

#FundHer Project

Gender-Responsive Education Budgeting in Nigeria

Baseline Assessment of Oyo and Gombe States



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About Invictus Africa

Invictus Africa promotes human rights and gender equality through data-driven advocacy, digital technologies, and capacity development.

About the Baseline Assessment

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» Executive Summary

This Baseline Assessment evaluates the activities, scope, content, efforts, and aims behind Gender-Responsive Education Budgeting in Nigeria. As such, the implementation of gender-sensitive policies – within the context of Education in Nigeria – is in focus. Generally, the importance of preparing and implementing Gender-Responsive Education Budgets is key to improving the status and outcomes of vulnerable populations such as persons with disabilities and children, particularly the girl-child: globally and in Nigeria in particular. This implementation for improved outcomes takes a heightened level of salience in Nigeria, as the latter's Gender Gap is poor, even by comparative standards.¹

Commencing with an overview of Gender-Responsive Budgeting and Gender-Responsive Education Budgeting, available data, and the context of education budgeting, this assessment dives deep into the experience, policy, indices, and governance of two Nigerian States – Oyo and Gombe. These Nigerian sub-nationals have their peculiar demographic profile and challenges but also share an environment that would respond favorably to deliberate institutional change.

This assessment further considers the existing Oyo and Gombe State education plans and strategies and education budget policies, to understand where the states intend to go and what they have committed to do in educating future leaders. In addition, we provide a trend analysis of the States concerning their performance in education budgeting including the performance of Personnel, Overhead, and Capital expenditure, Universal Basic Education Commission Budgeting, school enrolment and retention rate, WAEC performance, and Gender-Responsive Budgeting, among others.

The assessment ends by distilling the findings from the two states. The Findings section serves as a summary of the major issues and concerns regarding Gender-Responsive Education Budgeting and the governance and administration required to ensure that it becomes a reality. Following these recommendations are provided which in some respects cover both states and in others are specific to either state. These recommendations are meant to stimulate further research, advocacy, and decision-making in the interest of a major stakeholder: girls.

1. See the World Economic Forum. (2023). *Global Gender Gap Report, 2023: Insight Report-June 2023*, at p. 11. CH-1223 Cologne/Geneva Switzerland. Available at: https://www3.weforum.org/docs/WEF_GGGR_2023.pdf.



Setting The Stage

Unpacking Gender-Responsive Budgeting

Despite federal and state budgets being dense documents with technical terminologies, a budget is simply an annual breakdown of governments' estimated revenues (income) and proposed spending (expenditures). Twenty-first-century democratic governments generally aim to provide public goods and social services to their citizens. They attempt to ensure that not only are their countries well governed but that they eliminate obstacles and barriers to development and productivity. They do this by allocating resources (human and financial) to various sectors of their economy. A useful allocation mechanism is often in the form of a budget. The federal government defines a gender-responsive policy (in the context of education) as: "The conscious effort towards creating an environment that addresses gender inequalities and inequities".²

Gender-Responsive Budgets adopt the values that underpin gender

equality. Thus, a budget is said to be Gender-Responsive when it adapts principles, goals, and targets of gender equality and equity in its process, content, and outcomes. Nigeria's performance on Global Gender Equality shows the country has fallen considerably from 2006 levels, where, out of a total of 156 countries, Nigeria fell from a ranking of 92nd to a ranking of 130th in 2023 (Ghana ranked 100th, Cameroon 94th, Kenya 77th, Uganda 78th, South Africa 20th, Zambia 85th, Algeria 144th, and Egypt 134th).³ Gender equality is important to the development of any economy, as women have been historically excluded from high-value economic activities and they form the bulk of unpaid workers, even up till today.⁴ The figure below shows the extent of financial inclusion in Nigeria, in 2020, between men and women.



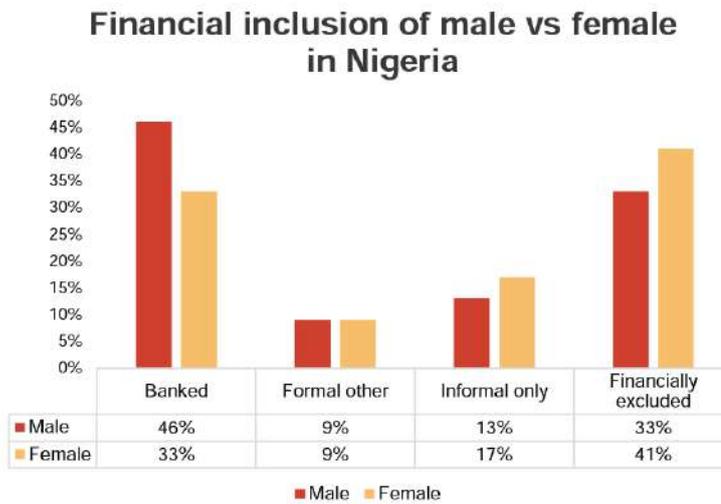
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2. See the Federal Ministry of Education. *National Policy on Gender in Education and Its Implementation Guide, 2021*, at p. 38. Federal Government of Nigeria. Available at: <https://planipolis.iiep.unesco.org/sites/default/files/resources/national-policy-on-gender-education-guide-new.pdf>.

3. See the World Economic Forum. (2023). *Global Gender Gap Report, 2023: Insight Report-June 2023*, at p. 11. CH-1223 Cologny/Geneva Switzerland. Available at: https://www3.weforum.org/docs/WEF_GGGR_2023.pdf.

4. See "The Economic Cost of Devaluing 'Women's Work'" by Kristalina Georgieva, Cristian Alonso, Era Dabla-Norris and Kalpana Kochhar, on October 15th, 2019. In the International Monetary Fund (Online) Blog. Available at: <https://www.imf.org/en/Blogs/Articles/2019/10/15/blog-the-economic-cost-of-devaluing-women-work>.

Figure 1: Financial inclusion of males vs. females in Nigeria



Source: PwC & EFINA

Unpacking the state of gender disparity in Nigeria requires a much closer look at the data of other social indicators. In 2018, the National Bureau of Statistics (NBS)⁵ estimated female primary Out-of-School (OOS) children at 3.85 million or 37% of the total (male primary OOS were 6.34 million or 63% of the total).⁶ However, in 2022, these estimates have increased considerably, by about 76.2%. According to the Head of the UNICEF office in Kano, Mr. Rahama Farah, Nigeria has about 18.5 million OOS and about 60% of them are girls.⁷

By the most recent information, as of 2020, the national girl-child enrolment rate in primary schools was 48.55%, while that of the boy-child was 51.45%.⁸ In 2020, the number of female Doctors nationwide was 37.03% (or 9,300) of the total, while male Doctors were

62.97% (15,818) of the total.⁹ Life expectancy (national average) at birth in 2022 for men was 55.1 years while for women it was 57.2 years.¹⁰ Regarding technology ownership, mobile phone ownership in 2021 was 73.4% of males and 58.2% of females.¹¹ Prison admission statistics in 2020¹² have men in the overwhelming majority, with incarcerations affecting only 4.90% of women.¹³ The distribution of academic staff in Nigerian universities by rank and sex in 2019 shows 84.83% and 79.09% of men and only 15.17% and 20.91% of women as Professors and Readers, respectively.¹⁴ The NBS also provides data on representation at the National Parliament, as the latter was 93.8% for males and 6.2% for females in 2019.

Invictus Africa's Women's Representation in African Politics (WRAPs) series provides recent data



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5. See generally, the National Bureau of Statistics. (2023). *Statistical Report on Women and Men in Nigeria*. Federal Government of Nigeria. Available at: <https://nigerianstat.gov.ng/download/1241312>.

6. See generally, the National Bureau of Statistics. (2023). *Statistical Report on Women and Men in Nigeria*, op.cit., at pages 102 to 103.

7. See "18.5 Million Nigerian Children Are Out of School, UNICEF Says", by Agence France-Presse, on May 12 2022, in VOA, Africa (Online). Available at: <https://www.voanews.com/a/millions-nigerian-children-are-out-of-school-unicef-says/6569716.html>.

8. See generally, the National Bureau of Statistics. (2023). *Statistical Report on Women and Men in Nigeria*, op.cit., at pages 102 to 103.

9. *Ibid.*, at pages 94 to 95.

10. *Ibid.*, at p. 83.

11. *Ibid.*, at p. 80.

12. This is a broad class of criminal offences, from Arson to Stealing and from Treason to Contempt of Court Proceedings. Due to the varied social, economic or psychological contexts in which crimes are committed, this indicator should be taken for illustrative purposes only.

13. See generally, the National Bureau of Statistics. (2023). *Statistical Report on Women and Men in Nigeria*, op.cit., at p. 75.

14. *Ibid.*, at p. 40.

on women's representation in Nigeria.¹⁵ Only 7 women were among 43 appointed Ministers in 2019 and a total of 7 women and 72 men occupied principal positions in the Senate in 2019.¹⁶ In 2023, only 4 (3.7%) out of the 109 Senators are women, only 17 (4.7%) out of the 360 members of the House of Representatives are women, only 57 (5.7%) out of 993 members of the

State Houses of Assembly are women, 13 States have no female member in their State Houses of Assembly, and 5 States have never had a female House of Assembly member since Nigeria's return to democracy in 1999. Currently, as of November 2023, only 9 (19%) women are among the 48 Ministers in Nigeria.

Education Budgeting in Nigeria

In Nigeria, education is a dual responsibility of the Federal and State governments, as specified in the Concurrent Legislative List of the Constitution of the Federal Republic of Nigeria, 1999 (As Amended). Invictus Africa recently released some education budget data focused on budgetary allocation to education by the Federal Government of Nigeria based on its share of responsibility to education through, for instance, the Federal Ministry of Education.

Federal Government's Budgetary Allocation to Education

In the 2023 budget, the Federal Government of Nigeria allocated 4.94% to the Federal Ministry of Education. In the last nine years, the highest was in 2015 at 10.79%, and the lowest was the current (2023) at 4.94% – more than half lower than that of 2015.

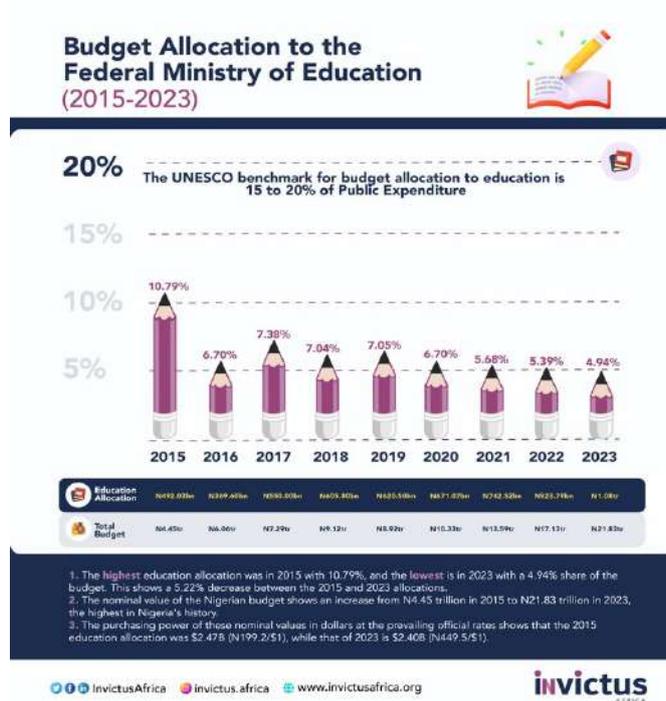


When the nine-year budgetary allocation to education is subjected to dollar exchange, using the prevailing exchange rate at the time the budget was passed, the budgetary allocation to the Federal Ministry of Education shows that the highest actual value was in 2015, while the lowest was in 2018.

15. See Invictus Africa's Women's Representation in African Politics (WRAPs) series, www.invictusafrica.org/wraps.

16. *Ibid.*, at p. 54.

Figure 2: Budget Allocation to the Federal Ministry of Education in Nigeria (2015 – 2023)



In 2023, of the N21.83tr total budget, the Federal Government allocated N1.79tr (8.2%) to the education sector.

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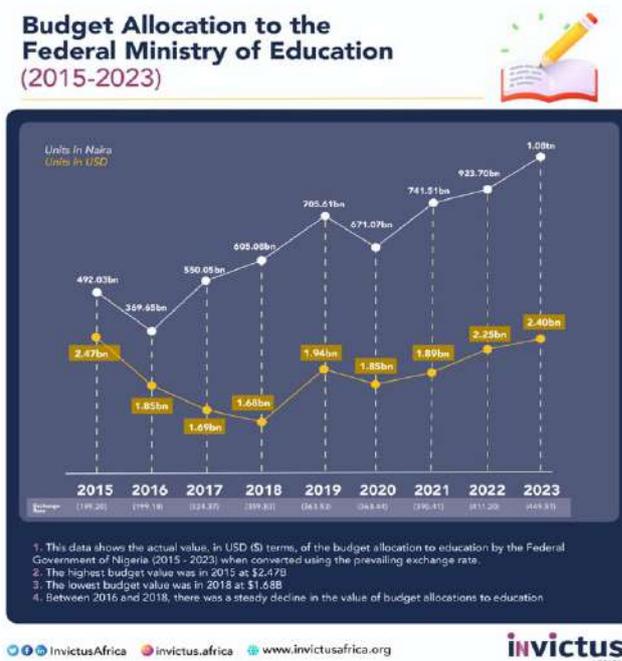


Figure 3: Dollar Equivalence of Budget Allocation to the Federal Ministry of Education in Nigeria (2015 – 2023)

In 2023, of the N21.83tr total budget, the Federal Government allocated N1.79tr (8.2%) to the education sector. Out of the N1.79tr, 54.4% (N972.93bn) is for recurrent and capital expenditure, 5.8% (N103.29bn) for UBEC, 13.9% (N248.27bn) for TETFUND, and 26.3% (N470bn) for Tertiary Education Revitalization and Salary Enhancement.

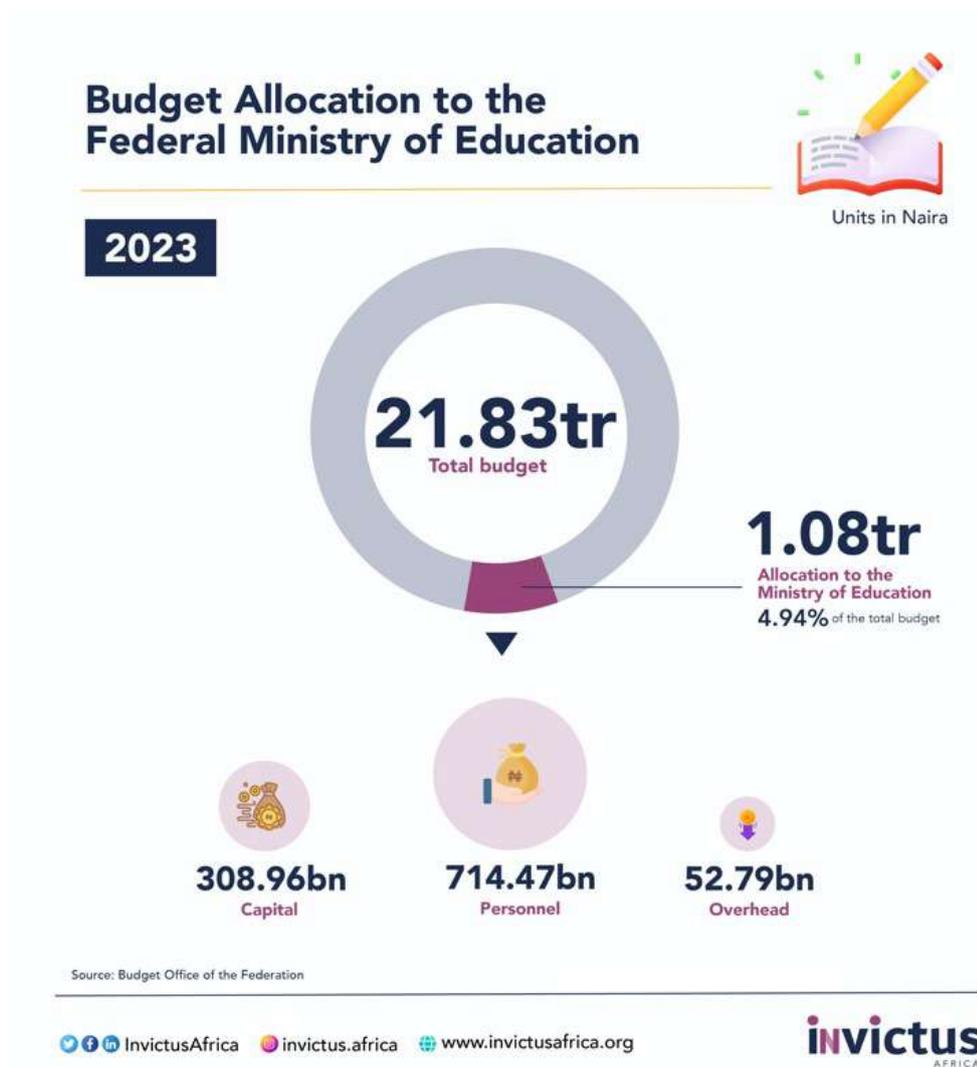
Figure 4: Budget Allocation to the Education Sector by the Federal Government of Nigeria (2023)



Out of N1.08tr allocated to the Ministry of Education in the 2023 budget, 28.6% (N308.96bn) is earmarked for Capital, 66.2% (N714.47bn) for Personnel, and 4.89% (52.79bn) for Overhead.

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Figure 5: Breakdown of Budget Allocation to the Education Sector by the Federal Government of Nigeria (2023)



These budget data highlight three concerns. First, a consistently limited allocation to Nigeria's Federal Ministry of Education. Second, a lopsided distribution of the budget in favor of recurrent costs such as Personnel and Overhead. Third, widening educational parity gaps which disproportionately affect underserved populations such as girls and out-of-school children. Suffice it to state that budgetary allocation, such as to the education sector, is one way that a government demonstrates its commitment to closing inequality gaps.

Gender-Responsive Budgeting

A government budget is a financial projection and action plan of its revenues and expenditures for a specific period of time, which is generally yearly. Budgets are often gender-neutral. This means budgets are not gender sensitive as they mostly do not focus on separate demographics such as men, women, boys, and girls, as social categories with peculiar and intersecting gender needs. Noticeable among all is the issue of dealing with the unique needs of women and girls in society, which are mostly neglected and underfunded. One can argue and conclude that this is why women and girls face severe restrictions in access to and control of resources even within many well-structured institutions.

There is therefore a need for Gender-Responsive Budgeting (GRB), that is, a budgeting process that takes into account the peculiar and intersecting needs of diverse populations. GRB requires the use of a gender lens to highlight and respond to the needs of women, men, boys, and men, thus promoting gender equality through budget allocations and expenditure. Gender equality has been described as the state of affairs where: “[w]omen and men (and vulnerable groups) have equal conditions for realizing their full human rights and potentials; are able to contribute equally to national, political, economic, social, and cultural development and benefit equally

from the results”.¹⁷ The lack or insufficiency of Gender-Responsive Budgets (GRBs) in a society, especially where gender inequality is rife, results in overall stunted economic growth and development. The integration of gender perspectives must transcend all aspects of governance, covering all ministries according to administrative classification (i.e., Social, Economic, Administrative, and Law and Justice).

With GRBs, governments at all levels can provide inclusive budgets that work for everyone so as to ensure gender-equitable distribution of financial, material, and technical resources in achieving more equal societies. GRB is also vital for both “gender justice and fiscal justice.” By gender justice, it means GRB incorporates the principles that guide the equality of men and women, such that it ensures equal and equitable access to opportunities regardless of pre-existing and deeply rooted unfavorable gender norms. Thus, the process and practice of GRBs are toward transforming budgets to be sensitive and responsive to the peculiar needs and realities of diverse population groups including women, children, and persons with disabilities.

This notwithstanding, a GRB is not a budget for women per se, nor is it a budget that divides government spending in equal proportion to address issues affecting women on



This notwithstanding, a GRB is not a budget for women per se, nor is it a budget that divides government spending in equal proportion to address issues affecting women on the one hand, and men on the other hand.

17. See Adeyanju, A.L., Bamigbade, F.A., and Ajayi, A.O. (2021). Gender Equality: A Panacea to Social Justice and Sustainable Development in Nigeria, at p. 98 to 99. In *Social Science Education Journal (SOSCED-J)* Vol. 4, No 2. Available at: <http://soscedj.eksu.edu.ng/wp-content/uploads/2020/09/SOSCED-JOURNAL-VOL-4-2-A-106-120.pdf>.

the one hand, and men on the other hand. The process and outcome of GRBs are one that uses a gender lens in analyzing and ensuring that a budget responds to and meets the needs of diverse groups including women and girls and those with multiple and intersectional identities, as well as those who are often affected by prohibited grounds of discrimination –

disability, marital status, religion, ethnicity, economic class, geographical location, age, literacy level, and political leaning. Thus, at the core of GRB is the need to respect, protect, and fulfill the rights of those who are often affected by the unfavorable interplay of power, the impact of negative social norms, and the consequences of the limiting roles that a society sets for its men and women.

Gender-Responsive Education Budgeting

Gender-Responsive Education Budgeting (GREB) is a subset of Gender-Responsive Budgeting (GRB), while GRB can be construed as a subset of Gender-Responsive Education Sector Planning,¹⁸ as shown in the figure below. GREB ensures the application of gender mainstreaming in education budgeting processes and outcomes. It requires that gender-related issues that impede the access of girls and boys to education be considered and addressed through government revenues and expenditures. It entails using a gender lens to develop, monitor, and analyze education budget allocation and spending. GREB adopts gender equality principles in ensuring equitable access to basic educational services and resources.



GREB ensures the application of gender mainstreaming in education budgeting processes and outcomes. It requires that gender-related issues that impede the access of girls and boys to education be considered and addressed through government revenues and expenditures.

Figure 6: Gender Responsive Budgeting and its Components



Source: United Nations Girls Education Initiative¹⁹

18. The United Nations Girls' Education Initiative defines gender responsive education planning as: "A whole-system approach to advancing gender equality in and through education, including learning and learning environments, teacher education and practice, curriculum and materials development and leadership and administration". See the United Nations Girls' Education Initiative. Gender-Responsive Education Sector Planning: A pathway to gender equality in education, at p. 6. United Nations. Available at: <https://www.ungei.org/sites/default/files/2020-12/LNGB-Gender-responsive-education-sector-planning-policy-note-LNGB-Sep-2019.pdf>.

19. See generally, Global Partnership for Education. Gender-Responsive Education Sector Planning: A Pathway to Gender Equality in Education. United Nations Girls Education Initiative. Available at: https://www.global-partnership.org/node/document/download?file=document/file/2019-09-ungei-gpe-policy-note-gender-responsive-education-planning_0_0.pdf.

With proper GREBs, there is an expectation of a reduction in the persistent challenges of gender-related issues in education. Studies have shown that girls face distinctive barriers to formal learning at all levels. Lack of schools, inadequate infrastructure, unsafe environments, limited number of teachers, lack of well-trained teachers, systemic gender biases, and negative social norms all serve as impediments to girls' education. Suffice it to mention that gender equality is one of the fundamentals of the Sustainable Development Goals (SDGs). It is universally recognized as a prerequisite for the promotion of human rights.

It was based on the acknowledgment of the factors that impede girls' access to education that the federal government, through the Federal Ministry of Education, produced its National Policy on Gender in Education and its Implementation Guide, 2021. Among other things, the policy provides guidance on 'the need to clearly identify sources of funds in particular, as well as outline how the funds are mobilized for a sustained gender policy implementation'.²⁰ While the policy is federal (and hence has limited applicability at the level of the states due to Nigeria's federal structure), the policy statement provided specific targets relating to the management of education funding and its sustainability that can be mirrored at

the state level. The targets are as follows:

- A dedicated percentage of annual budgetary allocation by each level of government for mainstreaming gender into the education sectors.
- Consistent inclusion of gender-targeted funds in the guideline for quarterly releases of appropriated funds.
- Strengthened partnership between government agencies, development partners, Civil Society Organisations (CSOs), communities, etc., in funding gender programmes in the education sector.

The foregoing informs why this baseline study seeks to create a better contextualization and improved understanding of each state's state of Gender-Responsive Education Budgeting so as to highlight gaps in financing Gender-Responsive education, while serving as the basis for advocacy and stakeholders' engagement towards improved Gender-Responsive education for all, especially in guaranteeing girls' access to free, safe, and quality education. This is particularly necessary as States have a measure of responsibility for providing education at various levels.



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20. See the Federal Ministry of Education. *National Policy on Gender in Education and Its Implementation Guide, 2021*, op.cit., at p. 38.

What makes an education budget gender responsive?

Gender-Responsive Education Budgeting (GREB) initiatives are very diverse, but they all have in common the answer to one essential question: What is the impact of the education budget, and the policies and programs that it funds, on promoting education for girls and boys?

Gender-Responsive Education Budgeting (GREB) is the process of ensuring consideration is given to gender perspectives and needs in budget allocations and expenditures in order to promote educational parity for boys and girls. GREB is not only about allocating more budget to education but also about budget allocation and spending through a gender lens, taking into cognizance the unique and overlapping needs and realities of girls in comparison to boys, in relation to their access to basic education. Essentially, a Gender-Responsive education budget contains budget lines that promote gender parity in education – such as budget allocation for programs and actions that guarantee high enrolment rates of girls in primary and secondary schools, while funding educational amenities and services in ways that guarantee high retention of girls in schools.

GREB, beyond budget allocations, includes Gender-Responsive education budget expenditures. These are budget spending directed specifically at improving gender parity among boys and girls. Examples of such expenditures are special scholarships for girls such as in subjects that are male-dominated, development of Gender-Responsive

education policies and curriculums, training of curriculum developers and teachers on Gender-Responsive pedagogy, employment of additional teachers of which a larger percentage are women, policies and actions to prevent and respond to gender-based violence and to support pregnant schoolgirls, and provision of sanitary materials as well as water, sanitation, and hygiene (WASH) facilities, among others.

Bangladesh is an example of a country that has mainstreamed gender in its budgets and makes expenditures, accordingly. The country's "Female Stipend Program," which is funded through its education budget, was introduced in schools whereby stipends are paid to girls as a form of incentivizing them and their parents to ensure primary education for girls. A 2004 evaluation²¹ of the initiative found that girls' enrolment improved significantly since the introduction of the incentive, although the study argues that "the introduction of free tuition may play an equal (or even stronger) role in increased enrolment than stipends do."²²

Considering that a large proportion of government budget allocation



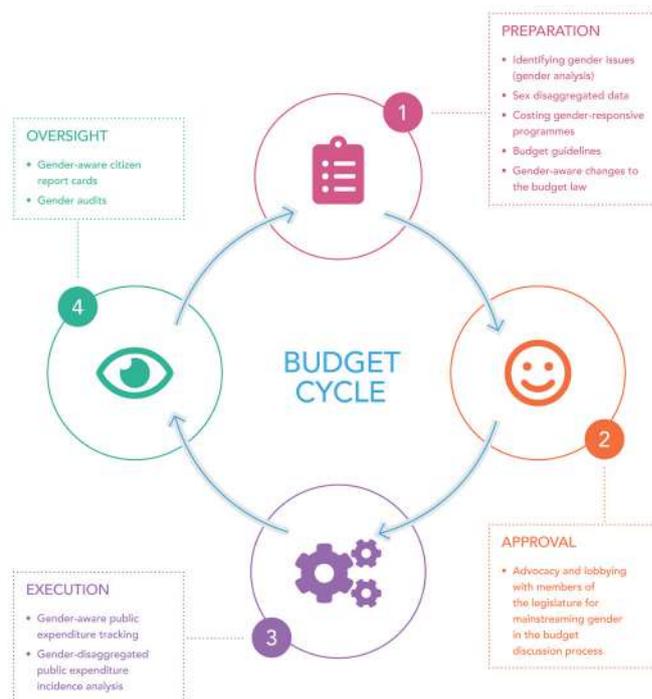
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21. See Raynor, J., and Chowdhury, R.A. (2004). 'A National Assessment of Girls' Secondary Stipend Programmes in Bangladesh'. Draft paper for DfID, Dhaka, Bangladesh. Cited in Oxfam. (December, 2005). Gender-Responsive Budgeting in Education, Education and Gender Equality Series, Programme Insights. Available at: <https://oxfamilibrary.openrepository.com/bitstream/10546/120596/1/pi-gender-responsive-budgeting-education-051205-en.pdf>.

22. See Raynor, J., and Chowdhury, R.A. 'A National Assessment of Girls' Secondary Stipend Programmes in Bangladesh', op.cit.

and expenditure is focused on personnel, GREB must also include allocation to and expenditures on personnel in the education sector. It is, therefore, important that when analyzing education budget expenditure, there should also be a focus on analyzing the total budget allocated and spent on salaries within the education sector, particularly the proportions spent on the salaries of men and women. This is also imperative for the effective implementation of free basic education, which, although does not necessarily guarantee gender parity in education, portends significant benefits for girls. Free basic education is costly if conducted based on expected standards, requiring, for instance, the employment of more teachers – the majority of whom should be women – to cater to the expected high enrolment rate, ensure a proportionate teacher-to-student ratio, and guarantee the delivery of quality education.

Figure 7: The Gender-Responsive Education Budgeting Process



Source: United Nations Girls Education Initiative²³



A 2004 evaluation of the initiative found that girls' enrolment improved significantly since the introduction of the incentive, although the study argues that "the introduction of free tuition may play an equal (or even stronger) role in increased enrolment than stipends do

23. See United Nations Girls' Education Initiative and Malala Fund, 'Spending Better for Gender Equality in Education: Why the quality of financing matters for girls' education, and what to do about it', New York, 2021. Available at: <https://www.ungei.org/sites/default/files/2021-02/Spending-Better-for-Gender-Equality-in-Education-policy-note-2021-eng.pdf>



State Contexts

The State context provides relevant data and information on the state of education in the two focus states – Gombe and Oyo, including efforts (if any) by the State governments to ensure Gender-Responsive Education.



Gombe State

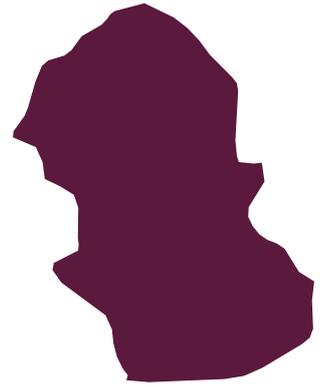
The current Governor of Gombe State, Mallam Inuwa Yahaya, on the International Day of Education in June 2022, reiterated his administration's promise to focus on improving the quality of education, along several metrics, when he said: "When we came into office on May 29, 2019... we met... a large number of out-of-school children, an absence of instructional materials and basic facilities, as well as a teaching workforce that was poorly trained and ill-motivated... For years, Gombe State continued to sit at the bottom of the National Education rankings like the WAEC or NECO".²⁴

By way of context, Gombe State, due to its peculiar geographical location, has in the recent past been affected by insurgency. Sharing borders with the "BAY" states (Borno, Adamawa, and Yobe), Gombe has been the recipient of violence and Internally Displaced Persons (IDPs). As such, there has not only been a considerable strain on its infrastructure (health, education, etc), but the total stock of vulnerable groups may have increased.²⁵ This means that policy responses would have to take into consideration that the state may find it difficult to ascertain the true numbers and make provision for the total number of Out-of-School children within its borders. With nearly 7 out of every 10²⁶ Gombe citizens residing in rural areas, education, especially

Gender-Responsive education, will have to be pursued and implemented within this context. Fortunately, the administration of Governor Inuwa Yahaya developed an ambitious long-term plan²⁷ that, among other things, aims to provide Universal Basic Education as well as focusing on providing Early Child Education. With the current Governor in his second term, observers will be keen to see if the long-term plan will be taken up by subsequent Governors.

Coming to the current situation, we notice that between 2021 to 2023, the state was unable to commit more than 15% of its total budget to education. However, in 2021 the state spent more than 17% of the total actual spend on Education. This was not followed through in 2022, with only 11.85% of the total actual spend on Education. It is not clear whether the state would be able to achieve above 15% of total actual spend in 2023 but with a total budget of N21.18 billion (the largest in the review period), the state has a considerable amount of resources to use effectively.

As of 2022, the total population of Gombe State stood at 3,960,122 (three million, nine hundred and sixty thousand, one hundred and twenty-two).²⁸ According to the enumeration of the Better Education and Service Delivery for All (BESDA), there are over 700,000 Out-of-School (OOS) children in



According to the enumeration of the Better Education and Service Delivery for All (BESDA), there are over 700,000 Out-of-School (OOS) children in Gombe State.

24. See "Gombe Committed to Transforming Education, Says Governor", by Segun Awofadeji on June 29th 2022, in *Thisday* (Online) Newspapers. Available at: <https://www.thisdaylive.com/index.php/2022/06/29/gombe-committed-to-transforming-education-says-governor-2>.

25. See "Yahaya Seeks UNICEF's Support to Reduce Rate of Out-of-School Children in Gombe" by Maryam Abdullahi, on September 19 2023, in the *Cable* (Online) Newspapers. Available at: <https://www.thecable.ng/yahaya-seeks-unicefs-support-to-reduce-rate-of-out-of-school-children-in-gombe>.

26. See "Gombe to spend N600m on rural water projects — Commissioner", on March 13 2020, in the *Vanguard* (Online) Newspapers. Available at: <https://www.vanguardngr.com/2020/03/gombe-to-spend-n600m-on-rural-water-projects-commissioner/#:~:text=The%20commissioner%20said%20that%20Gov,domiciled%20in%20the%20rural%20communities>

27. See Gombe State Government. Gombe State Development Plan: 2021 - 2030. Situation Analysis, Development & Sustainability Strategies, 86. Development Agenda for Gombe State (DEVAGOM). Available at: <https://ngfrepository.org.ng:8443/bitstream/123456789/3289/1/GOMBE%20DEVELOPMENT%20PLAN%202021-2030.pdf>.

28. See the National Population Commission. Nigeria Population Projections and Demographic Indicators, at p. 86. Federal Republic of Nigeria. Available at: <https://cdn.sanity.io/files/50tltgz/production/907db2f19ee-bad96152b17e9054584335642a33b.pdf>.

Gombe State.²⁹ This is a statistic above UNICEF's estimated figure of about 550,000. This is also despite the 214,000 OOS children enrolled and re-enrolled between 2019 and 2020.³⁰ These include 174,000 children (Almajiris included) and 40,000 girls: all these enrolments were made possible through BESDA.³¹

In order to change the status quo of OOS children, the Gombe State government has expended about N2.9 billion.³² This could be seen in various renovations of classroom blocks and the distribution of books and writing materials within the State. The government also established a Teacher Training Centre (TTC) in Kwami Local

Government Area of Gombe State. The TTC is the first of its kind in the whole northeastern part of the country, meant to improve the quality (or supply side) of education in the state. What is concerning, however, is that despite the efforts by the government to arguably bring an end to the OOS children, the number of OOS children appears to be increasing yearly. With the knowledge of Gombe's female school-age population and its total number of enrolled girls, an estimate can be made from the enrollment rate and eventual number of OOS girl-children. The table below shows the OOS children that result from the total number of enrolled children, vis-a-vis the population of school-age children.



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Table 1. Enrollment Rate and Total Number of OOS Girls in Gombe (2015 to 2017)

2015					
Age	Level	Total Population	Enrolment	Enrolment Rate	OOSC
5-9	Primary	247,824	185,320	74.78%	62,504
10-14	Junior Secondary	195,885	31,842	16.26%	164,043
15-19	Senior Secondary	156,608	19,288	12.32%	137,320
	Total	600,317	236,450	39.39%	363,867
2016					
Age	Level	Total Population	Enrolment	Enrolment Rate	OOSC
5-9	Primary	259,088	196,175	75.72%	62,913
10-14	Junior Secondary	201,260	32,205	16.00%	169,055
15-19	Senior Secondary	164,780	19,568	11.88%	145,212
	Total	625,128	247,948	39.66%	377,180
2017					
Age	Level	Total Population	Enrolment	Enrolment Rate	OOSC
5-9	Primary	265,910	206,832	77.78%	59,078
10-14	Junior Secondary	210,111	32,911	15.66%	177,200
15-19	Senior Secondary	173,589	20,322	11.71%	153,267
	Total	649,610	260,065	40.03%	389,545

Source: Nigeria Population Projections, 2007 - 2022; Gombe Strategic Education Sector Operational Plan; Author's calculations

29. See "Gov Yahaya laments fate of 700,000 out-of-school children in Gombe", by Ben Ngwakwe, on June 22 2021, in the Vanguard (Online) Newspapers. Available at: <https://www.vanguardngr.com/2021/06/gov-yahaya-laments-fate-of-700000-out-of-school-children-in-gombe/>.

30. See "Yahaya's Worthy Flip to Education in Gombe", by Usman Maidawa, on May 31 2020, in Thisday (Online) Newspapers. Available at: <https://www.thisdaylive.com/index.php/2020/05/31/yahayas-worthy-flip-to-education-in-gombe>.

31. See "Gombe enrolls 214,000 Almajiris, others in schools", by the Vanguard, on March 3 2020, in the Vanguard (Online) Newspaper. Available at: <https://www.vanguardngr.com/2020/03/gombe-enrolls-214000-almajiris-others-in-schools/>.

32. See "Gombe enrolls 214,000 Almajiris, others in schools", by the Vanguard, in the Vanguard Newspaper, op.cit.

The table above highlights the rate at which OOS girl children will result from every particular educational level or schooling age. The State can then use this information to plan and budget accordingly for the girl-child in the state. For better decision-making, table 2 below shows how the level of OOS girl-children has been growing from 2017 to 2022.

Table 2. Projection of OOS Girl-Children in Gombe State (2015 - 2022)

Year	Primary School	Junior Secondary	Senior Secondary	Total	OOSC
2015	185,320	31,842	19,288	236,450	363,867
2016	196,175	32,205	19,568	247,948	377,180
2017	206,832	32,911	20,322	260,065	389,545
2018	217,621	33,388	20,760	271,769	402,544
2019	228,322	34,018	21,409	283,749	415,122
2020	239,082	34,546	21,917	295,545	427,981
2021	249,802	35,142	22,519	307,463	440,652
2022	260,549	35,693	23,058	319,300	453,449

Source: Nigeria Population Projections, 2007 - 2022; Gombe Strategic Education Sector Operational Plan; Author's calculations

Table 2 shows that despite the increase in the number of OOS girl-children, the enrollment rate (current interventions and fertility rate kept constant) will also increase. This provides evidence to support the position that the scope, resources, and intensity of the interventions also have to increase in order to stem the growth rate of OOS girl-children.

Related to this, school enrollment has seen an uptick, especially when the data is disaggregated by gender. According to the Gombe State Ministry of Education, Education Management Information System, there have been mixed results in female enrollment in both primary and junior secondary schools between 2014 and 2017.

Table 3. Trend of Primary and Junior Secondary School Enrolment in Gombe State³³

YEAR	Primary					Junior Sec Sch				
	M	F	T	M%	F%	M	F	T	M%	F%
2014/2015	227,296	185,320	412,616	55.1	44.9	42,725	31,842	74,567	57.3	42.7
2015/2016	239,225	196,175	435,400	55.0	45.0	42,554	32,205	74,759	56.9	43.1
2016/2017	253,698	206,832	460,530	55.2	44.8	44,318	32,911	77,229	57.4	42.6

Source: Ministry of Education EMIS Data 2018

The mixed results entail year-on-year improvement between 2015 and 2016 but a return to previous levels in 2017. In addition, these mixed results in female enrollment appear to be replicated at the Senior Secondary level, as depicted in Table 4 below.

Table 4. Three-Year Enrolment Trend in Senior Secondary Education in Gombe State

YEAR	M	F	Total	% Male	% Female
2014/2015	33,293	19,288	52,581	63.4%	36.6%
2015/2016	30,121	19,568	49,689	60.6%	39.4%
2016/2017	32,276	20,322	52,598	61.4%	38.6%

Source: Gombe State Ministry of Education EMIS data 2018

33. See Gombe State Ministry of Education. (June, 2021). Strategic Education Sector Operation Plan (SESOP) 2021-2024, at p. 16. Gombe State Government. Federal Republic of Nigeria.

While results are mixed, the total female enrollment is still less than the male enrollment.

Gombe State is also now the recipient of the World Bank's 5-year Adolescent Girls Initiative for Learning and Empowerment (AGILE). According to reports, the state plans to enroll 10,000 girls that dropped out of school due to gender-based violence, early marriage, or being required to perform hard labour.³⁴ More recently, the Gombe State Governor provided N150 million 'seed funding' as the state's contribution to the initiative (i.e., the Additional Financing Phase) and appointed, as the State Project Implementation Unit, Dr. Amina Abdul.³⁵ The AGILE intervention aims to ensure the following: "Creating safe and accessible learning space, fostering an enabling environment for girls, empowering adolescent girls with life skills for a better future and project management and strengthening".

Gombe State's Universal Basic Education Commission (UBEC) has also implemented a number of initiatives, such as the Community Empowerment and Development School-Based Management Committee–School Improvement Programme (SBMC-SIP)³⁶ and Open Schooling Programme (OSP).³⁷ In recent years, Gombe State has expended considerable resources for the eradication of OOS and destitute children (commonly referred to as "Almajiri") in the State. By the end of October 2021, the state had enrolled over 150,000 Almajirai in newly created centres.³⁸ Through the instrumentation of the BESDA, the state constructed 676 non-formal learning centres. However, as of 2021, the Multiple Indicator Cluster Survey (MICS) depicts that school attendance rate for males and females at the primary and lower secondary level still requires intervention:



According to reports, the state plans to enroll 10,000 girls that dropped out of school due to gender-based violence, early marriage, or being required to perform hard labour.

Table 5. Gombe State Primary and Secondary School Attendance Rates

Sex	Attending lower secondary school	Attending primary school	Out of School
Male	16.8	4.5	50.6
Female	13.7	4.2	53

Source: Multiple Indicator Cluster Survey 2021

34. See "AGILE-Gombe to enrol 10,000 girl dropouts in schools", by the Voice Media Trust News (VMT), on August 30 2023, in VMT News. Available at: <https://vmtnews.ng/agile-gombe-to-enrol-10000-girl-drop-outs-in-schools/>.

35. See Gombe State Government Official Website. "Governor Inuwa Yahaya Approves Release of N150m for AGILE Project". Directorate of Research, Documentation & ICT. Available at: <https://gombestate.gov.ng/governor-inuwa-yahaya-approves-release-of-n150m-for-agile-project/>.

36. According to the Official Website, the programme: "[E]ncourages community participation and ownership of schools. The Commission, through the programme, disburses funds directly to SBMCs for the improvement of infrastructure, learning materials and equipment in schools. The overall import is to increase access to education, qualitative education and achieving equity in the provision of Basic Education in Nigeria". See Universal Basic Education Commission Website. "Programmes". Gombe State. Federal Republic of Nigeria. Available at: <https://ubec.gov.ng/programmes/>.

37. The programme: "[I]s instituted to promote enrolment, retention and completion of basic education in a flexible education system that allows learners learn [sic] in a conducive local learning environment at an agreed time with the community away from the conventional schooling system using Information and Communication Technology tools". See Universal Basic Education Commission Website. "Programmes". Gombe State, op.cit.

38. See "Gombe enrolls 150,000 almajirai, decries out-of-school children's number" by Chima Azubike, on October 22nd 2021, in the Punch (Online) Newspapers. Available at: <https://punchng.com/gombe-enrolls-150000-almajirai-decries-out-of-school-childrens-number/>.

Considering educational performance in the West African Examination Council, it is observed that the public and private schools have an opposing trend, as it concerns the total number of students that sat for the exam. The pass rate, on the other hand, depicts mixed results.

Gombe State: West African Examination Council (WAEC) Performance

The performance of a state in the West African Senior School Certificate Examination (WASSCE)—a standardized test taken by students in the final year of secondary school—is a testament to the quality of education attained at the pre-primary, primary, and secondary level. With a solid foundation laid at the pre-primary and primary level, students are equipped to take on and excel in more tasking subjects/courses at the secondary level. It can be assumed that if the quality of teaching and learning at the basic level is average, the pass/performance rate of the state may remain below average or be, at best, average. Hence, there is a need for significant and purposeful investment in basic education.

Table 6. WAEC Performance of Public Schools in Gombe State

Table 5. Gombe State Primary and Secondary School Attendance Rates

Year	Total That Sat For Exam	Total With 5 Credits And Above Including English & Maths	Pass Rate
2016	17,745	3,047	17.17%
2017	16,388	4,077	24.88%
2018	16,328	2,747	16.82%
2019	15,078	4,685	31.07%
2020	11,351	3,154	27.79%
2021	11,968	8,747	73.09%

Source: Multiple Indicator Cluster Survey 2021

The table above depicts student performance in Gombe State and their pass rates in public schools. Interestingly, the total number of students who sat for the exam declined between 2016 and 2020. The pass rate, on the other hand, remained below 35% between 2016 and 2020. 2021 had the highest pass rate despite having one of the lowest number of students that sat within the period under review.

Table 7. WAEC Performance of Private Schools in Gombe State

Year	Total That Sat For Exam	Total With 5 Credits And Above Including English & Maths	Pass Rate
2016	68	2	2.94%
2017	58	0	0.00%
2018	46	1	2.17%
2019	3,203	2,848	88.92%
2020	3,530	3,069	86.94%
2021	3,106	2,919	93.98%

The table above depicts students' performance in Gombe State and their pass rates in private schools. Interestingly, the total number of students who sat for the exam jumped nearly 7000% between 2018 and 2019. The pass rate, on the other hand, remained below 5% between 2016 and 2018. 2019 to 2021 had the highest pass rates, with 2021 having the highest pass rate at 93.98% – higher than the corresponding year for public schools.

Table 8. WAEC Performance of Public Schools in Gombe State by Gender

Sex	2016	2017	2018	2019	2020	2021
Male	14.60%	21.58%	14.30%	30.00%	23.31%	69.47%
Female	21.40%	29.88%	20.38%	32.60%	33.26%	77.43%

WAEC performance in Table 6 above (5 credits and above, including English Language and Mathematics), disaggregated by gender, shows student performance in public schools. Though not exceeding 10% (in 2020), female students consistently outperformed their male counterparts in all the years under review.

Table 9. WAEC Performance of Private Schools in Gombe State by Gender

Sex	2016	2017	2018	2019	2020	2021
Male	1.90%	0%	4.35%	68.44%	59.94%	90.34%
Female	7.10%	0.00%	0.00%	68.44%	60.81%	87.43%

WAEC performance in Table 7 (5 credits and above, including English Language and Mathematics), disaggregated by gender, shows student performance in private schools. Males and females had a much more varied performance (compared to Public Schools), with 2019 having both genders having identical performance.

Oyo State



As of 2018, Oyo State had 6,587 pre-primary, primary, and secondary schools out of which 4,165 are urban and 2,422 rural. 80.66% of the schools in the state cater to pre-primary and primary education in the state, while the rest cater to secondary education. In the same vein, the state has 33 tertiary institutions, 21 of which are privately owned.

Table 10: Enrolment Rate of Pupils/Students in Oyo State

Level	Projected Population (2018)			Enrolment			Enrolment Rate (percentage)		
	Male 2018	Female 2018	Total	Male	Female	Total	Male	Female	Total
Pre-Primary (5yrs)	113,628	121,160	234,787	93,970	102,259	196,229	82.7	84.4	83.5
Primary (6-11)	1,035,406	1,114,776	2,150,182	695,793	750,244	1,446,037	67.2	67.3	67.3
JSS (12-14)	121,792	124,700	246,492	100,235	101,880	202,115	82.3	81.7	82
SSS (15-17)	125,906	126,775	252,682	83,098	85,827	168,925	66	67.7	66.9

Source: Oyo State Education Sector Plan (2020-2022)

Table 10 above shows a relatively higher enrolment rate of children at the pre-primary and junior secondary level (both above 80%) and a lower enrolment rate at the primary level and senior secondary level. It would be necessary to interrogate the apparent fluctuations in enrolment rates while transitioning from one level of education to the other. A disaggregated look at the enrolment and coverage showed that the rate was slightly higher for girls than it was for boys. Although the total number of children with special needs in the state could not be ascertained, 3,759 special needs children were enrolled in schools across Oyo State as of 2018, 51% of which were girls.

As of 2018, 702,643 children aged three to eighteen years old were recorded as being out of school.³⁹ Consistent with the enrolment rate, the level of education with the highest number of OOS children is primary and senior secondary education. The data also revealed that proportionally, there were more girls out of school than boys: 50.43% (354,329) of the total OOS children recorded were females, out of which 31.3% of the girls aged six to eleven years were not enrolled in any primary school and 34.25% of girls aged fifteen to eighteen years were not enrolled in any secondary school. This buttresses



As of 2018, 702,643 children aged three to eighteen years old were recorded as being out of school. Consistent with the enrolment rate, the level of education with the highest number of OOS children is primary and senior secondary education.

39. See Oyo State Government. (2019). Oyo State Education Sector Plan (2020-2022). Federal Government of Nigeria.

the need for the government to understand the drivers of drop-out rate while transiting from the pre-primary to the primary level of education and from the junior secondary to the senior secondary level, so as to focus interventions not just on enrolment but also on the retention of the girl child in school as she transits into primary school and senior secondary school.

To further understand the OOS children's malaise in Oyo State, it is important to disaggregate it into children who dropped out of school and those who have never attended any school. Available data shows that of 702,643 OOS children recorded in 2018, 62% dropped out of school while the remaining 38% had never attended any school. Furthermore, a look at the OOS children's statistics by location and schooling status revealed that while 73% of the OOS children were in rural communities, 27% were in urban areas. Similarly, just as 87% of the out-of-school children who had never attended school lived in rural areas, 58.7% of children aged three to eighteen who dropped out of school live in rural areas. The relatively high rate of OOS children in rural areas might not be unconnected to the fact that the state had fewer schools (2,422) in the rural areas than it did, 4,165, in the urban areas.⁴⁰

Owing to a number of interventions carried out by the state, the school enrolment rate for children aged three years and eighteen relatively improved from what it was in 2018. As of 2019/2020, there were over 400,000 OOS children in Oyo State.⁴¹ In December 2020, the National Education Data Survey (NEDS), which

was conducted by the National Population Commission (NPC), showed that 12% of children of school age in Oyo State were still out of school.⁴² This data included both male and female children. As of 2020, the State's efforts to reduce the number of OOS has resulted in bringing over 54,000 children back to school.⁴³ These included 10,914 boys and 43,655 girls.⁴⁴ However, in 2021, the UNICEF's Multiple Indicator Cluster Survey (MICS-6) shows that while 16.3% of female children are out of senior and junior secondary school in Oyo State, 14.9% of the population (three years and above) of both male and female have never attended formal education in the state.⁴⁵

An x-ray of the conditions for teaching and learning, as revealed in the state's Education Sector Plan, shows that the basic education system is fraught with numerous challenges ranging from the shortage of qualified teachers, poor record-keeping, indiscipline, poor classroom management skills, and truancy. Additionally, as of 2018, 26% of the public primary school classrooms were adjudged to be in need of repairs, 71% were adjudged to have insufficient chairs and tables, 17% needed new blackboards, 81% had no health facility, classes were held outside of the classrooms in 12% of the schools, and there was a need to construct 13,538 new primary school classrooms. Similarly, 38% of secondary school (junior and senior secondary) classrooms required major renovation, 83% had insufficient chairs and tables, 24% needed new blackboards, and required the construction of 3,081 new classrooms. 52% of rural schools



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40. See Oyo State Ministry of Education. (2020). Oyo State Education Sector Plan 2020-2022. Oyo State Government. Federal Republic of Nigeria.

41. See Oyo News (Online). "30 May H.E Gov. Makinde Scraps School Fees, Donates Salary To Pensioners", by Oyo State Government, on May 30 2022. Available at: <https://upgrade.oyostate.gov.ng/h-e-gov-makinde-scraps-school-fees-donates-salary-to-pensioners/#:~:text=Over%20400%2C000%20children%20in%20Oyo,the%20school%20doors%20wide%20open>.

42. See "12% of children in Oyo out-of-school — NPC", by the News Agency of Nigeria, on December 25 2020, in the Punch (Online) Newspapers. Available at: <https://punchng.com/12-of-children-in-oyo-out-of-school-npc/>.

43. See "Read Governor Seyi Makinde's Achievements in Education (3 Years in Office)", by Seyi Makinde, in Seyi Makinde (Online) Blog. Date accessed-September 12 2023. Available at: <https://seyimakinde.com/achievements-in-education/>.

44. See "Read Governor Seyi Makinde's Achievements in Education (3 Years in Office)", by Seyi Makinde, op.cit.

45. See National Bureau of Statistics (NBS) and United Nations Children's Fund (UNICEF). (August, 2022). Multiple Indicator Cluster Survey 2021, Survey Findings Report. Abuja, Nigeria: National Bureau of Statistics and United Nations Children's Fund. Available at: <https://www.unicef.org/nigeria/media/6316/file/2021%20MICS%20full%20report%20.pdf>.

had no power source, while 53% and 51% of rural schools had no computer system and libraries respectively.

More broadly, there are many factors that can be stated as militating against girl-child education in Oyo State, such as poverty, pregnancy, child labor, child marriage, and religious beliefs, especially in the rural parts of the state.⁴⁶ The Oyo State Government identified a number of factors responsible for the number of out-of-school children in the State: Distance from school, Financial Constraints, Special Needs, Early Marriage, Nomadic Practice, Cultural/Religious Belief, Orphaned/Vulnerable Children, Child Labour, Street Begging, and Apprenticeship. This state of affairs is especially acute for children and young people living with disabilities and the children of Nomadic communities.⁴⁷ Parents and guardians who are constrained financially tend to prioritize the education of boys over girls because daughters are perceived to be less valuable once educated.⁴⁸ Other factors that are adjudged to limit the access, equity of inclusiveness of the girl child in Oyo State include early marriage, teenage pregnancy, and cultural/religious belief.

Nonetheless, the government has shown efforts in many areas to curtail the militating factors. One notable attempt by the state government during the COVID-19 pandemic was the "School-on-Air" programme, which involved the broadcast of educational material for secondary school students on television and radio.⁴⁹ While commendable, researchers pointed out that it may not have effectively reached female students.⁵⁰ The government has

increased access to quality education at primary and secondary levels for all eligible Oyo State children by 10%. The government raised its budget to meet UNESCO-recommended standards. The Oyo State government, through the Oyo State Education Trust Fund (OYETF) and State Universal Basic Education Board (SUBEB), also carried out massive renovation of classrooms in various schools across the 33 LGAs of the state, etc.⁵¹ In addition, the state government has been collaborating with NGOs and the federal government on an education scheme for 150 female children.⁵² It is, however, unclear precisely what the initiative aims to achieve.

Oyo State is in receipt of considerable intervention in education from donor agencies like UNICEF and the World Bank, as well as non-governmental organizations such as Aid for Rural Education Access Initiatives (AREAi),⁵³ Mentoring Assistance for Youths and Entrepreneurs Initiative (MAYEIN),⁵⁴ Onelife Initiative,⁵⁵ among others.⁵⁶ Much more recently, the state government has promised to reintegrate 1.5 million students that had been made part of an earlier Better Education Service Delivery for All (BESDA) initiative (from 2017 to 2022), into a second phase of the BESDA project.⁵⁷ This component of the initiative (implemented in conjunction with the federal government) is called the BESDA-Additional Funding (AF)-Transforming Education System at State Level (TESS) programme. It aims to reduce OOS students by the provision of physical infrastructure and teacher training so as to improve teaching practices and student learning outcomes.⁵⁸



More broadly, there are many factors that can be stated as militating against girl-child education in Oyo State, such as poverty, pregnancy, child labor, child marriage, and religious beliefs, especially in the rural parts of the state.

46. See "Inside Girl Child Education In Oyo", by Peter Moses on January 6 2023, in Daily Trust (Online) Newspaper. Available at: <https://dailytrust.com/inside-girl-child-education-in-oyo/>.

47. See "Inside Girl Child Education In Oyo", by Peter Moses, in Daily Trust (Online) Newspaper, op.cit.

48. See "13 reasons why girls are not in school on International Day of the Girl Child", published on 17 October 2017, by Relief Web. Available at: <https://reliefweb.int/report/world/13-reasons-why-girls-are-not-school-international-day-girl-child>

49. See Ossai, D.E. (2021). Gender-responsive Education in Emergency in Nigeria: Safeguarding Girls' Presents and Futures, at p. 3. Policy Brief. Brookings Institute. Available at: <https://www.brookings.edu/wp-content/uploads/2021/11/BrookingsBrief-Nigeria-FINAL.pdf>.

50. See Ossai, D.E. Gender-responsive Education in Emergency in Nigeria: Safeguarding Girls' Presents and Futures, op.cit., at pages 5 - 6.

51. See the Oyo State Government. "Complete List of Education (Oyo SUBEB) Projects in Oyo State", on November 10 2022. Available at: <https://feedbackosy.com/completed-oyo-subeb-projects-in-oyo-state/>.

52. See "FG, Oyo Govt, Academy Target Girls In New Education Programme", by Raji Adebayo, on December 13 2022, in the Independent (Online) Newspapers. Available at: <https://independent.ng/fg-oyo-govt-academy-target-girls-in-new-education-programme/>.

53. See "PRESS CONFERENCE: AREAi Launches The Getting Girls Equal Program In OYO State", by Aid for Rural Education Access Initiative (Online). Available at: <https://areai4africa.org/press-conference-areai-launches-the-getting-girls-equal-program-in-oyo-state/>. Date accessed: October 10 2023.

54. See "Int'l Day of Girl-child: MAYEIN launches programme to empower Oyo schoolgirls with leadership, policy-making skills", by Vanguard Media Limited, on October 15 2022, in the Vanguard (Online) Newspapers. Available at: <https://www.vanguardngr.com/2022/10/intl-day-of-girl-child-mayein-launches-programme-to-empower-oyo-schoolgirls-with-leadership-policy-making-skills/>.

55. See "Prioritise learning, girl-child education, stakeholders charge candidates", by Rotimi Agboluaje on February 9 2023, in the Guardian (Online) Newspapers. Available at: <https://guardian.ng/features/education/prioritise-learning-girl-child-education-stakeholders-charge-candidates/>.

56. See "BESDA: Oyo Hints On Mainstreaming Non-Formal Learners To Formal Schools", by Kazeem Awajodu, on August 18 2022, in the Independent (Online) Newspapers. Available at: <https://independent.ng/besda-oyo-hints-on-mainstreaming-non-formal-learners-to-formal-schools/>.

57. See "World Bank, FG, Oyo govt set to mop up 1.5 million out-of-school children", by Nurudeen Alimi, July 27 2023, in the Nigerian Tribune (Online) Newspapers. Available at: <https://tribuneonline.com/world-bank-fg-oyo-govt-set-to-mop-up-1-5-million-out-of-school-children/>.

58. See "World Bank, FG, Oyo govt set to mop up 1.5 million out-of-school children", by Nurudeen Alimi, in the Nigerian Tribune (Online) Newspapers, op.cit.

West African Senior School Certificate Examination (WASSCE) Performance

Table 11. WASSCE Performance of Public Schools in Oyo State

Year	Total That Sat For Exam	Total With 5 Credits And Above Including English & Maths	Pass Rate
2016	71,040	25,607	36.05%
2017	53,850	28,852	53.58%
2018	65,340	24,742	37.87%
2019	50,082	21,510	42.95%
2020	45,738	15,733	34.40%
2021	55,057	30,155	54.77%

A look at Oyo State's WAEC performance in public schools from 2016 to 2021 in Table 11 shows that the pass rate of the state has fluctuated between 34.4% and 54.77%. The lowest pass rate in the state happened in 2020, the year that COVID-19 took the globe and students had to stay away from school due to the lockdown. It is interesting to note that there was a significant jump in the performance rate of private schools from less than 21% in 2016, 2017, and 2018 to at least 73% in 2019, 2020, and 2021.

Table 12. WAEC Performance of Private Schools in Oyo State

Year	Total That Sat For Exam	Total With 5 Credits And Above Including English & Maths	Pass Rate
2016	14,014	2,910	20.76%
2017	11,302	1,773	15.69%
2018	9,046	1,262	13.95%
2019	33,180	24,344	73.37%
2020	33,769	26,082	77.24%
2021	38,703	30,937	79.93%

Comparatively, Table 12 shows the pass rate for private schools in the same year to be 77.24%. This could be ascribed to the fact that a lot of the private schools continued with regular school programming virtually, through available digital tools. It is imperative that the government makes significant investments in digital literacy and infrastructure for education to ensure that when there are disruptions that affect the traditional methods of teaching and learning, adaptations can be made, using technology, to ensure continuous teaching and learning.

Table 13. WAEC Performance of Public Schools in Oyo State by Gender

Sex	2016	2017	2018	2019	2020	2021
Male	36.1%	54.7%	37.41%	43.22%	34.18%	53.18%
Female	36%	52.6%	38.29%	43.22%	34.60%	56.30%

A disaggregated look at the WASSCE performance rate of public schools in Oyo State shows that on average, between 2016 and 2021, the proportion of females who passed the WASSCE exams (with at least 5 credits including English and Maths) was slightly more than the proportion of males that passed. Table 11 shows that in 2018, for example, while the pass rate of females was 38.29%, 37.41% of the males who sat for the exam passed. Similarly, in 2020 and 2021, the pass rate for females was 34.6% and 56.3% respectively, while the rate for the male gender was 34.18% and 53.18%, respectively.

Table 14. WAEC Performance of Private Schools in Oyo State by Gender

Sex	2016	2017	2018	2019	2020	2021
Male	22.10%	18%	15.63%	73.02%	76.74%	79.72%
Female	19.40%	13.40%	12.30%	73.69%	77.69%	80.13%

Conversely, according to Table 14, the WASSCE performance rate of males in private schools in Oyo State was averagely better than that for females between 2016 and 2021. Except for 2019, 2020, and 2021 when 73.69%, 77.69%, and 80.13% of the females who sat for the WASSCE exam passed with 5 credits including English and Maths, the pass rate for the male gender was better in 2016, 2017, and 2018 with a pass rate of 22.1%, 18%, and 15.63% respectively.



Policy, Strategy, and Governance

Gombe State



The education sector in Gombe State has experienced some level of change over the last 10 years largely due to the government's political will resulting in diversified sources of funding and better planning. However, it is essential to stress the importance of adequate funding in the education sector. With proper allocation and spending, teachers' training, infrastructure in all schools, as well as teaching and learning aids, can be properly executed.

Gombe State, acknowledging the need for a plan and strategy to address challenges associated with education, education and gender, and education and education budgeting, has the following: a State Education Sector Plan, which encompasses the education sector from Early Child Care Development Centres/Primary Schools to Higher Education; a State Medium Term Basic Education Strategic Plan (SMTBESP), and a Medium-Term

Strategic Sector Plan (MTSS).⁵⁹ These plans emerged as a result of the state's stance towards education and its education objectives.

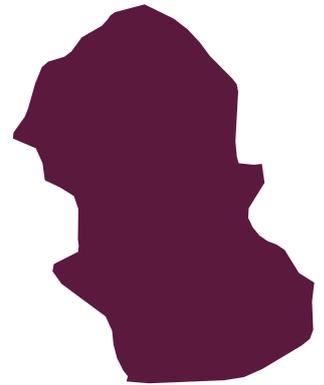
Flowing from the MTSS, the state put together a Strategic Education Sector Operational Plan (SESOP) 2021 – 2024 that contains, among others, an Action Plan and the strategy and inputs required to carry out the plans. Though expiring in 2024, the SESOP addresses the gender-blindness in the state's education sector, where it acknowledges that: "We have already seen the gender disparities in enrolment from Primary School to Senior Secondary levels. Female enrollment in Primary School level stood at 44.8%, in JSS it is 42.6%, while in the Senior Secondary School it is only 38.0%."⁶⁰

In addition to a situation analysis of the policy environment of Gombe State, the Operational Plan describes the structure of education in the state, identifies strengths and weaknesses, notes the educational performance of school children, and comments on the education budget performance levels for the 2015 - 2017 period. It ends with an action plan (in tabular form) that addresses the challenges raised, the means to achievement, the key stakeholders, and critical resource and finance inputs. This action plan segment has critical components that address the situation of the girl-child regarding access and incentives for education. The plan is emphatic on assessing the situation, the disparity in enrollment rates between boys and girls, gender disparity in teachers, and funding of education.

The constraints to educating the

girl-child were noted in an interview with the Commissioner of Education, Mrs Aishatu Maigari. The Honourable Commissioner held that an analysis of the education sector, side-by-side with the sector goals, envisions a priority of challenges and constraints for implementation. The state aims to provide: free female child education and the construction of new schools in the communities that access education from far away distance; advocate and sensitization to traditional rulers, religious leaders, and parents on the importance of female child education; renovate all eight (8) female schools to provide a conducive learning environment; and establish a girl's day secondary school in the state capital and other densely populated LGAs in the state.⁶¹

A long-term plan of note is the Gombe State Strategic Education Sector Plan (SESP), 2019 - 2028.⁶² This plan, similar to the SESOP, though more aspirational and long-term, is more detailed in the Action Plan section on noting the core challenges of education and education administration and the root causes of the problems. The plan, in a high level of detail, covers all the state's education thematic areas and provides a separate section for each thematic area where it outlines a plan and approach to each Core Challenge. For instance, under the first thematic area of 'Access, Equity and Inclusiveness', the plan has its Core Challenge as 'Inequalities: Gender, Social and Geographical spread of educational opportunities', a Component Challenge being 'Gender Disparity', as the Root Cause the plan highlights 'Religious



The state aims to provide: free female child education and the construction of new schools in the communities that access education from far away distance; advocate and sensitization to traditional rulers, religious leaders, and parents on the importance of female child education.

59. V. Kwaga, Personal Communication, November 6 2023.

60. See Gombe State Ministry of Education. *Strategic Education Sector Operation Plan (SESOP) 2021-2024*, op.cit., at p. 17.

61. V. Kwaga, Personal Communication, November 6 2023, op.cit.

62. See Gombe State Ministry of Education. (November, 2018). *Strategic Education Sector Plan (SESP) 2019-2028*, at p. 41. Gombe State Government. Federal Republic of Nigeria.



misconceptions', inter alia⁶³ and enumerates the 'Effects'⁶⁴ of the challenges. The plan's 'Policy Objective for Strategic Interventions to Gender, Social and Geographical Spread of Educational Opportunities' outlines the Strategic Intervention and the Responsible/Collaborating Agency (this can be a government agency, a federal agency, or a development partner). The plan further outlines the Execution Process, provides the implementing parties and their corresponding duties (complete with targets and indicators), and describes the Financial Implications.⁶⁵ It is, however, unclear what the consequences of failure are, as none were provided.

It can be inferred, from this study, that properly formulated and

implemented budgeting will play an integral role in accelerating development in the state's education sector. Therefore, to discover how serious or determined a government is, one needs to examine not only the priorities of their budgets but also the willingness of such a government to implement the budget. Implementation implies that a government goes ahead to not only budget but also ensure that money is cash-backed and released to the respective State Ministry. The ability of a State government to utilize the money that has been allocated to the point where it matches what was budgeted is known as the performance of the budget. The latter is key in measuring how well the budget has fared.



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63. In addition to Religious misconceptions, the plan adds Socio-cultural and economic differences; Gender bias practices; Girl child education stereotyped [sic]; Gender unfriendly learner environment; and Low level of advocacy and sensitization. See Gombe State Ministry of Education. Strategic Education Sector Plan (SESP) 2019-2028, op.cit.

64. The effects were listed as follows: High number of girls drop-out; Early marriages/ unwanted pregnancy; Girl-child labour, abuse and exploitation; Low enrolment attendance attainment rates; and High illiteracy rates among women and girls. Ibid, at p. 40-41.

65. Ibid, at pages 61 – 63.

Oyo State



The Oyo State Government, having conducted an Education Sector Assessment in 2020, developed an Education Sector Plan (2020-2022) which established a relatively robust policy thrust focused primarily on improving access and the quality of education in the state. Some of the State's key policy objectives that speak to addressing its education gender-specific and gender-related challenges improving access to quality of education of the girl child include ensuring adequate provision for the special needs of girls, paying attention to groups with special needs, reducing classroom/pupil ratio from 1:69 to 1:40, ensuring adequate provision of quality buildings and classrooms, enhancing teaching and

learning experience through the use of information and communication technology (ICT) equipment, etc.

The education sector in Oyo State comprises pre-primary education, primary education, secondary education (junior and secondary), and tertiary education. Apart from the Ministry of Education, Science, and Technology which has the mandate to regulate the education sector in the state, there exist several departments and agencies of government (under the supervision of the Ministry of Education) established to deliver quality education at the different aforementioned levels.



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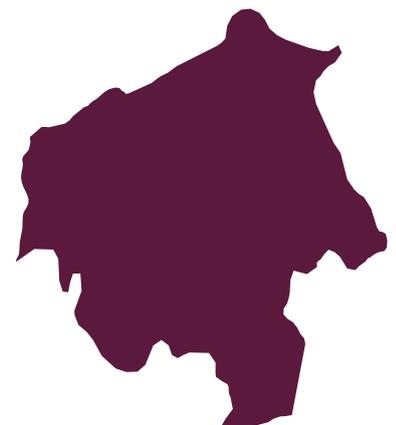


Table 15: Roles & Responsibilities of Education MDAs in Oyo State

S/N	Name of Education MDAs	Roles & Responsibilities
1	Ministry of Education, Science & Technology	(i) coordinating Education MDAs in the State for effective service delivery (ii) ensure quality assurance of all public and private education service delivery
2	Oyo State Universal Basic Education Board	(i) implement policies/programmes/projects on Basic (Primary) Education (ii) recruit, promote, discipline and regulate teaching service at public primary education level (iii) liaise with UBEC on Universal Basic Education matters
3	Post-Primary Schools Teaching Service Commission	(i) recruit, train, promote and discipline teacher in public secondary schools (ii) capacity building for teachers in public secondary schools (iii) liaise with the Ministry of Education on post-primary teachers matter
4	Agency for Adult & Non-Formal Education	(i) promote, implement and educate adult learners (ii) collaborate with NMEC on Mass Education issues
5	Oyo State Scholarship Board	(i) provides bursary and scholarship to indigent students of Oyo State at all levels of Education
6	Oyo State Library Board	(i) provides library services to Schools, Institutions and general publics (ii) establish and construct libraries in institutions in the State
7	Board for Technical & Vocational Education	(i) Manages Technical Colleges in the State (Liaise with the MoES&T and her line agencies towards improved learning outcomes in all Technical Colleges) (ii) promotes Vocational Skill acquisition
8	Oyo State Education Trust Funds	(i) provide financial supports to public Schools towards increase learning outcomes (ii) collaborates with MOES&T in financing educational projects

Source: Oyo State Education Sector Plan (2020-2022)



Education Budget Analysis

Gombe State Education Budget Analysis

This section provides a context to education budgeting and spending in Gombe State between 2021 and 2023. The scope of spending on education in the state covers 3 main levels; primary, secondary, and tertiary. This serves to depict the quantum of resources allocated to public services in general and those resources allocated to education in particular. This will then be compared to the amount of funds actually spent by the government on education. Such comparisons aid in showing how well or how poorly finances have been spent and this, in turn, points to the direction in which improvement is required.

Trend Analysis

Table 16. Education Sector Budget Allocation and Spending in Gombe State

Year	Total Budget	Total Education Budget	Education Budget as a % of Total Budget	Total Actual Expenditure	Total Actual Education Expenditure	Education Spending as a % of Total Spending
2021	120,346,536,626.00	16,716,361,550.00	13.89%	102,803,179,148.49	17,779,719,701.45	17.29%
2022	154,873,564,000.00	17,384,875,000.00	11.23%	124,889,991,584.23	14,799,281,467.07	11.85%
2023	176,016,202,000.00	21,185,305,000.00	12.04%	?	?	?

As seen in Table 16 above, within the three years under review, Gombe State allocated less than 15% of its total budget to its education sector. About 13.89% was allocated to education in 2021, while 11.23% and a 12.04% of the State's total budget was allocated to the education sector in 2022 and 2023, respectively. This shows a marginal drop in the budgetary allocation to the education sector, within the three-year period. However, considering the actual spend on education, only in 2021 do we see heightened priority given to the education sector, as 17.29% of actual spending went to education. This positive scenario was reversed, with the State actually spending 11.85% of its 2022 allocation. With the 2023 fiscal year underway, advocacy must be mounted on the State government to ensure the implementation of the budgetary allocation to education for the current year. This is because the State can redeem itself by ensuring that the actual spending on education (as a percentage of total spending) is significant.



However, considering the actual spend on education, only in 2021 do we see heightened priority given to the education sector, as 17.29% of actual spending went to education.

Table 17. Classification of Education Budget in Gombe State

Year	Personnel	Overhead	Capital	Other Expenditure	Total Expenditure
2021	45.36%	13.01%	41.59%	0.04%	100.00%
2022	41.37%	13.55%	45.06%	0.02%	100.00%
2023	35.74%	14.15%	50.11%	0.00%	100.00%

Taking a closer look at the government's allocation to the education sector, provided in Table 17 above, an average of 40% of the government's education budget was set aside during the three-year period to address workers' salaries, pensions, and other personnel-related costs. In addition, there was a significant drop in the percentage of the total education budget allocated to personnel spending. The allocation fell by nearly 5% within the period under review, moving from 45.36% in 2021 to 41.37% in 2022 and then to 35.74% in 2023. It should be noted that the decline in personnel cost allocation for Gombe State is directly correlated to spending on overheads and capital expenditure. The government must be able to strike a reasonable balance (not necessarily a proportional one, however), between spending on the welfare of education sector workers and spending on education infrastructure



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Picture 1. A Community School in Akko Local Government in Gombe State.
Source: *The Daily Nigerian*

Education at this critical level is predicated on numerous variables, such as the quality of education infrastructure (buildings, chairs, lab equipment, sporting items, etc.), quality of teachers and teacher training, infrastructure materials, curriculum, etc. Though Gombe State has recorded some successes,⁶⁶ it can do better in state-wide education infrastructure and proper training for teachers. This is evidenced in the modest teacher recruitment and training processes. The State built a Teacher Training Institute in 2022 but it remains to be seen the impact of the facility, if it is not supported with actual teacher training, one that is adequately monitored and evaluated.⁶⁷

66. See "Gombe State Leaps Up To 79.7% In External Secondary Education", by Rebecca Mu'azu on September 22nd, 2022, in *Voice of Nigeria (Online) Newspaper*. Available at: <https://von.gov-ng/gombe-state-leaps-up-to-79-7-in-external-secondary-education/>. See also "State of Emergency in Education in Gombe To End December – Governor Inuwa Yahaya", by Swift Reporters, on September 7th, 2022, in *Swift Reporters (Online) Newsblog*. Available at: <https://swiftreporters.com/state-of-emergency-in-education-in-gombe-to-end-december-governor-inuwa-yahaya/>.

67. See "Learning Crises: Gombe Identifies Causes, Moves To Tackle Them", by Haruna Gimba Yaya on April 28th, 2022 in *Daily Trust (Online) Newspapers*. Available at: <https://dailytrust.com/learning-crises-gombe-identifies-causes-moves-to-tackle-them/>.

Table 18. Gombe State Education Capital Budget Performance

Year	Budgeted Expenditure	Actual Expenditure	Percentage Performance
2021	6,952,000,000	9,047,650,407	130.14%
2022	7,833,330,000	6,270,601,580	80.05%
2023	10,616,700,000	?	?

Table 18 above indicates that the state gently expanded its capital budget to the education sector during the period under review. The amount of investment in the education sector (capital) increased year-on-year, as the capital expenditure allocation grew by 12.68% from N6.95 billion in 2021 to N7.83 billion in 2022, and increased further by 35.53% to N10.61 billion in 2023. In terms of budget performance, the quantum of expenditure was significant. The Gombe State government implemented above and beyond in 2021: it executed 130.14% of its education sector capital budget. In 2022, it implemented about 80.05%; still a good performance. This commendable performance in implementation rates for capital expenditure bodes well for the State, as it means that infrastructure and education-related resources have the potential to improve. While it remains to be seen what the final actual expenditure for 2023 will be, if the previous years are anything to go by, the state should consolidate on its successes.



The amount of investment in the education sector (capital) increased year-on-year, as the capital expenditure allocation grew by 12.68% from N6.95 billion in 2021 to N7.83 billion in 2022, and increased further by 35.53% to N10.61 billion in 2023.

Table 19. Gombe State Education Budget Prioritisation Assessment by Level of Education

Administrative Unit	2021		2022		2023	
	Share as % of Education Budget	Share as a % of Actual Education Spending	Share as % of Education Budget	Share as a % of Actual Education Spending	Share as % of Education Budget	Share as a % of Actual Education Spending
Pre-Primary and Primary Education	21.81%	25.05%	18.76%	20.34%	6.98%	?
Secondary Education	0.3437%	0.26%	0.42%	0.47%	0.37%	?
Tertiary Education	39.22%	46.81%	38.31%	41.43%	41.23%	?
Education Not Definable by Level	0.95%	0.50%	0.69%	0.56%	1.27%	?
Subsidiary Services to Education	35.80%	21.30%	23.71%	15.33%	21.71%	?
R&D Education	0.00%	0.00%	0.17%	0.00%	0.23%	?
Education N.E.C	0.00%	3.22%	12.62%	15.62%	21.92%	?

In previous years, the Public Financial Management (PFM) profiles of Nigerian subnationals were not uniform. However, this changed with the adoption of the National Chart of Accounts (NCOA). Involving budget preparation, reporting, and performance analysis, among other things, the NCOA system provides uniform reporting standards and aggregation principles for education spending. As seen in Table 19, Gombe State apportioned a considerable amount of funds to tertiary institutions for the three-year period. In 2021, the state allocated about 39.22% of its budget to tertiary education, 38.31% in 2022, and 41.23% in 2023. In terms of actual spending of total education expenditure, the state was only able to spend 46.81% in 2021 and 41.43% in 2022.

Considering the data in Table 19 above, we can see that the State allocated about 21.81% of the total education budget to Pre-Primary and Primary education in 2021. Fortunately, the state spent (i.e., the actual) a little over a quarter of its education budget on Pre-Primary and Primary education, at 25.05% of the total education spend. In 2022, the share of the education budget allocated to this line item was less than the previous year. At 18.76%, the budgeted amount for Pre-Primary was 3% less than the previous year's budget. However, the eventual actual spend on this line item was 20.34%: less than the previous year's actual total education spending. With a noticeable drop in the budget for Pre-Primary and Primary education in 2023 to 6.98%, this does not augur well for the quality of basic education in the State. As basic education is

fundamental to creating a crop of literate Nigerians, adequate focus must be given to this category in a way that strikes a balance.

On the budget for secondary education, Gombe State does not seem to be doing well. In all the fiscal years under review, the State did not allocate up to 1% of the total education budget to secondary education. For instance, in 2021, the State allocated about 0.343% of the total budget to secondary education and only had 0.26% of the total actual spending. Again, in 2022, the State budgeted 0.42% of the whole budget to this line item and eventually spent about 0.47%: more, but barely significant. In 2023, the State budgeted 0.37% of its total budget to secondary education: this is less than what was allocated during the previous year. Secondary education has the potential to comprehensively broaden the knowledge and competence of children; but with this abysmally low budgetary trend, the future of their education hangs in the balance.

Table 19 above also depicts the percentage trend of the budget allocated to Subsidiary Services to education. The 2021 fiscal year saw about 35.80% budgeted but only 21.30% actually spent. The next fiscal year saw a budgetary allocation of 23.71% with an actual spend of 15.33%: considerably lower than the budgeted amount. Lastly, the State, in 2023 budgeted about 21.71% of the total education budget to Subsidiary Services but it is unclear if the state will actually spend more on this line item or if it will suffer the fate of a noticeably lower spend.

Key to improving the quality of education in the State is the amount



In 2022, the share of the education budget allocated to this line item was less than the previous year. At 18.76%, the budgeted amount for Pre-Primary was 3% less than the previous year's budget.

budgeted and allocated for Research and Development in education. However, for the first fiscal year of the period under review, the State did not budget or eventually spend any money on R&D. The State then budgeted 0.17% in 2022 but spent none of it. It made another allocation in 2023, i.e., about 0.23% of the total allocation to education. Whether or not this will translate to an actual spend will depend on how consequential education R&D is perceived by the State.

Gombe State Budget Credibility Assessment

A common but critical concept in Public Financial Management (PFM) is that of Budget Credibility. This is described as the capacity of a state to regularly and precisely attain the projections for revenue and expenditure that it has set for a particular period. This quality of a budget (and the budget process) is termed as its credibility or realism and envisions a situation where the State is able to carry out and implement the projects and plans it intends to and deliver public goods and services with efficiency and effectiveness. Where a budget (in this context, an education budget) is credible, it means the government can discharge its functions and duties within the education sector. Whether it be an issue of inadequate research and development to improve the quality of teaching or the need for an expansion of infrastructure and facilities for pre-primary and primary school, the State would be able to implement these and even more.



However, in terms of implementation, the State was able to achieve a 106.36% in 2021: a phenomenal rate of implementation. In 2022, the State was able to achieve 85.13% implementation: not 'above and beyond' but still relatively good.

Table 20. Gombe State Total Budget Performance by Level of Education

Administrative Unit	2021			2022			2023
	Total Expenditure Revised 2021 Budget	Total Expenditure Q1-Q4 2021 Actual	Performance	Total Expenditure Revised 2022 Budget	Total Expenditure Q1-Q4 2022 Actual	Performance	Total Expenditure Revised 2023 Budget
Education	16,716,361,550.00	17,779,719,701.45	106.36%	17,384,875,000.00	14,799,281,467.07	85.13%	21,185,305,000.00
Pre-Primary and Primary Education	3,646,014,850.00	4,454,123,157.15	122.16%	3,260,750,000.00	3,010,644,268.93	92.33%	1,477,700,000.00
Secondary Education	57,450,000.00	45,926,024.92	79.94%	73,330,000.00	69,208,097.02	94.38%	78,720,000.00
Tertiary Education	6,556,125,000.00	8,323,187,555.69	126.95%	6,660,100,000.00	6,130,747,174.95	92.05%	8,735,035,000.00
Education Not Definable by Level	159,596,000.00	89,303,747.88	55.96%	119,430,000.00	83,108,224.39	69.59%	269,550,000.00
Subsidiary Services to Education	5,985,175,700.00	3,787,331,837.36	63.28%	4,121,765,000.00	2,268,021,768.43	55.03%	4,598,700,000.00
R&D Education	0.00	0.00	0.00%	26,500,000.00	14,817,841.04*	0.12%	48,600,000.00
Education N.E.C	0.00	573,054,562.66	0.00%	2,194,000,000.00	2,311,258,466.56	105.34%	4,644,000,000.00

In the period under review, the government of Gombe State constantly increased the total budget allocation to the education sector. With N16.71 billion in 2021, N17.38 billion in 2022, and N21.18 billion in 2023, the State attempted to make a noticeable change. However, in terms of implementation, the State was able to achieve a 106.36% in 2021: a phenomenal rate of implementation. In 2022, the State was able to achieve 85.13% implementation: not 'above and beyond' but still relatively good. If the State can keep this momentum and go beyond its 2022 implementation rate, the quality of education will have gotten the needed support required to improve the lives of its school-age population.

The complete story, though, has to involve an assessment of the implementation of the various components of the budget, i.e., the line items for two years of implementation. Items like Pre-Primary and Primary Education, as well as Tertiary Education, tend to have positive performance rates. While Subsidiary Services to Education and those of 'Education Not Definable by Level', tend not to be implemented significantly. Furthermore, items such as Research and Development for Education had no allocation whatsoever in 2021 but jumped to N14.81 million in 2022. This is despite the fact that the line item was 0.12% of the actual total spend on education. The tables below provide a snapshot of the performance of the components of the education budget in more detail.



Furthermore, items such as Research and Development for Education had no allocation whatsoever in 2021 but jumped to N14.81 million in 2022.

Table 21. Gombe State Pre-primary and Primary Education Budget Performance

	2021	2022	2023
Personnel Expenditure (Budget)	128,314,850.00	64,950,000.00	52,350,000.00
Personnel Expenditure (Actual)	104,441,410.21	53,568,977.29	0
Performance	81.39%	82.48%	0.00%
Overhead Expenditure (Budget)	66,700,000.00	49,800,000.00	75,350,000.00
Overhead Expenditure (Actual)	16,246,300.00	16,656,000.02	0
Performance	24.36%	33.45%	0.00%
Capital Expenditure (Budget)	3,450,000,000.00	3,145,000,000.00	1,350,000,000.00
Capital Expenditure (Actual)	4,333,435,446.94	2,940,419,291.62	0
Performance	125.61%	93.50%	0.00%

	2021	2022	2023
Other Expenditure (Budget)	1,000,000.00	1,000,000.00	0
Other Expenditure (Actual)	0.00	0.00	0
Performance	0.00%	0.00%	0.00%

Table 22. Gombe State Secondary Education Budget Performance

	2021	2022	2023
Personnel Expenditure (Budget)	57,450,000.00	72,730,000.00	52,820,000.00
Personnel Expenditure (Actual)	45,926,024.92	68,608,097.02	?
Performance	79.94%	94.33%	0.00%
Overhead Expenditure (Budget)	-	600,000.00	25,900,000.00
Overhead Expenditure (Actual)	-	600,000.00	?
Performance	0.00%	100.00%	0.00%
Capital Expenditure (Budget)	-	0.00	0.00
Capital Expenditure (Actual)	-	0.00	0
Performance	0.00%	0.00%	0.00%
Other Expenditure (Budget)	-	0.00	0.00
Other Expenditure (Actual)	-	0.00	0
Performance	0.00%	0.00%	0.00%

Table 23. Gombe State Tertiary Education Budget Performance

	2021	2022	2023
Personnel Expenditure (Budget)	3,677,925,000.00	3,296,800,000.00	3,892,085,000.00
Personnel Expenditure (Actual)	3,455,206,307.00	3,038,982,187.67	?
Performance	93.94%	92.18%	0.00%
Overhead Expenditure (Budget)	862,200,000.00	1,005,300,000.00	1,518,950,000.00
Overhead Expenditure (Actual)	689,280,892.05	713,493,126.95	?
Performance	79.94%	70.97%	0.00%
Capital Expenditure (Budget)	2,016,000,000.00	2,358,000,000.00	3,324,000,000.00
Capital Expenditure (Actual)	4,178,700,356.64	2,378,271,860.33	?
Performance	207.28%	100.86%	0.00%
Other Expenditure (Budget)	-	-	0
Other Expenditure (Actual)	-	-	0
Performance	0.00%	0.00%	0.00%

Table 24. Gombe State Subsidiary Services to Education Budget Performance

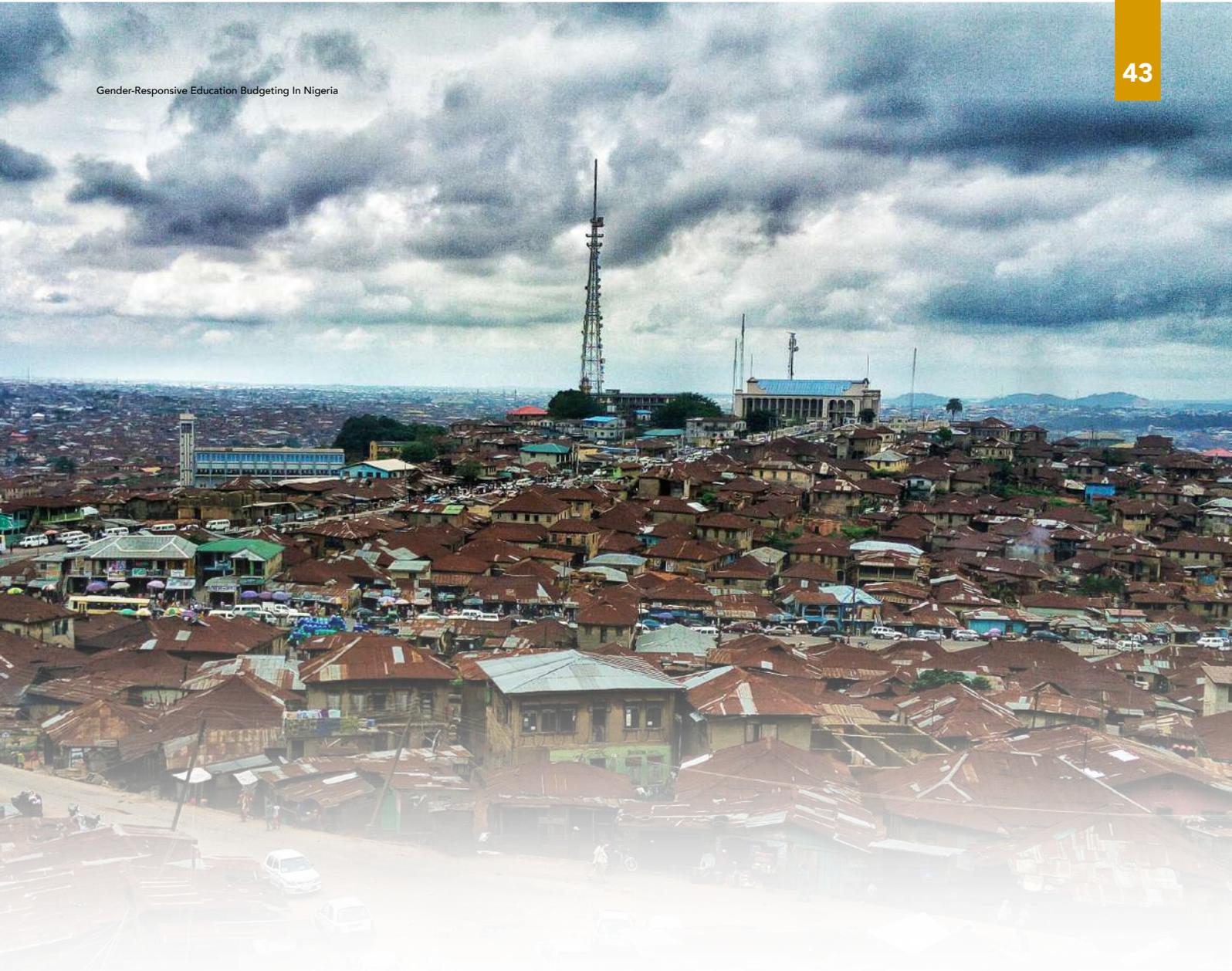
	2021	2022	2023
Personnel Expenditure (Budget)	3,626,651,700.00	1,478,085,000.00	0.00
Personnel Expenditure (Actual)	2,953,362,301.74	1,221,209,240.56	0.00
Performance	81.43%	82.62%	0.00%
Overhead Expenditure (Budget)	1,234,560,000.00	1,283,550,000.00	125,000,000.00
Overhead Expenditure (Actual)	805,247,748.48	1,021,195,566.67	?
Performance	65.23%	79.56%	0.00
Capital Expenditure (Budget)	1,118,000,000.00	1,357,330,000.00	4,473,700,000.00
Capital Expenditure (Actual)	28,721,787.14	25,616,961.20	?
Performance	2.57%	1.89%	0.00
Other Expenditure (Budget)	5,964,000.00	2,800,000.00	0.00
Other Expenditure (Actual)	-	0.00	0.00
Performance	0.00%	0.00%	0.00

Table 25. Gombe State Research and Development Budget Performance

	2021	2022	2023
Personnel Expenditure (Budget)	0.00	0.00	30,500,000.00
Personnel Expenditure (Actual)	0.00	0.00	?
Performance	0.00%	0.00%	0.00%
Overhead Expenditure (Budget)	0.00	0.00	18,100,000.00
Overhead Expenditure (Actual)	0.00	0.00	?
Performance	0.00%	0.00%	0.00%
Capital Expenditure (Budget)	0.00	0.00	0.00
Capital Expenditure (Actual)	0.00	0.00	0.00
Performance	0.00%	0.00%	0.00%
Other Expenditure (Budget)	0.00	0.00	0.00
Other Expenditure (Actual)	0.00	0.00	0.00
Performance	0.00%	0.00%	0.00%

Table 26. Gombe State Universal Basic Education Budget Performance

Year	Expenditure	Personnel	Overhead	Capital	Total Expenditure
2021	Budget	128,314,850.00	66,700,000.00	3,450,000,000.00	3,645,014,850.00
	Actual	104,441,410.21	16,246,300.00	4,333,435,446.94	4,454,123,157.15
	Performance	81.39%	24.36%	125.61%	122.20%
2022	Budget	64,950,000.00	49,800,000.00	3,145,000,000.00	3,260,750,000.00
	Actual	53,568,977.29	16,656,000.02	2,940,419,291.62	3,010,644,268.93
	Performance	82.48%	33.45%	93.50%	92.33%
2023	Budget	52,350,000.00	75,350,000.00	1,350,000,000.00	1,477,700,000.00
	Actual	?	?	?	?
	Performance	?	?	?	?



Oyo State Education Budget Analysis

This section shows the state of education budgeting and spending in Oyo State between 2021 and 2023. This majorly covers two levels of education in the State; Primary and Secondary. This is expected to be well understood through a cursory look at the data available.

Trend Analysis

Table 27. Education Sector Budget Allocation and Spending in Oyo State

Year	Total Budget	Total Education Budget	Education Budget as a % of Total Budget	Total Actual Expenditure	Total Actual Education Expenditure	Education Spending as a % of Total Spending
2021	268,770,964,860.01	53,012,884,435.85	19.72%	178,052,627,995.90	41,160,177,924.56	23.12%
2022	294,704,585,356.94	54,817,582,392.00	18.60%	209,718,139,075.24	45,502,066,797.97	21.70%
2023	310,432,500,000.00	56,799,083,760.87	18.30%	?	?	?

As seen in Table 27, Oyo State, in the three years under review, allocated and spent more than 15% on its education sector. While 19.72% was allocated to education in 2021, 18.6% and 18.3% of the state's total budget were allocated to the education sector in 2022 and 2023, respectively. This, however, shows a minimal but steady decline in the budgetary allocation to the education sector. Impressively, with respect to actual spending on the education sector, priority was accorded to the education sector, as 23.12% and 21.70% were spent on education in 2021 and 2022, respectively. Considering that the 2023 budget is still being implemented at the time of developing this report, there was no available data to assess what was actually spent on the education sector for the year (2023).



Impressively, with respect to actual spending on the education sector, priority was accorded to the education sector, as 23.12% and 21.70% were spent on education in 2021 and 2022, respectively.

Table 28. Classification of Education Budget in Oyo State

Year	Personnel	Overhead	Capital	Other Expenditure	Total Expenditure
2021	80.19%	5.12%	14.59%	0.10%	100.00%
2022	81.63%	3.38%	12.76%	2.23%	100.00%
2023	86.46%	2.29%	10.00%	1.24%	100.00%

A more disaggregated look at the Oyo State government's allocation to the education sector, as shown in Table 28, shows that more than 80% of the government's education budget went to the payment of salaries and pensions (personnel) in the three years under review. There was a gradual increase in the personnel cost as a percentage of the State's education budget from 80.19% in 2021 to 81.63% in 2022 and 86.46% in 2023. An increase in the share of the personnel cost as a share of the education budget leads to a corresponding decline in the share of overheads and capital expenditure. While it is important that the government invests in the welfare of teachers and other personnel working within the education sector, the government needs significant investment in soft and physical infrastructure.



Picture 2: A primary school in Akinyele Local Government of Oyo State⁶⁸

The quality of education at the basic level is dependent on a number of factors, including the quality of teachers, instructional materials, infrastructural facilities, teacher training programs, etc. For quite a number of public schools across the State, the environment for teaching and learning is not conducive.⁶⁹ The Executive Governor of Oyo State, Seyi Makinde, admitted in 2019 that the education sector in Oyo State was fraught with serious challenges ranging from teacher recruitment to training and workforce development, dilapidated buildings, inadequate library facilities, etc.



There was a gradual increase in the personnel cost as a percentage of the State's education budget from 80.19% in 2021 to 81.63% in 2022 and 86.46% in 2023.

68. See the Oyo State State Universal Basic Education Board (website). Oyo Govt. Distributes Sporting Equipment to 82 Schools. Oyo State Government. Available at: <https://subeb.oyostate.gov.ng/category/oyo-state-state-universal-basic-education-board/>

69. See generally, Fehintola, J.A., and Fehintola, M.O. (2021). Assessment Of Challenges Facing Functional Basic Education Programme In Oyo State, Nigeria. In the International Journal of Innovative Education Research 9(2):16-26, April-June, 2021. Available at: <https://seahipaj.org/journals-ci/june-2021/june-2021/IJIER/full/IJIER-J-3-2021.pdf>

Table 29. Oyo State Education Capital Budget Performance

Year	Budgeted Expenditure	Actual Expenditure	Percentage Performance
2021	7,733,329,349	1,288,454,768	16.66%
2022	6,994,000,000	2,250,364,502	32.18%
2023	5,680,884,572	?	?

Despite the challenges highlighted above, Table 29 shows that the State reduced its capital allocation to the education sector during the period under review. Capital investment in the education sector declined year-on-year, as the capital expenditure allocation dropped by 9.56% from N7.73 billion in 2021 to N6.99 billion in 2022, and declined further by 32.18% to N5.68 billion in 2022. Worryingly, budget performance in terms of funds actually spent was abysmal. The Oyo State government implemented just 16.67% of its education sector capital budget in 2021 and 32.18% in 2022. A poor implementation of the State's education sector capital budget translates to unfavorable conditions for teaching and learning including, but not limited to, dilapidated ill-ventilated classrooms with broken windows, muddy and un-cemented floors, broken furniture, and poor water, sanitation, and hygiene (WASH) facilities.



The Executive Governor of Oyo State, Seyi Makinde, admitted in 2019 that the education sector in Oyo State was fraught with serious challenges ranging from teacher recruitment to training and workforce development, dilapidated buildings, inadequate library facilities, etc.

Table 30. Oyo State Education Budget Prioritisation Assessment by Level of Education

Administrative Unit	2021		2022		2023	
	Share as % of Education Budget	Share as a % of Actual Education Spending	Share as % of Education Budget	Share as a % of Actual Education Spending	Share as % of Education Budget	Share as a % of Actual Education Spending
Pre-Primary and Primary Education	6.98%	3.18%	4.01%	1.96%	4.90%	?
Secondary Education	0.0002%	0.0000%	52.64%	58.65%	2.74%	?
Tertiary Education	32.66%	32.70%	34.23%	32.11%	88.21%	?
Education Not Definable by Level	0.00%	0.00%	0.04%	0.00%	0.15%	?
Subsidiary Services to Education	60.36%	64.11%	0.01%	0.00%	0.00%	?
R&D Education	0.00%	0.00%	0.38%	0.16%	0.26%	?
Education N.E.C	0.00%	0.00%	8.70%	7.11%	3.73%	?

One of the merits of having States align their budgets and budget performance reports with the National Chart of Accounts (NCAO)⁷⁰ is that it allows for aggregation and reporting of spending on each level of education funded by the State. As seen in Table 30, Oyo State allocated a major part of its education envelope to tertiary education within the period under review. While in 2021, about 32.66% of the State's education budget was allocated to tertiary education, the State's tertiary education share (of the education budget) increased to 34.23% and 88.21% in 2022 and 2023 respectively. The case was not any different with actual spending, as 32.70% and 32.11% of the total education spending was concentrated on Tertiary education in 2021 and 2022 respectively.

Taking a closer look at the data depicted in Table 28, it is evident that Pre-Primary and Primary education got less than 10% of the total education budget and actual spend. 6.98% of its education budget allocated to Pre-Primary and Primary education in 2021 was further reduced to 4.01% and 4.9% in 2022 and 2023 respectively. Furthermore, Pre-Primary and Primary education got 3.18% and 1.96% of the total education sector spend in 2021 and 2022 respectively. This budget trend signals a gradual de-prioritisation of basic education—which should be the foundational bedrock for the

growth and development of any person and, by extension, the society.

Surprisingly, a paltry 0.0002% of Oyo State's education budget was allocated to Secondary Education in 2021. This appears to be an anomaly as there was a magnificent leap in secondary education's share of the State's education budget to 52.64% in 2022. Quite curiously, the share of the State's education budget that was allotted to secondary education dropped drastically to 2.74% in 2023. It is imperative to interrogate the reasons behind this anomaly.

Again, Table 30 shows that 60.36% of the education budget in 2021 was earmarked for Subsidiary Education Services, which often comes in the form of subvention to the different levels of education. In a similar fashion, 64.11% of the actual education spend went to Subsidiary Education Services. Unexpectedly, Subsidiary Education Services got just 0.01% of the education sector envelope in 2022 and none in 2023.

It is worth noting that although no provision was made for Research and Development in the State's education sector budget in 2021, 0.38% and 0.26% of the State's 2022 and 2023 education budgets respectively were earmarked for research and development.



The Oyo State government implemented just 16.67% of its education sector capital budget in 2021 and 32.18% in 2022.

70. The National Chart of Accounts (NCAO) is an integrated budget and accounting classification system which has been prepared primarily for the implementation of the uniform accounting system that is IPSAS compliant. It is a systematic list of the Accounts used by an entity to define each class of items for which money or the equivalent is spent or received.

Oyo State Budget Credibility Assessment

Budget credibility assesses the ability of a government to accurately and consistently meet its revenue and expenditure projections. The credibility/realism of a government's budget portrays its ability to effectively and efficiently implement its planned projects and programs, build critical infrastructure critical to development, and deliver quality services to its people. The more credible the education budget of a State, the more it is empowered to address a myriad of challenges confronting its education sector, ranging from shortage of qualified teachers, inadequate infrastructural facilities, student population explosion, deteriorating facilities, etc.



The more credible the education budget of a State, the more it is empowered to address a myriad of challenges confronting its education sector

Table 31. Oyo State Total Budget Performance by Level of Education

Administrative Unit	2021			2022			2023
	Total Expenditure Revised 2021 Budget	Total Expenditure Q1-Q4 2021 Actual	Performance	Total Expenditure Revised 2022 Budget	Total Expenditure Q1-Q4 2022 Actual	Performance	Total Expenditure Revised 2023 Budget
Education	53,012,884,435.85	41,160,177,924.56	77.64%	54,817,582,392.00	45,502,066,797.97	83.01%	56,799,083,760.87
Pre-Primary and Primary Education	3,701,838,175.65	1,309,983,355.48	35.39%	2,198,258,390.00	893,647,872.45	40.65%	2,784,443,080.27
Secondary Education	100,000.00	0.00	0.00%	28,853,918,710.00	26,689,085,373.05	92.50%	1,558,141,548.00
Tertiary Education	17,312,998,816.00	13,460,946,990.93	77.75%	18,766,500,421.00	14,611,199,309.28	77.86%	50,101,116,306.60
Education Not Definable by Level	0.00	0.00	0.00%	20,000,000.00	0.00	0.00%	85,528,817.00
Subsidiary Services to Education	31,997,947,444.20	26,389,247,578.15	82.47%	4,400,000.00	853,000.00	19.39%	0.00
R&D Education	0.00	0.00	0.00%	206,509,009.00	70,978,028.07	34.37%	149,954,009.00
Education N.E.C	0.00	0.00	0.00%	4,767,995,862.00	3,236,303,215.12	67.88%	2,119,900,000.00

Commendably, while the Oyo State Government marginally increased the education budget from N53.01 billion in 2021 to N54.82 billion and N56.8 billion in 2022 and 2023 respectively, it implemented 77.64% of its 2021 education budget and 83.01% in 2022. Nevertheless, a disaggregated assessment of the education budget implementation by the level of education reveals that some levels were prioritized over others. For example, just 35.39% of the budget approved for Pre-Primary and Primary education in 2021 was implemented, while implementation increased slightly to 40.65% in 2022.

Noticeably, there was a drastic decline in the budget and actual spending on Subsidiary Services to education. The budget for Subsidiary Services to education fell from N31.998 billion in 2021 to just N4.4 million in 2022. While 82.47% of the budget for Subsidiary Services to Education was implemented in 2021, only 19.39% of the 2022 budget for the same program was expended.



For example, just 35.39% of the budget approved for Pre-Primary and Primary education in 2021 was implemented, while implementation increased slightly to 40.65% in 2022.

Table 32. Oyo State Pre-Primary and Primary Education Budget Performance

	2021	2022	2023
Personnel Expenditure (Budget)	42,510,554,287.33	174,258,390.00	128,729,573.00
Personnel Expenditure (Actual)	37,634,591,504.01	167,261,274.49	?
Performance	88.53%	95.98%	?
Overhead Expenditure (Budget)	2,716,480,800.00	384,000,000.00	239,308,800.00
Overhead Expenditure (Actual)	2,237,131,652.43	177,021,950.00	?
Performance	82.35%	46.10%	?
Capital Expenditure (Budget)	7,733,329,348.52	1,640,000,000.00	2,416,404,707.27
Capital Expenditure (Actual)	1,288,454,768.12	549,364,647.96	?
Performance	16.66%	33.50%	?
Other Expenditure (Budget)	52,520,000.00	?	?
Other Expenditure (Actual)	-	?	?
Performance	0.00%	0.00%	?

Table 33. Oyo State Secondary Education Budget Performance

	2021	2022	2023
Personnel Expenditure (Budget)	-	26,827,818,710.00	185,072,548.00
Personnel Expenditure (Actual)	-	26,575,182,896.22	?
Performance	-	99.06%	?
Overhead Expenditure (Budget)	100,000.00	304,600,000.00	959,728,000.00
Overhead Expenditure (Actual)	-	106,212,297.48	?
Performance	0.00%	34.87%	?
Capital Expenditure (Budget)	-	500,500,000.00	413,341,000.00
Capital Expenditure (Actual)	-	7,690,179.35	?
Performance	-	1.54%	?
Other Expenditure (Budget)	-	1,221,000,000.00	705,160,000.00
Other Expenditure (Actual)	-	0.00	?
Performance	-	0.00%	?

Table 34. Oyo State Tertiary Education Budget Performance

	2021	2022	2023
Personnel Expenditure (Budget)	16,680,998,816.00	16,208,500,421.00	47,079,262,041.60
Personnel Expenditure (Actual)	13,460,946,990.93	13,959,643,483.18	?
Performance	80.70%	86.13%	?
Overhead Expenditure (Budget)	40,000,000.00	824,500,000.00	591,652,400.00
Overhead Expenditure (Actual)	0.00	651,555,826.10	?
Performance	0.00	79.02%	?
Capital Expenditure (Budget)	592,000,000.00	1,733,500,000.00	2,430,201,865.00
Capital Expenditure (Actual)	0.00	0.00	?
Performance	0.00	0.00%	?
Other Expenditure (Budget)	-	-	?
Other Expenditure (Actual)	-	-	?
Performance	-	-	?

Table 35. Oyo State Subsidiary Services to Education Budget Performance

	2021	2022	2023
Personnel Expenditure (Budget)	25,688,047,444.20	0.00	-
Personnel Expenditure (Actual)	24,038,356,653.84	0.00	-
Performance	93.58%	0.00%	-
Overhead Expenditure (Budget)	2,277,380,000.00	4,400,000.00	-
Overhead Expenditure (Actual)	2,051,691,352.43	853,000.00	-
Performance	90.09%	19.39%	-
Capital Expenditure (Budget)	3,980,000,000.00	0.00	-
Capital Expenditure (Actual)	299,199,571.88	0.00	-
Performance	7.52%	0.00%	-
Other Expenditure (Budget)	52,520,000.00	0.00	-
Other Expenditure (Actual)	-	0.00	-
Performance	0.00%	0.00%	-

Table 36. Oyo State Research and Development Budget Performance

	2021	2022	2023
Personnel Expenditure (Budget)	-	71,509,009.00	71,509,009.00
Personnel Expenditure (Actual)	-	70,978,028.07	?
Performance	-	99.26%	?
Overhead Expenditure (Budget)	-	15,000,000.00	10,448,000.00
Overhead Expenditure (Actual)	-	0.00	?
Performance	-	0.00%	?
Capital Expenditure (Budget)	-	120,000,000.00	67,997,000.00
Capital Expenditure (Actual)	-	0.00	?
Performance	-	0.00%	?
Other Expenditure (Budget)	-	-	?
Other Expenditure (Actual)	-	-	?
Performance	-	-	?

Table 37. Oyo State Universal Basic Education Budget Performance

Year	Expenditure	Personnel	Overhead	Capital	Total Expenditure
2021	Budget	119,630,787.17	384,000,000.00	3,141,329,348.52	3,644,960,135.69
	Actual	114,085,735.59	334,000,000.00	989,255,196.24	1,437,340,931.83
	Performance	95.36%	86.98%	31.49%	39.43%
2022	Budget	128,729,573.00	384,000,000.00	1,620,000,000.00	2,132,729,573.00
	Actual	128,010,410.52	177,021,950.00	1,499,935,439.92	1,804,967,800.44
	Performance	99.44%	46.10%	92.59%	84.63%
2023	Budget	52,350,000.00	75,350,000.00	1,350,000,000.00	1,477,700,000.00
	Actual	?	?	?	?
	Performance	?	?	?	?

In Oyo State, it is evident that the education budget is consistently above UNESCO's standard in the three years under review. Between 2021 and 2023, the government maintained an 18-22% budgetary allocation to education, surpassing the international benchmark of 15% to 20% according to UNESCO's recommendation. One can argue that the state of education budget allocation in Oyo State has significantly increased. This has made it possible for numerous achievements to be made in the sector. For instance, access to education has increased by 11.37%. This is because, from the inherited 272,847 out-of-school children, the present administration, led by Governor Seyi Makinde, has achieved the enrolment of 10,914 boys and 43,655 girls (54,569 children) back to school, reducing the number of out-of-school children by 20%. There has also been the provision of adequate pedagogical resources for effective teaching, as reflected in the distribution of textbooks to students in public secondary schools, the distribution of curriculum to 642 public secondary schools and 803 private secondary schools, and the distribution of teaching and learning equipment to schools, among other interventions.



One can argue that the state of education budget allocation in Oyo State has significantly increased. This has made it possible for numerous achievements to be made in the sector.



Findings

Findings: GREB in Gombe State



Girls' education incentives

It is pleasing to note that Gombe State provides incentives for girl-child education in the form of an allocation for the Parents or Guardians of the children. These allowances are meant to compensate the Parents or Guardians for the work that the child would have done if she were not schooling. While this appears helpful, it requires close watch due

to its susceptibility to abuse and mismanagement as parents or guardians may compromise the performance of their children or wards to keep on receiving the stipend. Gombe State also has specific strategies to enroll children but needs to ensure that a set of interventions (and necessary resources) are set aside to provide a sustainable means to bring and keep girls in school.

Competing priorities

The data above shows that Gombe State spends far less on Secondary Education. It was gathered that this was because the State prefers to focus on pre-primary and primary education alongside tertiary education. However, the State must ensure that it balances these priorities, as the quality of tertiary students is directly related to the quality of education they received in Secondary School. The State is urged not to disconnect or reduce spending on secondary education, because doing so may discourage female students from enrolling in junior or senior secondary school, resulting in high enrolment and completion rates in primary schools for girls but low continuity rates in secondary and tertiary schools. Government interventions will have to not only allocate more resources to personnel and capital expenditure (for secondary education) but also ensure that the monies are actually spent (budget credibility). In demonstrating that secondary education is given adequate attention by sensitizing parents and their wards, the number of OOS girls would reduce and the number of girls enrolled would increase.

Exclusivism of women in policymaking

This study found that while the rate of OOS children in Gombe State is reducing, the level of attention to and inclusion of women in the government of Gombe State is not encouraging. This is because the inclusion of women in positions of leadership in public governance has been noted to serve as role models to young girls.⁷¹ Seeing older women

who are in positions of leadership provides young girls with a picture of the positions they can aspire to. It was revealed, during interviews with senior officers of one of the State Ministries, that while 'Gender Desks' are now a mandatory staple for most government offices, it is uncertain how impactful they are (or have been). For instance, out of the twenty-one Commissioners in the cabinets of the Gombe State government between 2019 and 2023, there were just two female Commissioners, and, according to infographics released by Invictus Africa,⁷² of the 17 Commissioners currently (2023) in Gombe State, only 2 (12%) are women. This depicts a gross underrepresentation of women in the State's policy making and can be interpreted to imply a low rate at which the government at all levels in Gombe State impacts the lives of women/girl-child in all sectors.

Disinterest in girl-child education

Further, one challenge also worth spotlighting is the disinterest of a set of stakeholders in the education of the girl-child in the state, namely parents and guardians. Being a combination of religious, economic, and social pressures, girl children are seen ultimately as 'wives': not necessarily needing any form of education. Even after school completion, many girls in the State proceed to getting married. Due to this, parents are often not inclined to invest in the education of their daughters because the investment would not bring any form of 'return' in the form of the girl engaging in paid employment. However, the importance of education must be seen as an end in and of itself. This highlights the criticality of



The State is urged not to disconnect or reduce spending on secondary education, because doing so may discourage female students from enrolling in junior or senior secondary school, resulting in high enrolment and completion rates in primary schools for girls but low continuity rates in secondary and tertiary schools.

71. See Ossai, D.E. *Gender-Responsive Education in Emergency in Nigeria: Safeguarding Girls' Presents and Futures*, op.cit., at p. 3. See also "Int'l Day of Girl-child: MAYEIN launches programme to empower Oyo schoolgirls with leadership, policy-making skills", by Vanguard Media Limited, in the Vanguard (Online) Newspapers, op.cit. The experience of Oyo can be applied to Gombe as well.

72. See Invictus Africa's resource page – <https://invictusafrica.org/wraps/>

Gender-Responsive Education Budgeting in the State, as it focuses not only on girl children alone but all genders, especially girls.

Insufficient education budgeting and expenditure

In addition, the insufficient budgeting and its implementation are impediments to GREB in the State. Notice that between 2021 and 2023, only the 2021 budget met the recommended UNESCO standard of education budget. 2022 and 2023 saw a dwindle in education budgeting. When approached on why this is the case, a senior State government official stated that the Education Ministry is not the only one that engages in female-focused spending. Other Ministries, such as Youth and Sports, and Women Affairs, also have some overlap responsibilities with budgetary implications. While it is understood that government resources are scarce, harmony and unity of purpose must be sought in the allocation of funds, the implementation of budgets, and the execution of programs and policies aimed at promoting girls' access to free, safe, and quality education. In general, of utmost importance is the implementation of budgets, as the evident yardstick to demonstrate the sincere commitment of the government to the education sector, particularly girl-child education. This is why it is of no surprise to see the number of out-of-school children increasing rather than decreasing, despite the verifiable commitment of the government between 2019 and 2020.

Lack of allocation to Education Research and Development

It was discovered through available budget data and during one of the research interviews that the State does not allocate much to Education Research and Development. This is because the State government believes that the Planning, Research, and Statistics departments of State Ministries have data on the context of Education. Hence, it is seen as a waste to still allocate funds to Education R&D, when what they are gathering is data. For the State to ensure it does not render Education R&D redundant, it can provide a form of Secondment of State Civil Servants or students. This would allow the line item to remain an active part of the education system. While the State allocates what it can, it is nonetheless facing the challenge of prioritizing budgetary allocations among the various sectors. Education is one of the two sectors in which a state of emergency has been declared in Gombe State; however, the State can do more considering that it is still one of the educationally least advantaged states in the country.

Budget Harmonization

The legislature and the executive arm, being responsible for preparing the budget bill and reviewing same, need to do better in terms of harmonizing state education budgeting. OOS female children are still in a high proportion (as a percentage of the total population) and more needs to be done to have them enrolled in school or non-formal learning centres.



In general, of utmost importance is the implementation of budgets, as the evident yardstick to demonstrate the sincere commitment of the government to the education sector, particularly girl-child education.

Budget Prioritization

While Gombe State is spending considerably on education in the State, especially Pre-Primary and Primary Education and Tertiary Education (as depicted in Table 19 above), the same cannot be said for Secondary Education. It is true that the state must decide on which level of education it intends to give more attention to based on its term plans and available resources. However, it is also crucial that education sector spending should endeavor to provide the best education (infrastructure, teaching, and other resources) for the various levels of schooling. This would result in better student outcomes at every level, which would have a positive spillover for the next level of education. For example, where adequate spending is occasioned for the primary school level, it would mean students would enter secondary school with the right training and instruction. Where optimal spending is made for the secondary school level, it would influence the quality of students transitioning to the tertiary level. Where this is done with girls in mind, it could translate into better quality female graduates.

Inadequate Training and Low Capacity of Education Administrators and M&E Specialists

Gombe State requires a significant level of training for its staff in the education sector. Due to the complex nature of budgeting, resource allocation, Monitoring, Evaluation and Learning, governance, Research and Development, Gender Budgeting, and their interrelationships, it is crucial that the state invest more in the training of State officials. This would allow for a more efficient and effective use of funds and – with the requisite government support – result in targets being achieved. While this challenge can be traced to inadequate funding, the State can also leverage existing partnerships with CSOs and international donor organizations that already operate within the State. The latter can provide a useful level of capacity building. This, however, should by no means be seen as a reason not to provide State-sponsored training.



However, it is also crucial that education sector spending should endeavor to provide the best education (infrastructure, teaching, and other resources) for the various levels of schooling.

Findings: GREB in Oyo State



Uneven enrolment rate across the different levels of education

Enrolment rates were higher in pre-primary and junior secondary schools at 83.5% and 82% respectively as compared to primary schools (67.3%) and senior secondary schools (66.9%). The rate of enrolment in school for children aged three to eighteen years of age followed a similar pattern for both boys and girls. However, girls had a higher rate of enrolment than boys at the pre-primary, primary, and senior secondary school levels.

Unequal distribution of schools across the State

Despite having 73% of the state's out-of-school children in rural areas, 63% of the schools in the state are situated in urban areas, limiting

access to education for many children (especially girls) living in rural communities within the State.

Lopsided focus

One noticeable challenge about GREB in Oyo State is in the basic education. The government appeared to be focused on secondary and tertiary education. The more than 5,000 (five thousand) teachers and over 700 (seven hundred) education officials that were employed were majorly for the secondary level. Many classroom buildings at the basic level remain dilapidated. The neglect at this level had made the number of out-of-school children not to be massively reduced. Of the over 10% of out-of-school children returned to school, less than 2% are at the basic level.



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Inconsistent and inaccurate education budget performance

Available data on education budget performance, sourced from the budget implementation report, seemed to be fraught with inconsistency and inaccuracy. An example of this inconsistency is the figures reported for secondary education. As seen in Table 30, secondary education got an allocation of less than 1%⁷³ of the education budget in 2021, but jumped to a whopping 52.64%⁷⁴ in 2022 and 2.74%⁷⁵ in 2023. At face value, it is most likely there must have been an error in the figure reported for 2021 and 2023. Furthermore, no figure was reported for personnel costs for secondary education. This is very unlikely, as it is expected, at the minimum, that teachers who teach in public secondary schools in the State are paid salaries. Although findings from this research were shared with

the Ministry of Budget and Economic Planning for feedback and clarification of this concern, no feedback was received at the time of publishing this report.

Low education budget expenditure

Another challenge is the expended budget. It is evident that the percentage of the expenditure is very low in comparison to the budget approved. One can argue and conclude that this lesser percentage of budget implementation affects the enrolment in public primary and secondary schools, not forgetting the disproportionate effect on girls. One ripple effect of this is the low representation of women in policymaking. For instance, according to Invictus Africa's WRAPs series, only 3 (17%) out of 18 Commissioners in the present administration are women.⁷⁶



One ripple effect of this is the low representation of women in policymaking. For instance, according to Invictus Africa's WRAPs series, only 3 (17%) out of 18 Commissioners in the present administration are women.

73. See Oyo State Government. (2021). Budget Performance Report for Year 2021 Quarter 4. Available at: <https://oyostate.gov.ng/download/budget-performance-report-for-year-2021-quarter-4/?ind=media-32189&filename=OYO-STATE-BPR-Q4-27-CR.pdf&wpdmdl=32188&refresh=64f0a6d67289b1693492950>

74. See Oyo State Government. (2022). Budget Performance Report for Q4, 2022. Available at: <https://budget.oyostate.gov.ng/download/oyo-state-budget-performance-report-for-year-2022-fourth-quarter/?ind=media-20792&filename=OYO-STATE-BUDGET-PERFORMANCE-REPORT-FOR-YEAR-2022-FOURTH-QUARTER-2.pdf&wpdmdl=20793&refresh=64f09e117fba1693490705>

75. See Oyo State Government. (2023). Budget Performance Report, First Quarter, 2023. Available at: <https://oyostate.gov.ng/download/oyo-state-budget-performance-report-for-year-2023-first-quarter/?ind=media-33628&filename=OYO-STATE-BUDGET-PERFORMANCE-REPORT-FOR-YEAR-2023-FIRST-QUARTER.pdf&wpdmdl=33627&refresh=64f11722782fb1693521698>

76. Ibid. at n 68



Recommendations

So far, what is noticeable in various budgeting and executions in the focus States is that the government of these states appears to prioritize some sectors over others. This neglect in some sectors, like education, results in negative effects such as an increment in the number of out-of-school children. Nevertheless, it should be emphasized that there are strong links between the level of education of a community and its growth and development. Thus, if a community is developed and the inhabitants there lack proper and adequate education, such development, arguably, will be a waste. To this end, below are recommendations for both States.

Improved orientation on girl-child education



One, the State governments should partner with the National Orientation Agency (NOA) and their state media to collaboratively orientate and sensitize its population on the importance of education, particularly girl-child education. The State's NOA, in particular, should make it a priority to ensure persistent enlightenment programs on girl-child education across all local platforms, especially in debunking negative social, religious, and cultural norms that impede girls' education. In addition, a full and state-centric GREB should be drawn up for education in the State. A large part of advocacy and sensitization should have the full participation of the media, civil society organizations, religious institutions, and donor organizations. These broad stakeholders have the reach and influence to positively affect the minds of parents and guardians to think differently about education, especially girl-child education. Framing the policy as one that aims to bring girls out of their unequal positions to a point where they are not only at par with boys but are able to grow into productive citizens while exploring the numerous opportunities that life brings, can be utilized. The choice to be caregivers and mothers should not be stigmatized nor degraded but the argument should be made that girls should be given the opportunity to develop skills so that they can make an informed decision about their life's choices.

Inclusive and participatory stakeholders' engagement

2

Two, the government should identify and encourage critical stakeholders to buy into the policy on education, especially for the girl-child. These stakeholders include but are not limited to parents/guardians, relatives/family members, religious leaders, community leaders, almajiri teachers, and nomadic herders, just to mention a few. The percentage of out-of-school children keeps increasing and many critical stakeholders are outsiders to the intent of the government. Advocacy and sensitization programs may be expensive to hold and may not show their 'fruits' as quickly as an investment in solid infrastructure but the medium to long-term gains are important for building a literate and numerate citizenry. Engaging with a diverse group of stakeholders, eliciting their feedback, and demonstrating that their feedback is used to influence policy is key to creating trust and legitimacy for government campaigns. This has the potential to influence the decisions of parents and guardians in relation to their female children. It also has the potential to mainstream the importance of educating the girl child. In all of this, the societal importance of education for children, girls, and vulnerable segments must be communicated as a win for all. For instance, almajiri teachers may see the policy of the government on education as dangerous to their ends. They may wrongly perceive that once these children are allowed to go to school, the end will come to their own income and source of livelihood. Thus, the government should properly and strategically carry them along in any policy-making and implementation process. In the case of Almajiri and Tsangaya education, the teachers and Mallams should be shown that they can also learn new skills and concepts that would improve their own knowledge and understanding of the world. This can be a point of departure for them, from seeing their livelihoods being taken away to them benefitting from the policy.

Collaborative Education Financing

3

The states can consider the strengthening creation of their Education Trust Fund (ETF) account with strong components on girls' education, such that it can run in tandem with federal and donor-provided funding mechanisms. This ETF account will serve as a means for donors to contribute to the growth of education in the State. In addition, proper planning must be carried out in order to ascertain how much should go to capital spending and to recurrent (salaries and overheads) for the short, medium, and long term. This is because the scarcity of funds ought to inform the priority given to education spending. Further, the spending should take into consideration the fact that spending on budgetary components would not be static. There would be periods where capital expenditure costs will be high (for instance when a brand new school is being built). There would be other instances

where recurrent spending would be higher (i.e., instances where schools require an improvement in teacher capacity and quality). No government can sufficiently fund education on its own. Therefore, there is a need for other stakeholders, like philanthropists, private businesses, and donor agencies, to contribute. These donations must be given some form of recognition or incentive, which can be in the form of a tax break or public commendation. However, establishing a robust accountability mechanism is essential to gaining the trust and confidence of people willing to donate to causes like this.

Need for Training of Gender-Responsive Education Budgeting Specialists

4 Though resources and finance are critical to the actualization of Gender-Responsive Education Budgets, these finances can only be well utilized if relevant public officials who are involved in different aspects of education budget processes are well-trained on GREB. This training and capacity building needs to go beyond only education administration but encompasses the practice and methods of modern (though conscious of context) education budgeting, particularly Gender-Responsive Education Budgeting. For example, Gender-Responsive Public Expenditure Management (GRPEM) and Cost-Effectiveness Analysis (CEA). This has the advantage and potential of improving the capacity of the public service and the quality of output (i.e., reduction in gender disparities amongst boys and girls). This is crucial because the needs of vulnerable groups and historically marginalized populations differ along the different levels of education. For instance, the educational (referring to the sum total of the administrative, pedagogical, cognitive, and psycho-social) requirements of a young woman undergoing Adult and Non-Formal Education are different from a young girl who is undergoing primary education. The teaching and infrastructure requirements are also very different and nuance is required to understand how best monies are allocated within the education system. Not only should officials of the State Ministry of Education be trained in budgeting for gender in education (so as to ensure that the capacity of the Ministry is enhanced and the officers 'pass down' this knowledge and expertise to their junior colleagues) but they could also be seconded to the State House of Assembly for them to, for instance, engage with the Lawmakers to ensure a gender lens is used during education budget-making processes – setting objectives and priorities setting, preparation, approval, implementation, and evaluation. Also, the seconded officials could train the Lawmakers on how to conduct adequate oversight visits to schools and educational institutions so as to know what to look out for.

Provision of Incentives and Scholarships for Girl-Children

5

Both States under review have systems and interventions for the provision of free education for girl children. However, in order for the gender enrollment gap to reduce at a faster rate (and to counter conservative thinking that sending girls to school is not a good investment because they would end up not 'using' their education), expanding the provision of free education should be part of government policy. This can focus on either 'in-kind' transfers⁷⁷ or the provision of education vouchers (for fees, uniforms, and books), which the girls can use to access education. The argument that girls should be in school ought to be backed up by access at zero cost to the parent or guardian. These transfers should be made as incentives with conditions attached such that ensure girls are in school when they are supposed to, and that they perform at per. The incentives should be made to parents or guardians (especially in the northern part of Nigeria) who are of the opinion that investing in the education of girls is a net loss because the educated girl-child would not have a career from which she would reap the benefits of her education. Scholarships can be provided for girls at different levels of education and be implemented to portray to conservative parents and guardians that the State prioritizes the education of the girl-child and sees them as capable and deserving of an education, for the very fact that it improves their sense of awareness and capacity (also a form of advocacy).⁷⁸ While it may not be financially possible to provide scholarships for girls to the tertiary educational level, high-performing girls should be selected to move on to this level with the support of the State. In general, the education provided freely to the girls should aim to equip them in such a manner that even if they do not proceed to higher education and an eventual place in the labor force, they would have the skills to allow them to attempt it at a later stage.⁷⁹ It is understood that scholarships alone are not sufficient to improve the success rate of girl children in schools. This is why the scholarship scheme cannot be done in isolation but should be part of a broader set of reforms and initiatives to improve the quality of education for girls. In addition, scholarships for female teachers is something that the State can consider, as a means to give young girls role models and mentors they can look up to.⁸⁰

77. See "Want to get girls to school in sub-Saharan Africa? Tackle poverty", by Alessia Mortara and Primrose Adjepong and Onyinye Oguntoye, on May 10 2022, in Abdul Latif Jameel Poverty Action Lab Blog (Online). Available at: <https://www.povertyactionlab.org/blog/5-10-22/want-get-girls-school-sub-saharan-africa-tackle-poverty>.

78. See Agusiobo, B. C. (2018). Education of the girl-child in Nigeria for a just, peaceful, harmonious society and sustainable development, at p. 779. *International Online Journal of Education and Teaching (IOJET)*, 5(4), 768-786. Available at: <http://iojet.org/index.php/IOJET/article/view/425/293>.

79. See "Nigeria: A financial incentive scheme is bringing girls back to school"; Feature Story, on September 12 2023, in the World Bank (Online). Available at: <https://www.worldbank.org/en/news/feature/2023/09/12/nigeria-a-financial-incentive-scheme-is-bringing-girls-back-to-school>.

80. See generally, Humphreys, S., Dunne, M., and Durrani, N. (2021). Scholarships alone are not enough to get more qualified female teachers into Nigeria's schools. *The Conversation*. Available at: <https://theconversation.com/scholarships-alone-are-not-enough-to-get-more-qualified-female-teachers-into-nigerias-schools-152770>.

Provision of Infrastructure Sensitive to the Needs of the Girl-Child



An often glossed-over aspect of education infrastructure is the nature and quality of conveniences (toilets) and menstrual hygiene for female school children. UNICEF notes that only 10% of schools in Nigeria have basic hygiene facilities, including toilets.⁸¹ The provision of clean and accessible toilets has been shown to not only improve attendance⁸² and performance but also discourage dropping out of school by female children.⁸³ For the northern part of the country, especially rural areas, lack of proper Water, Sanitation, and Hygiene (WASH) facilities is a potent cause of OOS girl-children.⁸⁴ Gombe and Oyo States can ensure that it reduces their female OOS children by making adequate provision for these facilities.

81. See "Toilets help keep children, especially girls, in school" by Ijeoma Onuoha-Ogwe, 2021, in *Stories*. UNICEF Nigeria. Available at: <https://www.unicef.org/nigeria/stories/toilets-help-keep-children-especially-girls-school#:~:text=Mr%20Doutimiye%20Kiakubu%2C%20UNICEF%20Nigeria's,to%20learn%2C%20especially%20girls.%E2%80%9D>

82. See "Poor Hygiene Facilities Contribute To Low Attendance Of Girls In School", by Abubakar Muktar Abba on June 6, 2023, in *HumAngle*. Available at: <https://humanglemedia.com/poor-hygiene-facilities-contribute-to-low-attendance-of-girls-in-school/>.

83. See Akanzum, J., and Pienaar, C. K. A. (2023). Review of the effects of adequate sanitary facilities on the participation and performance of the school girl child in Ghana. *ISABB Journal of Health and Environmental Sciences*, 8(1), 1-14. Available at: <https://doi.org/10.5897/ISAAB-JHE2021.0073>.

84. See "How Menstrual Management Skills Sent Girls In Kano Back To Class", by Ibrahim Musa Giginyu, June 9, 2022, in *Daily Trust (Online) Newspapers*. Available at: <https://dailytrust.com/how-menstrual-management-skills-sent-girls-in-kano-back-to-class/>.



Gender-Responsive Education Budget

A Sample Framework

Because this baseline assessment is meant to provide a snapshot of where the States are regarding Gender-Responsive Education Budgeting (GREB), it is critical that a framework is given that would assist in budget development going forward. The ultimate aims of GREBs are to improve the female enrollment rates (or at least make them equal to that of the males), reduce the OOS child rates (especially for female children), and ensure improvement in school completion rates for girls. This largely means that the State needs to be shown where their education budgets need to focus for them to meet the standard of gender-responsiveness.

The final amounts tied to the intended outcomes below will have to be decided upon by the States but it is important to enumerate the objectives, activities, and intended outcomes that the states can consider. In essence, the tables below provide a schematic for the preparation of

GREBs. They are meant to inform capital and personnel expenditure of a sort that addresses the various needs of the girl-child and the vulnerable children in general.

Coming from several themes that cover fundamental aspects of education policy and administration, the GREB framework below provides, in detail, the aspects to be considered and the types of activities that would follow. Designed with an objective that is met by engaging in various activities, identified by Indicators and Outcomes, this schematic is, thus, a guide around which States can plan and implement their education budgets. With requisite input from the relevant State Houses of Assembly Committees on Education and Public Accounts, these budget components can become an executable reality by the Executive.



The ultimate aims of GREBs are to improve the female enrollment rates (or at least make them equal to that of the males), reduce the OOS child rates (especially for female children), and ensure improvement in school completion rates for girls.

Table 38: Gender-Responsive Education Budget (GREB) Framework for Gombe State ⁸⁵

Specific Objective	Activity	Indicator
Thematic Pillar 1: Improve education access, equity, and inclusiveness especially of the girl-child.		
<p>A. Reduce number of OOS girl children completely in the state, commencing with 20% (76,000) in the 1st year of implementation (i.e. from 380,000 to 304,000); 40% in the 2nd year of implementation, and 50% in the 3rd year of implementation</p> <p>B. Increase Early Childhood Care Development and Education (ECCDE) access for girls by 20%, from 11.4% (31,539 pupils) to 31.4% (37,847 pupils) in 3 years</p>	Conduct mass sensitization campaigns in all LGAs to mobilise communities to increase girl-child enrolment	<p>2 Sensitization campaigns held in each LGA</p> <p>20% of OOS girl children enrolled in school</p>
	Provide (in all LGAs) a meal per day to 10,000 school children in newly established neighbourhood schools to incentivise increased enrolment in Basic Education, per day	<p>165 schools benefited from school meals</p> <p>20% increase in children enrolled in 165 schools in the 11 LGAs</p>
	Sensitize and train 72 Tsangaya school proprietors on integration of core subjects into Tsangaya Education System	216 Tsangaya proprietors sensitised and train on integrating modern education subjects into their teaching
	Provide textbooks and curriculum for the integration of core subjects (English, Maths, Basic Science, and Social Studies) in Tsangaya Schools	Selected Tsangaya Schools provided with textbooks in core subjects
	Construction of additional blocks of 3 classrooms in priority LGAs in adherence to the UBE Act on ECCDE (See Infrastructure)	160 No. of blocks of 3 classrooms constructed in the 11 LGAs
	Build capacities of the relevant members of the Women Education Unit (in the Department of School Services), specifically those that advocate for girl-child education, equal opportunity, and gender balance	20 Women Education Unit members trained on gender-transformative education and Gender-Responsive Budgeting
	A. Improve gender parity by increasing girl-child enrolment by 5% in three years from 45%F:55%M to 50%F:50%M.	Map out concentration clusters of OOS girls and young women across the State
	Provide completely free education to girls, young women, as well as vulnerable and less advantaged children at all levels	Good number of girls, young women, and vulnerable/less advantaged children educated

85. See Gombe State Ministry of Education. Strategic Education Sector Operational Plan (SESOP) 2021-2024, op.cit., at pages 37 to 63. Gombe State Government.

Specific Objective	Activity	Indicator
Thematic Pillar 1: Improve education access, equity, and inclusiveness especially of the girl-child.		
	Bi-annual advocacy and sensitizations on girl-child education across the State	6 advocacy and sensitization activities on girl-child education. 6 Enrolment, Retention, and Completion drives/campaigns conducted
	Provide special incentives and scholarship schemes for girls and young women (level of teaching should be 'person specific' and comprise of basic literacy, at the very least) for 1,000 girls	1,000 girls benefiting from special incentives and scholarship scheme
	Provide female-friendly school environment in not less than 10% of established schools	At least 197 schools ⁸⁶ with female friendly environment
	Scaling up of the Female Teacher Trainee Scholarship Scheme (FTTSS) for 300 women	300 female students on FTTSS scheme
	Train 660 girls on Life Skills, roles and responsibilities	660 girls trained on life skills, roles and responsibilities.
	Feasibility studies and establishment of 3 additional girls exclusive schools in each senatorial district	3 girls exclusive schools established in each Senatorial district
A. Increase enrolment of Special Needs Education (especially girls) through enrolment drive campaign	Census all people with Special Needs across the State	No. of people with special needs across the State collected and documented
	Carry out advocacy and mobilisation in all LGAs on importance of educating children (especially girls) with special needs	11 advocacy and mobilisation interventions on the importance of educating children with special needs carried out.
	Provide ramps, tools/equipment, walkways to enhance conducive environment for inclusion of pupils with special needs in conventional schools	20 conventional schools per Senatorial district made conducive for pupils with special needs
	Construct one more Special Education Centre and expand existing one in Gombe Central, North and South	3 new constructed Special Education Centres in the 3 Senatorial districts and 3 expanded centres in the Senatorial districts

86. See Open Education Data. Gombe State - Basic Schools List. Federal Government of Nigeria. Available at: <https://www.fmebasic.intellisys.xyz/index.php/index/37-states/gombe/154-gombe-state-basic-schools-list>.

Specific Objective	Activity	Indicator
Thematic Pillar 2: Improve Quality and Relevance		
Increase the percentage of qualified teachers in all levels of education (ECCDE, Primary, JSS, SSS, NFE, Nomadic, Special Education)	Conduct evidence-based Advocacy to government on the need to increase the number of qualified teachers in all levels of education (ECCDE, Primary, JSS, SSS, NFE, Nomadic and Special education)	No. of advocacy conducted in all levels of education (this would be dependent on the number of students and existing teacher strength)
	Carry out Training-of-Trainers induction/orientation to 500 teachers	1,500 teacher's capacity built
Develop Teachers' skills in modern teaching techniques in schools across the state	Provide current and relevant materials (teaching aids and teaching methods) on modern teaching techniques	10,000 cartons/sets of a variety of materials and trainings supplied to teachers in schools on modern teaching technique
	Engage higher institutions for training of teachers on modern techniques of teaching	3,000 teachers trained on modern teaching techniques
	Provide 2% of the Education Budget for funding and mainstreaming (into actual teaching) of 3 researches on modern techniques	Number of researches conducted
Improve the adequacy of teaching/learning facilities and materials at all levels of education	Equitably distribute a reviewed curriculum to schools across the state	At least 2000 schools supplied with curriculum, across the entire state
	Procure 20,000 textbooks over a period of years, each in 4-core subjects for all school levels	At least 60,000 core subjects textbooks procured
	Procure materials such as chalk, markers, stationeries, Whiteboards, etc.	28,000 cartons of chalk, markers, stationeries, etc supplied to schools
Provide effective communication among both teachers and students	Introduce press, debating and drama clubs in all schools across the state	1000 schools with press, debating and drama clubs introduced
	Introduce News On the Board (NOB) with the active involvement of students (especially girls) in schools across the state	1000 schools with NOB introduced
	Introduce drill lessons for students	10,000 students in attendance Participatory learning enhanced

Specific Objective	Activity	Indicator
Thematic Pillar 3: Improve Infrastructure		
Increase the number of classrooms, laboratories, and workshops at science/science and technical schools	Carry out advocacy meetings with stakeholders on adequate provision of funds for construction of classrooms, laboratories and workshops	Advocacy meetings for provision of classrooms, laboratories, and workshops conducted
	Carry out advocacy meetings with partners and donor agencies for construction of classrooms, laboratories and workshops	Advocacy for provision of classrooms, laboratories, and workshops conducted
	Make use of authentic data to aid the intervening partners in the upgrading of such infrastructures	Data used to aid the intervening partners
Improve ECCDE centre across the state in three years	Construction of additional 200 blocks of 3 classrooms in some selected public primary school across the state	200 blocks of 3-classrooms newly constructed for ECCDE centres across the state.
	Continuous supply requisite furniture and equipment to the newly constructed ECCDE across the State	Number of ECCDE centres equipped, teachers and students' furnitures supplied
Reduce congestion in schools and Promote community schools across the senatorial zones to reduce out of school children in difficult terrain challenges	Construct additional 20 neighbourhood schools and rehabilitate 15 community schools across the 3 Senatorial zones	Number of neighbourhood schools constructed and equipped Number of community schools rehabilitated
	Construct additional 300 blocks of six classrooms storey buildings across the state	Number of blocks of 6-classrooms storey buildings constructed across the state
	Continuous renovation of 300 classrooms across the state	250 classrooms renovated
Increase access to adult & non-formal education	Advocacy and sensitization visit to 150 communities on the importance of adult education and Recruit 24 qualified Adult Education personnel for the newly established centres	Number of adult literacy centers established and Number of Adult Education personnel recruited
	Establish Adult Literacy Centres in each of the 3 senatorial zones	Variety instructional/working materials procured.
	Procure required instructional and working materials	Number of communities sensitized

Specific Objective	Activity	Indicator
Thematic Pillar 3: Improve Infrastructure		
Integrate Quranic/Tsangaya Education	Establish and construct 5 Junior Qur'anic Tsangaya School for boys, girls and women across the 11 LGAs and Procure required instructional & working materials to all established centres	Number of Quranic/Tsangaya Schools established and Variety of materials procured and delivered to schools
Improve access to Special Needs Education	Establish 3 centres in the central senatorial zone: with V.I.P. latrine, Admin block, library, hostel, WASH, kitchen, & masonry fence	No. of established special needs education centers
	Procure required instructional & working materials to the newly established centres	Variety of working materials supplied to centers
	Renovate the existing Special Education Centre in Gombe & Billiri	Number of education centers renovated
	Continuous provision of ramps, tools, equipment, walkways, etc., to enhance conducive environment for inclusion for pupils with special needs in 11 conventional schools	Number of conventional schools enhanced to be conducive for inclusion of pupils with special needs
To provide 1 block of 2 classrooms and provision of instructional materials for Nomadic Education in each of the Senatorial Zone	Establish/Construct 1-block of 2-classrooms for each nomadic school in the 3 senatorial zones	Number of blocks of 2-classrooms constructed for nomadic schools
	Procure required instructional and working materials for 4 nomadic schools and Advocacy and sensitization to the nomadic communities each across the 11-LGAs	Variety of working materials procured and delivered to nomadic schools and Number of schools supplied with materials

Table 39: Education Gender Budget Framework for Oyo State

Specific Objective	Activity	Indicator
Thematic Pillar 1: Education Access, Equity, and Inclusiveness of Girls in Oyo State		
Increase the enrolment rate for girls to 100% from the current rate of 84% (pre-primary), 67% (primary), 82% (junior secondary), and 68% (senior secondary)	Map out concentration clusters of OOS girls and young women across the State	Total number of OOS girls and women mapped
	Increase information and awareness, through sensitisation campaigns, on the importance of educating the girl child. This can be through advocacy visits to Traditional Rulers, Religious Leaders, and Local Government Chairmen in all 33 LGAs; and jingles on radio and television.	Number of sensitisation campaigns, IEC materials, slots for radio and television jingles, and advocacy visits
	Increase sensitisation and awareness on family planning, the dangers of child marriage and teenage pregnancy	Number of sensitisation campaigns, IEC materials, slots for radio and television jingles, and advocacy visits
	Enforce the Child Rights Act and Violence Against Persons Prohibition (VAPP) Act to deter persons from metting out gender-based violence on the girl child	Number of GBV cases prosecuted
	Establish/renovate 1 primary school per community in rural areas	Number of schools built/renovated per community in rural areas
	Establish and equip 1 Integrated School per Local Government Area for learners with Special Needs in Oyo State	Number of integrated schools built/renovated
	Enhance delivery of Home Grown School Feeding programme in primary schools	Number of children enrolled in the school feeding programme
	Conduct quarterly trainings sessions to build capacity of School-Based Management Committee (SBMC) and School Governing Board (SGBs) in 33 LGAs	Number of trainings and workshops held
Increase enrolment in Early Child-Care and Development Education (ECCDE) for girls from 83% to 100%	Establish and equip at least 1 model ECCDE Centre for girls per ward in each Local Government Area of the State	Number of ECCDE Centres for girls built and equipped

Specific Objective	Activity	Indicator
Thematic Pillar 2: Improve Quality and Relevance		
Increase the provision of appropriate personnel in all the education sub-sectors by 30%	Conduct evidence-based Advocacy to government on the need to increase the number of qualified teachers in all levels of education (ECCDE, Primary, JSS, SSS, NFE, Nomadic and Special education)	No. of advocacy conducted in all levels of education (this would be dependent on the number of students and existing teacher strength)
	Employ 500 caregivers and deploy to schools	Number of caregivers employed
	Employ 5,000 teachers for primary, junior, secondary and senior secondary schools across the State	Number of teachers employed
	5,000 Guidance Counsellors in schools (at least one per school)	Number of guidance counsellors employed
	Engage higher institutions for training of teachers on modern techniques of teaching	Number of teachers trained on modern teaching techniques
Increase provision of basic learning materials	Procure learning materials for children (especially girls) with special needs (wheelchairs, braille machines, hearing aids, and walking sticks)	Number of learning materials provided for children (especially girls) with special needs
Ensure improved academic performance in schools	Ensure provision of financial assistance to female students with outstanding performance in external examinations annually	The amount received by each beneficiary and number of beneficiaries
Provide conditional cash transfer to 1,000 households annually	Incentivise poor households that enrol their girl-child in school with N50,000 cash transfer annually	Number of household beneficiaries of the girls' education conditional cash transfers

Specific Objective	Activity	Indicator
Thematic Pillar 3: Improve Infrastructural Sufficiency		
Increase provision of Infrastructure in all the sub-sectors	Reduce teacher-pupils ratio to 1:40 in primary schools	Teacher-pupils ratio in primary schools
	Reduce teacher-students ratio to 1:40 in secondary schools	Teacher-students ratio in secondary schools
	Reduce teacher-students ratio to 1:30 in ECCDE centres	Teacher-students ratio in ECCDE centres
	Provide adequate seats in primary and secondary schools	Number of seats provided – each student having desks and chairs
	Provide ramps, tools/equipment, walkways to enhance conducive environment for inclusion of pupils with special needs in conventional schools	Number of conventional schools enhanced with ramps, tools/equipment, walkways, etc.
Improve hygiene in schools to 100% coverage	Sink boreholes in all schools without access to water supply	Number of bore-holes dug and bore-hole water supplied
	Set up sick bays in every school and equip them with first-aid equipment	Number of equipped sick bays established



Conclusion

The African continent, according to UNESCO, is home to 50 million girl children who are not in school.⁸⁷ The amount of resources required by the various countries and their subnational units will certainly differ, but the fact remains that it would require new ways of thinking about finance and improved ways of managing the education system of a state. Thus, Gender-Responsive Education Budgeting is an important tool, approach, and way of thinking about planning, budgeting, implementing, and evaluating the financial resources and programs for the education of boys, girls, and vulnerable groups of children in any State.

This Baseline Assessment aimed to introduce the topic of Gender-Responsive Education Budgeting (GREB) and its related concepts and components in relation to children, especially girls. It explains what makes a budget gender responsive; evaluates the GREB context of Oyo and Gombe States and the structure of their education systems; assesses how the States have fared regarding the education of girls, particularly their enrollment rate as well as the rates of Out-of-School children; highlights the performance of students on Senior School Leaving Exams (disaggregated by gender); appraises the Policy, Strategy, and Governance of education budgeting in the States; dives deep into the education budgetary framework (a 2021-to-2023 Financial Year trend

analysis, budget performance, subsector prioritization, etc.); and the budget credibility situation of education spending of the States. The assessment draws insights from these data and analysis in enumerating key findings and providing recommendations, as well as a sample budget framework to assist States in developing Gender-Responsive Education Budgets in a way that promotes girls' access to free, safe, and quality education.

The baseline assessment found that the focus States are doing differently as far as Gender-Responsive Education Budgeting is concerned. For instance, in Gombe State, the number of girls enrolling in all levels of education is growing but the rate of growth of Out-of-School children exceeds this enrollment rate. Oyo State is also facing the challenge of OOS children and the fact that more of them are in the rural areas. Again, in Gombe State, the performance of girls in the WAEC exams (in both public and private schools) has generally been better, compared to boys. In Oyo State, efforts to return children back to school appear to have been positive, with an intervention to bring children into the classroom having a little over 43,600 girls brought back to school in 2020. Also, Oyo State thought "outside the box" during the COVID-19 pandemic with its 'School-on-Air' program that entailed the broadcast of lessons on TV and Radio.



In Oyo State, efforts to return children back to school appear to have been positive, with an intervention to bring children into the classroom having a little over 43,600 girls brought back to school in 2020.

87. See UNESCO. (September, 2022). New estimation confirms out-of-school population is growing in sub-Saharan Africa. Factsheet 62-Policy Paper 48. UNESCO Institute for Statistics (UIS) and Global Education Monitoring Report UNESCO. Available at: <https://unesdoc.unesco.org/ark:/48223/pf0000382577/PDF/382577eng.pdf.multi>.

The baseline assessment also found that education financing was a serious challenge for both States and, though Oyo State recorded better budget performance than Gombe State, Gombe State allocated a near equal amount of funds to Personnel and Capital expenditure. Budget data also revealed that Gombe State prioritized tertiary education, ostensibly to the detriment of other levels. In general, Gombe State recorded good budget performance in the three years under review. For Oyo state, the baseline assessment observed that the State allocated more than 15% of its total budget to education in the years under review. However, Oyo State is spending far more on Personnel than it is on Capital Expenditure; and its prioritisation of administrative levels of schooling moves between Subsidiary Services to education, Secondary Education, and Tertiary Education.

As far as the collaboration between the States and Civil Society Organisations is concerned, both states are keenly working towards ensuring that they benefit from CSO interventions. This collaborativeness extends to donor organizations working in the states, as both States are participating in the World Bank BESDA programme. Both States also have medium to long-term plans to address challenges in the education sector, with differing levels of attention paid to the education of the girl-child. Be that as it may, both States are in need of larger volumes of investment in the education sector and more efficient and effective government capacity to administer and effectively utilize such education

investment. This is nowhere more apparent than in the Gender Education Budgeting aspect of public schooling.

In terms of the findings, the assessment notes that while Gombe State still grapples with the ripple effect of insurgency, it will have to consider providing incentives for girls' education (as it is common for parents and guardians in the north to refuse to send their female children to school due to it being perceived as a 'waste') as a way of countering the lack of interest in educating female children. The State must also consider where to prioritize among the administrative levels of education; the need to bring more women into policy-making in general; the insufficiency of resources allocated to education budgets (considering the rate of OOS children, especially girls); the lack of resources allocated to education research and development; the need for budget harmonization; and the challenge of inadequate training and low capacity of the education budgeting workforce, along with Education Administrators and M&E Specialists. For Oyo State, there is a need to address the unequal enrolment rates of boys and girls in the State; the unequal distribution of schools across the State; the lack of proper prioritization among the administrative levels of schools; the inconsistency in the performance of the budget (which has consequences for service delivery); and the low education budget expenditure.

The assessment ties the findings to recommendations that bridge both States, as the common goal is the advancement of Gender-Responsive Education Budgeting in promoting girls' access to free, safe, and quality education. The recommendations



Be that as it may, both States are in need of larger volumes of investment in the education sector and more efficient and effective government capacity to administer and effectively utilize such education investment.

touch on issues around the orientation of the public as well as parents and guardians of female children/wards, coupled with the need for and importance of engaging with other relevant stakeholders. Advocacy to the society, having engaged different groups, can lead to rich feedback that could inform subsequent planning of the education sector for the benefit of girls. In addition, there is the importance of collaborative education financing and contemplation of models that exploit the State's strengths and human resources. This could be in the form of collaborating with businesses within the State to finance certain aspects of the education system (infrastructure or overheads for instance), as opposed to seeking additional funding only from the Federal Government.

The report also highlights the need to pay significant attention to developing the capacity of relevant officials within the States' Ministries of Education, transforming them into Gender-Responsive Education Budget experts (as opposed to relying on consultants that are only present for as long as projects last). This is to not only develop the capacity of the Ministry but to ensure that the capacity remains within the Ministry and becomes part of its institutional memory. Gender-responsive education budgeting can be a complex endeavor and equipping the staff of the Ministry with the requisite training is beneficial to the Staff and the Ministry itself. The provision of incentives and scholarships was proposed in response to the refusal of parents/guardians to pay for their female children/ward's education. Whether it be in the form of a voucher or conditional transfer to the parents/guardians, this approach has been shown to ensure that girls not

only go to school but that they finish. Lastly, both States must ensure infrastructure that is critical to the enrolment, attendance, and retention of girls in all levels of schooling. For example, toilet and WASH facilities, have been shown to reduce the dropout rate and increase the attendance and retention rates of girls in schools.

This baseline assessment also provided a schematic for the States to consider in their Gender-Responsive Education Budget planning and strategy. Touching on themes that find articulation in specific State education objectives, activities, and indicators, the Gender-Responsive Education Budget Framework intends to give a number of potential areas of focus for the States to consider in improving the enrollment, attendance, retention, and completion of school by girls in the focus States.

In conclusion, the governments of these two states should work on rewarding and encouraging indigent students at all levels. This will motivate the children to go all out for education, regardless of gender. The States must see Gender-Responsive Education budgeting as an action that goes beyond the four-year cycles of elections but one that can help secure the future of children. Governments ought to take pride in having their states perform best in terms of education and not just any form of education but that which takes the progress and development of female and vulnerable groups into consideration.



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