Federal Republic of Nigeria

Appraisal of Education Sector Plans of

Five States of the North West Region

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Global Partnership for Education

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Abbreviations and Acronyms

ASC	Annual School Census
CBO	Community Based Organization
CCT	Conditional Cash Transfer
CSACEFA	Civil Society Action Coalition for Education for All
DFID	Department for International Development (United Kingdom)
DP	Development Partner
DPRS	Director, Planning Research and Statistics Department
DSO	? *[Quoted page 55, from Kaduna document]*
ECCDE	Early Child Care Development Education
EFA	Education for All
EMIS	Education Management Information System
EPSSim	Education Policy and Strategy Simulation Model
ESOP	Education Sector Operational Plan
ESP	Education Sector Plan
ESSPIN	Education Sector Support Programme in Nigeria
FCE	Federal College of Education
FCT	Federal Capital Territory
FGN	Federal Government of Nigeria
FMOE	Federal Ministry of Education
FTTSS	Federal Teacher Training Scholarship Scheme
GCE	General Certificate of Education
GDP	Gross Domestic Product
GER	Gross Enrolment Ratio
GPE	Global Partnership for Education
GPI	Gender Parity Index
HDI	Human Development Index
IDP	International Development Partner
IGR	Internally Generated Revenue
IIEP	International Institute for Educational Planning
IQTE	Islamiyya, Qur'anic and Tsangaya Education
JG	Jigawa
JICA	Japan International Cooperation Agency
JS	Junior Secondary
JSS	Junior Secondary School
KD	Kaduna
KN	Kano
KPI	Key Performance Indicator
KT	Katsina
LEG	Local Education Group
LGA	Local Government Authority
LGEA	Local Government Education Authority
M&E	Monitoring and Evaluation
MDA	Ministry, Department, Agency
MDG	Millennium Development Goal
MICS	Multiple Indicators Cluster Survey
MLA	Monitoring Learning Achievement
MTSS	Medium Term Sector Strategy
NBS	National Bureau of Statistics
NCCE	National Commission for Colleges of Education

NCE	National Certificate in Education
NDHS	Nigeria Demographic and Health Survey
NEDS	Nigeria DHS EdData Survey 2010
NEEDS	National Economic Empowerment and Development Strategy
NEI	Northern Education Initiative
NER	Net Enrolment Rate (Ratio)
NGO	Non-Governmental Organization
NLS	National Literacy Survey
NPC	National Planning Commission
NPopC	National Population Commission
NYSC	National Youth Service Corps
PCR	Pupil Classroom Ratio
PTR	Pupil Teacher Ratio
PQTR	Pupil Qualified Teacher Ratio
SBMC	School-Based Management Committee (School Management Committee)
SESP	State Education Sector Plan
SK	Sokoto
SOSG	Sokoto State Government
SS	Senior Secondary
SSCE	Senior Secondary Certificate of Education
SSIT	State School Improvement Team
SSO	School Support Officer
SSS	Senior Secondary School
STEP	State Teacher Education Policy
SUBEB	State Universal Basic Education Board
SWOT	Strengths, Weaknesses, Opportunities, Threats [Analysis]
TETF	Tertiary Education Trust Fund
TRDPG	Teacher Recruitment and Deployment Procedures and Guidelines
UBE	Universal Basic Education
UBEC	Universal Basic Education Commission
UNESCO	United Nations Educational, Scientific and Cultural Organization
UNICEF	United Nations Children's Fund
UPE	Universal Primary Education
USAID	United States Agency for International Development
WASH	Water, Sanitation, Hygiene
WASSCE	West African Senior Secondary Certificate of Education
WB	World Bank
WSDP	Whole School Development Plan

1 APPRAISAL AND ENDORSEMENT OF EDUCATION SECTOR PLANS OF FIVE STATES, COVERING THE PERIOD UP TO 2020

1.1 COUNTRY: FEDERAL REPUBLIC OF NIGERIA

1.2 STATES: JIGAWA, KADUNA, KANO, KATSINA, SOKOTO

1.3 OVERALL COMMENTS:

The plans were not developed specifically for the application for GPE funding, but were already in existence. Following a preliminary appraisal of the plans the states were advised to, and were assisted in, improving their three-year rolling plans. Revision of the ten-year plans was not regarded as feasible since this would in effect have required the development of totally new plans in view of changes that have taken place in the sector since the plans were completed.

1.4 STRENGTHS

The ten-year ESPs of the five state are comprehensive, although basic education understandably is more fully treated than the other sub-sectors. They build on state planning documents and are aligned to national planning documents and to international undertakings such as the Millennium Development Goals (MDGs) and the Education for All (EFA) Dakar goals.

The three-year operational plans (ESOPs) already contained a fairly thorough analysis of the system. In this they have acknowledged the massive challenges they face in bringing education of good quality to all the children and youth. These plans have been revised to better reflect the expectations of the GPE guidelines on sector planning.

At the same time the GPE Fund application process and resources are providing a catalyst to help these five Nigerian states move to more coordinated and harmonized planning and programme implementation in partnership with international donors and other stakeholders.

1.5 CONCERNS

The fragmented flows of education finance have made it difficult for the states to have a full picture of available resources and to plan accordingly. The plans have consequently tended to address only additional activities and to ignore funding for the routine running of ministry offices and schools, including, and especially, remuneration. It is now recognized by education officials and decision makers at state and local level that every effort should be made to manage all the funds in the sector. Even so, available finance in all states will not allow full implementation of the

current plans, although, in the absence of comprehensive financial data, it is impossible to determine funding gaps.

Prioritization within the plans has not been rigorous. Further work will have to be done on identifying the highest priorities and in coordinating those activities which need to be jointly implemented to make a significant impact to improved access and sound learning in the classroom.

Data needs to be more effectively used for planning, and trends in data need to be highlighted. Key performance indicators need to be revised to measure progress towards achieving objectives rather than measuring inputs.

The training and equitable deployment of teachers has been identified as a problem; as yet, the plans do not include effective strategies for resolving the challenge.

1.6 CONCLUSION

The states have worked hard in preparing and revising their plans, and are committed to making further improvements as they revise their plans for successive years. In this they will follow the clear guidelines provided jointly by the GPE and the IIEP.

The GPE grant will allow the states to provide better quality education to many children, and in particular to girls and members of other vulnerable groups. The states should not be excluded from the benefits of GPE membership on account of the shortcomings in their plans.

2 DEVELOPMENT PARTNERS WHO ENDORSED THE EDUCATION STRATEGIC PLANS OF THE FIVE STATES FOR THE GPE

AGENCY	NAME	SIGNATURE
DEPARTMENT FOR INTERNATIONAL DEVELOPMENT (UK)		
JICA		
UNICEF		
USAID		
WORLD BANK		

3 BACKGROUND

3.1 INTRODUCTION

This appraisal report is prepared in accordance with the GPE Guidelines for the appraisal of education sector plans (adapted to the Nigerian context where necessary), with particular attention to the Basic Education component of the education sector ten-year plans and three-year operational plans of five Nigerian states.

It is usual for a GPE grant to be allocated to a country on the basis of a national education sector plan judged by the participating International Development Partners to be "credible". In the case of the Federal Republic of Nigeria, while there are national policies and framework, there is no national plan. Federal intervention is in policy and funding, not in the direct provision of education services. Each of the 36 states has constitutional responsibility, along with local governments, for the provision of basic education.

The major share of the grant will be transferred directly to five states on the basis of their respective education sector plans, but for activities selected from an agreed menu. Approximately 20% of the grant will be used for project management, assessment, and for strengthening institutions, but to the benefit of the children receiving basic education in the identified states.

Three states were initially identified by the Federal Government as potential beneficiaries of the grant, but subsequently during the preparation phase a further two states were added. All five states are from the North West Region: Jigawa, Kaduna, Kano, Katsina and Sokoto. Two states of this region will not benefit directly from the grant. Kebbi and Zamfara were excluded largely because they lack an international DP presence to support them in the education sector.

Compared with the other five regions of Nigeria, the North West has some of the poorest education indicators, as shown in Table 1.[1] The poorest value in each row is shaded. Table 2 gives the same indicators for the five GPE states of the North West Region.[2] For most of the indicators the challenge is not uniform across the states: for example, primary GER is reported as ranging from 54% in Jigawa to 115% in Kano; while the primary pupil to qualified teacher ratio ranges from 208:1 in Katsina to 58:1 in Kaduna. Although the data in these tables are drawn from a census of all public schools in the country (private schools excluded), the results must be treated with

[1] Although these tables do not reflect the most recent data for all regions, they use the most recent data which is consistent across all regions and available in a single government publication, UBEC's Personnel audit of 2010, on which the UBEC Fact sheets are based.

[2] There are some unexplained discrepancies between the values for the North West Region as a whole between Tables 1 and 2:. compare the data for cells which have a border in Table 1 with corresponding cells in Table 2.

caution. An NER of 106% (reported for primary education in Katsina) is impossible, and an NER of 99% (Kano) is highly unlikely, even in a highly developed state. Either the number of children enrolled has been exaggerated, or ages have been incorrectly reported, or the projected population by age for the year has been under-estimated.

TABLE 1 Selected indicators per region for public schools

Indicator	National	Region					
		North Central	North East	North West	South East	South South	South West
Early Childhood Development							
Gross enrolment rate (%)	12	8	5	8	26	16	19
Net enrolment rate (%)	10	6	4	6	23	14	16
GPI on pupil enrolment	0.96	0.95	0.92	0.85	0.99	1.02	1.00
Percentage of qualified teachers	68	70	49	44	72	70	86
Pupil/Teacher ratio	42	33	35	46	47	42	41
Pupil/Qualified teacher ratio	62	47	70	104	65	59	48
GPI on teachers	3.50	2.90	2.30	1.10	14.70	4.30	7.90
Pupil/Total classroom ratio	43	42	61	66	34	38	41
Pupil/Good classroom ratio	102	92	136	133	97	101	88
Primary Schools							
Gross enrolment rate (%)	77	97	89	81	70	70	63
Net enrolment rate (%)	68	85	77	72	65	62	57
GPI on pupil enrolment	0.85	0.89	0.75	0.71	1.00	1.01	1.03
Percentage of qualified teachers	60	65	41	33	76	81	93
Pupil/Teacher ratio	36	32	35	44	36	32	32
Pupil/Qualified teacher ratio	60	49	85	132	47	40	34
GPI on teachers	0.90	0.80	0.45	0.30	3.70	1.90	2.50
Pupil/Total classroom ratio	49	40	56	67	39	43	40
Pupil/Good classroom ratio	109	96	136	131	98	97	85
Junior Secondary Schools							
Gross enrolment rate (%)	37	36	34	34	38	36	45
Net enrolment rate (%)	27	25	24	25	29	25	32
GPI on student enrolment	0.79	0.68	0.35	0.35	0.87	0.99	1.02
Percentage of qualified teachers	86	91	80	77	91	84	92
Student/Teacher ratio	32	28	41	41	38	27	27
Student/Qualified teacher ratio	37	31	52	53	42	32	30
GPI on teachers	0.96	0.68	0.32	0.30	2.80	1.50	1.60
Student/Total classroom ratio	62	57	65	78	56	63	55
Student/Good classroom ratio	125	105	108	114	136	166	136

Source: UBEC: 2010 education personnel audit (2010 Basic education profile: Facts sheet: National)

TABLE 2 Selected indicators per state for public schools of the North West Region

Indicator	North West Region	State				
		Jigawa	Kaduna	Kano	Katsina	Sokoto
Early Childhood Development						
Gross enrolment rate (%)	8	7	14	12	7	6
Net enrolment rate (%)	6	5	11	10	6	5
GPI on pupil enrolment	0.85	0.78	0.94	0.89	0.83	0.71
Percentage of qualified teachers	44	32	56	40	39	24
Pupil/Teacher ratio	46	39	34	61	54	54
Pupil/Qualified teacher ratio	104	123	60	150	137	231
GPI on teachers	1.10	0.34	3.98	0.62	0.92	0.38
Pupil/Total classroom ratio	66	70	57	73	77	63
Pupil/Good classroom ratio	133	230	123	150	127	120
Primary Schools						
Gross enrolment rate (%)	81	54	78	115	114	87
Net enrolment rate (%)	72	47	66	99	106	77
GPI on pupil enrolment	0.71	0.69	0.83	0.88	0.66	0.50
Percentage of qualified teachers	33	24	48	32	35	20
Pupil/Teacher ratio	46	33	28	55	73	39
Pupil/Qualified teacher ratio	121	141	58	172	208	199
GPI on teachers	0.30	0.10	0.90	0.20	0.30	0.20
Pupil/Total classroom ratio	67	53	48	77	95	61
Pupil/Good classroom ratio	131	115	111	145	167	138
Junior Secondary Schools						
Gross enrolment rate (%)	34	22	38	34	33	14
Net enrolment rate (%)	25	16	28	24	25	10
GPI on student enrolment	0.55	0.54	0.65	0.62	0.58	0.43
Percentage of qualified teachers	77	65	87	67	77	72
Student/Teacher ratio	43	24	39	48	50	42
Student/Qualified teacher ratio	55	38	45	71	65	59
GPI on teachers	0.35	0.07	0.74	0.25	0.28	0.20
Student/Total classroom ratio	78	59	76	73	83	60
Student/Good classroom ratio	114	100	127	103	103	89

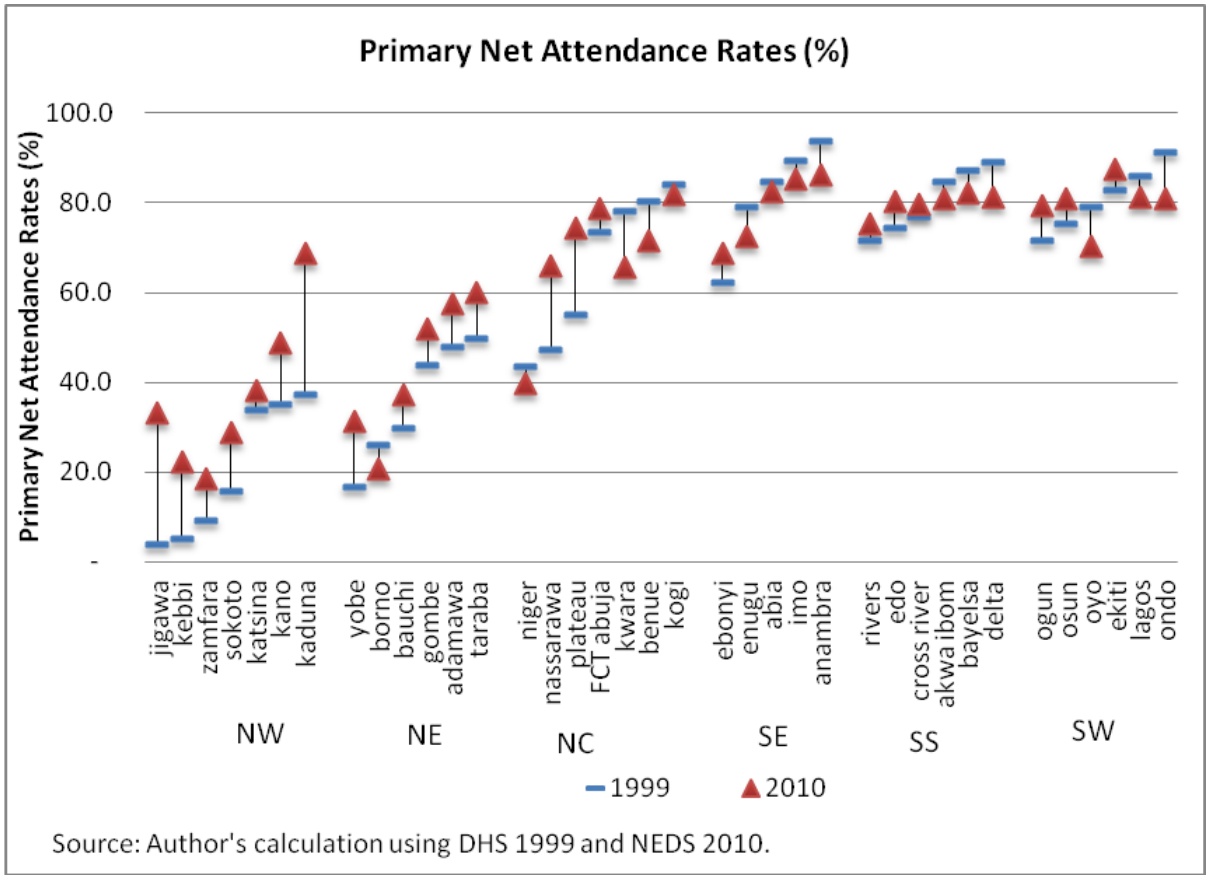
Source: UBEC: 2010 education personnel audit (2010 Basic education profile: Facts sheet: North West Region)

The World Bank *Project appraisal document* (PAD) for the GPE grant to the five states, which has been prepared in parallel with this Appraisal, has relied heavily on household survey data and the NEDS report. The lack of consistency between such data and official census data from the education system is a matter of concern. Compare, for example, the primary NER data in Tables 1 and 2 with the NAR[3] data in Figure 1, drawn from the PAD. The Primary NAR in Figure 1 should actually be higher than the Primary NER in Tables 1 and 2, since the UBEC census excludes children enrolled in private schools. All state primary and junior secondary schools were visited by enumerators in the course of the census, except for those in the Ishielu LGA in Ebonyi State, where communal conflict prevented the conduct of the exercise. While survey data is useful for understanding the bigger picture, at state level for example, accurate census data for

[3] The definitions of NER and NAR are equivalent; see below.

each school is essential for effective planning. The lack of comprehensive and accurate data is a recurring theme of this Appraisal.

FIGURE 1 State progress in school attendance rates between 1999 and 2010



Source: World Bank's PAD for a GPE grant to the 5 states, Figure 2.

Table 3 provides enrolment and gender parity indicators from a sample household survey conducted in 2010 by the National Population Commission and producing results largely consistent with data from the 2008 Demographic and health survey (NDHS). The net attendance ratio (NAR) is calculated in the same way as the net enrolment ratio (NER), but the gross attendance ratio (GAR) is calculated on children in the age range 5 to 16 while the gross enrolment ratio (GER) would include children older than 16 (and younger than 5) in the calculation. The NAR ranges from 29% in Sokoto to 69% in Kaduna. These figures are considerably lower than the NER figures in Table 2, and the national average of 61% (Table 3) is lower than the national average of 68% in Table 1. There is reasonable agreement, except for Kano, between the primary gender parity indices provided by the two sets of data.

TABLE 3 Primary enrolment ratios (percentages) and GPI

	NAR			GAR			GPI
	Male	Female	Total	Male	Female	Total	
Nigeria	63.5	58.4	61.0	89.8	80.5	85.1	0.90
North West Region	46.7	35.5	41.0	68.2	48.9	58.5	0.72
Jigawa	39.5	27.2	33.1	54.7	35.5	45.1	0.65
Kaduna	71.9	65.7	68.8	105.8	88.2	97.0	0.83
Kano	55.7	42.6	48.9	81.7	59.8	70.8	0.73
Katsina	46.1	30.9	38.1	64.0	42.3	53.2	0.66
Sokoto	38.2	18.3	28.9	55.9	28.5	42.2	0.51

Source: NEDS 2010. Tables 5.1 and 14.1 (based on 2008 NDHS) and Figure 14.4

3.2 COUNTRY BACKGROUND

On the 2012 Human Development Index (HDI) Nigeria was ranked 153nd out of 186 countries, immediately below Madagascar and Tanzania, and just above Senegal and Mauritania. The only two West African countries ranked above Nigeria are Cape Verde (132) and Ghana (135). GDP per capita for Nigeria is given as USD1,502 for 2011.[4] The quintile distribution of households based on income is given in Table 4. Of the five GPE states, only Kano, Kaduna, Katsina have a higher rate of poverty than the national average, grouping together the "poor" and "very poor" categories.

TABLE 4 Percentage distribution of household livelihood based on income

	Very poor	Poor	Moderate	Fairly rich	Rich
Nigeria	9.5	37.2	47.2	5.2	0.9
Sector					
Urban	6.1	30.1	56.2	6.3	1.2
Rural	11.6	41.9	41.2	4.5	0.8
North West Region					
Jigawa	4.9	30.7	56.0	7.3	1.0
Kaduna	8.8	43.5	38.2	9.0	0.5
Kano	11.5	41.9	40.8	5.2	0.6
Katsina	7.9	40.8	46.2	4.5	0.7
Sokoto	8.6	23.3	59.4	7.5	1.1

Source: Harmonized Nigeria Living Standard Survey 2009-10, Core welfare indicators, Table 19

The 2006 population census gives the total population of the country as 140,431,790 of which 49.2% was female. 52.4% of the population was under the age of 20.[5] The projected total population for 2013 is 177 million. Land area and basic population for the five GPE states are given in Table 4.

TABLE 5 LAND AREA AND POPULATION DATA FOR FIVE NORTH WEST STATES

[4] World Bank. On-line data: /indicator/NY.GDP.PCAP.CD, accessed 7 June 2013.
[5] 2006 Population and housing census, Priority table Vol IV.

State	Jigawa	Kaduna	Kano	Katsina	Sokoto
Boundaries defined	*1991*	*1987*	*1967*	*1987*	*1976*
Land area (sq. km)	24 516	45 711	21 277	24 971	33 777
Population density (2006)	178	134	442	232	110
LGAs (number)	27	23	44	34	23
Population (thousand)					
Total 2006	4 361	6 114	9 401	5 802	3 703
Total 2013 (projected)	5 337	7 543	11 837	7 156	4 567

Source for land area and population data: NPopC

The country returned to democratic rule in 1999, since when the economy has been developing. The country's *Vision 20: 2020* aims to place Nigeria within the top 20 global economies by the year 2020, bringing with it a high standard of living for its citizens. To achieve this the country will need to make efficient use of its human resources, which in turn means improvement in the education system.

National access to improved water sources was 48% in 2011 (with Sokoto registering a low 20%).[6] Around 51% of Nigerians have access to improved toilet facilities, but in rural areas this is on average on 37%.[7]

The 2010 *National literacy survey* found that 76% of youth and 58% of adults were literate in English on the basis of self-reporting. The literacy rates for the five GPE states are given in Table 6.[8] For adults the proportion of literate females to males ranges from less than half in Sokoto to two-thirds in Kaduna for English, and is roughly three-quarters for "any language" in all five states. Variation within a state may be considerable: in the Bindawa LGA of Katsina State, for example, the adult literacy rate for English is 4% and for "any language" 9.3%. The 2010 NEDS set a literacy test which involved reading a single simple sentence in English or one of the local languages. Of the parents who either had no schooling or who had not progressed to secondary school, the percentage who were unable to read at all was 42% at national level and 63% for the North West Region, with Kaduna at 42% and Sokoto at 73%. For youth aged 5 to 16 the national figure was 53% and that for the North West Region 72%.[9]

[6] MICS, Figure WS.1.
[7] MICS, p.102.
[8] NLS, principally Tables 3.8 and 3.9,
[9] NEDS, principally Tables 3.3.3 and 4.5.3.

TABLE 6 Literacy rates (percentages) for the North West Region

	Literate youth		Literate adults	
	English	Any language	English	Any language
Nigeria	76.3	85.6	57.9	71.6
North West Region	*	*	31.7	70.1
Jigawa	42.7	80.7	26.1	74.1
Kaduna	67.3	79.9	53.5	72.4
Kano	41.9	76.8	27.8	74.1
Katsina	43.7	63.6	27.5	53.3
Sokoto	53.1	81.8	22.1	77.4

Source: National literacy survey, 2010
*Data not provided

Numeracy was also tested during the NEDS survey, with respondents required to add two single digit numbers to provide a single digit sum. The percentage of youth aged 5 to 16 found to be numerate on this test was 58% for Nigeria, with the range for the five GPE states from 14% (Sokoto) to 62% (Jigawa). Nationally, 39% of those in the 8 to 11 age group were unable to sum correctly, and 23% of those in the 12 to 16 age group.[10]

3.3 THE STRUCTURE OF THE EDUCATION SECTOR

At national level there is a Federal Ministry of Education which is responsible for policy, coordination, and for monitoring to ensure the maintenance of standards. The Universal Basic Education Commission (UBEC) was established[11] as a parastatal answerable to the Ministry and with particular responsibility for implementing the Universal Basic Education Programme which had been introduced in 1999. UBEC's role is to assist states to expand access to nine years of quality basic education.

Each state government has a Ministry of Education which is responsible for policy and quality assurance for primary and junior secondary schools (basic education) and direct provision and management of education services for senior secondary schools. In some states the same ministry deals with tertiary education, while Kano has a separate ministry with this responsibility, and Kaduna and Sokoto have Ministries of Science and Technology that are responsible for vocational schools and secondary schools for science and technology. Each state also has a State Universal Education Board (SUBEB) which has responsibility for managing service provision for primary and junior secondary education (basic education) The primary curriculum covers 6 years, and junior (JS) and senior secondary (SS) three years each. Early childhood care and

[10] NEDS, principally Table 4.6.3 and Figure 14.3.
[11] The compulsory, free, universal basic education act (UBE Act), 2004,section 7.

development (ECCDE)[12] has more recently been addressed as a state responsibility. The state also provides non-formal educational opportunities to adults and youths who have not completed the formal school curriculum.

Public tertiary educational institutions are either owned and managed by the Federal government (Federgal institutions) or by the state government (State intitutions) Summary information on formal basic education in public state schools in the GPE states is given in Table 7.

[12] Which is not included in the UBE Act.

TABLE 7 Summary information on formal basic education, 2011/2012

State	Jigawa	Kaduna	Kano	Katsina	Sokoto
Nat. Pop. Com. projected popn					
Age 6-11	877 620	1 224 936	1 961 086	1 203 991	754 583
Age 12-14	347 766	509 471	811 518	478 573	297 738
Age 15-17	315 250	472 673	744 825	432 163	269 407
State projected population					
Age 6-11	808 809	1 213 512	1 904 833	n/a	781 068
Age 12-14	367 757	506 784	777 137	n/a	248 587
Age 15-17	n/a	460 627	708 322	n/a	213 895
Enrolment					
Pre-primary	66 729	205 757	244 374	55 827	30 243
% Female	48	46	47	46	46
Primary	536 417	1 208 791	2 256 307	1 529 383	514 061
% Female	43	46	48	40	31
Junior secondary	91 244	159 169	134 196	192 516	73 917
% Female	42	46	44	39	n/a
Senior secondary	58 928	108 169	36 051	131 067	56 196
% Female	19	50	53	28	n/a
Reconstituted sec.: JS	0	59 908	208 711	0	n/a
Reconstituted sec.: SS	0	55 523	209 821	0	n/a
Teachers					
Pre-primary	n/a	995	649	819	n/a
% Qualified	n/a	66	77	n/a	n/a
Primary	13 143	36 216	45 994	23 476	13 297
% Qualified	50	63	74	39	29
Junior secondary	3 508	3 769	2 977	4 494	n/a
% Qualified	84	84	85	43	n/a
Senior secondary	2 304	2 414	234	3 289	n/a
% Qualified	92	91	70	67	n/a
Reconstituted secondary	-	4 036	8 549	0	n/a
% Qualified	-	89	86	-	n/a
Private schools, all levels	see note	17 302	11 514	incl. above	n/a
% Qualified	-	84	63	-	n/a

Sources:

National Population Commission: Electronic files provided on 4 June 2013.

Jigawa, Kaduna, Kano: Electronic versions of the ASC reports. Kano percentages calculated from data.

Katsina: Electronic data spreadsheets. Enrolment & teacher percentages calculated.

Sokoto: ASC data in "Toolbox" files, which were not accessible. Data from ESOP.

Note: The Kano report notes a 73% response rate for public JS schools, and 67% for private schools.

Jigawa: Teacher numbers are for public & private combined; % qualified for public schools only.

Alongside the public school system there are various categories of private or semi-private schools, including religious schools. Many of these schools are not registered with the state ministry and not all of them implement the state curriculum. Notable

among these are the Islamiyya schools, where in some places, following integration efforts, have added to their Qur'anic studies a major part of the secular curriculum. Some children may attend a religious school for part of the day and a public school beforehand or afterwards. Summary data on these schools is provided in Table 8.

TABLE 8 Schools offering a special curriculum in five North West states, 2011/12

Schools/Enrolment	Jigawa	Kaduna	Kano	Katsina	Sokoto
Primary					
Islamiyya Integrated					
Schools	*121*	*20*	*2 697*		
Enrolment Female	150	3 000	505 489		
Enrolment Male	201	3 025	384 002		
Nomadic					
Schools	*241*	*261*	*158*		
Enrolment Female	16 300	17 735	13 213		
Enrolment Male	23 950	19 777	18 426		
Junior Secondary					
Islamiyya Integrated					
Schools	*35*	-	*33*		
Enrolment Female	16 175	-	4 322		
Enrolment Male	5 042	-	2 103		
Vocational					
Schools	*2*	-	-		
Enrolment Female	73	-	-		
Enrolment Male	92	-	-		
Senior Secondary					
Islamiyya Integrated					
Schools	*21*	-	*33*		
Enrolment Female	3 426	-	?		
Enrolment Male	4 373	-	?		
Vocational					
Schools	-	-	-		
Enrolment Female	-	-	-		
Enrolment Male	-	-	-		
Science & Technical College					
Schools	*8*	-	*12*		
Enrolment Female	728	-	2 221		
Enrolment Male	4 999	-	3 595		
Rearticulated					
Islamiyya Integrated					
Schools	-	*1*	-		
Enrolment Female	-	917	-		
Enrolment Male	-	518	-		
Science & Technical College					
Schools	-	*9*	-		
Enrolment Female	-	1 667	-		
Enrolment Male	-	5 308	-		

Source: ASC reports 2011/12. Data for KT and SK not provided.

All schools are expected, in the spirit of "inclusive" education, to accommodate children with special needs, unless the nature of the disability is severe. Schools catering

specifically for children with special needs are able to provide for only for a small number of those requiring special learning arrangements. The enrolment in these special schools is indicated in Table 9.

TABLE 9 Enrolment in special schools in 2011/12

Impairment	Jigawa	Kaduna	Kano	Katsina	Sokoto
Primary schools					
Blind/Visually impaired	168	374	1 211		
Physically challenged	418	7 244	2 757		
Hearing/Speech impaired	425	971	2 897		
Mentally challenged	2 395	1 147	1 279		
Total	3 406	9 736	8 144		
Junior & Senior Secondary schools					
Blind/Visually impaired	1 041	124	46		
Physically challenged	871	358	191		
Hearing/Speech impaired	1 037	308	58		
Mentally challenged	810	148	52		
Total	3 759	938	347		

Source: ASC reports 2011/12. Data for KT and SK not provided.

Local Government Education Authorities are subject to the SUBEB[13] of the state. Together, they are thus responsible for primary and junior secondary schools, but not for senior secondary schools which remain the responsibility of the State Ministry of Education. This presents some difficulties, because the attempt to split full secondary schools into separate junior and senior secondary schools has not always been feasible, making the state and the SUBEB jointly responsible for the secondary schools that were not split and for the "reconstituted" secondary schools. LGEAs may recruit staff at low levels of employment while staff at higher employment levels may be recruited only by the SUBEB, ,an arrangement which easily leads to inefficiencies.

Some states have grouped their LGEAs into zones, with a zonal education office playing a supervisory and monitoring role in relation to its LGEAs.

Where school based management committees (SBMCs) have been established at schools, they assist with the governance of the school including oversight of funds transferred to the school's account by the state. They are expected to prepare a School Development Plan (SDP) to provide direction to the school's efforts to provide better quality education and where appropriate, improve access and inclusion. The cash transfers to schools are particularly important since basic education is free, and schools cannot rely on parental contributions to fund equipment and consumables not provided by the ministry.

Nigeria is a signatory to the Education for All (EFA) goals adopted at Jomtien in 1990,

[13] UBE Act, section 12.

and to the Millennium Development Goals, which bind it to do its utmost to achieve these goals by 2015.

In the states in which they operate, IDPs work closely with the SMoE and with SUBEB to improve access to education of good quality. They participate in the state's GPE Task Force . A GPE Task Forcewith limited life span has also been established in the Federal Capital, Abuja, specifically to assist the five states which are candidates for GPE support. The country's Local Education Group (LEG) is made up of representatives from the state (including key decision makers at state level - the State Commissioner for Education and the Executive Chairman of the SUBEB Board), the Federal level (the Federal Ministry and UBEC), and from Development Partners and civil society.

3.4 General Balance of the Sector

The relative share of each of the levels of the system has been difficult to determine mainly because states have tended not to do comprehensive budgeting. Funds flow from different sources and along different paths, and are in some cases earmarked for particular activities. Since some of the tertiary institutions fall directly under Federal authority, states are ignorant of their budget and expenditure This makes it difficult to obtain a comprehensive picture of the cost of tertiary education in the state..

This is therefore an area in which special efforts will need to be made to build up a clear picture of the relative costs, and the unit costs, of each level of the system.

Based on the 2012 budget,[14] the share of the combined state and LGA budget, including the UBEC allocation, to each sub-sector, is shown in Table 10 and illustrated graphically in Figure 2. It has not been possible to isolate ECCDE from primary, and it has been necessary to make certain assumptions, principally (1) that personnel costs for secondary are shared between JS and SS in proportion to the number of teachers in each sub-sector, and (2) that the "other basic education" allocation is shared among the Primary, JS, and Special schools sub-sectors in the same proportion as the other sub-sectoral allocations.

The allocation to the primary sub-sector ranges from 33% in Jigawa to 51% in Kano. Sokoto allocates a higher proportion of the budget to Junior Secondary than does any of the other states, but the lowest proportion to Senior Secondary. The proportion which Sokoto allocates to Higher Education is double that of Kano, with the other states falling roughly mid-way between these extremes.

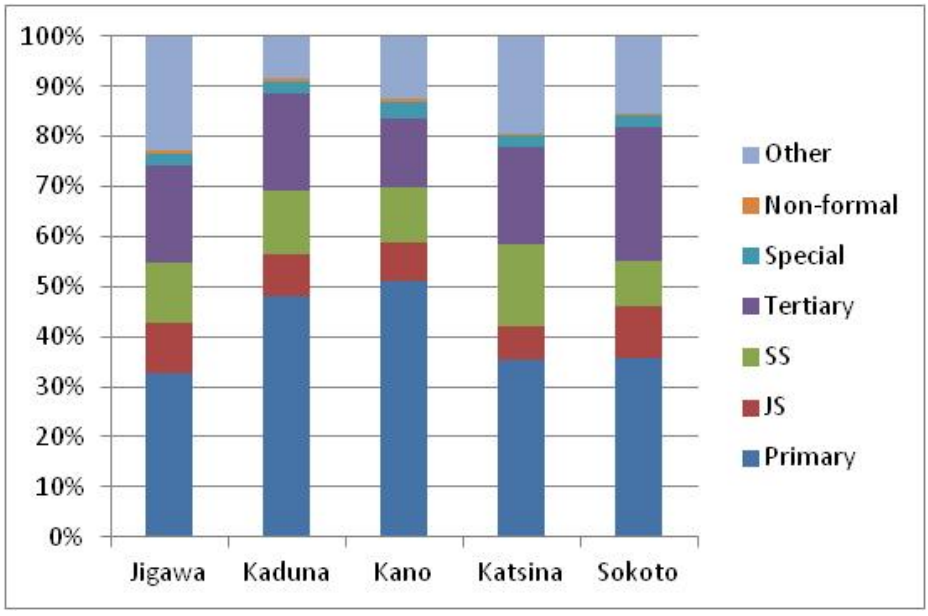
[14] See Section 4.4.3, below.

TABLE 10 Share by sub-sector of the education budget (percentages)

Sub-sector	Jigawa	Kaduna	Kano	Katsina	Sokoto
Primary	32.7	48.1	51.2	35.5	35.6
JS	10.1	8.2	7.5	6.6	10.5
SS	12.1	12.8	11.1	16.4	9.2
Tertiary	19.1	19.5	13.6	19.3	26.7
Special	2.4	2.5	3.3	2.2	2.3
Non-formal	0.6	0.4	0.8	0.4	0.4
Other	23.0	8.6	12.4	19.6	15.4
TOTAL	100.0	100.0	100.0	100.0	100.0

The "Other" category covers personnel, overheads, and capital costs of the ministries and state-funded agencies, such as SUBEB, providing educational services. In the case of Jigawa and Kaduna, personnel costs account for more than half the expenditure in this category, and in the other three states for less than a quarter. See the table in Annex xx for more precise details.

FIGURE 2 Share of education budget 2012 (percentages)[15]



3.4.1 SUPPORT PROVIDED BY DEVELOPMENT PARTNERS

One of the assumptions of the GPE is that the development partners endorsing a country's bid for membership will themselves be committed to continuing their support to that country and may even be prepared to increase their level of assistance.

The assistance currently provided by IDPs in the five states is summarized in Table 11. Assistance is being provided mainly in three areas:

[15] If the document is printed in black and white, the value of this figure will be lost, in which case see the figure in Annex B which displays the same information in a different format.

- Improved data collection and processing for planning. It emerges during the appraisal that Jigawa, Kaduna and Kano are managing reasonably well with the annual school census, but that Katsina and Sokoto, although they are collecting the school returns, are having difficulty in processing the data. More capacity building is required to enable the education staff to prepare the standard report and also to draw data required for other purposes, such as the GPE KPIs.
- Improved quality education. Emphasis is on strengthening school management and equipping teachers to teach better, particularly in the areas of reading, English, mathematics, science and technology. All of these initiatives are targeted either at a relatively small number of schools, or at training of trainers, and the state and local governments are expected to support the roll-out or cascading to all schools and teachers. This can only be done gradually.
- Access, particularly for the marginalized. Emphasis is on early childhood education, improved access for girls, and for orphans and vulnerable children, and better access of female students to colleges of education.

Apart from this assistance, the presence of DP representatives on bodies such as the Local Education Group helps to challenge the state partners during the regular meetings to improve their sector planning.

TABLE 11 Interventions funded by International Development Partners in the States of the North West Region

IDP	Nat	NW region states							Period	Brief description
		JG	KD	KN	KT	KE	SK	ZM		
DFID		x	x	x					2008-14	ESSPIN. Access to quality primary education, with meaningful learning outcomes. Effective school management, SBMC, & community support.
DFID		x			x		x	x	2013-	EDORE. Enhanced capacity to use research & quality data to improve access and learning in primary schools.
DFID		x		x	x			x	2013-	TDP. Improve the teaching of mathematics, English, science & technology in primary and JS schools and COEs through INSET.
JICA	x		x							SMASE. Strengthen mathematics & science teaching through 3-tier cascading INSET model. Adopted by UBE for all states.
UNESCO	x								2011-15	Revitalizing adult & youth literacy (EFA goals 3, 4, & 5).
UNICEF					x		x		2009-13	Basic Education. Improved access for the marginalized, and access for 3-5-year-olds to early learning opportunities. Community participation in whole-school development plans.
UNICEF		x			x		x	x	2005-20	GEP (DFID-funded). Attract girls to school and retain them to ensure learning, through materials, infrastructure, SBMC grants, CTT. Scholarships for female trainee teachers. Improve female transition to JSS.
USAID							x		2009-13	NEI. Strengthen state & LGA capacity to deliver education. Increase access of OVCs to basic education.
USAID	x								2009-14	NEDS. Enable the collection of reliable household-based data describing the educational context, especially at primary level, for informed decision-making.
USAID		x	x	x	x		x		2013-18	Reading-for-All, Room t Learn (Access). Improving the acquisition of reading skill in P1 to P3; increasing access to schools in conflict-prone areas. (Not yet started)
USAID	x								2008-14	Sesame Square. Promote school readiness skills via mass media.
WB	x								2008-13	Science & Technology Post-basic Education Project. Targets Federal tertiary institutions to improve the quality of science & technology graduates and to increase the quality & quantity of research.

Acronyms specific to this table

EDORE	Education Operational Research and Evaluation
ESSPIN	Education Sector Support Programme in Nigeria
GEP	Girls' Education Project
NEDS	Nigeria Education Data Survey
NEI	Northern Education Initiative
SMASE	Strengthening Mathematics and Science Education in Nigeria
TDP	Teachers' Development Programme

3.5 Reform Capacity

All five states are striving to increase access to education at all levels, and to improve the quality of education. With a large out of school population and many dysfunctional schools, the challenge is great, making it difficult to prioritize. Teacher competence has been identified as one of the key constraints to improved learning:

> Even among the 30% of those teachers with the minimum requirement of the National Certificate of Education (NCE) there is a lack of sufficient capacity to make any significant impact in the learning outcomes of their pupils. The Pre-Service curriculum is not adequate, because it makes no explicit connection between its contents and those of the National Curriculum for the Primary School.[16]

Although all state plans include many in-service opportunities for teachers and head teachers, there is little evidence of a "whole school" approach, which would allow teachers and head teachers who have received in-service training mutually to support one another, or of efforts to remedy deficiencies in the pre-service training curriculum in state Colleges of Education. While the (Federal) National Commission for Colleges of Education (NCCE) has issued guidelines for reformed college structures and a revised curriculum for the NCE, the uptake of these reforms has been slow nationally. The extent to which state colleges of education are working under these reforms is not clear. The consequence is that for the next several years colleges are likely to be turning out "qualified" teachers who are not competent to teach the national primary school curriculum. Even the efforts of donors to get more female student teachers into the colleges will not help the situation very much if the college curriculum is not improved.[17]

There is also in the plans a lack of arrangements across all states to monitor what is happening in the classroom and the effects on learners in terms of skills acquired (as opposed to measuring the number of teachers who have attended in-service training). All states have Quality Assurance Units based in the Ministry of Education but the extent of their effectiveness is not clear. Some states (JG, KN, KD) have emerging systems for routine monitoring in selected schools using the State School Improvement Team (SSIT) and School Support Officers (SSOs) in their states, but these are not yet functioning as deep rooted state-wide efforts across all schools.

Another constraint is the state of school facilities. Kaduna reports, for example, that 79% of primary schools do not have toilet facilities for students (and in many of the schools which do have toilets, the number of latrines is inadequate for the number of students). And Jigawa reports that 38% of primary classrooms have insufficient seating for the pupils and that 23% of the classrooms in use are in need of major repair. In Kaduna 51% of the primary classrooms do not have a good black board. It is difficult to provide good

[16] Sokoto STEP, p.2. (Which is based on the National Teacher Education Policy.

[17] The Sokoto STEP (p.19-20) outlines what the NCE curriculum will in future include, but does not indicate when implementation will start. Presumably college lecturers will have to receive some guidance (by whom?) on teaching the revised curriculum.

education in such a setting.

With such overwhelming challenges it is vital to prioritize interventions in such a way that a balance is maintained between ensuring that those children already in school receive a sound education and increasing access in such a way that the newcomers to the system will from the outset be well taught. The reports that are currently available do not show sufficient evidence that this is happening, which suggests that the reform capacity is low, although the sector plans testify to honest (but as yet inadequate) attempts to remedy the situation.

3.6 Sector Documentation and Knowledge Gaps

Appropriate policies for major sector challenges appear to be in place, except for rationalizing the recruitment and deployment[18] of teachers by SUBEB and LGEAs (including realistic remuneration for primary teachers in comparison with levels of remuneration for secondary teachers).

The annual school census collects a good range of data annually which should be better utilized for planning purposes. In particular, data trends should be made available. Although this is possible, it has not yet been systematically done. Katsina and Sokoto have difficulty in processing the annual census data that is collected.

Reporting on budget and expenditure has been done in a piecemeal fashion, making it difficult to get the whole picture of educational expenditure and to consciously adjust the funding balance between the different subsectors.

3.7 Critical challenges

The critical challenges are significantly to improve and measure the quality of learning in the classroom while at the same time expanding access, particularly to girls, those with special learning needs, and to orphans and vulnerable children.

For effective planning and implementation, there needs to be improved data collection, analysis and utilization, and better budget management. Consistent and reasonably objective evaluation of skill acquisition, especially in literacy and numeracy, needs to be undertaken regularly.

[18] If, for example, the target PTR is 40:1, this can be achieved by having all the schools clustering closely around this target, with no school having a ratio higher than, say, 43:1 and no school having a lower ratio than 37:1. Or it can be achieved by allowing a wide range, where some schools may have a ratio of 20:1 and others approach 60:1. Guidelines which would prevent this from happening have not been seen.

4 APPRAISAL OF THE EDUCATION STRATEGIC PLANS, 2010 TO 2020

4.1 THE APPRAISAL PROCESS

Appraisal of the state plans took place over a period of three and half months, April to July 2013. A pre-appraisal was conducted in April, after which assistance was provided to states to improve their plans, or to roll their operational plans forward if they had not yet done so for the period 2014 to 2016. The improved plans were then re-appraised.

At three of the meetings of the national LEG, at which representatives of the five states were present, time was devoted to aspects of the appraisal process. Delays in issuing visas by the South African authorities prevented state representatives from attending the GPE workshop on monitoring held in Cape Town in May, and from strengthening this aspect of their plans with newly acquired insights.[19]

Table 12 indicates the key planning documents included in the final appraisal and the years covered by each. Earlier versions of documents, which were initially reviewed, are not included here. Full details of all relevant documents are provided at the end of this report.

TABLE 12 Documents included in the final appraisal

Document	Jigawa	Kaduna	Kano	Katsina	Sokoto
ESP **Sector analysis**	2012-2022	2006-2015	2009-18 2008	2011-2020	2011-2020
ESOP/MTSS	2014-2016	2013-2015	2013-2015	2014-2016	2014-2016
Annual reviews	2010/11 2012/13	2011/12	2010 2011 2011/12		
Performance reports	2010 2011	2011/12	2010 2011 2012		
Budget	2013 (capital)	2013 (capital)	2012	2010/11 2012/13	2011-2013
Expenditure					
Annual school census	2009/10 2010/11 2011/12	2011/12	2010/11 2011/12	2011/12	
Cost simulation model	EPSSim	EPSSim	EPSSim	EPSSim	EPSSim

Note: Only scanty data could be extracted from Katsina's 2011/12 ASC submission

[19] They are likely to attend the repeat workshop in Dakar in August 2013, which could strengthen the capacity of states in this regard, particularly if those who return from the course are given the opportunity to share with their colleagues what they have learned.

In the appraisal that follows the topics are covered in the same sequence as in the GPE/IIEP's *Guidelines for education sector plan preparation and appraisal*.

Comments on aspects which are common to the plans of all five states are offered, followed, where necessary, by comments or illustrations specific to each of the states respectively. This is followed by a rating of each plan on the particular aspect discussed.

The following rating scale has been used:

4 Most relevant aspects have been very well covered.

3 Most aspects covered, some well covered; others not very well covered.

2 Most aspects have been covered, but not very well.

1 Few aspects covered, and not well.

4.2 PLAN DEVELOPMENT PROCESS

The 10-year plans may be criticized for being over-ambitious, but this need not necessarily be a weakness, provided that the short-term operational plans clearly articulate priorities which are related to a realistic budget. The value of a comprehensive ten-year plan is that it reminds the Ministry that there is a great deal to be done. The downside is that interventions may not be sufficiently aggressive to achieve the objectives, since planners and implementers may persuade themselves that what is in the Plan is unattainable. This may be remedied by having realistic short-term plans (especially for the first year of each 3-year ESOP), ensuring that they are fully implemented, and looking critically at past performance as the plan is adjusted for the next 3-year period.

4.2.1 THE PLAN PREPARATION PROCESS

Ten-year education sector plans were prepared to cover the period 2006 to 2015 in the case of Kaduna, 2009 to 2018 in the case of Jigawa[20] and Kano, and 2011 to 2020 in the case of Katsina and Sokoto. The plans were thus prepared as part of a move to improve access to quality education in the five Nigerian states, and not to satisfy requirements for GPE funding. Perhaps because of the focus of IDP and programme support in basic education, some of the plans have not treated vocational training and tertiary education with the same thoroughness as that applied to formal and non-formal pre-tertiary education.

All plans have attempted to take account of national documents targeting poverty reduction and social and economic development.

All plans were developed with stakeholder participation. More recent sector planning has tended to include an even wider range of those with an interest in education. The plans may all be characterized as state owned.

[20] The Jigawa plan has been revised to cover the period 2013 to 2022.

The plans are inclusive of public and to a greater or lesser extent of private pre-tertiary education. The more thorough incorporation of the vocational and tertiary subsectors is a challenge for the future.

Some of the weaknesses in the ESPs have been addressed over the past few months, but state representatives were asked to do this only where it was deemed essential, and rather to focus their attention on the ESOP.

Changes in the sector over recent years would have meant that any thorough updating of the plans would have required a complete rewriting of the plans, for which there was not time. As part of the appraisal process, some of the states have made some improvements to their plans either by editing the plan or by preparing annexes to the plan.

The understanding of the three-year operational plan has in the past not in all cases been of a rolling plan. The three-year plans (Education Sector Operation Plan, ESOP, or Medium Term Sector Strategy, MTSS) appraised have been those for 2014 to 2016 in the case of Jigawa, Katsina and Sokoto, or 2013 to 2015 for Kaduna and Kano. The latter two states will endeavour to improve the next iteration of their plans when these are developed later in the year.

All plans have taken their cue from national planning documents, and from international undertakings such as the Dakar targets in universal basic education and the MDGs on achieving universal primary education (MDG2) and eliminating gender disparity in primary and secondary education (MDG3).

All plans show evidence of stakeholder participation, though of varying levels, in their preparation.

While the ten-year plans have given some recognition to levels in the sector for which the state is not directly responsible, the three-year plans have tended to focus on basic and senior secondary education, and non-formal education. This has been remedied to some extent while the appraisal has been undertaken, and states are committed to addressing this aspect more fully in future iterations of their plans.

Rating on the plan preparation process

State	Jigawa	Kaduna	Kano	Katsina	Sokoto
Score	3	3	3	3	2

4.2.2 STAKEHOLDERS' ENGAGEMENT

The initial development of the ESPs was guided by a technical group which included representation by some of the stakeholders external to government such as religious groups, traditional leaders, and development partners.

In preparing (or revising) the most recent three-year plans the states have endeavoured to include a wide range of stakeholders. A GPE Taskforce was created in each state to lead the work of revising the plans and incorporated contributions from civil society, parents, IDPs, NGOs, and tertiary institutions. Each state Task force benefitted from the insights of a Task force in the federal capital, Abuja. The Local Education group (LEG) involved members of each state and federal task force, IDPs and civil society.[21] The LEG will continue to play a role in monitoring the implementation of the plan, and in further annual revision of the rolling plan.

Since development partners were involved in the original drafting of the state plans, and have been supportive of the process of revising the three-year plans, there is already a measure of commitment to using these plans for future assistance to the respective states. This will be more transparent as the plans are expanded to include all sector expenditure rather than only "added-on" activities as has hitherto been the practice.

There are many stakeholders in the education sector. Religious (IQTE) schools exist outside of state formal education funding mechanisms. There is some evidence of cooperation between some of these schools and the public education system but overall, these schools are not integrated in the public education system, both in terms of funding and curriculum. In some states, some private schools are beginning to cooperate in the completion of statistical returns but a full picture of private school (including low-income private school) involvement in pre-tertiary education across the five states does not yet exist. Parents and community members theoretically play a role through the SBMCs and BoGs. At present many of these bodies can scarcely be said to be functional, but with development partner assistance members of SBMCs are being trained in their responsibilities and will in future be represented during sector review meetings. Civil society and non-governmental organizations were included in the development of the ESP and continue to be involved, where possible through their umbrella organizations.

International development partners assisted the states in the development of their ESPs and ESOPs and their financial assistance is aligned to the goals, objectives and, broadly, to the strategies of the state plans. This will continue to be the case. Project support is the favoured mode of assistance, since states are still working to greater coherence and predictability in their education budgets.

[21] GPE states should each consider converting their GPE Task Force into a state Local Education Group with wider membership, which would fully exercise the usual role of such a group in a sector wide approach.

Rating on stakeholders' engagement

State	Jigawa	Kaduna	Kano	Katsina	Sokoto
Score	3	3	2	2	1

4.3 SECTOR ANALYSIS

Empirical evidence

All five states have used tools such as a SWOT analysis in preparing their education sector plans, with stakeholders making their inputs. .

Statistical data

Statistical data, even when available, has generally not been well used. Statistics have tended to be quoted in the text rather than in tables, and usually for a single year, so that trends have been difficult to determine. Nor is it always clear whether statistics are sector-wide or only for the public school sector. The Annual School Census (ASC) has been conducted since 2009 in line with national guidelines.[22] The ASC caters only for basic education, senior secondary, and special needs education. States are reliant on other means of data collection for vocational and tertiary education, and these may be less reliable. None of the states publishes an annual statistical report for tertiary education.

The ASC guidelines include suggestions on the content and structure of the ASC report. Four of the five states have largely followed these suggestions and produced annual reports from 2009/10 to 2011/12. Sokoto has not produced annual reports, but enrolment and teacher data for primary and junior secondary (but not senior secondary) are available in an Excel workbook. Sokoto's data for 2011/12 was not available for this appraisal.

Published results and electronic files tend to give data for the single year of the census, without providing tables demonstrating trends. While it may be assumed that data on public schools is reasonably accurate and complete there is apparently as yet poor cooperation from some of the private schools. A strength of the state statistical reports is that most of the data is disaggregated by LGEA, making it possible to determine where in the state interventions are most needed. Even though this level of analysis has not been used in the sector plans, it is relevant to the more detailed implementation planning.

With the revision of plans, mainly of ESOPs, over the past few months, some states have substituted more recent data for the data originally included in the document, while

[22] Nigeria education management information system and school census operational manual (National EMIS Committee, September 2012). It should be noted that not everything in the manual is prescriptive in recognition of the "different set of circumstances" of each state (p.2).

others have included tables showing trends for three years. It is expected that in future the three-year rolling plan will clearly show data trends.

A constraint on producing reliable net and gross enrolment data has been the lack of an official set of single age population projections by state. Each state has prepared its own set of projections. At the request of the national LEG the National Population Commission (NPopC) has now released single age population projections for all states, which will allow values quoted in planning documents to be revised to a uniform standard across states.

UBEC conducts a periodic education personnel audit for basic education, the most recent having been carried out in 2010.[23] The report provides data and a commentary on pupils, personnel, and physical facilities, but only in public schools. Recommendations cover all these areas and include proposals to ensure the capture of reliable data on private schools. The report provides a basic education data forecast[24] for 2011 to 2015.

Sector analysis

In each of the five states a detailed analysis of the context, of basic and senior secondary education, and of the capacity of MDAs with responsibility for these sub-sectors, was conducted during the development of the ten-year plans; that is, between 2005 and 2010. All of the three-year rolling plans include some more recent analysis (however, as noted above, without a careful use of data trends) which suggests that the earlier sector analysis is by and large still valid. Analysis of the tertiary sub-sector needs to be improved.

Policies on access are available, but cannot at this stage be fully implemented with the available resources.

The quality of education is described as unacceptably low. States report very poor results for secondary school-leaving examinations, and report that the products of teacher training institutions are rarely able to teach effectively. There is survey evidence in the form of Teacher Development Needs Assessments (TDNAs) from 3 of the states – JG, KD, KN – of very low levels of teacher knowledge and competence. There is also evidence of very poor levels of learning taking place in the classroom both in English and in the language of the environment, Hausa – the Composite Surveys from JG, KD, KN and the Early Grade Reading Assessment (EGRA) from Sokoto point to this. States do not currently have established learning assessment systems and the assessments that have been carried out have been dependent upon donor funding. It is hoped that the development of learning assessment systems that can contribute to improved policy, planning and implementation will be introduced.

[23] UBEC: *2010 universal basic education national personnel audit report*, May 2011.

[24] Which includes the recommendation that Kano & Katsina to increase enrolment or they will have too many teachers by 2015. Page 277.

Financial analysis

Comprehensive data on budgets and expenditure has proved difficult to obtain for all five states.

The bulk of basic education funding in states comes from the federal government which itself is funded mainly by oil revenues. Federal funding in the form of UBE Intervention funds is channeled through the Universal Basic Education Commission (UBEC) to the State Universal Basic Education Boards (SUBEBs) to be spent on state primary and junior secondary schools. BE teacher remuneration comes from the federal transfer to the joint account of the state and LGA, leaving very little residue for teaching equipment and materials. Fifty percent of the UBE Intervention fund is for infrastructure for Basic Education facilities, but this has to be matched by the state. States supplement their federal funding with internally generated revenues and loans (IGR).

State senior secondary institutions do not benefit from any federal intervention funds. Federal tertiary institutions receive funding through the normal Federal Government budget for education. State tertiary institutions are funded by state revenues and receipts from students' fees. , Apart from the funds utilized for remuneration and the funds from UBEC, the timing of releases appears to be unpredictable. The UBEC release for construction will be delayed if the state is unable to match the funds or if the state has not provided evidence that the previous tranche has been appropriately spent; but funds from this source which are not disbursed in one year may still be claimed in a subsequent year.

The result has been that the ESOPs have tended only to cover the anticipated residue from federal transfers (i.e. not remuneration), the funds from UBEC, the allocation from state IGR (apparently over-estimated), and funds from donors. Two of the consequences of a failure to manage teacher remuneration have been the wide disparities in pupil teacher ratios and the slow progress in reducing the proportion of unqualified teachers in the system.

The five states have run the EPSSim simulation model, some of them on different scenarios, but there is as yet little evidence that the value of the model as a planning tool has been appreciated.[25] The projections produced by the model were included in the ESOPs only at a very late stage of their revision.

Vulnerability

All of the plans acknowledge the need to address poverty. Those who are illiterate either because they have never had educational opportunities or because the school has failed them are very likely to be economically disadvantaged for the rest of their lives. The plans consequently identify groups of young people who will require special measures to get them into school. These include the children of nomads, street children, those attending religious schools which do not offer the core subjects of the state

[25] See sub-section on Projections and financial simulations in Section 4.4.1, below.

curriculum, and many girls. Literacy programmes are offered to adults who are unable to read or write.

Vulnerability of children within the school system is the result of poor teaching, inadequate facilities, and a lack of equipment and teaching materials. Girls are more vulnerable than are boys when toilet facilities are unavailable or inadequate. Girls tend also to be more vulnerable when there are no female teachers on the staff of the school. All these factors are recognized in the sector analysis.

Teachers, and especially female teachers, see themselves as vulnerable when they are posted to schools in areas where there is no suitable accommodation for them, and resist accepting such appointments.

HIV/AIDS is not mentioned in the Jigawa ESOP or the Sokoto MTSS. In the Katsina SWOT analysis inadequate advocacy on HIV/AIDS is listed as one of the weaknesses. The logframe of the Kano ESOP includes HIV/AIDS among the aspects of vulnerability that need to be studied. The Kaduna ESOP has a paragraph on HIV/AIDS in section 1.3.2 in which it is mentioned that a cross-sectoral state committee deals with the matter. Advocacy in included in the logframe. There are apparently "anti-AIDS" clubs in some secondary boarding schools.

System capacity

Weaknesses in system capacity are identified in all the plans. These include weaknesses in financial planning and monitoring, in the monitoring of implementation, in management and in supervision. Many of the planned activities are for capacity building.

Rating on sector analysis

State	Jigawa	Kaduna	Kano	Katsina	Sokoto
Score	3	2	2	3	1

4.4 PLAN DESIGN

4.4.1 POLICY PRIORITIES

Priorities and the empirical evidence underlying them

The priority goals are based on the evidence included in the sector analysis, but there has been a reluctance to go straight to the heart of the matter by setting crisp goals. Increased access and improved quality are always included, but in the Katsina and Sokoto plans are less directly presented. Jigawa and Kano retain in the ESOP the same wording for the priorities as in the ESP. In the Kaduna ESOP the priorities are not clearly identified. In the Katsina ESOP and Sokoto MTSS the priorities are there, but not sufficiently highlighted.

Projections and financial simulations

Table 13 shows a selection of results produced by the simulation model (EPSSim). Some of the figures for the base year, as well as those for 2020, are results of running the model, and not inputs. To the extent that data from the model have been used in the sector plans, there is reasonable consistency for Kaduna (ESOP) and Sokoto (MTSS). Kano's ESOP gives "Salaries as % of recurrent" for 2020 which are consistent with the EPPSim, but the data for "Unit costs" and "Relative share of the budget" show wide divergences. Katsina's ESOP gives very different GER data both for 2011/12 and for 2020 (e.g. where the EPPSIM has 61 and 50 for the respective years for primary GER, the ESOP has 124 and 148). Jigawa has GER "pasted" data in the ESP that is identical with the submitted version of EPPSim in respect of 2011/12 GER and slightly different for 2020 GER, but for the other three headings in the table the data in the ESP and EPPSim are vastly different. These observations suggest that the simulation model has been used because this was a requirement, and not so that the exercise could "test the realism, coherence and credibility of different education development options and policies".

The Jigawa unit costs for Primary increase slightly over the ten-year period, while those for JSS increase sixteen-fold. Should JSS unit costs be more than double those of primary, as in Kaduna and Kano? Katsina achieves a significantly higher unit cost for JSS than for SSS in year 2020. Sokoto's range of unit costs looks more reasonable, but even then it is doubtful that the unit cost for primary is higher than that for JSS in the base year. (Unit costs include capital and recurrent costs.)

Salaries as a proportion of recurrent costs that head for a target in the range of 85% to 99% leave insufficient for teaching materials and other overheads. Kaduna just misses being grouped with the other states in this regard, but the tertiary salaries may not include support staff, and their inclusion might push the 60% above 85%. The fact that Katsina's base year 54% for primary remuneration cannot be correct.

For the relative share of the budget, Katsina has a category of "other formal programmes" which claims over 60% of the budget, suggesting strongly that costs have not been correctly apportioned. Jigawa's reversal of the relative share for JSS and SSS over the ten-year period seems unlikely, as does Kano's reduction of Primary to 10% of the budget.

For the Gross Enrolment Ratio Jigawa and Katsina have very low targets for Primary in 2020. Kano is overly ambitious in its 2020 targets for JSS and SSS, while Katsina is hopelessly unrealistic in its target for tertiary, especially when compared with the targets for JSS and SSS.

Much more interactive work needs to be done with the simulation model before a realistic assessment of the policy options available to each state can be made.

TABLE 13 Selected results from the policy and management simulation model

	Jigawa		Kaduna		Kano		Katsina		Sokoto	
	Base 2011/12	2020	Base 2011/12	2020	Base 2011/12	2020	Base 2009/10	2020	Base 2011/12	2020
Unit cost (N'000)										
Primary	**14**	18	**20**	21	**10**	8	**7**	45	**26**	24
JSS	**31**	591	**37**	48	**35**	52	**11**	78	**20**	33
SSS	**34**	467	**31**	54	**40**	51	**36**	34	**29**	39
Tertiary	**-**	-	**625**	333	**54**	34	**29**	107	**253**	139
Salaries as % of recurrent										
Primary	**84**	93	**90**	75	**74**	91	**54**	46	**79**	92
JSS	**91**	98	**73**	83	**88**	97	**82**	82	**78**	92
SSS	**86**	98	**65**	78	**87**	95	**91**	91	**87**	94
Tertiary	**90**	83	**61**	60	**97**	97	**94**	95	**97**	95
Relative share of budget (%)										
Primary	**12**	47	**47**	35	**22**	10	**9**	9	**53**	43
JSS	**5**	16	**14**	20	**3**	18	**3**	5	**5**	11
SSS	**16**	5	**9**	13	**9**	19	**6**	3	**6**	10
Tertiary	**7**	10	**20**	22	**53**	40	**1**	39	**22**	20
Other formal programs							**62**	29		
GER (%)										
Primary	**56**	66	**93**	107	**122**	152	**61**	50	**84**	102
JSS	**26**	37	**40**	67	**20**	132	**21**	46	**32**	65
SSS	**23**	28	**35**	44	**34**	125	**26**	47	**23**	45
Tertiary	**4**	7	**4**	11	**4**	7	**3**	115	**6**	8

Sources: Simulation model "Snapshot" for JG, KD, KN, KT, SK.

Note: The 2020 column for Sokoto's "Relative share of the budget" totals 103.7%.

The "Tertiary" salaries line for Kaduna is specified as "Teacher salaries".

Baseline

Where base year outturns are questionable, doubt is cast on the reliability of baseline data.

Rating on policy priorities

State	Jigawa	Kaduna	Kano	Katsina	Sokoto
Score	2	1	2	1	1

4.4.2 PROGRAMME DESIGN AND PRIORITIZATION OF STRATEGIES

The education sector plans for all five states represent a first attempt at developing a sector-wide plan; and this is true even where some effort has been made to update or revise the ESP. States were advised in April 2013 to focus their efforts on improving their three-year plans, and to do no more to their ten-year plans than add a couple of appendices if essential information was missing. None of the states is expected to be

developing new ten-year plans before 2015.[26] Any serious deficiencies will have to be faced during the annual review process and addressed in the revised (rolled) three-year plan.

Prioritization of strategies

All states are eager to expand pre-primary education through attaching pre-primary classes to existing (and new) primary schools. Care should be taken on two points: (1) that the pre-primary classes are able to provide sound school readiness preparation, otherwise the children might as well be at home; and (2) that the children will move from pre-primary into lower primary classes where they will be assured of acquiring literacy and numeracy skills. There is no point in expanding pre-primary schooling if the children will then move into dysfunctional primary classes.

This means that the planning for pre-primary needs to be integrated and balanced with the planning for primary. In particular it means that the selection of the schools at which pre-primary classes are to be added needs to be assessed in relation to the facilities and staff competence in the lower primary classes. While this moves beyond the plan to implementation, there need to be assurances in the plan (and this is not presently the case for any of the states) that this is being taken care of, or the investment in pre-primary may prove to be futile. This has implications for any programme involving pre-primary in the states.

Lessons from the past and expected impact

At this stage it is only in the activities supported by development partners that there is evidence of lessons from the past and of expected impact.

States that have been working with DP programmes and have survey information have some emerging evidence that can support prioritization. These are being captured to an initial extent in states' submissions regarding prioritizing activities to be funded or part-funded by the GPE grant.

Adequacy of interventions in relation to targets

Because targets are mainly input targets, the activities are in most cases "sufficient". Outcomes are not clearly linked to strategies and activities. Some targets are set for addressing the gender imbalance and for increasing the enrolment from marginalized and at risk groups. Generally the strategies do not satisfactorily address constraints. As three-year plans are rolled forward, a serious effort should be made to improve this aspect, particularly in relation to increased access and improved quality.

In particular, poor learning outcomes (for which clear evidence other than the high drop-out rate is not provided) are presumed to be the result of a combination of inadequate facilities (overcrowding, unusable classrooms, insufficient furniture, no black board, lack of toilet facilities), poor teacher competence (generally linked to high

[26] See Table 12, above.

proportion of unqualified teachers), and a shortage of teaching materials.[27] Jigawa adds "inadequate motivation or incentives".[28] The plans aim to address all of these challenges. The results of a Composite survey in 2012, supported by DFID-ESSPIN in selected primary schools in JG, KD, KN provide baselines, progress made and lessons learned with regard to the impact of particular factors (e.g. head teacher and teacher development) on learning. Overall, there remains much work to be done across the entire education sector across states with regard tobaselines, progress made, lessons learned, and well quantified targets as these are not coherently provided.

Kano quotes the results of an assessment undertaken by ESSPIN in 2012, in which nearly half of the primary grade 4 pupils achieved less than 25% in a literacy test and 27% scored less than 25% in a numeracy test.[29] Four of the states refer to the Monitoring of Learning Achievement (MLA) in their 3-year plans. Jigawa notes that it will be conducted triennially, Kaduna has it as a KPI for pupil learning. Katsina reports the state mean scores for the MLA test conducted by UNICEF in 2006 in the 4th grade of primary (literacy and life skills 22 for boys and for girls, and numeracy 24[30]. Sokoto includes a budget for each of the three years of the plan for the assessment to be conducted at a sample of schools. Beyond this there is no attempt to establish the quality of learning in primary schools.

Table 14 shows the performance of senior secondary students in school-leaving examinations.[31] The results are extremely low, even when the aggregate results of all states are considered. Again it is Jigawa that suggests that the large proportion of unqualified teachers in primary schools may be contributing to these poor results.

[27] See, for example, Kaduna's ESOP, p.34 (1.3.4)
[28] ESP, below Table 2.11.
[29] ESOP, section 1.5.
[30] Are these percentages? The ESOP is not clear.
[31] JG reports 18,877 students in SS3 in 2010/11. It would appear that a large number of students write *both* the SSCE & WASSCE; or are re-writes included in the data?

TABLE 14 Performance in the senior secondary certificate examination

		Jigawa	Kaduna	Kano	Katsina	Sokoto	National
WASSCE/WAEC							
2009	Entrants	-	-	-	-	12 784	-
	% with 5 credits or more					*8*	
2010	Entrants	11 836	-	-	21 606	-	-
	% with 5 credits or more	*27*			*12*		*22*
2011	Entrants	15 049	-	-	30 707	-	-
	% with 5 credits or more	*29*			*2*		*31*
2012	Entrants	16 194	-	-	38 602	-	-
	% with 5 credits or more	*22*			*11*		*39*
SSCE/NECO							
2009	Entrants	-	-	-	-	12 197	-
	% with 5 credits or more					*3*	
2010	Entrants	10 247	-	-	23 731	-	-
	% with 5 credits or more	*20*			*4*		*9*
2011	Entrants	14 892	-	-	32 421	-	-
	% with 5 credits or more	*5*			*1*		*8*
2012	Entrants	16 870	-	-	39 198	-	-
	% with 5 credits or more	*33*	*44*		*12*		*32*

Sources: JG ESP Table 2.11, KD ESOP section 1.3.4; KN ; KT (& National) ESOP Table 21; SK p.17.
Note: SK gives results from 2000 to 2009. In 2000 the pass rate for the SSCE was 61%, in 2002 48.5%, since when it has steadily declined. WAEC results have declined from 11.3% in 2001.

All states report a poor execution rate for capital projects on account of the delayed release of funds. (Again, it should be stressed that improvements in this regard should be sought in the three-year plans and not in the ten-year plans.) Beyond the late release of budgeted funds no explanations are offered.

Apart from the state's responsibility for planning the strategies and activities of the education sector, the UBEC is mandated to "collate and prepare … periodic master plans for a balanced and coordinated development of basic education in Nigeria including … the provision of adequate basic education facilities …".[32] It is also required to support the national capacity building of teachers and school managers.[33] It is thus vital that UBEC's plans be developed in close collaboration with the states and be made available to them early enough to be incorporated into their own planning, so that duplications and gaps may be avoided. There is no evidence in the states' planning documents that this is currently done.

Health status is not addressed other than in the plans to provide more schools with toilet facilities and with first aid kits. Even where a school does have toilet facilities it is not clear whether the facilities are adequate to the enrolment.

None of the plans has shown a clear understanding that the term "priorities" implies ranking the vast number of strategies and activities which are needed to bring about the

[32] UBE Act 2004, para. 9.(e).
[33] UBE Act, 2004, para. 9.(m).

desired level of access, and a drastic improvement in the quality of education throughout the system. It is inevitable that funding will be insufficient to do everything, and there should be clear indication that the bulk of the funds will be allocated to the interventions most likely to advance progress towards the highest priorities. With the revision of the Katsina ESOP an additional column has been added to the costing table [page reference?]to indicate the priority rating (1 to 3) of each activity. This is an important improvement.

Rating on programme design and prioritization of strategies

State	Jigawa	Kaduna	Kano	Katsina	Sokoto
Score	1	1	2	1	1

4.4.3 PLAN FINANCING

Education in the state is funded from a variety of sources, but over 90% comes from the Federal Government in one form or another.

The state derives revenue from the Federation Account, from Value Added Tax, from internally generated funds, from loans, and from two sources which are intended specifically for education: the Tertiary Education Trust Fund (TETF) (funded by an education tax levied on corporations) and the UBE Intervention Fund. Approximately a fifth of this total might go to education, covering both recurrent and capital expenditure.

Local governments derive revenue from the Federation Account, and from internally generated funds. Upwards of a quarter of the total might go to education, again covering recurrent and capital expenditure.

The UBE Intervention funding flows from a block grant from the Federal Government to UBEC for states, local governments, and other agencies implementing universal basic education. It is distributed "in accordance with an approved formula"[34] but is not disbursed before the "Commission … is satisfied that the earlier disbursements have been applied in accordance with the provisions of [the]Act".[35] Additionally, for any project funded from this source, the state must match the amount contributed by the UBEC.[36] The current formula operated by the UBE Commission involves 50% of funds to state needing to be match funded by states with a further 46% split into various categories of non-matched funding.[37]

In their sector plans states should be in a position to report on all funding that flows via the state or the local authority, as well as federal allocations which go directly to tertiary

[34] Rather strangely, the UBEC matching grant is the same for all states, irrespective of school-aged population. In 2011 the grant was N873m and in 2012 N853 million. In 2012 N24m was also available to each state for special education and N140m for teacher professional development; there is no "matching" requirement for accessing these funds.
[35] UBE Act, 2004, para. 9.(b).
[36] UBE Act, 2004, para. 11.(2).
[37] UBE IF guidelines, 2012.

institutions in the state and the value of contributions made by development partners. Contributions made by students and parents in the form of fees should also be reported on. Other contributions made in cash or in kind may be more difficult to capture and should be ignored until reliable reporting on the other sources of income has been achieved. Expenditure should be tracked and reported (in quarterly reports) by implementing units as well as by the finance unit. The two sets of reports should agree, and should serve as a check on each other. The LEG might decide on a user-friendly format for the reporting, building on existing efforts by some states (JG, KD, KN) to introduce quarterly reporting in the education sector building up to an annual performance report

In revising their 3-year plans states have made an effort to report on funds from all sources, and a less satisfactory effort to report on expenditure against each allocation. , It has been possible to obtain reasonably complete budgetary data for only one year, and no expenditure data consistent with the budget, which makes it impossible to determine trends.

Kaduna reports on the uncertainty of knowing whether funds that have been allocated in the budget will indeed be available:

> Allocations to the education sector have not been commensurate with the state policy benchmark rate of 28% due to inability of the state to increase general funding (especially IGR). … budgets in the state are often not credible because they rely on overestimates of IGR and lending opportunities to balance what in effect are large deficit budgets (for example, the state was only able to generate 43% of total estimated revenue of N154 billion in 2009; 50% of N166 billion estimate in 2010; and 58% of estimated revenue in 2011). This creates significant uncertainty in MDAs as there is little certainty about monthly releases …[38]

While the problem is not as clearly articulated in the plans of other states, it is likely that there are similar underlying causes where budget execution is low.

Greater detail is needed in the narrative section of the plans on the remuneration budget. Teacher remuneration should be discussed in relation to the flow of students through the system, staffing norms and the plan to increase the proportion of qualified teachers. Since remuneration absorbs the bulk of the funds available for the operational costs of the system, this is also an area where inefficiencies turn out to be very costly. Only careful analysis can determine whether this is so. It is noted that UBEC undertakes periodic head counts to identify ghost teachers and other inefficiencies in deployment.; this is one way of improving efficiency in teacher deployment.[39]

The results of the cost simulations using EPSSim suggest that some of the baselines and targets have not been correctly set.

[38] Kaduna ESOP, section 5.1.1.

[39] The accuracy of the data collected by UBEC has been questioned. See Section 3.2, above.

Budgetary allocations for fiscal year 2012

Inconsistencies between financial data provided by ministries of education and in the sector plans make financial forecasts questionable. There is clearly a need for states to improve their budgeting and accounting systems to provide accurate and comprehensive data on activities.

Allocations for 2012 from four sources (in millions of Naira) are reflected in Table 15: (1) the Federal transfer to the state; (2) the state's internally generated revenue; (3) the Federal transfer to LGAs; and (4) the UBEC allocation to basic education. The proportion of the state budget allocated to education ranges from a low 8% in Kano to more than a third in Jigawa and Kaduna. The proportion of the average LGA budget allocated to education ranges from a low 12% in Sokoto to 31% in Jigawa. In Jigawa the state's contribution to education is more than double that of the LGAs' contribution, while in Kano it is less than three-quarters of the LGAs' contribution. In the other three states it ranges from 1.8 times to double the LGAs' allocation.

TABLE 15 Budgetary allocations for fiscal year 2012

N millions	Jigawa	Kaduna	Kano	Katsina	Sokoto
Federal transfer to state	78 661	63 236	209 544	76 504	64 086
State IGR	6 510	14 428	12 075	14 548	9 057
Total	**85 171**	**77 663**	**221 619**	**91 052**	**73 143**
State allocation to education	28 621	29 392	18 503	22 975	15 673
Education as % of state total	*34%*	*38%*	*8%*	*25%*	*21%*
Federal transfer to LGAs	**40 503**	**56 387**	**112 458**	**41 380**	**68 735**
LGA allocation to education	12 498	15 931	26 438	12 436	8 000
Education as % of LGA allocation	*31%*	*28%*	*24%*	*30%*	*12%*
UBEC allocation to basic education	1 706	1 706	1 706	1 706	1 706
UBEC allocation as % of education	*4%*	*4%*	*4%*	*5%*	*7%*

Source: Budgetary information provided by the states

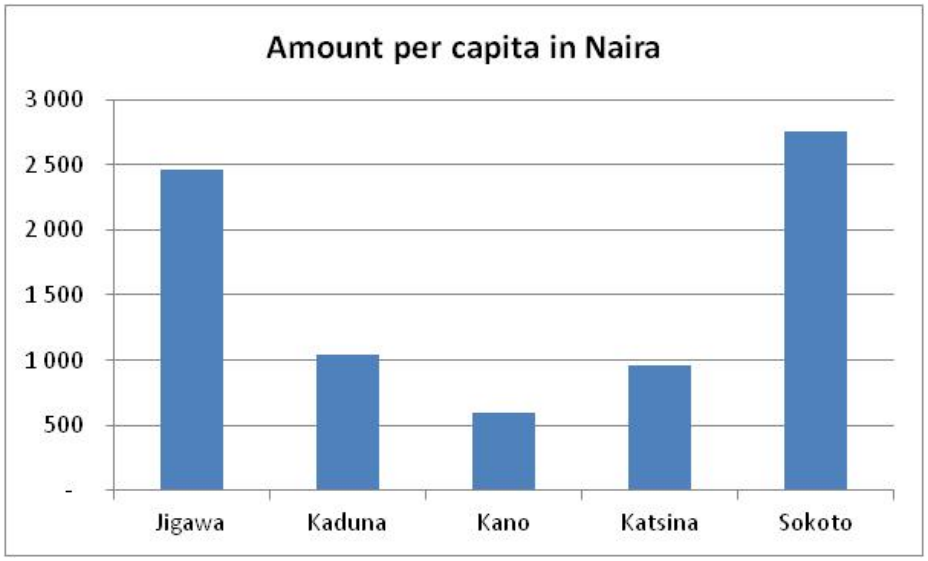
The UBEC allocation is constant across states, irrespective of the number of students enrolled in basic education or of the school-aged population of the state.[40] The inequity of this arrangement is shown in Table 16 and in Figure 3. Based on the enrolment in basic education (Pre-primary, Primary and JS) in 2011/12, the per capita contribution by UBEC for 2012 ranges from N600 in Kano to N2 759 in Sokoto..

[40] Section 9(b) of the UBE Act empowers the Board of the Commission to determine the formula for allocation of the grant to states, local governments and other relevant agencies, subject to confirmation by the Federal Executive Council.

TABLE 16 UBEC allocation to states in 2012 reduced to a per capita amount

	Jigawa	Kaduna	Kano	Katsina	Sokoto
UBEC allocation in N'000 000	1 705.9	1 705.9	1 705.9	1 705.9	1 705.9
Enrolment in basic education 2012	694 390	1 633 625	2 843 588	1 777 726	618 221
Per capita allocation in Naira	2 457	1 044	600	960	2 759

FIGURE 3 UBEC allocation to states in 2012 reduced to a per capita amount



Part of the UBEC allocation is in the form of a grant which the state is required to match from its own resources, and there have been delays in accessing the grant either where states have been unable to provide the matching finance or where they have failed to provide evidence of having spent the previous allocation for the intended purpose. At the start of 2013 Kano had fully drawn its grant for 2012, while Katsina still had a balance of N20.5 million and Jigawa a balance of N634.8 million. Kaduna had not yet accessed any part of its matching grant for 2012, and Sokoto had not accessed its allocation for 2011 or for 2012. By May of 2013 all five states were up to date with their withdrawals to the end of 2012. The allocation which had to be matched dropped from N832 million in 2008 to N531 million in 2009, climbed to N872 million in 2011, and dropped slightly to N853 million in 2012.

At the start of 2013 none of the five states had accessed its 2012 allocation of N23.8 million for special education, nor had Kaduna drawn the allocations for 2009, 2010 or 2011. No explanation has been given of the delays in drawing down funds that do not have to be matched.

Full education budget for 2012

The 2012 budget in Table 17 takes account of revenue from all sources, including grants from DPs or the value of a project implemented by DPs where this information has been

provided (DFID/UNICEF and ESSPIN). A more detailed version of the table is included as Annex A to the appraisal report.

Schools at pre-tertiary level under the control of a separate Ministry of Science and Technology are included in the "Senior Secondary" component of the table, and higher education institutions funded by a Ministry of Higher Education (in Kano) are likewise included in the "Tertiary" component.

TABLE 17 Education budget for 2012 (N'000 000)

	Jigawa	Kaduna	Kano	Katsina	Sokoto
Primary & pre-primary	**13 649**	**17 180**	**27 744**	**13 510**	**9 024**
Capital	1 113	1 213	1 260	1 074	1 024
Recurrent	12 536	15 967	26 484	12 436	8 000
Junior secondary	**4 209**	**2 911**	**4 064**	**2 502**	**2 674**
Capital	597	597	1 484	597	1 933
Recurrent	3 612	2 314	2 580	1 905	741
Special education	**1 068**	**952**	**1 889**	**842**	**572**
Capital	85	85	754	85	572
Recurrent	982	866	1 135	757	-
Other basic education	**1 089**	**1 143**	**1 415**	**-**	**-**
Capital	-	-	-	-	-
Recurrent	1 089	1 143	1 415	-	-
Non-formal education	**272**	**133**	**463**	**149**	**97**
Capital	146	-	-	-	-
Recurrent	125	133	463	149	97
Senior secondary	**5 356**	**4 813**	**6 289**	**6 246**	**2 326**
Capital	2 040	-	2 816	2 890	1 900
Recurrent	3 316	4 813	3 474	3 357	426
Tertiary	**8 480**	**7 345**	**7 717**	**7 338**	**6 770**
Capital	3 540	1 069	1 892	1 815	4 141
Recurrent	4 940	6 276	5 825	5 523	2 630
Other expenses (MOE, SUBEB, MHE)	**10 181**	**3 249**	**6 991**	**7 453**	**3 917**
Capital	610	-	2 565	1 958	1 223
Recurrent	9 571	3 249	4 426	5 495	2 694
GRAND TOTAL	**44 303**	**37 726**	**56 572**	**38 040**	**25 379**
Capital	8 131	2 965	10 771	8 418	10 791
Recurrent	36 172	34 761	45 801	29 622	14 588

In the data made available by all five states, the full federal allocation to LGEAs is recorded as remuneration, leaving nothing for other recurrent expenditure. The basic education schools are then totally reliant on funds from UBEC (and DPs) for the purchase of teaching and learning materials and for in-service training of teachers.

The Jigawa ESOP gives actual expenditure on education for the years 2010 to 2012 in Table 5.2. For 2012 the amount spent is N27 973 million. If this is indeed all that was spent, it would mean that around N16 billion had been unutilized. The ESOP reports a

budget utilization rate of 74% (96% recurrent and 52% capital). Delays in the release of funds is cited as a problem (Section 5.4)

For Kaduna the expenditure on education is set out in Table 24 of the ESOP. In 2012 the total expenditure is given as N29.4 billion, with the utilization rate reported as 57%.[41] If these details are correct, the 2012 budget must have been significantly higher than the N38 billion reported in the table above.

Kano, in Table 16, gives "State, local and federal allocations to basic education sector" for the years 2009 to 2011, with a total of N26.9 billion for 2011. No figures are provided for 2012. Table 17 gives "State total education sector expenditure" for 2011 as N42.5 billion, with the basic education share as 63%. It is noted that in 2011 arrears in UBEC grants of over N4 billion were accessed, pushing up both the total and the basic education component.

Table 4 of Katsina's ESOP gives the "State and education sector budget" for the years 2008 to 2012. For 2012 the education budget, "state only", is given as N50.9 billion, as against a total education budget of N38 billion in the table above. This is reported as representing 45% of the total state budget, whereas Table 10, above, indicates that the state allocation to education was 25% of the total state budget in 2012. Table 5 of the ESOP gives the utilization rates as 66% for recurrent and 34% for capital. Total education expenditure from all sources is given in Table 6 as N37.8 billion, (which is very close to the total education budget in the table above). Table 7 of the ESOP gives total expenditure on basic education as N17.2 billion..

Sokoto provides budget and expenditure data for the years 2009 to 2012 in section 3.1 of the MTSS. The total state budget for education is given as N14.4 billion for 2012, with expenditure as N10.8 billion. A subsequent table (unnumbered) gives the education budget ("state only") as N17 billion for 2012. The table above, taking all sources of finance into account, gives the budget for the education sector as N25.4 billion.

The discrepancies between data in the ESOPs and the data more recently provided underline the need for more careful work to be done in financial record-keeping, and for reporting to be comprehensive. There is also a need for agreement among the five states and with the LEG in Abuja on the format in which budget and expenditure are to be reported.

Financial projections for 2013 and beyond

Until the discrepancies between financial data for 2012 in the ESOPs and data more recently provided have been resolved, and until fuller expenditure information is available, the projections included for 2013 and subsequent years cannot be used with any confidence, whether or not they use 2012 as the base year.

[41] Source of the data in the table given as *Kaduna budget book and audited Accountant General's detail financial report (2008-2012)*.

Rating on plan financing

State	Jigawa	Kaduna	Kano	Katsina	Sokoto
Score	1	1	1	1	1

4.4.4 MONITORING AND EVALUATION

The purpose of M&E is to provide assurance that effective returns are delivered on investments made and that progress is being made towards achieving the set goals. At the same time the evaluation should identify both bottlenecks, so that strategies may be devised to remove them, and good practices, so that they may be replicated.

Priorities, key indicators, and results frame

Monitoring should be undertaken against indicators that have been set during the planning stage. These indicators should be clearly related to the priority goals. Any input should have an indicator; but the key indicators should be those that measure progress towards the objectives that have been set. There may also be processes needing to be monitored. The monitoring is also to an extent monitoring the performance of those who should have been implementing and supervising the planned activities. In the first instance this should be self-monitoring.

Comments have already been made on priorities that have not been clearly set and on goals that relate to inputs rather than to outcomes. E.g. the number of teachers who attend in-service training in a year is not necessarily equivalent to the number of teachers whose classroom teaching has improved (as a result of the training). It is the teacher competence that needs to be measured. Where plans refer to improved supervision they still stop short of stating what this improved supervision should achieve. School inspection reports do not bring about change unless they are followed up in a meaningful way.

Where responsibility for implementation is allocated simply to the ministry, to SUBEB, or to another agency, the head of that agency is the only one who can be held accountable. If the ESOP does not specify lower levels of accountability, this should at least be done in the annual work plan of the relevant agency. Where two or more agencies are jointly responsible it is essential to indicate which of these agencies is responsible for taking the lead ("When everyone is responsible, no-one is responsible").

Institutional responsibilities

These are described in the ESOPs of Jigawa (section 4.2), Kaduna (section 4.1), Kano (in narrative section 4.1), and Sokoto (table in section 1.4).

Human resource capacity for M&E

The plans suggest that there is capacity. Kano notes delays in the submission of reports, which may point to lack of capacity or of time, or to a lack of awareness of the importance of monitoring. If the agency or unit's work plan is based on the ESOP

(consistently numbered), brief reporting (with the same numbering) on what has been done, with costs, and reasons where implementation has not taken place, should not be excessively time-consuming. For the key performance indicators some data analysis is likely to be required. It is important that a unit or committee reviews the reports submitted, provides feed-back and follows up where there are lapses. If the monitoring reports do not cross-reference to the ESOP it becomes time-consuming, and therefore inefficient, for a unit or committee to work out how implementation of the plan is progressing.

The role of EMIS should be clearly defined. To what evaluative analysis should the EMIS unit be subjecting the statistics from the ASC (and similar surveys, undertaken at roughly the same time, in other educational institutions)? Does EMIS have a role in collecting data other than that which is covered in the ASC questionnaires?

Visits to schools by supervisory and inspection personnel should not result only in reports on observations. These visits should be an opportunity to check on time on task in the classroom and the effectiveness of teaching and learning practices .

Validation by stakeholders

This should take place during the annual review meeting, about which there is little information in the plans, although they are held in all the states. Stakeholders should have the performance report early enough to discuss it with their associates before attending the review meeting.

Annual joint sector review reporting (Review of donor and civil society support)

Documents pertaining to review meetings held in 2012 were made available by Jigawa, Kaduna and Kano. Katsina submitted earlier review documents. No documentary evidence of review meetings was submitted by Sokoto.

Only the Kano plan indicates that "the entire sector and DPs" are expected to make use of the same review mechanism. This means that their reports should preferably form part of the single sector review report, or at least (for the interim) be available at the same time, in advance of the review meeting. It is not only the IDPs who should be reporting at this stage; all civil society organizations that have played a role in the sector should submit their reports, as should umbrella organizations for private schools.

Role of the LEG

The LEG is specifically mentioned in the Jigawa and Kano plans. The membership and role of the LEG at state level need to be better described. It should meet at least quarterly, after having had time to study a quarterly report, and should be involved in the design of, preparation for, and follow-up of the annual review meeting.

M&E data used for decision making/resource allocation

Some states (JG, KD, KN) are beginning to develop methodologies to select which schools should get support and in what ways, based on an "Integrated School

Development" approach which draws on data from the Annual School Census to apportion scores to schools and categorise them for intervention and prioritization of resources. Across all the states however, there is no clear evidence of how data is being systematically used in the development of the plans. The lack of information in the plans on trends (as opposed to providing data for a single year) in, for example, enrolment or gender balance, makes it difficult to set realistic targets for improvement.

Monitoring mitigation strategies

This is not covered in the plans.

Basic indicators of GPE results framework

This is a new requirement, and has not yet been incorporated into the state planning documents. Table 18 covers those of the GPE indicators which could be calculated from the data provided in the ASC reports made available for the appraisal,[42] together with the single-age population projections provided by the NPopC. The school data required is already included in the data collection instruments, but some of it has not been published in the reports.

States did not respond to the opportunity to provide the missing data before the completion of the appraisal. The table in Annex C shows the raw data required to calculate the KPIs.

[42] Jigawa ASC reports for 2009/10, 2010/11, 2011/12; Kaduna ASC reports for 2009/10, 2011/12; Kano ASC reports for 2010/11, 2011/12. These three states have had support from ESSPIN in processing their ASC data. Katsina provided Excel files with partial 2011/12 data. Sokoto provided ASC "toolbox" raw data files in Excel format, but unresponsive to Excel commands.

TABLE 18 GPE key performance indicators for 2011[43]

Key Performance Indicator	Jigawa	Kaduna	Kano	Katsina	Sokoto
Literacy rate, English, Youth aged 15-24	42.7	67.3	41.9	43.7	33.1
Literacy rate, Any language, Youth aged 15-24	80.7	79.9	76.8	63.6	81.8
GER in pre-primary education (Nur 3)	-	-	-	0.03	-
Primary Gross Intake Rate (GIR)	0.65	1.10	1.33	1.28	-
GPI on primary GIR	0.79	0.87	1.02	0.78	-
Rate of out-of school children	0.47	0.16	-0.00	-	-
Primary Completion Rate (PCR)	0.52	0.73	0.85	1.27	-
GPI on primary completion	0.77	0.86	1.02	0.74	-
Transition rate, Primary to JS	0.46	-	0.49	-	-
GPI on transition from primary to JS	0.94	-	0.91	-	-
GPI on JS enrolment	0.73	0.81	0.73	-	-
JS completion rate	0.26	0.43	0.42	-	-
% grade 2 pupils reading with comprehension	-	-	-	-	-
% grade 6 pupils reading with comprehension	-	-	-	-	-

Sources: National literacy survey, 2010. Annual school census of each state. NPopC data.
Note: Literacy rates are based on self-reporting by the respondents.

State	Monitoring arrangements
JG	Section 4.1 of the ESP deals with Performance Target and Indicators which set out areas to be monitored. The Quality Assurance Commission is responsible for regular monitoring and evaluation activities in the state. The role of the LEG in M&E is specified. Nine zonal education offices and area education inspectors have a role in monitoring what is happening in the schools. Section 7 of the ESOP describes the process and lists the KPIs.
KD	The ESP contains a chapter on M&E of sector performance (p.50-2), but targets are included only for basic and SS education. The annual review process is described. Chapter 7 of the ESOP (p.128 ff.) deals with M&E and has a section on the annual sector performance report, with a table of MTSS performance indicators. The plan also takes into consideration annual joint sector review which will be carried out by state MOE and internal and external development partners.
KN	The ESP describes (section 8.1) the performance monitoring systems, and makes provision for an annual sector review (ASR) that will fit into the budget preparation cycle and lead to the rolling forward of the ESOP. The review is to cover the entire sector and DPs will be expected to make use of the same review mechanism. The MoE produces annual sector performance reports. These are largely narrative,

[43] School data is drawn from ASC reports (or the database underlying the reports). Population data is from the NPopC: (a) 5-year cohort data disaggregated by gender are available for 2006; (b) single-age projections are available for 2011, but these are not disaggregated by gender. The projected figure from (b) has been gender-disaggregated by applying the gender ratio from (a) for the relevant age group in which the (b) age-group would have fallen. E.g. 2011 age 9 would have fallen in the 0-4 age cohort in 2006; 2011 age 10 would have fallen in the 5-9 cohort.

	with the reproduction of tables from the ASC, without showing trends. Each directorate or agency produces monitoring reports which are passed up to the coordinator in the MOE (DPRS) (p.242-3). It is noted that there are delays in the submission of reports by MDAs and that there is difficulty in coordinating data collection among MDAs (p.254). The GPE Task force meets regularly, although its role is not clearly spelled out.
KT	Apart from the mention of an M&E committee, there are no indications in the ESP of how monitoring will be done. The ESOP refers to "routine monitoring, periodic reviews and annual reviews, with annual reports and regular meetings". Further detail is not provided, other than to indicate that EMIS will be expanded and be responsible for producing analytical reports (6.4). Arrangements and processes by which government will report to all stakeholders and by which stakeholders will review and validate the M&E results are not clearly articulated.
SK	The ESP has nothing specifically on M&E. The MTSS has a short section on the monitoring framework (p.26-7) and includes, as an appendix, sample M&E forms. The use of indicators is stressed, but the emphasis is on monitoring basic education, not the whole sector. There will be quarterly meetings of the Basic Education steering committee, with a mid-year report addressing inputs and an annual report addressing achievements and outcomes.

Rating on monitoring and evaluation

State	Jigawa	Kaduna	Kano	Katsina	Sokoto
Score	2	2	2	2	2

4.5 DEVELOPMENT AND FINANCING OF ACTION PLAN

All five states have made efforts to improve their three-year plans.

4.5.1 CONSISTENCY BETWEEN ESP & ACTION PLAN

States were encouraged to revise their three-year plans even if this meant deviating to some extent from what was in the ESP, provided that there was evidence to support the improvements.

State	Consistency between ESP and ESOP (or MTSS)
JG	The three-year ESOP 2014-2016 is in place and consistent with the policy, targets and intervention strategies of the ESP 2013-2022 (which has been revised to replace the ESP 2009-2018).
KD	The ESOP is generally consistent with the ESP, but while it has been revised to reflect better planning procedures, it has in some respects advanced beyond the ESP 2009-20.
KN	The ESOP is generally consistent with the ESP, but while it has been revised to reflect better planning procedures, it has in some respects advanced beyond the ESP 2009-20.
KT	The ESOP 2014-2016 is consistent with the ESP 2011-2020 in addressing the five major challenges, but the ESOP also attempts to move beyond weaknesses in the ESP.
SK	The MTSS 2014-2016 is reasonably consistent with the ESP 2011-2020, but has also attempted to move beyond weaknesses in the ESP.

Rating on consistency between ESP and ESOP

State	Jigawa	Kaduna	Kano	Katsina	Sokoto
Score	3	3	3	3	2

4.5.2 ACTIVITIES CLEARLY IDENTIFIED AND COSTED

All five states have identified and costed the activities in the ESOP (or MTSS), but only additional activities are included. This raises the question of how the additional activities relate to routine work.

This is most noticeable when strategies are proposed for increasing the proportion of qualified teachers. Where teachers formally upgrade their qualifications the additional cost, apart from the cost of the training itself, is the difference between the salary and allowances payable to an unqualified teachers and those due to a qualified teacher. When additional qualified teachers are recruited, their annual remuneration has to be included in the costs, which has not been done. This means that the state's overall budget for remuneration will be affected.

Activities are allocated to the staff of various agencies and units for implementation. If the funding for these activities is not forthcoming, what are the main activities and the costs of what these staff members will routinely be doing? Will these routine responsibilities suffer if the additional activities are implemented? It is not possible to consider this balance between routine and additional activities if the routine business is not covered.

It is not clear whether the construction costs of new laboratories include the equipment and consumables required for them to operate, or whether these items are purchased under another part of the budget, or whether they not purchased at all? Nowhere is there an indication of budget for routine expenditure of this nature.

To put it differently, if the additional activities are not approved because of lack of funding, is there no plan left? Improving efficiency, and thereby saving costs, on routine activities, is also not possible if this is not planned.

Where the costs of activities have been calculated in the plans, it is generally (but not always) on the basis of a unit cost multiplied by the quantity of the intervention. This approach allows proportional cuts to be made in an accountable way if funds prove to be insufficient. But it is also important to know which are the lower priority activities which might have to be sacrificed altogether if the budget is reduced or the funds are released late. Some states have escalated the costs for the second and third years of the activity.

Table 19 extracts a sampling of unit costs for construction, showing variation across and within states. It is not clear whether all descriptions are complete; e.g. some might include furniture or equipment. If the figures are all drawn from actual recent costs, it appears that some states are getting less value for their money than are others. Where states budgeted for a new school it was not clear what facilities were included, e.g. number of classrooms, classroom furniture.

TABLE 19 Selected construction items with their unit costs

State	Unit cost (N)	Description
KT	7 891 932	3-classroom block with office & store room
SK	7 500 000	3-classroom block with office & store room
KD	2 998 347	2-classroom block with office
SK	4 300 000	2-classroom block with office & store room
SK	5 300 000	2-classroom block with office & store room
JG	2 548 300	2-classroom block
KT	5 757 986	2 classrm block, off. & store, & 4x4-seater VIP toilets
SK	1 300 000	4-seater VIP toilet
SK	1 400 000	4-seater VIP toilet
KD	500 000	2-seater VIP toilet
KN	960 500	2-seater VIP toilet
KN	5 770 000	Laboratory (JSS)
KT	8 772 007	Laboratory (SSS)
SK	11 500 000	Laboratory (PS/JSS)

Source: ESOP/MTSS

State	Defining and costing of activities
JG	The activities for policy objectives are clearly stated and costed. The ESOP is unnecessarily long, since there are three matrices, the first (Table 2.1) listing strategies, the second (Table 3.1) adding activities, and the third (Table 6.3) adding costs. The first two matrices should have been omitted, with text referring to the single, complete, matrix. Table 5.4 gives the MTSS finance plan, separately specifying for Personnel expenditure, non-personnel running costs, and capital investments (last-mentioned by sub-sector) and the estimated costs, grouped by source of expected funding: State, LGA, UBEC, and Other sources. Requirements are compared with projected finance and a funding gap calculated for each column. There is no grand total for the table. Table 6.2 gives projected state/LGA resources and the projected education share of these.
KD	Table 27 projects resources available to the state and LGAs for 2014 to 2016, and the education share of these resources broken down by sub-sector. It is assumed that state and LGA resources will grow by 5% p.a. and UBEC by 10%. In section 6.4, the MTSS logframe, costs are escalated by 10% p.a. for second and third years of the plan. Sub-totals are provided for broad target areas and grand totals for sub-sectors.
KN	Section 3.2 gives the logical framework, with unit costs and cost per year of each activity. There are no sub-totals. This is repeated p.156 ff. as ESOP/MTSS activities, with sub-totals per broad target area and totals per goal, followed by summary of costs per goal (as above).

	Table 18 gives the medium term projections of state revenue and the education allocation, while the table in section 6 gives the MTSS finance plan and a summary of MTSS cost by goal and subsector, per year.
KT	Activities are reasonably well defined, but the use of "additional" in targets is confusing where it is not clear to what it is additional.
SK	Section 2.4 tables show the costing for each of years 2014 to 2016, by sub-sector with anticipated source of funding. No distinction is made between recurrent and capital. There is no year total for the table as a whole. In section 4.4 the MTSS logframe provides unit costs for activities and the cost of implementing in each of the three years, with a sub-total for each sub-sector by year. Totals in the two sets of tables do not agree, because the latter is only additional activities.

Rating on identification and costing of activities

State	Jigawa	Kaduna	Kano	Katsina	Sokoto
Score	2	2	2	3	3

4.5.3 INDICATORS AND TARGET OUTPUTS FOR EACH ACTIVITY

In most cases the targets are inputs, not outputs, and this is what the indicators measure. The objectives need to be re-examined and indicators framed which will measure progress towards realizing them. While it is necessary to measure inputs, they need to be related to a measurable objective. The weaknesses in the table, while specific to one of the plans, are not very different from weaknesses in the other plans.

State	Comments on selected indicators and target outputs
JG	Generally, in Table 6.3, the MTSS framework, the targets are for inputs, e.g. number of core textbooks procured; occasionally for outputs, e.g. proportion of girls that have completed grade 9. In some cases too much detail is provided, e.g. for the strategy "Draw up credible and sustainable textbook procurement plans and procedures", 10 separate activities are given. To reduce the pupil teacher ratio in ECCDE from 65:1 to 55:1 the activity is to recruit 216 additional caregivers (not teachers), and the indicator is the number of additional caregivers, not the resulting pupil teacher ratio.
KD	For the target "Teachers deliver competent lessons in 500 schools annually", activities are training (1) of SSIT, (2) of DSOs and SSOs, (3) of 3,700 male and 2,800 female teachers annually, (4) purchase of training materials, and (5) "monitor[ing] training and support activities by SUBEB officials (SIP) annually". For each of these there is a target ("x trained"; "x purchased"; "Number of training monitored") None of this necessarily translates to the delivery of effective lessons in the classroom. The indicator does not measure the objective. Another target is to "Provide 50% of pupils with adequate learning support and quality teaching". There are indicators for books procured and distributed, and for classrooms rehabilitated, among others, but no target that measures "quality teaching". Both of these targets, although they relate to primary school, are under the "Sub-output

	1.1. Provide free pre-primary education …" with overall target "Intake into public pre-primary schools increased by 5%".
KN	Target outputs are generally not clear. E.g. target 1.4.1 (p.92) is to increase the primary school enrolment rate annually by 10% and attain 85% registration rate in JSS by 2016. The three key activities are (1) an annual enrolment campaign, (2) CCTs for girls, and (3) the development of a programme for identifying gifted children. Only for the second one is a baseline given, which is presumably the number of awards made in 2012, and which will be maintained annually. There is no enrolment baseline, and no numerical target for the third year of the plan.
KT	Under the strategic objective to "Increase girls' enrolment, retention and completion" in primary schools the three targets are (1) "Provision of gender sensitive environment (WASH facilities) 35%", (2) "Increase gender parity index from 0.72 to 0.78", and (3) "Increase qualified female teacher ratio from 8% to 50%". Under the first target the activities are the provision of schools with toilets and water points (64 schools a year) and the training of SBMC members on WSDP and fund management. Indicators are "x constructed", "x trained". But whether a gender sensitive environment is produced at these schools, and it is not measured, would depend also on factors such as the attitude of the staff and the way girls are drawn into the lessons." Under the second target the activities are the disbursement of school grants to "60% (1324) of additional schools" and the disbursement of CCTs to 9,023 girls in 9 additional LGAs. The indicators are the number of recipients. The assumptions are that the girls benefiting from the CCTs will be girls who are not currently attending school and that the schools will use their grants to increase girls' enrolment. On the 2011/12 enrolment (ASC, which incidentally is lower than the 2010 enrolment recorded by UBEC), the GPI is 0.63, not 0.72. To increase this to 0.68, if an additional 50,000 boys were to be enrolled the number of additional girls would have to be at least 27,000. To raise the GPI to 0.78, for an additional 50,000 boys there would need to be an extra 114,000 girls. If girls' retention is simultaneously to be increased, these girls would need to be admitted to schools that are not overcrowded and where the environment is girl-friendly. And if completion implies the acquisition of skills (literacy, numeracy) and not just survival through class P6, this will also have to be addressed. Under the third target the only activity is to train 1,020 female teachers through FTSS (340 would be admitted in each of the three years). If 8% of 4,654 teachers were qualified in 2011/12, 1,855 would have to be trained to achieve a rate of 50% qualified.[44] However, at the end of the three years only 340 would have graduated. Therefore 50% is a highly unrealistic target for the three years. This analysis leads to two main points: 1. While it is proper to measure inputs, indicators also need to be selected which will measure the attainment of the objective. 2. Numerical targets should be realistically set, taking into account the baseline, which should be stated, and what is realistically possible in the time available.
SK	Targets for most activities are phrased as quantified inputs. There are no data in the plan, or readily accessible in other state documents (such as an ASC report) which allows the monitoring of progress in increased access or improved quality of education.

[44] The ratio may also be affected by additional female teachers hired.

Rating on indicators and target outputs for each activity

State	Jigawa	Kaduna	Kano	Katsina	Sokoto
Score	2	2	2	2	1

4.5.4 RESOURCES IDENTIFIED FOR ALL ACTIVITIES/OR REALISTIC STRATEGY FOR IDENTIFYING ADDITIONAL RESOURCES

A funding source is indicated next to each activity, but this does not necessarily give the assurance that the funds will be available. There should be an indication as to which funds are secure (with amounts) and which not. For example (from the Sokoto MTSS) the funding source for the construction of ECCDE facilities is given as "UBEC/SOSG Fund", but it is not clear whether the amount expected from this combination of sources (based on historical trends) will cover all the proposed activities. Enrolment drives are to be funded by "UBEC/GPE", but without an indication of what amount may reasonably be expected from UBEC and what deficit it is hoped will be covered by GPE funds.

An overall weakness of the plans is the lack of analysis of the budget for the normal running of the MDAs. This makes it impossible to determine where efficiencies may be achieved. In particular there appears to be no control over the personnel costs. Only when those on the payroll have been paid is it possible to determine what funds are available for other recurrent expenses.

The results of the cost simulation exercise are seriously flawed and cannot be used with assurance to determine funding needs.

State	Defining and costing of activities
JG	Table 6.2, "Total costs of MTSS strategies" shows a decline in the state allocation from N28,621 (million, presumably) in 2012 to N14,845 in 2014, which is not explained. However, the total projected education resources for 2012, at N30,399, are lower than the total of the column.
KT	The "ESOP finance plan" in section 5 lists separately Personnel expenditure, Non-personnel running costs, Capital investments by sub-sector level, and breaks these down by source as State, LGA, UBEC, or Other sources. The columns are not totalled. The last row gives "Total MTSS projected finance" with figures substantially in excess of the respective column totals.

Rating on resources identified for all activities

State	Jigawa	Kaduna	Kano	Katsina	Sokoto
Score	1	1	1	1	1

4.5.5 CONSISTENT REPORTING AND EVALUATION INDICATORS

Strictly, this would require a trend of reporting against a consistent set of indicators. But, as already stated, trends have rarely been given even for two consecutive years.

State	Evaluation indicators
JG	Table 7.1 lists KPIs without giving values. Table 7.2 lists ESP and MTSS performance indicators, giving 2012 targets and in some cases a baseline (year not stated) and the "latest" figure. For GPI (baseline 0.84, latest 0.69, 2012 target 0.92) and GER (latest 45, 2012 target 65) the value is combined for primary and JSS..
KD	Section 7.7 tabulates MTSS KPIs without providing any values.
KN	Table 3 gives some education indicators per level of the education system for 2011/12: PTR, PQTR, PCR, % qualified teachers, proportion female teachers (primary 20%). In section 7.3 Table 19 of KPIs gives 2012 baseline and targets for each of the three years. These include unrealistic or careless items such as PCR primary improving from 93 in 2012 to 60 in 2016; % unqualified primary teacher reducing from 61% in 2012 to 33% in 2014; % primary schools with [without?] water facilities reducing from 48% in 2012 to 10% in 2014. Annex 1 (p.198) gives Policy and strategy framework 2009-18, with performance indicators for each policy objective.
KT	There is no separate table of KPIs. In section 4, the "Costing of Activities" matrix, every activity has a "KPI", but these do not reflect the strategic objective even when this has been phrased in a way that suggests an indicator.
SK	Table 1.3 (p.15) lists "Key school indicators" for primary schools, including pupil classroom ratio, % schools with no source of water, pupil toilet ratio, and % schools without a good blackboard, for each LGA, without giving the state averages. Section 4.3 notes that "Performance indicators are integral in the monitoring process", but none are given.

Rating on consistent reporting and evaluation indicators

State	Jigawa	Kaduna	Kano	Katsina	Sokoto
Score	2	2	1	1	1

4.5.6 VOLUME & TIMING OF DISBURSEMENTS RELATIVE TO ABSORPTIVE CAPACITY

There is insufficient information on this aspect in the state plans for an estimate of absorptive capacity to be given.

The plans report delays in the release of funds, to the extent that in some years the full budget has not been released by the end of the year. It is not clear whether this is the result of late requests on the part of implementing units, or of a lack of capacity within the MoE's finance unit, or whether the problem lies at a higher level. Unrealistic expectations of internally generated revenue has been suggested as one of the causes.

All plans express a need for developing staff competence in various areas. Some of the missing competencies may be what is needed to move funds faster.

It is also not known whether more detailed implementation plans are ready at the start of the financial year. For example, if classrooms are to be built, have the sites already been identified, or is this done only once the funds become available. The tendering process may become unnecessarily drawn out if incomplete documentation is submitted to tender committees. Such delays, if they exist, might point to a need for capacity development or they might indicate a need for firmer management and supervision. Or, as another example, if cascaded training is to be implemented, it is not known whether the trainers of trainers have been identified and training times negotiated sufficiently far in advance, or whether delays are caused by the unavailability of trainers when they are needed.

Rating on volume and timing of disbursements relative to absorptive capacity

State	Jigawa	Kaduna	Kano	Katsina	Sokoto
Score	0	0	0	0	0

4.5.7 RESPONSIBILITY FOR RESULTS AND MANDATES FOR EACH ACTIVITY

In the activity logframe of each ESOP (or MTSS) the responsible agencies are identified against activities. But generally this is only at the level of the ministry or agency, and not of the implementing unit. It would be helpful if lower levels of responsibility were indicated: those who would drive implementation and report on what had been implemented. In some instances there is joint responsibility, with no indication of the lead agency. The Kaduna ESOP has blanks against some of the activities.

In the Sokoto MTSS there are references to the State Teachers Education Policy (STEP) which is intended to produce "creative, ethical, and highly competent teachers" and to the Teacher Redeployment Policy Guideline (TRDPG), but there are no details of whether or how these critical policies are being implemented or of the costs of implementation.

Rating on responsibility for results and mandates for each activity

State	Jigawa	Kaduna	Kano	Katsina	Sokoto
Score	1	1	1	1	1

4.5.8 PROCESS IN PLACE FOR FUTURE 3-YEAR PLANS (INCLUDING IMPLEMENTATION REVIEW)

All states have affirmed that such a process is in place, but its nature is not clearly indicated in all the plans.

State	Defining and costing of activities
JG	A planning time table is provided for rolling the ESOP 2013-2015. Some of the activities were accelerated in order to have the ESOP 2014-2016 appraised for GPE funding. This time table should now be revised to reflect the review and revision that will take place in 2014 (p.231).
KD	Annual sector performance reports are being produced, and the plan is rolled forward. It is not clear whether adequate stakeholder consultation takes place around the AESPR. The revised ESOP outlines the process for rolling the ESOP. (6.3)
KN	The ESOP gives June as the month when the annual review takes place (p.242), [and expresses the expectation that DPs will use the same occasion to review their programmes in the state. It would be good to include a fuller description of the review process in the ESOP.
KT	The ESOP (1.2) gives an explanation of the process which resulted in the 2014-2016 version. No time table is given for future revision of the rolling plan.
SK	Reference is made only to the basic education steering committee meeting quarterly, to mid-year reporting on inputs, and annual reporting on outcomes. The state has received assistance from NEI in the planning process.

Rating on arrangements for future 3-year plans

State	Jigawa	Kaduna	Kano	Katsina	Sokoto
Score	2	3	2	1	1

4.6 IMPLEMENTATION READINESS

4.6.1 SYSTEM CAPACITY

Although some of the plans give an organogram depicting the broad structure of the ministry, none gives information on the staff complement at the centre or at a typical

LGEA. While it would be inappropriate in the ESP to include job descriptions, it is important to know that these are available and form the basis for the allocation of tasks.

The ASC data are essential for proper planning. While Jigawa, Kaduna and Kano (with ESSPIN assistance) have been able to produce ASC reports for the past three years, Katsina and Sokoto have not, even though the census forms were completed. Katsina has provided some of the data in Excel spreadsheets. The Sokoto data were processed using a "toolbox", which the ministry and SUBEB staff apparently cannot access without assistance from NEI. Even with the published reports of Jigawa, Kaduna and Kano there are data which have been collected but which are not readily available. Some of this data would be required to calculate, for example, the GPE indicators (such as the enrolment in the last year of pre-primary, "Nursery 3", which could only be accessed for Katsina). Using data from the reports, even in electronic format, involves jumping from one table to another. Availability of the data in Excel spreadsheets would simplify extracting information. It is not clear what capacity EMIS personnel have to move beyond the data that are published. The focus of the published ASC reports is a snapshot of a single year. EMIS should also provide data on trends even if, at this stage, such additional information cannot be included in the published reports. Data on vocational and tertiary education should also be available from EMIS, even if it is collected and processed elsewhere.

The financial information available does not allow a judgment to be made on the adequacy of resources to decentralized levels of the system. However, it appears that LGAshave very little for operational expenses once funds for the payroll have been deducted.

In other areas, too, such as the capacity to provide relevant in-service training to school-based personnel and to evaluate the competence built during this training, it is not clear whether the state has sufficient competent personnel to run all the training activities that are planned.

It is commendable that many of the challenges to system capacity are acknowledged, and that progress has been made in addressing some of them. What is needed is a prioritized plan for tackling the most serious of the remaining capacity deficits.

State	System capacity
JG	A table on page 117 sets out the responsibilities and sources of funding for nine sector MDAs. The tertiary level is omitted. (However, the ESP 2013-2022 refers to tertiary institutions operating below capacity, p. 45, p. 64.) The Ministry has reviewed its structures and made recommendations for improvement, but it is not clear if these have as yet been implemented. Throughout the plan reference is made to the need for capacity development of staff at schools and at the various MDAs. But recent inspection reports indicate that "the capacity of teachers to teach effectively has improved" (p. 232).

KD	The ESOP indicates that a human resource development and management review (see p.105 "structure fails to address some functions") is being conducted, and that this will lead to new job descriptions (p.33-4). A review of the SUBEB structure has been completed (p.107). There are references in the plan to the building of competence of teachers and school administrators. Weak implementation capacity of stakeholders is given as medium risk with medium likelihood of occurring (Table 7). Planning capacity of the MOE is noted as having improved, but that more still needs to be done. The need for capacity building in most aspects of the ministry's operations and in those of schools is indicated passim throughout the ESOP. EMIS was able to provide information on: Out of School Children in Kaduna State; Number of Students that passed NECO/ WAEC with five credits including English and Mathematics; Retention and Transition Rate; Number of Adult literacy by gender by LGEA; % of government expenditure on education.
KN	Section 1.5 of the ESOP identifies problems such as inadequate management and planning capacity, budget indiscipline, "multiple agencies having overlapping roles",, "inconsistency in the implementation of educational policies" and at schools the shortage of qualified teachers, especially in basic education, and of infrastructure and instructional materials. Even qualified teachers are judged as being largely unequal to the task. The core functions of the MoE were reviewed in 2011 as part of a structural review. Recommendations have been adopted and a staff repositioning exercise is likely to take place (but the ESOP does not indicate when).
KT	The plan has not identified and addressed capacity constraints that would affect plan implementation. The needs in personnel and skill development are not sufficiently considered in the plan documents. However, the ministry has clear job descriptions for personnel.
SK	As indicated in the MTSS, much has to be done to bring about proper coordination in the sector. Financial reporting systems and monitoring systems need to be improved and extended to the full sector. There is a real possibility of institutional loss with the departure or retirement of key officers since processes are not well documented.

Rating on system capacity

State	Jigawa	Kaduna	Kano	Katsina	Sokoto
Score	2	2	2	2	2

4.6.2 GOVERNANCE AND ACCOUNTABILITY

Communication strategy

The review meeting would be the chief opportunity to communicate with stakeholders on progress in the sector. Communication is also mentioned in the plans in relation to raising awareness in communities of the importance of sending girls (as well as boys) to school and allowing them to complete basic education.

Increase in transfer to sub-national units

Responsibility for the appointment of teachers is shared by SUBEB and the LGEA. There are references to inefficiencies in this arrangement, in that some LGEAs appoint unqualified teachers rather than wait for SUBEB to fill the vacancies. This points to a need to clarify and streamline the teacher recruitment process. It may be that the authority to appoint qualified teachers should be delegated or transferred to the LGEA. There may also be a need to improve the system for transferring teachers, since states report a relatively high level of teachers on the payroll of another school (In Kaduna this was 12.4% for urban and 22.5% for rural primary teachers when the 2011/12 ASC was conducted).

In all the states there is already transfer of federal funds to Local Government Authorities. The formula according to which these transfers are calculated (other than for UBEC funding) has not been seen.

Grants to schools have been introduced fairly recently, with donor assistance, and have not yet been rolled out to all primary schools. It is not clear whether this intervention will be sustainable, but steps will doubtless be taken in the design of the GPE grant programme to make it so.

Gender imbalances

Information is not available on gender balance in state or local government education offices.

Female teachers are in the minority in all states, and all states have plans to increase the proportion of female teachers. The divided responsibility for the recruitment of teachers described above is likely to make it difficult to implement such plans. No information has been provided on female head teachers.

Strengthened accountability

School based management committees (SBMCs) are gradually being strengthened through the training of members of these committees and the provision of clear guidelines for their operation. It is expected that well-functioning SBMCs will strengthen the performance of teachers and head teachers. SBMCs are also being trained to prepare and implement school development plans (SDPs). If primary education is free, SBMCs will be unable to take responsibility for such aspects as maintaining the school facilities if they do not receive adequate grants at predictable intervals.

Transparency and third-party evaluations

There is no evidence of third-party evaluations other than the participation of stakeholders during review meetings. During the appraisal it was found that some documents are difficult to get hold of, and there appears to be no central point in a state ministry where planning and implementation information can be accessed.

Strategies to monitor expenditure and leakage

There is no description in the plans of the way in which expenditure is tracked, but it is clear that this has not been done in a coordinated way. During the revision of the three-year plans an effort was made by state planners to draw financial data together in one place. Every effort should be made for the consolidation of financial information to become the norm. Those public educational institutions in a state which do not fall under the state ministry (or ministries) of education should also make their financial information available so that a complete picture will emerge. It is also important that the cost of providing tertiary education in state and federal institutions should be available for comparison with the costs in state tertiary institutions. In determining the proportion of funding to the different sub-sectors, these costs should be taken into account.

No information has been provided on monitoring leakage of funds, other than references to head counts of teachers to reduce or eliminate the possibility of ghost teachers.

Rating on governance and accountability

State	Jigawa	Kaduna	Kano	Katsina	Sokoto
Score	2	2	2	2	1

4.6.3 RISKS TO IMPLEMENTATION AND MITIGATION

Successful implementation of the plans will require strong commitment and dedication on the part of civil servants to whom responsibilities have been assigned. There is a risk that if implementers lose sight of the "big picture", the importance of their own contributions may be minimized, and as a consequence they may tolerate or even cause delays in implementing activities See the comment of Sokoto in the table below .

Potential risks in financial governance

Weaknesses in the comprehensive reporting of budget (not just "additional" activities) and expenditure have been described. The elimination of these weaknesses will be addressed through the requirement that comprehensive financial reporting be submitted to quarterly meetings of the LEG. As indicated above, it is by no means clear that adequate resources will be made available for implementing the "additional" activities, and the costs of routine activities are not clearly stated.

Contextual risks (analyzed and addressed)

Political risks are addressed, with the sensitization of political office-bearers suggested as a mitigation measure. It is assumed that what is meant is that politicians will regularly be provided with clear evidence of how the implementation of plans is progressing, and of the limits of what can be achieved without an increase in budget.

Environmental risks, such as the risk of damage to school facilities during storms, are rated as low.

Security in the five states is also not rated as a high risk. But there does appear to be a safety issue for girls at some schools, or in moving between their home and the school, and this has not been addressed. The fencing of schools is an activity mentioned in some of the plans.

Such opposition as there is to the secular curriculum appears to have been well addressed in the Islamiyya schools, where there is no attempted interference in the religious curriculum, but where schools are encouraged to integrated the core subjects from the standard state curriculum.

A finding of the national literacy survey (2010) was that "close to half (47.4%) of the illiterate population would like to attain the status of a literate person".[45] The other 53% would not. There is a risk that they might exert a negative influence on the children in their community in this regard. All plans include sensitization campaigns among their strategies for getting more children into school.

A risk to increasing enrolment is the poor condition of many school facilities, and the low competence of teachers. Many of the activities in the plan aim to address this, but restricted resources mean that progress will be slow.

Resources and incentives likely to produce expected results

There is the risk that the measurement of inputs will be regarded as sufficient. If the objectives (increased and equitable access; pupils' mastery of linguistic and arithmetical skills) are to be achieved, existing targets in the plans will have to be reviewed and supplemented at an early stage. Even so, the expected results are likely to be attained only if the strategies and activities are implemented in a coordinated way, with something like a "whole school" approach. To offer girls incentives to attend school may not keep them there if they find themselves in a class with an incompetent teacher, or if they find the sanitation arrangements unhygienic, or if their security is threatened. This order of coordination is not specifically provided in the plans.

Implementation capacity constraints at all levels assessed

This aspect has been addressed in section 4.6.1, above.

[45] Page 24.

State	Risks to implementation and mitigation
JG	The plan does not adequately address the mitigation of risks. The words "risk" and "vulnerability" do not occur in the ESP 2013-2022. The ESOP addresses vulnerability as the possibility of (major) natural disasters or communal conflicts, in which case it would collaborate with the State Emergency Management Agency (SEMA) (p.20). The ESOP refers to the risk of delayed release of the approved budget. In 2012 only 60% had been released by the end of the third quarter (p. 228), and virtually all of this had been spent. But the table accounts for less than a fifth of the sector budget. The disbursement pattern for the major portion of the budget is not clear. The plan states firmly that UBE cannot be attained by 2016, or even by 2019 (p. 121).
KD	Section 1.1.4 covers vulnerability analysis with a table of risks and rather general mitigation measures provided.
KN	ESOP (p.50) assesses security challenges, and weak implementation capacity as risks with medium likelihood of occurrence. The former, if it occurs, is to be addressed through an "alternative implementation plan", and the latter through capacity building and technical assistance.
KT	The table of risks and mitigating strategies covers Resistance to change, Implementation risks at school level, Political risks, and Resourcing risks. Last-mentioned refers only to weak capacity of CSOs and CBOs; nothing about partial or late release of budget, which has been shown to be a serious problem, more especially in 2011 (88% recurrent and 26% capital utilized) than 2012. Security risks are hinted at, but not described.
SK	The MTSS, in a brief section on risks and mitigation (4.2), refers to political will, and more importantly to the "commitment on the part of technocrats", especially those who have not been involved in the planning process. A further risk is the (lack of) ability to relate the budget to the policy priorities. No mitigation measures are suggested.

Rating on risks to implementation and mitigation

State	Jigawa	Kaduna	Kano	Katsina	Sokoto
Score	2	2	2	2	1

4.7 EDITING OF THE PLANS

States were requested to submit their revised plans in "changes tracked" format so that the changes would be obvious. The disadvantages of this have been that editing has been rendered difficult and that page numbering will change once the changes are accepted. Tables of contents will then have to be re-done.

However, there are some aspects which, even in the versions of the plans first submitted, required attentions. Among these are the following:

a. While it may not be necessary for all subsections to be numbered when these are short and not too numerous in any one section, they should be numbered when a section extends over a number of pages, to make reference easier.

b. A comprehensive logical framework can be referred to in the narrative part of the document by quoting the objective, strategy, or activity number, even if the logframe is at the end of the document. It is not necessary to have, for example, separate (1) tables of strategies and activities, and to have these included again in (2) tables of targets, and yet again in (3) costing tables.

c. Since the ESOPs are in several respects improvements on what was in the ESPs, the numbering of objectives and strategies may have changed. The link with the ESP should then be indicated in the ESOP by reference to the relevant number (and perhaps page) in the ESP where the corresponding objective/strategy/activity will be found.

d. States were asked to provide one or two annexes if necessary to the ESP instead of trying to modify the document itself. However, in the case of ESOPs the essential information from an annex, if an annex is needed, should be integrated into the text of the plan itself.

e. Tables of numerals are difficult to study if the numerals are not properly aligned. Fractions of a Naira should in no case be reported in tables, and large monetary amounts should be expressed in thousands or millions, with appropriate rounding of the last digit. Care should be taken to indicate either in the table or its heading that numbers should be read as “N million” or “N’000”, for example. Columns of numbers should be aligned against the right-hand margin of the column, and if decimals are included all numbers should be entered to the same number of figures after the decimal point so that units are aligned one under the other, tens one under the other, and so on. It should not normally be necessary to quote an indicator to more than one decimal place, either in a table or in the text. Figures of more than four digits should have commas or, preferably, spaces to separate thousands and millions. For example, 12 345 678.9

f. In all plans there were abbreviations or acronyms used in the text or in a table but which were not included in the table of abbreviations. This should be attended to when the plans are edited.

g. If possible the word “draft” should be removed from plans once they are edited, and the date of the revision should be indicated on the title page. The electronic version of the plan should similarly include the date (as on the title page) in the file name, so that users of the plan will not inadvertently refer to an outdated version.

4.8 CONCLUSIONS

In the above appraisal it has often been necessary to draw attention to shortcomings in the state plans.

It was mentioned at the outset that states were discouraged from tampering much with their ESPs, since these were already a few years old. At the most, annexes might possibly be added if critical aspects had been omitted from those plans.

States were requested, rather, to try to improve their three-year plans, and valiant efforts in this regard were made. However, the plans still fall short in a number of important areas. This should not be allowed to detract from the great deal of valuable information contained in the plans. Analysis of the sector is not confined to sections dealing explicitly with this aspect, but is found throughout the documents, and candidly describes many of the challenges which the sector faces. This recognition of weaknesses is an essential first step towards remedying them.

The time allowed for improving the plans has clearly been too short for the states adequately to address the difficulties with baselines, targets, and key performance indicators that measure progress towards achieving objectives.

The weaknesses in tracking expenditure are systemic, arising from the fragmented way in which the overall budget is provided to the state, to LGAs, and to the educational agencies operating in the state. Again, the time allowed for drawing together the financial information from various sources has been inadequate.

Development partners have been working in these five states for several years, and have been implementing programmes that support objectives contained in the plans. The development partners who are endorsing the plans of the five states are confident that their programmes will continue to assist the states in working towards their objectives, and that the GPE grant will further assist in this work.

At the same time, the standards set by the GPE, as for example in the guidelines for sector plans, will be used to guide the states as they revise their plans in subsequent years, and allow them annually to produce operational plans of higher levels of credibility. The development partners, together with other members of the local education groups in the five states, and with support from the federal "LEG", will actively support the states in this endeavour.

The summary of the appraisal follows. The categories are relative: it is hoped that all states will improve in future years even in those aspects which have been rated "satisfactory". (Classification as "satisfactory" corresponds to a rating of 3 for the relevant component. Ratings of 1 or 2 both testify to room for improvement.)

Summary of appraisal

			Very satisfactory	Satisfactory	Room for improvement
Education plan develop-ment process	Education plan preparation process			JG, KD, KN, KT	SK
	Stakeholders' engagement			JG, KD,	KN, KT, SK
Education plan	Education sector analysis			JG, KT	KD, KN, SK
	Plan design	Policy priorities			JG, KN, KD, KT, SK
		Programme design and prioritization of strategies			JG, KD, KN, KT, SK
		Plan financing			JG, KD, KN, KT, SK
		Monitoring and evaluation			JG, KD, KN, KT, SK
		Development and financing of an action plan			JG, KD, KN, KT, SK
Appraisal of imple-mentation readiness	System capacity				JG, KD, KN, KT, SK
	Governance and accountability				JG, KD, KN, KT, SK
	Risks to implementatio n and mitigation				JG, KD, KN, KT, SK

5 RECOMMENDATIONS

A long list of recommendations will serve no purpose. The planning and M&E staff of the state ministries of education are already challenged by the amount of work they are required to do. The following four recommendations cover aspects which need to be addressed if the next round of three-year plans are to be better than the present plans. With the assistance of the Abuja LEG and the IDPs, they should be do-able. A clear time-frame will be formally agreed upon for attending to them.

a. Following the Dakar workshop on monitoring plan implementation, each of the participants should present a small workshop to his or her colleagues in the ministry and related sector agencies working in monitoring, and including staff of the EMIS unit. The workshop leader will be supported by the development partners working in the state.

b. Before October relevant ministry and SUBEB staff, together with other stakeholders, should meet and attempt to design performance indicators which will measure progress towards meeting the objectives of the plan. At the same time the baseline should be confirmed and realistic targets proposed, These will then have to be approved by senior staff in the ministry. It is suggested that the objectives relating to primary education be tackled first. A single meeting should not attempt to deal with more than three or four objectives, and participants should be confident that these are sound before moving on to others. Development partners working in the state will participate in these meetings.

c. The format of quarterly reports that will cover not only inputs but also expenditure, and also progress towards objectives where appropriate information is available should be discussed and agreed on by members of the monitoring unit and representatives of implementing agencies and units. This should be done in time for the new reporting format to be used at the latest for reporting on the last quarter of 2013. At a follow-up meeting not more than three weeks after the submission date for the reports, preferably sooner, feedback should be given on whether the reporting has been adequate, with discussion on ways in which the reporting can be further improved. Dates should then be set for submission of reports during 2014 and approximate dates of the meetings at which feedback will be given on the reports (possibly a meeting of the LEG). Development partners working in the state will participate in this process.

d. Once these matters have been attended to, the LEG will discuss what further improvements can be tackled, and to what time frame. The purpose of these discussions will not be to produce yet another revision of the ESOP/MTSS, but to prepare for a more robust plan when it is rolled on by a year.

6 DOCUMENTS USED IN THE APPRAISAL

Federal and national level

Federal Government. The compulsory, free, universal basic education Act, 2004.

NBS. Harmonized Nigeria living standard survey 2009-10: Core welfare indicators.

NBS. Multiple indicators cluster survey 4 report. 2011.

NBS. National literacy survey, 2010 (1)

Nigeria education management information system annual school census operational manual. September 2012

Nigeria Vision 20: 2020, Abridged version, December 2010.

NPC. National economic empowerment and development strategy (NEEDS). 2004.

NPopCom. 2006 Population census – Priority table Vol 3.

NPopCom. 2006 Population census - Priority table Vol 4.

NPopCom. Nigeria DHS EdData survey 2010: Education data for decision-making. (With RTI). 2011.

NPopCom. Single year age and population by LGA Nigeria 2006 (2) (Excel file made available April 2013).

NPopCom. Single year age projection 20 May 2013 (Excel file made available June 2013).

UBEC. 2010 universal basic education national personnel audit report.

UBEC. Disbursement matching grant as at 4th February, 2013.

UBEC. The compulsory, free, universal basic education act, 2004, and other related matters.

UBEC. The reviewed Federal Government approved guidelines for accessing, disbursing and utilizing the FGN-UBE intervention fund.

UBEC. Un-accessed matching grant as at 4th February, 2013.

Jigawa State

Jigawa State Education Sector Strategic Plan 2012-2022

Education Sector Operational Plan 2014-2016

Annual school census report, 2009/2010

Annual school census report, 2010/2011

Annual school census report, 2011/2012

Annual Education Sector Performance Report 2010

Annual Education Sector Performance Report 2011

Reviewed Education Sector Contingency Plan on Emergency Preparedness and Response

Jigawa State economic empowerment and development strategy (JIGAWASEEDS), undated

Kaduna State

Kaduna ESP

Kaduna ESOP

Annual education sector performance rReport 2011-2012 (Revised).

Annual school census report, 2011/2012.

KadunaSEEDS, no title page, undated.

Kano State

Kano ESP

Kano ESOP

Annual Education Sector Performance Report 2010 (Joint MoE/MoHE).

Annual Education Sector Performance Report 2011 (Joint MoE/MoHE).

Annual Education Sector Performance Report 2012 (Joint MoE/MoHE).

Education sector analysis, January 2008.

ESSPIN. Kano CCT Process Info Brief – 61311.

ESSPIN. Kano CCT Impact Brief – 41712.

Kano economic empowerment and development strategy (K-SEEDS), September 2004

Katsina State

Katsina ESP

Katsina ESOP

Annex 1: KATSINA STATE EDUCATION SECTOR SWOT PROFILE

Annex 4 – KATSINA MLA 2006

ASC 2011/12 (Collection of Excel files and narrative Word file)

Katsina economic empowerment and development strategy (KATSEEDS), 2005

Sokoto State

Sokoto ESP

Sokoto ESOP

State teacher education policy, 2011

Teacher Recruitment and Deployment Procedures and Guidelines (TRD) (Sokoto State, NEI)

Sokoto economic empowerment and development strategy (SOSEEDS), First draft, 2007.

ANNEX A Education budget for 2012

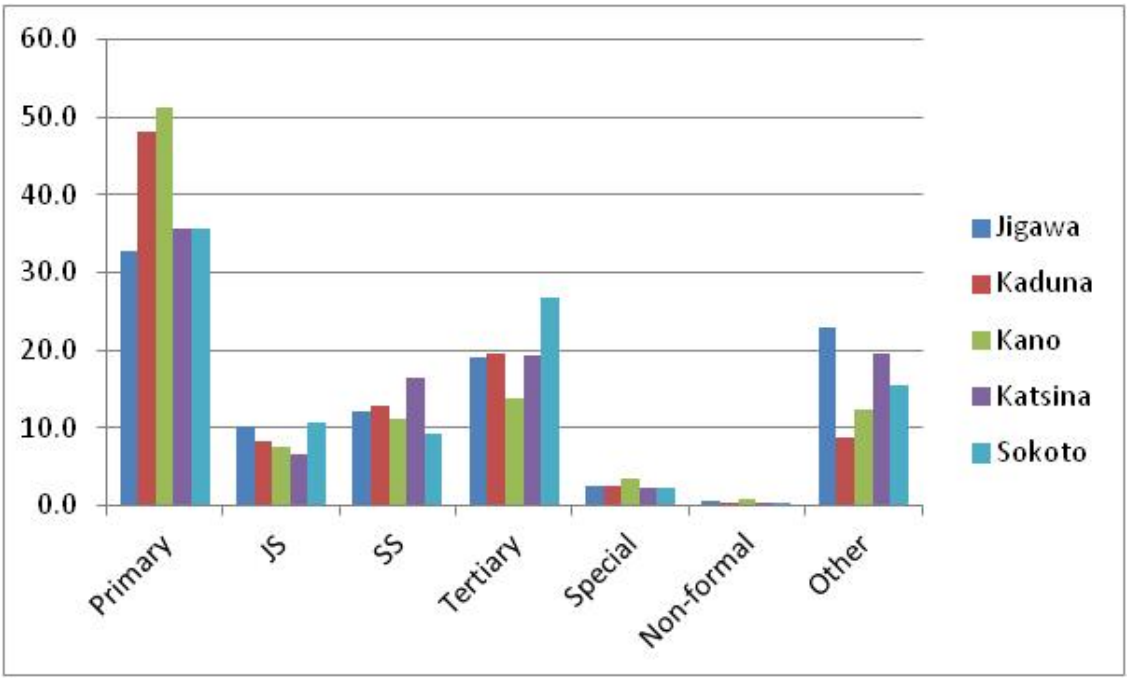
	Jigawa	Kaduna	Kano	Katsina	Sokoto
Primary & pre-primary	**13 648 718 757**	**17 180 299 899**	**27 744 122 578**	**13 509 516 057**	**9 023 524 057**
Capital	**1 112 529 057**	**1 213 024 057**	**1 260 024 057**	**1 073 524 057**	**1 023 524 057**
of which, Infrastruture	716 466 839	716 466 839	716 466 839	716 466 839	716 466 839
Recurrent	**12 536 189 700**	**15 967 275 842**	**26 484 098 521**	**12 435 992 000**	**8 000 000 000**
of which, Personnel	12 498 289 700	15 930 775 842	26 437 598 521	12 435 992 000	8 000 000 000
Pre-primary					
Capital	**85 293 672**	**85 293 672**	**85 293 672**	**85 293 672**	**85 293 672**
Capacity bldg	12 794 051	12 794 051	12 794 051	12 794 051	12 794 051
Instructional materials	12 794 051	12 794 051	12 794 051	12 794 051	12 794 051
Infrastructure	59 705 570	59 705 570	59 705 570	59 705 570	59 705 570
Recurrent	-	-	-	-	-
Overheads					
Personnel					
Primary					
Capital	**1 027 235 385**	**1 127 730 385**	**1 174 730 385**	**988 230 385**	**938 230 385**
Capacity bldg	140 734 558	140 734 558	140 734 558	140 734 558	140 734 558
Instructional materials	140 734 558	140 734 558	140 734 558	140 734 558	140 734 558
Infrastructure	656 761 269	656 761 269	656 761 269	656 761 269	656 761 269
ESSPIN project	89 005 000	189 500 000	236 500 000		
DFID/UNICEF project				50 000 000	
Recurrent	**12 536 189 700**	**15 967 275 842**	**26 484 098 521**	**12 435 992 000**	**8 000 000 000**
Grants to schools	37 900 000	36 500 000	46 500 000		
Personnel (Teaching)	12 498 289 700	15 930 775 842	26 437 598 521	12 435 992 000	8 000 000 000
Personnel (Non-teaching)					
Junior secondary	**4 208 950 077**	**2 910 562 234**	**4 063 742 087**	**2 501 834 142**	**2 673 889 045**
Capital	**597 055 699**	**597 055 699**	**1 483 705 699**	**597 055 699**	**1 932 925 699**
Capital			886 650 000		1 335 870 000
Capacity bldg	89 558 355	89 558 355	89 558 355	89 558 355	89 558 355
Instructional materials	89 558 355	89 558 355	89 558 355	89 558 355	89 558 355
Infrastructure	417 938 989	417 938 989	417 938 989	417 938 989	417 938 989
Recurrent	**3 611 894 378**	**2 313 506 535**	**2 580 036 388**	**1 904 778 443**	**740 963 346**
Grants to schools	496 432 371				
Personnel (Teaching)	3 115 462 007	2 313 506 535	2 580 036 388	1 904 778 443	740 963 346
Personnel (Non-teaching)					
Special education	**1 067 504 108**	**951 723 802**	**1 888 806 560**	**842 182 873**	**571 819 271**
Capital	**85 293 672**	**85 293 672**	**754 162 672**	**85 293 672**	**571 819 271**
Capital			668 869 000		486 525 599
Capacity bldg	12 794 051	12 794 051	12 794 051	12 794 051	12 794 051
Instructional materials	12 794 051	12 794 051	12 794 051	12 794 051	12 794 051
Infrastructure	59 705 570	59 705 570	59 705 570	59 705 570	59 705 570
Recurrent	**982 210 436**	**866 430 130**	**1 134 643 888**	**756 889 201**	**-**
Grants to schools	496 432 371				
Personnel (Teaching)	485 778 065	866 430 130	1 134 643 888	756 889 201	
Personnel (Non-teaching)					
Other basic education	**1 089 436 201**	**1 142 705 680**	**1 414 700 367**	**-**	**-**
Capital	-	-	-	-	-
Recurrent	**1 089 436 201**	**1 142 705 680**	**1 414 700 367**	**-**	**-**
Other overheads		596 505 000			
Personnel (Non-teaching)	1 089 436 201	546 200 680	1 414 700 367	-	-
Non-formal education	**271 659 828**	**133 079 989**	**463 438 894**	**148 922 960**	**97 000 000**
Capital	**146 252 438**	**-**	**-**	**-**	**-**
of which, Infrastruture					
Recurrent	**125 407 390**	**133 079 989**	**463 438 894**	**148 922 960**	**97 000 000**
Overheads	11 700 195	22 000 000	86 048 971	9 080 000	12 000 000
Personnel	113 707 195	111 079 989	377 389 923	139 842 960	85 000 000

	Jigawa	Kaduna	Kano	Katsina	Sokoto
Senior secondary	**5 356 043 846**	**4 813 467 450**	**6 289 410 884**	**6 246 468 675**	**2 325 842 699**
Capital	**2 040 028 664**	**-**	**2 815 562 567**	**2 889 695 000**	**1 899 567 000**
Capital	1 123 167 888		2 815 562 567	2 889 695 000	1 899 567 000
Infrastruture					
Instructional materials	916 860 776				
Recurrent	**3 316 015 182**	**4 813 467 450**	**3 473 848 317**	**3 356 773 675**	**426 275 699**
Personnel (Teaching)	2 064 659 656	3 311 354 471	2 193 083 077	2 469 780 475	426 275 699
Personnel (Non-teaching)	1 241 899 233	1 077 453 898	1 280 765 240	886 993 200	
Other overheads	9 456 293	424 659 081			
Tertiary	**8 479 685 377**	**7 345 070 598**	**7 716 839 100**	**7 337 827 190**	**6 770 411 348**
Capital	**3 539 898 791**	**1 069 498 333**	**1 892 210 000**	**1 814 711 000**	**4 140 635 500**
of which, Infrastruture					
Recurrent	**4 939 786 586**	**6 275 572 265**	**5 824 629 100**	**5 523 116 190**	**2 629 775 848**
of which, Personnel	3 907 840 896	4 429 105 454	5 152 629 656	5 523 116 190	2 146 275 848
Tertiary (MOE)					
Capital	**3 539 898 791**	**1 069 498 333**	**-**	**1 814 711 000**	**4 140 635 500**
Capital	3 219 898 791			941 270 000	4 140 635 500
Infrastruture					
ETF	320 000 000	1 069 498 333		873 441 000	
Recurrent	**4 939 786 586**	**6 275 572 265**	**-**	**5 523 116 190**	**2 629 775 848**
Personnel (Teaching)	3 907 840 896	4 429 105 454		5 523 116 190	2 146 275 848
Personnel (Non-teaching)					
Other overheads	1 003 168 725	947 371 251			483 500 000
Internally generated	28 776 965	899 095 560			
Tertiary (MHE)					
Capital			**1 892 210 000**		
of which, Infrastruture					
Recurrent			**5 824 629 100**		
Personnel (Teaching)			5 152 629 656		
Personnel (Non-teaching)					
Other overheads			671 999 444		
Internally generated					
Other expenses MOE, SUBEB, M	**10 181 301 534**	**3 249 142 366**	**6 991 047 965**	**7 453 278 531**	**3 916 604 346**
Capital	**610 054 043**	**-**	**2 565 000 000**	**1 958 011 000**	**1 222 980 000**
of which, Infrastruture					
Recurrent	**9 571 247 491**	**3 249 142 366**	**4 426 047 965**	**5 495 267 531**	**2 693 624 346**
of which, Personnel	5 743 025 883	1 876 074 445	1 156 592 922	1 210 984 071	297 624 346
MOE, SUBEB, STSB, Agencies					
Capital	**610 054 043**		**660 000 000**	**1 958 011 000**	**1 222 980 000**
of which, Infrastruture					
Recurrent	**9 571 247 491**	**3 249 142 366**	**4 405 565 855**	**5 495 267 531**	**2 693 624 346**
Overheads	3 828 221 608	1 373 067 921	3 256 655 043	4 284 283 460	2 396 000 000
Personnel	5 743 025 883	1 876 074 445	1 148 910 812	1 210 984 071	297 624 346
MHE	**-**	**-**	**1 925 482 110**	**-**	**-**
Capital			**1 905 000 000**		
of which, Infrastruture					
Recurrent			**20 482 110**		
Overheads			12 800 000		
Personnel			7 682 110		
GRAND TOTAL	**44 303 299 728**	**37 726 052 018**	**56 572 108 435**	**38 040 030 428**	**25 379 090 766**
Capital	**8 131 112 364**	**2 964 871 761**	**10 770 664 995**	**8 418 290 428**	**10 791 451 527**
of which, Infrastruture					
Recurrent	**36 172 187 364**	**34 761 180 257**	**45 801 443 440**	**29 621 740 000**	**14 587 639 239**
of which, Personnel					

ANNEX B. Alternative to Figure 2 in Section 3.4

The distinctions in Figure 3 are unlikely to be clear if the report is printed in black and white. This figure displays the same data in a different format.

FIGURE 4 Share of education budget 2012



ANNEX C. Data needed to complete Table 18

Data needed to calculate GPE indicators		JG	KD	KN	KT	SK	
Literacy rate, Youth aged 15-24							
Enrolment, Nursery 3	Female				3 330		2011/12
	Male				4 192		
Enrolment, P 1	Female	47 526	114 774	235 506	122 617		
	Male	63 109	135 316	247 460	170 290		
Enrolment, Primary, Age 6-11	Female	193 677	474 285	950 233			
	Male	271 194	555 444	1 018 656			
Enrolment, P 6	Female	27 794	60 987	118 562	88 913		
	Male	39 065	74 860	131 371	133 027		
Enrolment, P 6 *PREVIOUS YEAR*	Female	25 882		108 029			2010/11
	Male	36 625		124 947			
Enrolment, JS 1	Female	11 587	31 969	50 127			2011/12
	Male	17 813	39 293	63 544			
Enrolment, JS (JS1-J3)	Female	38 553	97 891	144 759			
	Male	52 691	121 186	198 148			
Enrolment, JS 3	Female	12 853	32 761	45 586			
	Male	16 615	40 080	64 671			
Repeaters, P 1	Female	1 917	5 705	2 273			
	Male	280	6 214	2 390			
Repeaters, P 6	Female	718	1 276	1 100			
	Male	393	1 524	1 097			
Repeaters, JS 1	Female	50	717	108			
	Male	353	765	179			
Repeaters, JS 3	Female	21	486	210			
	Male	116	655	664			
Population, Age 5	Female	84 034	116 811	183 191	115 456	73 189	2011
	Male	91 591	119 772	195 898	124 502	78 230	
Population, Age 6	Female	79 796	112 068	175 720	109 768	69 448	
	Male	86 971	114 908	187 909	118 370	74 231	
Population, Age 6-11	Female	420 375	602 370	938 931	576 827	363 900	
	Male	457 245	622 566	1 022 155	627 164	390 683	
Population, Age 11	Female	60 884	88 731	136 484	82 746	52 153	
	Male	65 906	93 388	154 787	91 728	56 581	
Population, Age 14	Female	53 670	80 505	122 931	72 885	45 865	
	Male	58 096	84 729	139 417	80 795	49 759	
2011 single-age projection MF							
Population, Age 5		175 625	236 583	379 089	239 958	151 419	
Population, Age 6		166 767	226 976	363 629	228 138	143 679	
Population, Age 7		158 140	217 504	348 391	216 608	136 140	
Population, Age 8		149 818	208 270	333 518	205 464	128 866	
Population, Age 9		141 876	199 372	319 152	194 800	121 925	
Population, Age 10		134 229	190 695	305 125	184 507	115 239	
Population, Age 11		126 790	182 119	291 271	174 474	108 734	
Population, Age 14		111 766	165 234	262 348	153 680	95 624	
2006 5-year cohort, % female							
0 to 4		0.48	0.49	0.48	0.48	0.48	
5 to 9		0.48	0.49	0.47	0.47	0.48	
10 to 14		0.47	0.48	0.43	0.46	0.46	