

Notes:	GPE Replenishment Pledge for Federal Republic of Nigeria for 2017-2020			
Light green cells should be completed by DCP. Please estimate the value of forecast actual expenditures rather than using budget data.				
Yellow cells will autofill once light green cells are filled. Cells are locked for editing.				
	2017	2018	2019	2020
Public Recurrent Education Expenditure (as % Public Recurrent Expenditure, Excluding Debt Service)	9.2%	8.3%		

Country:	Federal Republic of Nigeria		Budgeted and Actual Values for Prior and Current Years						Target Values for Replenishment period				SOURCE/COMMENTS
Local currency (units)	Nairas (NGN)	2014		2015		2016		2017	2018	2019	2020		
		budget	actual	budget	actual	budget	actual						
Total Public Expenditure	Total Public Expenditure (Recurrent and Capital, excluding debt service)	5,072,070,866.464	427,535,225.137	4,978,718,279.334	420,670,355.343	6,502,596,327.248	447,077,712.597	7,579,777,696.763.07	8,616,023,923.115.70				
	Total Public Recurrent Expenditure (including debt service payments)	3,451,959,616.354.00	240,234,161,050.63	3,897,633,306,639.75	174,436,655,032.99	4,418,575,859,115.00	154,179,874,122.74	5,035,622,627,288.92	5,863,738,386,380.45				National Budget Office of the Federation, Federal Ministry of Finance, Abuja; State Budget Department, Directorate of Budget and Economic Planning and State Approved Multi-Year Budgets and Accountant General's Financial Reports. This information is for the Federal and Five States of the 36 States of the Federation.
	Total Public Capital Expenditure	1,620,111,250,110.00	187,301,064,086.38	1,081,084,972,694.10	246,233,700,309.59	2,084,020,468,132.54	292,897,838,474.75	2,544,154,979,474.15	2,752,285,536,735.25				National Budget Office of the Federation, Federal Ministry of Finance, Abuja; State Budget Department, Directorate of Budget and Economic Planning and State Approved Multi-Year Budgets and Accountant General's Financial Reports. This information is for the Federal and Five States of the 36 States of the Federation.
	Interest and Debt Services												
Public Expenditure on Education	Public Expenditure on Education (Recurrent and Capital)	637,320,135,712.00	157,644,194,239.27	626,266,669,927.18	153,461,975,581.43	664,968,927,840.45	130,837,218,549.51	598,149,144,504.83	596,760,883,786.78				This information is for the Federal and Five States of the 36 States of the Federation.
	Public Recurrent Education Expenditure	517,228,372,418.00	90,360,827,346.93	546,531,875,305.18	94,928,366,497.05	522,153,683,693.08	66,419,435,554.37	465,167,463,879.89	485,998,694,358.11				Budget Division, Federal Ministry of Education, Abuja; State Budget Department, Directorate of Budget and Economic Planning and State Approved Multi-Year Budgets and Accountant General's Financial Reports. This information is for the Federal and Five States of the 36 States of the Federation.
	Public Capital Education Expenditure	120,091,763,294.00	67,283,366,892.34	79,752,794,622.00	59,133,609,084.38	142,815,244,147.37	64,417,782,995.14	132,981,680,624.95	110,762,189,427.67				Budget Division, Federal Ministry of Education, Abuja; State Budget Department, Directorate of Budget and Economic Planning and State Approved Multi-Year Budgets and Accountant General's Financial Reports. This information is for the Federal and Five States of the 36 States of the Federation.
Education Expenditure (%)	Public Recurrent and Capital Education Expenditure (as % Total Public Expenditure)	12.6%	36.5%	12.6%	36.5%	10.2%	29.3%	7.9%	6.9%				
	Public Recurrent Education Expenditure (as % Public Recurrent Expenditure, Excluding Debt Service)	15.0%	37.6%	14.0%	54.1%	11.8%	43.1%	9.2%	8.3%				
	Public Capital Education Expenditure (as % Public Capital Expenditure)	7.4%	35.3%	7.4%	24.0%	6.9%	22.0%	5.2%	4.0%				
Please describe how the perimeter of education spending was defined when completing this template (i.e. what is included and excluded in education spending). In particular, please reflect on the following:													
1. a. List those line ministries that are primarily responsible for the delivery of education (e.g., Ministry of Basic Education and Ministry of Higher Education; Ministry of Youth and Sports)		1.) Federal Ministry of Education; 2.) Universal Basic Education Board (UBEC); 3.) National Universities Commission (NUC); 4.) National Commission for Colleges of Education (NCCCE); 5.) National Board for Technical Education (NBTE);											
b. Describe any non-education expenditures within the budget of the line ministries listed in 1a.		Nil											
c. Describe any education expenditures outside of the budget of the line ministries listed in 1a. Please also specify from which ministries these expenditures are extracted (e.g. Ministry of Health; Ministry of Social Development).		1.) USD 100 million GPE Grant for Nigeria Partnership for Education Project (NPEP) to improve Access and Quality of Basic Education in five selected states of Kano, Kaduna, Katsina, Sokoto and Jigawa, with emphasis on girls' participation. 2.) World Bank Credit of USD150 million each to the State Education Programme Investment Project (SEPIP) and SEPIP Additional to support Education Programs implemented by the participating States of Anambra, Bauchi and Ekiti to improve the quality, access and efficiency of their education, and 3.) World Bank Credit of USD 620 million to "Better Education Service Delivery for All (BESDA)" to increase equitable access for out-of-school children and improve literacy in focus states, and strengthen accountability for results, in basic education in Nigeria.											
2. Are non-salary expenditures for staff employed in the education sector (e.g., pensions) included in budgets of the line ministries listed in 1a? If NO, please specify which ministry is responsible for payment of non-salary expenditures, and indicate whether these are included in the value of education expenditure reported above.		1.) No. 2.) Pension Transitional Arrangement Directorate (PTAD) is responsible for the payment of pension to pensioners; these are not included in the value of education expenditure reported above.											
3. Are all sub-federal expenditures on education (e.g., at the state/provincial and local level) included in expenditure figures reported above? If NO, please indicate whether you have estimates on the volume of these expenditures.		It is pertinent to reiterate here that the states have constitutional responsibility for basic education and that they also spend on tertiary education since education is on the concurrent list, states funding on education has not been captured here because of lack of data. The data represented here is federal financial data and five States (Jigawa, Kaduna, Kano, Katsina & Sokoto) out of 36 States of the Federation. Efforts are on to get the remaining states' education funding data.											