Education Sector Support Programme in Nigeria (ESSPIN)

Assignment Report

VFM Self-Assessment Report

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Scope of Checking

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The documentary series is arranged as follows:

ESSPIN 0-- Programme Reports and Documents

ESSPIN 1-- Support for Federal Level Governance (Reports and Documents for Output 1)

ESSPIN 2-- Support for State Level Governance (Reports and Documents for Output 2)

ESSPIN 3-- Support for Schools and Education Quality Improvement (Reports and Documents for Output 3)

ESSPIN 4-- Support for Communities (Reports and Documents for Output 4)

ESSPIN 5-- Information Management Reports and Documents

Reports and Documents produced for individual ESSPIN focal states follow the same number sequence but are prefixed:

JG Jigawa
KD Kaduna
KN Kano
KW Kwara
LG Lagos
EN Enugu

Contents

List of tables and figures

Acronyms and Abbreviations

3 Es	Economy, Efficiency & Effectiveness
ASU	Advisory Service Unit
CCT	Conditional Cash Transfers
CS	Composite Survey
DFID	Department for International Development
EAC	Educate – A – Child
EMIS	Education Management Information System
ESSPIN	Education Sector Support Programme in Nigeria
FCT	Federal Capital Territory
GEP3	Girls Education Programme III
GI	Gender Inclusion
GPE	Global Partnership on Education
IF	Intervention Fund
IMEP	Independent Monitoring and Evaluation Project
INSTEP	Interim Support to Education Programme
IQTE	Islamiyya, Qu'ranic, Tsangaya Education
LGEA	Local Government Education Authority
LTTA	Long Term Technical Assistance
MTSS	Medium Term Sector Strategies
NAO	National Audit Office (UK)
OPM	Oxford Policy Management
QA	Quality Assurance
SIP	School Improvement Programme
SLPs	State Level Programmes
SMO	Social Mobilisation Officer
SPARC	State Partnership for Accountability Responsiveness and Capability
SSIT	State School Improvement Team
SSO	School Support Officer
SSRP	Nepal School Sector Reform Programme
STTA	Short Term Technical Assistance
SUBEB	State Universal Basic Education Board
TA	Technical Assistance
TDP	Teacher Development Programme
UBEC-IF	Universal Basic Education Commission Intervention Fund
UNICEF	United Nations Children's Fund
VFM	Value for Money
DFID	Department for International Development
ESSPIN	Education Sector Support Programme in Nigeria
INSTEP	Interim Support to Education Programme
IQTE	Islamiyya, Qu'ranic, Tsangaya Education

NAO	National Audit Office (UK)
OPM	Oxford Policy Management
SLPs	State Level Programmes
SPARC	State Partnership for Accountability Responsiveness and Capability
SSRP	Nepal School Sector Reform Programme
SUBEB	State Universal Basic Education Board
TA	Technical Assistance
VFM	Value for Money

Executive Summary

Key cost drivers and performance

1. ESSPIN's costs predominantly relate to the School Improvement Programme (SIP): teacher development, head teacher training, improving inclusive practices and establishing functional SBMCs. There was also a significant infrastructure component in the first phase of ESSPIN. Altogether, these activities constitute about 70% of ESSPIN's total expenditure, and the costs are driven by a number of cost components including materials for school improvements and number of schools being renovated, TA for materials development and the associated printing and distribution costs, number of trainees under the programme for both teacher and head teacher training and the number of SBMCs set up. In recent years, the macroeconomic situation, characterised by limited fiscal flexibility has tended to reduce GoN disbursements to the education sector, and ESSPIN has had to contribute more to some costs borne by State governments earlier and this also has tended to push up overall costs.

VFM performance compared to the original VFM proposition (in the extension business case)

2. The extension business case stipulates two headline VFM indicators – the cost per additional student reaching proficiency in numeracy and literacy and the cost per additional student achieving improved learning outcomes. The definitions of these are not clear in the BC, which is somewhat problematic for a system strengthening programme, as some of the costs incurred by the programme in the short-medium term will only have an impact much later on. Nevertheless, there are very positive results on ESSPIN's work with SBMCs, school renovations and improvement, head teacher and teacher quality – all showing very positive improvements in the past two CS surveys. The picture on learning outcomes has been mixed in the sense that overall, there appears to be an overall dip in learning outcomes in Nigeria, albeit a much slower decrease in ESSPIN States. This, in part, suggests that ESSPIN has had an overall net benefit to learning outcomes, and if the assumption made in the Business Case that ESSPIN cannot work in isolation, but requires support from all 3 spheres of government & parallel systems for learning outcomes to be entrenched in the system holds firm, then, that learning outcomes appear to be on the decline may suggest limitations on what ESSPIN can be expected to achieve. On the indicators within ESSPIN's control, ESSPIN has performed well.

An assessment of whether the programme represented value for money

3. On economy, the available data show that the programme is good economy. Fee rates are aligned to benchmarks and the overall costs per learner benefitting from SIP have been progressively declining over the last three years. The programme has demonstrated efficiencies through the various years, with improving conversion rates, for example in the number of teachers operating effectively given the number of teachers exposed to the programme each year, the number of well-functioning SBMCs and the number of good quality schools. ESSPIN has done very well in entrenching some systemic change and improved, through mobilisation and SBMC work, the capacity of local communities to raise

funding for schools. However, the low disbursement rates across governments threaten some of the gains made. The gender and inclusion report shows very clear gains in equitable access to education across many fronts, with for example female teachers performing better than male teachers, and smaller learning outcomes gaps between girls and boys exposed to the ESSPIN intervention than those without.

Introduction

Purpose and scope of report

4. This report presents a self-assessment of ESSPIN's VFM performance to date. The report feeds into the 2016 ESSPIN Project Completion Review process and broadly sets out to do two main things:

   - Present ESSPIN's VFM performance to date, with emphasis on the cost extension phase to date (as is identified as the focus of the PCR ToR on VFM)
   - Outline the lessons learnt by the programme on VFM which should be considered in future programming

5. These two aims will be achieved through an assessment of expenditures and output costs, procurement processes, unintended consequences and risk management to:

(i) Show the cost of the results (achieved and expected) of the project.
(ii) Compare the value for money of different parts of the programme.
(iii) Analyse efficiency and effectiveness – where possible presenting this analysis by State
(iv) In areas where VFM appears weak, or in hindsight could have been improved, suggest alternative options that may have produced better value for money.

6. The report is accompanied by two supplementary documents: a VFM Strategy document, "ESSPIN VFM Strategy August 2015", and a VFM dashboard document. The VFM Strategy document encloses ESSPIN's overall approach to VFM and presents the rationale and context of the programme's VFM indicators that are monitored. The VFM dashboard on the other hand is a measurement template for the VFM indicators. The dashboard thus contains summary data from various source documents including ESSPIN programme reports, ESSPIN composite surveys (CS1, CS2 & CS3) the ESSPIN Gender inclusion report (GI Report) and various data from State monitoring reports.

7. Where the relevant content for VFM is drawn from programme evaluation reports (such as CS surveys and Gender Inclusion reports, the headline results will be presented here, but reference for additional detail including the methodology applied in the analysis will not be presented here. This is to avoid duplication of large sections of text across many reports.

ESSPIN VFM Performance

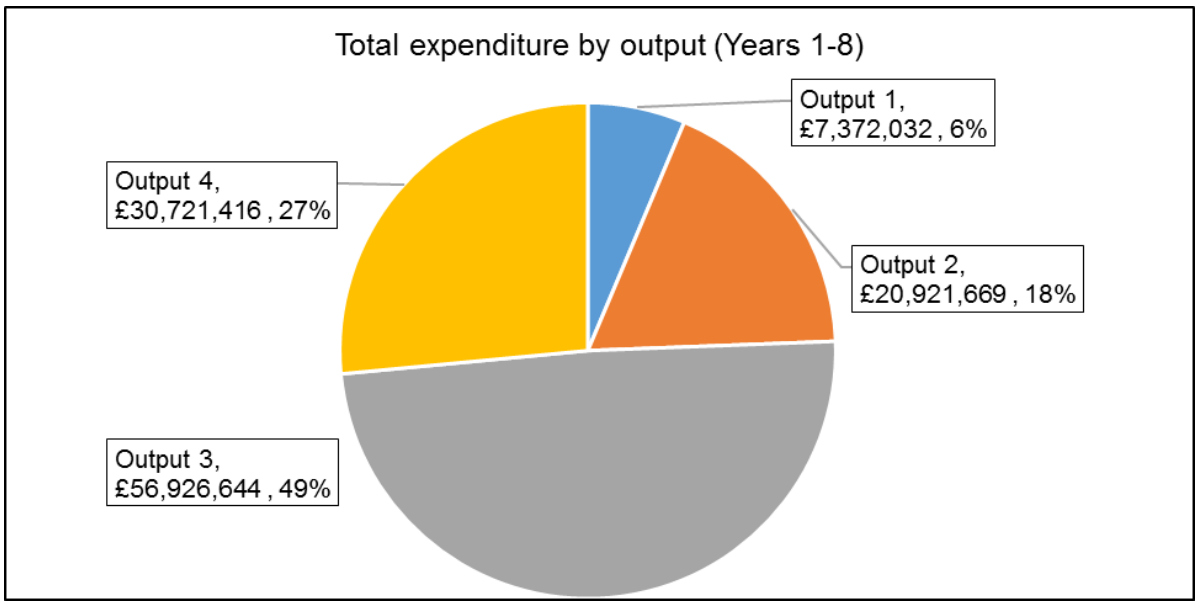
Economy

8. ESSPIN's VFM approach at the level of economy is to procure inputs of the appropriate quality at the right price. ESSPIN's focus on economy is the key cost drivers, as recommended by DFID's guidance on VFM. The key cost drivers, by definition, are factors that significantly affect the cost of delivering the intervention.

Key cost drivers

9. **Error! Reference source not found.** below shows the breakdown of ESSPIN expenditure by outputs for the entire programme since inception. Output 3, to do with infrastructure and school improvements absorbed nearly half of the total budget. Output 4, largely to do with setting up SMBCs and ensuring they work is the next largest investment by ESSPIN and comprised 27% of the budget.

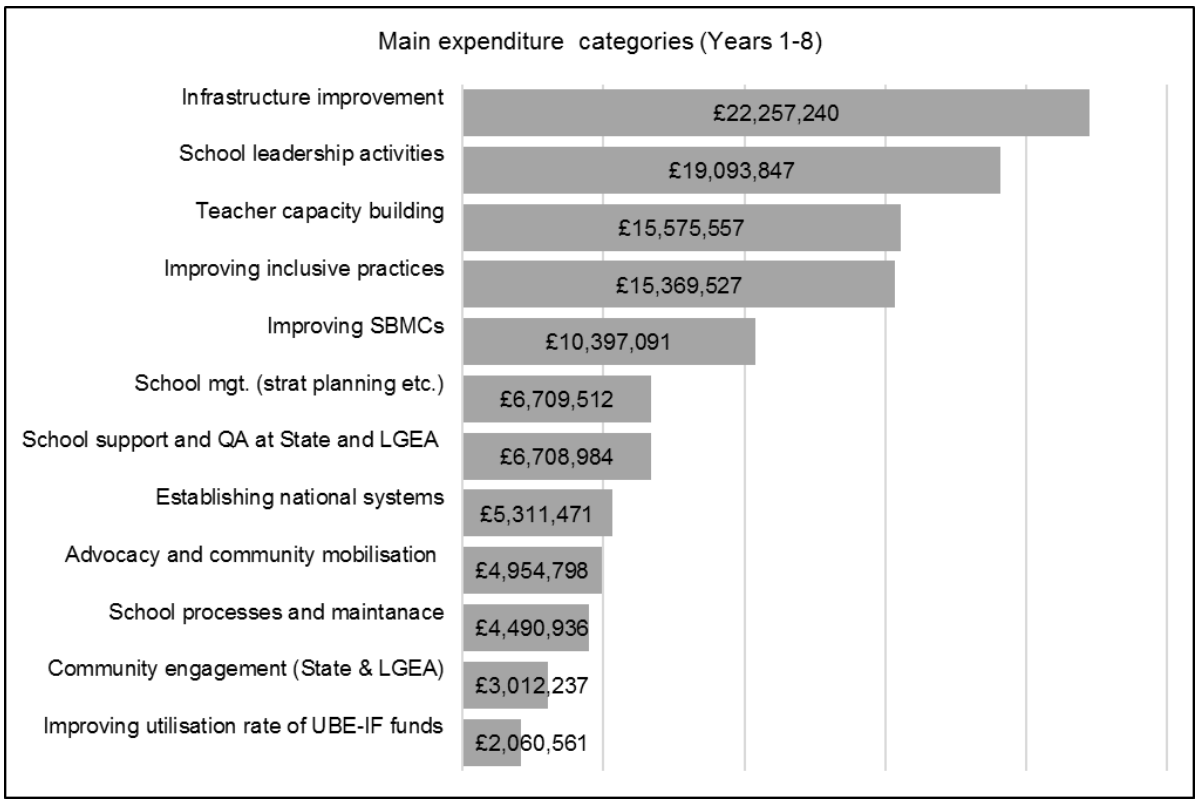
Figure 1 Total Expenditure by Output



What are ESSPIN's key cost drivers?

10. **Error! Reference source not found.** below shows the total spend up to year 8 (2015/16) for ESSPIN on various activities (as allocated after expenditure).

Figure 2 Summary of main expenditure items to date



11. School infrastructure improvements (access to clean water, access to toilets and school renovations), improving school leadership (head teacher training and development manuals), teacher training, increasing inclusive practices at State, LGEA and community level and SBMC establishment and facilitating their functionality are the largest cost components for ESSPIN as shown above. Combined, these activities account for just over 71% of the cumulative programme expenditure since programme inception.

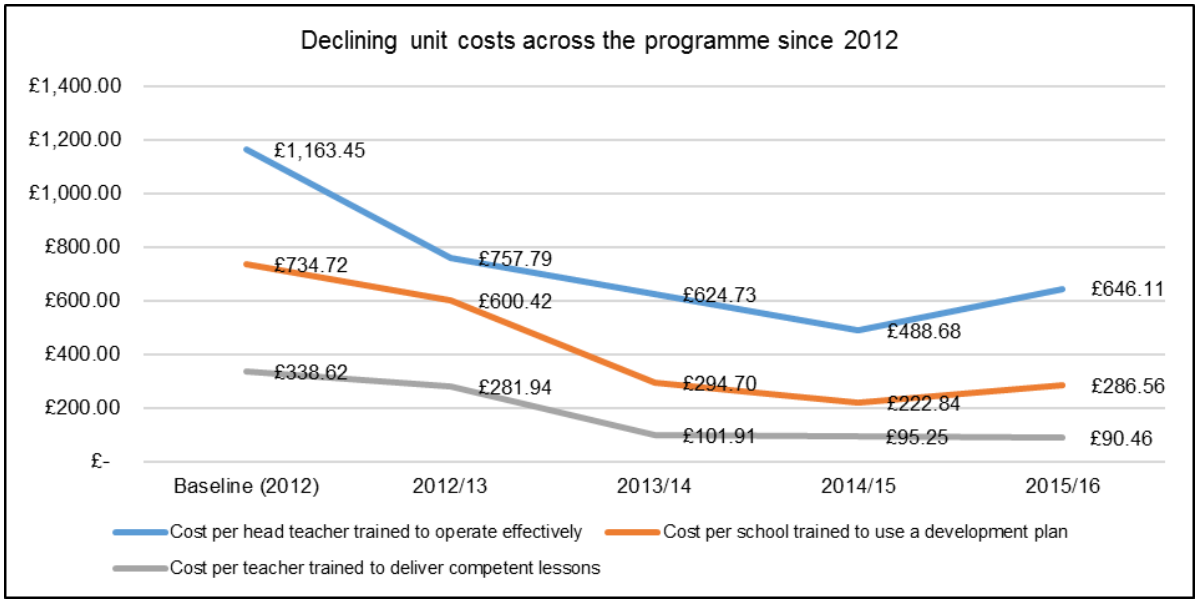
12. The following thus drive ESSPIN's main costs:

(v) Provision of clean water, clean toilets and renovated classrooms to learners
(vi) Head teacher and teacher training
(vii) Training and supporting communities to set up SMBCs and enable them to function well
(viii) Increasing equity through improving inclusive practices at State, LGEA and community level.

What has been the performance on these to date?

13. Since 2012, ESSPIN has sustained activities at declining unit costs for the main expenditure items. **Error! Reference source not found.** below shows the trends in main economy indicators between 2012 and 2016.

Figure 3 Trends in Economy Indicators 2012-2016



14. The overall picture across most unit cost indicators is that of declining unit costs from inception until 2015, and increasing costs in 2016.[1] The declining unit costs from inception to 2015 have been due to a number of factor including:

- Strict adherence to budget
- Benchmarking costs across States
- Use of materials already developed in earlier years of programme implementation to increase roll-out of programme elements (lesson plans, teacher training guides)
- Increased release of state government funding for direct costs, e.g. training venues, participant allowances, transportation, etc.
- Increased emphasis on on-the-job support, as opposed to hiring workshop venues
- Progressive transfer of responsibility for visiting schools and communities to state personnel and CSOs
- Increased capacity of state personnel and CSOs and, therefore, greater efficiency and less wastage in programme implementation

15. The costs per unit for head teachers and schools has increased slightly in 2016. This in part is due to the programme having reached all schools but continuing to consolidate and spend funds.

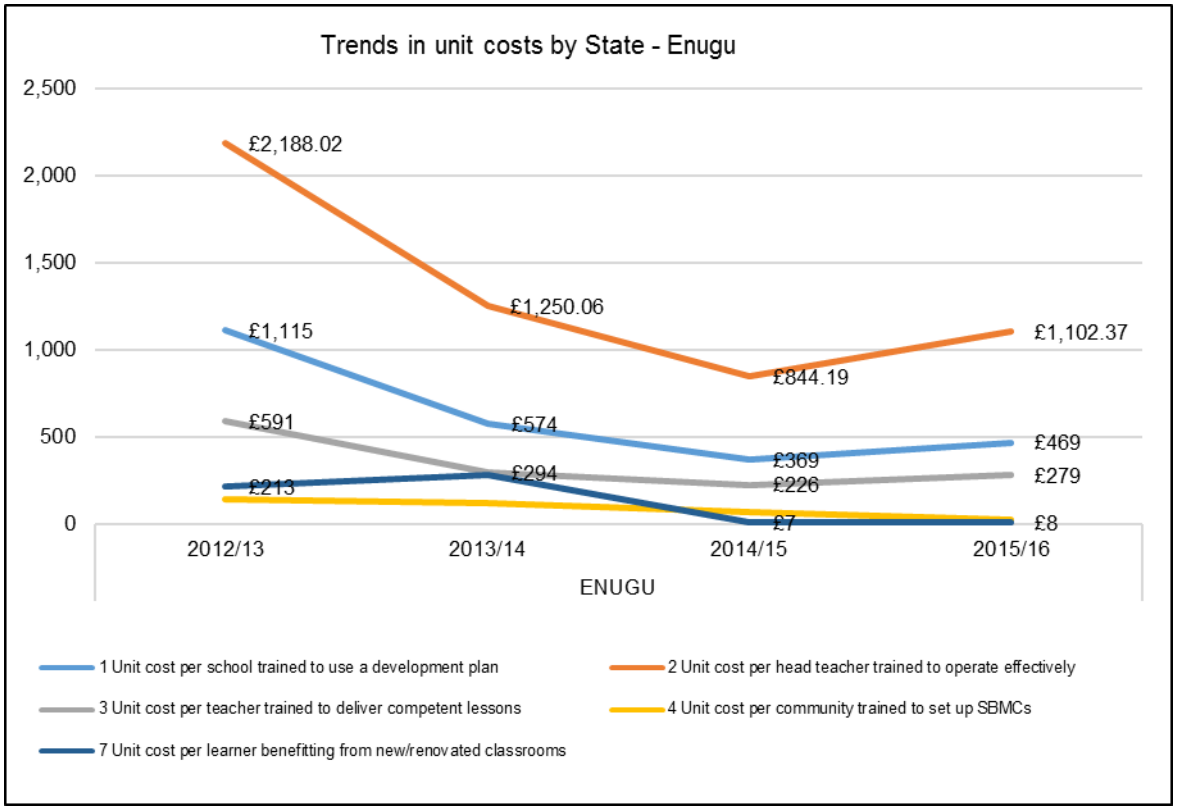
16. In 2016, various macro-level factors affected cost levels. First, the political transition caused a lack of sector leadership for extended periods and, consequently, slow and declining levels of state budget release. Second, the economic recession in Nigeria linked to the global slump in oil prices and, consequently, declining levels of state budget release; and third, the sharp inflation spike in 2015/16 affecting consumer prices in Nigeria. As part of the mitigation

[1] Additional unit costs are presented in the VFM dashboard

strategy to help states through this period, ESSPIN spend had to be available to keep implementation momentum going.

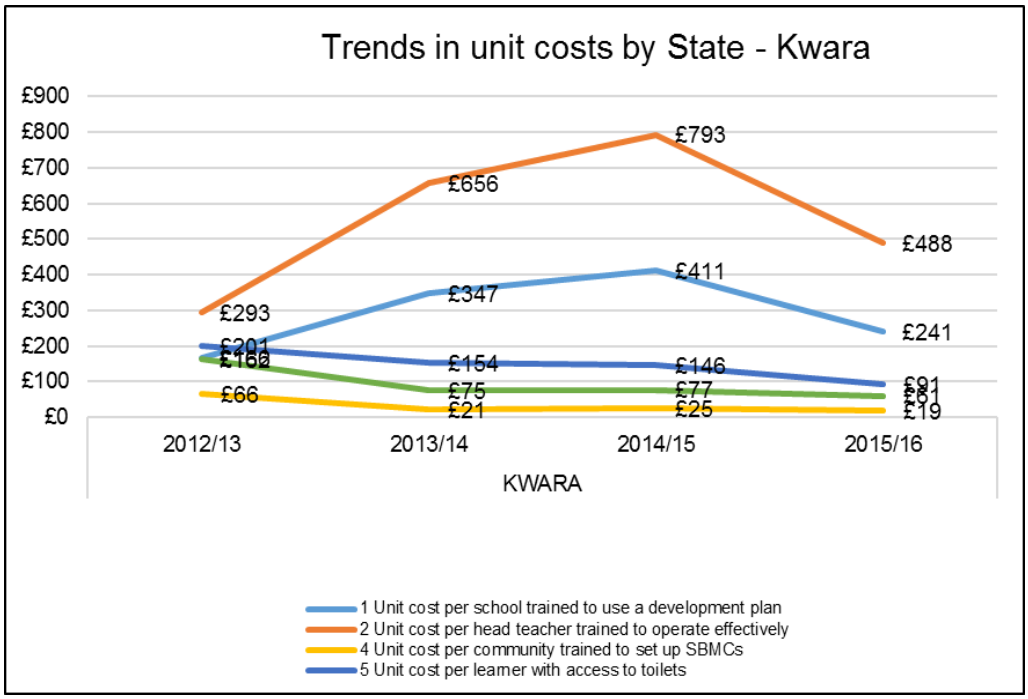
17. ESSPIN has also tracked these indicators by State and the programme has a very clear understanding of the cost structure across the States. **Error! Reference source not found.** below shows the variation in some of the States (Enugu and Kwara) to highlight some of the variation in State level unit costs. (Refer to dashboard for trends across all the States).

Figure 4 Trends in economy indicators by State (Enugu and Kwara)



18. In Enugu, the unit costs for most activities have significantly declined, and this trend is observable for most other States (as shown in the dashboard).

19. However, it is important to understand the State-level variances, and as data from Kwara below shows, some states have seen specific unit costs rise, mainly because of wider economic factors such as higher costs of inputs.



20. However, the overall trend is of declining unit costs with the significant drops in the unit costs of the most costly areas of the intervention. Cost trends at State level may be misinterpreted if trends are not considered within some of the specific context. For example, the seemingly declining costs for Kwara between 14/15 and 15/16 are likely artificial. There was a state-wide teacher strike for the best part of the school year and little direct SIP implementation work as a result. The two flat lines (SBMC and water infrastructure maintenance) reflect the two work streams that carried on in spite of the teacher strike. The more general point here therefore is that over an 8-year programme, there are potentially many context specific drivers of costs and these should be considered when interpreting costs.

21. Understanding cost structures across the States has led to specific programme implementation changes. Although ESSPIN's intervention has similar objectives across all the States, economy considerations have resulted in state-level differences in implementation to maximise the impact of every pound spent.

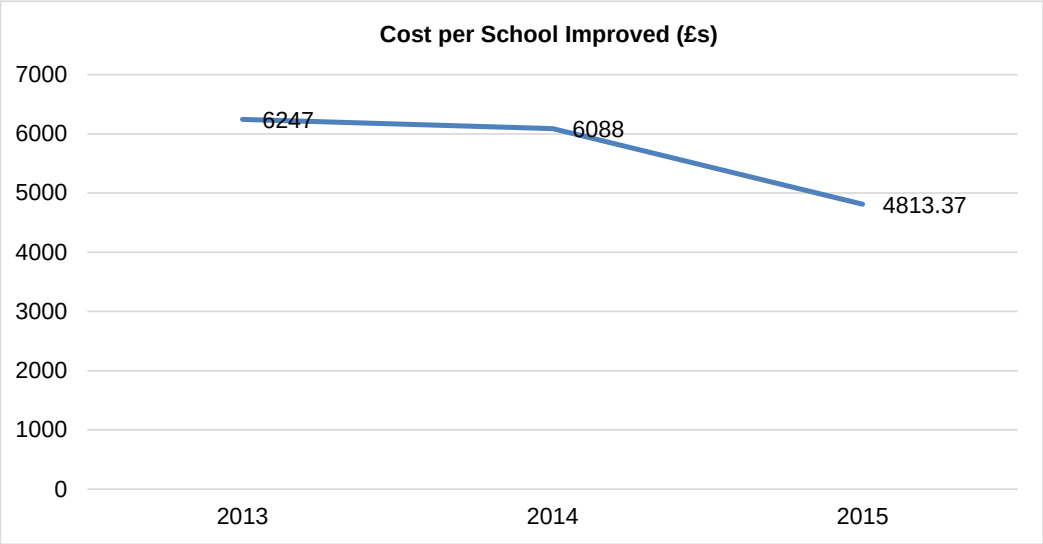
22. An example is SIP unit cost data (relating to training of head teachers, teachers and SBMCs) that is generated from ESSPIN's programme development investments (economy). The data is then used in State costed work plans for rollout to additional schools and consolidation in existing schools, assisting States to determine:

    - the scale of work that available resources can support;
    - whether a phased approach to rollout is required, e.g. Jigawa – 501 schools a year; or whether a sequenced introduction of SIP elements is more feasible, e.g. Kano where teacher training was launched first, then school leadership, then SBMCs;

- what funding gap exists and where ESSPIN should reallocate some PSA funds, e.g. Kwara, where ESSPIN continues to cover the financial shortfall for SBMC rollout and consolidation given consistently strong results at community level, and Kano where 2015 negotiations with the new state government regarding SIP funding are based on funding gap analysis;
- costed work plans for other donor support programmes, e.g. states benefitting from Global Partnership on Education (GPE) funding (Kaduna, Kano and Jigawa) are encouraged to utilise common unit costs across board to ease comparison and alignment of work plans;
- financial projections for Medium Term Sector Strategies (MTSS)

23. As a result, in the past few year, the overall cost per school improved has declined by nearly 23% as shown below.

Figure 5 Trends in school improvement costs



24. Another example is the ESSPIN approach to annual expenditure. This is no longer driven by uniform TA and PSA packages for all States[2]. Instead, annual spend in individual states is dependent on:

- the scale of rollout and consolidation in a given year, e.g. the 2015 CSO Consolidation Fund introduced to sustain mentoring and development of SBMCs is apportioned across states according to scale of expansion and additional inputs required in a state to achieve logframe targets; Kano currently accounts for the highest annual spend of the six ESSPIN states, a statistic backed by the fact that it accounts for over 30% of total programme results;

[2] The slight departure was in 2015/16 when as part of mitigation against low budget releases linked to the economic recession, ESSPIN had to make funding available across all states to ensure that SIP activities did not totally stall. The distribution of spend across states appears congruent as a result (allowing for variations based on size of state programme).

- special initiatives, e.g. pilots, requiring results/evidence to secure state buy-in (girl education and nomadic education initiatives in Jigawa, School Attendance Monitoring in Lagos and Kaduna, Community-EMIS and rural teacher housing in Kwara, IQTE in Kano and Kaduna, etc.);
- Co-financing agreements between a state and ESSPIN on specific activities, e.g. Out-of-School-Children survey and nomadic community education in Jigawa, IQTE and the Teaching Skills Programme in Kano.

25. In line with specific DFID requirements that programmes lower procurement costs, ESSPIN still routinely collects management information relating to utilisation of guesthouses as a cost saving measure, fuel consumption by vehicles relative to recorded mileage, and competitive pricing of goods through approved supplier lists. Because of the data, practical measures have been introduced for state administrators to drive down costs where possible, e.g. through maximising mileage per litre of fuel through more systematic driving monitoring and management and establishment of procurement committees to ensure that goods and services are procured at the best possible price relative to the value required. In addition to using guesthouses, hotel costs are reduced further by regular short-term consultants sharing rented accommodation. Fuel, goods and accommodation account for a substantial proportion of ESSPIN's reimbursable spend. Costs of workshops and meetings are also significantly reduced through a policy to avoid residential gatherings unless necessary.

26. Printing of lesson plans to support teacher-training activities across the six states accounted for a substantial proportion of PSA expenditure in 2014/15. Good VFM is achieved through good quality production, ensuring that an ESSPIN produced lesson plan booklet lasts at least 5 years. ESSPIN has addressed this quality requirement by putting in place a quality assurance system involving a professional graphic designer directly supervising printing jobs and supporting contracted printers to work to required specifications. This is proving to be a vital measure in an environment where there are few printing establishments with experience of educational publishing. In addition, other programmes, e.g. TDP, GEP3, Oando Foundation, etc., are adopting the use of the ESSPIN lesson plans. The more copies they print without having to invest in product design, the stronger the overall VFM delivered by ESSPIN across DFID and other programmes.

27. There is thus a very practical approach to adopting lessons learnt in project implementation to inform decision-making and very flexible programming to enhance VFM.

How does the economy performance compare with other programmes and evidence elsewhere (benchmarking)?

28. Benchmarking data on economy indicators is thin. However:

- ESSPIN's teacher training cost of £100 (6 days training and 10 days classroom support) compares favourably with a UNICEF benchmark of £341 for training a teacher at a 5 day workshop[3]

Table 1 Costs of school textbooks in sub-Saharan Africa (USD)

Grade Level	Botswana	Cameroon	Cote d'Ivoire	Kenya	Lesotho	Malawi	Tanzania	Togo	Uganda
6		9.45						9.31	
7		8.85						9.47	11.10
8		9.07	7.55				3.35	9.63	11.10
9	11.07	8.95	7.64	3.8	18.75	7.06	4.22	9.92	15.00
10	11.32	10.55	7.94	4.13	15.46	6.48			15.00
11		10.57	13.08		9.68		4.45		17.00
12	20.35	12.48	13.16	4.19	31.6	12.22			17.00
13					5.07				

Source: (World Bank 2008)[4]

29. Text book prices vary significantly across countries by grade and a widely acknowledged problem in the literature is that the details of what is included in textbook costs either varies (so the costs are not directly comparable) or is not clear (World Bank, 2015).

Table 2 Costs of textbook provision for Grade 1 pupils (USD)

Country	Price (US$)		Costs of JSS Grade 1 Textbooks in Kwara	
Benin	2.7		English textbook	4.61
Burundi	1.00		English Workbook	3.85
Chad	5.00		Math textbook	4.61
Cote d'Ivoire	3.00		Social studies textbook	4.61
Kenya	3.8		Integrated science textbook	3.46
Madagascar	0.75			
Mali	4.50			
Namibia	7.50			
Rwanda	2.5			

Source: World Bank 2015[5] and World Bank 2008

[3] ESSPIN Extension Business Case Final pg. 35
[4] http://siteresources.worldbank.org/INTAFRREGTOPSEIA/Resources/OtherTextbooks.pdf
[5] https://openknowledge.worldbank.org/bitstream/handle/10986/21876/9781464805400.pdf;sequence=1

30. With the data available above, it appears that textbook costs in Kwara are well within benchmarks (for grade 1). The same World Bank report indicates that costs in Kano were also similar.

What have been the costs and benefits of the composite survey approach?

31. The most significant cost of the CS surveys is financial. Below is a breakdown of the CS costs for ESSPIN.

Table 3 Financial costs and report Outputs for the CS approach

Survey	Total Budget	Survey Size/Components	Specified Outputs	Publicly Available
CS1	£1,260,554	583 HT consent and sampling forms 534HT interview 485 SBMC interview 121 Teacher interview 3939 Lesson observation 0 Teacher test 2230 L2 tests 2230 L4 tests 2230 N2 tests 2230 N4 tests	Composite survey Report Gender inclusion report Dataset	Publicly available on the ESSPIN website
CS2	£1,254,034	729 HT consent and sampling forms 729 HT interview 729 SBMC interview 3487 Teacher interview 3416 Lesson observation 3150 Teacher test 2796 L2 tests 2753 L4 tests 2797 N2 tests 2729 N4 tests	Composite survey Report Gender inclusion report Dataset	Publicly available on the ESSPIN website
CS3	£1,382,493	735 Schools 735 Head teachers 735 SBMCs 3587 teacher interviews 3576 teacher tests 3572 lesson observations 2847 P2 literacy tests 2809 P2 numeracy tests 3208 P4 Literacy tests 3181 P4 Numeracy tests	Composite survey Report Gender inclusion report Dataset	To be made publicly available. Data processing and reporting in progress

Have the lessons learnt from the CS approach justified the opportunity costs in terms of direct expenditure on teaching and learning inputs foregone in terms of the following?

Knowledge generated

- Impact evaluation of roll-out of ESSPIN
- Understanding the overall trends in the 6 states where ESSPIN works – the sample was large enough to provide reliable state-level estimates
- Data set being published and there's no other publicly available data sets on learning outcomes and school quality in primary grades in Nigeria – so this is a valuable research resource. The 6 states covered represent approx. ¼ of the population of Nigeria.
- Ability to understand how school-level (management, planning, SBMCs, teacher attendance, etc.) and teacher-level (inclusiveness in class, use of teaching aids, English and maths competence) relate to pupil-level outcomes in English and maths, which is likely to be useful for future intervention.

Techniques shared with other programmes

- Lesson plans shared with TDP, GEP3, Oando Foundation, Discovery
- HT manuals UNICEF/ TDP
- SSO manuals
- LGEA database (GPE, Mercy Corps)
- ASC
- SBMC mentoring packs, guidelines (UNICEF)
- Composite survey (TDP, DEEPEN)
- Strategic planning/MTSS

Capacity built

- CS approach builds capacity among state officers who work as data collectors – the data collection has some similarities to their regular work supporting teachers and head teachers

Advocacy achieved and leverage delivered based

- (reported under sustainability section below)

Was there a technically feasible but more cost-effective alternative available to generating the minimum information needs to satisfy DFID's mandatory logframe and reporting requirements?

32. Some alternatives would include:

- Rapid learning assessments only. This would mean losing information about the actions and effectiveness of head teachers, teachers and SBMCs

- If public examinations were reliable, the data was in good shape and was shared in a timely way by the government, then that could be used instead of our EDOREN developed assessments. Questions on whether the requisite preconditions for this are in place.
- Telephone interviews with HTs, if well-designed, could provide some of the same information at lower cost. Careful studies of the validity and reliability of these interviews would be needed first.
- Annual school census provides some information but is mostly focused on infrastructure, T, HT, pupil enrolment
- State officers' reports also provide information about HT, teachers, SBMCs. However, comparisons of CS to state officers' reports suggest that they may not be very accurate, and pointed to some difficulties in aggregating the results to get an accurate picture of progress at the state level.
- Reduced frequency of CS. Ideally, it should have started earlier, or right at the beginning of the programme. One survey every 3 years would have been sufficient given that the pace of change is generally not that fast.
- If an RCT design from the beginning, the survey samples could have been smaller (both control and trial schools). As the programme scaled up, we could then have applied a similar design, randomising the 2nd and subsequent waves of scale-up. However, this would not have provided the state-wide information that has always been seen as important, especially since it has always been a goal for ESSPIN to improve learning across the states as a whole (not just in its intervention schools).
- Perhaps a combination of RCTs for programme evaluation, including HT, teacher, SBMC questionnaires, plus state-wide learning assessments every 3 years or so, would be a good cost-effective combination. This could also be combined with a focus on improving government assessment systems so that they eventually provide useful data; the state-wide assessments could help validate their accuracy.

Was ESSPIN's total investment in Learning and Evidence proportional to the size of the overall programme?

33. There are various approaches to learning and evidence, and the costs depend on what the objectives of learning and evidence are. Generally, innovative methods/green fields' research will require more budget for learning and evidence while tried and tested approaches can do more with routine monitoring. In this sense, the most appropriate benchmarks for learning and evidence would be from Nigeria – but there is no data. Below we present some benchmarks from other DFID learning and evidence programmes.

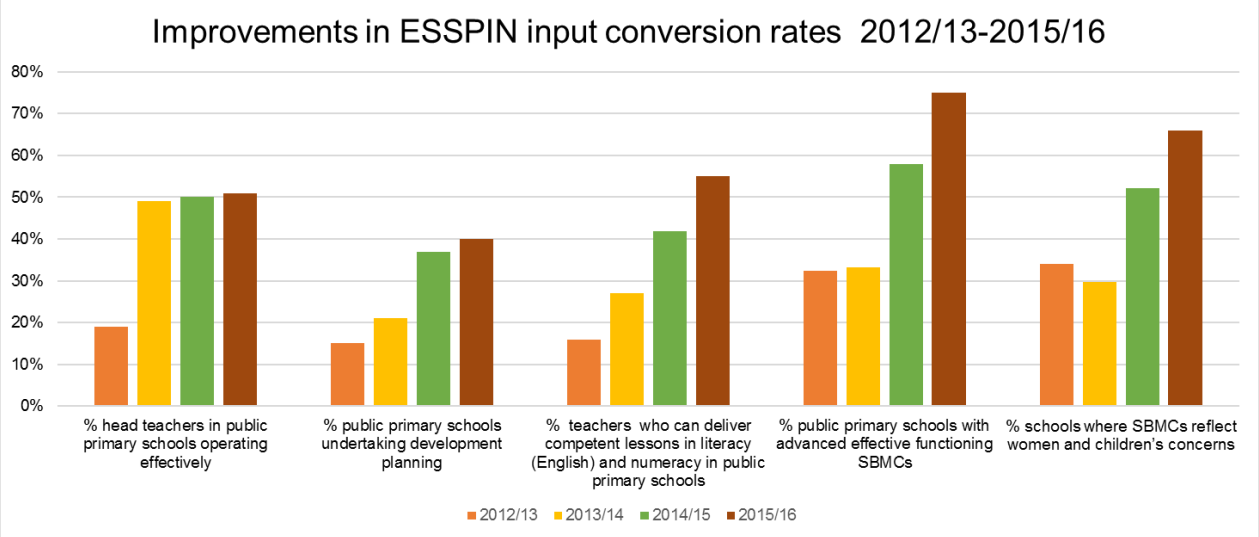
Table 4 Benchmarks from DFID evidence and learning budgets

	Benchmarks	Learning & evidence	Underlying programmes Value	% Evidence and learning Budget
1	Evaluation and Research of the Punjab Education Sector Programme (PESP) 2 and the Khyber Pakhtunkhwa Education Sector Programme (KESP) Bangladesh	3.9	660	0.59%
2	EDOREN Nigeria	8.5	296	3%

Efficiency

34. ESSPIN's VFM approach at the level of efficiency is measuring how well inputs are converted into outputs with a view to improving the conversion rate of inputs to outputs (and inherently the cost per output result).

Figure 6 More conversion rates (based on LF data)

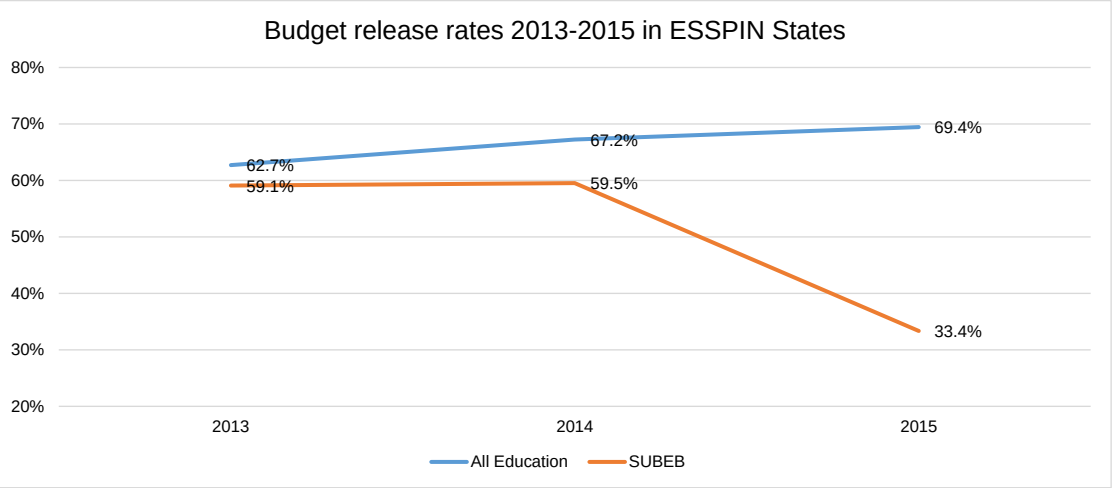


35. The highlights from Figure 6 are the following:

- In intervention schools, a much higher proportion of trained head teachers are operating effectively. In the years under comparison, the conversion rate of training head teachers, to the teachers trained operating effectively increased from 19% to 51%
- The conversion rate for primary schools undertaking development planning nearly doubled, increasing from 15% - 40%

36. ESSPIN was also successful in increasing the UBE-IF disbursements in focal States. As is highlighted below, the rate of disbursements in focal States continues to be higher than in non-focal States.

Figure 7 UBE-IF disbursement rates



37. There has been a general decrease in budget disbursement rates in 2015, caused by the various macro-economic factors alluded to earlier. From the data available, the utilisation rates of the disbursed funds are high in 2015 (100%) which makes sense given how low the disbursed funds were.

38. Overall, gains in efficiency were observed across the programme. Some of the programme specific changes at State level implementation that have enabled better efficiency are:

    - Increased focus on in-school support and mentoring of teachers and head teachers
    - Improved capacity of LGEA-based SSOs to visit schools and support teachers and head teachers
    - Progressive transfer of responsibility for teacher training and support services to SSITs and SSOs
    - Establishment of Advisory Service Units (ASUs) within SUBEBs to plan and coordinate school support
    - Sustained leveraging of state government resources to support school improvement

39. VFM data on overhead as a proportion of total spend is used to monitor and ensure that total overheads stay around an acceptable threshold of 20%. Data analysing overhead costs per state relative to SIP outputs (no. of effective head teachers, competent teachers, functional SBMCs) and the number of schools reachable in each state informed reduction, by one post, in the size of the Admin teams in Kwara and Enugu. The same decision might have been taken on Kaduna based on its overhead to results ratio; however, the huge potential for expansion (SIP rollout was only around 25% of all schools by Sept 2014) and the concerted political engagement with the state government justified retention of the staff complement[6]. This decision was validated in December 2015 when Kaduna SUBEB signed up to roll out to all schools.

[6] This decision was vindicated as the state scaled up to all schools in 2014/15.

40. ESSPIN, through leveraging has obtained significant cost savings in operations. The evidence of these savings, which amount to 20% of total DFID spend by March 2015 (increased from 15% by December 2013), was used to:

- report VFM (programme efficiency) to DFID
- support advocacy, lobbying and proposal development with organisations requiring evidence of state buy-in and capacity to provide counterpart funding, e.g. GPE and the Educate-A-Child (EAC) programme (for which a proposal is being developed)
- demonstrate state accountability to UBEC in the utilisation of federal Teacher Professional Development (TPD) funds
- validate state reports on budget release and utilisation, e.g. a quarter in which substantial state resources are leveraged is expected to coincide with one for which the state reports significant budget release performance. Where a state reports budget release progress but the ESSPIN leverage table records little or no leverage, e.g. Kwara in the 2014 fiscal year, discussions arise around how the State is deploying resources and why SIP commitments are not fully funded.

Effectiveness

41. Effectiveness relates to how well outputs are being converted to outcomes. At the outcome level, ESSPIN's work is expected to contribute towards providing improved schools that meet defined criteria of good schools, improve learning outcomes through higher proportions of learners demonstrating learning outcomes appropriate for their level and improving school attendance of disadvantaged children. This would ensure a strong focus on equity, aiming to increase access and improve learning outcomes among the disadvantaged, particularly girls, the disabled, the poor and nomadic learners.

Table 5 Summary of ESSPIN impact estimates

	Min (1 year)	Med (2-3 years)	Max (4-5 years)	Estimated effect of 1 year of full intervention
Effective head teacher (%)	14.1	26.0	24.2	5.2*
School development planning (%)	11.1	36.3	28.3	8.7*
Inclusive (%)	7.3	17.4	23.4	2.3
Functioning SBMC (%)	27.4	72.5	87.4	18.7*
Good quality school (%)	9.1	34.6	36.4	10.5*
Good quality school (new measure, %)	1.1	12.6	17	3.1*
Grade 2 literacy score	431.6	470.9	496	9.2**
Grade 4 literacy score	428.5	473.4	494.1	11.5*
Grade 2 numeracy score	433.5	459.2	493	4.4
Grade 4 numeracy score	442.1	485.2	512.2	9.2

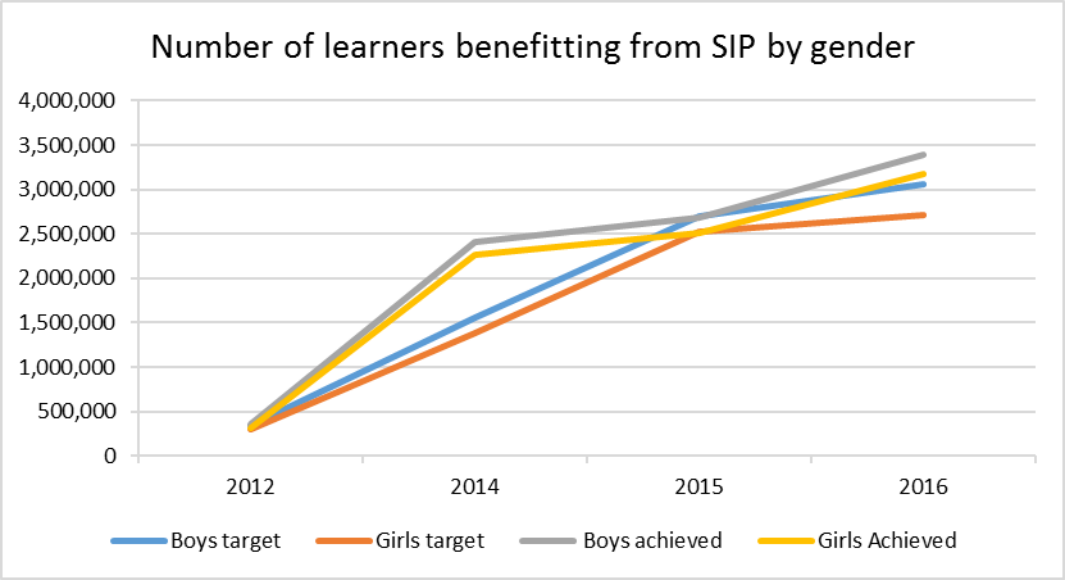
Note. * indicates statistical significance (p < .05)

Source: ESSPIN CS3 draft report

42. The CS3 survey suggests that ESSPIN has had a positive impact on many of the main interventions as shown above. Details on methodology are in the full CS3 report, but the highlights are that each year of ESSPIN intervention has a positive impact on the effectiveness of head teachers and quality of schools. The largest impact appears to be the SBMC work, where each year of exposure increases effectiveness of SBMCs by nearly 18%

43. One of ESSPIN's headline performance indicators is the number of learners benefiting from SIP. There has been a massive increase in the number of learners benefiting from SIP.

Figure 8 Number of learners benefiting from SIP against target

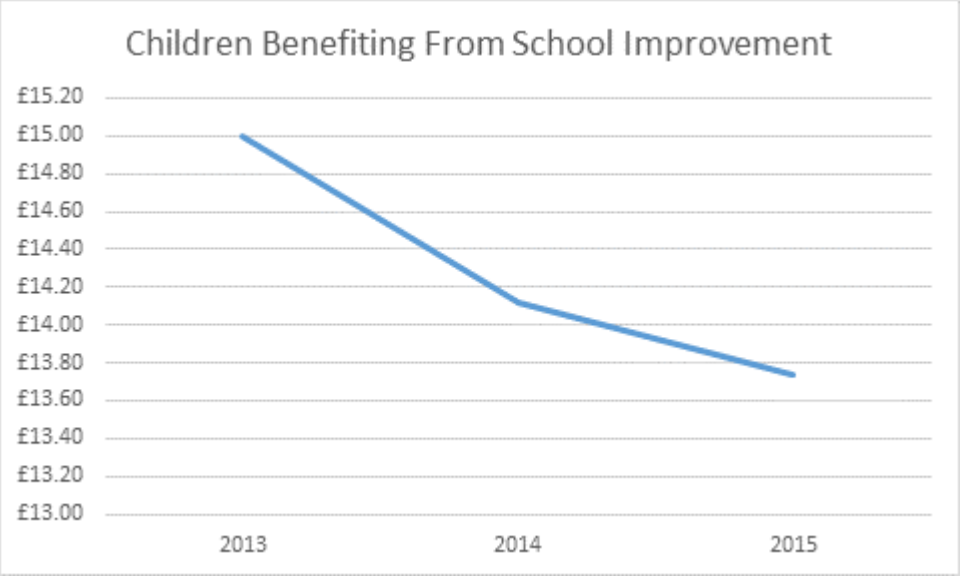


As **Error! Reference source not found.** above shows, ESSPIN has so far comfortably exceeded the SIP enrolment targets to date.

Cost effectiveness

44. ESSPIN's approach at the level of cost effectiveness is assessing the overall costs of achieving programme impact through the number of students reached by the school-based interventions. ESSPIN's cost effectiveness is assessed through the cost per child benefitting from the School Improvement Programme (SIP). This cost is based on allocation of total spend on Outputs 3 and 4 (the service delivery outputs) to the total number of children enrolled in focus schools. The cost per child is expected to reduce as the number of focus schools (and the number of children) increases with state funding.

Figure 9 Trend in unit cost per child benefiting from SIP



Equity

45. The DFID value for money guidance for education programmes recommends monitoring equity through disaggregating logframe results by factors such as gender, wealth quintile, regional and marginalised and vulnerable groups. The Gender Inclusion report details many of the equity related indicators and summary highlights of equity related indicators from CS. The CS report includes the detailed analysis of equity and the highlights are summarised below:

(i) Schools that receive ESSPIN interventions perform significantly better than non-ESSPIN schools on almost all school inclusiveness criteria, as well as on the number of inclusiveness criteria fulfilled, and the schools that partially/fully met the inclusiveness standard

(ii) Teachers in CS3 were, on average, less spatially inclusive than those in CS2; but in CS3, teachers who have had ESSPIN training are more spatially inclusive than those who have not.

(iii) Within CS3, ESSPIN schools performed significantly better than non-ESSPIN schools, for almost all criteria, as well as the number of criteria met, and the number of schools meeting the SBMC functionality logframe standard

(iv) There are large differences in the participation of children in SBMCs between ESSPIN and non-ESSPIN schools, with ESSPIN schools performing significantly better than non-ESSPIN schools. Between 19-25% ESSPIN schools met the children's inclusiveness logframe standard, as compared to 4.4% non-ESSPIN schools.

(v) On differences in education outcomes by gender and background, the CS3 survey finds that that boys perform significantly better than girls on all tests with the exception of the numeracy test for grade 2 students. The same trend is observed for schools that received minimum intervention under ESSPIN-output 3.

In order to test whether there was a difference between the performance of girls and boys in schools that received differing amounts of intervention under output 3, we disaggregate the test scores on the basis of gender and the amount of intervention, i.e., minimum, medium or maximum.

Table 6 Gender disaggregated pupil learning outcomes in CS3

Mean test score %	Boys	Girls	Significant diff.
N2	442.2	447.3	
L2	451.6	441.8	Boys
N4	469.2	450.7	Boys
L4	456.3	438.3	Boys

Source: ESSPIN G&I report 2016

The report finds that for schools that received minimum interventions under output 3, there is significant difference between the test scores of boys and girls, with boys performing significantly better than girls on all tests except the numeracy tests for grade 2. There is no significant difference between the performance of girls and boys for schools that received medium interventions. For schools that received maximum interventions, there is no clear trend in the performance of boys and girls, with boys perform significantly better than girls on the literacy test in grade 2, but girls performing significantly better than boys in grade 4. There is no significant difference for numeracy tests.

(vi) On wealth, the CS survey finds that an increase in value of the wealth index has a significant and positive impact on the performance of pupils. An increase in the amount of intervention received under ESSPIN output 3 mitigates this effect to some extent, with the wealth gap in schools receiving maximum output 3 intervention being relatively lesser than the corresponding gap in schools receiving minimum intervention. However, this is significant only for literacy tests and not for numeracy tests. Only 12% and 4% of the poorest pupils in grade 4 meet the grade 4 literacy and numeracy standards, respectively. 33.2% and 13.1% of the poorest pupils who meet the grade 4 literacy and numeracy standards respectively come from schools that received medium or maximum intervention under ESSPIN output 3.

(vii) On speaking a minority language, the CS3 survey finds that pupils who predominantly speak a majority language (i.e. *not* Igbo in Enugu; Hausa in Jigawa, Kano, Kaduna; and Yoruba in Kwara) attain significantly higher results in the numeracy tests as compared to students speaking minority languages. However, there is no significant difference for literacy tests between those who speak the majority language of the state and those who do not.

(viii) Overall, 45% of CS3 teachers were female, with wide variation between northern (Jigawa: 12.7%) and southern states (Lagos, Enugu 80%+). Female teachers performed

significantly better than their male counterparts on almost all the logframe teacher competence criteria for all six states taken together.

(ix) In CS3 across all six states, female head-teachers appear to be performing significantly better than their male counterparts: the number of female head-teachers who met the effectiveness standard is almost thrice that of male teachers and this difference is significant.

46. During the first phase of ESSPIN, each state received a Challenge Fund (£100,000 over 2 years) to trial innovative approaches that improved access and equity in school provision. In 2014, the CF initiatives were assessed to determine how successful they had been in improving access for marginalised groups of children. The Jigawa initiative was found to have delivered the most value in increasing enrolment and attendance of children in marginalised nomadic communities through recruitment and training of local volunteer teachers and provision of basic school materials in schools established and run by communities themselves. This pilot success informed ESSPIN's decision to secure the support of the Agency for Nomadic Education to mainstream the initiative. In 2014/15, ESSPIN facilitated political engagement meetings between the Agency and the National Commission for Nomadic Education (which has federal Intervention Funds from UBEC) and federal support is currently being considered. Consolidating the nomadic education work is also a plank within the pending EAC application.

Sustainability

47. Sustainability for ESSPIN is the capability of the education system in Nigeria to be systemically improved such that beyond ESSPIN, the gains made in delivering a better education continue to be experienced.

48. The following activities and initiatives by ESSPIN work towards this systemic improvement in the education system.

(x) Investment in technical capacity development

Investments in State implementing capacity (support to SSITs, SSOs and SMOs – officers already in government employment and, therefore, fully compensated) offers good VFM as it minimises the volume of TA commitment in the medium to long term. Similarly, internal investments in training and development of ESSPIN State Specialists demonstrably minimise the need for STTA. Expansion of SSIT, SSO and SMO teams and ongoing development of ESSPIN State Specialists was an important strategy for optimising investments in the substantial scale up of SIP that occurred in 2014/15. Beyond ESSPIN therefore, it is easy to see how the gains made in upskilling State education officials may be retained in the education system in supported States.

(xi) Discontinuation of activities with unsustainably high unit costs

High value of programme investment relative to results has led to a review of teacher training in non-State schools in Enugu (high efficiency unit cost – five times the cost of a public school teacher). In 2014/15, the Christian missions requested the opportunity to renew commitment to rolling out the SIP in their schools. ESSPIN clearly communicated the decision not to fund further capacity development unless the missions met the direct costs of training activities. Similarly, ESSPIN has recommended closure of the Kano Conditional Cash Transfers (CCTs) pilot due to a lack of buy-in and counterpart funding from the State government severely limiting number of beneficiaries and pushing up unit costs to an unsustainable level. Kano state government has recently accepted for the unmatched DFID funds provided for cash transfers to be withdrawn and reallocated to a girl's education initiative being designed in conjunction with SUBEB.

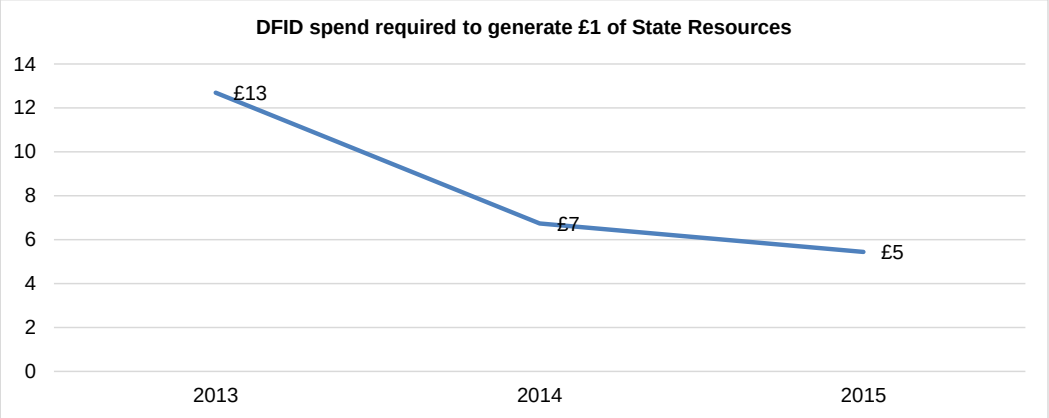
(xii) National replication of ESSPIN initiatives

In 2014, UBEC reviewed and adopted ESSPIN's SBMC development model and rolled it out to all 36 states and the FCT using federal Intervention Funds (over £1m spent by Dec 2014). This successful example of leverage and national replication led ESSPIN to adjust its Output 1 workplan to intensify political engagement and capacity building for UBEC, predominantly in the areas of SBMC development and QA. As a result, the barrier between UBEC and FME was lowered and UBEC has cooperated with FME to guide a national QA policy through the 2014 NCE, finalise a national SBM policy for presentation to the 2015 NCE, and roll out QA training to a number of non-ESSPIN states using ESSPIN-trained personnel. The replication across all 36 not only represents strong VFM in terms of the impact of the ESSPIN investment but also ensures that the SBMC model by ESSPIN becomes and remains entrenched in the Nigeria education system. This is good sustainability.

(xiii) Leverage – fund raising by SBMC committees.

An evaluation of the SBMCs estimates that over the past three years, £4.8m was raised by pilot SBMCs in cash and in kind contributions (SBMC validation joint report 2016). The cost of setting up these pilot SBMCs is estimated in the report at £944 000, and the resources mobilised represent a leverage ratio of nearly 5 times the set up costs, which is extremely good performance.

Not only are SBMCs raising funding, but States have continued to support ESSPIN programmes and the expenditure required from DFID to mobilise local resources has been decreasing over time as shown below.



Lessons learned and recommendations for future projects

49. Key lessons have been learned from ESSPIN's approach to VFM that can be of benefit to DFID's future thinking.

(i) Government resources key to improving efficiency and effectiveness results

The ESSPIN ToC assumption that government resources can be leveraged to drive SIP scale up has been tested and proven. A cumulative total of £21.2m secured through state governments and UBEC from July 2012 to September 2016 have amplified the reach and impact of DFID's programme investment. Expanding the SIP from 2,336 schools to 16,500 schools across the 6 states and delivering Output level Logframe results which substantially exceed targets have been made possible by this leverage model.

(ii) Focus on key cost drivers to control input costs

ESSPIN's Economy indicators in the early years included categories such as costs of workshops, international flights and TA rates, categories that are largely dependent on the economic environment and over which ESSPIN had little control. The current practice found to be more focused and useful for future programming is quarterly tracking of programme development costs through key cost drivers. ESSPIN's 8 Economy indicators relate directly to components of the school improvement programme and accounted for 69% of the programme's cumulative expenditure by the 2014/15 programme year. ESSPIN measures improvement through reduced unit costs quarter by quarter. This allows for internal benchmarking (in the absence of external benchmarks from other programmes) and enables comparison of investment trends across states.

(iii) Efficiency gains from approach to teacher and headteacher development

ESSPIN's conversion rates (efficiency) on teacher and headteacher inputs have been very positive. Beyond training, the programme has prioritised in-school support and mentoring of teachers and headteachers, support to SSOs to visit schools, progressive transfer of

responsibility for training to SSITs and SSOs, establishment of Advisory Service Units, and sustained leverage of government resources. These have ensured a solid institutional structure that allows the impact of training activities to be maximised.

(iv) Sustaining partnerships through the political transition

ESSPIN's unit costs on teacher and headteacher development and school development planning went up slightly in 2015/16, the period coinciding with Nigeria's political transition and an associated shortage of public funding. Although SIP rollout to all schools had been completed, expenditure on capacity building continued to be incurred by ESSPIN to maintain its consolidation objective. This proved critical in keeping SIP activities going and, in a sense, helping states through the lean investment period. For relatively little additional investment, ESSPIN was able to keep the SIP going and obtain valuable political goodwill from appreciative government partners. Over N300m was subsequently released for school improvement work by the Kaduna state government as a result.

(v) High cost of Equity

Access and equity focused initiatives such as IQTE and nomadic education return higher unit costs per child than for SIP in public schools due to their specialised nature. This has likely been an obstacle in the capacity of the concerned states to take on full funding responsibility in the same way that SIP has been accepted. The lesson is that delivering equity and ensuring that no child is left behind comes at a cost that governments and donors must be ready to bear. Good VFM is not always by what is cheapest; in this case, the value lies in implementing effective approaches to reaching more groups of vulnerable and marginalised children.

(vi) Lack of external benchmarks

Lack of external benchmarks which are valid and comparable continue to be a perennial problem. This is a cross-programme issue in education in Nigeria beyond ESSPIN's remit and something DFID might want to consider looking into.

(vii) Lack of education system unit costs

Absence of comprehensive and reliable expenditure data at state and LGEA level continues to make identification and tracking of education system unit costs challenging. Combined with a highly volatile fiscal environment (e.g. unstable budgets, inflation and economic recession) it is impossible to accurately count the real cost of delivering education to governments. This will remain an ongoing point of interest for

future programmes and there is an advocacy process to be built upon through the states' annual education sector performance reviews promoted by ESSPIN.

How has ESSPIN responded to the recommendations of a) the Mid Term Review b) the last Annual Review, in its final year?

50. Responses to MTR recommendations

Table 7 Responses to MTR recommendations

MTR Recommendation	Programme response(s)
Re-assess and re-define ESSPIN's theory of change and the higher order results of the programme	Done. Results chain developed after the MTR showing a clear hierarchy of results. Upgraded in 2014/15 into a detailed ToC diagram including intermediate outcomes.
Re-assess the distribution of its remaining resources (by Output, by State, by to ensure VFM and maximum impact by 2014	Done. Subsequent distribution of resources by Output and by state in the Extension phase based on Business Case.
Prepare a costed roll out and replication strategy, drawing on a joined up SLP the political economy of education in each of the ESSPIN States and Federally	Costed rollout plans developed and negotiated with individual states. Careful organisation and planning with states has resulted in 100% rollout by 2016 (from 2,336 pilot schools to 16,500). SLP political economy studies had minimal impact on state rollout efforts.
Define ESSPIN's position, role and value added within DFID' overall education strategy for Nigeria	ESSPIN's expected role and value added in the Extension phase is articulated in the Extension Business Case by DFID. DFID's revised country strategy is not publicly available.
Define clear reporting and oversight relationships with DFID	Reporting and oversight by DFID is realised through quarterly Programme Management Committee (PMC) meetings and Mid-Quarter meetings (MQM). Ad hoc meetings also held when required.

Table 8 Responses to 2014/15 AR VFM recommendations

AR Recommendation	Programme response(s)
Consider using additional system wide indicators of economy (such as the average cost of a teacher's salary, of a primary textbook, or of one child in school for a year) and of efficiency (such as grade repetition and primary completion rates, and pupil:teacher and pupil:classroom ratios).	The need for system wide data is acknowledged, but data sources and comparability is always a problem. However, the following data for comparison in this regard have been collected Primary school textbook costs from select sub-Saharan African countries Primary school textbooks from Kwara and Kano Pupil- teacher ratios in ESSPIN states (reported in CS3) Classroom-pupil ratios in ESSPIN states for 2010, 2013 and 2014 (CS3 table 37 – background characteristics of schools according to ESSPIN intervention)
Consider making more comparisons of unit costs in ESSPIN and the SIP with other education projects in Nigeria and other countries (using standard UNESCO indicators).	See ANNEX "State Level DFID VFM Metrics" with additional data on benchmarks
IMEP to compare consultancy fees and overhead costs in the final evaluation of the suite of DFIDN's State-Level Programmes.	Recommendation for IMEP. Final evaluation report from IMEP not yet received.

Conclusion: Is ESSPIN Value for Money?

On economy

51. There is a strong trend of declining unit costs since 2012 at programme level (i.e. across all major activities

52. Where State level unit costs have risen, they have normally remained within the levels observed in other States, or; they are fully understood by the programme and relate to contextual factors that cannot be addressed

53. Where benchmarks exist, ESSPIN is performing well within benchmarked performance

54. Procurement costs have been kept low and are continuously monitored

55. VFM cost data has been used in decision making to ensure further gains in VFM and multiple examples have been provided

On efficiency

56. ESSPIN has experienced large gains in conversion rates of inputs to outputs since 2012

57. Leveraged funds have grown, (to approximately 20% of DFID total spend) and this has enabled the programme to scale up interventions and save costs. Cost savings have been reinvested in the programme, largely in results and evidence and VFM reporting

58. UBE-IF funds have decreased in 2014/15 as a consequence of the economic downturn linked to Nigeria's political transition. Only 50% of TPD non-matching grants were paid out by UBEC to states in 2014, an example of declining federal funds. However, while disbursements across board have declined, the decline has been slower in ESSPIN states compared with non-ESSPIN states.

On effectiveness

59. The percentage of public primary schools that meet the benchmark of a good quality school have improved

60. Quality of schools composite index has improved

61. There has been a massive increase in the number of learners benefitting from SIP and ESSPIN has so far met enrolment targets for both boys and girls under SIP

62. There is clear evidence that ESSPIN schools are better than non-ESSPIN schools

On VFM trigger points (at what point the programme stops being VFM)

63. The business case notes that unless learning outcomes improve, then there is no value for money. However, the business case also highlights that learning outcomes are difficult to assess (they take longer to be realised; and, learning assessments are only conducted for P2 and P4 learners and as such may not capture overall sustained impact). In lieu of these facts, the BC proposes a more immediate measure as a trigger point for VFM, noting that "If less than 3300 schools are at the Quality Standard, then ESSPIN would no longer be value for money" pg. 37. Data from CS2 shows that 1,438 schools (9%) are at the Quality Standard and a further 320 (2%) are at the Advanced Quality Standard. The 2016 target is 6,300 at Quality Standard, 700 at Advanced Quality Standard. Update with CS3.

On cost effectiveness

64. Year-on-year expansion of SIP has broadened opportunities for more children to improve learning without a substantial increase in DFID funding. The cost per learner benefitting from SIP is just under £14.

65. In spite of political uncertainties in Nigeria in the last two years, ESSPIN has continued to ensure that the amount of DFID funding needed to generate additional government funding has continued to fall – from over £12 in 2013 to under £6 by 2015.

On equity

66. Enrolment of girls in SIP schools has been faster than that of boys. This is even more significant in northern states where enrolment of girls has been and still is traditionally

problematic. However, CS3 found that boys performed significantly better than girls on all tests except grade 2 numeracy, and that differences increase in grade.

67. Schools that received ESSPIN intervention are significantly more inclusive than non-ESSPIN schools

68. CS3 found that the impact of wealth on test scores does not change with the amount of ESSPIN intervention. However, there is evidence that poor children (bottom 20%) benefit disproportionately from ESSPIN and medium and maximum intervention schools have smaller wealth disparities than minimum intervention schools.

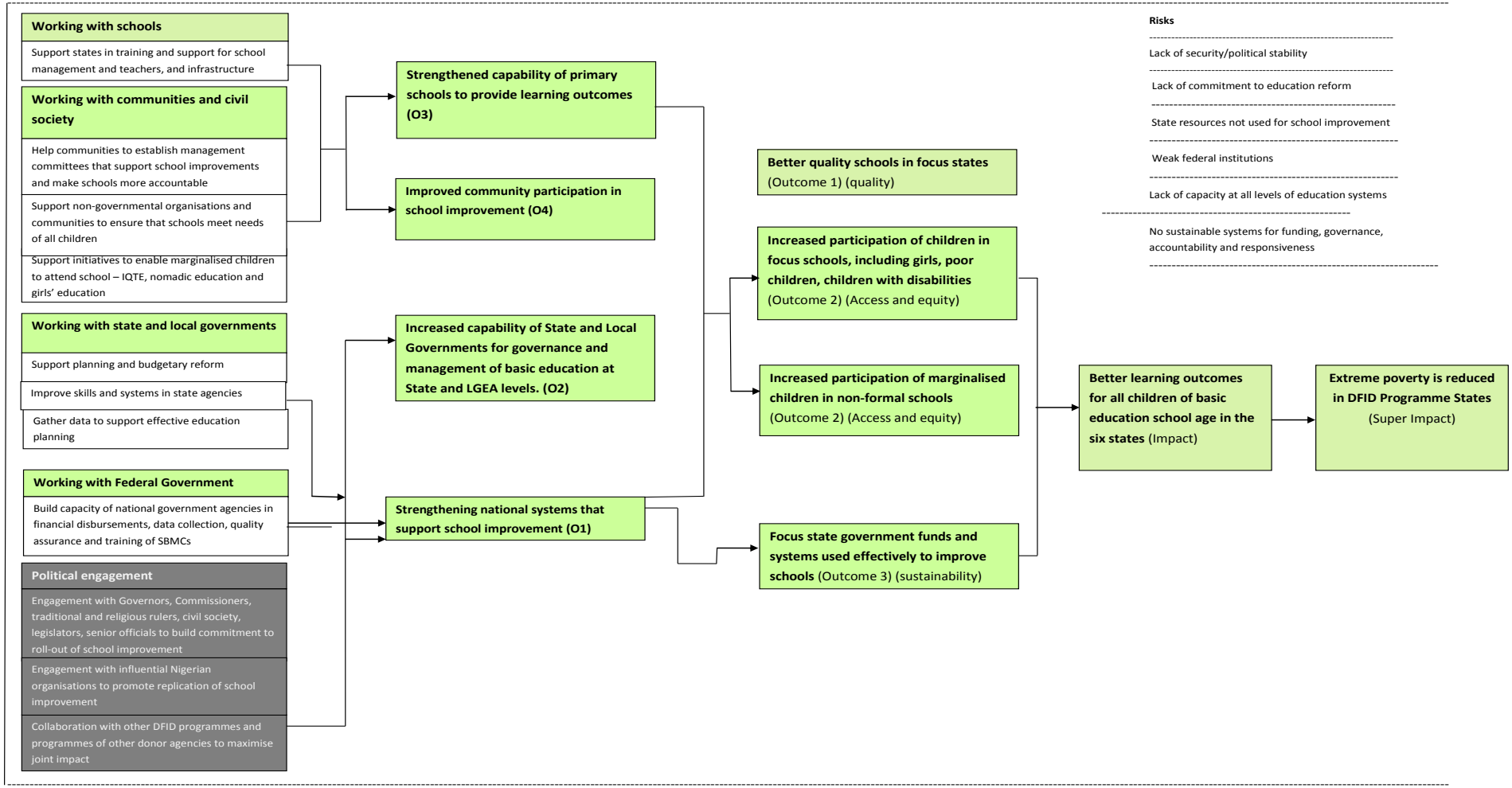
69. Language status did not account for any significant difference in performance of children in literacy tests.

On sustainability

70. Elements of the ESSPIN SBMC and QA model have now been rolled out nationally across 36 States and the FCT.

71. State implementing capacity (support to SSITs, SSOs and SMOs) all conducted with officers already in government employment and thus remains entrenched in the system especially against the backdrop of improving State budget release and utilisation rates.

Annex 1: ESSPIN Results Chain



Annex 2: State Level DFID VFM Metrics

DFID VFM METRICS

1. Cost of Education per Child per Year

Defined as total expenditure on [level of education] divided by the total no. of children at that level

State	Year - 2010	
	Primary	**Secondary**
Enugu	£178	£153
Jigawa	£169	*No data*
Kaduna	£46	£62
Kano	£28	*No data*
Kwara	£47	£26
Lagos	£154	£183

Comment

- Composition of expenditure includes both capital and recurrent costs
- Sources: expenditure data from State Universal Basic Education Boards/Ministries of Education; school enrolment data from 2009/10 Annual School Census

2. Average Teacher Salary per Year

State	Year - 2010	
	Primary	**Secondary**
Enugu	£2227	£2556
Jigawa	£3790	*No data*
Kaduna	*To be updated*	*To be updated*
Kano	£1292	*No data*
Kwara	£1348	£2491
Lagos	*To be updated*	*To be updated*

Comment

- Teacher costs at basic education level based on deductions from Local Government accounts (source: Ministry of Local Government); teacher costs at secondary level based on personnel costs (teaching staff) from the Teacher Service Commission/Secondary Education Board.
- Kwara cost at 'Primary' level is actually an aggregate for basic education (primary + junior secondary) as deductions from LGA accounts for basic education teachers were not disaggregated by primary/JSS

3. Primary School Completion Rate

State	Year – 2010/11
	Primary
Enugu	63%
Jigawa	41%

Kaduna	65%
Kano	70%
Kwara	50%
Lagos	52%

Comment

- Source: 2010/11 Annual School Census Reports and projected age ratios from 2006 National Population Census
- Not disaggregated by sex. Proxy indicator used, namely the ratio of non-repeating children in Grade 6 (last year of Primary) relative to the general population of 11 year-olds. There is limited data on flow rates and available data on number of repeaters at Grade 6 is not disaggregated.

4. Pupil Attendance

Net Attendance Ratio (NAR) used. This is calculated as the number of 6-11 year-olds (primary level) and 12-14 year-olds (junior secondary) attending school over a defined period expressed as a percentage of the school age population for that level of schooling.

State	**Year - 2010**	
	Primary	**Junior Secondary**
Enugu	73%	55%
Jigawa	33%	12%
Kaduna	69%	42%
Kano	49%	30%
Kwara	66%	42%
Lagos	81%	76%

Comment

- Source: Nigeria Education Data Survey (NEDS) 2010 – a household survey to be repeated in 2014

5. Measure of Reading Fluency in Early Grades of Primary

Pupils in Grades 2 and 4 tested for ability to read with sufficient fluency for comprehension (literacy in English) and ability to do basic arithmetic operations (numeracy).

Assessed through a Composite Impact Survey 2012 with a report imminent. Survey to be repeated in 2014.

6. Average Unit Cost of Primary School Textbook

National £2

Source: Universal Basic Education Commission – agency funding basic education in states through a federal Intervention Fund, a key component of which is procurement of textbooks.

7. Average Unit Cost of Classroom Construction

National £7,843

Source: Universal Basic Education Commission – agency funding basic education in states through a federal Intervention Fund, the main component of which is school infrastructure.

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