REPORT OF THE INDEPENDENT TECHNICAL ADVISORY PANEL (ITAP)

ASSESSMENT OF ENABLING FACTORS[1]

MAURITANIA | FEBRUARY 26, 2024

Background

In line with the GPE 2025 operating model, the government and country partners have analyzed country progress in the four enabling factor areas for system transformation. The *Contextualized Enabling Factors Analysis* completed by the local education group and supporting documentation were shared with the ITAP, tasked by the Board with providing an assessment of country status against the enabling factors.

The ITAP assessment seeks to contribute to country policy dialogue on the partnership compact. The ITAP considers the extent to which challenges in enabling factor areas act as bottlenecks to country education system transformation goals. Based on this assessment, it classifies each area as a low, medium, or high priority for action. A designation of high indicates that identified challenges may act as significant bottlenecks to transformation goals.

The ITAP report is shared with the government and country partners to collectively review for any major factual errors that may have affected the ITAP assessment.

The ITAP report is ultimately shared with the Board and feeds into Board decision-making on the system transformation grant allocation, with special attention given to how challenges in the high priority enabling factors are resolved in the country partnership compact.

[1] The ITAP operates as an independent advisory body to the GPE Board. The views expressed in this report are solely those of the ITAP country panel. Where ITAP reports lists any suggestions on how to address gaps identified, these should be regarded as illustrative only and there is no expectation from ITAP or GPE that countries follow these specific actions. ITAP country panel members for this report: Desmond Bermingham (Chair), Vishnu Karki, Claver Yisa, Hafedh Zaafrane. An indirect conflict of interest emerged on the panel, which was managed with appropriate mitigation measures in consultation with the GPE Ethics Officer.

Part A: Main Panel Conclusions

Data and Evidence

The education sector reform launched in 1999 in Mauritania has supported, among other things, the transition from the old StatEdu to a new EMIS in the country. However, the transition to a comprehensive, decentralized and fully functional EMIS still remains a work in progress. The delays in availability of annual statistical reports for years 2021-2022 and 2022-2023 has been reported as caused by the ongoing transition to a functional EMIS. While the EMIS in Mauritania is functional mainly at the central level, decentralised administrations have been recently equipped with IT facilities that allows them to collect and transmit data electronically to central level. The EMIS lacks disaggregated information on sex, disability, and out-of-school population. The Analysis of National Learning Assessment Systems (ANLAS) Report 2019 has recognized lack of learning assessment programs and has categorically provided recommendations for improving the learning assessment system in Mauritania. Both the government and development partners have pledged to continue to give priority and extend support to improving the EMIS system in the upcoming National Education Sector Development Plan (PNDSE III). In concurrence with the self-analysis, the ITAP is rating this enabling factor as **MEDIUM priority.**

Gender-Responsive Planning, Policy and Monitoring

Mauritania education is well served with key comprehensive planning documents with commitments to education for all. The country has also developed detailed and costed action plans covering different spans of time. The sector gets a low share of national budget at about 3% of GDP which affects education sector performance. Geographic and demographic challenges also contribute to the problem. Gender in education and inclusivity are mentioned in the planning documents. However, there is a challenge in the lack of policy and strategy to address inclusive issues such as gender equality and children with disabilities. The ITAP found a lack of specific plans to tackle these challenges and therefore concurs with the local education group in assessing this enabling factor as a **MEDIUM priority**.

Sector Coordination

Inclusive Sector Dialogue and Coordinated Action:

The education sector coordination functions in Mauritania are performed by the local education group (LEG), which was formally reconstituted in 2022 through a ministerial decree. The terms of reference has not yet been ratified by all the members. The membership of the LEG is broadly inclusive. However, the minutes of the meetings largely reflected interventions by government and development partners. There was also no evidence of key gender issues being discussed nor any links with humanitarian assistance

coordination. Considering the multiple government departments and agencies involved in the education sector in Mauritania, the lack of a formally ratified coordination mechanism and the need to improve coordination with development partners, including those providing humanitarian assistance, the ITAP agrees with the local education group and assesses this enabling factor as a **HIGH priority**. Failure to significantly improve coordination will make the achievement of the priority policy objective highly unlikely or impossible.

Coordinated Financing and Funding

Total external financing commitments are estimated to be around USD185M for the periods covered by PNDSE II and III. The ITAP saw evidence of mutual accountability between government and development partners and some dialogue around aid effectiveness and coordination of financing. The use of sector budget support by the EU is a key indicator of a commitment to aid effectiveness. However, most development partners are currently using project modalities. The lack of coordination with humanitarian financing is a key gap. Given the challenges preventing the use of fully aligned and coordinated financing mechanisms and the need to improve coordination with the humanitarian sector, the ITAP respectfully disagrees with the LEG and assesses this factor as a **MEDIUM priority** as failure to address this issue is likely to result in significant delays in the achievement of policy priorities as well as risking inefficiency and inequities in the use of external funding for the sector.

Volume, Efficiency and Equity of Domestic Financing

The ITAP notes multiple challenges which Mauritania faces both in terms of volume and in terms of efficiency and equity of public spending. The (reconstructed) estimate of the public effort to finance education does not reach the levels of the benchmarks retained. Indeed, public financing of education in Mauritania remains below 3 percent of GDP and 13 percent of public expenditure, i.e. levels below the regional average (West and Central Africa) and not reaching the respective thresholds of 4 percent of GDP and 20 percent of public spending. This situation is combined with low efficiency of spending and also equity that can be largely improved. Public spending has not reduced social disparities between social categories. The richest categories and regions benefit the most from public spending. Furthermore, the still insufficient volume of public spending is accompanied by inefficiency which is manifested in particular by the exclusion of approximately a third of children aged 6 to 11 who are out-of-school, by a low internal efficiency (despite the reduction in repetition) with an efficiency coefficient stagnating at 60 percent, by inefficiencies in the management and distribution of teachers and by very low performance levels of public-school students measured by assessment tests and also by the low pass rates in national exams. For these reasons, the ITAP respectfully disagrees with the LEG and assesses this enabling factor as a **HIGH Priority.**

Part B: Assessment of Enabling Factors

1. Data and Evidence

Education Management and Information Systems (EMIS)

The education sector reform initiated in 1999 received considerable impetus to improve the EMIS under the National Program for the Development of the Education System (PNDSE I and II). The PNDSE I and II programs supported the Ministry of National Education and Reform of the Education System (MENRSE) to transition its SatEdu, which was largely an Excel and SPSS-based data management system, to an IT-based EMIS. As a result, MENRSE has regularly produced its statistical yearbook for the last three consecutive years. The statistical yearbook is produced separately for basic and secondary schools. The data includes enrollment, GER and NER, completion rate and examination results. These data are mostly disaggregated by gender. Thus, the Mauritania EMIS is functional. However, the data in the statistical yearbooks only provide district-level summaries that have limited application in planning and policy-making. Similarly, from the available documents it is not clear how data is managed including the collection, processing and reporting back to district and schools, as well as supporting inter-ministerial coordination. Moreover, disability, out-of-school, and learning assessment (except examination data) data are not included.

Most importantly, the EMIS is still going through its stabilization process and the system largely remains in operation only at the central level. It will require considerable effort to build capacity of human resources and infrastructure at the decentralized level such as the regional directorates of national education (DRENs), district education authorities (IDENS), and at the school level in order to make the system fully effective. Recent feedback from the local education group indicates that the EMIS is now operational at the decentralized levels of DRENs and IDENs with IT equipments enabling them to collect and transmit EMIS data to the central level.

The new Mauritania Education Sector Support Project currently under preparation is expected to expand the scope and coverage of the EMIS to include areas such as: (i) student learning and performance monitoring in schools; (ii) decentralized education management; and (iii) provision of educational and pedagogical services via mobile and Internet to different users, and is expected to include data on disability and out-of-school population.

Learning Assessment Systems (LAS)

Different departments of MENRSE conduct national examinations to assess learning achievement in schools in Mauritania. The National Agency for Statistics and Demographic and Economic Analysis (ANSADE), in partnership with the Directorate of Education-Training Projects (DPEF) and the National Evaluation Unit of MENRSE, has

launched a survey to assess the delivery of basic education services in Mauritania. Additionally, the National Assessment Unit of MENRSE also conducts periodic surveys and longitudinal evaluations to determine factors influencing learning achievement. Besides national examinations, Mauritania has also participated in regional and sub-regional assessments (PASEC and SDI).

MENRSE has also conducted two Service Delivery Indicators (SDI) surveys, in 2018 and in 2022. One of the outcomes of the SDI survey is the development of a set of indicators that is being used to assess and compare performance of service delivery. However, the purpose of SDI is more an administrative and service delivery function rather than a learning assessment. It has more variables on school facilities and availability of services than student learning scores. The SDI report has generally followed the urban-rural and public-private category in reporting findings and conclusions. Only in limited areas has the SDI data been disaggregated by gender. While Mauritania has never participated in international assessments such as TIMSS or PISA, the tools used in regional and subregional assessments are believed to be no less credible than TIMSS.

Evidence production and use

The Education Sector Analysis (ESA) conducted in 2023 provides comprehensive accounts of Mauritania's education system. The ESA report has gone one step further by comparing Mauritania with several countries in the region on some of the key performance indicators. In that respect, the ESA has generated a wealth of information that is going to be immensely helpful for planning the next phase of the education sector development plan. However, the ESA is based on 2019 data and the data presented in most of the tables are generated by the authors using projections and estimates.

The production of information on the education sector in Mauritania is extensive and it covers wide areas. However, they are mostly centrally produced, are periodic in nature, and are guided by specific purposes. While the use of these documents at the central level will be extremely helpful in planning and policy-making, level of participation, and use of the data at the sub-national level remains a challenge.

Conclusion:

Mauritania has made significant progress toward establishing a fully functional EMIS with the necessary IT platform and support mechanism in place. However, the EMIS is functional only at the central level and it will require considerable effort to decentralize and to make it a fully functional and established EMIS. Production and use of data which is limited in central level planning has its impact on the overall quality and credibility of EMIS data. Lack of data on student learning, inclusion, disability and out-of-school children is another challenge. Considering the ESA 2023 report has clearly outlined the issues discussed above and that the next phase of the National Education Sector

Development Plan (PNDSE III) is being developed, it is likely that these issues will be addressed as a priority. Therefore, in concurrence with the self-analysis, the ITAP is rating this enabling factor as **MEDIUM priority.**

2. Gender-Responsive Sector Planning, Policy and Monitoring

Strategic planning frameworks and practices

Mauritania has developed a number of education planning instruments which guide the sector. The documents include: Education Law 2022-23, Letter of Education and Training Sector Policy 2022-2030, National Education Development Programme II 2011-2022, National Education Development Programme III 2023- 2030 and Note on Country Commitment to Transform Education by 2030. There is also a National Teacher Policy 2023-2030 but there is no evidence of other subsector policies and strategies such as a gender in education policy or strategy or a special needs education policy despite these issues being mentioned in other sector programs.

The Education Law 2022-23 spells out Mauritania's commitment to the Constitution and to international commitments on education and human rights. Article 3 of the Constitution clearly states that 'Education is an absolute national priority and education is compulsory from six to fifteen years.' It further states: 'Education is a fundamental right guaranteed to all Mauritanians without discrimination based on gender, social, cultural, linguistic or geographical origin.'

Education has been a priority in the Islamic Republic of Mauritania since the late 1990s. The Letter of Education and Training Sector Policy 2022–2032 underscores the fact that significant progress has been made in the previous two decades, beginning in 2001 in the education sector programs (PNDSE I and II), particularly in improving access to and completion of primary education. However, the policy also acknowledges the challenges of achieving quality of learning, skills development and inclusive education noting that 'gender inequalities…widen throughout the course of the school cycle and remain marked in rural areas and in the poorest wilayas'.

The Education and Training Sector Policy states '*Mauritanian schools are founded on the values of Sunni and tolerant Islam, social cohesion and peace, equity and solidarity, national unity, justice and democracy, transparency and human rights within a framework of good governance'.* The policy also acknowledges the need for the reduction of gender inequalities, as well as geographical and economic disparities. Mauritania aims at raising and expanding the level of compulsory basic education, to cover all children between 6 and 15 years of age.

The Mauritania education system is currently guided by the National Education Development Program III (PNDSE III, 2023-2030) based on an updated sector diagnostic report. The program is sensitive to gender inequalities by providing some level of gender analysis at school level, gender disparities in examination pass rates and environmental factors outside education. It also provides certain commitments to provide specific support for girls such as the creation of a national forum for lont-term retention of girls in

the education system, and awards and scholarships for girls. While the program acknowledges that data on children with special needs is lacking, it has some commitments to such children on infrastructure, teacher training and learning devices. The program is cognizant of challenges caused by key demographic and geographical situations such as the population of primary school age (6-11 years) and secondary school age (12-18 years) representing one third of the total population, estimated at about 4.2 million in 2021, and a population density of around 5 people per square kilometer.

The document shows a mixed situation of education performance. The net enrollment rate for primary education stood at 94% in 2022. The rate of access to the last year (completion rate) has also increased significantly, from 73% in 2011 to over 80% in 2022. On the other hand only 40% of children complete a full cycle of primary education. This proportion falls to less than 25% in some wilayas, due to dropout, especially for girls. About 50% of adolescent girls and 47% of all adolescents aged 15 to 19 cannot read a complete sentence. Mauritania also has a short four-page Note on Country Commitments to Transform Education by 2030 which summarises the country's intentions to address negative trends in certain areas in order to transform the education system and achieve the SDGs by 2030.

Mauritania's policy and planning instruments are operational to a certain level as they lead into short term and annual plans. The challenge remains in translating the plans into the desired learning outcomes.

Operational Planning Instruments and Practices

Mauritania's operational instruments include the National Education Development Programme III, Action Plan 2024- 2026, the comprehensive Annual Costed Action Plan for 2023 and the Monitoring Framework Sept 19, 2023.. The plan indicates budget allocations for different education subsectors, and budget economic classifications including quality, access, gender, management and governance, as well as the source of funds and an implementation timeline. There is no evidence of similar annual plans for other years.

Budget Programming and Monitoring

The current expenditures in the plan for 2023 are aligned with the budget law and therefore have zero additional financing needs. However, it is reported that budgets are insufficient to meet all the needs of the sector, with a gap between MRU 2 and 3 billion per year, between US$50 million and US$75 million. The sector has developed costed long-term, mid-term and annual plans but there is no evidence of information on budget execution such as public expenditure reviews. The Education Sector Joint Review 2022 indicated that the budget expended MRU 3.1 BN, i.e. 49%. with MRU 3.3 BN, or 51% of the overall initial investment budget allocated remaining unspent.

Sector Monitoring Mechanisms and Practices

There are limited monitoring mechanisms. The notable ones include the Monitoring Framework matrix showing 2023 as a base year with an action plan to 2026 and projections to 2031. The framework shows different targets for quantitative outcomes and associated costs in some subsectors and programs.

A second key monitoring mechanism is the Education Sector Joint Review 2022 which reviewed progress towards strategic targets and made detailed recommendations on outstanding challenges. The review was participatory with 7 relevant ministries and over 7 technical and financial UN agencies, and different education actors including civil society and PTAs attending. The review provided data on sub-sector performance including pre-primary GER, despite some progress, of less than 10%; repetition rates, although declining, remained 3 percent at the basic and lower secondary levels and 10 percent in the second cycle.

Finally, the *Mauritania Service Delivery Indicators Survey 2022* (SDI) is a monitoring practice which provided key information such as the fact that 93 percent of children at the end of primary school cannot read an age-appropriate text. Grade 4 students scored on average only 12% correct on the French test (compared to 16% in 2017) and 35% on the mathematics test, (a stable result compared to 2017). In Arabic, a slight improvement was observed, with the average score rising from 50.8% to 54.3% between 2017 and 2022.

Despite such data on access and learning performance, the ITAP found limited evidence in reports of the use of this data to inform education sector development and related matters.

Gender mainstreaming across the policy continuum

At policy level, there is no gender policy or girls' education policy or strategy although girls' education is mentioned in a number of policy and planning documents.

The Education Sector Joint Review 2020 acknowledges that girls' participation has made substantial progress over the past two decades with support from development partners. However, at implementation level, according to the National Education Development Program III 2023, while gender parity at the basic level can be considered almost achieved, girls are more likely than boys to be out of school at both the primary and secondary levels, and their attendance rate also decreases more sharply. Above all, there are strong disparities depending on the geographical location. Also, transition rates to secondary school are lower for girls than boys and dropout in secondary education remains high.

Two other important aspects of gender education development are the role of female teachers in girls' education and participation of women in the labor market. Gender disparities in the allocation and deployment of teachers are significant. Female teachers

represent only one-third of primary school teachers. Women represented on average only 21% of parliamentarians between 2018 and 2023 and held only 10 percent of senior government positions in 2020.

Conclusion

Mauritania has developed a number of key planning instruments for the education sector as well as some operational documents for the long, medium and short term. The Education Law commits to basic education for all but the education share of the national budget is low. There is a challenge in the lack of policy and strategy to address inclusive issues such as gender equality and children with disabilities. The ITAP found a lack of specific plans to tackle these challenges and therefore concurs with the local education group in assessing this enabling factor as a **MEDIUM priority**.

3. Sector Coordination: Inclusive Sector Dialogue and Coordinated Action and Coordinated Financing and Funding

3.1 Inclusive Dialogue and Coordinated Action

Coordination functions and practices

The education sector coordination functions in Mauritania are performed by the Local Education Group (LEG). The LEG has been operating *de facto* since 2014 and was formally reconstituted in 2022 through a ministerial decree. A terms of reference has been drafted although it has not yet been ratified by all the members. Ratification is identified as a priority action for the next strategic period.

The objectives of the LEG include overseeing the implementation of the PNDSE; ensuring the relevance of the planned activities; and validating the budgets and annual action plans. The LEG also has a responsibility to coordinate across ministries; discuss and address challenges affecting implementation; and support the mobilization of financing and ensure proper coordination. The reconstituted LEG appears to build on the functions of the Steering Committee for the PDNSE, although the relationship between the two bodies was not entirely clear to the ITAP. The LEG is supposed to meet quarterly with more frequent meetings of sub groups as required. The ITAP saw evidence of the effective functioning of the LEG in the minutes of recent meetings and the report and presentation of the Education Sector Joint Review, which included open discussion of implementation challenges.

The LEG is chaired by the Secretary General of the supervisory ministry of the PNDSE and secretariat services are provided by the Education and Training Projects Directorate (DPEF). The membership includes representatives from all of the ministerial departments involved in the PNDSE, as well as representatives of development partners and national civil society organisations, who are also members of the PNDSE Steering Committee. Although the ITAP found the membership of the LEG to be broadly inclusive, including a representative of parents associations, the active participation of stakeholders was not evident in the minutes of the meetings which largely reflected interventions by government and development partners. Also, it does not appear that teachers are represented in the LEG.

There was no evidence of key gender issues being discussed at the coordination meetings. Partners in the humanitarian sector such as UNICEF and UNHCR are stakeholders in the GLPE and also coordinate with INGOs active in this sector. However, there did not appear to be a formal link to the Education Cluster or equivalent body coordinating humanitarian assistance in the education sector. These are important gaps, particularly given the challenges of gender disparities in education achievement and the levels of emergency assistance provided to the country through ECHO and other humanitarian bodies. The ITAP noted that an evaluation of the sector coordination mechanisms will be conducted during

the PDNSE3 evaluation and believes this will provide an opportunity to address these challenges and strengthen coordination functions and practices.

Capacities for coordination

The enabling factors self-analysis indicates that although there has been some progress at the central level, capacity for sector coordination needs to be further strengthened, particularly at the regional and district level. The self-analysis also notes the lack of effective coordination across the numerous government departments and agencies responsible for education delivery. These are important challenges which will need to be addressed as part of the process of finalizing the strategic plan and preparing the partnership compact agreement.

Conclusion on 3.1:

Considering the multiple government departments and agencies involved in the education sector in Mauritania; the lack of a formally ratified coordination mechanism and the need to improve coordination with development partners, including those providing humanitarian assistance, the ITAP agrees with the local education group and assesses this enabling factor as a **HIGH priority**. Failure to significantly improve coordination will make the achievement of the priority policy objective highly unlikely or impossible.

3.2 Coordinated Financing and Funding

Availability of aid alignment and joint financing mechanisms

Total external financing commitments for the education sector in Mauritania are currently estimated to be around USD185M for the periods covered by PNDSE II and III. This represents approximately USD18M per year (with considerable inter-year variation). The largest sources of external finance are the World Bank, EU and AFD, with substantial allocations also from the US government Department of Agriculture. The EU provides sector budget using disbursements linked to the achievement of key policy indicators. The World Bank and GPE provide project support which is aligned to the education sector plans and budgets. The enabling factors self-analysis indicated that there are no pooled funding mechanisms in use.

Accountability and dialogue around aid effectiveness

The ITAP saw evidence in the minutes of the LEG meetings and the report of the joint sector review of mutual accountability between government and development partners, as well as examples of open discussion and exchange of views on challenges affecting implementation. This included some dialogue around aid effectiveness and improving the coordination of financing across government departments and between development partners.

Commitment towards greater aid effectiveness practices

The ITAP also saw evidence of a commitment to further improving aid effectiveness practices, in particular in the extension of the score card approach to track improvements at the central and regional level. The continuing use of sector budget support by the EU is also a key indicator of a commitment to aid effectiveness by strengthening and using country financial management systems. The lack of coordination with humanitarian financing for the sector is a key gap which may result in duplication and ineffective use of resources.

Conclusion on 3.2:

Given the continuing challenges preventing the use of fully aligned and coordinated financing mechanisms to support the education sector in Mauritania, and the need to improve coordination with the humanitarian sector, the ITAP respectfully disagrees with the LEG and assesses this factor as a **MEDIUM priority** as failure to address this issue is likely to result in significant delays in the achievement of policy priorities as well as risking inefficiency and inequities in the use of external funding for the sector.

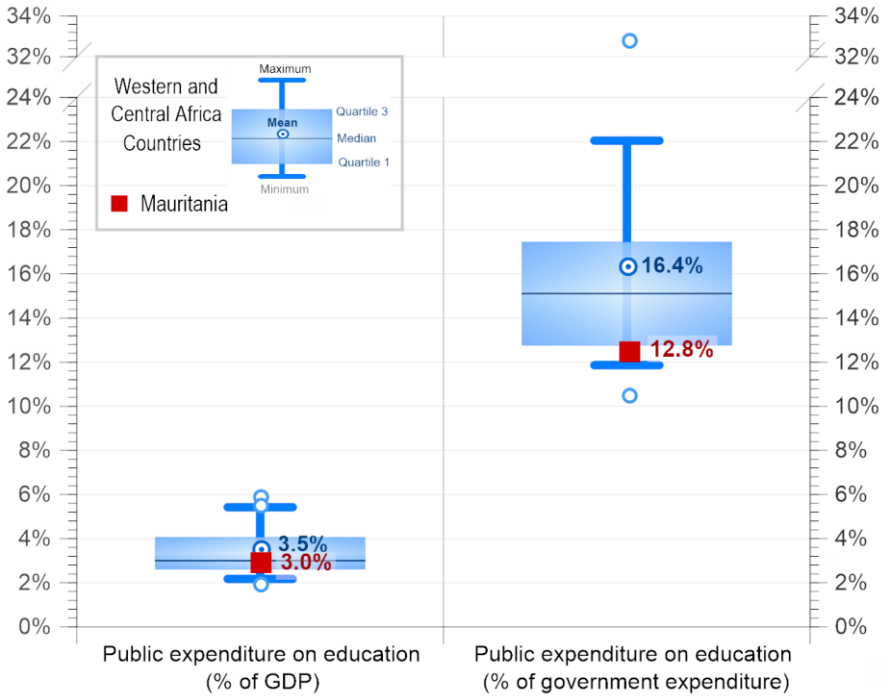
4. Volume, Equity, and Efficiency of Domestic Public Expenditure on Education

Volume

Mauritania is the fifth least dense country in Africa, with an area of more than one million km² and a population of 4.8 million inhabitants. With a GDP per capita of USD 2,065 (current) and 6,296 USD (PPP current international), the country is classified as Low-middle income according to the World Bank and as Medium human development according to the UNDP with an HDI of 0.556 which ranks it 158th position out of 191 countries. According to World Bank data[2], more than a fifth of the Mauritanian population is poor with a worsening of the situation between 2017 and 2022 (26.5 percent in 2022 against 23.9 percent in 2017). Poverty is more prevalent in rural areas (40.4 percent in rural areas compared to 11.7 percent in urban areas). The economic context is marked by a resumption of growth after 2020 (when GDP growth was -0.9 percent. Economic growth has strengthened despite the gloomy global economic outlook, reaching 2.4 percent in 2021 to 5.2 percent in 2022, significantly higher than the average growth in Sub-Saharan Africa (3.4 percent). The medium-term outlook remains favorable with an average growth rate exceeding 5 percent during the period 2023-2027. However, major structural difficulties remain. External vulnerabilities are high due to limited economic diversification, dependence on a few exporting sectors and vulnerability to external shocks. Mauritania must also face challenges inherent to climate change and which are manifested, in particular by floods.

ITAP notes that the government allocates 12.8 percent of total public expenditure excluding debt service to the education sector, corresponding to 3.0 percent of GDP, according to the achievements of 2022. Compared to other countries in the region (West and central Africa-WCA), the public financing effort for education in Mauritania is within the average of WCA countries in terms of percentage of GDP (3.5 percent) and also in terms of share in public spending share (16.4 percent).

Figure 1: Share of education expenditure in GDP and in total government expenditure: Mauritania and comparator countries



Source: WDI, World Bank and Mauritania domestic financing matrix (updated and recalculated)

[2] Cf. Word Bank, "Economic Update on Mauritania: Navigating the storm – How urbanization and climate change exacerbate the risk of flooding in Mauritania", July 2023.

Table 1: Share of education expenditure in GDP and in total government expenditure

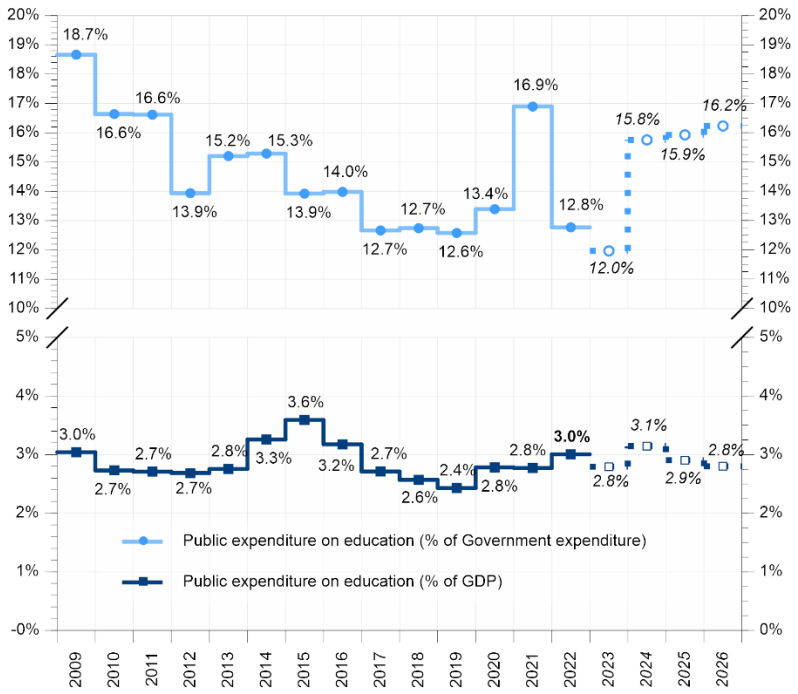
	Actual			Budget (FL)	Projections		
	2020	*2021*	*2022*	*2023*	*2024*	*2025*	*2026*
Education as % of GDP	2.8%	2.8%	3.0%	2.8%	3.1%	2.9%	2.8%
Education as % of government expenditure (excluding debt service)	13.4%	16.9%	12.8%	12.0%	15.8%	15.9%	16.2%
Recurrent education expenditure as % of public recurrent expenditure (excluding debt service)	23.5%	24.0%	18.3%	19.0%	23.1%	24.0%	25.2%

Source: The "Domestic financing matrix" completed by the country was not verifiable. ITAP reformulated the financing matrix based on four essential sources: i) IMF concerning GDP data, ii) The BOOST database concerning budgetary programming and execution of the state and sector budget education for the period 2020-2022; iii) data from the 2023 finance law; iv) data from the Medium-Term Budget Programming Document 2024-2026 (MTBPD) for 2024-2026 projections. A note was developed to this effect and sent to the country with the new data from the financing matrix.

It should be noted that education expenditure brings together the expenditure of four ministries: Ministry of National Education and Reform of the Education System (MENRSE); Ministry of Higher Education and Scientific Research (MESRS); Ministry of Employment and Vocational Training (MEFP); Ministry of Islamic Affairs and Original Education (MAIEO); Ministry of Social Action, Children and Families (MASEF). As a result, public education expenditure as estimated appears overestimated due to the accounting of the entire budget of MEFP which includes expenditure specific to employment, MAIEO which includes expenditure on Islamic affairs and the MASEF which includes social protection expenditure.

The analysis of the evolution of the ratios of public expenditure on education compared to the State budget and to GDP shows a trend decline in the share of the government budget allocated to education which went from 18.7 percent in 2009 to 12.8 percent in 2022. In terms of share in GDP, public education spending has oscillated between 2.6 percent and 3.6 percent. The projections of the Medium MTBPD (2024-2026) count on a resumption of the priority given to education spending which would reach in 2026 16.2 percent but which remains limited to 2.8 percent of GDP.

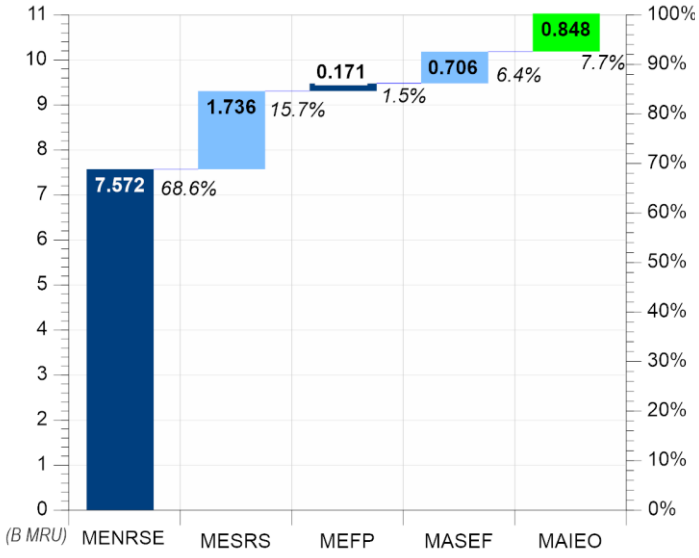
Figure 2: Share of education expenditure in GDP and in total government expenditure: evolution 2009-2022 and projections 2023-2026



Source: Author according to the sources cited in table 1

According to the 2023 finance law, the budgets allocated to the four ministries involved in the education and training sector reach 11 billion MRU, representing 12.0 percent of the state budget (excluding debt services and Special allocation accounts) and 2.8 percent of GDP. The primary and secondary education sector takes up 68.9 percent of this budget, 15.7 percent is allocated to higher education, 1.5 percent to vocational training, 6.4 percent to social affairs and 7.7 percent to Islamic Affairs and Original Education.

Figure 3: Education budget according to the 2023 finance law



Source: According to the 2023 finance law

The ITAP notes favorable elements concerning in particular the good execution of budgeted expenses (execution rate of 96 percent for the different categories of expenditure) and the control of the payroll (payroll remains maintained at less than 70 percent of the budget compared to more than 75 percent in 2018 and 2019).

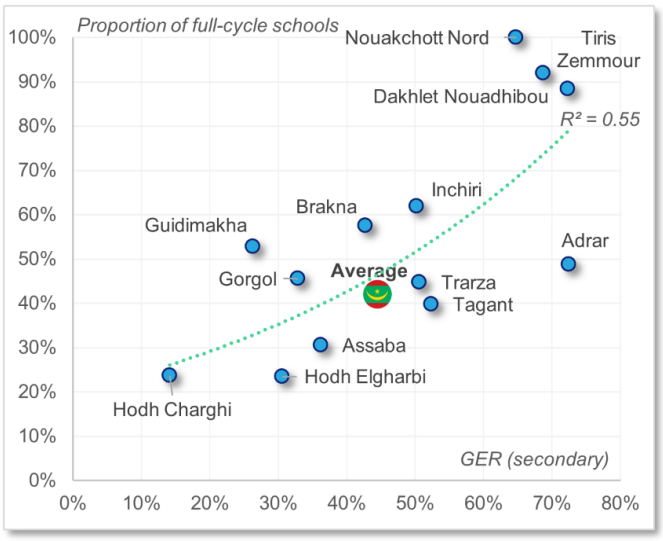
Equity of public spending

The ITAP notes that education spending in Mauritania is inequitable, particularly with regard to regional distribution of resources, and social equity. Gender disparities remain quantitatively limited at the national level, but present significant inequalities at the regional level. Girls are more likely than boys to not be in school, and their rate of attendance also declines more sharply than that of boys. Girls are much less educated than boys in the poorest wilayas and those from the most disadvantaged families are more likely to not complete the primary cycle. Also, transition rates to secondary school are lower among girls than boys and secondary school dropout remains high, particularly among students from the most disadvantaged households and girls.

The education sector in Mauritania remains marked by strong geographical disparities. The number of complete schools is still not sufficient to guarantee educational continuity for all children. In 2023, only 42 percent of schools in the country will allow students to complete their primary education, and this proportion will drop to less than 25 percent in certain wilayas, causing school dropouts, particularly among girls, principally in less favored regions. This situation partly explain the very low rate of transition to secondary education which has stagnated for a decade at around 56%

The following graph shows a certain correlation between the availability of full-cycle primary schools and primary completion and access to secondary education (measured by the gross secondary enrollment rate). Thus, children from the wilayas of Hodh Elgharbi and Hodh Charghi and Assaba (where less than a third of schools offer complete cycles) have the least chance of accessing secondary education compared to those of the Wilayas of Nouachott, Tiris Zemmour or Dakhlet Nouadhibou where nearly 90 percent of schools are full cycle and the gross secondary school enrollment rate exceeds 70 percent.

Figure 4: Full-cycle primary schools and GER in secondary (2023)



Source: According to data from MENRSE statistical yearbooks.2022-2023

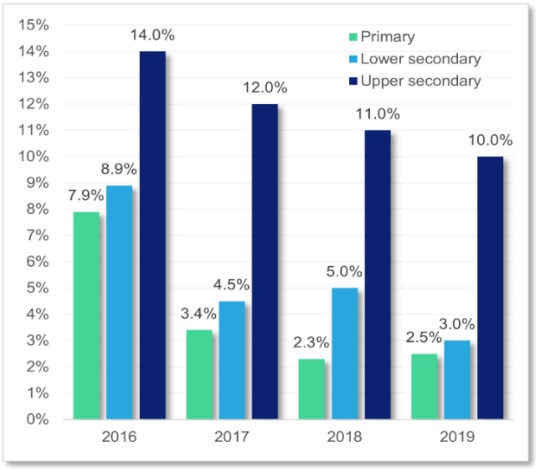
The RESEN showed a certain inequality in the distribution of public education spending which got worse between 2008 and 2019 as shown by the evolution of the Gini index, which went from 0.39 to 0.57 reflecting a deterioration in the equity of the distribution of public resources. The disparities between social categories can be illustrated by the completion rates which reach at the basic level almost 80 percent for the richest quintile compared to 36 percent for the poorest quintile and at the lower secondary and higher secondary levels respectively 43 percent and 36 percent for the richest quintile compared to 7 percent and 5 percent for the poorest quintile.

The ITAP did not note the presence of specific financing formulas for resource allocation that explicitly incorporate equity considerations.

Efficiency of public spending

The ITAP notes the progress made in reducing repetition rates at different levels of education. In fact, the repetition rates at the basic level have been halved, both for girls and for boys. In the second cycle of secondary education, a reduction in repetitions is also observed. However, this drop in repetition rates does not seem to have been accompanied by a better transition between cycles and a similar reduction in dropouts. We do not have recent data to confirm this.

Figure 5: Repetition rate by level of education (2016-2019)



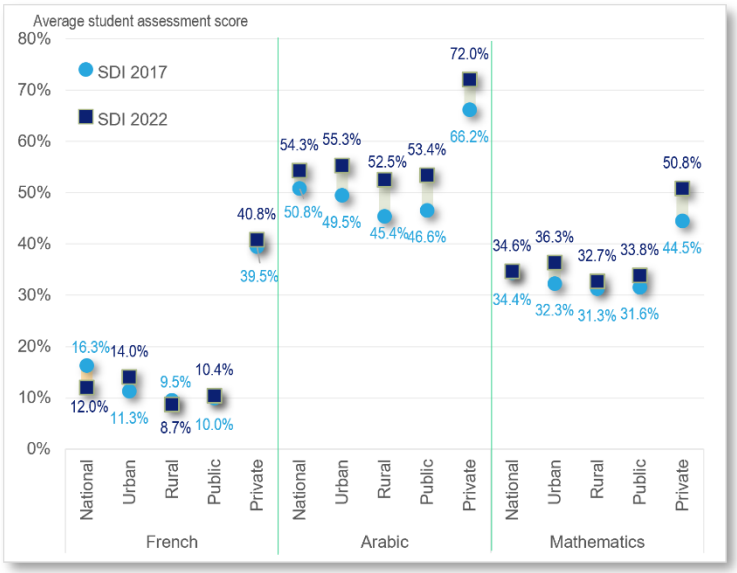
Source: According to data from RESEN

Calculations of the Internal Efficiency Coefficient (IEC) at primary level show that it reached 0.60 and remained stable between 2016 and 2019. While repetition rates have fallen, a significant part of resources are thus devoted to students who are going to drop out, either before the end of basic school, or in the last year. This share considered wasted reaches 40 percent.

The low efficiency of the system was accompanied by a general deterioration in the quality of teaching and a low level of knowledge acquisition.

The results of the Mauritania Education Service Delivery Indicators Surveys (SDI) 2017 and 2022 summarized in Figure 6 show a certain stagnation in student performance at very low levels, particularly in French and mathematics. Note that students in private schools perform well above students in the public sector..

Figure 6: Average student assessment score: SDI 2017 and SDI 2022

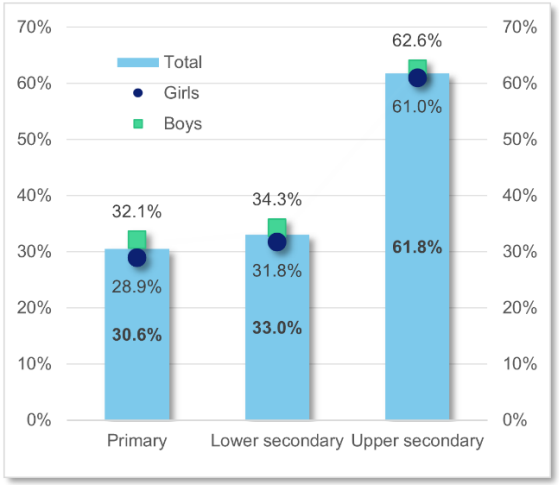


Source: According to data from SDI 2017 and SDI 2022

In 2023, the education system welcomed nearly 1.2 million students: 0.862 in primary school, 0.229 in lower secondary school and 0.107 million in upper secondary school. Compared to a total school-age population of 1,540 million, the gross enrollment rates were 112.4 percent, 49.2 percent and 34.9 percent respectively.

According to 2019 data published by UNESCO, out of a total population of 1.44 million children of primary and secondary school age, more than 0.536 million are out of school, i.e., an exclusion rate of 37.2 percent. The proportion of children out of school is slightly higher among boys than among girls (see following graph) and increases with age: 30.6 percent (0.228 million) for children aged 6 to 11, 33.0 percent (0.137 million) for children aged 12 to 15 and 61.8 percent (0.170 million) for children aged 16 to 18.

Figure 7: Proportion of children out of school by age group (2019

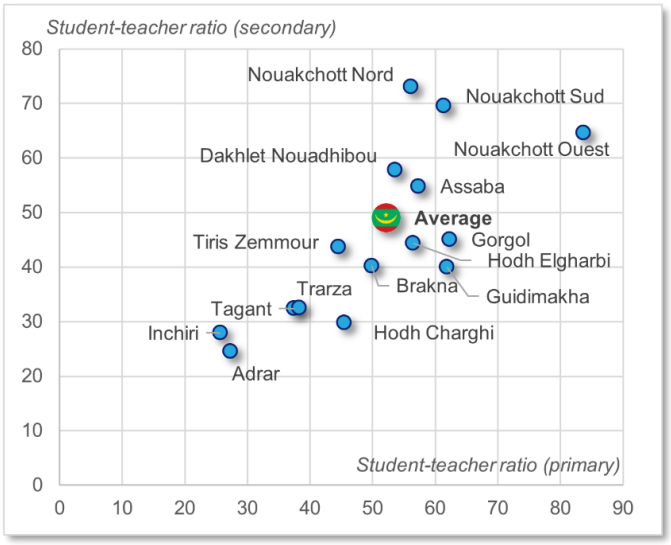


Source: According to data from UIS, UNESCO 2023

The ITAP also notes a lack of efficiency in the assignment of teachers. Teacher deployment practices remain one of the main obstacles to effective management. The analysis of the distribution of teachers by school carried out in 2019 showed the existence of a degree of randomness in the assignment of teachers reaching 32 percent. Thus, almost a third of the variance linked to the number of teachers in schools is explained by factors other than their number of students. This proportion was 25 percent in 2014. The situation is particularly remarkable in certain wilayas such as Tagant, Tiri Zemmour and Trarza where the degree of randomness exceeds 70 percent.

The distribution by wilaya of the ratio of number of students per teacher in primary and secondary education illustrated by the following graph also illustrates the existing disparities between the wilayas and the differentials in teacher management efficiency. The data also shows a source of waste in public spending due to the management of teachers. The results of IPSE 2017 and also those of IPSE 2022 show that due to teacher absenteeism and unfulfilled hourly workload, around 5 percent of public spending is wasted, or nearly 0.1 percent of GDP.

Figure 8: Full-cycle primary schools and GER in secondary (2023)



Source: According to data from MENRSE statistical yearbooks.2022-2023

The situation of management and distribution of teachers thus provides a broad field of action for improving the efficiency of the distribution of teachers in public primary schools in Mauritania.

Conclusion

The ITAP assesses this enabling factor as a **HIGH Priority**. The ITAP notes the multiple challenges the country faces both in terms of volume and in terms of efficiency and equity of public spending. The volume of national resources allocated to the education sector is not aligned with the benchmark adopted by GPE either in terms of share of public expenditure (12.8 percent against a threshold of 20 per cent) or in terms of weight in relation to GDP (3.0 per cent against 4 percent required). Despite the progress made in girls' education, the system remains inequitable on several aspects concerning regional disparities and disparities between social categories. The system also presents several sources of inefficiency including : i) low internal efficiency despite the progress made in reducing repetition, leading to low completion rates and aggravating the out-of-school phenomenon; ii) management of teachers and their distribution and results; and iii) a low and stagnant level of learning and knowledge acquisition.

Part C: High-Level Summary of Enabling Factors Assessed as High Priority

Enabling Factor	Challenges and Rationale for High Priority Rating
Sector Coordination: Inclusive Dialogue and Coordinated Action	**Challenge.** The multiple government departments and agencies involved in the education sector in Mauritania make effective coordination especially important. There is currently a lack of a formally ratified coordination mechanism and a need to improve coordination with development partners, including those providing humanitarian assistance. The active participation of key stakeholders was also not evident in coordination meetings which largely reflected interventions by government and development partners. There was also no evidence of key gender issues being discussed at the coordination meetings nor any links to the Education Cluster or equivalent body coordinating humanitarian assistance in the education sector. **Rationale for high priority.** These are important challenges, particularly given the continuing regional and gender disparities in education achievement and the levels of emergency assistance provided to the country through ECHO and other humanitarian bodies.
Volume, equity and efficiency of domestic public expenditure on education	**Challenge:** The volume of domestic financing and their distribution do not promote expanding equitable access to basic education. Children residing in rural regions as well as girls and children from the poorest families are the most affected by the inequity and lack of efficiency of public spending. **Rationale for high priority:** The volume of public expenditure allocated to education is not aligned with the benchmarks adopted by GPE. Projections for 2026 remain below these thresholds and are lower than the achievements of 2021. A greater mobilization of public resources and better efficiency in the management and allocation of these resources remains imperative to address the challenges of low access to basic education and to better address the challenges of equity, inclusion, efficiency and quality improvement learning.