Gender-Responsive Education Budgeting (GREB) in Nigeria

A Practical Guide

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About Invictus Africa

Invictus Africa is a civic organization that promotes human rights and gender equality through data-driven advocacy, leveraging digital technology, and engaging stakeholders.

About the GREB Guide

The Gender-Responsive Education Budgeting (GREB) Guide is developed with support from the Malala Fund. It is produced under the GREB Project being implemented by Invictus Africa in Oyo and Gombe States, aimed at ensuring every child, especially girls, has access to free, safe, and quality primary, junior, and senior secondary education through education budgets that address and are responsive to their unique and intersecting educational needs.

Acknowledgments

Executive Director: Bukky Shonibare

Lead Consultant: Iniobong Usen

Design: Witson Onipe

Support Team: Tobacaleb Akanmu, Sola Abe, Japheth Stephen, Joy Edo, Ebun Adegbie, Edidiong Inyang, Margeret Chrisantus

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Invictus Africa
Plot 54, Cadastral Zone, C01, Karmo, Abuja.
+234-901-910-1011, +234-703-326-3444
info@invictusafrica.org

This guide is available for free download via: www.invictusafrica.org/publications

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Invictus Africa produced this document as a guide to help states in Nigeria develop gender-responsive education budgets. The document expresses Invictus Africa's institutional approach to ensuring states' education budgets are gender sensitive. While we have taken care to verify the data and information herein, as well as consider different ways of developing GREBs, Invictus Africa will not bear any responsibility or liability for errors or negative outcomes from the utilization of this guide.

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List of Abbreviations

AANFE:	Agency for Adult and Non-Formal Education
BCC:	Budget Call Circular
BECE:	Basic Education Certificate Examination
BESDA:	Better Education and Service Delivery for All
BOTAVED:	Board for Vocational and Technical Education
BP&DPCO:	Budget, Planning, and Development Partner Coordination Office
BPS:	Budget Policy Statement
CBO:	Community-Based Organisation
CSO:	Civil Society Organisation
ECCDE:	Early Childhood Care and Development Education
EFU:	Economic and Fiscal Updates
EMIS:	Educational Management Information System
EFA:	Education For All
ESP:	Education Sector Plan
ETF-CERC:	Education Trust Fund-Community Education Resource Centre
FSP:	Fiscal Strategy Paper
GBS:	Gender Budget Statement
GDP:	Gross Domestic Product
GESI:	Gender Equality Social Inclusion
GRB:	Gender-Responsive Budgeting
GREB:	Gender-Responsive Education Budgeting
ICT:	Information and Communication Technology
IDP:	Internally Displaced Persons
IGR:	Internally Generated Revenue

LGA:	Local Government Area
LGEAs:	Local Government Education Authorities
MDAs:	Ministries, Departments, and Agencies
M&E:	Monitoring and Evaluation
MOES&T:	Ministry of Education Science and Technology
MTBF:	Medium-Term Budget Framework
MTEF:	Medium-Term Expenditure Framework
MTFF:	Medium-Term Fiscal Framework
MTSS:	Medium-Term Sector Strategies
NMEC:	National Commission for Mass Literacy Adult and Non Formal Education
OOS:	Out-of-School
OYSG:	Oyo State Government
SBMC:	School-Based Management Committee
SESOP:	State Education Strategic Operation Plan
SGB:	School Governing Board
SUBEB:	State Universal Basic Education Board
SWOT:	Strengths, Weaknesses, Opportunities, and Threats
UBEC:	Universal Basic Education Commission
UN:	United Nations
UNESCO:	United Nations Educational, Scientific, and Cultural Organization
WAEC:	West African Examinations Council

1. Introduction

1.1. Background and rationale for developing the GREB Guide

Earlier, Invictus Africa conducted a baseline assessment of the Gender-Responsive Education Budgeting landscape of two States, Gombe and Oyo, in Nigeria. The baseline assessment evaluated the activities, scope, content, efforts, and aims of Gender-Responsive Education Budgeting in the aforementioned focus states. The baseline x-rayed both states' education budget performance, school enrolment and retention rate, WAEC performance, and Gender-Responsive Budgeting.

The baseline unearthed state-specific challenges encumbering access to basic education for girls and boys in Oyo and Gombe States. The challenges specific to Gombe State include but are not limited to the exclusivism of women in policy-making, low interest in girl-child education, inadequate budgetary allocation and spending on education, inadequate public investment in education research and development, low prioritisation of the education sector, inadequate training and low capacity of education administrators and monitoring and evaluation (M&E) specialists, and negative socio-cultural norms.

Oyo State faces challenges such as an uneven enrolment rate across the different levels of education, unequal distribution of schools across the State, inconsistent and inaccurate education budget performance, and inadequate educational budget allocation and spending. More specifically, Oyo State has a peculiar challenge that affects boy's education. The proliferation of the yahoo yahoo menace in the southwest region continues to diminish boys' interest in education in Oyo State based on the belief that their peers involved in this financial cybercrime achieve socioeconomic improvement more quickly than those pursuing formal education.

1.2. Objective of the GREB Guide

This guide provides a methodological approach to mainstreaming gender in the education budget process of States, with a focus on Gombe and Oyo, towards achieving access to quality basic education for all, especially girls. Asides from clarifying the concept of Gender-Responsive Education Budgeting, this guide will provide state-specific responses to the gender-related challenges confronting

the education sector of the focus states. It is built to help state governments apply gender budget analysis tools in their education sector programming. The guide targets government officials, especially in the Minsistry of Education and Ministry of Budget and Economic Planning. However, Civil Society Organisations (CSOs), Community-Based Organisations (CBOs), and other advocacy groups can use it as a tool for advocacy.

1.3. Contents of the GREB Guide

This guide provides detailed information regarding key budgeting concepts, principles, and practical steps to developing and implementing education budgets that work for all, especially for girls. It seeks to provide clarity and knowledge of the theoritcal, practical, and political diemnsions to gender-responsive education budgeting.

Education Sector Context in Nigeria: This section describes the legal and policy environment governing the education sector in Nigeria, especially the focus States. Additionally, it looks at state-specific issues concerning access, equity, gender, and education financing in the focus states and at the federal level.

Gender-Responsive Education Budgeting: This section presents the basic concepts and principles of Gender-Responsive Education Budgeting and explains how these find expression in the budget.

Understanding the Budget: This section explains the basic concepts of the budget, touches on the key principles of budgeting, articulates the budget process, details the four key stages of the budget cycle, and highlights emergency budget instruments. All of these lay the foundation and fundamentals for understanding the budget and engaging in the budget process.

Making an Education Budget Gender Responsive: This section presents the step-by-step approach to making an education budget gender-responsive using the context of the two focus States. It focuses on the tools and approaches to mainstreaming gender in the education budgets of Oyo and Gombe States. It gives a hands-on application of the knowledge covered in the preceding sections.

2. Education Sector Context in Nigeria

2.1. Legal and Policy Environment

UNESCO's Convention against Discrimination in Education, developed on 14 December 1960 and adopted by Nigeria on 18 November 1969, is the first policy instrument that prohibits the deprivation of any person or group of persons of access to education of any type or at any level and the limiting of any person or group of persons to the education of an inferior standard.[1] The instrument further defined education to entail all types and levels of education. It includes access to quality education and the standard of education. In addition, Nigeria is bound by the African Charter on Human and Peoples' Rights that guarantees every individual's right to education.[2]

Section 18 of the Constitution of the Federal Republic of Nigeria, 1999 instructs the government to formulate policy to ensure educational opportunities exist at all levels. Furthermore, it instructs the government to strive to eradicate illiteracy and, when practicable, provide free, compulsory and universal primary education, free secondary education, free university education, and free adult literacy programme.[3]

Education exists on the Concurrent Legislative List of the Consitution of the Federal Republic of Nigeria, 1999, which connotes that both federal and state governments have legislative jurisdiction and corresponding basic responsibilities with respect to education. Consequently, most of the functions and responsibilities on education are shared among the three-tier government; however, a few functions are exclusively assigned to the federal and/or state government.

Nigeria's formal education system comprises four main stages or components: 6 years of primary education, 3 years of junior secondary education, 3 years of senior secondary education and 4 years of tertiary education (6-3-3-4). The Universal Basic Education (UBE) Act of 2004, enacted by the federal government, mandates free compulsory basic education for every Nigerian child of school

1. See United Nations Educational, Scientific and Cultural Organization (1960). Convention against Discrimination in Education. The United Nations. Available at: https://www.unesco.org/en/legal-affairs/convention-against-discrimination-education
2. can Charter on Human and Peoples' Rights, 1981. Available at https://au.int/en/treaties/african-charter-human-and-peoples-rights
3. See International Centre for Nigerian Law (1999). Constitution of the Federal Republic of Nigeria 1999. Available at: http://www.nigeria-law.org/ConstitutionOfTheFederalRepublicOfNigeria.htm

age of primary and junior secondary education. The UBE Act, which mandates compulsory nine years of schooling, introduced three main components of basic education: Early Childhood Care and Development Education (ECCDE); six years of primary education, and three years of junior secondary education.

The Federal Ministry of Education is the superior body responsible for formulating, harmonizing, and coordinating policies and monitoring quality in service delivery in Nigeria's education sector. Federal Ministry of Education has vested powers to develop policy, collect and manage data for educational and financial planning, and quality control in the education sector. Also, the Ministry ensures cooperation, collaboration and coordination on all educational matters at national and international levels.

The state governments have vested powers to enact laws relating to technical, vocational, pre-primary, post-primary, and other forms of education. The State's Ministry of Education is saddled with the responsibility of formulating educational policies for the state. The fourth schedule of the 1999 Constitution empowers local governments to provide and maintain primary, adult, and vocational education.

Oyo State Education Policy

As articulated in the Oyo State's Education Sector Plan (2020-2022)[4] and the Oyo State Roadmap for Sustainable Development (2023 - 2027)[5], the following are the education sector policy thrusts of the Oyo State Government:

- Provide and use information and communication technology (ICT) facilities in government schools (secondary and tertiary) to enhance teaching and learning, e.g computers, projectors, tablets, interactive boards, etc.
- Set up a functional Educational Management Information System (EMIS) for the state to regulate the operation of private schools in the state.

4. See Oyo State Government. (2019). Oyo State Education Sector Plan (2020-2022). Federal Government of Nigeria
5. See Seyi Makinde Campaign Organisation (2023). Oyo State Roadmap for Sustainable Development 2023 - 2027. Available at: https://seyimakinde.com/wp-content/uploads/2023/02/Roadmap-To-Sustainable-Development-2023-2027.pdf

- Introduce an Adult Literacy Programme to promote lifelong learning among the growing population.
- Bridge the gender gap.
- Reduce classroom/pupil ratio from 1:69 to 1:40.
- Reduce teacher/pupil ratio from 1:72 to 1:40.
- Ensure that a good number of students of secondary school graduates score a minimum of 5 credits and above, including English and Mathematics, in one sitting.
- Build 30 model schools and construct/renovate 1,000 classrooms in Oyo State within four years. Schools will be strategically sited to reach more underserved areas.
- Reduce the number of out-of-school children by 20% through targeted interventions between 2023 and 2027.
- Ensure that UBEC counterpart funds are allocated and paid in full at the appropriate time every year.
- Improve access for special needs students, orphans and the vulnerable by 5%.
- Domesticate the national curriculum with a focus on the five subjects the state wants to improve student outcomes.
- Institutionalise the recruitment process to be fair and without political interference such that teachers' replacement will happen half-yearly.
- Introduce the pilot of a state-backed student loan system.
- Explore partnerships with the private sector to adopt state-owned schools and support these schools to ensure quality delivery of education.
- Maintain the 15-20% allocation to the education sector in each budget from 2023-2027.
- Create a dedicated fund for the maintenance of school infrastructure, which can be accessed by schools through the Schools Governing Board.
- Strengthen the monitoring and evaluation (M&E) system to ensure effective monitoring of service delivery in the education sector.
- Ensure professional and pedagogical upgrading of teachers.
- Ensure adequate provisions for the special needs of girls.
- Institutionalise maintenance culture for physical facilities and infrastructure.
- Institutionalise Education Sector Expenditure tracking

Table 1: Roles & Responsibilities of Education MDAs in Oyo State

	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 the 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 disciple teachers 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 bursaries and scholarships to indigent students of Oyo State at all levels of education.
6	Oyo State Library Board	(i) Provides library services to Schools, Institutions and the general public. (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 support to public schools towards increasing learning outcomes. (ii) Collaborate with MOES&T in financing educational projects.

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

Gombe State Educational Policy[6]

The Gombe State Government, in its development plan for 2021-2030, identified increased enrolment and retention at the basic education level as the primary focus of its education policy. More specifically, it hopes to achieve the following in its education sector:

- Build schools and classrooms.
- Improve the security of the learning environment to increase enrolment.
- Embark on community enlightenment campaign.
- Improve the quality of knowledge and skills imparted while focusing on the needs to be met by driving the relevant indicators of the Sustainable Development Goals.
- Develop and implement policies and strategies aimed at eradicating illiteracy in Gombe State.
- Monitor and standardise the implementation of Mass Literacy delivery in Gombe State.
- Network with local and international stakeholders to actualise literacy programmes of the Agency.
- Produce self-reliant neo-literates through skills acquisition and functional literacy.
- Create awareness of the importance of literacy and non-formal education, as well as encourage participation on a more sustained basis.
- Solicit the cooperation of all stakeholders in the task of making all people of Gombe literate.
- Establish literacy and resource centres.
- Provide functional basic education for youths and adults who have never had the privilege of a formal education or who left school too early.
- Provide further education to improve the basic knowledge and skills of different categories of completers of the formal education system.
- Provide in-service, vocational and professional training to improve the skills of different categories of workers and professionals.
- Provide ICT and teaching-learning material.

6. See Gombe State Government (2021). Gombe State Development Plan 2021 - 2030. Federal Government of Nigeria

- Conduct research and dissemination of innovative ideas.
- Implement Government Policies/Programmes on Higher Education in Gombe State.
- Initiate and formulate policies and programmes as well as guidelines for the establishment and administration of tertiary institutions.
- Organise Special Remedial Programmes for the State indigenes.
- Undertake periodical monitoring of the operations of private tertiary institutions and advise government appropriately.

Table 2: Roles & Responsibilities of Education MDAs in Gombe State

S/N	Education MDAs	Roles & Responsibilities
1	Ministry of Education	(i) Coordinating education MDAs in the State for effective service delivery. (ii) Ensure quality assurance of all public and private education service delivery.
2	State Universal Basic Education Board (SUBEB)	(i) Supervise and regulate the activities of Basic Education, such as recruitment, promotion and training of teaching and non-teaching staff of lower basic across the Local Government Education Authorities (LGEA). (ii) Provide and rehabilitate school infrastructure across the LGEAs.
3	Adult and Non-Formal Education Agency	(i) Provide basic literacy training, knowledge, and skills, (ii) Ensure that all children (out-of-school), youths, adults, rural poor and those living with a disability realise their rights to basic education and lifelong learning.
4	Teachers Service Commission	(i) Formulate education policies and plan. (ii) Post/distribute, train and monitor staff.
5	Education Trust Fund - Community Education Resource Centre (ETF-CERC)	(i) To educate, train, empower, build capacity and facilitate quality education delivery.

Source: Gombe State Education Sector Operational Plan (2021-2024)

2.2. Access, Equity, and Gender

Oyo State

As of 2018, Oyo State had 6,587 pre-primary, primary, and secondary schools, 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 3: Enrolment Rate of Pupils/Students in Oyo State

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

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

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. 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. 702,643 out-of-school children were recorded in Oyo State in 2018, 62% of which dropped out of school, while the remaining 38% had never attended any school.

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

Table 4: Percentage of Out-of-School Children by Location in 2018

Location	Schooling Status (in percentage)		
	Drop-Out	Never Attended	Total OOSC
Urban	41.1	13.0	27.0
Rural	58.9	87.0	73.0
Total	100.0	100.0	100.0

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

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.

Causative factors of OOS as identified by the Oyo State Government include the following: distance from school, financial constraints, special needs, early marriage, teenage pregnancy, nomadic practice, cultural/religious belief, orphaned/vulnerable children, child labour, street begging, and apprenticeship.

Gombe State

As of 2020, Gombe State has 3,648 schools comprising 724 Early Child Care Development Centers (ECCDE), 2,250 Primary Schools, 520 Junior Secondary Schools, and 154 Senior Secondary Schools. 37.02% of ECCDEs are government-owned, while 70.8% and 65% of primary and junior secondary schools in Gombe State, respectively, are owned by the government.

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

Table 5: Enrolment Rate of Pupils/Students in Gombe State

Level	Projected Population (2018)			Enrolment			Enrolment Rate (percentage)		
	Male 2018	Female 2018	Total	Male	Female	Total	Total	Male	Female
Pre-Primary (0-4)	336,408	310,675	647,083	30,580	28,468	59,048	9.13%	9.09%	9.16%
Primary (5-9)	285,086	265,910	550,996	253,698	206,832	460,530	83.58%	88.99%	77.78%
JSS (10-14)	224,792	210,111	434,903	44,318	32,911	77,229	17.76%	19.72%	15.66%
SSS (15-19)	197,690	173,589	371,279	32,276	20,322	52,598	14.17%	16.33%	11.71%

The enrolment rate at the pre-primary level recorded was 9.09%, while enrolment at the primary education level was highest at 88.99% in 2017. The enrolment rate at junior and senior secondary schools dropped abysmally to 19.72% and 16.33%, respectively.

Table 6: Percentage of Out-of-School Children by Location in 2017

Level	OOS			OOS (percentage)		
	Male	Female	Total	Male	Female	Total
Pre-Primary (0-4)	305,828	282,207	588,035	90.91%	90.84%	90.87%
Primary (5-9)	31,388	59,078	90,466	11.01%	22.22%	16.42%
JSS (10-14)	180,474	177,200	357,674	80.28%	84.34%	82.24%
SSS (15-19)	165,414	153,267	318,681	83.67%	88.29%	85.83%

According to Better Education and Service Delivery for All (BESDA), there are over 700,000 Out-of-School (OOS) children in Gombe State. Drawing insights from Table 5, about 707,773 (52% of children aged 5-19) children at primary, junior secondary and senior secondary school level were out of school as of 2017. The percentage of girls

9. 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/

who were out of primary school was more than twice that of boys. Worrisomely, 82.24% and 85.24% of children aged "10-14" and "15-19", respectively, were out of school. Applying a gender lens to the enrolment rate and out-of-school situation in Gombe State, girls have a lower enrolment rate and more out-of-school children than boys.

2.3. Education Financing in Nigeria

The primary source of funding education at the federal and subnational level is through the public budget, despite private investments in the country's education sector. Budgets are usually prepared and approved annually for education as applicable to other sectors. Based on the discretion and priority of the administration, funds are allocated to the education sector. Funding for the basic education sub-sector is from federal, state, and local governments. UNESCO Member States, in 2015, agreed on a level of educational funding of 4 to 6% of GDP or 15 to 20% of public expenditure; however, the federal government and most subnationals have been unable to meet this benchmarks.

Oyo State

Table 7: 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	53,012,884,436	19.72%	178,052,627,996	41,160,177,925	23.12%
2022	294,704,585,3567	54,817,582,392	18.60%	209,718,139,075	45,502,066,798	21.70%
2023	310,432,500,000	56,799,083,761	18.30%	269,293,019,364	47,648,082,062	17.69%

Source: Oyo State 2023 Q4 Budget Implementation Report

10. See "UNESCO Member States unite to increase investment in education" published by UNESCO, on 10 November 2021. Available at: https://www.unesco.org/en/articles/unesco-member-states-unite-increase-investment-education

Between 2021 and 2023, Oyo State 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. However, spending on education as a fraction of total expenditure declined to 17.69% in 2023.

Gombe State

Table 8: 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	16,716,361,550	13.89%	102,803,179,148	17,779,719,701	17.29%
2022	154,873,564,000	17,384,875,000	11.23%	124,889,991,584	14,799,281,467	11.85%
2023	176,016,202,000	21,185,305,000	12.04%	145,373,201,861	15,951,323,157	10.97%

Source: Gombe State 2023 Q4 Budget Implementation Report

Between 2021 and 2023, 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 12.04% of the State's total budget were 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 spending 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% and 10.97% of its total spending on education in 2022 and 2023, respectively.

11. See Guide for Gender-Responsive Budgeting Facilitators: A Practical Approach. UN Women. Available at: https://africa.unwomen.org/sites/default/files/Field%20Office%20Africa/Attachments/Publications/2016/03/Guide%20BSG%20-%20Anglais%20-%20Final.pdf
12. See Deveaux,K. and Dubrow, G. (2022). Action Kit: Engaging Parliaments in Gender Responsive Budgeting. UN Women. Available at: https://www.unwomen.org/sites/default/files/2022-11/Action-kit-Engaging-parliaments-in-gender-responsive-budgeting-en.pdf

3. Gender-Responsive Education Budgeting

3.1. Overview of Gender-Responsive Budgeting

A gender issue is a statistical or social indicator of inequality between males and females arising from societal discrimination or marginalisation. A gender-blind budget worsens rather than improves gender inequalities because it, at best, provides the same treatment to men and women and boys and girls but oftentimes doesn't address the gender-specific factors that perpetuate gender inequality. A gender-responsive budget or a gender-sensitive budget identifies gender issues, and resources are allocated taking into account these issues.

Gender Responsive Budgeting (GRB) is a strategic policy approach to systematically integrate gender equality objectives into government policy, planning, budgeting, monitoring, evaluation, and audits. It ensures that men and women benefit equally from government resources by highlighting the distributive impacts of the budget (revenue and expenditure) on both genders and adjusting or reallocating available resources when one gender or group is more disadvantaged. Gender-responsive budgeting (GRB) is the process of formulating, approving, implementing, monitoring, and auditing the government budget to ensure the budget is responsive to the needs of both women and men. Aiming for both gender and fiscal justice, GRB analyses the impact of government budgets on different groups of people to enable the transformation of those budgets so they can contribute to achieving gender equality commitments.

3.2. Key Gender-Responsive Budgets (GRB) Concepts

Women, men, girls and boys often have their peculiar practical and strategic needs and priorities. Historically, women and girls have been marginalised and remain under-represented in public life, meaning that they are oftentimes not present when government policy is being formulated, resulting in them being unable to influence government policy to improve economic lot and well-being. The

13. See Clare, C., et al (2020). Time to Care: Unpaid and Underpaid Care Work and The Global Inequality Crisis. OXFAM. Available at: https://oxfamilibrary.openrepository.com/bitstream/10546/620928/36/bp-time-to-care-inequality-200120-en.pdf
14. See "Gender Matters: Sex and Gender". Council of Europe. Available at: https://www.coe.int/en/web/gender-matters/sex-and-gender
15. See UNDP (2005). Gender Responsive Budgeting: Manual for Trainers. United Nations Development Programme. Available at: https://www.ndi.org/sites/default/files/Gender%20Responsive%20Budgeting%20Trainers%20Manual.pdf

underrepresentation of women in the policymaking domain results in the formulation of policies that, at face value, appear neutral but, with an in-depth look, neglect the needs of women and girls and increase gender inequality. By not considering women's needs, budgets can have unintended negative consequences.

The Care Economy

Gender roles that have been culturally engrained over time have led women and girls to engage in unpaid labour. These roles have led this women category to miss certain state-sponsored benefits and entitlements tied to paid labour. Also, women who work in the informal economy or do not work full-time all their lives because they care for children, parents or other family members may not qualify for these benefits. The government is handicapped in planning for a sector of the economy whose contribution is not properly captured. Unpaid labour makes a sizeable, often unnoticed, contribution to any economy. According to one survey, the global value of unpaid care and domestic work for women aged 15 and over is around $10.8 trillion annually – three times the size of the world's tech industry.

Gender and Sex

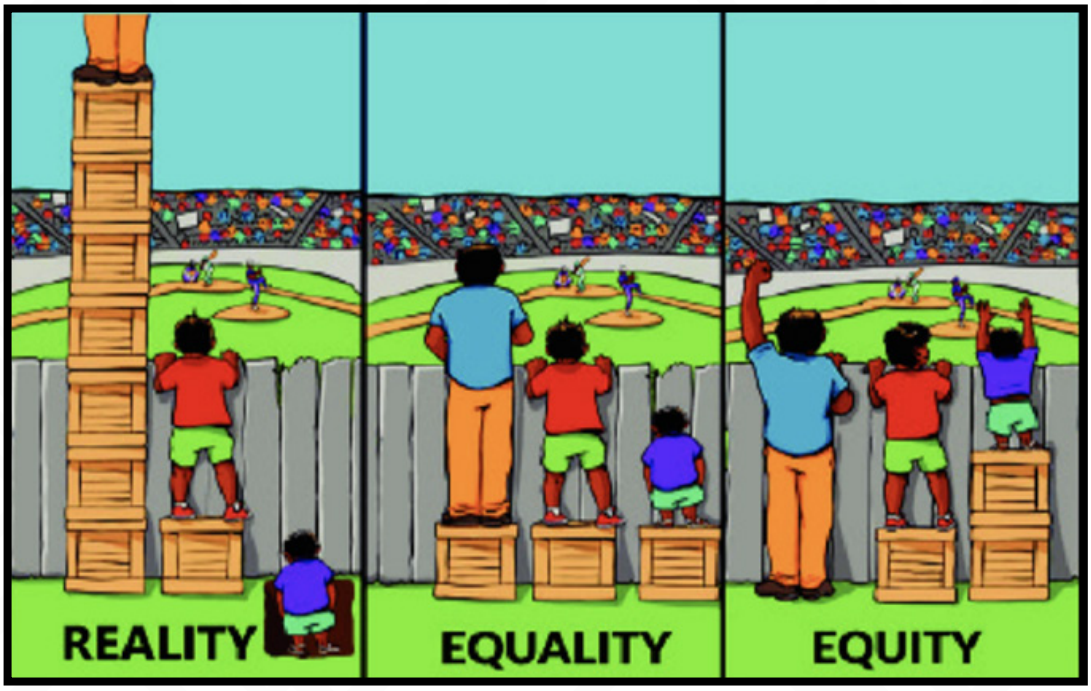
Sex refers to the different biological and physiological traits of females and males, such as reproductive organs, chromosomes, hormones, etc., while Gender refers to the socially constructed traits of women and men, such as roles, norms, and relationships between groups of women and men. Sex refers to biological differences between males and females and is usually assigned at birth while Gender is a psychological, social, and cultural construct and it is developed in the process of socialisation.

Because of differences in sex, females and males have differences in roles, needs, and opportunities, which form the foundation of the concept of gender. Policies respond to sex differences in any area to do with the physical body (e.g. childbearing, cervical cancer and prostate cancer), while policies can either respond to gender stereotypes and traditional gender roles (e.g. assume that only women take care of children and cook) or attempt to change them (e.g. encourage sharing of unpaid care work).

Equality vs Equity

Equality means each individual or group of people are given the same resources or opportunities, while equity aims for equal outcomes by allocating the exact resources and opportunities needed. The concept of equality is derived from the belief that all people should have the same opportunities for a happy life, while equity is linked to the idea that success is based on an individual's efforts and not social status. Proponents of gender equality-based solutions to social issues believe in the principle of impartiality while those of equity-based solutions acknowledge the lived experiences of individuals and communities, and prescribe adapting services and policies to these differences. Equity is a long-term and sustainable solution, and is a process for addressing the imbalance in social systems.

Figure 3: Showing the difference between reality, equality, and equity



Source: International Women's Day

16. See "Equity vs. Equality: What's the Difference?", published on 5 November 2020, by By Milken Institute of Public Health. George Washington University (Online). Available at: https://onlinepublichealth.gwu.edu/resources/equity-vs-equality/
17. See "Equality versus Equity: What's the difference as we #EmbraceEquity for IWD 2023 and beyond?", published on 24 January 2023, by International Women's Day (Online). Available at: https://www.internationalwomensday.com/Missions/18707/Equality-versus-Equity-What-s-the-difference-as-we-EmbraceEquity-for-IWD-2023-and-beyond
18. Ibid.

3.3. What is Gender-Responsive Education Budgeting (GREB)

Gender-Responsive Education Budgeting (GREB) is a subset of Gender-Responsive Budgeting (GRB). 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 analyse education budget allocation and spending. GREB adopts gender equality principles to ensure equitable access to basic educational services and resources. In 2000, the World Education Forum, which was held in Dakar, adopted the Dakar Framework for Action in order to work towards achieving the Education for All (EFA) goals by 2015. The Dakar Framework aims to drive learning opportunities for children, youth and adults. The Education For All (EFA) goal represents a global commitment towards developing universal, quality and equitable Education systems for all children, youths and adults. The The Six Education For All (EFA) goals include the following:

1. Expanding and improving comprehensive early childhood care and education
2. Ensuring that by 2015, all children, particularly girls and disadvantaged children, access free, compulsory and quality primary education.
3. Ensuring that the learning needs of all young people and adults are met through equitable access to appropriate learning and life skills programmes.
4. Achieving an equitable access to basic and continuing education for all adults, and ensuring a 50 per cent improvement in levels of adult literacy, especially for women.
5. Eliminating gender disparities in primary and secondary education, and achieving gender equality in education, while ensuring that girls get equal access to quality education.
6. Improving all aspects of education quality and ensuring excellence of all, especially in literacy, numeracy and essential life skills.

Although the EFA goals were meant to have been achieved by 2015 by all the UN member nations, Nigeria still falls short of achieving all the goals.

3.4. 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.

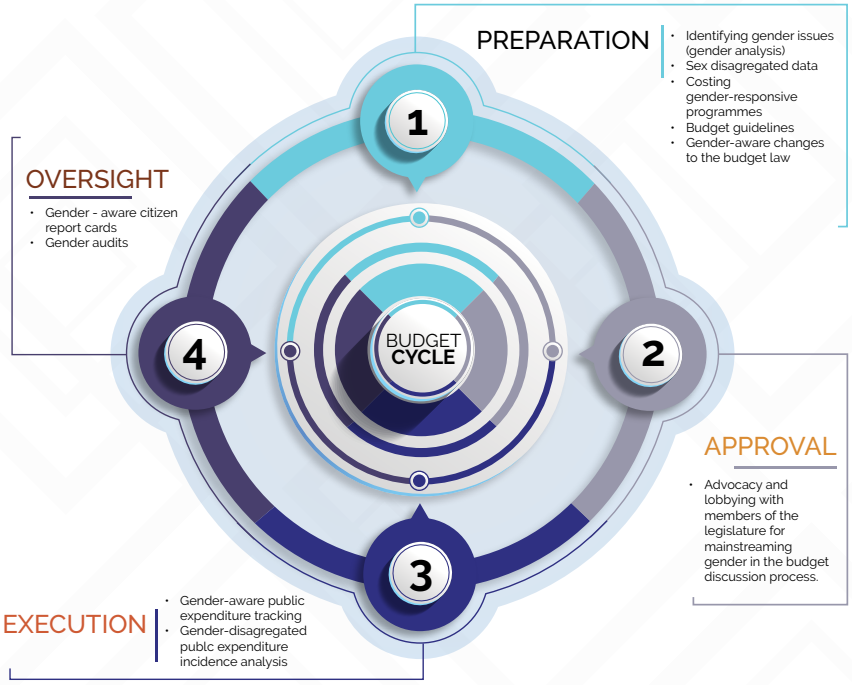
Bangladesh is an example of a country that has mainstreamed gender in its budgets and makes expenditures, accordingly. The country's "Female Stipend Program," which is funded through its

19. See The Trinidad and Tobago National Commission for UNESCO. Educational For All (EFA) Goals. Available at: https://ttunesco.wordpress.com/about/education-2/focus-areas/focus-area-1-educational-for-all-efa-goals/#:~:-text=The%20Education%20For%20All%20

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 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."

Considering that a large proportion of government budget allocation 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 Initiative

3.5. Key Constraints to Gender-Responsive Education Budgeting

Gender-responsive budgets help promote gender equality and close gender gaps. They help to operationalize fiscal policies that promote gender equality and examine the impact of government policies on gender, thus allowing for better-informed decision-making. The success of gender budget outcomes is influenced by many factors, including political support for gender equality, the consistency of reforms, cultural attitudes, and social norms. Gender-responsive budgeting involves a change of perceptions and practices. Like any other change, there are always obstacles along the way to be overcome. Some of the major obstacles to gender-responsive budgeting include:

- Weak planning and budgeting systems do not provide sufficient data for thorough gender analysis. Gender-disaggregated data and baseline statistics are required for most indicators.
- Limited expertise in gender analysis and gender mainstreaming. Gender-responsive budgeting requires trained staff with the requisite skills to undertake GRB.
- Gender-responsive budgeting requires sustained effort and continuity. Most government agencies have high staff turnover, which adversely affects their performance.
- Cultural attitudes and practices built over centuries are hard to change overnight. Changing mindsets and perceptions present the biggest challenge to gender-responsive budgeting.
- Gender-responsive budgeting often involves a change of power relations and may not get the badly needed support from top leadership. Where top leadership does not embrace the virtues of gender equality, GRB becomes difficult to implement.
- Weakness of institutions: Collaboration with gender machinery institutions is critical to changing mindset perceptions. Where such institutions are lacking or weak, gender-responsive budgeting is ineffective.
- Lack of appropriate institutional arrangements to implement gender-responsive budgeting. GRB is more of a planning and budgeting function, and its natural home is the Ministry in

20. 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.
21. See Raynor, J., and Chowdhury, R.A. 'A National Assessment of Girls' Secondary Stipend Programmes in Bangladesh', op.cit.

charge of Planning and Finance. Where the GRB initiative is implemented by civil society organizations (CSOs), Ministry of Gender or any other institution, GRB is difficult to implement and sustain.

- Lack of political dialogue: Different stakeholders, especially donors and CSOs, should intervene in gender-responsive budgeting. However, where such interventions are not effectively coordinated, they create confusion and work against GRB.
- Lack of available gender statistics.
- Mobility of focal points: The necessity to move from a gender focal points approach to gender units in order to avoid issues related to the mobility of focal points.

4. Understanding the Budget

The budget is an important planning tool of government. It is a legal statement document detailing the government's plans to raise revenue and spend for a fiscal period of one year. The budget is critical for accomplishing a government's strategic policy objectives, aspirations and development plans. Ideally, a budget should reflect the needs and preferences of society. The budget is the most important policy tool that converts policies and political commitments into where government revenue will be spent and how revenue will be collected. A budget reveals the government's policy priorities and articulates how the government puts resources behind a political agenda and policies and how that translates into reality. It follows a sequential set of activities from preparation to implementation and reporting.

4.1. Definition of a Budget

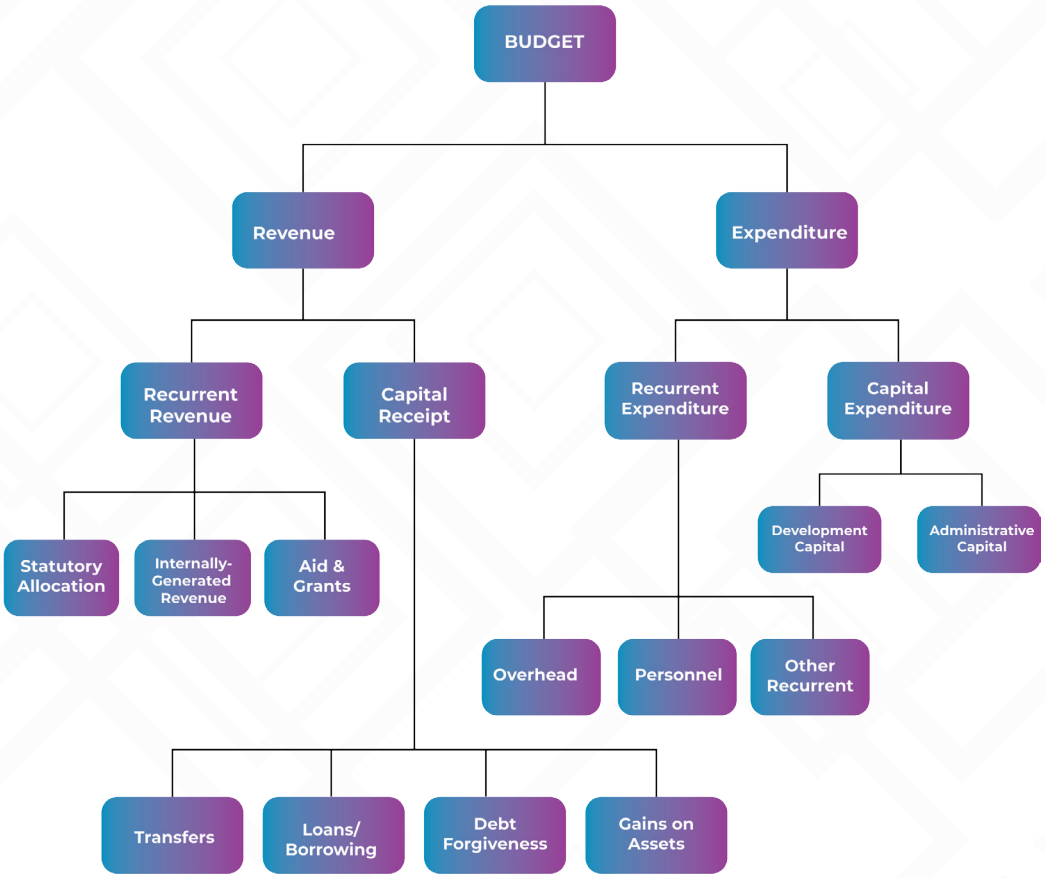
Budgeting is the art and science of dividing available money between competing needs. A budget translates a country's national development goals into annual spending plans. A budget is a medium through which policies are funded and executed and, in turn, activities to support selected priorities are delivered. A government budget is an annual fiscal statement depicting the

22. 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
23. See Guide for Gender-Responsive Budgeting Facilitators: A Practical Approach. UN Women. Pg 18,19
24. See Community of Democracies (March, 2023). Action Plan on Gender-Responsive Budgeting. Available at: https://community-democracies.org/app/uploads/2023/03/Action-Plan-on-Gender-Responsive-Budgeting.pdf

revenues and expenditures for a financial year that is often enacted by the legislature, assented by the President, and implemented by Ministries, Departments, Agencies (MDAs) and parastatals of government.

A government budget is an annual financial statement that denotes anticipated expenditure and expected revenue generation in a fiscal year. The budget plays a significant role in the process of government, fulfilling economic, political, legal, and managerial functions. Hence, a good budget is a tool that enables the government to channel expenditure towards areas that make the greatest contribution to its strategic and development objectives. A government budget is a planning tool that outlines the government's plans for the fiscal year (January 1–December 31) and distributes the financial, material, and human resources available to carry out the plans.

Figure 1: Classification of Government Budgets



25. See "Health budget literacy, advocacy and accountability for universal health coverage Toolkit for capacity-building". What is the public budget, and why is it relevant? The Partnership for Maternal, Newborn, and Child Health. Available at: https://www.uhc2030.org/fileadmin/uploads/uhc2030/2_What_we_do/2.3_Sharing_knowledge_and_networks/2.3.3_Civil_society_engagement/Health_Budget_Literacy/Chapter_2/Mod_2/b/WHO013_UHC2030-capacity-building-toolkit_ch2_mod2_b2.pdf
26. See "What is the Government Budget?" by BYJU'S. Available at: https://byjus.com/commerce/government-budget-meaning-and-its-components/
27. Understanding and Reforming Public Expenditure Management: Guidelines for DFID, DFID 2001

4.2. Principles of Budgeting

- Principle of Comprehensiveness: The budget should include all revenues and expenditures to be raised and spent by all MDAs. It should estimate all foreseeable receipts and expenditures, contain full information on current schemes and programmes and performances in various fields of activity, and present a complete and correct picture of the government's financial position.
- Principle of Contestability: There should be formal channels for citizens to participate in and contest any part or provision of the budget.
- Principle of Accountability: The planners, executors, and administrators of the budget must be accountable for their planning and execution, in accordance with the people's needs and for their benefit.
- Principle of Efficiency: The budgeting process and structure must demonstrate efficiency in resource utilisation so that maximum output is attained in achieving the targeted goals.
- Principle of Accessibility: The budget must create opportunities, open up windows of access to public institutions, bring the country's natural wealth to the most vulnerable among the populace, and protect the national interest.
- Principle of Participation: The budget process must ensure the participation of the target beneficiaries.
- Principle of Predictability: The budget should not seek to 'surprise', but should be based on clear and stable assumptions, allowing longer-term economic planning. A trade-off is, therefore, often necessary between the principles of predictability and flexibility.
- Principle of Sensitivity: It must be sensitive to the unique needs of vulnerable and special people groups such as women, the elderly, the disabled, and the disadvantaged.
- Principle of Credibility/Realism: The budget should be based on a realistic macroeconomic framework, reasonable revenue projections, realistic financing provisions, and realistic policies, programs, and expenditures.
- Principle of Universality: The budget should contain total

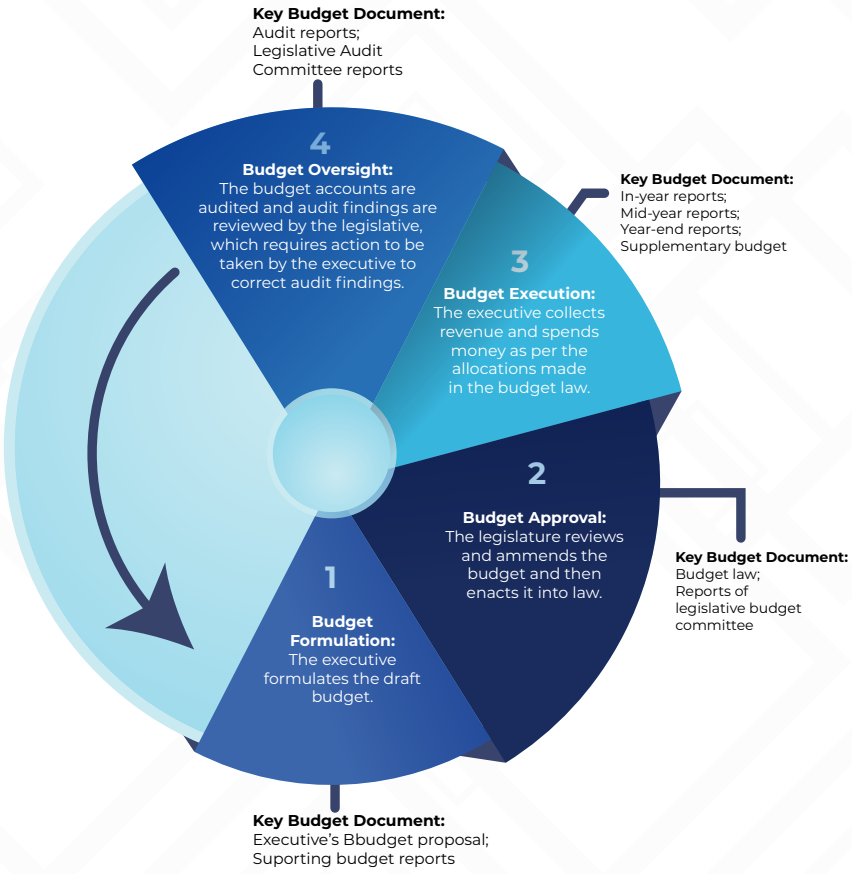
revenues and expenditures to the legislature an accurate picture of all expected revenues and expenditure programs competing equally against each other.

- Principle of Unity: All expenditures should be presented in the same budget document.
- Principle of Annuality: All appropriations should have a clear end date to prevent the simultaneous implementation of multiple budgets.
- Principle of Specificity: Appropriations should have a specific purpose and be detailed to a specific level, with information on how public money is spent.

4.3. The Budget Process at the State Level

The budget process is the process through which the government's incomes and expenditures are determined and allocated. It contains a set of activities and sub-activities and entails four key stages: budget Formulation, Budget Approval, Budget Implementation, and Budget Oversight.

Figure 2: The Budget Process



4.4. Key Stages of the Budget Cycle

4.4.1. Budget Formulation

Table 9: Budget Calendar with Timelines for Budget Formulation Stage

S/N	Activity	Activity Explanatory Note	Key Output	Responsibility	Deadline
1	Review economic and fiscal situation and updates	A broad economic performance analysis report, including a review of all key sectors of the state economy. This report includes an analysis of the fiscal policy and GDP growth in the past year. It provides an overview of the coming fiscal year, particularly the prospect of resource availability.	A Statement of Economic and Fiscal Updates (EFU)	Budget, Planning & Development Partner Coordination Office (BP&DPCO)	March/April
2	Preparation of a fiscal framework	A formulation of multi-year fiscal targets, including projections of revenues and expenditures (MTFF). This statement depends on the analysis provided in the EFU. It serves as the basis for the BPS and the annual BCC.	Fiscal Strategy Paper (FSP)	BP&DPCO	March/April
3	Review of Annual Budget Policy	The draft Annual Budget Policy provides insight into the government's policy thrust in the next fiscal year and sets out procedures for allocating resources to sectors and the spending ceiling in the Medium-Term Budget Framework (MTBF) in consonance with the policy direction. BP&DPCO carries out this process and submits it to the Governor for review and approval. This activity outlines the rules for the next budget year regarding the percentage of planning and contingency reserves.	Budget Policy Statement (BPS)	BP&DPCO	March/April
4	Stakeholder consultation	Conduct pre-budget stakeholder consultations (including key MDAs, legislators, organised private sector, labour unions, CSOs, etc.) to deliberate on the proposed budget thrust as documented in the BPS. The stakeholder consultations provide feedback and contributions to support the budget preparation process.	Stakeholder budget meeting report	BP&DPCO	April
5	Submission and approval of the Economic and Fiscal Update (EFU), Fiscal Strategy Paper (FSP) and Budget Policy Statement (BPS) document	Submission to ExCo for review and the Governor's approval.	Updated EFU-FSP-BPS document	BP&DPCO, Ministry of Finance, Secretary to the State Government (SSG), ExCo, HE Governor	May
6	Presentation of EFU-FSP-BPS document to the Legislature	The ExCo presents the EFU-FSP-BPS document to the Legislature for legislative approval.	Approved EFU-FSP-BPS	SSG, HE Governor	May/June
7	Preparation of draft annual Budget Call Circular (BCC)	BP&DPCO draws up a comprehensive annual BCC, including a budget preparation calendar, a summary of medium-term fiscal targets, instructions on updating the Medium Term Sector Strategies (MTSS), sector ceiling, and detailed templates of budget proposals from the MDAs.	Draft BCC with calendar and sector ceilings	BP&DPCO (Budget Office)	June
8	Preparation/ updating of MTSS	Preparation/updating of the MTSS. The MTSS is prepared by the sector ministries based on the approved sector policy document and translated into the costed operational plan (or action plan) on the programme budget structure.	MTSS with realistic cost estimates for recurrent and capital expenditure and based on programme budget structure	BP&DPCO (Planning Department) and MDAs/Sector Planning Committees)	May/June/ July
9	Approval/ issuance of draft BCC	The State Budget Committee reviews the draft annual BCC submitted by the Budget Office and recommends it for the approval of the Commissioner of Budget. The Permanent Secretary (Budget) signs it before it is circulated to MDAs.	Approved annual BCC for the year concerned	BP&DPCO	The first week of July
10	Approval and circulation of annual BCC to all MDAs	BP&DPCO will issue the approved annual BCC to the MDAs and constitute a team of Budget Officers to support the MDAs to comply with the requirements of the call circular.	BCC	Budget Office of the BP&DPCO	The first week of July

28. See Gombe State Budget, Planning, and Development Partner Coordination Office (2023). Gombe State Government Budget Manual: An Operational Guide to Budget Preparation, Execution and Reporting in Gombe State. Gombe State Government. Available at: https://mof.gm.gov.ng/download/gombe-state-budget-manual-2023-first-edition/?wpdmdl=2575&refresh=664c2e2e68e261716268590

11	Further consultation between ExCo and the Legislature	BP&DPCO will initiate and coordinate a meeting between the members of the ExCo and the Appropriations Committee of the Legislature to explain the state's fiscal policy direction and the thrust of the proposed budget. This will improve the understanding of the honourable members of the fiscal thrust of the government.	Consultation report	Special Adviser, BP&DPCO	July
12	Preparation of annual budget proposals by MDAs	The BCC will guide all MDAs when preparing their revenue and expenditure estimates for the coming budget year. The Budget Office will constitute a team of officers to provide support and backstopping to MDAs in need.	Draft MDA budget proposals	All MDAs	July
13	Submission of draft budget proposals by MDAs to the BP&DPCO	MDAs complete the preparation and production of their budget proposals and submit them within schedule.	Draft MDA budget proposals	All MDAs	July/August
14	Review of budget proposals by BP&DPCO	Preliminary review and scrutiny of the financial estimates to ensure that the proposals comply with the requirements of the BCC, including sector ceilings. The Budget Directorate will ensure that all forms annexed to the BCC are properly completed. It will also ensure that the projects and programmes included in the proposals comply with the state's policy objectives and priorities.	First draft budget	BP&DPCO	August
15	Bilateral budget discussions (negotiation and defence of MDAs' budget proposals)	Budget proposals are corrected and adjusted in line with the findings during the scrutiny and analysis of the proposals by BP&DPCO. A planning reserve will form the basis for any incremental adjustment of any MDA's estimates. This underscores the need to set aside a planning reserve of about 3% of total projected annual revenues when formulating the sector ceiling for the MDAs. The same argument applies to setting aside a contingency reserve of about 5% to fund any supplementary budget in the event of unforeseen occurrences.	Minutes of MDAs' budget defence	BP&DPCO and other MDAs	August/ September
16	Collation, analysis, and consolidation of draft budget proposals	This will be carried out by the Budget Directorate in BP&DPCO, supported by members of the Budget Committee (where in existence).	Second draft budget	BP&DPCO	September
17	Presentation of draft consolidation budget to Treasury Board	At this stage, the Treasury will review and adjust the draft budget for consistency with the state's revenue projections.	Reviewed second draft budget	BP&DPCO	September
18	Presentation of draft consolidated budget proposals to ExCo	Review, deliberation, and approval by members of the State ExCo.	Memo	SSG, ExCo	September
19	Revision and correction of draft budget proposals	Further revision and correction to the second draft budget and resubmission to ExCo/Governor.	Third draft budget	BP&DPCO	September

4.4.2. Budget Approval

Table 10: Budget Calendar with Timelines for Budget Approval Stage

S/N	Activity	Activity Explanatory Note	Key Output	Responsibility	Deadline
1	Presentation of the draft budget to the State House of Assembly (Legislature)	Presentation of copies of the draft State budget estimates by the Governor to the Hon. Speaker of the State House of Assembly.	Presentation of the Governor	Governor, accompanied by the Commissioners of Finance and Budget	October
2	Debate of the Appropriation Bill by the House of Assembly (Legislature)	Review of the draft state budget estimate by the Appropriations Committee of the House.	Appropriation Bill (fourth draft budget)	State House of Assembly	November/ December
3	Governor assents to Appropriation Bill (Executive)	The Governor reviews the approved Appropriation Bill	Appropriation Law	Governor	December
4	Presentation of the budget to the public (Executive)	The Commissioner of Finance and Special Adviser on Budget and Planning presents the State's Annual Budget at a press briefing.	Budget analysis/ speech	Governor, Ministry of Finance, BP&DPCO, and Ministry of Information	December
5	Publication of the approved budget	Publication and dissemination of the budget through the media (print, etc.), and the State's website.	Published budget document	Ministry of Finance, BP&DPCO, and Ministry of Information	December/ January
6	Preparation and publication of an abridged version of the approved budget (Citizens' Budget)	The Budget Directorate of the BP&DPCO prepares a simple and clear illustration of the full budget in formats and non-technical language that will aid the public's understanding.	Abridged (Citizens') Budget	Ministry of Finance, BP&DPCO, and Ministry of Information	December/ January

4.4.3. Budget Execution

Budget Profiling

The Budget Office, before the approval of the budget by the legislature, develops a budget profile for the fiscal year. Budget profiling provides a monthly profile of the State's revenue and expenditure. It involves projecting monthly cash inflow and outflow for the purpose of channelling expected funds to specific cost items for each month. It provides a monthly profile of revenue (recurrent and capital receipts) and monthly expenditure (personnel, social benefits, overheads, grants, contribution, public debt service, and capital) as the basis for the cash inflow and outflow.

Cash Planning

Governments develop cash plans to finance expenditures within the approved budget estimates and prevent unanticipated borrowing that might disrupt their fiscal position and budget implementation timelines. Cash planning is a cash management instrument for planning and controlling cash. It involves the preparation of cash flow projections based on expected receipts and payments done at the budget profiling stage. The government often sets up a Cash Management Committee to review and approve the aggregate monthly expenditure projections prepared by the Budget Office, advise on the mobilisation of State government financial resources and the efficient allocation of the monthly revenues based on the approved aggregate monthly expenditure projections; and monitor revenue inflow and expenditure performance, and review/adjust expenditure projections to be in line with inflow and the level of expenditure performance.

Budget Implementation

Budget implementation commences immediately after the legislature approves the Appropriation Bill and is assented to by the Governor. With a January-to-December calendar, budget implementation commences on the first day of January of the focus

fiscal year. The Accountant General's Office will, in consultation with the State Budget Office, Fiscal Responsibility Commission, and Ministry of Finance, issue the budget implementation guideline to MDAs. The Planning Department, alongside the Budget Office, will request a Work Plan from all spending entities within the State Government to be submitted in accordance with the budget implementation guideline issued. The work plan is expected to articulate when the spending MDAs need funds and the justification of the timing of the release of funds.

Expenditure Approval

Except for salaries and running costs, all other expenditures require formal approval or authority to incur the expenditure before any order is raised, any contract is signed, or the government commits to future payments. The State's running costs are monthly releases from the State Treasury Office to MDAs covering the overhead costs. The approval for commitments for running costs is granted within each MDA. In other words, each MDA is expected to have a cash allocation committee to disburse funds for the overhead items contained in the budget.

Expenditure Warrant and Cash Backing

The Budget Office, in consultation with the Accountant General, issues a monthly warrant in accordance with the approved monthly cash requirement forecasts for each budget entity for the approved recurrent expenditure. Also, the Budget Office issues a warrant for any capital expenditure item in the Appropriation Law that the spending MDA has obtained Due Process Certification in accordance with the State Public Procurement Law.

Thereafter, a copy of the warrant duly signed by the Finance Commissioner is forwarded to the Accountant General and Auditor General. Based on the Due Process Certificate issued to the spending unit in accordance with the requirement of the Public Procurement Law and the specific warrant duly signed, the Accountant General issues a cash mandate to the spending unit.

Project Implementation

Project implementation starts immediately after contract signing. The implementing MDA sets up a Project Implementation Committee (or Procurement Planning Committee). The Committee ensures that projects are executed according to specification. The Committee then issues interim and final certificates to the contractor. Subsequently, payment is made in line with the contract agreement. The contractor is allowed to request advance payment (a percentage of the total project sum stipulated by the government) to mobilise to the site. Subsequent payments are made based on interim certificates issued.

4.4.4. Budget Oversight (Monitoring, Evaluation, and Audit)

Monitoring and Evaluation

The executive and legislature perform the functions of Monitoring and Evaluation (M&E). The M&E Department of the Budget Office monitors all aspects of the budget, emphasising the implementation of capital projects. Other MDAs, such as the Bureau of Public Procurement and Due Process Bureau, also monitor the implementation of capital projects. Also, Monitoring Departments of MDAs, Civil Society Organisations, Community-Based Organisations, community representatives and citizens monitor and track capital project implementation. Additionally, various committees in the House of Assembly monitor and evaluate the implementation of capital projects.

The entities responsible for monitoring and the preparation of reports are as follows:

- Department of M&E, BP&DPCO - inputs, outputs, and outcomes
- State Bureau of Statistics/Department of Statistics - inputs, activities, outputs (and through special studies, review, assessment and research outcomes, and impacts)
- Office of State Accountant General - inputs
- Office of State Auditor General - inputs, activities, and outputs
- Spending MDAs (through their Planning, Research and Statistics Departments or M&E Unit): activities and outputs

- State Budget Department - inputs, activities, outputs, outcomes, and impacts
- Planning Department - inputs, activities, outputs, outcomes, and impacts
- Fiscal Responsibility Commission - activities, outputs, and outcomes
- Bureau for Public Procurement - activities, outputs, and outcomes
- Public Accounts/Finance and Appropriation Committees of GSHA (oversight functions)
- Debt Management Agency

Audit of Annual Accounts

The budget cycle ends with auditing the government's revenue collection and expenditure for the fiscal year. The government usually conducts a financial, performance and compliance audit. The Accountant General of the state is required to prepare the accounts and financial statements of the State Government operations for every fiscal year within six months of the end of the fiscal year and submit these to the State Auditor General for examination and opinion. The Auditor General for the state audits the accounts, issues queries where necessary, and issues an Audit Certificate communicating his/her audit opinion and recommendations within 90 days after receipt of the Accountant General's Financial Statement and the Annual Account. Thereafter, the State Auditor General submits a copy of the audit report to the legislature for approval before publishing the report publicly.

4.5. Emergency Budget Instruments

During budget implementation, unforeseen occurrences (natural disasters, pandemics, security threats, etc) might require the government to procure certain goods or services that initially were not provided for in the budget. Additionally, projects might have been captured in the budget but not prioritised regarding disbursement. At the point where such projects require that they be prioritised the funding requirements might have changed. Hence, the budget might either need some revision, or there might be a need for a supplementary budget to cater to those projects.

Virement

Virement is the amendment to the details of the approved budget without altering the fundamental structure heads within the fiscal year. It is the movement of budgetary resources between line ministries, programs, policy areas, expenditure categories or line items. Virement is required when there are changing priorities or demands on government services, expenditures required in response to unforeseen events, and inaccurate assumptions underlying the original budget estimates.

The process of virement includes the following steps:

I. Review of the expenditure profile of affected MDAs.
II. Review of the revenue profile of the state for the year.
III. Identification of sluggish expenditure heads.
IV. Determination of the carrying capacity of MDAs.
V. Pooling of idle or excess funds.
VI. Identification of critical areas of need and reallocation required.
VII. Holding bilateral discussions with affected MDAs.
VIII. Allocation of pooled funds to areas of need.
IX. Submit the proposal to the State Executive Council and subsequently to the legislature for approval.
X. Signing/assent by the Governor.

Supplementary Budget

A Supplementary Budget is the request for additional funds by MDAs during the course of the fiscal year. Supplementary appropriation is made after the legislature approves the budget and the governor assents to it. A Supplementary Budget is required when the amount appropriated for any project or program is insufficient or when there is a need for fresh expenditure with no appropriation/allocation in the approved budget. Other reasons for a Supplementary Budget include changing economic forecasts, increasing mandatory spending and stimulus measures, cancelling planned spending, and ad-hoc emergency needs.

A Supplementary Budget is developed by the following steps:

I. The Commissioner or Chief Executive Officer whose MDA is in need of more funds will initiate the process by submitting an expenditure proposal to the Budget Office for consideration.

II. The Budget Office will review the expenditure proposal to ensure that it conforms to the budgetary principles and rules and verify and ascertain that there are funding source(s) (most often from the contingency fund).

III. The Budget Office will forward the proposal to the ExCo with the funding source(s).

IV. If satisfied after scrutiny by the ExCo, the ExCo will approve a Supplementary Appropriation Bill to be forwarded to the legislature for consideration.

V. The legislature will consider and approve the Supplementary Appropriation Bill.

VI. The approved Supplementary Appropriation Bill will be forwarded to the Governor for assent.

5. Making an Education Budget Gender Responsive

5.1. Developing an Education Sector Plan

An Education Sector Plan (ESP) is a strategic policy instrument that offers a vision for the education system and identifies the ways to achieve the vision. It provides a long-term vision, with medium-/long-term policy priorities (set as overarching goals) and related strategies (developed into programmes) that include the activities (that operationalise the strategies). The expected results (outcomes/outputs) are measured through indicators against set targets–summed up in the results framework.

An Education Sector Plan aids in improving the quality of education and better learning outcomes across all levels of education through the transformation of education, educational services, teacher

29. See "Education Sector Plan (ESP)", published on 19 May 2024, by ECE Accelerator (online). Available at: https://www.ece-accelerator.org/glossary/education-sector-plan-esp
30. See Global Campaign for Education (2014). Planning Matters in Education: A Handbook for Civil Society Participation in National Education Sector Plan Activities and Processes. Global Campaign for Education. Available at: https://docs.campaignforeducation.org/csef/Planning%20Matters%20In%20Education_WEB_EN.pdf

education, teacher management, and funding of education. An ESP is developed specifically to facilitate the realisation of the state's social and economic priorities in the education system to efficiently deliver results and better opportunities for children, youth, adults, and people with special needs/disabilities.

An ESP usually contains the following components:

1. Sector and policy analysis (provides the rationale behind the plan):
    i. Context-specific analysis of progress and gaps in the education sector, covering areas such as access, equity, quality, management, finance, accountability, etc.
    ii. Overview of legal frameworks governing the education sector, such as laws, policies, Acts of the legislature, international commitments, and government initiatives.

2. Strategic framework and programme:
    i. The educational sector's goals, objectives, and targets and how these relate to broader national development aims.
    ii. Policies and legislation that need to be implemented or revised.
    iii. The programmes and activities to be implemented to meet the targets.

3. Implementation of modalities: The roles and responsibilities of different stakeholders involved in planning, managing, implementing and monitoring the education sector.

4. Costs and financing:
    i. Estimated cost of implementing the plan
    ii. Sources of finance for sector plan implementation

5. Monitoring and evaluation: The strategy for regularly reviewing the education sector.

6. Capacity development: Identifying gaps and strategy for building the capacity of implementing partners in the education sector.

7. Action plan: This plan contains details on short-term activities and programmes. Performance assessment and revision are carried out annually.

Process for Developing an Education Sector Plan

Specific activities undertaken in the process of developing the Education Strategic Plan include the following:

- Sensitisatise policymakers, legislators, political officeholders, and relevant education managers to the need for a sector plan.
- Create a realistic budget for the development of the ESP.
- Set up a State Steering and Technical Committees with membership drawn from line Ministries, relevant education parastatals and other stakeholders.
- Conduct capacity-building workshops for core Technical Committee members by development partners.
- Identify issues and challenges of education in the state.
- Report the outcomes of the research.
- Analyse the challenges through a SWOT analysis (i.e. Strengths, Weaknesses, Opportunities, and Threats) as they affect the Education Sector.
- Draft the State Education Strategic Plan
- Present the draft to stakeholders for validation
- Set up an Updating Committee comprising representatives of subsectors, crosscutting departments and Civil Society Organisations (CSOs)
- Carry out additional analyses and update relevant sections with the most current Annual School Census statistics.
- Redraft the report based on the agreed Table of Contents and Present the draft to stakeholders

5.2. Integrating Education Sector Plans into Annual Budgets

Sector plans are important and remain a good policy guide for identifying development priorities, but they may be aspirational and are not meant to be implementation documents in themselves. Plans must be turned into action by formulating implementable policies and strategies and linked to resource allocation through the budget process. Therefore, budgets are the most powerful tool for governments to identify and implement policy priorities, create opportunities and deliver key services.

32. See PEFA Secretariat, 2020. Supplementary Framework for Assessing Gender Responsive Public Financial Management, Washington, D.C. Available at: www.pefa.org/sites/pefa/files/resources/downloads/WBG_GRP-FM_FRAMEWORK_ENG_ PAGES_200609.pdf

When planning and budget systems are well linked, several benefits emerge, including a more coordinated implementation of planned priorities and better development outcomes, improved accountability for performance by implementing MDAs, and informed monitoring of performance, which allows for adapting resource allocations for improved delivery of State priorities.

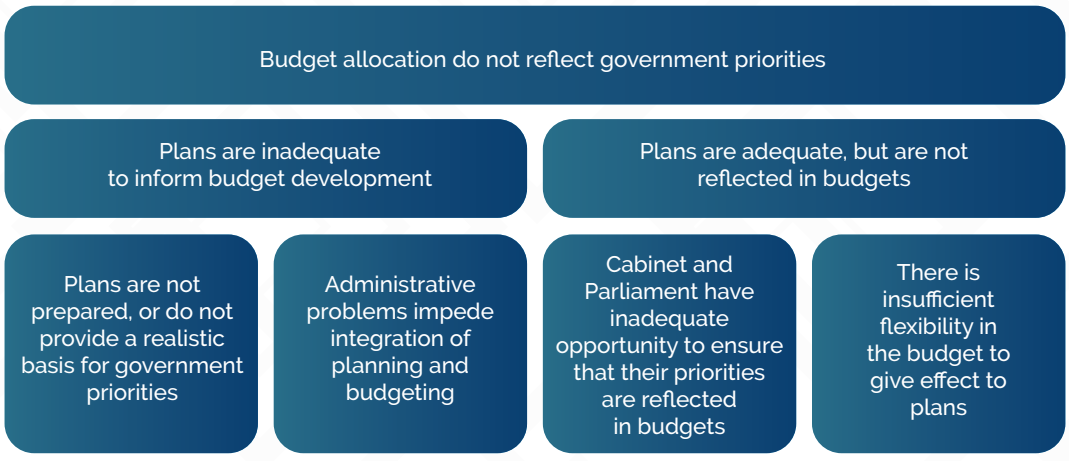
Steps to Link Sector Plans to Budget

I. Conduct gender impact analysis of budget policy proposals

Gender impact analysis estimates the different effects (positive, negative or neutral) of any policy or activity implemented on gender equality. It is the process of determining how proposed policy changes may have different effects on men and women when implemented. In budgetary policy, this should encompass proposals to change revenues and expenditures. Assessing how a policy change may have specific and separate impacts on males and females is important in analyzing budgetary proposals, improving their design, prioritizing equality-promoting efforts, and mitigating adverse effects on gender equality. Gender impact assessments inform the budget formulation.

II. Identify the gaps in the planning and budgeting cycle

Figure 4: Summary of gaps and weaknesses in planning and budgeting systems



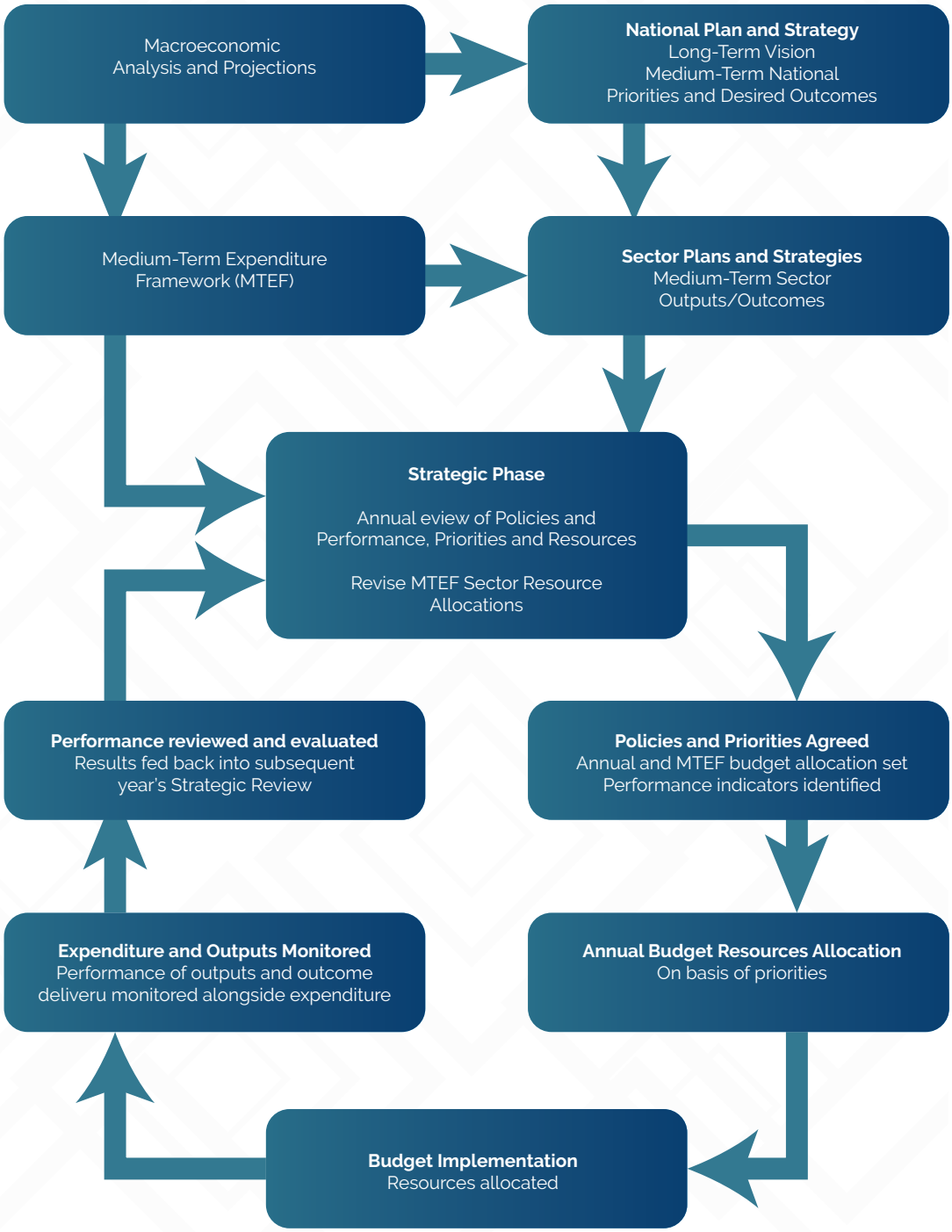
Source: World Bank/Pacific Financial Technical Assistance Centre (PFTAC)

III. Highlight ways to strengthen the links between sector plans and the budget cycle, particularly through the introduction of a strategic phase and a medium-term perspective into the budget process

An important step in building stronger links between budget and sector plans reporting mechanisms is to review the current systems for what can be measured and monitored, what is being measured and monitored—plans or budget performance or both, and which stakeholders are involved in each reporting aspect. Several initiatives in both the planning and budgeting processes are needed. These initiatives include sector ministries identifying their results as part of the budget process. The identified results should indicate what implementing MDAs plan to achieve with their budget allocations (regarding service standards and delivery performance) over the next fiscal year (and subsequent two to three years of an MTEF). Furthermore, MDAs should identify the quantity and quality of core services to be delivered using annual budget allocations.

Also, the results should identify a set of common and comparable indicators for both plans and budgets. The commonality of indicators will enable any associated monitoring and evaluation framework to track plan and budget performance in an integrated manner. The development of common indicators will help focus performance on deliverables and finances, thereby supporting consideration of resource efficiency and cost-effectiveness. Finally, the results should include a simple policy direction and performance information in the budget documents.

Figure 5: Cycle for planning and budget integration



IV. Strengthen performance monitoring and reporting aspects of both plans and budgets.

5.3. Gender-Responsive Education Budgeting Intervention Points

Gender entry points to the education budget are simply opportunities to address gender-specific issues that limit the access to quality education for different boys and girls through the budget. These present themselves at different stages in the budget process, and failure to seize any one opportunity affects the effectiveness of the others. The following is the sequence of the gender entry points in the budget process:

Budget Planning

Ensure that gender-specific issues in the education sector are identified at the budget planning stage. This is done through the review of implementation reports of the previous fiscal year's annual operational plans. A gender-responsive analysis and evaluation should be conducted for all programmes based on the results of previous years in the sector.

The Medium-Term Expenditure Framework (MTEF) is an entry point for mainstreaming gender-responsive education budgeting. MTEF has three major components, namely: Medium-Term Fiscal Framework (MTFF), Medium-Term Budget Framework (MTBF), and Medium Term Sector Strategies (MTSS). From the MTEF process, a combined Economic Fiscal Update (EFU), Fiscal Strategy Paper (FSP), and Budget Policy Statement (BPS) are produced to initiate the budget preparation cycle in the state.

While the EFU provides economic and fiscal analysis to inform the budget planning process, the FSP communicates the level of resources available to fund the government's development objectives. The BPS articulates the state's broad annual goals and objectives, fiscal targets, sector priorities and their justification, annual aggregate spending limits, MDAs' spending limits, and Gender Equality Social Inclusion (GESI) mainstreaming in the budget programme. The BPS communicates which sectors will be prioritised in allocating budget resources and why this is in line with the state's development priorities.

Budget Formulation

The Budget Office issues a Budget Call Circular to MDAs of government to guide the development of their budget proposals. To ensure that budgets prepared by MDAs are gender-responsive and sensitive, the Circular should be gender-responsive. A budget circular is gender-responsive when it mandates that proposals for new spending provide either justifications for gender equality or outline anticipated results on a sex-disaggregated basis. Having received the Circular, the MDAs are required to prepare detailed proposals, which should be submitted to the Budget Office.

To produce the budget proposals within the required timeframe, each MDA is expected to constitute a budget sub-committee, chaired by the Permanent Secretary/Chief Accounting Officer. In preparing the budget proposal the Ministry of Education should ensure that the budget mainstreams systemically the gender approach to education budgeting and that activities and procuremet related to access to quality education for boys and girls are given appropriate funding.

Thereafter, the MDAs submit their budget proposals on or before the submission date stipulated in the Circular. Having received the budget proposals of MDAs, the Budget Office reviews them to ensure that they substantially comply with the requirements of the Circular, including sector/MDA ceilings. After receiving the budget proposals, the Budget Office holds bilateral discussions/negotiations with MDAs on their proposals. The Ministry of Education should ensure that Gender-Responsive Education Budget Statements are used during budget negotiations with the Ministry of Finance to protect the GREB provisions.

Budget Approval

The budget proposals of all MDAs are consolidated by the Budget Office, incorporating amendments and adjustments based on the bilateral discussions held, and sent to the State Executive Council for Approval. The Ministry of Education should ensure that the consolidated budget proposal submitted to the State Executive Council is accompanied by the Gender-Responsive Education Budget Statement. Thereafter, the consolidated budget proposal is presented to the legislature/House of Assembly for review and approval.

The legislature follows these steps in reviewing and approving the budget proposal:

- The presentation of the Appropriation Bill/budget proposal by the Governor to the House of Assembly, which is regarded as the first reading of the Appropriation Bill.
- The second reading of Appropriation Bill at plenary by the House of Assembly
- Budget discussions through public hearings and budget defense by MDAs. The Ministry of Education should ensure that, again, the Gender-Responsive Education Budget Statement is presented and defended during the defense of its budget proposal before the House of Assembly on Education. The final allocation of resources, to a large extent, depends on the ability of MDAs to convince the members of the House Committee on the necessity of the programmes and activities contained in their budget proposals.
- The House Committees present their reports to the general House (regarded as the third hearing).
- The entire House, referred to as the Committee of the House, deliberates and votes on the consolidated Appropriation Bill, and moves a motion for its adoption and passage into law.
- The Appropriation Bill is approved by the House of Assembly and transmitted to the Governor for assent.

5.4. Step-by-Step Process of Making Gender-Responsive Education Budgets

Gender-Responsive Education Budgets are effective where there exists a strategy for translating gender analysis into policy change; civil society, community-based organisations, and other accountability actors are allowed to actively participate in the budgetary process; there exists leadership and political commitment by the top echelon of government to make budgets work for all; there are gender champions and allies within the legislature and the executive; Essential players, including cabinet members, legislators and civil society have sufficient awareness and capacity to deliver GREB; and gender-disaggregated data and statistics are available and used for planning purposes.

There are five important steps required for ensuring that education budgets are gender responsive. They include the following:

Preparing Gender Budget Statements

Prior to developing a Gender Budget Statement, a Gender Situational Analysis should be conducted to unearth the gender-specific problems in relation to access, retention, and completion of education for girls and boys. The description should entail three key elements:

- What the problem is
- What the root causes of the problem are
- Sex disaggregated data to clearly show the extent of the problem

Next, there should be an identification and definition of outputs to be achieved to address the gender issues identified in the situational analysis. These should be taken directly from the MTEF structure but may be amended to ensure gender sensitivity. It is vital that there is consistency between the outputs in the MTEF and in the Gender Budget Statement. The outputs should be related to the annual

activities to be undertaken rather than over-arching objectives. They should not rely on assumptions relating to developments and/or activities which are outside the control of the Ministry and Agencies. MDAs should identify activities they would implement to achieve the output identified. There may be more than one activity for each output. The activities should align with the MTEF structure. Gender specific indicators, which can be used to measure the achievement of each output, must be identified. There should be at least one indicator for each output and the indicators should be gender-disaggregated data. The aforementioned indicators should rely on credible data.

Key elements to consider during the Gender Budget System preparation

- Ensure that the selected activities meets the selection criteria. Note that the activities to be selected are service delivery but not institutional support or administrative support-related activities
- Supported by sex disaggregated data, ensure that the situational analysis clearly specifies the problem and its root causes
- Ensure that there is a clear linkage between gender situation analysis, outputs, activities and indicators
- Ensure that there is a direct linkage between the MDAs annual action plans, their annual budgets and the MTEF.
- In situations where the proposed intervention is not gender-sensitive, ensure that the proposed indicators and targets are disaggregated by sex where possible

Table 11: Gender Budget Statement (GBS) Format

Program: Name of a Programme and Total Budget Allocation					
Subprogram: Name of the Sub-Programme					
Gender Situational Analysis (clearly state the problem)	Output	Activity	Indicator (dis aggregated by sex)	Target (dis aggregated by sex)	Approved Budget
Total GBS Budget					
GBS % Vs the Total Budget					

5.5. Gender-Responsive Education Budget Framework

Table 12: Sample Gender-Responsive Education Budget Framework

SN	Policy Objectives	Specific Targets	2024 Activities	2025 Activities	2026 Activities	Responsible Agencies	Costing (Million N)				Source of Funding
							2024	2025	2026	TOTAL	
Priority 1 - Expansion of Access, Equity, and Inclusiveness											
1	Increase access at Basic and Secondary Schools including Special Need Schools, Quranic Schools and Adult/Youth Literacy to 100%	Increase enrolment to 100% from the current Preprimary 83% PRY 67% JSS 82% SS 67%	1. Carry out 10 Advocacy visits and meetings to Traditional Rulers, Religious Leaders, Local Government Chairmen in all 33 LGs 2. Print and distribute 3000 flyers per LG A to sensitize parents and communities, 3.disseminate information in mosques markets and motor parks Enrolment drive 4. 200 jingle slots on radio and 60 jingle slots on TV	1. Carry out 10 Advocacy visits and meetings to Traditional Rulers, Religious Leaders, Local Government Chairmen in all 33 LGs 2. Print and distribute 3000 flyers per LG A to sensitize parents and communities, 3. disseminate information in mosques markets and motor parks Enrolment drive 4. 200 jingle slots on radio and 60 jingle slots on TV	1. Carry out 10 Advocacy visits and meetings to Traditional Rulers, Religious Leaders, Local Government Chairmen in all 33 LGs 2. Print and distribute 3000 flyers per LG A to sensitize parents and communities, 3. disseminate information in mosques markets and motor parks Enrolment drive 4. 200 jingle slots on radio and 60 jingle slots on TV	SMoE, SUBEB, AANFE, BOTAVED,	20	20	20	60	SUBEB Private Sector Philanthropists IDPs
2		Increase enrolment in ECCD from 83% to 100%	Designate and furnish 5 model ECCD Centres (Iper Senatorial District)	Designate and furnish 5 model ECCD Centres (Iper Senatorial District)	Designate and furnish 5 model ECCD Centres (Iper Senatorial District)		78	81	35	244	SUBEB
3		Increase enrolment in primary school from 67% to 100%	Establish and construct 2 primary schools in rural/ hard-to-reach areas in 2 LG As;	Establish and construct 2 primary schools in rural/ hard-to-reach areas in 4 LG As;	Establish and construct 2 primary schools in rural/ hard-to-reach areas in 4 LG As;	SMoE, SUBEB, MWASDC AANFE, BOTAVED	68	140	145	353	

4		Increase enrolment in JSS from 82% to 100%	Establish and construct classrooms for 2 JSS schools in 2 rural LG As;	Establish and construct classrooms for 4 JSS schools in 4 rural LG As;	Establish and construct classrooms for 4 JSS schools in 4 rural LG As;		26	52	52	130	SUBEB ETF IDPs Private Sector Philanthropists
5		Increase enrolment in SSS from 67% to 100%	NIL	Establish and construct classroom for 1 additional School of Science in Oke Ogun Zone II	NIL		NIL	26	NIL	26	
6		Increase enrolment to 100% from the current PRY 67% JSS 82% SS 67%	Designate and equip 3 more Integrated Schools for Learners with Special needs in Oyo North Senatorial District.	Designate and equip 3 more Integrated Schools for Learners with Special needs in Oyo South Senatorial District.	Designate and equip 3 more Integrated Schools for Learners with Special needs in Oyo Central Senatorial District.	SMoE, SUBEB, AANFE, BOTAVED, ETF	35	37	40	112	
7		Increase access to Adult and Non-formal education by 50%	Construct 1 Model Learning Centre in Oyo North	Construct 1 Model Learning Centre in Oyo South	Construct 1 Model Learning Centre in Oyo Central		40	42	45	127	
SUB-TOTAL							267	398	337	1052	
Priority 2 - Improve Quality and Relevance											
1	Increase the provision of appropriate personnel in all the	Employ: (i)500 Caregivers;	Employ: (i)100 Caregivers;	Employ: 200 caregivers;	Employ: 200 caregivers;	SMoE, SUBEB, MWASDCAA NFE, BOTAVED, ETF.	42	88.2	32.61	222.81	Federal Government State Government
	education sub-sectors by 30%	(ii)2000 Teachers for JSS and SSS	(ii)500 Teachers for JSS and SSS	(ii)800 Teachers for JSS and SSS	(ii)700 Teachers for JSS and SSS		288	460.6	403.2	1,151.80	
		(iii) 250 Education Officers	100 Education Officers for Ministry-controlled Schools.	100 Education Officers for Ministry-controlled Schools.	50 Education Officers for Ministry-controlled Schools.		42	42	21	105	
		(iv) 200 Guidance Counsellors in schools	50 Guidance Counsellors in schools	100 Guidance Counsellors in schools	50 Guidance Counsellors in schools		28.8	57.6	28.8	115.2	
		(vi) 50 Technical Instructors;	25 Technical Instructors;	15 Technical Instructors;	IOTechnical Instructors;		10.5	6.3	4.2	21	

		(vii)20 Adult Educators	6 Adult Educators	8 Adult Educators	6 Adult Educators	SMoE, SUBEB, AANFE, BOTAVED, ETF.	3.5	4.4	3.6	11.5	
		(viii) 66 Facilitators	22 facilitators	22 facilitators	22 facilitators		1.98	1.98	1.98	5.94	
2	Enhance the capacity of teaching and other personnel in the subsectors	Organise Training Workshops for: 500 Caregivers;	Training and Workshops for 100 Caregivers;	Training and Workshops for 200 Caregivers;	Training and Workshops for 200 Caregivers;		3.5	7.35	8.05	18.9	State Government UBEC ETF IDPs Private Sector Philanthropists
		6000 teachers in primary schools;	2,000 primary school teachers	2,000 primary school teachers	2,000 primary school teachers		70	73.5	77.1	220.6	
SUB-TOTAL							490.28	741.93	580.54	1872.75	
Priority 3 - Improve Infrastructural Sufficiency											
1	Increase provision of Infrastructure in all the subsectors	Reduce Teacher - Classroom ratio to 1:40 in primary schools	Renovate 200 dilapidated classrooms in Primary	Renovate 200 dilapidated classrooms in Primary	Renovate 100 dilapidated classrooms in Primary	SMoE, SUBEB, ETF.	650	682.5	716.63	2049.13	SUBEB ETF IDPs Private Sector Philantropist
		Reduce Teacher - Classroom ratio to 1:40 in secondary schools	Renovate 100 dilapidated classrooms in secondary schools	Renovate 100 dilapidated classrooms in secondary schools	Renovate 100 dilapidated classrooms in secondary schools		650M	682.5	716.63	2049.13	SUBEB ETF IDPs Private Sector Philantropist
		Reduce Teacher - Classroom ratio to 1:40 in secondary schools	Construct: 1 Model Secondary School in Oyo North Senatorial district	Construct: 1 Model Secondary School in Oyo Central senatorial district	Construct: 1 Model Secondary School in Oyo South Senatorial district		605.9	615	621	1,841.90	SUBEB ETF IDPs Private Sector Philantropist
		Reduce Teacher - Classroom ratio to 1:30 in ECCD centres	Construct 11 ECCD pilot centres inIILGAs	Construct 11 ECCD pilot centres inIILGAs	Construct 11 ECCD pilot centres inIILGAs	SMoE, SUBEB, AANFE, BOTAVED, ETF.	148.5	155.93	170.78	475.21	SUBEB ETF IDPs Private Sector Philantropist
		Reduce Teacher - Classroom ratio to 1:40 in secondary schools	Construct 200 new classrooms in primary Construct 200 new classrooms in primary	Construct 200 new classrooms in primary	Construct 200 new classrooms in primary;		350	357.5	375.87	1,083.37	SUBEB ETF IDPs Private Sector Philantropist
			200 classrooms in secondary schools	200 classrooms in secondary schools	200 classrooms in secondary schools		350	357.5	375.87	1,083.37	SUBEB ETF IDPs Private Sector Philantropist

2		Improve learning environment of Adult Education learners by 50%	Construct 1 model learning centre in Oyo South Senatorial District	Construct 1 model learning centre in Oyo North Senatorial District.	Construct 1 model learning centre in Oyo Central Senatorial District.		13.5	14.18	14.89	42.57	SUBEB ETF IDPs Private Sector Philantropist
		Provide adequate seats in primary schools	Procure 2,000 pairs of furniture for primary schools	Procure 3,115 pairs of furniture for primary schools	Procure 3,030 pairs of furniture for primary schools		75.08	122.78	125.41	323.27	SUBEB ETF IDPs Private Sector Philantropist
SUB-TOTAL							2192.98	2987.89	3117.08	8947.95	
Priority 4 - Improve Management and System Efficiency											
1	Enhance Quality Assurance	Increase learning outcome to 80%	Facilitate approval for establishment of Quality assurance Agency	Establish a Quality Assurance Agency	Appoint and Deploy 21 Education Officers to Quality Assurance Agency	SMoE SUBEB	5	35	21	61	SUBEB ETF IDPs Private Sector Philantropist
2	Ensure availability of school based data	Enhance data availability	Conduct timely Annual School Census in all Pre-Primary, Primary and Secondary Schools, (Public and Private) Science and Technical Colleges	Conduct timely Annual School Census in all Pre-Primary, Primary and Secondary Schools, (Public and Private) Science and Technical Colleges	Conduct timely Annual School Census in all Pre-Primary, Primary and Secondary Schools, (Public and Private) Science and Technical Colleges	SMoE SUBEB, BOTAVED	75	80	88	243	SUBEB ETF IDPs Private Sector Philantropist
3	Improve ICT facilities to develop EMIS	Enhance data availability	Procure: 1 Server 10 Desktop Computers 5 Laptops 2 Scanners 5 Printers Internet connectivity	Procure: 5 Scanners 5 Photocopiers Annual Internet subscription	Procure: 1 Server 16 Desktop Computers 5 Laptops 6 Scanners 5 Photocopiers Pay-Annual subscription	SMoE, SUBEB, BOTAVED,A ANFE, ETF	46	50	55	151	State Government IDPs
5	Ensure conduct of Examinations	Sustain 100% readiness for conduct of examination	Conduct Placement/ screening examinations, BECE, Joint promotion examinations, Entrance examination into Technical Colleges and Schools of Science	Conduct Placement/ screening examinations, BECE, Joint promotion examinations, Entrance examination into Technical Colleges and Schools of Science	Conduct Placement/ screening examinations, BECE, Joint promotion examinations, Entrance examination into Technical Colleges and Schools of Science	SMoE, SUBEB, BOTAVED	450	470	500	1,420	State Government

6	Ensure availability of Non- Security Documents	Facilitate 100% printing of report cards for JSS and SSS in all Public Junior and Senior Secondary Schools	Print report cards for JSS and SSS in all Public Junior and Senior Secondary Schools	Print report cards for JSS and SSS in all Public Junior and Senior Secondary Schools	Print report cards for JSS and SSS in all Public Junior and Senior Secondary Schools	SMoE	45	52	60	157	State Government
SUB-TOTAL							621	687	724	2032	
Priority 5 - Sustainable Funding and Adequate Resourcing											
1	Ensure adequate Budgetary provision and release to the education sector Ensure availability of funds for educational programmes	Secure administrative support of political office holders to influence allocation of the State budget to education sector from 11% to 28%	High level advocacy to the Executive Governor and House of Assembly to increase funding from 11% to 23%.	High level advocacy to the Executive Governor and House of Assembly to increase funding from 23% to 25%.	High level advocacy to the Executive Governor and House of Assembly to increase funding from 25% to 28%.	State Government	7	9	10	26	State Government
		Enhance private participation in education by 50%	Involve SBMC, SGB& RTF	Strengthen involvement of SGBs and SBMCs	Institutionalize reward scheme for performing SGB/ ETF	SMoE, SUBEB, BOTAVED, AANFE, Library Board & ETF	15	15	20	50	State Government
2	Enhance prompt and timely release of budgeted funds to education	Involve Ministry of Finance and State Planning Commission in Technical Committee of State Education Strategic Operational Plan (SESOP).	Quarterly advocacy visits to legislative arm and public office holders for timely release of budgeted fund	Quarterly advocacy visits to legislative arm and public office holders for timely release of budgeted fund	Quarterly advocacy visits to legislative arm and public office holders for timely release of budgeted fund	SMoE, SUBEB, BOTAVED, AANFE, Library Board & ETF	12	15	15	42	State Government
SUB-TOTAL							34	39	45	118	

Table 13: Summary of Costs

SN	PRIORITY AREA	YEARLY COSTS			TOTAL (N Million)
		2024 (N Million)	2025 (N Million)	2026 (N Million)	
1	ACCESS, EQUITY AND INCLUSIVENESS	267	398	337	1,002.00
2	QUALITY AND RELEVANCE	490.28	741.93	580.54	1,812.75
3	INFRASTRUCTURAL FACILITIES	2,192.98	2,987.89	3,117.08	8,297.95
4	MANAGEMENT AND SYSTEM EFFICIENCY	621	687	724	2032
5	SUSTAINABLE FUNDING AND ADEQUATE RESOURCING	34	39	45	118.00

Table 14: Sample Results Framework for an Education Sector Plan

S/N	Expected Outcome	Key Performance Indicator (KPI)	Baseline (2023)	Outcomes Targets 2024-2026
1	Increased access, retention and completion rate at all levels for males, females and people with special needs/disabilities	• Access rate • Retention Rate • Completion Rate	Add the Access Rate, Retention Rate, and Completion Rate for different educational grades in 2023 or any nearest available year Access rate - NER- Net Enrolment Rate Primary- 99% Junior Secondary 38% Senior Secondary21% (Gross Enrolment Rate) GER Primary - 114%. Junior Secondary - 54% Senior Secondary - 30% Completion Rate - Primary- 67% Junior Secondary -55% Senior Secondary - 26% Transition Rate Primary - Junior Secondary -72% Junior Secondary - 58% Senior Secondary - 47%	Set the Access Rate, Retention Rate, and Completion Rate for different educational grades during this period (primary school, junior secondary, senior secondary, tertiary institutions, etc.)

2	Improved quality of teaching and learning outcomes	Performance of candidates in public examinations (Common Entrance; WAEC and NECO)	Add the performance of candidates in these examinations in 2023 or any nearest available year; e.g. what percentage of candidates made at least 5 credits in WAEC including in English and Mathematics? WAEC-27.88% NECO-48.45%	Set the performance targets for candidates in these examinations during this period
3	Adequate educational infrastructure provided at all levels of education	Number of schools requiring rehabilitation (primary school, junior secondary, senior secondary, tertiary institutions, etc.); any other infrastructure requiring rehabilitation or replacement	Number of such schools or infrastructures in 2023 or any nearest available year Number of Schools Primary-4260 Secondary School - 541	Set the desired targets for such schools or infrastructure during this period
4	Improved management and system Efficiency	Extent of availability of data/information for Management decision making	Percentage of data/information available for Management decision making in 2023 or any nearest available year 75% of information available	Set target for the percentage of data/information to be available for Management decision making during this period
5	Sustainable funding and adequate resourcing	Level of funding of Education as indicated by education expenditure as a percentage of total state expenditure	Specify the education expenditure as a percentage of total state expenditure in 2023 or any nearest available year 2023 Education expenditure -17% as against 30% Education Budget Allocation for 2023	Set the target for the education expenditure as a percentage of total state expenditure during this period

Table 15: Sample Gender-Responsive Education Budget

S/N	Project Name	*Program Level Classification	*Economic Classification	*Administrative Classification	*Functional Classification	2024 Budget (million naira)	2025 Budget (million naira)	2026 Budget (million naira)
1	Construction and equiping of five (5) Early Childhood Care and Development (ECCD) Centres	Schools' infrastructure construction and rehabilitation	Construction/Provision of Public Schools	Ministry of Education	Pre-Primary Education	20	20	20
2	Construction and equiping of four (4) primary schools in rural/ hard-to-reach areas in four (4) LGAs in the State	Schools' infrastructure construction and rehabilitation	Construction/Provision of Public Schools	Ministry of Education	Primary Education	78	81	35
3	Constrcution of four (4) junior secondary schools in rural/ hard-to-reach areas in four (4) Local Government Areas (LGA in the State	Schools' infrastructure construction and rehabilitation	Construction/Provision of Public Schools	Ministry of Education	Lower Secondary Education	68	140	145
4	Construction and equiping of one (3) Integrated Schools for Learners with Special needs in each Local Government Area (LGA) of the State	Schools' infrastructure construction and rehabilitation	Construction/Provision of Public Schools	Ministry of Education	Education not Definable by Level	26	52	52
5	Construct one (1) Adult and Non-formal Education Model Learning Centre in each Local Government Area of the State	Inclusive Education	Construction/Provision of Public Schools	Ministry of Education	Education not Definable by Level	42	88.2	32.61
6	Scholarship award to exceptional girl students in tertiary institutions accross the state	Establishment of Scholarship Scheme	Local Scholarship Scheme	State Scholarship Board	Subsidiary Services to Education	288	460.6	403.2
7	Scholarship award to exceptional special needs students in tertiary institutions accross the state	Inclusive Education	Local Scholarship Scheme	State Scholarship Board	Subsidiary Services to Education	42	42	21

8	Recruitment of one (1) thousand teachers in primary schools accross the State (atleast 50% women)	Recruitment of Qualified Personnel	Recruitment and Appointment	Ministry of Education	Primary Education	28.8	57.6	28.8
9	Recruitment of one (1) thousand teachers in junior secondary schools accross the State (atleast 50% women)	Recruitment of Qualified Personnel	Recruitment and Appointment	Ministry of Education	Lower Secondary Education	10.5	6.3	4.2
10	Recruitment of five (5) hundred teachers in senior secondary schools accross the State (atleast 50% women)	Recruitment of Qualified Personnel	Recruitment and Appointment	Ministry of Education	Upper Secondary Education	3.5	4.4	3.6
11	Recruitment of one (1) hundred guidance consellors in schools accross the State	Recruitment of Qualified Personnel	Recruitment and Appointment	Ministry of Education	Subsidiary Services to Education	1.98	1.98	1.98
12	Recruitment of one (1) hundred technical instructors in schools accross the State (atleast 50% women)	Recruitment of Qualified Personnel	Recruitment and Appointment	Ministry of Education	Subsidiary Services to Education	3.5	7.35	8.05
13	Recruitment of fifty adult eduactors in schools accross the State (atleast 50% women)	Recruitment of Qualified Personnel	Recruitment and Appointment	Ministry of Education	Education not Definable by Level	70	73.5	77.1
14	Renovation of dilapitated primary schools in all Local Government Areas (LGAs) accross the state	Schools' infrastructure construction and rehabilitation	Rehabilitation/Repairs of Public Schools	Ministry of Education	Primary Education	650	682.5	716.63
15	Renovation of dilapitated junior secondary schools in all Local Government Areas (LGAs) accross the state	Schools' infrastructure construction and rehabilitation	Rehabilitation/Repairs of Public Schools	Ministry of Education	Lower Secondary Education	650M	682.5	716.63
16	Renovation of dilapitated senior secondary schools in all Local Government Areas (LGAs) accross the state	Schools' infrastructure construction and rehabilitation	Rehabilitation/Repairs of Public Schools	Ministry of Education	Upper Secondary Education	605.9	615	621
17	Conduct of annual school census in all schools accross the state	Education sector coordination	Acquisition of Non-tangible Assets	State Bureau of Statistics	Subsidiary Services to	148.5	155.93	170.78

18	Purchase of 500 Desktops, 1000 laptops and 500 scanners to schools accross the state	ICT equipment, software and expertise	Purchase of Computers	Ministry of Education	Subsidiary Services to Education	350	357.5	375.87
19	Sensitization and Awareness Campaign on Drug Abuse accross the State	Community Sensitisation	Acquisition of Non-tangible Assets	State Orientation Agency	Subsidiary Services to Education	350	357.5	375.87
20	Sensitization and Awareness Campaign on Internet Fraud accross the State	Community Sensitisation	Acquisition of Non-tangible Assets	State Orientation Agency	Subsidiary Services to Education	13.5	14.18	14.89
21	Sensitization and Awareness Campaign on early marriage and child abuse accross the State	Community Sensitisation	Acquisition of Non-tangible Assets	Ministry of Health	Subsidiary Services to Education	75.08	122.78	125.41
22	Conditional Cash Transfer to ten (10) thousand families accross the state	Poverty Alleviation	Acquisition of Non-tangible Assets	Ministry of Women Affairs and Social Welfare	Subsidiary Services to Education	75	80	88
23	Purchase of 20 hilux trucks for monitoring and evaluation activities	Education sector coordination	Purchase of Vehicles	Ministry of Education	Subsidiary Services to Education	46	50	55
24	Purchase of 5,000 packs of Sanitary Products for distribution to girls accross the state	Improve Girl Child Education Enrolment	Purchase of Consumables	Ministry of Education	Subsidiary Services to Education	450	470	500
25	Advocacy visits to Traditional Rulers, Religious Leaders, Local Government Chairmen in all 33 LGs	Community Sensitisation	Acquisition of Non-tangible Assets	Ministry of Education	Subsidiary Services to Education	45	52	60
26	Printing and distribution of 3000 flyers per Local Government Area (LGA) to sensitize parents and communities	Community Sensitisation	Printing Of Non Security Documents	Ministry of Information	Subsidiary Services to Education	42	42	21
27	Sensitization and Awareness Campaign on School Enrolment	Community Sensitisation	Acquisition of Non-tangible Assets	State Orientation Agency	Subsidiary Services to Education	28.8	57.6	28.8
28	Research and Development	Education sector coordination	Research and Development	Ministry of Education	Subsidiary Services to Education	75.08	73.5	77.1

***Program Level Classification:** It provides the basis for recording transactions associated with a specific policy, program or sub-program that is operating under an organisational unit. It answers the "Why" question of every transaction according to the purpose or objective. Does the transaction relate to a specific project and if so, what type of activity?

***Economic Classification:** It identifies the type (nature or Object) of an account for reporting of financial transactions. It answers the "What" question of every transaction.

***Administrative Classification:** It identifies the entity that is responsible and accountable for performing or delivering the service of the Government. It addresses the "Who" element of each transaction, that is, the identity of the reporting entity.

***Functional Classification:** It categorises expenditure according to the purposes and objectives for which they are intended. It organises government activities according to their broad objectives or purposes (for example, education, social security, housing etc.).

33. See Osun State Ministry of Economic Planning, Budget and Development (September 2018). Budget Classification and Chart of Accounts Manual for the State Of Osun. Osun State Governemnt. Available at: https://www.osunstate.gov.ng/wp-content/uploads/2018/11/final-cos-for-the-state-of-osun.pdf
34. Ibid.
35. Ibid.
36. Ibid.