Country commitments to education domestic Financing

Education Financing Campaign

"Education Multiplies Possibilities: Investing in our future"

Education is essential to achieve national development goals. Domestic finance is the backbone of education investments. It is the most sustainable source of education funding. However, without decisive actions at the country level, education systems will face wider learning gaps and will not be able to contribute to inclusive growth.

Therefore, as part of a global education financing campaign, the Global Partnership for Education (GPE), is encouraging countries to enhance domestic financing for education. GPE will bring together all country commitments to highlight the scale of current collective efforts and potential of prioritizing education.

How can you contribute to the education financing campaign in your own country?

1. *Countries are expected to make commitments in any of the three dimensions of domestic financing (Volume/Adequacy, Efficiency and Equity), based on their respective context and best available evidence.*
2. *Examples of policy actions are provided below in the template. Countries may propose new areas of commitment that will increase Volume and/or improve Efficiency and/or Equity of domestic financing for education.*
3. *For each commitment, countries are encouraged to indicate the expected results/change in resources allocated to education.*

***Note**: To fill out this template, please consult available National Development Plan, Education Sector Plan (ESP), Mid-Term Expenditure Framework, Partnership Compact or other officially approved policies.*

Thank you for participating in this Global Education Financing Campaign. Your inputs will help amplify the efforts of your country and will help elevate education as a global priority.

Country Partner Identification

Country name:	Nigeria
Ministry/Institution:	Budget Office of the Federation
Date:	February, 2026

1.Volume commitment

Official Use Only

1.1. Please select your areas of commitment by checking relevant boxes below (select all that apply):

☑ Increase or maintain education expenditure level as a share of national budget (excluding. debt services)

☐ Increase or maintain education expenditure as a share of GDP

☐ Other (please specify)

1.2. Description of education budget perimeter

Please list all line ministries responsible *for elements included in the calculation of education expenditures. Ideally this description should identify where in the national budget relevant elements are recorded: Federal Ministries of Education, Defence, Agriculture, Humanitarian (school feeding programmes) as well as cross cutting education related expenditure items in Service Wide Votes [SWV].*

1.3. Historical and projected expenditure

2025	**2026**	**2027(P)**	**2028 (P)**	**2029 (P)**	**2030 (P)**
Percentage (as a share of FGN budget):**11%**	Percentage (as a share of FGN budget): **8%**	Percentage (as a share of FGN budget): **10%**	Percentage (as a share of FGN budget): **11%**	Percentage (as a share of FGN budget): **10%**	Percentage (as a share of FGN budget): **10%**
Percentage (as a share of GDP):	Percentage (as a share of GDP):	Percentage (as a share of GDP) :	Percentage (as a share of GDP) :	Percentage (as a share of GDP) :	Percentage (as a share of GDP) :
Percentage (Other):	Percentage (Other):	Percentage (Other):	Percentage (Other):	Percentage (Other):	Percentage (Other):
Monetary value -*Currency: NGN* -*Amount: N3.89trn*	Monetary value - *Currency: NGN* -*Amount:N3.50tr*	Monetary value - *Currency: NGN* -*Amount: N3.99tr*	Monetary value - *Currency: NGN* -*Amount: N4.09tr*	Monetary value - *Currency: NGN* -*Amount: N4.5tr*	Monetary value -*Currency: NGN* -*Amount: N4.64tr*

Do you have plans to increase ***education expenditure per child:*** ☐*Yes* ☑*No*

If Yes, please provide (allocations are not computed on a per child basis but rather needs necessitated by fiscal & budgetary pressures)

Currency:

-Baseline:
- Year:
- Amount per child:

- Target:
-Year:
- Amount per child:

-Indicate the policy framework or any other official documents where information on the baseline and targets can be found:
2026 – 2028 Medium Term Expenditure Framework and Fiscal Strategy Paper (available here: https://budgetoffice.gov.ng/index.php/2026-2028-mtef-fsp/2026-2028-mtef-fsp/viewdocument/1000)

1.4. Basis for commitment to increase funding for education

Please list, and briefly describe, any planned or ongoing actions aimed at increasing resources for education *— for example:*

☐*Raising additional revenues (e.g., through tax reforms or better tax collection), specify*

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☐ *Developing strategies for long-term, sustainable education financing (e.g., earmarked taxes, public-private partnerships, etc.), specify*

☐ *Improving budget execution, specify*

☐ *Other, specify*

Note: Please ensure that listed actions are supported by the National Development Plan, Education Sector Plan (ESP), Partnership Compact or other officially approved policies.

2.Efficiency commitment

Please list, and briefly describe any planned or ongoing actions to improve efficiency of education finance and expected results *— for example:*

☐ *Improving public financial management systems for better governance, accountability and delivery. - Specify*

☐ *Streamlining teacher management and remuneration mechanisms. - Specify*

☑ *Reduce fragmented financing and implementation mechanisms. – Working closely with ASUU & NUT (at Subnational levels to address this)*

☐ *Enhancing education and financial data tracking systems and availability. - Specify*

☐ *Adopting innovative budgeting approaches oriented towards education outcomes (e.g. results-based budgeting). - Specify*

☐ *Enhancing service delivery to improve learning, retention, and completion. - Specify*

☐ *Other, specify.*

Note: Please ensure that listed actions are supported by the National Development Plan, Education Sector Plan (ESP), Partnership Compact or other officially approved policies.

3.Equity commitment

Please list, and briefly describe any planned or ongoing actions to promote equitable resource allocation *— for example:*

☑ *Strengthening redistributive policies and mechanisms (including needs-based funding formulas for schools or teachers' allocation).*

☑ *Tracking of equitable resource distribution*

☑ *Adopting pro-poor budgeting mechanisms, gender-based or disability-based budgeting approaches.*

☑ *Directing resources to reduce gaps in school access*

☑ *Other, specify: Mandating regional development commissions to commit to improving Education outcomes in their jurisdictions*

Note: Please ensure that listed actions are supported by the National Development Plan, Education Sector Plan (ESP), Partnership Compact or other officially approved policies.

4.Endorsement of the commitments

Please indicate all the institutions that endorsed the commitment as relevant

☐ Head of State Office ☐ Prime Minister Office ☑ Ministry of Finance ☑ Ministry of Education ☒ Other Ministries or agencies (Budget Office of the Federation)

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NOTES:

1. *All Projections 2027 – 2030 are best case assumptions based on current macro environment.*
2. *Education related Allocations in Service Wide Votes eg – School feeding Programme are included for completeness*
3. *Furthermore, Education related allocations in Federal Ministry of Agriculture (universities of Agriculture are now under Ministry as well as specialized colleges of Agriculture were duly captured under the computation.*
4. *Similar Approach applied to Defence (Defence Academy, Defence College etc)*
5. *Projects may go upward or otherwise subject to economic outlook or prevailing conditions in given Budget year.*

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Note 2

Kindly note also that a significant proportion of education financing in Nigeria is provide through State Governments Annual Budgetary allocations as well as the Federal Government interventions in through the Universal Basic Education Commission (UBEC) the Tertiary Education Trust Fund (TETFUND) and other education related Agencies. These sources of funding may not be fully captured within the Federal Government's spending on education but constitute an important component of total public expenditure on education.