEMENTATION

65. This chapter summarises the core information that was collected on the budgetary process in the education sector in the nine SEPER states. This process is strikingly similar in all the states. An assessment of the budgetary process has two main dimensions. First, how adequate is the design of the budget process? What are the strengths and weaknesses of the formal rules and regulations and procedures that shape the formulation and implementation of education budgets? And, secondly, to what extent are these regulations and procedures adhered to. As everywhere else, the politics that shape the contents of education budgets are complex and dynamic.

66. The three main levels of government in Nigeria, namely federal, state and local, have concurrent responsibilities for the provision and funding of primary education, which considerably complicates the budgetary and resource allocation processes. State governments are now mainly responsible for the direct funding of government senior secondary schools and provide annual subventions to state-level HEIs and other education parastatals (including the Library, Teaching Service and Scholarship Boards, and Agency for Mass Literacy). They also fund the personnel and overhead costs of SUBEB and the LGEAs.

4.1 BUDGET FORMULATION

67. A well designed and properly implemented budgeting process is the cornerstone of effective public sector planning and service delivery and many state governments are currently adopting a number of measures to improve the budget planning and management.

68. The formulation of state budgets in Nigeria has, traditionally, been based on incremental budgeting, where the budget estimates for the next financial year are based on the current approved estimates for the current financial year. It is incremental because only new expenditures, which are expressed as percentage increases on the current budget, are the focus of attention.

69. A key shortcoming of incremental budgeting is that only new, additional expenditures are closely scrutinised. It also transfers lapses of the previous budget to the new budget. The main focus of budget hearings is to justify certain key areas (personnel and overhead costs and capital expenditure) and any proposed new vacancies. Incremental budgeting tends to reinforce entrenched patterns resource allocation patterns with ministries continuing to receive the same share of the state budgets over many years. It is therefore politically pragmatic.

70. To ensure budget discipline, capital expenditure should ideally be financed from long term funds not from revenue income. This is because current tax payments should not be used to pay for assets that will be used by future generations. Also, financing capital projects through reliance on loans means that repayments can be spread over many years, with each year's revenue generation contributing to paying off the loan.

Budget reforms

71. Most of the nine SEPER states have begun to replace incremental budgeting with results-based budgeting and have adopted the Medium Term Expenditure where both recurrent and capital budgets for each Ministry and major line item are fixed for a three-year period. However,

to date, there is not much evidence to show that budget reforms have had any significant impact on budgetary process with regard to the education sector.

4.2 THE BUDGET CYCLE

72. The fiscal year in Nigeria runs from 1 January to 31 December. The duration for the preparation of state budgets varies, but in order to ensure that budgets are based on accurate and up to date figures, budget and planning departments try to keep the budget preparation period as short as possible as a matter of budget discipline.

73. The budget cycle commences in July when the state government requests all ministries, Boards and parastatals to submit their budget estimates for the next fiscal year beginning January 1. The Budget Circular sets out budget policy and goals of each state government for the forthcoming year and specifies the basic conditions that ministries must follow in drafting their budget estimates. Planning and specialist technical personnel in each Ministry or Department who are responsible for co-ordinating the estimates of the Ministry/Department collect their estimates and arrange/compile these in the approved manner before submitting them to the Ministry of Finance .

74. The Budget Department in the Ministry of Finance organises budgetary discussions at different levels. The estimates have to pass the test of successive stages, after which the Budget Department will prepare a comprehensive memorandum and recommendations, which will be submitted to Government for final consideration and approval.

75. Higher education institutions under the Ministry of Education (typically the state university and/or polytechnic and colleges of education) have parastatal status and thus they have a large degree of operational and financial autonomy. In particular, they are allowed to generate and retain (in full) their own revenue and incur expenditures without approval from the MoE (although these must be in line with state government guidelines). Consequently, the budget process for the HEIs, both with respect to preparation and approval, is undertaken largely independently of their parent ministries although subject to BSG overview through the House of Assembly. The state subventions to the parastatal HEIs are released through their parent ministries. The health training institutions in each state (schools of nursing, midwifery and health technology) are departments within the Ministry of Health and they are therefore directly managed by their ministry with no operational autonomy.

4.3 BUDGET IMPLEMENTATION

.

76. Budget discipline remains poor in most states, which is manifested in the limited correspondence between approved budgets and actual expenditures. Very large negative deviations on capital expenditures are the norm with actual spending consistently falling far short of approved estimates. Deviations on the recurrent budget are generally much less because the bulk of recurrent expenditures comprise emoluments for staff currently in post, which have to be met. The degree of budget accountability and transparency is also quite variable across the SEPER states. All ministerial and parastatal budgets are disbursed monthly on a cash-basis i.e. according to the availability of cash receipts.

77. Ministry of Finance officials invariably cite sizeable and unpredictable shortfalls in expected monthly disbursements from the Federation Account as the main reason for this situation. Other reasons frequently mentioned by other respondents are: (i) the high degree of centralisation of control over the budget by the Office of the State Governor, which makes it relatively easy to shift funds from approved budgets from one sector to another; (ii) there are strong political pressures to over-inflate the number and size of large capital projects that are included in the budget even though sufficient funding is not available to implement many of these; (iii) incremental budgeting bears little relation to prevailing practical and operational realities; and (iv) joint funding arrangements with federal and local governments can result in slower than expected disbursements.

Approved and actual expenditure

78. In the past, non payment or late payment of salaries was a major problem in most states. Generally speaking, salaries of teachers and other civil servants are now paid on time. However, there are occasional lapses which have a major impact on staff morale and industrial relations. For example, in Borno State, most of the support staff at the higher education institutions in the state went on strike in early 2007 in protest against the non-payment of salaries for newly recruited staff at the state Polytechnic. The state government had agreed to the recruitment of this staff so that the Polytechnic could meet the staffing requirements for the accreditation of its courses. However, once recruited, there was insufficient additional funding to pay for them.

5. FUNDING AND EXPENDITURE

79. This chapter summarises the main findings of the nine SEPERs concerning the funding and expenditure of education. Section 1 examines the main funding sources for education and section 2 then looks in some detail at the level and patterns of education expenditure.

5.1 PUBLIC FUNDING SOURCES

80. There are four main sources of public funding for the public (non-federal) education sector namely state governments, local government councils (LGCs), direct allocations from the federal government (through the UBE Intervention Fund and the Education Tax Fund) and international donors. Other funding sources are private individuals and organisations (including NGOs) and international donor agencies.

81. The salaries of the teaching and the staff at government primary schools are the responsibility of local government education authorities (LGEAs). The total salary bill for primary school teachers and support staff is deducted as a first charge from the federal budget allocation for each LGEA and administered by SUBEB.

5.1.1. State governments

82 State governments are the main source of public funding for state-level HEIs and public secondary schools. They also provide a substantial proportion of what up until very recently has been the very limited funding of overhead and capital expenditures for public primary schools.

83. Most states are heavily dependent on Federation Account allocations. The state governments in the poorest states (Borno, Jigawa and Kano) derive over three-quarters of their total revenue from this source (see Table 5.1). Lagos State is the main exception because, as the major commercial and industrial centre, its state government is able to generate very sizeable income streams from value added tax and other forms of taxation. Greater fiscal autonomy may also engender greater political independence from the Federal Government and thus result in more conflictual relationships between the Federal Government and the states. Internally generated revenue and receipts from value added tax have increased steadily in the majority of states since 2001.

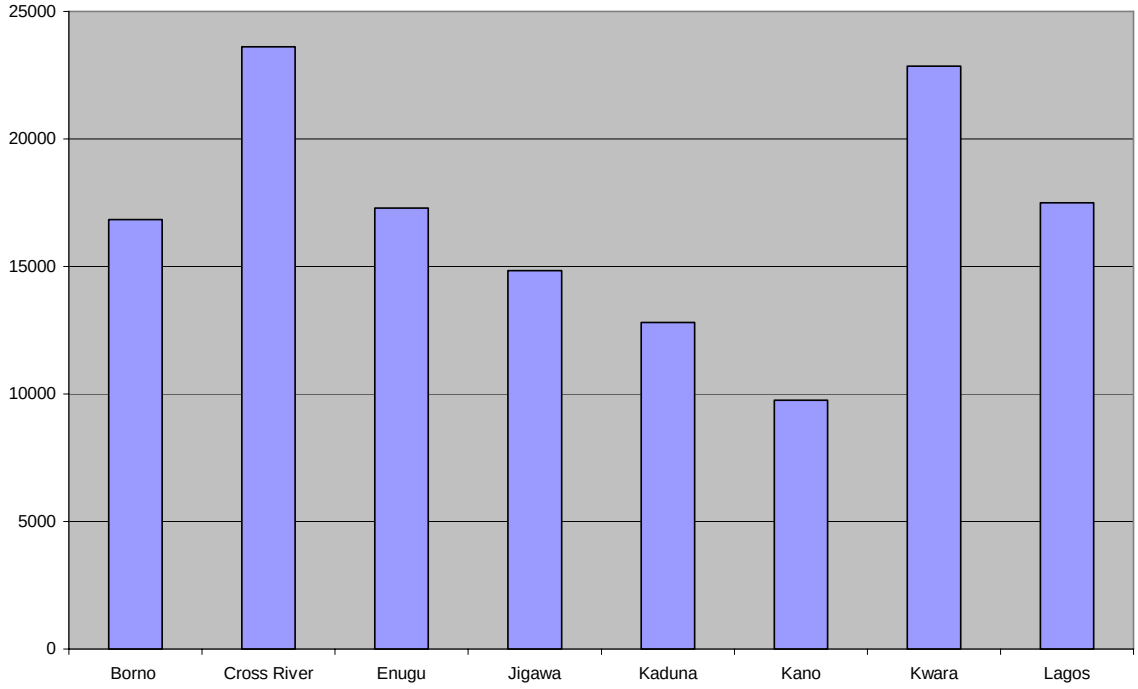
Table 5.1: Federal Account allocation as percentage of total state government revenue, 2000-2005, SEPER states

State	2000	2001	2002	2003	2004	2005
Borno		82.3	58.3	65.2	75.3	74.4
Cross River			86.2	85.8	92.1	89.0
Enugu	65.9	Na	Na	Na	72.0	Na
FCT	90.0	73.0	85.6	68.0	53.1	56.0
Jigawa			90.7	94.8	93.5	95.5
Kaduna		53.1	53.0	56.6	59.7	67.3
Kano	55.6	76.6	75.3	73.9	71.4	74.3
Kwara						
Lagos		28.9	29.6	29.3	22.5	33.9

Source: State Ministries of Finance

84. The five main criteria that are used to determine the amount allocated to each state government and local government from the Federation Account are population, land area, mm, nn, and the contribution of the state to oil revenues. The overall objective of the allocation formula is to ensure that federal fiscal resources are distributed reasonably equitably to the states and local governments while recognising that, since most of the federal resources are from petroleum taxes and royalties, the four states which generate these revenues should receive additional funding. In practice, though, the per capita revenues received by the state and local governments vary very considerably. Among the nine SEPER states, per capita revenue ranged from a low of N9, 800 in Kano State to a high of N23, 600 in Cross River State (see Figure 5.1). Thus, the financial capacity to fund education and other key services varies accordingly between states and LGAs. The main reason for this unevenness in per capital allocations is probably the under-estimation of population based on 1991 population projections.

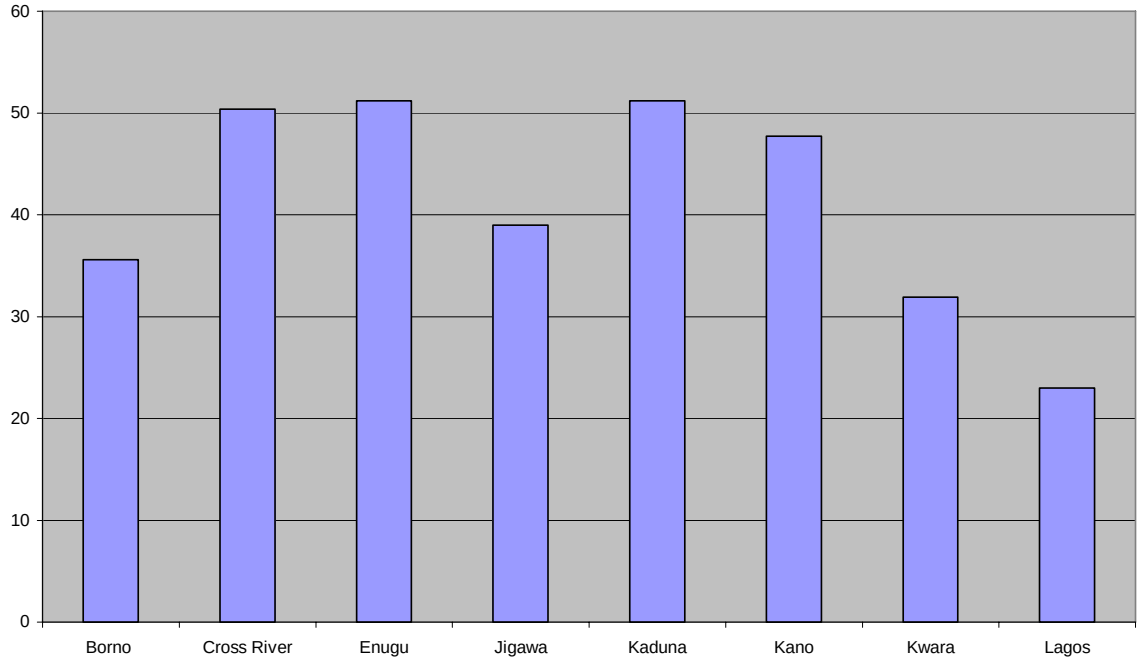
Figure 5.1: Public revenue per capita, 2006, SEPER states



5.1.2 Local governments

85. Local Government Councils pay (through SUBEB and the LGEAs) the salaries of all teaching and support staffs who are on the official payroll at all public primary schools in each state. Among the nine SEPER states, this source of funding accounted for only 23 percent (in Lagos) of total public funding of the education sector to around 50 percent (in Cross River, Enugu, and Kaduna in 2005 (see Figure 5.2).

Figure 5.2: Share of local government funding of education in total public funding of education, 2005, SEPER states



5.1.3 Federal government

86. Up until 2005, direct federal funding of state-level schools and other education and training institutions was quite limited. The Education Tax Fund (ETF) was the main source of direct funding of education by the Federal Government at the state level. However, under the provisions of the Universal Basic Education Act of 2004, a UBE Intervention Fund has been created, which is expected to lead to a sizeable injection of funds for basic education. The Act stipulates that two percent of the federal-level Consolidated Revenue Fund be allocated annually to basic education through UBEC. Disbursement of this money is contingent, however, on state governments making matching contributions.

Education Tax Fund

87. to do

UBE Intervention Fund

88. Total UBEC matching grant allocations were N 17.0 billion in 2005 and N 21.3 billion in 2004. These are divided equally between the 36 states and FCT regardless of population, economic development, poverty levels or overall commitment to UBE. It is not decided why it was decided to allocate in this way rather than according to the same criteria as the federation account.

89. The distribution of the UBE Intervention Fund is based on a fixed, universal formula for all participating states; primary schooling is allocated 65 percent of disbursements, junior secondary 35 percent and pre-school five percent. Within these education sub-sectors, the fixed

allocation to school construction is 70 percent, and learning materials and staff development 15 percent each.

90. Disbursements, which are made on a quarterly basis, have been much slower than expected. Table 5.2 summarises the situation for the SEPER states as at April 2007. Five of the nine states (Cross River, Enugu, Jigawa, Kwara and Lagos) have disbursements of less than 50 percent, which raises concerns about the overall commitment of their state governments to the attainment of UBE goals.

Table 5.2: Disbursements of UBECA Intervention Fund matching grant allocations, 2005-05, SEPER states

State	N MILLION (ROUNDED)	PERCENTAGE DISBURSED
Borno	604	58.3
Cross River	141	13.6
Enugu	460	44.4
FCT	737	71.1
Jigawa	423	40.8
Kaduna	737	71.1
Kano	737	71.1
Kwara	452	43.6
Lagos	282	27.2
All States	20579	53.7

91. The three main reasons for delays in releasing UBEC matching funds are unacceptable quarterly action plans submitted by state governments, unsatisfactory utilisation of previous UBEC funding by SUBEB, and, most serious of all, delays by state governments in making available their counterpart funding in the prescribed manner. If these conditions have a significant negative impact on state funding of education, it is conceivable that the overall funding for education, even with the UBEC federal contribution, could be lower than before the start of the scheme.

5.1.4 International donors

92. There have only been a few, relatively small donor-funded projects in the education sector in the nine SEPER states during the last five years. UNICEF has sponsored the Girl's Education Programme (GEP), which, inter alia, has provided specialist training for teachers at small numbers of pilot schools s well as essential learning materials, boreholes and toilets. The World Bank assisted some states with the funding of self-help education projects, which has been mainly used to build new classrooms. (use DAC data ?).

5.2 PRIVATE FUNDING

93. National accounts statistics that give macro expenditures on education by the public and private sectors are not available. However, the NLS survey in 2005 did collect fairly detailed information on household expenditures on education in every state.

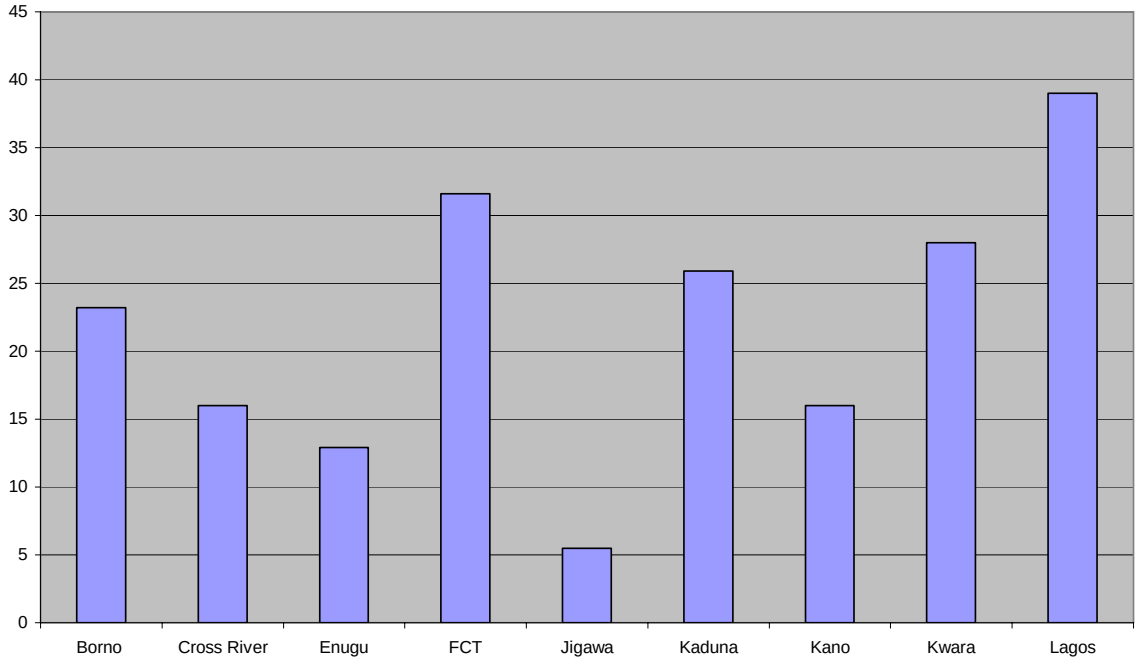
Primary and secondary schooling

94. Primary education is free and thus, officially, schools are not allowed to levy compulsory charges of any kind. In practice, though, parents do continue to contribute, usually financially but occasionally through direct labour, to the construction costs of classrooms and other school facilities. 'Registration' and CTA levies amount to less than N 500 in most rural primary

schools but they are considerably higher in urban (see Annex table 5.1). With regard to secondary education, in order to meet the costs of instructional materials and school running expenses, government schools are permitted to charge standardised fees, which are comparable with those charged in federally-funded secondary schools. In Borno State, for example, new intakes of boarding students must pay an entry fee of N7, 500, and, thereafter, tuition and feeding fees of N3, 000 and N4, 000 respectively each term. Day students pay the same entry and tuition fees. The mean annual 'registration' expenditures for children attending junior and senior secondary schools in the SEPER states are much higher than for primary schools, but CTA expenditures are very small (see Annex table 5.2 and 5.3).

95. Private funding of primary and secondary schooling (both public and private) accounts for one-quarter or more of total public and private expenditure on schooling in five of the nine SEPER states (see Figure 5.3). It is particularly low in Jigawa State (at only five percent) because of the relatively small size of the private education sector and the very high incidence of poverty, which keeps household expenditures on education very low, especially in the rural areas where most of the population reside. By contrast, the share of private education expenditure is very high in Lagos State because private sector schools account for nearly half of all school enrolments and household expenditures on education are relatively high.

Figure 5.3: Private expenditure on education as a percentage of total (public and private) education expenditure, 2005, SPER states



96. Private schooling expenditure per student varies very considerably among the nine SEPER states. However, even in states where enrolment rates for girls are much lower than boys, there are no sizeable gender differences in private expenditure per student attending both rural and urban schools (see Table 5.3).

Table 5.3: Household expenditure on education per student by location and gender, selected states, 2006, (Naira)

	RURAL		URBAN	
State	**Female**	**Male**	**Female**	**Male**
Borno	2200	2400	7600	8600
Cross Rivers	5400	6000	14400	15800
Enugu	4500	4200	14000	13200
FCT				
Jigawa				
Kaduna				
Kano				
Kwara				
Lagos				
FCT				

Notes: Rounded to nearest hundred naira

97. In most of the SEPER states, private expenditure per student is highest for federal schools followed by private and then state schools. Expenditure per student is generally lowest at religious schools, which reinforces pervasive concerns about the overall quality of education at these schools (see Figure 5.4). The very high private costs of attending federal schools effectively prevent children from poorer households attending these schools. While Federal Unity Schools enrol children from all over the country, these children are likely to come from predominantly elite backgrounds.

Figure 5.4 to do: Household education expenditure per student by type of school ownership, 2005, SEPER states (Naira/year)

STATE	FEDERAL	STATE	RELIGIOUS	PRIVATE
Borno	16100	6700	4000	11600
Cross River	30100	5800	14500	14300
Enugu	22000	5100	1000	5100
FCT	900	1200	400	2500
Kwara	55600	17800	8700	24400
Lagos	20100	9000	3300	37000

98. Private expenditure per student is much higher for schools in urban than rural areas, which is a consequence of the much higher poverty levels in rural areas (see Tables 5.3 and 5.4). In Borno State, this locational differential in expenditure is 12:1 for primary schooling and 3:1 for secondary education. By contrast, there is no difference in student expenditure on primary education in rural and urban areas in Enugu State. In the northern states, the poorest households generally spend less than N 1000 per annum on education. In all states, there are enormous differences in levels of educational expenditures between the richest and poorest households (see Table 5.5).

99. Private expenditure on secondary education is typically at least three times higher than for primary education. The costs of attending junior secondary schools, which are part of the ten year basic education cycle, represent a sizeable financial burden on low-income households and will, therefore, have to be reduced significantly if all children are to complete the basic education cycle.

Higher education

100. HEIs have three main sources of funding: the State government, the Education Tax Fund (ETF), and internally generated income. State governments award bursaries for indigene students who are accepted at HEIs located both in and outside their home states. The typical value of a bursary is N10,000-15,000 per annum, which only covers a fraction of the total costs of studying full-time at most HEIs. Consequently, households have to contribute the bulk of the funding for the personal costs of attending HEIs.

101. The mean annual household expenditure per student attending post-secondary (higher) education and training institutions in the nine SEPER states ranges from nn in Lagos to N nn in nnn State (see Table 5.6 to do).

Table 5.3: Household education expenditure by level of schooling (Naira/year)

	PRIMARY		JSS		SSS	
State	**Rural**	**Urban**	**Rural**	**Urban**	**Rural**	**Urban**
Borno	340	4160	2700	8250	3160	10550
Cross River	1245	5430	5160	8310	7050	12090
Enugu	1590	1550	4830	6640	6740	4810
FCT		8240		6860		11330
Jigawa	290	900	710	3680	1020	2720
Kaduna						
Kano						
Kwara						
Lagos	6150	10450	-	10600		16320

Table 5.5: Total household education expenditure by household consumption quintile

		QUINTILE				
State		**1**	**2**	**3**	**4**	**5**
Borno	Rural	0	1800	2700	1300	10900
	Urban	1800	11500	12800	11600	22300
Cross River	Rural	2700	3800	5500	6700	12800
	Urban	1800	11500	12800	11600	22300
Kaduna	Rural	1200	1690	1820	2620	1990
	Urban	1080	2350	2630	5840	6170
Kano	Rural	480	1760	830	2840	3580
	Urban	740	1240	1510	2161	3668
Kwara	Rural	1800	5690	7650	16660	17010
	Urban	4170	9220	1273	20890	29990
Lagos	Rural	4000	16600	12400	7300	13100
	Urban	6700	13600	18900	29300	49000

102. State government subventions to HEIs generally only cover salary costs[3] so HEIs are forced to generate internal income to meet basic overhead (operational) expenses). The bulk of this income comes from student fees levied on both full and part-time courses. The relative share of internally generated income (IGR) varies very considerably from HEI to another. Generally speaking, state universities and polytechnics are in a much better position to generate sizeable fee income whereas most of the other HEIs (colleges of education, colleges of Islamic and legal

[3] In some states such the state subvention for HEIs is not even sufficient to meet all salary costs. In Kwara State, for example, the subvention is only around two-thirds of the salary bill of the state Polytechnic.

studies, and health training institutions) are unable or unwilling to do so. The situation in Lagos State is typical of this institutional pattern of income generation (see Table 5.7).

Tab 5.6 to do

Table 5.7: IGR as a % of total revenue at HEIs, 2001-2006, Lagos State (percentages rounded)

Schools	2001	2002	2003	2004	2005	2006
Lagos State University	na	70	48	45	53	73
Lagos State Polytechnic	na	na	na	na	49	42
College of Primary Education, Epe	3	3	4	4	0	1
College of Education, Ijanikin	22	15	19	35	27	29
Nursing School, Ikoyi	0	0	0	0	0	0
School of Midwifery, Ikoyi	0	0	0	0	0	0
College of Health Tech, Yaba	2	4	4	4	2	4
Staff Development Centre, Magodo	5	5	5	4	4	4

Source: Institutional Records

103. In the past, the HEIs have deliberately expanded enrolments in order to generate sufficient income to meet essential running costs. However, the scope for revenue generation has now been severely curtailed with the imposition of student intake quotas by the main accreditation bodies (see below).

5.3 PUBLIC EDUCATION EXPENDITURE

5.3.1 Total expenditure

Federal government

State and local governments

104. Table 5.8 summarises total state and local government (actual) expenditure on education in the nine SEPER states between 2001 and 2005. In nominal terms, expenditures have increased by over mmm percent in nn states. In real terms, ……

Insert tab 5.8 to do

5.3.2 Education expenditure per capita

Federal government

State and local governments

105. Education expenditure per capita varies enormously between the nine SEPER states (see Table 5.9). In three states (FCT, Kwara and Lagos), expenditure per capita is over N 3, 000 per annum, in two states (Cross River and Enugu), it is between N 2, 000-3, 000, and in four states (Borno, Jigawa, Kaduna and Kano) it is below N2, 000 per annum. This pattern of expenditure corresponds with the overall level of educational development across these three groups of states and has, therefore, major implications for the current prospects for the attainment of the UBE goals.

Table 5.9: State and LGA education expenditure per capita, 2005, SEPER states

	STATE	LGA	TOTAL
Borno	1083	597	1680
Cross River	1153	1169	2322
Enugu	1303	1395	2698
FCT	3384	1234	4618
Jigawa	1070	685	1755
Kaduna	928	974	1902
Kano	736	670	1406
Kwara	2596	1218	3814
Lagos	3038	907	3945

106. Levels of per capita expenditure at the state and local government levels are broadly to the overall pattern of per capita expenditure. The Kaduna and Kano state governments spend less than N 1, 000 per head of the population, which is to a large extent due to their low level of per capita revenue from the Federation Account. By contrast, the Lagos and Kwara state governments spend over N 2, 500 per annum. The very low per capita expenditure on primary education by local governments in the Northern states (particularly Borno, Jigawa, and Kano) is particularly striking and is a direct consequence of the low shares of education in their overall budgets.

5.3.3 Education expenditure shares

107. Funding for the education sector depends on the overall availability of public revenue and the share of total public budget that is spent on education. The share of education is a key indicator of the overall commitment of federal, state and local governments to the development of educational provision in their respective jurisdictions.

Federal government

State government

108. In six of the nine SEPER states, the education sector absorbs at least 25 percent of total state recurrent expenditure, which is a large share, both in absolute terms and compared with other countries in Africa and elsewhere in the world. Furthermore, in only one state (Cross River) does this expenditure share appear to be declining (see Tables 5.10 and 5.11). The education sector accounts for nearly one-third of all state government expenditure in Lagos compared to only 12 percent in Cross River State and nine percent in FCT.

Table 5.10: Share of total state and local government recurrent expenditure spent on education, 2005, selected states

State	State	Local govt
Borno	26	12
Cross Rivers	16.7	24.6
Enugu	33.7	34
FCT		34.6
Jigawa	24	15
Kaduna	16.9	27.4
Kano	27.4	18.7
Kwara	23.8	27.2
Lagos	38.4	na

Source: Ministries of Finance, SUBEB

Table 5.11: Total state education expenditure as a percent of total state expenditure, 2001-2205, SEPER states

State	2001	2002	2003	2004	2005
Borno	10.8				26?
Cross River		19.4	14.6	11.3	12.0
Enugu	31.3	27.7	41.1	29.7	
FCT	Na	Na	Na	Na	9.2
Jigawa		Na	10.4	22.1	20.3
Kaduna	16.2	15.5	12.1	12.2	15.6
Kano	15.2	11.9	12.6	14.3	18.0
Kwara	na	25.8	Na	32.0	25.9
Lagos	38.6	49.1	45.2	39.2	32.9

Local government

109. The overall shares of the federal budget allocation to Local Government Councils that are spent on primary school salary costs also vary considerably both between and within states. Local governments in three out of the four states in the North (Borno, Jigawa, and Kano) allocate well under 20 percent of their budgets to primary education whereas the other states spend at least 25 percent. Primary education accounts for one-third of local government expenditure in Enugu and FCT. Moreover, within each state, funding levels for primary education are markedly different from one local government area to another. In Kano State, for example, primary education absorbs less than 15 percent of the federal allocation to local government in 16 out of 44 LGAs while this share is over 30 percent in three LGAs. In general, low education share LGAs are concentrated in the northern states (see Table 5.12). The degree of variation in the share of primary school funding is less in the Northern states mainly because the qualification profile of teachers is quite similar across the LGAs.

Table 5.12: LGA federal account allocations spent on primary school salaries, 2005, SEPER states

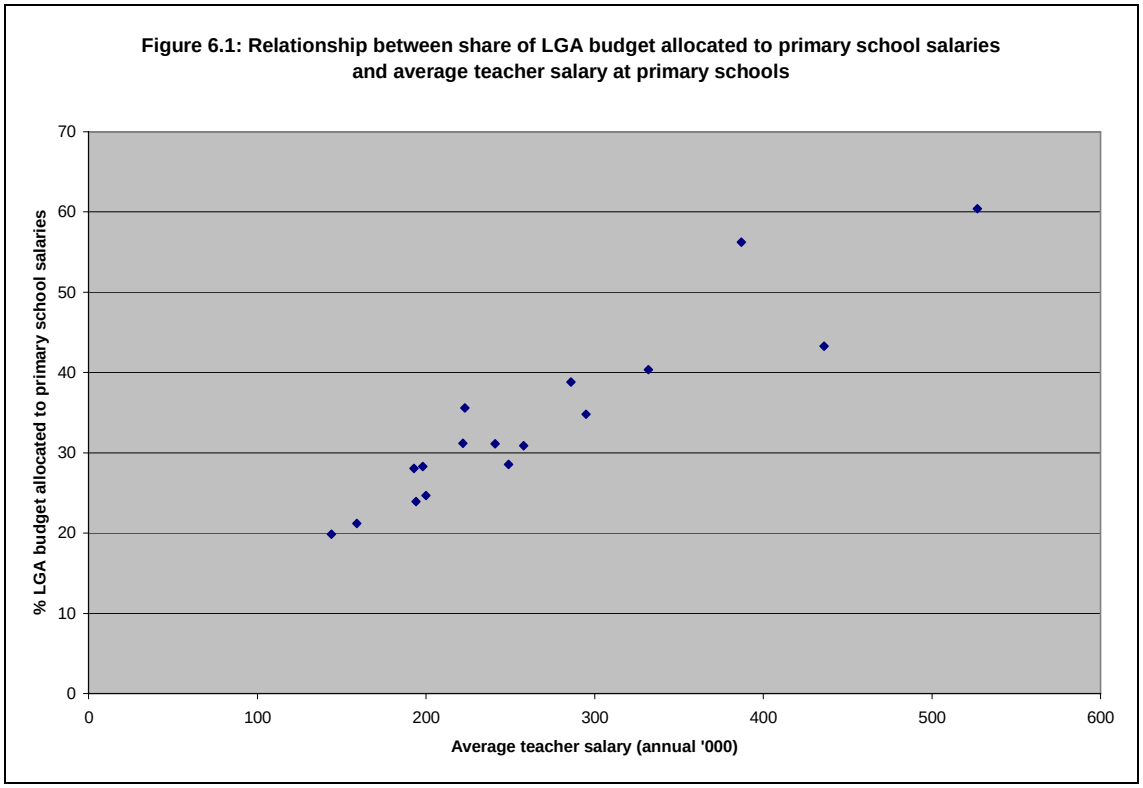
	% ALLOCATED TO PRIMARY SCHOOL SALARIES						
State	<5	6-10	11-15	16-20	20-30	30-40	40>
Borno	5	10	7	2	3	0	0
Cross River	0	1	1	4	8	5	0
Enugu	0	0	0	1	6	7	3
FCT	0	0	0	2	3	0	1
Jigawa	0	6	8	10	3	0	0
Kaduna	0	0	1	5	7	9	1
Kano	0	2	14	17	8	3	0
Kwara	0	0	3	2	4	5	2

Note:
(i) For example, five LGAs in Borno State spend less than fiver percent of their federal account allocation on primary school salaries.
(ii) Data for Lagos State not available.

110. There are at least three main reasons for these variations. First, it reflects differing levels of commitment by local politicians and local elites to primary education as well as the overall importance attached to education by local populations. Secondly, rural LGAs are often less able to attract qualified and experienced teachers, who have considerably higher salary costs. And thirdly, LGAs with high population densities 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 most states.

111. Generally speaking, a fairly strong relationship exists between the relative size of the primary school LG allocation and teacher expenditure per student (which accounts for over 85 percent of total unit costs) in most states. Figure 5.5 plots this relationship for Borno State. In other words, higher allocation LGAs spend more on employing teachers, and thus the proportions of relatively expensive qualified teachers tend to be higher. Class sizes also tend to be larger and student-teacher ratios higher in low allocation LGAs.



112. The relationship between LGA expenditure shares on primary education and primary school enrolment rates varies considerably among the SEPER states. In some states (Borno, Jigawa, and Kano) a strong positive relationship exists between the share of primary education in the LGA budget and enrolment rates whereas in others (Enugu, Cross River, FCT), there appears to be no obvious correlation one way or the other. Figures 5.6 and 5.7 show this relationship for Borno and Enugu States with respect to female net enrolment for primary education. Even though a strong positive relationship can be observed in Borno State this does not necessarily mean that increasing funding shares in low allocation LGAs would result in higher female enrolment rates for the simple reason that a low local government commitment to primary education could simply be due low household demand for education, which is due to social, cultural and economic factors. States like Enugu where there is no obvious relationship tend to be in the south of the country where universal primary education has been achieved and one would not expect to see, therefore, any variations in enrolment rates with respect to LGA funding commitments.

Figure 6.2: Scatter plots of female gross enrolment ratio for primary education and primary school salaries as % of total LG expenditure

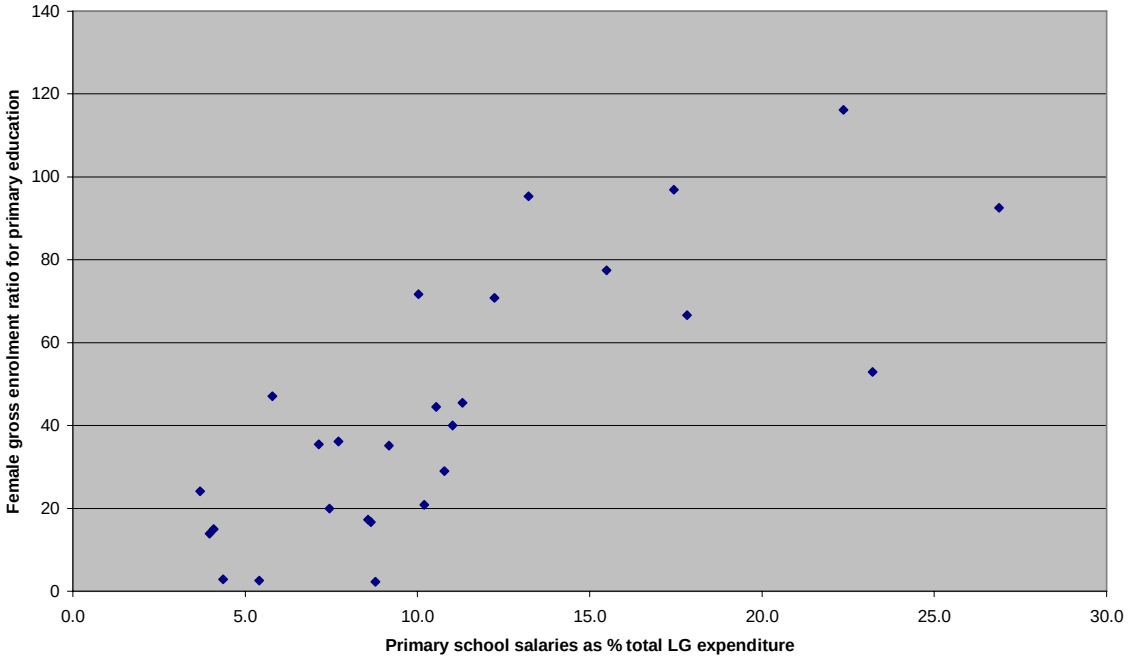
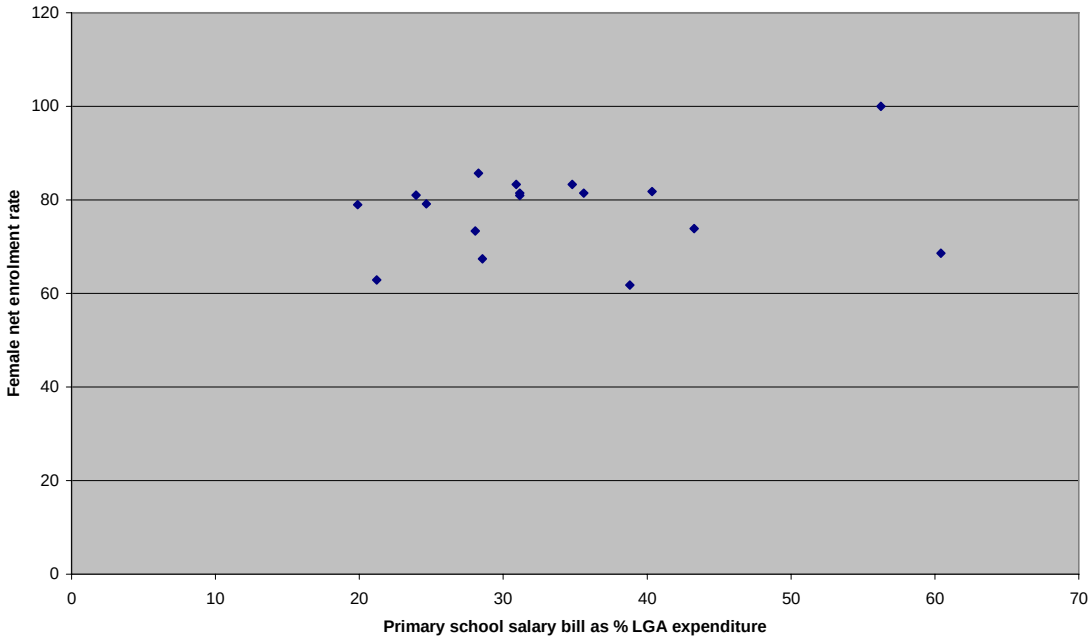


Figure 6.2: Scatter plots of primary school salaries as % total LGA expenditure and female NER for primary education, Enugu State, 2005



5.4 EXPENDITURE BY TYPE OF EDUCATION

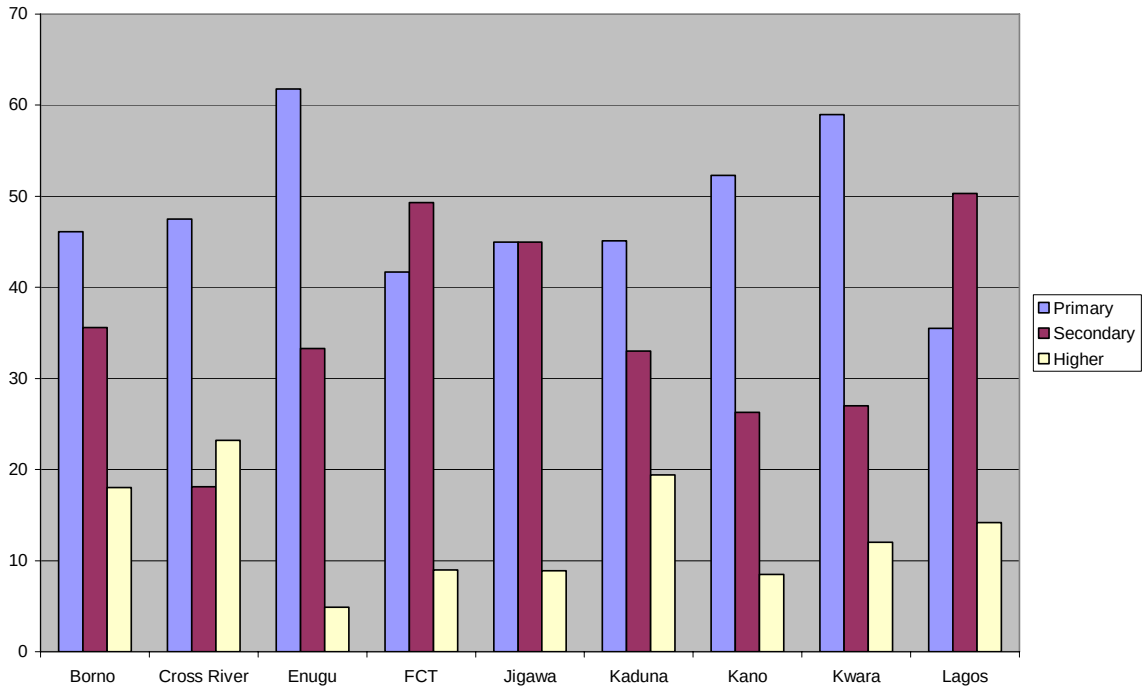
5.4.1 Federal government

5.4.2 State government

113. None of the nine SEPER states have explicit policy commitments with regard to the share of the education budget that is devoted to primary, secondary and higher education. Such targets are common in other countries in sub-Saharan Africa, especially those with high levels of international donor support for the education sector.

114. Among the nine SEPER states, the share of primary education in state government expenditure on education ranges from a low of 36 percent in Lagos to a high of 62 percent in Enugu State. In five states, this share is between 42 and 52 percent (see Figure 5.7) so this can be considered to be the modal range. The primary education share appears to have declined in four states and remained constant in three others (see Annex table 5.4 to type).

Figure 5.7: Expenditure shares by type of education, 2005, SEPER states



115. The expenditure share of secondary education ranges from a high of 50.3 percent in Lagos to a low of only 18.1 percent in Cross River State. The share is between 26 percent and 36 percent in five states. The funding share of secondary education has remained generally quite constant since 2001. However, this could change quite significantly over the next five years as state governments are obliged to increase rapidly funding for junior secondary education both in order to build new 'upper basic' schools (as a result of disarticulation) and to respond to the much higher demand for this level of education in order to attain the UBE goal. Somewhat

perversely, therefore, the creation of the unified UBE education cycle could lead to declines in the funding shares of primary education.

116. The relative funding allocations to higher education are low in both absolute terms and in compared with other countries in Africa and elsewhere. HEIs receive less than 12 percent of state government education expenditure in five of the nine SEPER states. Cross River State has the largest share for HEIs, which is due to the state government's policy to develop higher education and training capacity in the state in order to meet its development goals for rapid economic growth in key sectors, most notably tourism.

117. Expenditure on primary and secondary public schooling accounts for over 80 percent of total public expenditure on education in all the nine SEPER states. It is likely therefore that this is true for all or nearly all of the remaining 28 states in the Federation of Nigeria.

5.5 RECURRENT EXPENDITURE

118. Recurrent expenditure comprises of two components - emoluments and overheads i.e. all non-salary recurrent expenditure on operational and running costs etc.

5.5.1 Primary education

119. Around 90 percent of total public expenditure on primary education is spent on the salaries of teachers and support staff. This share has increased in five out of the six SEPER states for which time-series data is available (see Table 5.13). Emoluments continue, therefore, to crowd out essential overhead and capital expenditure for primary schooling.

Table 5.13: Share of total school expenditure accounted for by emoluments, 2001-2005, SEPER states

State		2001	2005
Borno	Primary	80.1	92.1
	Secondary	55.4	36.3
Cross River	Primary	90.1	91.9
	Secondary		
Enugu	Primary	90.9	91.9
	Secondary		
Kaduna	Primary	84.1	89.5
	Secondary	61.2	59.8
Kano	Primary	87.3	97.5
	Secondary	54.1	65.8
Lagos	Primary	89.8	89.5
	Secondary		

120. Expenditures on emoluments for primary school teachers and support staff have increased appreciably since 2001. The lack of reliable data on the numbers of teachers and support staff employed at public schools over time makes it difficult to determine the extent to which higher emolument expenditures are due to increases in individual pay (as result of higher pay scales and normal career progression) and increases in the numbers of staff employed at primary schools.

121. Although local governments have overall responsibility for primary education, most do not feel any strong sense of responsibility for ensuring that primary schools receive adequate funding for essential operational inputs. With the removal of direct control over salary payments

to primary school staff, LGC s may have felt a loss of control and thus responsibility for primary education, but at the same time, state governments did not take on responsibility for primary education. So primary education has been caught in an organisational no man's land.

122. Comprehensive information could not be obtained in any of the nine SEPER states on total overhead expenditures in public primary schools mainly because centralised financial records are not kept by either SMOEs or Ministries of Local Government on LGC overhead expenditures for primary schools in their jurisdictions. In the past, state (local?) governments were expected (but not legally obliged) to allocate the equivalent of 10 percent of the primary school wage bill as a contribution to the running costs of primary schools. However, from what little evidence is available (including visits to schools by the Review teams), it is clear that most local governments spend very little on supplying schools with essential materials. Infrequent supplies of chalk, registers and exercise books are the limit of most LGC support.

Table 5.14: Total and per student expenditure on instructional materials for primary schools, 2001/02 and 2005/05, SEPER states

	TOTAL EXPENDITURE (N MILLIONS)		PER STUDENT (NAIRA)
State	**2001-2002**	**2005-2006**	**2005-2006**
Borno	63	108	143
Cross River	15	25	67
Enugu	48	83	300
FCT		133	675
Jigawa	44	76	135
Kaduna	77	133	103
Kano	77	133	103
Kwara	47	81	260
Lagos	30	51	143

Source: SUBEB, UBEC/FOE

123. Prior to the 2005, state government financial support for essential overhead expenditures in primary schools was also minimal in most states. Funding levels improved somewhat since 2005 as UBE Intervention Funds have become available. However, overhead expenditures in primary schools remain seriously inadequate. Combined 2005 and 2006 expenditure per student on instructional materials were under N150 per student in six out of the nine SEPER states, which is barely enough to buy a textbook in one of the four core subjects (see Table 5.14). Expenditure per student was much lower in 2006 as a result of delayed UBEC disbursements.

124. Most of the recurrent budgets of the SUBEBs are spent on their own staff and support operations. In some states, these budgets have been cut quite appreciably during the last five years and SUBEB managers are increasingly concerned about the adverse impact this is having on the capacity of the organisation to perform its core functions.

125. The bulk of the funding for overheads for primary schooling comes from student's parents and guardians although direct monetary payments to schools are small (see Annex tables 5.1, 5.2 and 5.3). Average household expenditure per student attending public primary schools was in the range of …….for books and ……..for uniforms.

Private overhead expenditure

126. Almost all for school and school related expenses. Very little contributions towards capital expenditure as is the case in many countries in Africa (CTA?). Free primary education has led to reduce commitment of communities to supporting schools.

5.5.2 Secondary education

127. The share of emoluments in total recurrent expenditure for public secondary education is much lower than for primary education because the operational costs of secondary schools are considerably higher and capital expenditure on building new secondary schools as well as renovations has been much higher in secondary schools (see Table 5.13). The cost of schooling feeding at boarding schools accounts for over three-quarters of state government overhead expenditure in some states (for example, in Borno).

128. Both primary and secondary school teachers are on the same pay scales as all other civil servants. However, the average pay of secondary school teachers is over double that of primary school teachers in most of the SEPER states mainly because secondary school teachers are university graduates and are, therefore, on higher pay scales and the average length of service of secondary school teachers is considerably longer than primary school teachers (see Table 5.15).

Table 5.15: Average annual pay for public primary and secondary school teachers, 2005/06, SEPER states (N '000 rounded)

			PAY AS A % OF MINIMUM SURVIVAL INCOME	
State	**Primary**	**Secondary**	**Primary**	**Secondary**
Borno	266	398		
Cross River	196	396	31	55
Enugu	304	595		
FCT	307	345		
Jigawa	155	310	52	103
Kaduna	151	317		
Kano	153	284	37	62
Kwara	201	333		
Lagos	518	609		

129. In the past, state governments have provided little or no funding for instructional materials for secondary schools. Students themselves had, therefore, to purchase essential textbooks, but these were not affordable for the large majority. Some funding is now available through the EBEC Intervention Fund, but, as with primary education, the sums disbursed to date are too small to achieve any sizeable improvement in textbook availability, although, given the much small enrolments in JSS, expenditure per student on instructional materials is appreciable higher than for primary education

130. Secondary schools are, therefore, heavily reliant on fee income from students in order to meet basic overhead costs and students themselves have to buy their textbooks. Average expenditures per student are small and much lower among students at rural secondary schools

Private overhead expenditure

131. Almost all for school and school related expenses. Very limited contributions towards capital expenditure as is the case in many countries in Africa (CTA?). Room and board and, for secondary education, transport are the two main items of household expenditure on education in the urban areas. Students at urban secondary schools pay N2000 and 3200 per annum on 'registration' fees, which are, on average, three times higher than at rural schools. Uniforms and books are the main expenditure items for rural children attending primary school.

5.5.3 Higher education

132. State government funding of HEI overheads has remained minimal in all nine SEPER states. In some states (such as Kano), state governments have made no contribution to overheads for over three years. Academic and support staff at virtually all state HEIs are now on the HATISS pay scales, which means that any additional increase in state funding for HEIs has been completely absorbed by the substantially higher salary bill. .

5.6 CAPITAL EXPENDITURE

133. Capital expenditure on education has accounted for only a relatively small share of total state capital expenditure in most of the SEPER states over the last five years (see Table 5.16).

Insert tab 5.16 to do

Shares of SUBEB and ETF

Higher education

134. The failure to release approved funds for urgently needed capital investments is also viewed by HEI managements in most states as yet further evidence of the government's lack of real commitment to education provision at this level. The ETF rather than the State has been the main source of funding for capital projects and rehabilitation in most states.

6. RESOURCE UTILISATION AND OUTPUTS

135. This chapter summarises the main features of resource deployment and efficiency issues in the delivery of educational services across the nine SEPER states. 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 states in Nigeria. 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, 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

136. The incentives for education managers in the public sector in the nine SEPER states to utilise educational resources efficiently are quite weak due mainly to the absence of appropriate incentive and accountability structures at the state and local government levels. This, in turn, impacts adversely on effective service delivery in the education sector. In particular, school managers do not face strong pressures from senior managers nor clients (parents) to utilise school inputs as efficiently as possible.

6.1 TEACHERS AND SUPPORT STAFF

137. The effective delivery of education services at all levels and in all locations is dependent on the availability, competence and commitment of teaching and support staff.

6.1.1 Teacher numbers and gender profiles

138. In nearly all states, sizeable large inconsistencies exist in the numbers of primary and school teachers employed in public schools as reported by SMOE, SUBEB, SEB/TSB/PPSMBs and the Annual School Census. Where possible, payroll data has be used since this is likely to record more accurately the number and personal details of teachers compared with ASC data, which is provided by head teachers and where the census coverage is incomplete in most states.

139. Summary information on the teacher employment in public primary and secondary schools in the nine SEPER states is presented in Table 6.1. The preponderance of primary school teachers is very noticeable, especially in the northern states, where over five times as many primary school teachers are employed in thousands of mostly small schools. The effective management of primary school teachers poses, therefore, a much greater challenge than secondary teachers who are employed in a relatively small number of schools (see Annex table 8.1). Another key feature is the relatively small numbers of women secondary school teachers in all states except Lagos. With regard to public primary schooling, while less than one-third of teachers are female in the northern states, the majority of primary school teachers are women in the southern states. These average figures mask very considerable variations across the LGAs in

many states. In the northern states, over three quarters of LGAs have fewer than 20 percent of female teachers working in public primary schools. No state governments have explicit policy targets with regard to the recruitment of female teachers. (check)

Table 6.1: Teachers employed at public primary and secondary schools, 2005, SEPER states

	PRIMARY SCHOOLS				SECONDARY SCHOOLS			
State	**Teachers ('000)**	**Number schools**	**% teachers qualified**	**% female teachers**	**Teachers ('000)**	**Number schools**	**% teachers qualified**	**% female teachers**
Borno	13.2	1303	25	31	2.6	165	80	26
CrossRiver	15.2		51	54	3.4		67	31
Enugu	14.9		68	67	7.1		80	42
FCT	5.6		82	57	3.2		77	47
Jigawa	19.3		16	5	2.8		66	0.4
Kaduna	28.8	3070	38	39	6.7	378	77	31
Kano	30.7		27	18	6.2		66	20
Kwara	14.3		67	58	4.8		83	31
Lagos	15.8		95	80	25.0		95	66

Source: SUBEB, SMOE, TSB/SEB/PPSMB,ASC

140. Reliable information on teacher employment since the mid-late 1990s is not available. Freezes ('embargos') on the recruitment of teachers have been enforced in some states for a number of years (in particular in Borno and Cross River), which raises some concerns about the overall level of commitment of these state governments to attaining UBE goals.

6.1.2 Teacher competence

Qualification profiles

141. Teacher competence is a major determinant of educational quality and thus learning outcomes in schools. The formal professional qualifications of teachers are the only readily available indicator of teacher competence. The prescribed teaching qualifications are the National Certificate of Education (NCE) in primary schools and a Bachelor of Education or Post-Graduate Diploma of Education in secondary schools. However, fewer than 40 percent of public primary school teachers have the NCE qualification in the northern states, which must have a substantial negative impact on learning outcomes (see Table 6.1).[4] Even in states such as Cross River and Enugu, 30-40 percent of primary school teachers are not qualified. By contrast, the qualification profiles of public secondary school teachers are much better with much less dispersion among the states. All state governments are seeking to upgrade unqualified teachers, but progress is slow in most states mainly because most teachers have to study for the NCE qualification while they continue to work as teachers.

In-service training

142. Up until 2005, regular in-service training of teachers was minimal in most states. The UBEC Intervention Fund is attempting to increase significantly levels of INSET with the earmarking of 15 percent of funding for staff development activities. However, given the delays

[4] There are no national public examinations for primary education the results of which could be used to compare the performance of schools in different states. Nor does Nigeria participate in any of the major international student assessment exercises such as TIMMS.

in disbursing UBEC funds, the numbers of teachers attending INSET activities remain relatively small. Management training is urgently needed particularly for head teachers and other school managers.

.

Professional support

143. Good quality and regular inspection and professional support and advice for teachers in schools are also critically important in raising teaching standards. Institutional arrangements for inspection differ to some extent from one state to another. SUBEB is responsible for the inspection of teachers in primary schools while the Teachers Service Board in collaboration with the SOME inspect secondary schools. Serious resource constraints are a major issue in most states (particularly the lack of transport to rural schools) and there are also mounting concerns about the duplication of inspection and advisory services by the primary and secondary education boards, LGEAs and Zonal Offices, and central inspection departments in SMOEs.

6.1.3 Teacher motivation

144. The general consensus is that teacher motivation and morale in government schools in all nine SEPER states is low. A variety of factors influence teacher job satisfaction and overall levels of work commitment.

145. Unlike in many countries, both primary and secondary school teachers receive the same pay and other conditions of service as other state government employees. However, state civil service pay scales are not uniform mainly because some state governments have greater ability to pay more than others. The average annual pay of a primary school teacher is three times higher in Lagos than it is in Jigawa, Kano and Kaduna (see Table 6.2). In most states, secondary teachers earn, on average, twice as much as primary school teachers. This is due to: (i) the much higher proportion of secondary teachers who are university graduates and who, therefore, start on GL 8 whereas NCE and Grade II begin their teaching careers on GL7 and GL 5 respectively; and (ii) generally better career progression opportunities for secondary school teachers.

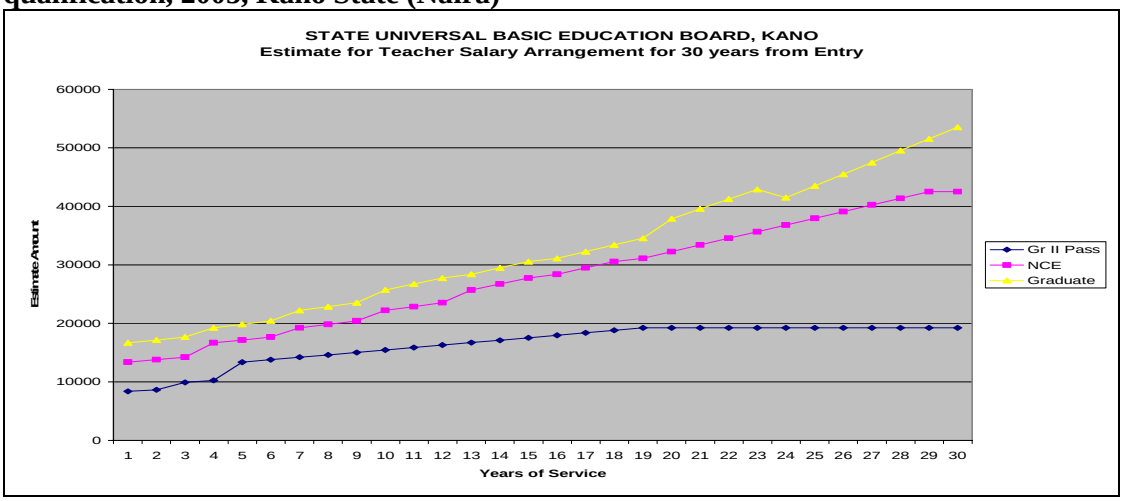
146. Interview respondents were asked to estimate very roughly the minimum survival income for a teacher with a spouse and two children in each state capital in order to meet basic needs for housing, food, transport, health and education. Table 6.2 shows that, in most states, the average pay of a qualified primary school teacher covers only one-third to one-half of these basic needs and much less than this for the unqualified teacher. The pay of the newly qualified teacher is particularly inadequate (typically around N10-12,000 per month). Consequently, many teachers are forced to find additional income earning opportunities, which can have a serious impact on their overall motivation and job performance. However, the opportunities for earning income from private tuition, which is common in many developing countries, appear to be quite limited in most states mainly because of widespread poverty, especially in rural areas. Children whose parents can afford private tuition are probably attending private schools.

147. In the past, teacher salaries were often paid very late, which had a devastating impact on morale and led to a spate of strikes in the early 1990s. However, now that salaries for primary school staff are deducted at source from the Federal Account allocations to LGAs, primary school teachers and support staff are generally paid on time.

Career advancement

148. By the standards of other African countries, career advancement opportunities are, on paper at least, relatively good in Nigeria. Once recruited, teachers have to wait two years for confirmation and then become eligible for promotion the next year. Grade promotions up to GL 14 take place every three years subject to satisfactory performance.[5] In Kano State, for example, the average starting pay of a NCE qualified primary school teacher increases from around N 12, 000 per month to N 40, 000 per month after 25 year of service (see Figure 6.1). Since promotion opportunities are limited for unqualified (Grade II) teachers, their pay increases relatively little over time.[6]

Figure 6.1: Average annual pay for primary school teachers by years of service and qualification, 2005, Kano State (Naira)



149. To qualify as a head teacher, a teacher typically has to reach GL 12-14 in most states, although this condition is sometimes relaxed in rural schools. In Kano State, the top (gross) salary of a head teacher with around 30 years of experience is N55, 000, which is 3.3 times the starting salary of a graduate teacher. Teachers retire after 35 years of service or when they reach 60.

150. In practice, in many states, the promotion of teachers is irregular and poorly managed. All too often teachers wait years to be promoted and when finally efforts are made to clear the back log, teachers have to wait long periods before they receive promotion-related pay increases.

Teacher behaviour

151. High levels of teacher absenteeism are one of the most serious consequences of poor teacher motivation and low morale in many countries. However, ASC data indicates that, while teachers in the SEPER states are often absent from school due to maternity leave, training, and illness, 'unexcused absences' are negligible in all states[7]. In spite of low motivation, rates of

[5] Civil servants have to serve four years on Grades 14 and 15 before they are eligible for promotion.

[6] Grade II teachers cannot advance beyond Grade 11.

[7] Since this information is being provided by head teachers it is quite possible that unexcused absences by teachers are being under-reported. More research is needed therefore based on unannounced visits to schools by independent researchers.

primary and secondary school teacher attrition or wastage (due resignations, retirements, death and dismissals) do not generally exceed 1-2 percent per annum mainly because alternative employment opportunities ('greener pastures') are so limited, especially for primary school teachers.

152. To date, HIV/AIDS does not appear to have impacted to any significant extent on teacher morbidity and mortality in the SEPER states. Overall HIV adult prevalence rates (based on the anonymous testing of pregnant women at ante natal clinics) are highest in the states in the south-east of the country.

Policy measures

153. Teachers were awarded substantial (typically double) pay increases soon after the return of civilian rule in 1999, but, given acute fiscal constraints, the scope for further substantial increases in the basic pay of teachers is limited in most states. Nonetheless, state governments have introduced various measures to improve teacher commitment and performance. In Cross River State, for example,

6.1.4 Teacher recruitment

Recruitment regulations and policies

154. State governments are responsible for the recruitment of civil servants (including teachers) for all positions above Grade Level 6. Even though, therefore, LGAs are formally responsible for primary education, they do not have the authority to recruit qualified teachers for their schools since the entry point for a newly qualified NCE teacher is GL7. LGEA Education Secretaries periodically inform SUBEB about the number of teachers that are required, especially in order to fill pressing vacancies, but these still have to be vetted and approved by the Office of the State Governor. As noted earlier, there have been strictly enforced recruitment freezes for teachers for well over five years in some states. Thus, the ability of the local governments who are constitutionally responsible for primary education to improve primary education provision in their jurisdictions is quite seriously constrained by these recruitment regulations and policies. Consequently, the degree to which primary education has been decentralised to local governments is, in practice, quite limited.

155. Similar bottlenecks in teacher recruitment prevail in many states. It is for this reason, therefore, that the federal government has stepped in and introduced the federally funded Voluntary Teacher Scheme whereby newly qualified teachers are employed on fixed term contracts and paid around N 9, 000 per month.

156. Political factors also complicate and, in some instances, undermine the recruitment process in some states. The requirement that teachers must be indigenes of the LGA and/or state reduces the pool of available candidates, which is a major problem in remoter and poorer LGAs that have fewer teachers seeking employment**.** LGA Chairmen and other local politicians also have a strong influence over the recruitment of primary school teachers since the appointment of teachers is a major source of political patronage.

6.1.4 Teacher deployment

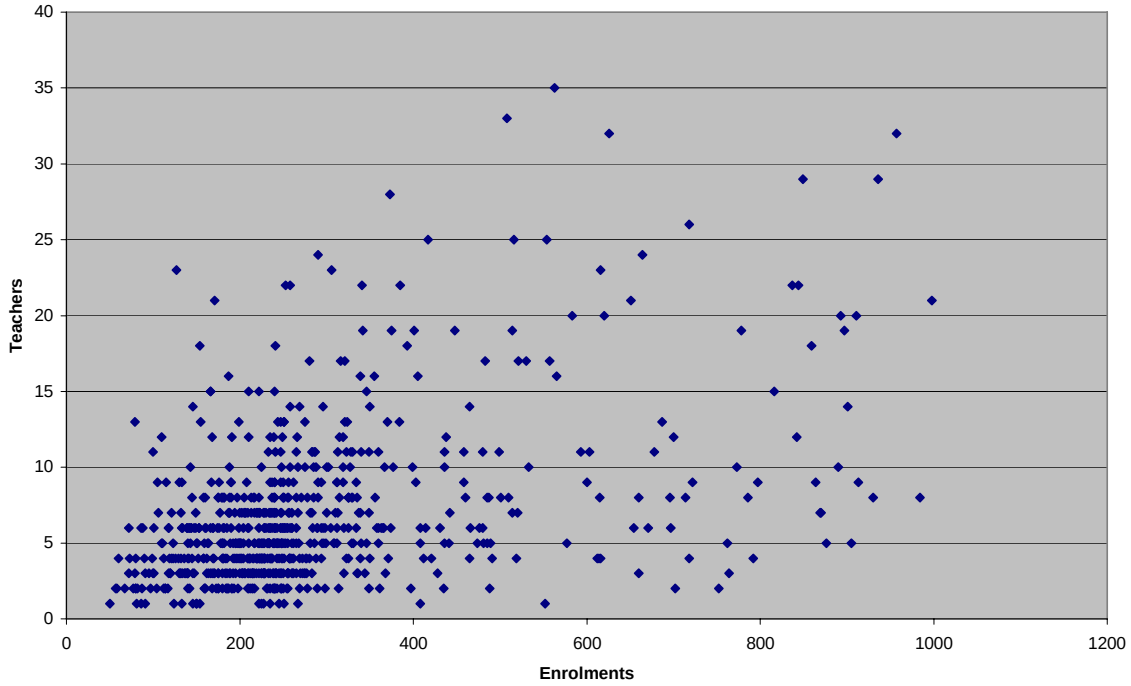
157. As in nearly all developing countries, the efficient and equitable deployment of teachers to usually geographically dispersed schools is a major challenge in all nine SEPER states. The

poor deployment of teachers is a major source of resource inefficiency and inequity in most states.

Staffing norms

158. All SMOEs have teaching staffing norms, which stipulate the staffing requirements for schools depending on the number of students enrolled. Thus, there should be a reasonably close linear relationship the number of students enrolled in a school and the number of teachers who teach them. The prevailing reality is, however, that very large variations exist in student-teacher ratios between LGAs as well as individual schools, which are symptomatic of the lack of any systematic enforcement of staffing norms with respect to teacher deployment. The highly dispersed scatter plots of teacher and enrolments for both primary and secondary schools in Jigawa State are a typical illustration of this situation (see Figures 7.1 and 7.2).

Figure 6.2: Enrolment-teacher scatter plots for public primary schools, Jigawa State, 2006



Rural schools

159. Ensuring that rural schools are properly staffed is the most critical deployment issue in most states. Most teachers are, quite understandably, very reluctant to be posted to rural schools, especially in remoter areas. Housing and other facilities are invariably very poor. Consequently, the proportion of qualified teachers working in rural schools is typically much lower than in urban schools, but this is much less of an issue for secondary schools (see Table 6.2).

Table 6.2: Qualified public primary and secondary school teachers by location 2005, SEPER states (rounded percentages)

		PRIMARY		SECONDARY	
State		**Rural**	**Urban**	**Rural**	**Urban**
Borno	Female	41	47	72	64
	Male	30	34	76	62
Cross River	Female	42	63	81	82
	Male	46	53	75	65
Enugu	Female	66	82	85	78
	Male	61	69	78	74
FCT	Female	10	90	85	83
	Male	17	72	71	71
Jigawa	Female	21	22	56	64
	Male	17	32	59	79
Lagos	Female	66	69	89	86
	Male	53	53	78	69

Source: ASC

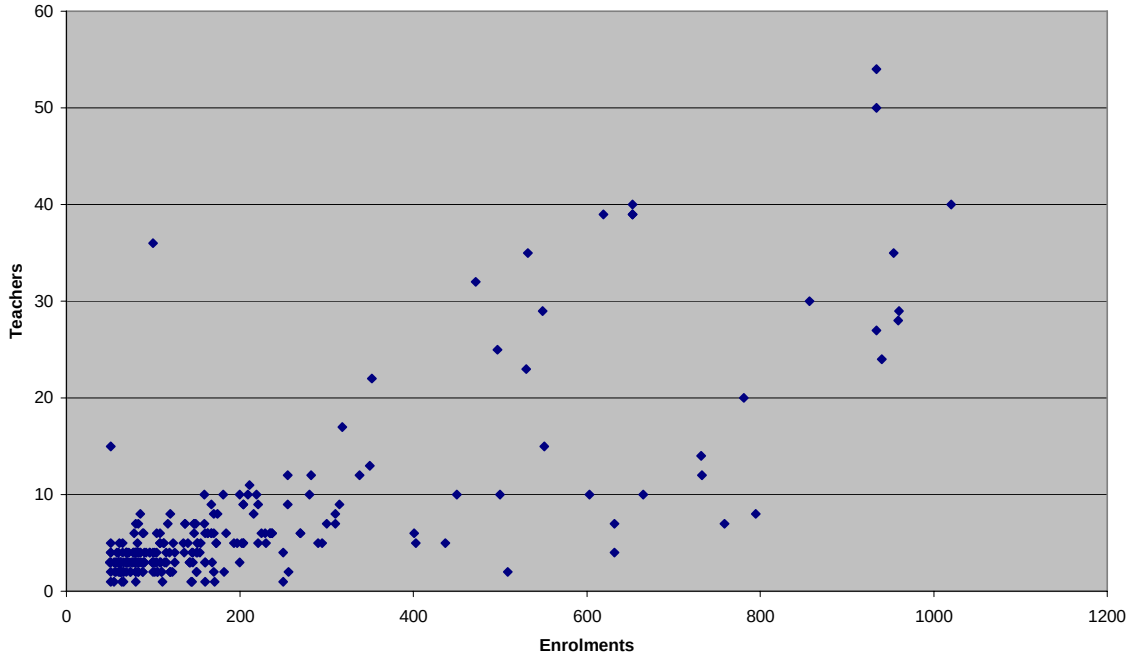
Female teachers

160. It is particularly difficult to deploy female teachers in most states. All states have a policy of not separating spouses, which means that female teachers 'follow their husbands', most of whom are resident in urban centres. Consequently, female teachers tend to be heavily concentrated in urban schools. Female teachers are important role models, especially in rural areas.

Teacher transfers

161. Transfers of teachers between schools in the same local government area are relatively straightforward and commonplace. However, they are relatively rare between local government areas because movement of teachers is constrained by lack of housing, nearness to family members and other economic considerations. Consequently, it is difficult to move teachers outside their LGAs.

Figure 6.3: Enrolment-teacher scatter plots for public junior secondary schools, Jigawa State, 2005



6.1.5 Student-teacher ratios

162. The student-teacher ratio is the critical internal efficiency parameter for school and higher education systems since it determines the overall number of teachers and lecturers who are required to staff schools and HEIs. Low STRs are the major source of inefficiency in the majority of the SEPER states. There are a number of possible reasons for low STRs most notably, low teaching loads, small class sizes, poor teacher deployment, small schools, and political factors which result in over-staffing.

163. The two determinants of the STR are the teacher-stream ratio and student-class size ratio[8]. Higher aggregate teaching loads (i.e. low teacher-stream ratios)[9] and larger class sizes mean that far fewer teachers need to be employed and vice versa. While higher student-teacher ratios are more resource efficient, they may still not be as cost-effective as lower STRs because the quality of education and thus learning outcomes may be lower when class sizes are appreciably larger. The extent of the possible efficiency-quality-equity trade-offs with respect to student-teacher ratios have been heavily researched over the years, but no universal applicable relationships and thus 'policy lessons' have been discerned.

[8] In algebraic terms the STR=SCR/TStR

[9] The teaching load (number of periods taught per) = number of periods timetabled each week divided by the teacher-stream ratio. In Nigeria, the number of periods timetabled each week is 39. With class teaching, therefore, the teacher-stream ratio is 1 and thus the teaching workload is 39 periods for each teacher. If the TStR is 2 i.e. there are two teachers for every class of students, then the teaching load is 19.5 periods per week.

Primary and secondary schools

164. According to ASC data[10], the student-teacher ratios for government primary schools are lower than the national policy target of 40 in seven of the nine SEPER states (see Table 6.3). In three states (Enugu, Kwara and Lagos), they are less than 30. STRs for secondary schools are usually considerably lower than in primary schools in most developing countries, mainly because subject rather than class teaching is the norm and primary schools are seriously over-congested. However, this is the case in only four out of the nine SEPER states. In Lagos, the STRs for junior and senior secondary school are more than double the STR for primary schools.

Table 6.3: Student-teacher ratios for public primary and secondary schools, 2005, SEPER states (percentages rounded)

State	PRIMARY	JSS	SSS
Borno	58	38	36
Cross River	34	33	33
Enugu	22	24	22
FCT	35		20
Jigawa	33		27
Kaduna	33	35	24
Kano	40	47	41
Kwara	28	32	27
Lagos	23	49	47

Source: SUBEB, SEB/SSMB, ASC

Higher education institutions:

165. to add

6.1.6 Teacher workload

166. In most of the SEPER states, teaching in public primary schools is based on class teachers who spend all or most of the school day teaching all the subjects in the curriculum to the same class (stream). Consequently, class teachers have a full teaching load of 39 or 40 periods a week[11] and the average numbers of teachers per stream/class (i.e. the teacher-stream ratio) is very close to one. Table 6.4 shows that the typical teaching load for a public primary school teacher is, in fact, in the range 32-35 periods out of a 39 period week. Where primary schooling is based on specialist subject teachers (as in Jigawa) teaching loads are appreciably lower.

167. A key concern with class teaching that was frequently expressed by interview respondents is that many primary school teachers (especially those who are not professionally qualified) do not have the necessary educational background and training to be able to teach adequately the full range of subjects. For this reason, some states are planning to introduce some form of subject teaching in primary schools (for example, Cross River).

[10] All schools in the ASC data set that have zero returns for enrolments and teachers have been excluded when calculating student-teacher ratios. These adjusted ratios are markedly different from those derived from all school returns, which are contained in official documents and publications.

[11] Normally, eight 40 minute periods are timetabled each school day except for Friday which has seven periods making a total of 39 periods per week.

Table 6.4: Teaching loads (mean periods per week) for teachers at public primary and secondary schools, 2005, SEPER states

State	PRIMARY		JSS		SSS	
	Periods/ week	% LGAs <30 periods/week	Periods/ Week	% LGAs <30 periods/week	Periods/ week	% LGAs <30 periods/week
Borno	38	Na	23	41	24	44
CrossRiver	34	29	23	9	23	41
Enugu	32	65	17	59	17	71
FCT	39	0	20	100	8	100
Jigawa	24	58	19		14	
Kaduna	38	Na	21	Na	15	
Kano	35	Na	26	Na	24	
Kwara	33	Na	21		12	
Lagos	34	0	32	0	30	25

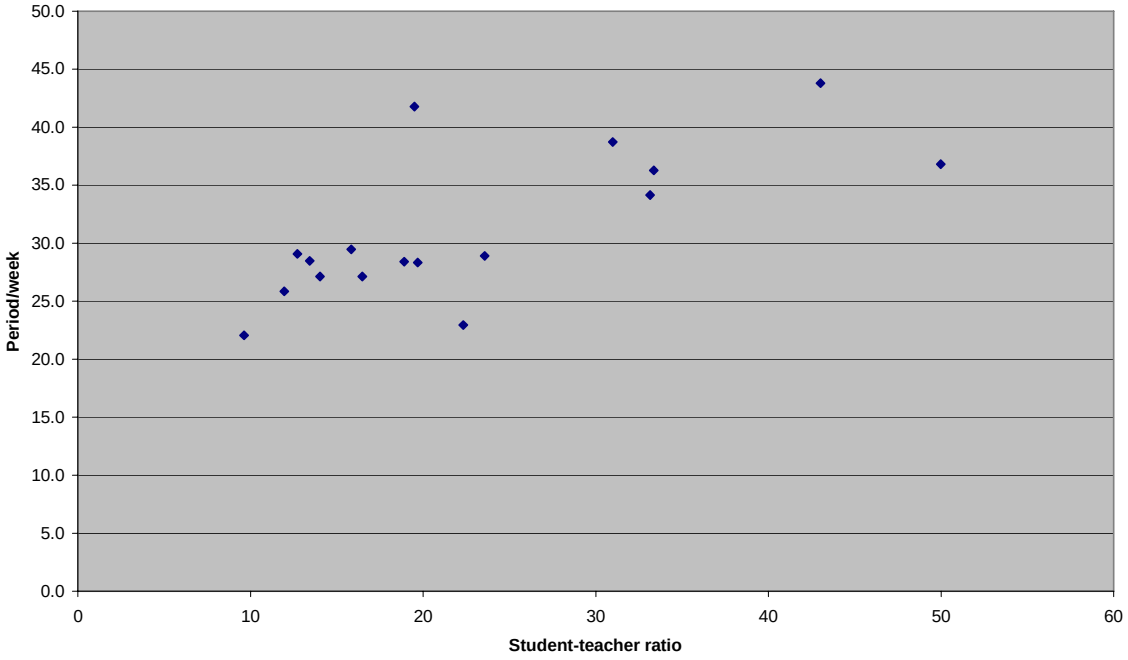
Source: ASC

168. As is universally the case, subject teaching is the norm in secondary schools, which means that teaching loads are considerably lower than in primary schools. The average number of (40-minute) periods taught by junior secondary school teachers is in the range 19-26 periods a week in eight of the nine SEPER states (see Table 6.4). Teaching loads are considerably lower for teachers at senior secondary schools, averaging only 18.6 periods for the nine SEPER states compared to 22.4 periods per week for JSS teachers. In Kaduna, Kwara and FCT, the average teaching load of SSS teachers is less than 15 periods per week.

169. Typically, teachers of core subjects such as English, mathematics, and sciences have higher teaching loads than teachers in more non-core subjects, many of which are specialist options. This is further compounded by the fact teacher shortages tend to be greatest for teachers in most of the core subject areas. In some states (such as Borno), secondary schools teachers frequently complain of increased work load due to the fact that the schools have not been able to replace teachers for a number of years. This makes principals of schools incessantly lobby the Teachers Service Board for more teachers.

170. In all states, teaching loads for both primary and secondary school teacher vary considerably across the LGAs. LGAs with low teacher-stream ratios generally have higher student-teacher ratios mainly because teachers teach more hours per week and thus fewer teachers are required. The wide dispersion of teacher-stream ratios and thus work loads across and LGAs and the strong positive relationship between teacher work loads and student-teacher ratios is well exemplified for primary school teachers in Enugu State (see Figure 6.4).

Figure 6.4: Relationship between teaching periods per week and student-teacher ratios at government primary schools, Enugu State, 2005



Class size

171. Average class sizes for public primary schools range from a high of 145 in Borno State to a low of just 32 in Lagos (see Table 6.5). The modal range is between 50 and 75 students. The average class size for public junior secondary schools is in the range of 35 to 55 students in eight of the nine SEPER states. Class sizes are generally smaller at senior secondary schools. Within states, average class sizes vary considerably from one LGA to another for both public primary and secondary schools. Urban schools are typically more congested than rural schools.

Table 6.5: Student-class ratios (mean class size) at public primary and secondary schools, 2005, SEPER states (percentages rounded)

	PRIMARY		JSS		SSS	
State	**Student-class ratio**	**% LGAs where SCR >75**	**Student-class ratio**	**% LGAs where SCR >75**	**Student-class ratio**	**% LGAs where SCR >75**
Borno	145	96	55	54	50	48
Cross River	52	24	43	13	50	7
Enugu	36	12	30	6	22	12
FCT	73	50	47	0	?	0
Jigawa	67		52		33	
Kaduna	70		54		41	
Kano	93	93	48	41	40	38
Kwara	52	50	36	25	30	25
Lagos	32	5	70	25	52	20

Source: ASC

172. There is a strong positive relationship between teacher work loads and class size in most states. In other words, teachers who teach relatively large numbers of periods per week also tend to have larger classes. Again, Enugu State is a good example of this relationship (see Figure 6.5).

School size

173. The average primary and secondary schools in the nine SEPER states enrols a relatively small number of students. This is particularly the case for junior and secondary schools (see Table 6.6); in four states, enrolments at both junior and senior secondary schools average less than 300 students. This has major implications for resource utilisation and cost efficiency.

Table 6.6: Student-school ratios (mean school enrolments) at public primary and secondary schools, 2005, SEPER states (percentages rounded)

State	PRIMARY		JSS		SSS	
	Student-school ratio	% LGAs where SSCR <300	Student-school ratio	% LGAs where SSCR <300	Student-school ratio	% LGAs where SSCR <300
Borno	585	15	628	16	428	26
Cross River	508	18	262	86	111	67
Enugu	267	71	320	47	310	47
FCT	306	34	880	0	265	33
Jigawa	392	63	194	96	329	69
Kaduna	288		475		407	
Kano						
Kwara	267	69	293	56	269	56
Lagos	383	20	820	5	469	5

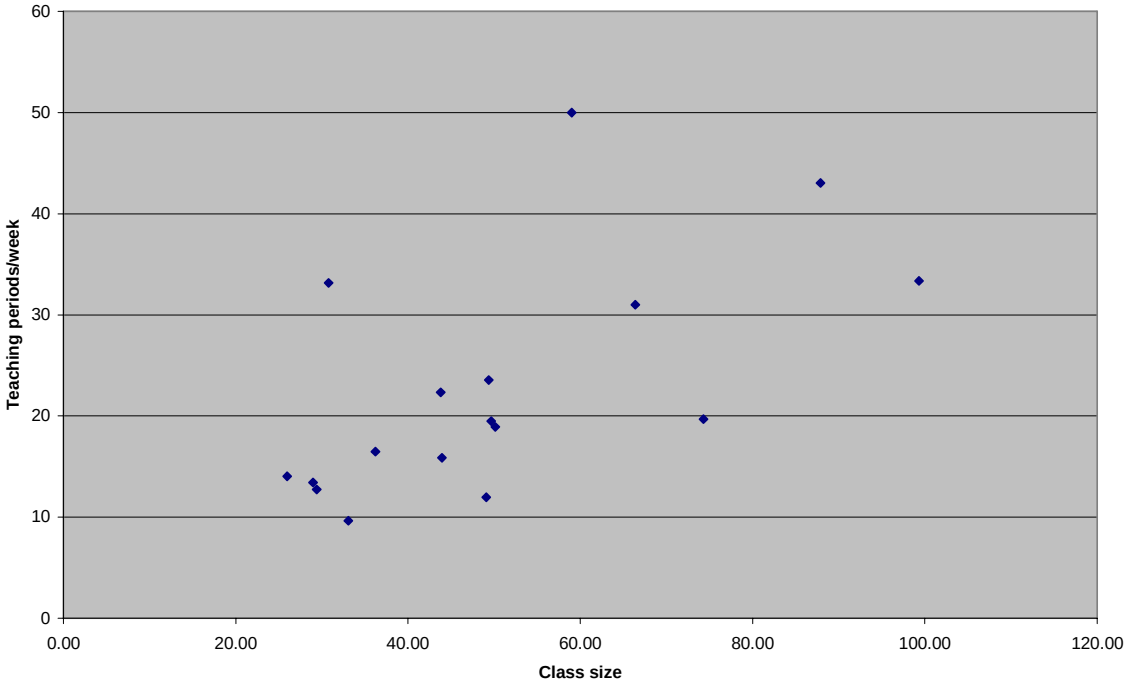
Generally speaking, smaller schools have smaller classes and, for schools with subject teachers, lower teaching loads, which means that student-teacher ratios are considerably lower than in larger schools. For the nine SEPER states, mean student-teacher ratios are at least three times less at schools with less than 250 students than they are at larger schools with more than 500 students (see Table 6.7). Since teacher salaries account for over 90 percent of total public recurrent expenditure on primary schooling, small schools tend to have much higher unit costs than larger schools.

Table 6.7: Student-teacher ratios by school size, 2005, SEPER states (percentages rounded)

State		<150	151-300	301-500	501-750	751-1000	1000>
Borno	Primary	23	38	52	64	74	67
	Secondary	9	17	26	32	59	60
Cross River	Primary	13	18	23	25	33	45
	Secondary	13	27	29	58	90	199
Enugu	Primary	13	19	25	35	41	43
	Secondary	9	17	22	43	90	135
FCT	Primary	21	29	37	63	66	67
	Secondary	-	8	8	11	22	26
Jigawa	Primary	25	39	45	53	67	64
	Secondary	24	39	30	29	31	40
Lagos	Primary	13	19	22	24	30	33
	Secondary	9	17	30	37	53	72

Source: ASC

Figure 6.5: Relationship between teaching periods/week and class size, Enugu State, 2005



Support staff

174. Support personnel employed at schools are essential for the effective delivery of educational services, but they represent a major cost and must, therefore, be utilised efficiently. Universal adherence to staffing requirement norms would lead to little variation in teacher-support staff ratios between individual schools and thus LGAs and states as a whole. However, these ratios vary considerably between the nine SEPER states (see Table 6.8). Secondary schools generally need to employ relatively more support staff because they have more science laboratories and teach specialist technical subjects and many have boarding facilities. However, in some states, teacher-support staff ratios are more than 10 times less in secondary schools than primary schools whereas in others this ratio is almost one.

Table 6.8: Teacher-support staff ratios for public primary and secondary schools, 2005, SEPER states

	TEACHER SUPPORT STAFF RATIO		
State	**Primary**	**JSS**	**SSS**
Borno	11.5	1.0	
Cross River	3.4	2.0	
Enugu	33.6	2.3	
FCT	3.5	1.6	?
Jigawa	5.0	4.0	1.0
Kaduna	9.0	4.7	4.0
Kano			
Kwara	18.0	3.0	3.0
Lagos	1.6	5.8	3.6

Source: SUBEB, ASC

175. Teacher-support staff ratios for public primary schools vary considerably between LGAs in every state. It is not uncommon to find LGAs where more support staff are employed than primary school teachers. School size is clearly an important factor since LGAs with relatively large numbers of small schools tend to have lower teacher-support ratios because every school

has a fixed complement of support staff (security guard, janitor, secretary, etc). However, it is also the case that some LGAs appoint too many support staff since, in the context of very limited employment opportunities, this is an important source of political patronage and 'social welfare'. Whereas the recruitment of support staff is directly controlled by LGAs, teacher recruitment is the responsibility of state governments, many of whom have imposed freezes on teacher recruitment. Given the prevailing political pressures coupled with this division in responsibilities in the recruitment of teachers and support staff, it is not surprising that, imbalances in teachers and support staff are so common. Since state governments are responsible for the recruitment of both teachers and support in secondary schools, over-staffing tends to less of an issue.

176. Over-staffing of support personnel is very widespread and, in some institutions, quite chronic in the higher education sector.

6.2 INFRASTRUCTURE AND LEARNING RESOURCES

177. In addition to teachers, the availability and utilisation of classrooms and other key school infrastructure (staff rooms, toilets, laboratories and libraries) and essential learning materials are the other key determinants of learning outcomes and resource efficiency.

School utilisation

178. Double shifting in schools can significantly increase resource efficiency and effectiveness. It also enables many more children to attend school when funding for new schools is seriously constrained and can considerably ease classroom congestion. However, there are serious drawbacks to double-shifting. It is usually very unpopular among teachers, student and parents and invariably leads to shorter school days with lower learning outcomes and much reduced opportunities for extra-curricula activities.

179. Even though double shifting is an accepted practice in most states in Nigeria, it is not widely resorted to. The incidence of double shifting among public primary schools is less than 20 percent in six of the nine SEPER states (see Table 6.9). It is more widespread though for secondary schooling, which is due to the strong demand for secondary schooling among primary school leavers. In four states, approximately four out of ten secondary schools operate two shifts (Borno, Cross River, FCT and Kwara). By contrast, in Jigawa and Kano States, which have very low enrolment rates for secondary schooling, less than 10 percent of schools double shift.

Table 6.9: Percentage of public primary and secondary schools operating double shifts

State	PRIMARY	SECONDARY
Borno	28	41
Cross River	25	38
Enugu	8	16
FCT	26	44
Jigawa	9	6
Kaduna	11	22
Kano		
Kwara	19	44
Lagos	21	27

Source: ASC

Classroom and other school buildings

180. The quality of classroom accommodation for the large majority of students at public and private schools in the nine SEPER states remains very unsatisfactory. More classrooms have been constructed and renovated in recent years, but progress is still far too slow in all nine SEPER states. Around one-third of public primary and secondary schools in both rural and urban locations are rated by their head teachers as being in need of 'major repair' (see Table 6.10). States in the north of the country face the greatest challenges with respect to both classroom shortages and the capacity to build quality classrooms.

Table 6.10: Head-teacher assessment of class conditions: percentage of classrooms at public primary and secondary schools rated as in 'bad condition', 2005, SEPER states (percentages rounded)

	PRIMARY		SECONDARY	
State	**Rural**	**Urban**	**Rural**	**Urban**
Borno	35	30	29	32
Cross River	45	33	33	37
Enugu				
FCT	44	0	39	29
Jigawa	8	64	15	23
Kaduna				
Kano				
Kwara	33	30	29	27
Lagos	38	35	39	38

181. SUBEB in each state has a team of architects, engineers, and quantity surveyors who are responsible for school construction. The design of basic schools is now generally based on ETF specifications with strip aluminium roofing and terrazzo flooring for increased durability. The unit cost of a two-block classroom is around N3.5 million in most states, but sizeable additional construction costs are incurred in remoter locations (for example, of around N1 million in Borno State)

182. Numerous verification procedures are in place in every state in order to ensure strict adherence to construction specifications. Generally speaking, SUBEB is satisfied with the effectiveness of these procedures. No major instances of malpractice or corruption were reported in any of the nine SEPER states.

L**earning materials**

183. It is the policy of all nine SEPER states that every primary school student should have exclusive access to the prescribed textbooks for the four core subjects. Current student-core textbook ratios for primary education were higher than 2.3:1 in all nine states in 2005, which means that less than 10 percent of the required textbooks are available in classrooms (see Table 6.11). As noted earlier, while funding for instructional materials has increased with the introduction of the UBEC Intervention Fund, there have been no dramatic improvements in the textbook situation in primary schools. Textbook availability has been considerably worse in public secondary schools, where, up until recently, virtually no state funding was made available for textbook provision. Again, textbook availability varies considerably across the LGAs.

Table 6.11: Student core textbook ratios at public primary and secondary schools, 2005/06, SEPER states (N '000 rounded)

State	PRIMARY	JSS	SSS
Borno	3.1(8)	5.5	6.4
Cross River	2.3(11)	6.7	10.5
Enugu	2.6(10)	16.4	21.5
FCT	4.15(%)	6.7	?
Jigawa	3.0(8)	11.7	9.0
Kaduna	3.5(7)	10.3	13.9
Kano			
Kwara	3.4(7)	5.5	7.7
Lagos	2.3(11)	4.1	35.1

Source: ASC

184. The cost of a set of core textbooks for primary schools is between N1, 200-1, 400 in most states. Some state governments expect parents to pay for the use of these textbooks each year. In Borno State, for example, this amounts to N80, but relatively few parents are reported as paying.

185. Teachers in both primary and secondary schools rely heavily on the few textbooks purchased by schools. Given the acute shortages of textbooks, they spend a lot of their time in class transcribing whole pages of the textbooks onto the blackboard. Many secondary school teachers use very old books and very often the same books are used repeatedly for many years.

6.3 EDUCATIONAL OUTPUT

186. Each SEPER report summarises the relatively limited information that is available on the quality and quantity of educational outputs from primary and secondary schools[12]. The only available indicators with respect to educational quality are examination results, repetition rates (to the extent that these are performance related), and client satisfaction ratings. Completion rates are the key quantitative output indicator. The final two sections of this chapter summarise information on the labour market outcomes of different types of education and also present estimates of the unit costs of primary, secondary and higher education provision.

The learning environment

187. Most stakeholders believe that the quality of both primary and secondary schooling is far too low and some believe that it has declined appreciably over the last two decades as a result of the chronic lack of resources, increasing enrolments, poor management, and a demoralised teaching force.

Student repetition

188. High grade repetition rates are a major source of inefficiency in many school systems in Africa because it takes children much longer to complete the primary and secondary education cycles. However, repetition rates are very low throughout the primary and secondary school grades in all the nine SEPER states (see Table 6.12). However, the extent to which repetition rates can be used as a rough proxy for educational quality is questionable in Nigeria because most students are promoted to the next grade regardless of their academic performance. Trends

[12] Nigeria does not participate in TMMS, or any other international assessment surveys so it is not possible to compare educational quality in Nigeria with other countries.

in repetition rates might give some indication in changes in educational quality, but no reliable time series data is available.

Table 6.12: Percentage of 15-19 year olds who have attended school and repeated a grade at least once, 2006

STATE	FEMALE	MALE
Borno	0	0
Cross River	2.8	2.9
Enugu	1.1	0.7
FCT		
Jigawa	0	2.5
Kaduna		
Kano		
Kwara		
Lagos		
Nigeria		

Source: NLSS data

Examination performance

189. There are national public examinations for primary and secondary education so it is not possible to assess the relative performance of schools, LGAs and states as a whole with respect to the basic education cycles.

190. Student performance in the national senior secondary certificate examinations (WASSCE and NECO) has generally been very poor. Five credits passes including mathematics and English is the minimum entry requirement for universities and other institutions of higher learning in all states. Typically, fewer than five percent of candidates have performed this well during the last five years in the SEPER states[13] (see Table 6.13 to add). Consequently, there is a serious shortage of eligible applicants for higher education institutions in all states, which has obliged most institutions to admit students who do not have the required passes. In particular, colleges of education have introduced one-year remedial 'pre-NCE courses'. The low and, with the rapid expansion of enrolments, declining quality of intakes has been a key factor in lowering educational standards in HEIs.

Table 6.13

Client satisfaction

191. With respect to client satisfaction, the percentages of CWIQ household respondents who identified at least one major problem with the schooling of their children varies quite considerably between the states. Only one-third had no specific concerns in Borno State compared with over two-thirds of respondents in Lagos (see Table 6.14). Poor facilities and shortages of learning materials are the most frequently cited concerns with little differences in responses between girls and boys.

[13] The two exceptions are Enugu and Jigawa States (with 17 and 25 percent pass rates respectively)

Table 6.14: Problems with schools indicated by household heads, 2006

State		None	Learning materials	Poor teaching	Teacher shortages	Poor facilities	High fees	Other	Av. No. problems identified
Borno	F	37	25	16	14	41	5	2	1.4
	M	37	29	19	19	42	6	2	1.3
CrossRiver	F	61	16	6	9	14	17	1	1.6
	M	60	18	5	9	14	16	1	1.6
Enugu	F	63	1	6	8	11	18	1	1.2
	M	61	2	6	11	14	16	1	1.3
FCT	F	76	7	2	3	9	9	0	1.3
	M	74	3	3	4	10	8	0	1.1
Jigawa	F	53	32	21	22	24	1	1	2.1
	M	51	31	23	22	27	1	3	2.2
Kaduna	F	5							
	M								
Kano	F								
	M								
Kwara	F	53	17	9	19	21	6	1	
	M								
Lagos	F	70	8	9	7	19	8	0	1.7
	M	72	9	8	7	16	8	1	1.8

Source: CWIQ

Student and teacher attendance

192. Student and teacher absenteeism rates are also sometimes used as a rough proxy of education quality. The numbers of days lost due to student and teacher absenteeism are also sources of input and output inefficiency. Student attendance rates (i.e. the percentage difference between official enrolments and students in school on the day of the survey) do appear to be quite low, especially in rural areas where are non-attendance typically exceeds 15 percent in most states (see Table 6.15 to add). However, as noted earlier, non-authorised teacher absenteeism is reported as being negligible in all states. The bulk of teacher absences are for official reasons (INSET workshops, official duty), maternity leave, and illness.

Table 6.15 to add

Cohort survival

193. The main outputs from a national educational system are the numbers of students who successfully complete primary, secondary and higher education. Thus, low cohort survival with large numbers of students permanently and temporarily dropping out of school is the major source of output inefficiency. While very high dropout rates are a major problem for the majority of schooling systems in sub-Saharan Africa, this is much less of an issue in Nigeria. Table 6.16 presents cumulative dropout rates for girls and boys aged 11 (in 2006) in the SEPER states. These rates are generally quite low although they are noticeably higher for boys than girls. In Jigawa State, nearly 20 percent of boys who had enrolled in primary school had stopped attending compared to only seven percent among girls.

Table 6.16: Percentage of 11 year olds who had attended school but who had dropped out, 2006

STATE	FEMALE	MALE
Borno	13.4	10.3
Cross River	5.4	4.1
Enugu	6.1	6.3
FCT	6.3	11.7
Jigawa	7.1	19.6
Kaduna		
Kano		
Kwara		
Lagos	2.9	6.7
Nigeria		

Source: NLSS data

194. De facto automatic grade progression is a likely to be a key reason for high rates of student survival in primary schools. Another important factor is the relatively low opportunity costs of schooling (in terms of forgone child labour). Among girls and boys aged 6-11, the differences in the average hours worked between children who are in and out of school are generally quite small in most of the SEPER states. These differences in working hours are, however, greater among the secondary age group (12-17) in some states and especially for males (see Table 6.17). It is noticeable that in all states, children attending secondary school are still expected to make a substantial contribution to household activities, which is likely to impact negatively on their education.

Table 6.17: Average hours worked per week by children, and school attendance status, 2005, SEPER states (percentages rounded)

		AGE 6-11		AGE 12-17	
State		**Female**	**Male**	**Female**	**Male**
Borno	In school	31	28	40	41
	Out of school	28	30	45	43
Cross River	In school	16	16	16	21
	Out of school	17	19	41	40
Enugu	In school	29	4	34	54
	Out of school	NA	40	37	51
FCT	In school	24	18	45	29
	Out of school	33	Na	42	44
Jigawa	In school	18	18	25	26
	Out of school	18	25	19	34
Lagos	In school	26	23	22	29
	Out of school	na	72	59	58

Higher education outputs

195. Broadly speaking, the management and staff at all the HEIs in the nine SEPER states are seriously concerned about the low quality of their graduates. Most managers and lecturers who were interviewed believe a lot can and should be done to increase the standards of higher education in their State.

196. The protracted financial crisis in the higher education sector in all the SEPER states has impacted massively on all aspects of education and training provision. Most of the basic physical infrastructure (classrooms, libraries, laboratories, offices, student hostels, staff housing) is in a very poor, and often quite deplorable, condition. Most HEIs have relatively few modern computers. Without the relatively limited funding from the Educational Tax Fund, many institutions would either have had to close down or severely reduced their student intakes.

Completion rates

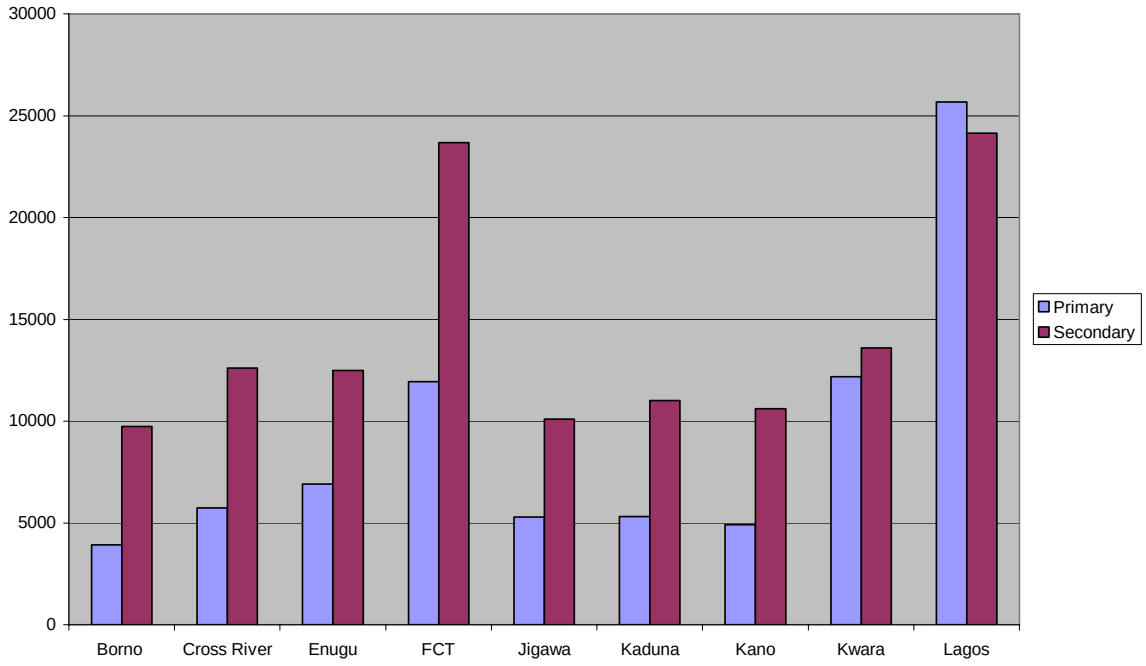
197. None of the HEIs have good quality information on the completion or graduation rates for their courses.

6.4 UNIT COSTS AND COST EFFECTIVENESS

Recurrent expenditure per student

198. Recurrent expenditure per student is largely determined by unit teacher costs, which, as discussed earlier, vary considerably between states and are around twice as high for secondary school teachers[14] (see Figure 6.6). Unit costs for public primary schools are between N5-6000 per annum in the four northern states (Borno, Jigawa, Kaduna, and Kano) as well as Cross River. They are around double this amount in Kwara and FCT (at around N12, 000 per annum) and nearly five times higher in Lagos, which is due to the relatively low student-teacher ratios in these three states coupled with high proportions of qualified teachers.

Figure 6.6: Recurrent expenditure per student for public primary and secondary education, 2s05, SEPER states



199. Since there are no reliable learning outcome data for primary schools so it is not possible to derive robust estimates of the overall cost effectiveness of primary education provision between states. In particular, it is not possible to tell whether the higher unit costs states have

[14] The two exceptions are Kwara and Lagos States where primary and secondary unit costs are roughly equal. Unit costs differentials between primary and secondary schools are, typically, at least 3: 1 in Anglophone sub-Saharan African countries.

significantly better learning outcomes than the relatively low unit cost states. However, with such low pass rates in the senior secondary school terminal examinations, the overall cost effectiveness of this education cycle would appear to be very low.

200. Information on the exact numbers of full time equivalent students was not available at any of the HEIs in the SEPER states. It is difficult, therefore, to make precise estimates of public and total recurrent expenditures per student especially at the polytechnics where relatively large numbers of part-time student are enrolled. Recurrent expenditure per student has been calculated therefore on the assumption that expenditure per part-time student is one-half of that for the full time student Table 6.18 shows that, even for the same type of higher education institution, unit costs vary enormously between the nine states. Colleges of Education are very poorly resourced in most states and have, therefore, dysfunctionally low unit costs. The health training institutes are generally having even lower unit costs. The unit costs for state universities are relatively high compared to those for the polytechnics, which in the case of Cross River, Kaduna and Kano is largely to due to the fact that the state universities have only been recently established and student enrolments are still low.

Table 6.18: Recurrent expenditure per student at HEIs, 2005, SEPER states (N'000 rounded)

State	University	Polytechnic	Colleges of Education	Health
Borno		107	105	60
Cross River	379			91-29
Enugu	38	31		
FCT			98	
Jigawa		69	43	8
Kaduna	171	27	24	19
Kano	97	38	19	
Kwara		59	39	8
Lagos	75	119	297	

Source: Institutional records

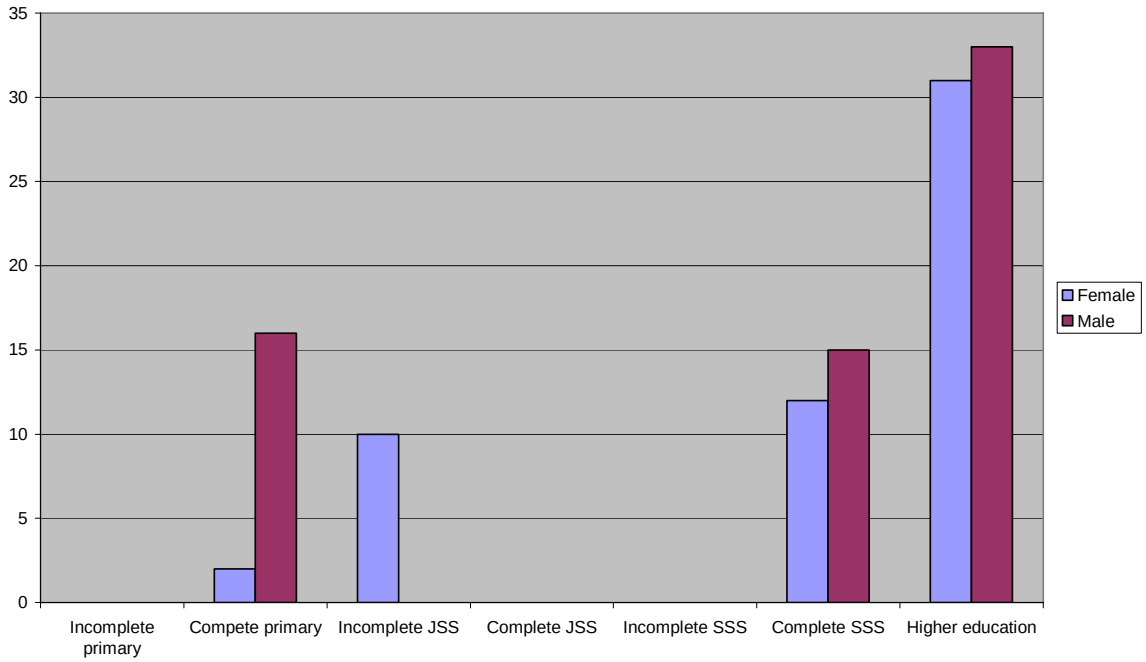
Welfare outcomes

201. The overall impact of specific types of education and training provision on the welfare of individual beneficiaries, their dependents, and society as a whole is the ultimate measure of their overall cost-effectiveness. While the demand for education remains high in most states, the aggregate economic returns (both private and social) to very large public and private investments in education are likely to be quite limited in all nine SEPER states. This is because only a relatively small proportion of school leavers manage to find 'good jobs' in the formal sector of the economy (see Table 6.19). Among the age group 25-29, typically, less than 10 percent are in wage employment with the remainder engaged in mostly low-productivity subsistence agriculture and other self employment activities.

202. In all nine SEPER states, an individual's chances of finding wage employment increase with their level of educational attainment. Figure 6.7 shows this relationship in Lagos State (see Figure 6.7). Relatively very few primary and secondary school leavers find jobs in either the formal or formal sector. Even sizeable proportions of higher education graduates are in wage employment, and for those that are, many are likely to be in jobs for which they are over-qualified and where they do not adequately utilise the knowledge and skills they acquired in

high education. The intense competition for the few available jobs continues to fuel the demand for education, particularly in urban areas. The degree of credentialism is socially wasteful.

Figure 6.7: Incidence of wage employment by level of educational attainment, 2006, Lagos State



203. Other major potential benefits of education include lower fertility and thus lower population growth, improved educational and health outcomes among the children of newly educated mothers, better governance (as a result of increased civil society participation and commitment to democratic principles and practice), and greater gender equality. However, it was beyond the scope of the SEPERs to investigate the extent of these potential benefits.

Do table on fertility rates by education level. Other CWIQ indicators?

7. THE DISTRIBUTION OF PUBLIC RESOURCES

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 funding is spent on (or 'captured by') children from the richest 20 percent (i.e. the top income 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. Table 6.1 shows that children from the richest 40 percent of households in Borno State account for nn percent of enrolments at universities and polytechnic/professional colleges in the State. However, these institutions receive less than mm percent of total public funding for education. It would appear that the distribution of public funding on education in Borno State is relatively equitable because primary and secondary schooling, which a majority of children attend, account for the bulk of state and local government expenditures on education. Children from the most well off households tend to attend private schools, which do not receive any direct or indirect state funding.

Table 7.1: Enrolment at polytechnic/professional and university for age group 20-29 by household consumption quintile, 2006

QUINTILE	NUMBER	%
1		
2		
3		
4		
5		

Source: NLSS

Location

Public expenditure per primary school student varies very considerably across the LGEAs, which is due mainly to differences in the relative size of the LG allocation to primary education.

Information on actual overhead expenditure by SUBEB and local governments for primary schools located in each LGEA is not available. However, SUBEB management believes that these expenditures, which, as discussed earlier, are very small, are equitably distributed across the state.

In marked contrast, major locational differences do exist with respect to the spatial distribution of teachers. Teacher payroll costs per student, which constitute the bulk of recurrent expenditure, vary very significantly between LGEAs in all the SEPER states due mainly to differences in student-teacher ratios and the experience and qualification profiles of teachers.

Figure 6.1: Relationship between share of LGA budget allocated to primary school salaries and average teacher salary at primary schools

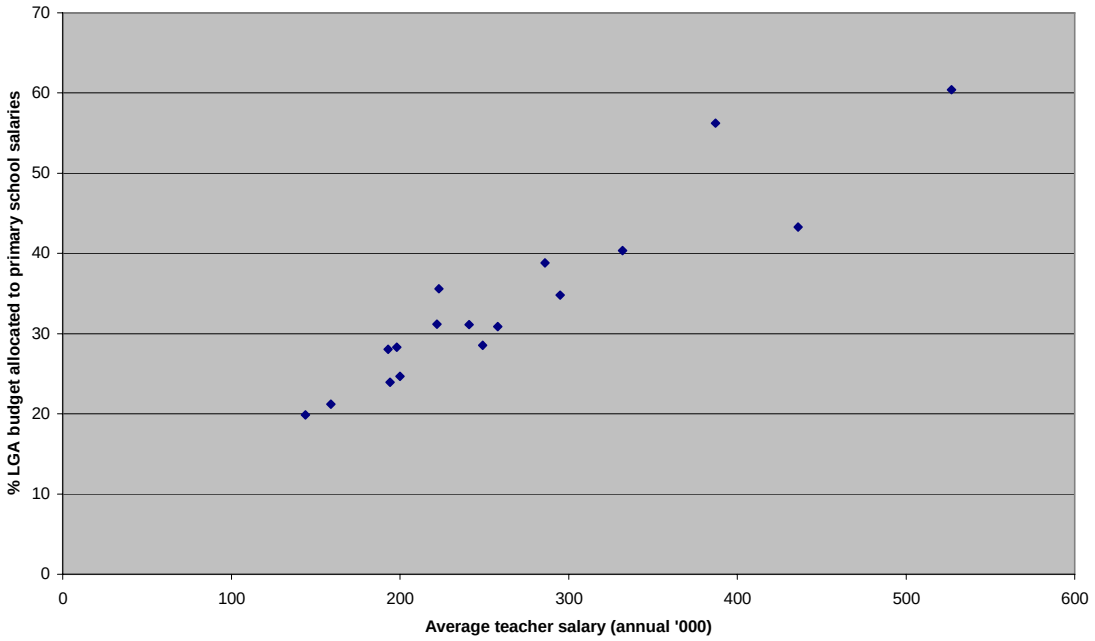
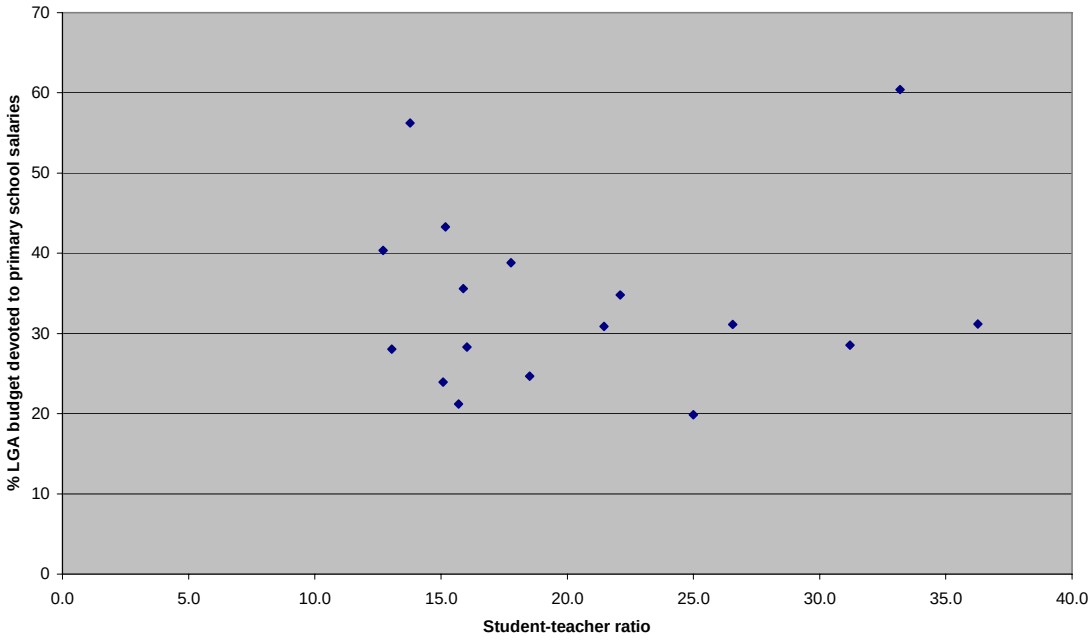


Figure 6.2: Scatter plot of % LGA budget spent on primary school salaries and primary school student-teacher ratios by LGA, Enugu State, 2005



8. ENROLMENT AND EXPENDITURE PROJECTIONS

This chapter summarises enrolment and expenditure projections for primary and secondary education for the nine SEPER states up to 2014/15. Robust projections should be based on detailed research and planning concerning all the key determinants of enrolments and expenditures. However, in all states, 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 key trends and policy choices.

8.1 ENROLMENT GROWTH

Key parameters

Both federal and state governments are strongly committed to the attainment of UBE by 2015. Given the large and very rapid increases in enrolments at all levels of the education system that will be required in order to achieve this goal, it is particularly important to have 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 secondary/upper basic schools, and from junior secondary to senior secondary, and the proportion of children who attend private schools.

School-aged population: Estimates of the future size of school-aged population are normally based on population projections made by demographers from the most recent population census. In the case of Nigeria, this was 15 years ago, so the current projected population growth rate of 3.0 percent per annum may well be inaccurate, especially for specific states. Clearly, therefore, these enrolment projections will need to be revised once the full results of the 2006 National Population Census are made available. In the meantime, the age-six population projections for 2004/05, which has been estimated by the National Bureau of Statistics have been used as the base population figure for the enrolment projections in each state. Population growth rates for each state are derived from the 2006 CWIQ survey.

Gross intake rates: The primary school intake rates ….. They will not change appreciably over the next 10 years. It has been assumed, therefore, that they will be 100 percent for both groups from 2009/10 onwards.

Repetition rates: The impact of changes to repetition rates on future enrolments will be low since they are already at low levels in both primary and secondary schools. It has been assumed, therefore, that repetition rates will decline by 50 percent over the next five years and will be reduced to minimal levels by 2014/15.

Dropout rates: As discussed 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. .

Transition rates: It is assumed that in order to attain UBE by 2015, all primary school leavers will go on to JSS by 2009. However, this results in an explosive growth in enrolments in junior secondary/upper basic schools over 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 50 percent to 70 percent by 2009/10 and then increases to 100 percent by 2014/15.

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. A second scenario has been developed in the model where the transition rate is assumed to be 80 percent in 2009/10 falling to 50 percent in 2009/10 and 30 percent in 2014/15.

Private schooling: 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

The results of the enrolment modelling show that the growth in primary school enrolment varies considerably from one stat to another depending on current enrolment rates. However, JSS enrolments under both scenarios increase very rapidly in all states. Responding to this rapid and dramatic growth will be a major challenge if UBE is to be attained by 2015. It can also be observed that the transition rate from junior (upper basic) to senior secondary will have to be reduced dramatically in order to curb unsustainable enrolment growth.

FUNDING REQUIREMENTS

Key parameters

Only limited information is available on the cost of key inputs most notably classrooms and other school structures (toilets, library) and furniture and science equipment as well as learning materials. UNICEF's Essential Learning Package report. This only covers three states in the north of the country (Bauchi, Jigawa, and Niger) so the estimates for Kaduna State will probably need to be adjusted slightly. Only core inputs have been included in the modelling exercise. These have been marked with an asterisk in Table 6.2. Separate costings can be undertaken for key policy interventions, including the provision of free school uniforms to girls in PR1 and JS1 and a daily school meal. 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 while unit costs for learning materials for senior secondary have been assumed to be three times the primary level at N800 per annum.

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.

Using these unit costings, total projected recurrent expenditures have been derived based on target parameters for student-teacher ratios.

For primary education, the main challenge in most states is to increase student-teacher ratios to the official norm of 40 by 2014/15. For junior and senior secondary education, on the other hand, the target is to reduce their current student-teacher ratios to around this level.

Model results

Summary table of nine states

Capital expenditure projections for additional classrooms and other key investments are presented in Table 6.3. 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 over the next decade. Under enrolment scenario 1, average annual expenditure will be around

N7.3 billion (in constant prices) for both primary and junior secondary schooling between 2005/06 and 2009/10 and will continue to remain at high levels for the next five years. Capital expenditure for senior secondary schooling increases very rapidly after 2009/10.

Total recurrent expenditure based on current aggregate unit costs increases in line with projected enrolment increases (see Table 6.4).

Table 6.5 shows the projected increase in emoluments, learning materials and total recurrent expenditure based on the Essential Learning Package unit costs and the target student-teacher ratios. For primary education, projected recurrent expenditure

Table 8.1: Projected enrolments for primary and secondary schooling 2004/05-2014/15, SEPER state, ('000 rounded)

Annex t**able : 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	

Table: Projected funding requirements for school construction and classroom furniture, libraries and science equipment to accommodate additional enrolments, 2005/06-2014/15, SEPER states (N billion)

Table : Projected recurrent expenditure on primary and secondary schooling based on current public recurrent unit expenditures, 2004/05-2014/15(N million rounded)

Table : Total recurrent expenditure for primary and secondary schooling 2004/05-2014/15 (N billion)

9. RECOMMENDATIONS

This final chapter synthesises the main recommendations contained in the nine SEPER reports about how to improve the efficiency and effectiveness of public expenditure in the education sector. These recommendations can be grouped into the following areas: incentives and accountability, education access and attainment, resource utilisation, funding and requirements. Recommendations relating to higher education sector are discussed separately in the final section of this chapter.

9.1 CREATING EFFECTIVE INCENTIVE STRUCTURES

The basic universal principles for effective public service delivery are now well established and form the basis for public sector reform programmes worldwide. Ensuring that the right kinds of incentives are in place is central to all forms of service provision. The fundamental problem with the public education system in Nigeria is the absence of an appropriate incentive framework, which is based on a system of both rewards and sanctions that ensures that managers at all levels of the education system as well as teachers themselves maximise their efforts to deliver good quality education to all children. As noted earlier, poor accountability with limited transparency are at the heart of this problem and must, therefore, be seriously tackled in order to achieve UBE and other major educational goals.

The six main features of efficient and effective service delivery are; competition between service providers, choice among service users, independence of service providers to manage their own resources, separation of funding from service provision, clear performance targets and performance-related rewards for both organisations and individuals, and independent monitoring and evaluation of services provided. Applying these organisational design principles to the reform of the education sector at the federal, state and LGA levels in Nigeria will require good-quality research and extensive discussion and consultation among the major stakeholders. It is clear that any package of reforms must be carefully adapted to meet the specific characteristics and problems of the education sector in Nigeria. Ensuring educational choice and competition in the context of widely scattered and very poor rural communities is particularly difficult. However, there is considerable to scope to (i) empower head teachers, teachers, parents and local communities to take greater management control of schools; (ii) establish much clearer performance targets and much improved reporting; (iii) institutionalise a system of rewards and sanctions to improve the utilisation of resources as well as learning outcomes; and (iv) establish an independent school standards/quality assurance agency.

Clear performance indicators and reporting

Clear performance indicators are essential for efficient and effective service delivery. In all states, very little information is made available with respect to both resource inputs and utilisation and educational outcomes. It is especially important that clients (students and parents/guardians) know how schools in their localities are performing. Education managers at all levels also need to be access this information in order to perform their regulatory and advisory functions effectively.

Timely reporting on all key aspects of service delivery in the education is also crucially important in order to achieve the high levels of transparency and accountability. This remains poor in all states. SMOEs should, therefore, be legally obliged to produce comprehensive

annual reports on the resourcing and performance of the education sector on an annual basis, which should be widely disseminated to all key stakeholders. This should be done by the end of June of each year so that these reports can be used as a basis of discussion in the development of annual budgets and on-going adjustments to education strategies and major policy objectives.

Other steps that would help improve the establishment of effective performance areas and reporting are:

- Introduction of simple national tests for numeracy and literacy in primary and junior secondary schools (preferably in P4 and JS2);

- Publication in newspapers and other media (including SMOE websites) of the results of WASSCE and NECO examination results for all schools in each state;

- Participation by individual states in international assessment exercises including TIMMS.

- Regular client satisfaction surveys. Participatory research methods can be effectively used to elicit the views of students of all ages about their schooling experiences. Parents' perceptions and views can also be obtained either as part of large national household surveys (as is currently done with CWIQ survey) or as specially designed surveys of the education sector.

Increased school autonomy

Schools need to be given greater autonomy and made more accountable to parents and local communities. Clear, transparent performance indicators on learning outcomes are crucial, but schools managers also need to have greater control over the management of their schools and how resources are utilised. Decisions about resource allocation and utilisation are currently far too centralised. Good progress has been made in some states in establishing and supporting school management committees, but more attention should be devoted to this key area in the future.

There is a strong argument in favour of giving schools greater involvement in deciding how overhead and capital resources are both allocated and actually disbursed. A major innovation in many countries, which is proving to be quite 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.

Greater stakeholder involvement

More concerted efforts should be made to increase substantially parental and community involvement in the management of schools. Experience from elsewhere in Africa and other developing country regions shows that, while this is not always easy (especially in very poor communities), the payoffs in terms of better management of teachers and learning resources, school attendance, and school funding can be very sizeable. Schools principals should,

therefore, be sensitised and trained to improve the functioning of PTAs and to help towards creating and sustaining old students association, which can play a useful role in raising funds for the schools.

Education NGOs can play a very important role in evaluating the performance of public education provision, assessing the desirability and feasibility of possible new policies and innovations, and help strengthen planning and management capacity at all levels of the education system. The advocacy role is particularly crucial, but is universally very weak in Nigeria. Efforts could be made, therefore, to support education NGOs that can perform these key functions in every state.

Independent monitoring and evaluation

It is now widely recognised that the inspection and quality assurance functions should be undertaken by a separate agency, which is independent from the Ministry of Education. School inspections should be conducted on a regular basis and the results made public. High performing schools should be rewarded for their efforts and under-performing schools should be given appropriate support.

9.2 IMPROVING ACCESS

More research is needed, but it appears that the very low enrolment rates for primary schooling that prevail across the northern states of the country are due largely to demand rather than supply side constraints. Thus, demand enhancing interventions will be essential in order to attract and retain in school the very large numbers of out of school children. The evidence from other countries suggests that school feeding could have a major impact in improving school attendance. A number of states in Nigeria are currently piloting school feeding programmes, which should provide the necessary information concerning the desirability and feasibility of scaling up school feeding at primary and possibly secondary schools. It is also very important that the five percent of UBEC Intervention Funds that have been earmarked for school feeding are fully utilised in the future.

Eliminating gender inequalities

Some progress has been made in redressing gender inequalities in schooling, but much more remains to be done especially in rural areas where gender enrolment gaps are still very large. The provision of free secondary education for girls is crucially important, but has major funding implications, especially for girls' boarding secondary schools, which are relatively costly to run.

Minimising dropouts

In Nigeria, unlike most other countries in Africa, once children have enrolled in school, most tend to stay there. This is true even for low enrolment states in the north of the country. However, in most states, around 10-15 percent of children to not complete primary school and another nn percent drop out of junior secondary school. Dropouts in the ten grade basic education cycle must be eliminated altogether over the next few years in order to achieve the UBE goal of 100 percent completion rates by 2016. This will require very decisive action by

SMOEs in every state in the country. Key intervention areas are to identify particular groups of children who are most likely to dropout of school and target support to them accordingly.

There are a number of other key policy areas with respect to access, which deserve further attention in most states:

- The experience from many countries is that non-formal education is critically important in reaching children who never enrol in school. Both state and governments should focus more on establishing strong partnerships with international and local NGOs that have good track records in this area.

- Support for Tsangaya, Ismailaya and other types of religious schools should be a top priority, which, where appropriate, should include the gradual integration of these schools into the public education system.

- Early marriage seriously disrupts the education of girls and is a serious infringement of human rights. Immediate steps should be taken, therefore, to outlaw this practice.

- Far more attention should be given to the educational needs of disabled children

9.3 SYSTEM PLANNING AND MANAGEMENT

More concerted efforts are required to improve the overall planning and management of public education systems in each state. Again, the lack of strong incentives for managers at all levels is the critical, but there are also important areas where planning and management capacities are weak and should, therefore, be strengthened.

Better financial management

The shortcomings of the financial management regime in the public sector are increasingly recognised by all state governments. In particular, the large divergences between approved and actual expenditures need to be eliminated and budget formulation and implementation as a whole should become far more performance and output related.

Improved education planning

Other key areas of system planning and management need to be urgently improved in all states. In particular, relatively little detailed and systematic educational and human resource planning is currently being undertaken by SMOEs and other relevant agencies. The availability of statistical information on schools and other aspects of service provision have 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.

Better quality information coupled with more detailed planning provide the foundation for the development of a well-formulated and comprehensive education sector strategy for the period up to 2015. This strategy should contain precisely specified enrolment and learning outcome goals and targets for basic, secondary and higher education, action plans for increased effectiveness and efficiency with respect to all the key areas of service delivery (especially

teachers and support staff, infrastructure, and learning materials), and robust costings and sector and sub-sector expenditure projections.

Sort out institutional relations

There are increasing concerns that increasingly complicated and tense institutional relations in the education system could adversely impact on the attainment of UBE and other education policy objectives. A better understanding of the institutional relationships between all the key stakeholders in the education sector is, therefore, very important in order that realistic assessments can be made of the scope for more efficient and equitable resource allocation to the education sector and, more generally, improved planning and management.

Make the most of UBEC resources

It is recommended that the management of the UBEC Intervention Fund, which is likely to be the major source of overhead funding for primary and junior secondary schools for the foreseeable future, should be reviewed. In particular, many state governments would like to see more flexibility in the use of UBEC resources, which are highly centralised with virtually no direct involvement by schools themselves. Another major issue is how to speed up UBEC disbursements, which, as with other states, have been subject to major delays. The fact that quarterly allocations can be rolled over indefinitely (i.e. they are, in effect, soft rather than hard budgets) does not provide a strong incentive for state governments to commit their matching funding. Finally, there is a strong argument in favour of making the overall level of UBEC financial support for each state more performance-related.

9.4 PUBLIC AND PRIVATE FUNDING

All state governments continue to express strong commitment to the attainment of the UBE goals by 2015. However, it is clear that, even at current levels of enrolment, schools and higher education institutions are critically short of resources in order to meet the basic conditions for effective learning. In the majority of states, both primary and junior secondary/upper basic school enrolments will have to increase very rapidly over the next decade if universal basic education for all is to be achieved, which will require massive increases in both recurrent and capital expenditure.

142. There are six potential ways to meet these additional funding requirements.

More equitable federal funding: By ensuring that Federal Account allocations are more equitably distributed to states and LGAs, this would result in substantial increases in funding for states, such as Kaduna and Kano, where per capita public revenue receipts are currently considerably less than other states.

Increased federal funding: As has often been pointed out in other reports, the Federal Government spends relatively little on education compared with other countries with similar levels of GDP per capita. Considerably scope exists, therefore, for increasing federal funding of education.

Increased state government funding: While recognising the many pressing demands on state governments, at least 25 percent of total state government funding should be devoted to education. In states, such as Lagos and Enugu, which have already almost achieved UBE, state governments allocate even higher proportions of their budgets to education.

Target low spending local governments: Steps need to be taken to increase substantially funding for primary education among the relatively large number of local governments, which allocate less than 25 percent of their Federal Account allocations to primary education. This is especially important in the northern states, where enrolment rates are generally very low. Just how this can be achieved without further undermining local government control of primary education will require very careful thought. Local governments should also be encouraged to increase significantly their funding for essential overhead expenditures at primary schools.

Greater support from the private sector: The private sector, both individuals and organisations, should be called on to make greater financial contributions for the provision of basic services, including education. However, the incidence of poverty is so high in many states 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. Encouraging the development of private sector education provision could also significantly ease funding pressures on state and local governments. However, it is important that the public sector education does not become the preserve of the poor, as is increasingly the case in many countries.

Increased external support: External assistance could be a major source of funding, which hitherto has not been relied upon to any great extent. More concerted efforts should, therefore, be made by state governments, especially in the most educationally disadvantaged states, to seek much higher levels of support from both bilateral and multilateral donor partners.

The reallocation of resources within the education sector is another frequently recommended option for increasing funding for basic education. However, the share of primary education in state funding for education is already high in almost all states. Higher education accounts for less than 15 percent of the public education expenditure in most states, which is low compared to most other countries in Africa or indeed elsewhere. 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. The share of secondary education has remained fairly constant at around one-third of the state education budget. Coupled with the limited scope for further cost-recovery in secondary and higher education, it may not, therefore, be feasible or desirable to increase significantly the share of primary education.

The replacement of junior secondary schools (which currently charge school fees) with upper basic schools has major cost implications because of the much higher enrolments that are being planned for these schools and the total reliance of upper basic schools on public funding.

Resource inequities

Every child, regardless of location, should receive the same level of resources for their education. Currently, education expenditure per student is very unequal both between and within states. What can be done therefore to redress these inequalities? Unified, national education systems rely on funding allocation formulae that ensure that resources are distributed equitably and in accordance with specific educational priorities. However, this is much more difficult to achieve when the education system is not unified and responsibility for education provision is devolved to different levels of government, as is the case in Nigeria.

The UBEC Intervention Fund is an important institutional innovation in that it encourages state governments to increase their funding of the education sector, while at the same time provides detailed management and monitoring of the resources that are deployed. However, the provision of matching grant allocations that are the same for all states, regardless of population, and incidence of poverty is inequitable and should be reviewed.

9.5 BETTER RESOURCE UTILISATION

Major improvements in resource efficiency are the other major way in which additional resources could be freed up from within the education sector. Student-teacher ratios are too low in the majority of states. Given that salary costs account for over 90 percent of recurrent expenditure, increasing student-teacher ratios would result in very significant costs savings. This is particularly the case in states such as Lagos and Enugu where the STR for primary schooling is almost half the official norm of 40:1. The same list of reasons for low student-teacher ratios are enumerated in each of the SEPER reports, namely low teaching loads, small schools, small classes, and non-adherence to laid down staffing norms in deploying teachers.

Teacher deployment

The haphazard deployment of teachers is major source of resource inefficiency and inequity. The experiences of other countries in Africa and elsewhere show just how difficult it is to redress major 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, often have 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.

The current highly skewed deployment of qualified teachers results in 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 more equal.

Staffing norms for teachers and support staff should be comprehensively reviewed and uniformly implemented.

Teacher workloads

Teachers in public secondary schools teach relatively few periods per week in the majority of SEPER states. There would appear, therefore, to be a strong argument in favour of establishing higher teaching workload norms. Secondary school teachers generally have weekly teaching loads of least 24 periods in most countries in Africa and elsewhere (insert table). However, any attempt to increase workloads when teachers are already demoralised and struggling to survive could be counter-productive. More research is also required into how teachers use their time both in and out of school and to gather more detailed information on teaching loads by subject area.

The cost implications of the proposed introduction of subject teaching at primary schools in some states need to be seriously considered. Subject teaching could increase teacher requirements by at least 50 percent. However, class teaching can only be effective if class sizes are not too large and teachers are able to teach all prescribed subjects. One alternative that is being piloted in some states is to have a mixture of class and subject teachers with greater reliance on subject teaching in the four core subjects.

School size

Larger schools are far more cost efficient than smaller schools. More detailed research is needed, therefore, to understand why small schools of less than 300 students are so commonly found in most states and what can be done to build larger schools in the future.

Also, serious consideration should be given to double shifting in both primary and secondary schools, especially where there is strong excess demand for schooling and funding for new schools remains seriously constrained. Given the projected increase in enrolments there may be no alternative but to rely far more heavily on double shifting. Again, this is what has happened in other countries in Africa are seriously seeking to attain UBE.

9.6 MEETING MINIMUM EDUCATIONAL STANDARDS

Teacher competence

There are pervasive concerns about the overall levels of teacher competence, both with respect to teaching skills and subject content. This is particularly the case with regard to the more recent graduates from the Colleges of Education. In other words, teaching standards seem to be getting worse not better. Teacher trainee enrolments far exceed both the capacity of these colleges to provide reasonable quality training and available employment opportunities. Teacher oversupply is so chronic in most states that there appears no justification to maintain this level of training capacity and some colleges should be closed down and the facilities used for other purposes.

The qualification profiles of primary school teachers remain very weak in many states. It is imperative, therefore, that a more concerted effort is made to upgrade the many thousands of primary school teachers who are not qualified to the NCE level. This is particularly urgent in states where the majority of primary school teachers are unqualified. All unqualified teachers

should be obliged to enrol on a well-designed and resourced NCE upgrading programme, which does not make unrealistic demands on the teacher with respect to both time and money.

Teacher motivation

Without doubt, a strong case can and should be made for substantial increases in teachers salaries at both primary and secondary schools in order to create the minimum conditions for a motivated and committed teaching force. State governments will rightly say that such increases are unaffordable, but unless the teacher motivation crisis is squarely addressed, there is little likelihood that universal basic education with minimally acceptable learning outcomes will be achieved in the foreseeable future and certainly not by 2016. In short, therefore, every effort should be made to ensure that teachers and other key service providers are paid a living wage. Given the necessary political commitment, resources are potentially available at both national and international levels. Increasing the pay of newly qualified teachers should be a top priority.

Other more affordable measures that can have very positive impacts on teacher commitment are loans and staff housing (particularly at hard to staff schools in remoter rural areas).

Poor school management is also a major factor contributing to low levels of teacher morale and job satisfaction. Far more effort needs to be devoted to providing systematic and accredited management training to head teachers and other school managers. There are good examples of well conceived national management development programmes for public education systems in several countries in Africa (including Botswana, Kenya and South Africa).

Female teachers

The number of female teachers should be increased substantially especially at primary schools and in those states where fewer than 25 percent of teachers are women. Female teachers are particularly important role models for girls especially in rural areas. The overall demand for female teachers for girls-only schools is also likely to increase rapidly as enrolments in primary and junior secondary schools in the north increase.

The classroom and learning materials

Large classes in both primary and secondary schools must be reduced as soon as possible in order to ensure a minimally acceptable learning environment. The provision of textbooks for the four core primary school subjects is also essential and should be given top priority in the allocation of both federal and state level funding for the education sector.

8.6 HIGHER EDUCATION

Getting the balance right

The attainment of universal basic education should be the top priority for national education policy. Basic education is, with doubt, fundamentally important in providing all citizens with the key competencies, which enable them to lead productive lives and participate fully in civil society. However, there is a danger that the very strong focus on UBE is resulting in too

little attention being paid to the critically important roles of secondary and higher education in the overall development process, at both national and state levels. Basic education on its own provides little impetus for individuals to acquire the necessary knowledge and skills to achieve their dreams and to reach their life potentials. Thus, education should not only provide individuals with the ability to read and write, but also to teach them how to think on how to create an enduring social and economic value In this sense, attention and massive investment in higher education institutions is required in order that they can train high and middle level personnel.

Meeting minimum quality standards

Every state-funded higher education institution in the nine SEPER states is in serious financial crisis. All are struggling to generate sufficient internally revenue to meet even their most basic operating costs. The quality of education and training is generally seriously sub-standard, especially because students are unable to do the required practical training that is a core component of most occupational training courses. The whole sector should, therefore, be comprehensively reviewed. In particular, the future goals of higher education in each state and the required skills/competencies that are needed to meet national and state development strategies should be carefully formulated. A clear vision and a sound policy for higher education are required in order to guide decision-making and action at various levels. Quick tracer surveys of different cohorts of graduates in all major subject areas should also be undertaken in order to establish the employment outcomes of graduates over time. It is clear that there is already serious over-supply of graduates in some areas, including teachers.

In view of the under-funding of higher education in terms of both capital and overhead cost, higher education should be allocated at least 20 percent of the education budget. In most situations, special funds should be allocated to higher education for special needs and to meet accreditation requirements. A system of responsibility and accountability in the management of grants and internally generated revues should be put in place and enforced.

There is also considerable scope for better management of HEIs. The training of university managers and administrators in all key areas including strategic, financial and human management is therefore essential.

Higher institutions should be encouraged to diversify their revenue sources and take deliberate efforts to attract funding from local and international funding agencies, organisation and philanthropists.

Finally, the health training institutions should be granted parastatal status. This would have a major impact on the capacity of these institutions to provide high quality training for the health sector, which is vital for the development of the state.

Annex table 3.1: Primary school enrolments by type of school ownership among children aged 6-11, 2005, SEPER states (percentages rounded)

State		Federal	State	Religious	Private	Other	Total non-state
Borno	Female	2	59	9	24	7	38
	Male	1	56	5	28	10	43
Cross River	Female	3	83	1	9	5	15
	Male	3	88	0	5	4	9
Enugu	Female	1	86	0	10	2	13
	Male	3	87	0	7	4	11
FCT	Female	7	55	3	24	11	38
	Male	31	49	6	8	6	20
Jigawa	Female	0	89	2	0	9	11
	Male	0	92	2	0	5	9
Kaduna	Female						
	Male						
Kano	Female						
	Male						
Kwara	Female						
	Male						
Lagos	Female	2	47	0	50	1	51
	Male	1	50	2	43	3	49

Annex table 3.2: Never-enrolled rates for children aged 7-11 by household consumption quintile, selected states, 2006

State		1	2	3	4	5
Borno	Female	80	83	53	34	35
	Male	53	71	54	26	14
Cross River	Female	5	0	2	0	0
	Male	9	0	0	0	0
Jigawa	Female	81	66	47	67	30
	Male	56	41	26	14	25
Kaduna	Female	48	21	13	14	14
	Male	20	11	18	11	7
Kano	Female	67	9	17	18	24
	Male	16	5	7	3	0

Annex table 3.3: Enrolment rates among children aged 7-12 and 13-17 by parental status, 2006, SEPER states

			AGE GROUP 7-12				AGE GROUP 13-17			
		% one or both dead	Both dead	Mother dead	Father dead	Both alive	Both dead	Mother dead	Father dead	Both alive
Borno	F	2.9	25	14	61	39	14	11	28	36
	M	1.9	0	17	67	35	43	33	50	37
CrossRiver	F	9.6	100	89	95	95	80	83	76	88
	M	12.4	87	100	100	96	80	95	82	85
Enugu	F	13.8	100	100	98	97	100	100	92	91
	M	12.3	100	89	98	96	100	91	92	94
FCT	F	5.2	100	100	100	89	60	67	71	85
	M	5.0	100	100	83	92	50	67	67	86
Jigawa	F	3.3	33	36	16	28	0	3	6	26
	M	2.7	40	40	48	37	0	30	51	37
Kaduna	F									
	M									
Kano	F									
	M									

Kwara	F									
	M									
Lagos	F	6.7	100	100	96	97	67	75	85	88
	M	7.7	100	100	100	97	100	82	81	87

Source: CWIQ survey

Annex table 3.1: Household expenditure per student by main expenditure category for primary schooling, 2005, SEPER states

State		PRIMARY		OVERHEADS					
		Registration	CTA	Uniform	Books	Transport	Room & Board	Other	Total
Borno	Rural	10	10	180	110	0	10	10	340
	Urban	600	20	410	480	340	1480	90	4160
CrossRiver	Rural	165	80	420	440	70	20	56	1245
	Urban	1780	790	480	1130	570	220	60	5430
Enugu	Rural	310	140	380	400	170	60	130	1590
	Urban	400	70	480	500	0	0	100	1550
FCT	Rural								
	Urban	3120	410	480	860	2310	0	1060	8240
Jigawa	Rural	30	20	90	50	10	0	90	290
	Urban	70	20	280	140	100	130	160	900
Kaduna	Rural								
	Urban								
Kano	Rural								
	Urban								
Kwara	Rural								
	Urban								
Lagos	Rural	0	450	3000	0	0	1200		6150
	Urban	3560	630	1520	1120	1620	990		10600

Annex table 3.2: Household expenditure per student by main expenditure category for junior secondary schooling, 2005, SEPER states

State		JSS		OVERHEADS					
		Registration	CTA	Uniform	Books	Transport	Room & Board	Other	Total
Borno	Rural	720	20	670	590	80	400	10	2700
	Urban	3230	160	670	1120	2150	2010	160	8250
CrossRiver	Rural	2200	200	490	1280	240	520	50	5160
	Urban	3560	230	780	2150	120	210	0	8310
Enugu	Rural	1920	250	610	1050	330	0	140	4830
	Urban	4040	80	720	1280	350		10	6640
FCT	Rural						700		
	Urban	5600	160	160	220	20	0	0	6860
Jigawa	Rural	170	20	150	110	40	730	210	710
	Urban	650	80	560	570	910		0	3680
Kaduna	Rural								
	Urban								
Kano	Rural								
	Urban								
Kwara	Rural								
	Urban								
Lagos	Rural								
	Urban	1770	400	760	2310	1820	2650	160	

Annex table 3.3: Household expenditure per student by main expenditure category for senior secondary schooling, 2005, SEPER states

State		SSS	OVERHEADS						
		Registration	CTA	Uniform	Books	Transport	Room & Board	Other	Total
Borno	Rural	1240	10	410	550	360	240	30	3160
	Urban	3230	170	1070	1930	2240	1850	30	10550
CrossRiver	Rural	3660	150	690	1630	350	340	10	7050
	Urban	5700	370	880	3020	810	0	0	12090
Enugu	Rural	3210	280	780	760	180	460	310	6740
	Urban	2430	220	650		410	0	0	4810
FCT	Rural								
	Urban	6750	0	180	820	2560	1020	0	11330
Jigawa	Rural	300	20	230	130	100	130	100	1020
	Urban	420	10	340	350	380	1210	0	2720
Kaduna	Rural								
	Urban								
Kano	Rural								
	Urban								
Kwara	Rural								
	Urban								
Lagos	Rural								
	Urban	3170	840	1130	3150	4120	2640	220	16320