



Civil Society Action
Coalition on
Education For All
(CSACEFA)

National Budget Analysis

Introduction

Budget Analysis is a critical tool in unpacking the past, current status and future direction of an organisation, agency or state. Because it involves the assessment of spending and earnings, it generally provides an evaluation of the expenditures of an entity and how well those expenditures were made. Budget analysis can inform subsequent budgeting and provide insights into the policy position of a state and the potential fiscal risks.

The aim of Budget Analysis is to examine and provide information that is credible, accessible and makes a timely contribution to policy debates, with the purpose of affecting the manner in which budget issues are decided and decisions are made. This has a significance on the manner in which the rights and interests of citizens are promoted and defended. Key terms such as Budget Inputs¹, Budget Outputs² and Budget Performance,³ among others, are relevant to understanding the context and overall tone of a budget.

Having provided the following underlying logic to budget analysis It should be noted that in general, education budget work provides civil society organisations with the opportunity to:

- Challenge education policy and budgets;⁴
- Advocate for increased and efficient use of resources;⁵
- Improve transparency and accountability in education systems;⁶
- Influence decision-making processes and expenditure;⁷ and
- Enhance public awareness on the education budget⁸.

1. This can be described as: "The allocation of money to a particular use in the budget for particular services – e.g. schools". See the IBIS Toolbox for Budget Analysis Guide, at p. 2. Oxfam. Available at: <https://oxfam.dk/documents/artikler/toolbox-for-budget-analysis-guide.pdf>.

2. This can be described as: "Public services provided by the government through budget inputs. For example the number of children who received teaching and learning materials during the calendar or financial year. See the IBIS Toolbox for Budget Analysis Guide, op.cit.

3. Ibid.

4. See Perry, V. (undated). A Budget Guide for Civil Society Organisations Working in Education, at p. 4. The Commonwealth Education Fund (CEF). Available at: <https://docs.campaignforeducation.org/csef/CEF%20Budget%20Guide%20for%20CSOs.pdf>.

5. See Perry, V. A Budget Guide for Civil Society Organisations Working in Education, op.cit.

6. Ibid.

7. Ibid.

8. Ibid.

Background

This analysis is informed by two critical research intentions: to assess the education budgets of the States under review in terms of Policy (education sector) and Government Programme (specifically, Universal Basic Education and Secondary Education). We hold that Education is a fundamental service that governments ought to provide. Because education provides knowledge and information, in addition to the ability to unlock the potential of its beneficiaries; it is a government service that must be prioritised. This is underpinned by the need for educational services to be modern, effective and inclusive. Governments at all levels in Nigeria provide some form of education and the Constitution of the Federal Republic of Nigeria (2011, as amended) in **s.18**,⁹ highlights this provision as one of the fundamental principles of State policy. To this end, the Nigerian government put together a policy on education that it perceives to be foundational and central to the development of the child. Having gone through one iteration, the provision of basic education was brought under the framework of a 'Universal Basic Education' (UBE). The aims of UBE are as follows:

i.) Developing in the entire citizenry a strong consciousness for education and a

strong commitment to its vigorous promotion¹⁰;

ii.) The provision of free, Universal Basic Education for every Nigerian Child of School-going age; reducing drastically the incidence of drop-out from the formal school system (through improved relevance, quality and efficiency);¹¹ and

iii.) Ensuring the acquisition of appropriate levels of literacy, numeracy, manipulative, communicative and life skills, as well as ethical, moral and civic values needed for laying a solid foundation for life-long learning.¹²

Secondary education in Nigeria had a much different history from Basic Education. Older than Nigeria's decoupling from the British empire, Secondary schools grew exponentially 5 years before independence.¹³ Following this, the attention given to Secondary schools significantly increased. The aims of Secondary education are as follows:

i.) to provide all primary school leavers with the opportunity for education of higher level irrespective of sex, social status, religious or ethnic background;¹⁴

ii.) to offer diversified curriculum to cater for differences in talents, opportunities, and future roles;¹⁵

9. The Constitution states that: "Government shall eradicate illiteracy; to this end, government shall as and when practicable, provide a free and compulsory Universal Primary Education, free secondary education, and free adult literacy programmes".

10. See generally, the Federal Ministry of Education (2004). National Policy on Education. Federal Republic of Nigeria, Abuja. Available at: [https://www.kwcoeliorin.edu.ng/publications/staff_publications/abdulraheem_yusuf/UNIVERSAL-BASIC-EDUCATION-\(UBE\)-IN-NIGERIA.pdf](https://www.kwcoeliorin.edu.ng/publications/staff_publications/abdulraheem_yusuf/UNIVERSAL-BASIC-EDUCATION-(UBE)-IN-NIGERIA.pdf)

11. See the Federal Ministry of Education. National Policy on Education, op.cit.

12. Ibid.

13. See Ige, M.A. (2020). Provision of secondary education in Nigeria: Challenges and way forward, at p. 1. In the Global Journal of Sociology and Anthropology Vol. 9 (4), pp. 001-009. Available at: <https://www.internationalscholarsjournals.com/articles/provision-of-secondary-education-in-nigeria-challenges-and-way-forward.pdf>.

14. See Ige, M.A. Provision of secondary education in Nigeria: Challenges and way forward, at p. 2, op.cit.

15. Ibid.



iii.) to provide trained manpower in applied science, technology and commerce at sub-professional grades;¹⁶

iv.) to develop and promote Nigerian languages, arts and culture in the context of the world's cultural heritage;¹⁷

v.) to inspire students with a desire for self improvement and achievement of excellence;¹⁸

vi.) to foster national unity with an emphasis on the common ties that unite Nigerians in our diversity;¹⁹

vi.) to raise a generation of people who can think for themselves, respect the views and feelings of others, respect the

dignity of labour, appreciate those values specified under our broad national goals, and live as good citizens;²⁰ and

vii.) to provide technical knowledge and vocational skills, necessary for agricultural, industrial, commercial, and economic development.²¹

The research project hereunder, involves a Basic Education and Secondary Education Budget performance analysis of 12 states (i.e., Adamawa, Taraba, Benue, Plateau, Edo, Delta, Katsina, Kano, Oyo, Lagos, Imo, Abia), the Federal Capital Territory (FCT) and the Federal government, for the year 2016 to 2023.

16. Ibid.
17. Ibid.
18. Ibid.
19. Ibid.
20. Ibid.
21. Ibid.

Methodology

This research adopts a quantitative approach to evaluating the problem questions, as the subject matter is essentially quantitative research. Conceptually, the research takes on a 'post-positivist' worldview. The bulk of the data is presented in the form of infographics. The study also follows all required procedures for the gathering of data and quality checks. The research questions that guided the research are as follows:

Research Questions

1. How much of the total expenditure for the Education sector was allocated to Basic Education and Secondary education (in terms of Naira amounts and percentages)?

2. What was the capital budget performance of Basic and Secondary Education?

3. What is the form of State Education budget prioritisation by level of education (i.e., the shares as a percentage of the education budget and the share as a percentage of actual Education spending)?

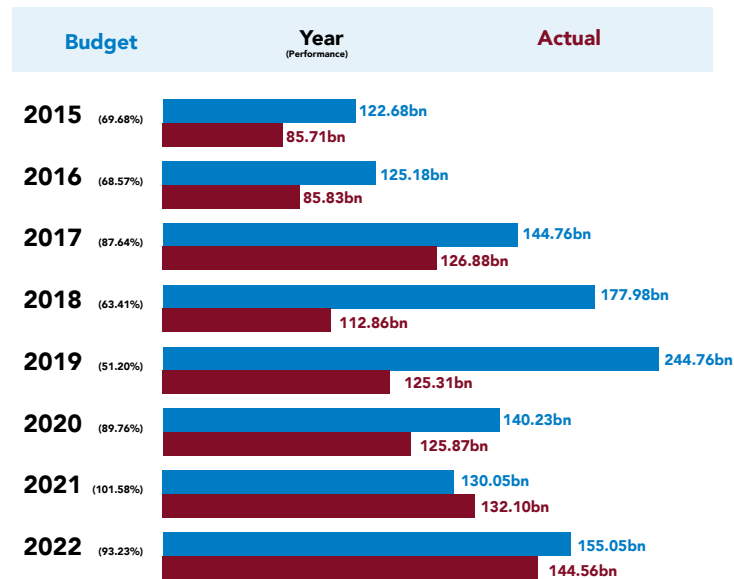
4. What is the State total Budget performance by level of Education by Administrative units (budgeted expenditure, actual spending and performance)?

5. What is the budget performance of Basic and Secondary education in the various States?

6. How inclusive are the Education budgets of the various states, Capital Territory and Federal government, under consideration?



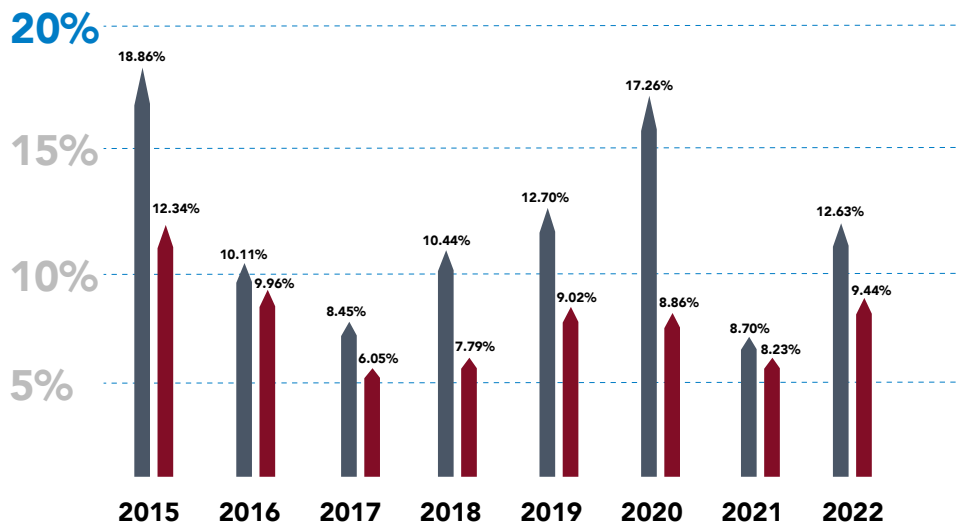
Expenditure



UNESCO Recommendation for
budget allocation to education for

20%

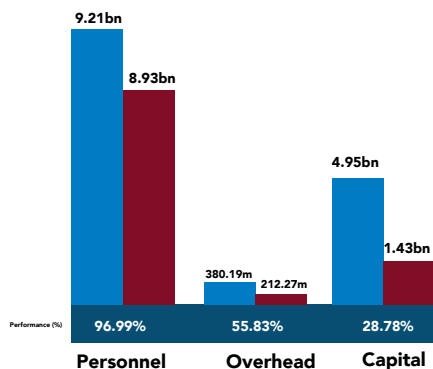
Allocation to Education
Spending on Education



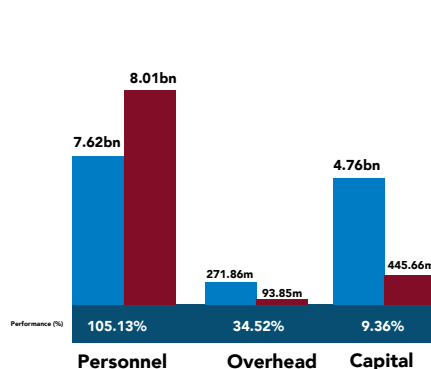


Education Budget

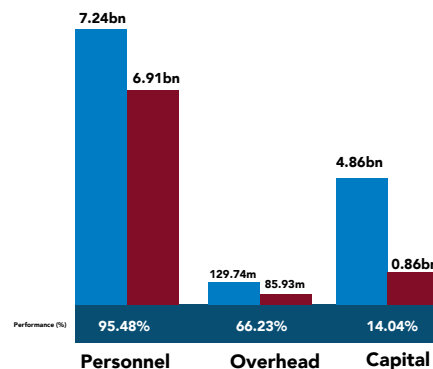
2015

Budget
Actual

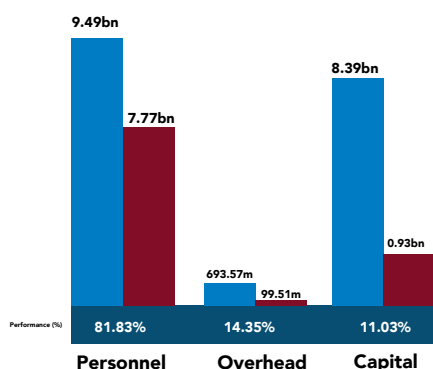
2016

Budget
Actual

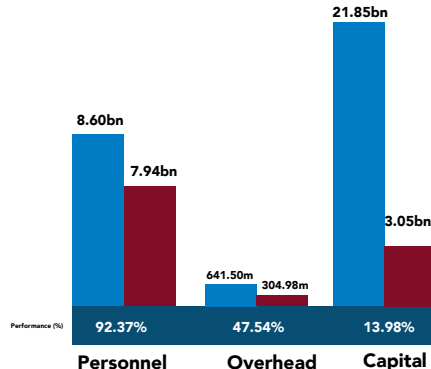
2017

Budget
Actual

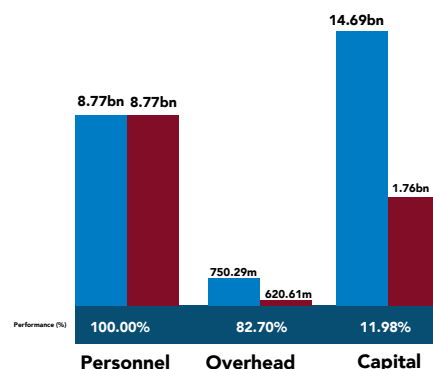
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Budget
Actual

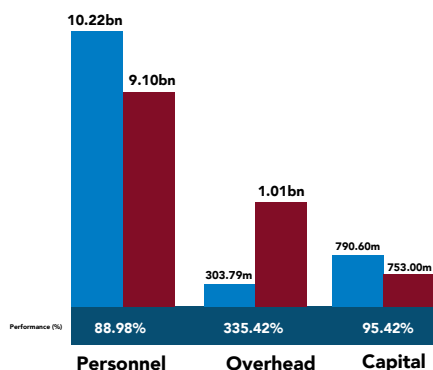
2019

Budget
Actual

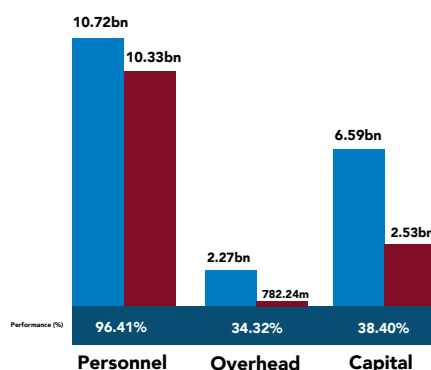
2020

Budget
Actual

2021

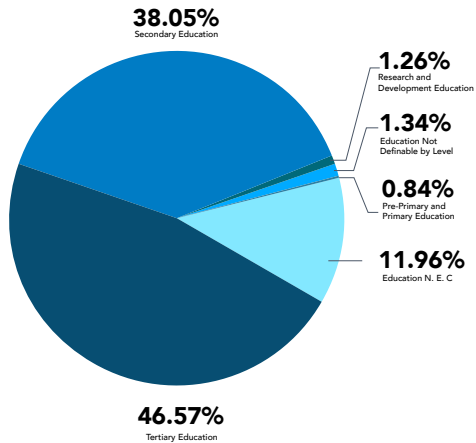
Budget
Actual

2022

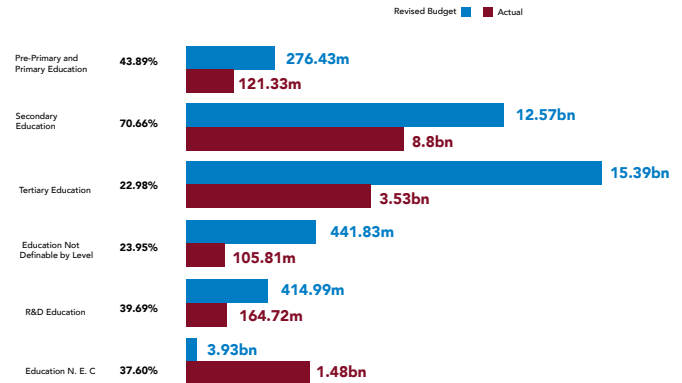
Budget
Actual



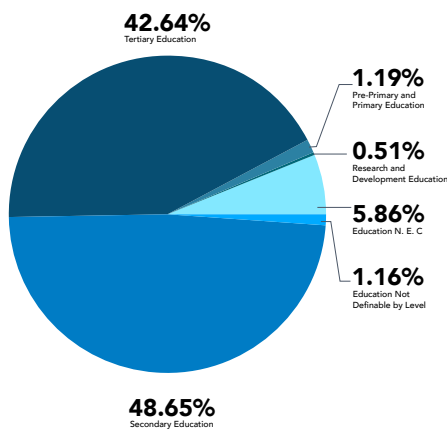
2022 Education Budget by Level of Education



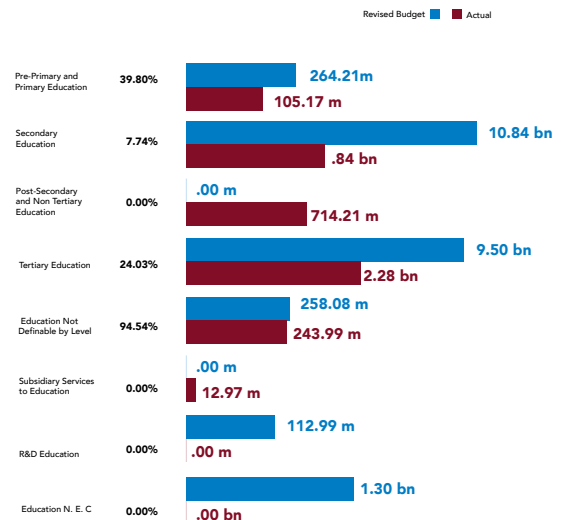
2022 Education Budget Performance



2021 Education Budget by Level of Education



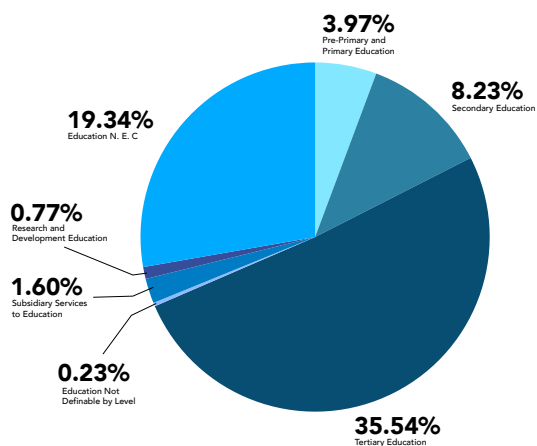
2021 Education Budget Performance



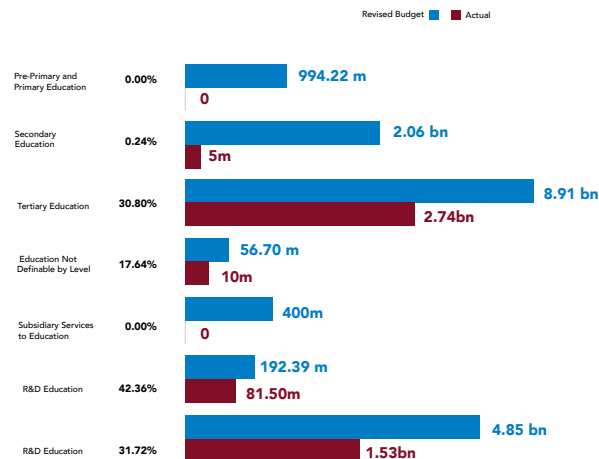


Expenditure

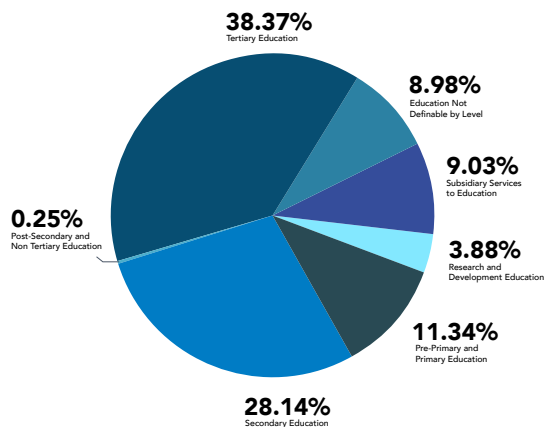
2022 Education Budget by Level of Education



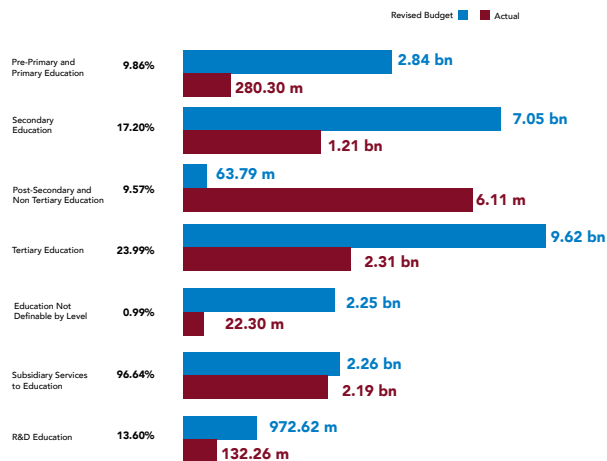
2022 Education Budget Performance



2021 Education Budget by Level of Education



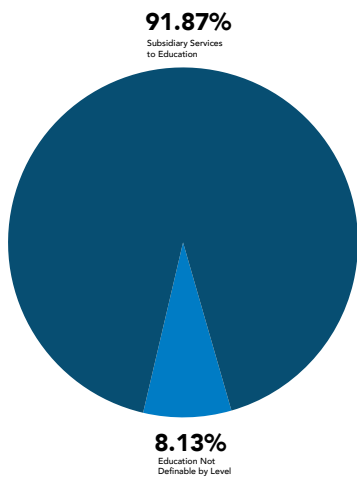
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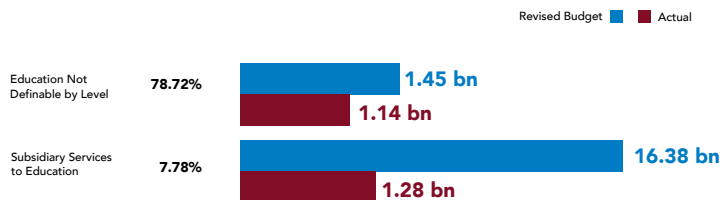


Expenditure

2022 Education Budget by Level of Education



2021 Education Budget Performance



2022 Education Budget Performance

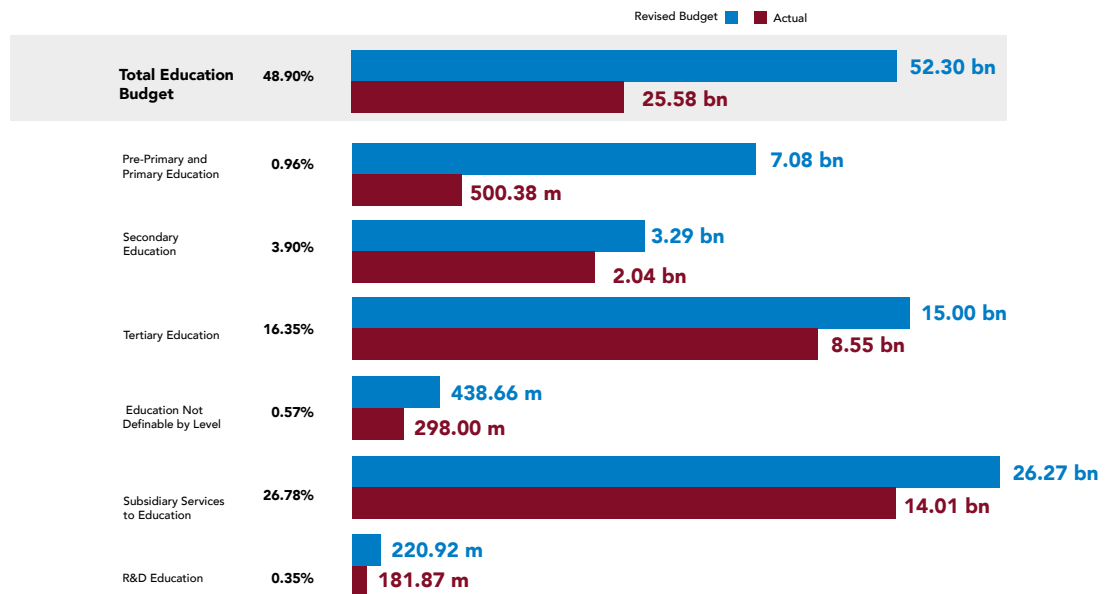


**Education expenditure budget is only within 2 levels: Subsidiary Services and Education Not Definable by Level.



Expenditure

2022 Education Budget Performance

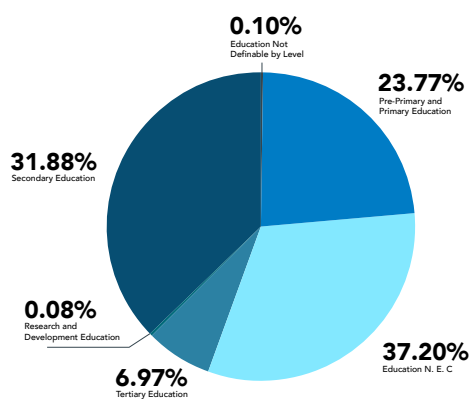


**No Education expenditure by function for 2021 within budget implementation report.

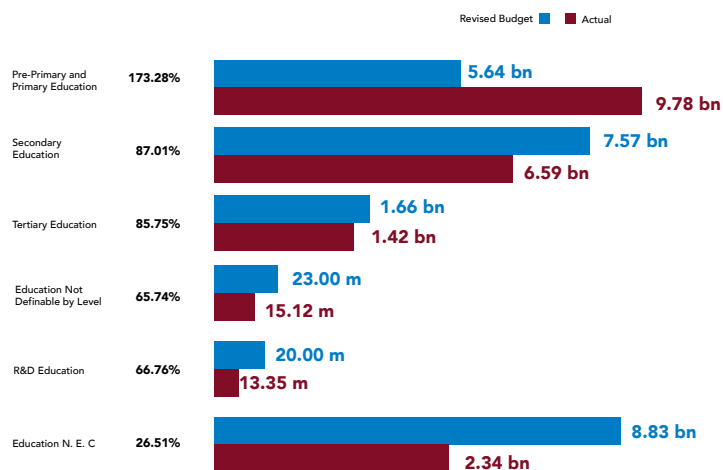


Expenditure

2022 Education Budget by level of education



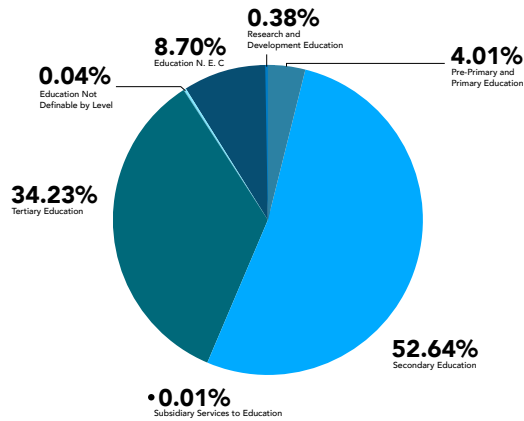
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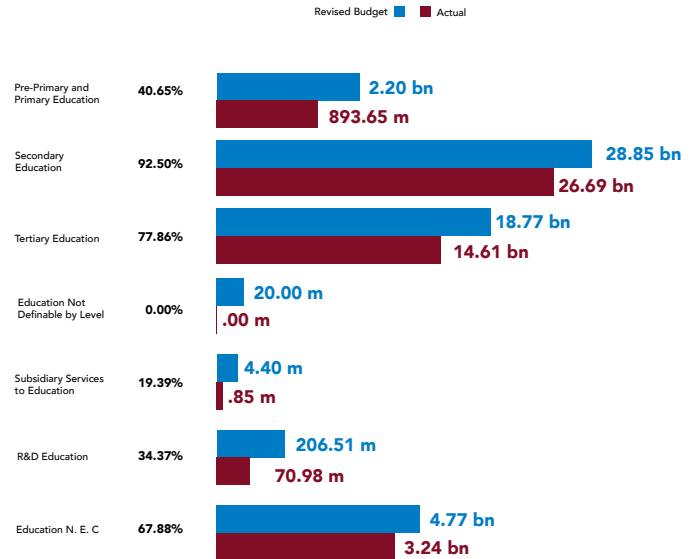


Expenditure

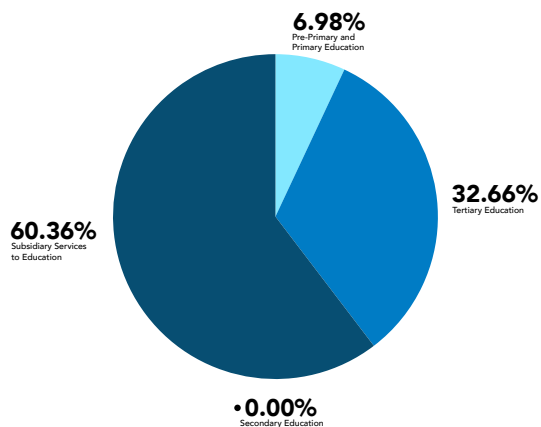
2022 Education Budget by Level of Education



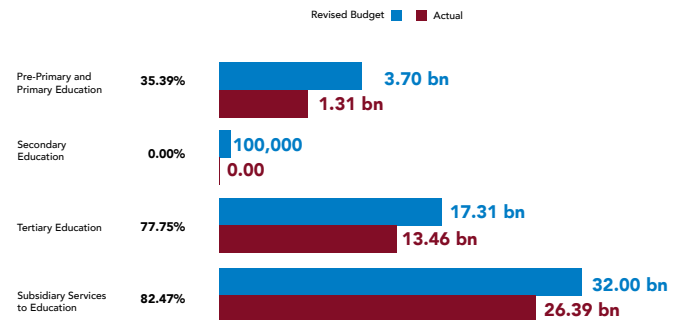
2022 Education Budget Performance



2021 Education Budget by Level of Education



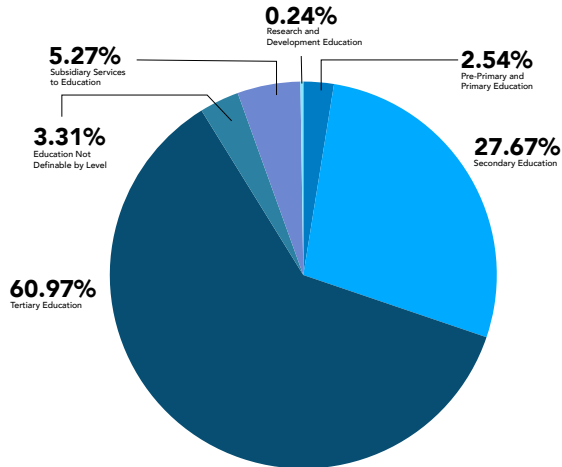
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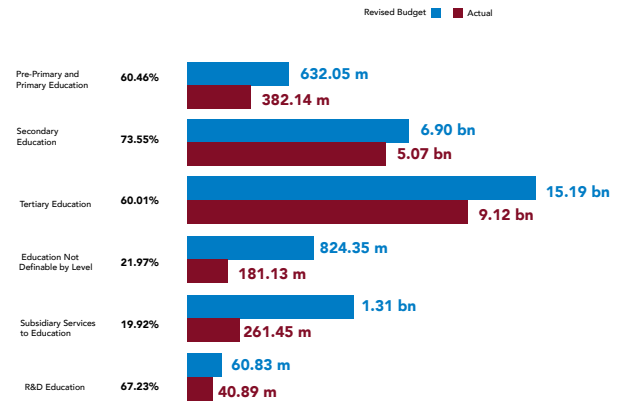


Expenditure

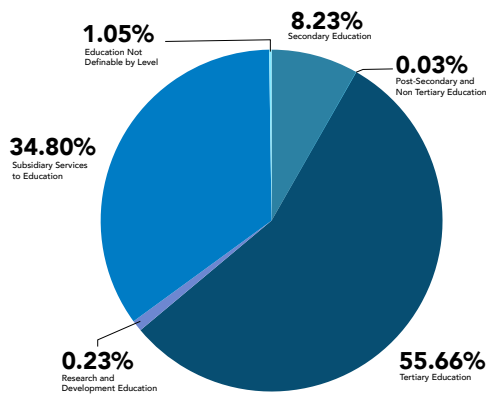
2022 Education Budget by Level of Education



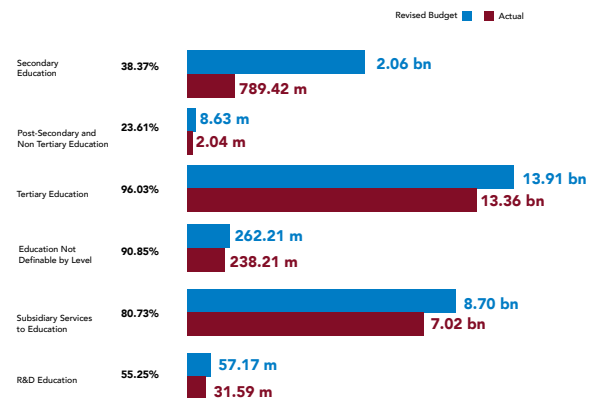
2022 Education Budget Performance



2021 Education Budget by Level of Education

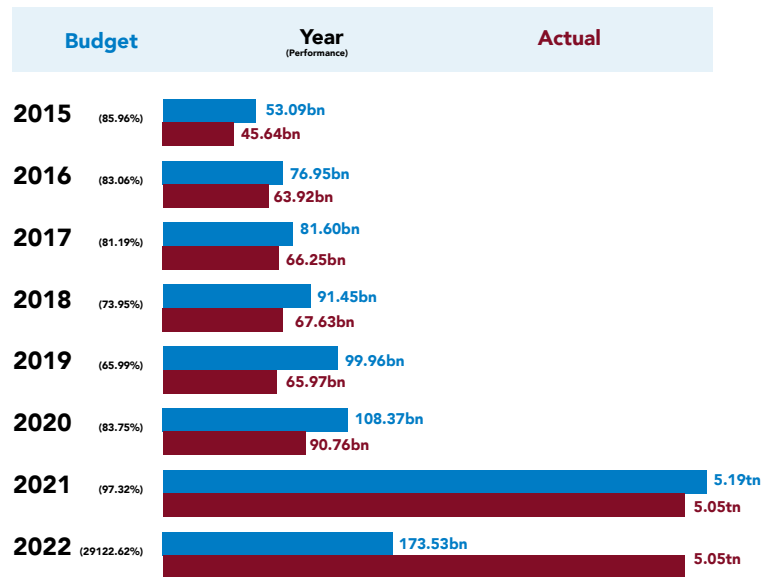


2021 Education Budget Performance





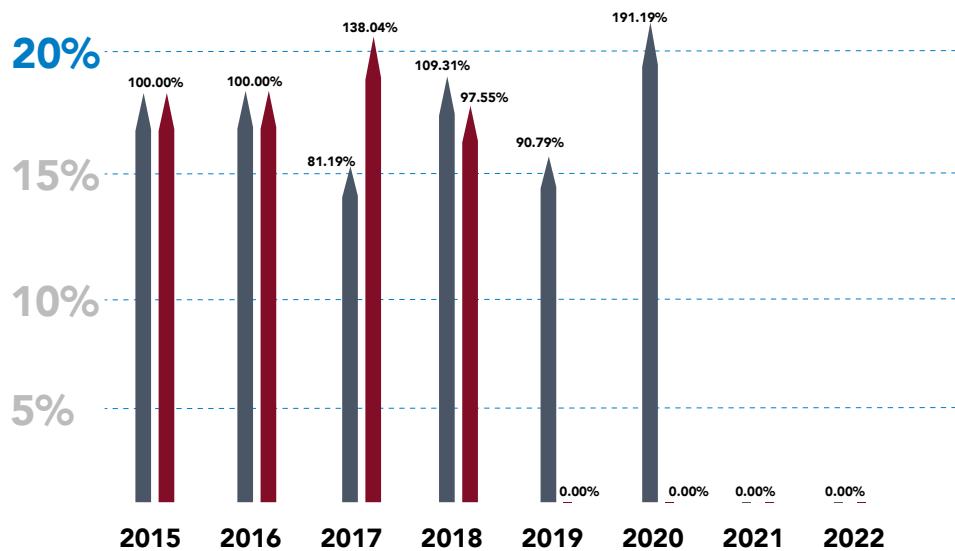
Expenditure



UNESCO Recommendation for
budget allocation to education for

20%

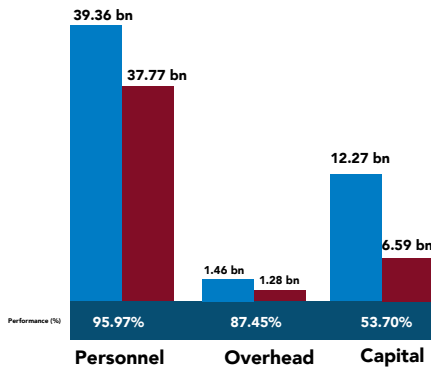
Allocation to Education
Spending on Education



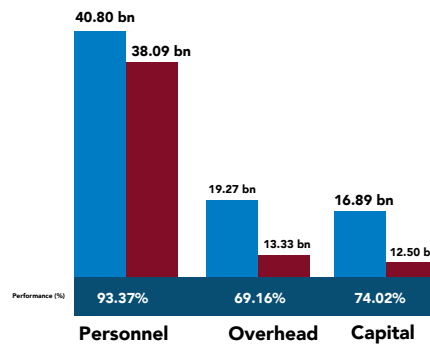


Education Budget

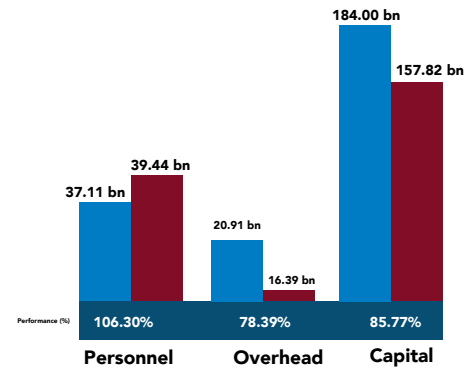
2015

Budget
Actual

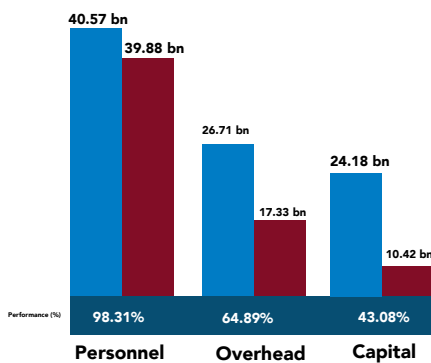
2016

Budget
Actual

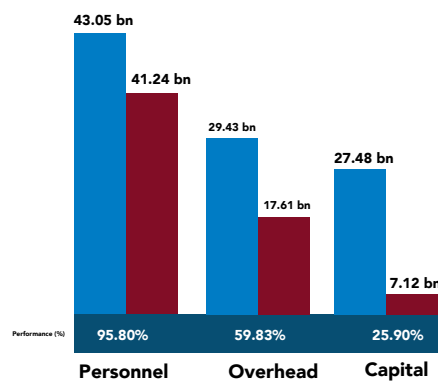
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Budget
Actual

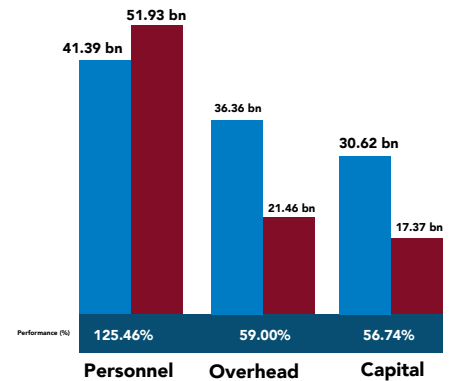
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Budget
Actual

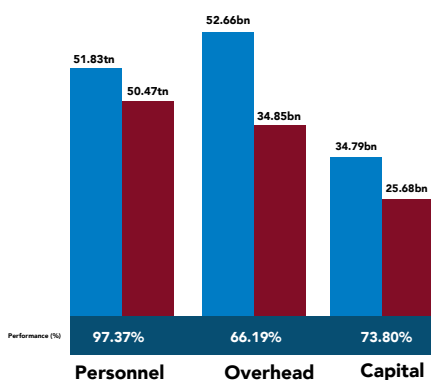
2019

Budget
Actual

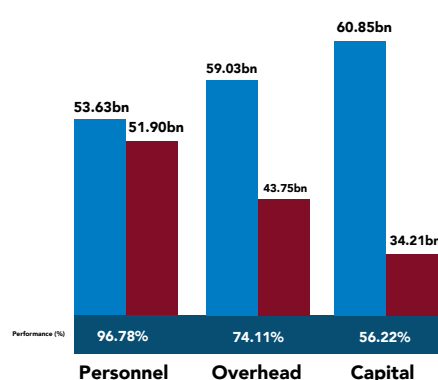
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2021

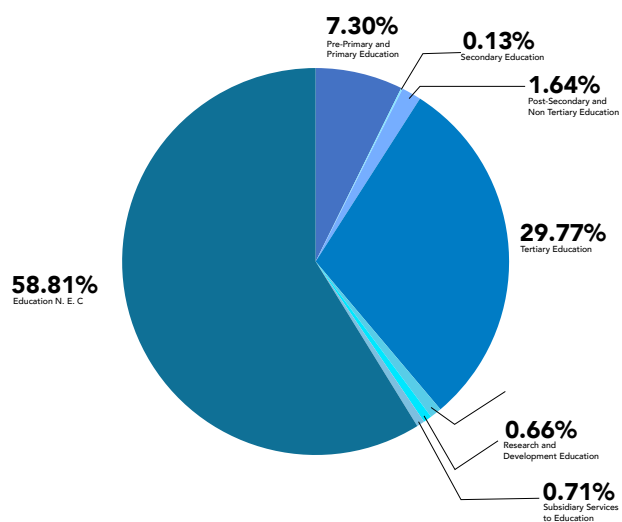
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2022

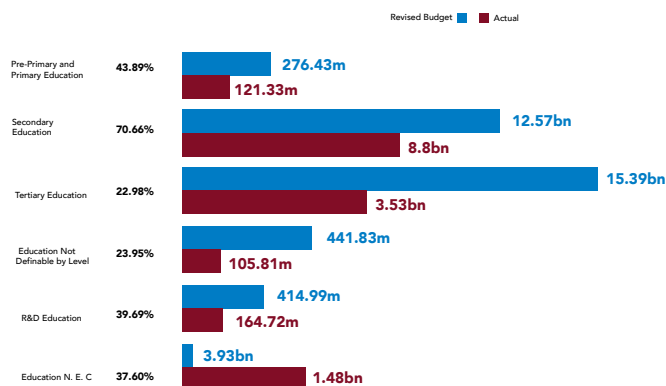
Budget
Actual



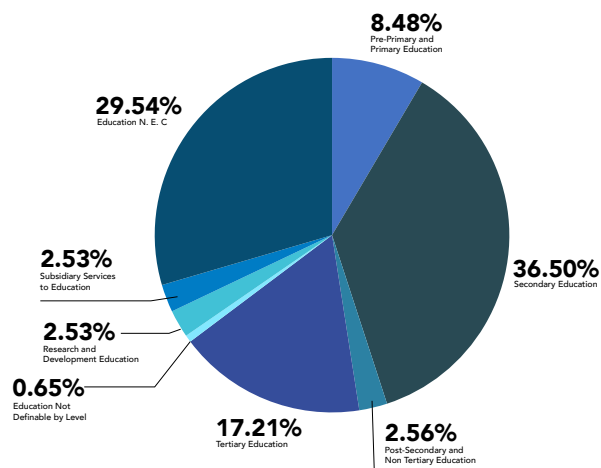
2022 Education Budget by Level of Education



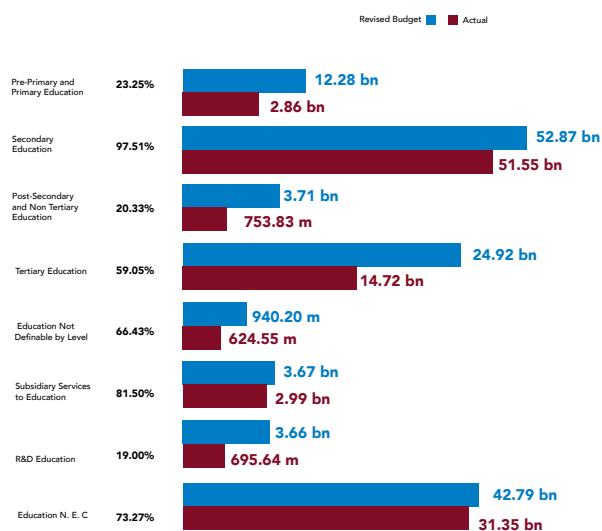
2022 Education Budget Performance



2021 Education Budget by Level of Education



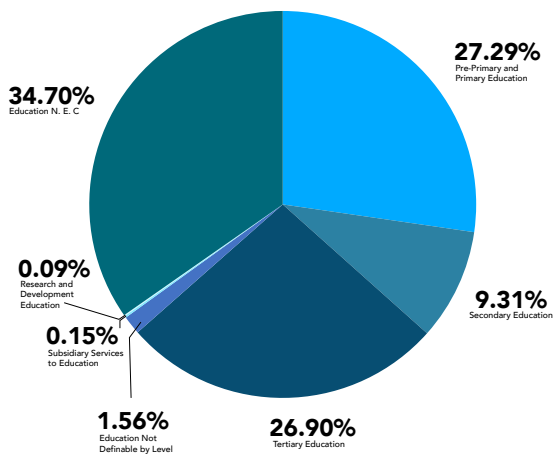
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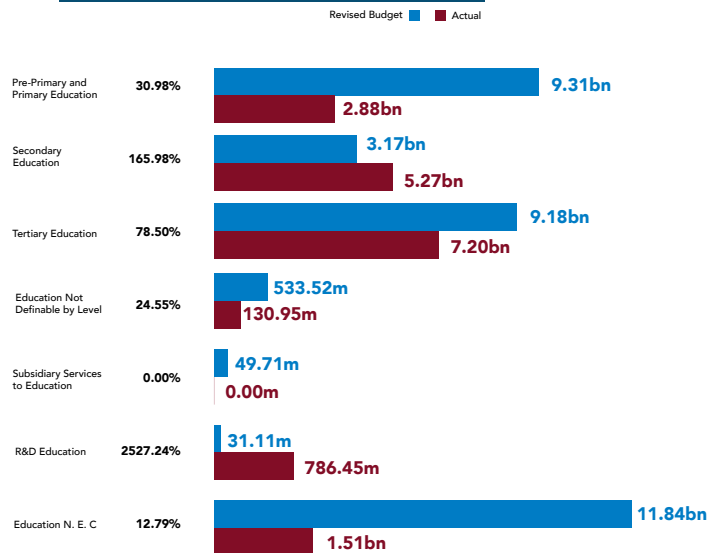


Expenditure

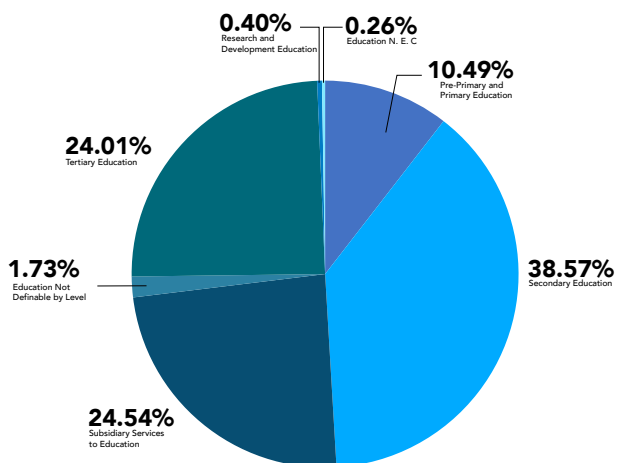
2022 Education Budget by Level of Education



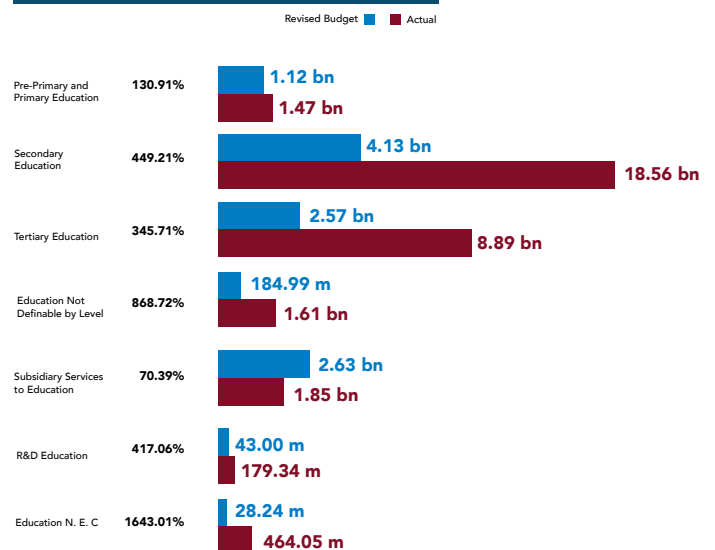
2022 Education Budget Performance



2021 Education Budget by Level of Education

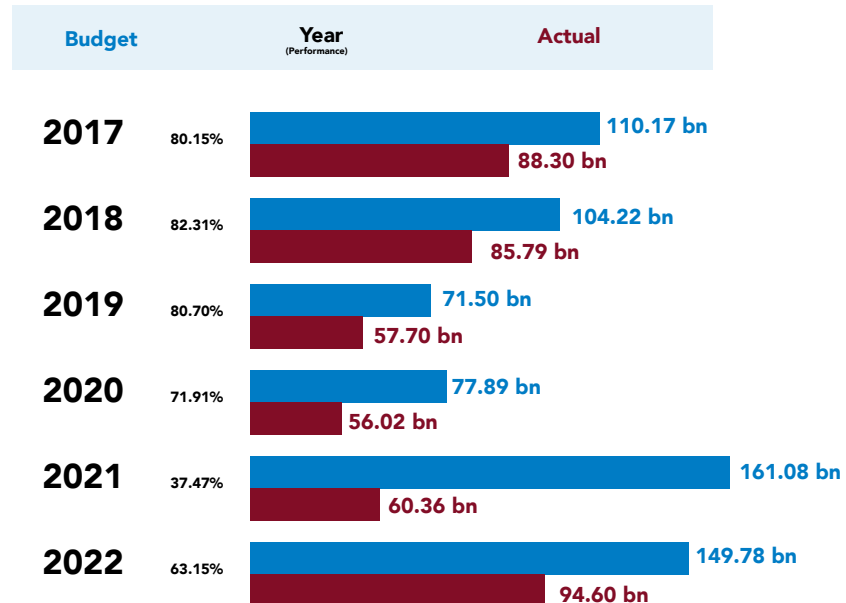


2021 Education Budget Performance





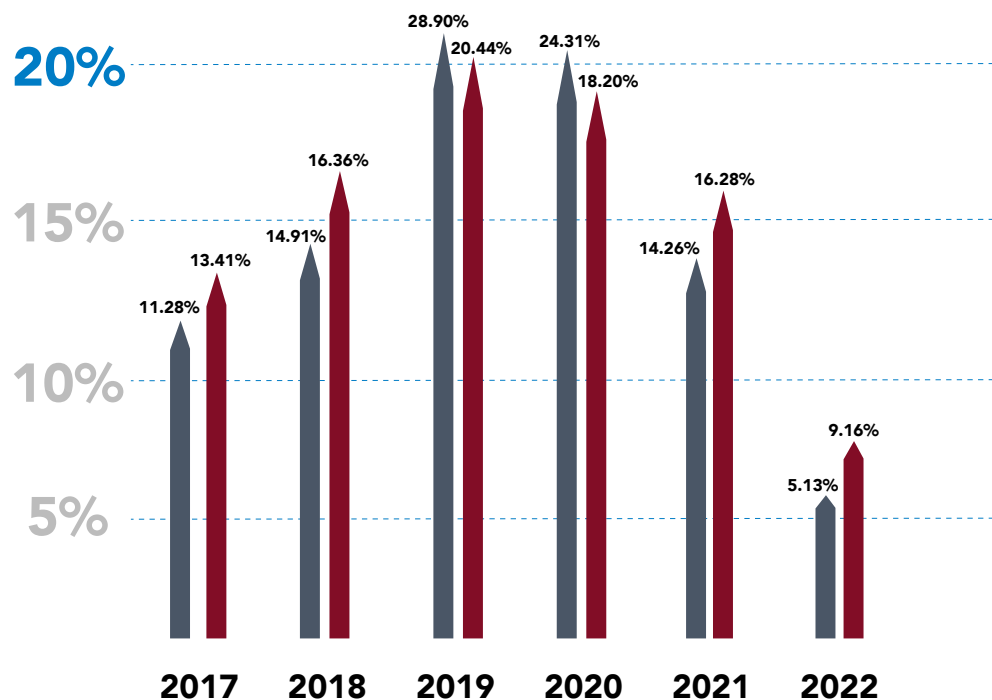
Expenditure



UNESCO Recommendation for
budget allocation to education for

20%

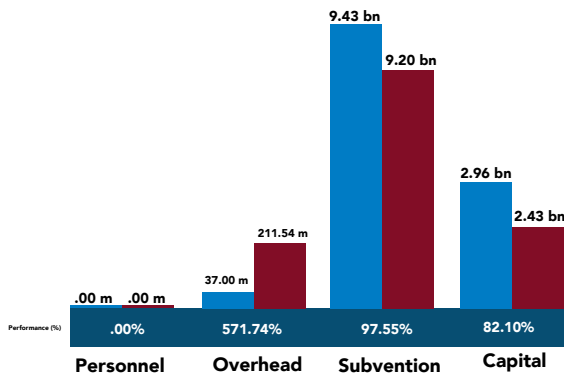
Allocation to Education
Spending on Education



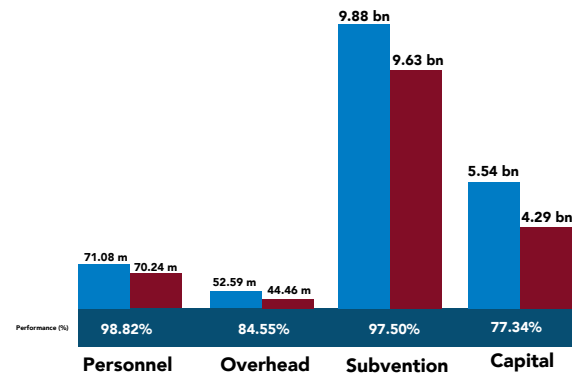


Education Budget

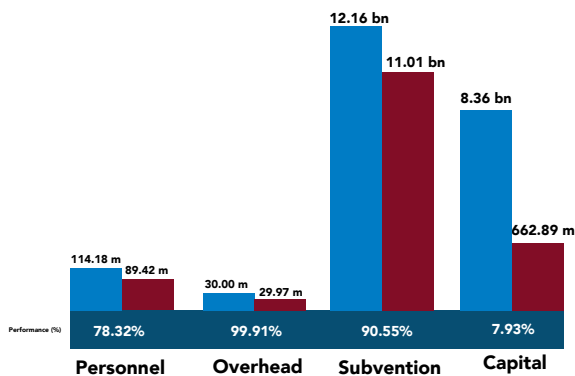
2017

Budget
Actual

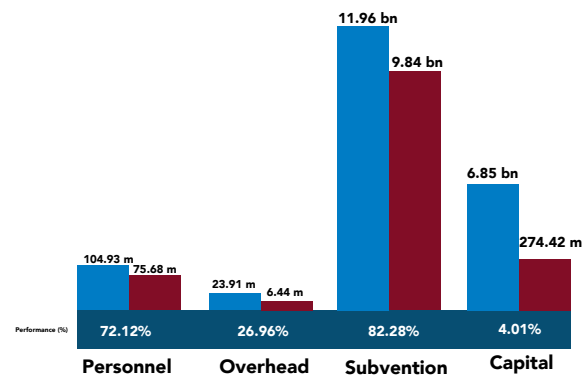
2018

Budget
Actual

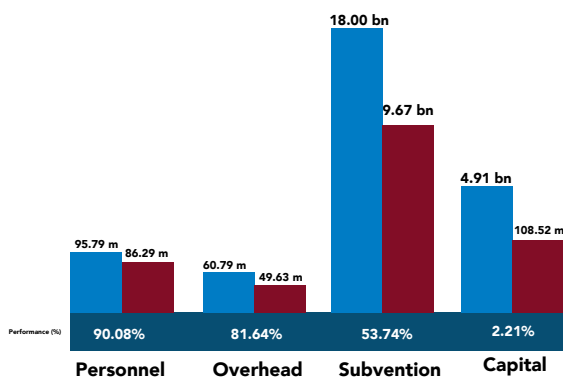
2019

Budget
Actual

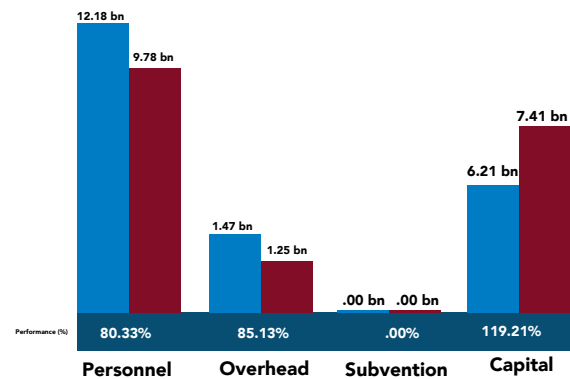
2020

Budget
Actual

2021

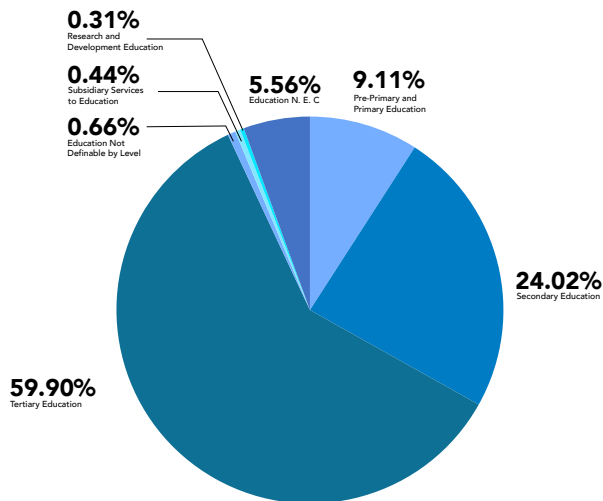
Budget
Actual

2022

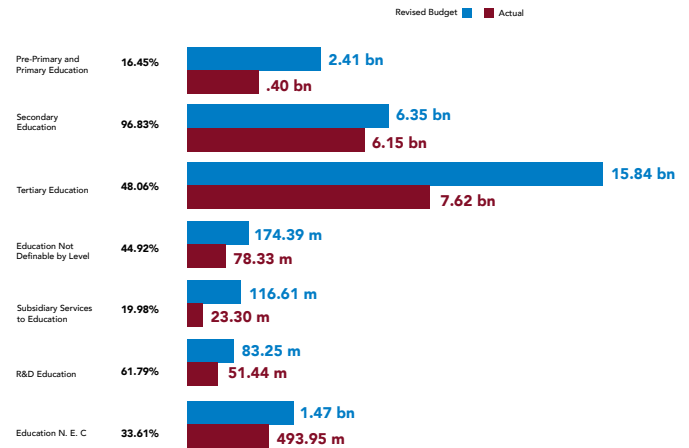
Budget
Actual



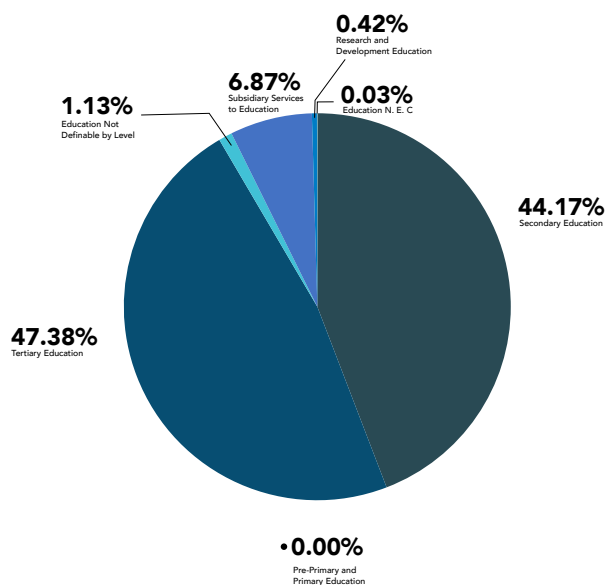
2022 Education Budget by Level of Education



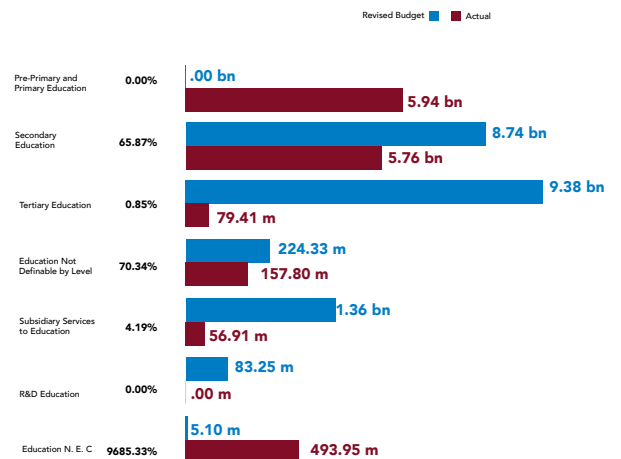
2022 Education Budget Performance



2021 Education Budget by Level of Education



2021 Education Budget Performance



Limitations

While there is a reasonable amount of publicly available data on State Budgets, State Budget Implementation Reports and State Accountant General/Auditor General's reports (ditto for the Federal level), there is no corresponding budget data for the Federal Capital Territory (F.C.T). This poses a serious problem for the analysis of Basic and Secondary education in the focus areas. Several attempts at getting copies of what should be public documentation from the F.C.T were rebuffed. At present, the F.C.T does not make public any of its budget data. Going forward, the officials of the F.C.T must accept that making fiscal information publicly available improves the quality of government and is a mechanism for feedback. Public data ought not to be shrouded in secrecy, as the Freedom of Information Act provides numerous forms of data that should be provided by public authorities.

Also, is the general absence of Budget Implementation report data in several of the focus states. This creates an asymmetry of information, with some States having more fiscal data than others. For instance, while Adamawa, Lagos and Taraba states have a decent

amount of information on Budget and Actual spending (for 2015 to 2022) and Budget by Level of education, others have less information, i.e., Abia, Oyo, Benue and Kano (only the 2021 and 2022 fiscal years have a reasonable amount of disaggregation), other still have far less, i.e., Imo, Katsina and Edo (one fiscal year and minimal or zero disaggregation). In addition, 80% of the education budget data acquired, is either in picture (jpeg.) or non-machine readable formats (pdf.). This severely hampered analysis, as the figures had to be manually lifted from the documents for input into excel sheets. This is another critical advocacy point, as the publication of budget data in machine readable formats not only helps with data accuracy (as it would eliminate the likelihood of copying wrong figures) but it speeds up the process of analysis. This would allow for the presentation of findings speedily and allow for timely feedback before crucial decisions are made. In conclusion, the data below provides only a snapshot of state education sector budgets as there is a significant amount of data that is unavailable in appropriate formats that allow for easy analysis.

Recommendations

Flowing from the above limitations, clear points of change and necessary transformation emerge. The urgency to reform the education system through improving spending and making the latter more efficient is without question. The following are some recommendations that speak to not only the budgeting process but also the process of communication of fiscal data, among other things.

1.

Education Budget Data Should be in Appropriate Formats: The provision of complete and 'accessible' education expenditure data by subnational units, is critical for the improvement of education quality. This is because governance is not exclusive to government officials alone but involves the interplay of stakeholders and their contributions. The feedback and exchange of information from Civil Society-that should be a standard feature of transparent and accountable governance-suffers where data is not provided and because of this the quality of education is watered down. Where governments publish comprehensive fiscal data, i.e., data within formats that keep to the International Public Sector Accounting Standards (IPSAS), review and analysis by 3rd parties would improve. In addition, where governments publish education expenditure data in digital, machine-readable and structured formats²² (i.e., making data easier to analyse), feedback is quicker and more accurate.

22. See Open Data Handbook. Glossary. "Machine-Readable". Open Knowledge. Available at: <https://opendatahandbook.org/glossary/en/terms/machine-readable/>.

2.

Education Budget Data Should be Provided Routinely and On Time: The provision of timely education expenditure data by subnational units is another important aspect of the fiscal governance of the education sector. While budgets are often released according to January to December calendars, the corresponding Budget Implementation, Accountant General and Auditor General's reports are not always published with such diligence. This creates situations where budget data cannot be properly verified because it comes several quarters after the commencement of a fiscal year or half-year. Governments are enjoined to publish this corresponding fiscal data with the quality and timeliness according to standard best practices and to enable Civil Society and the media engage with the information to provide reasonable feedback. Where this feedback is provided in a timely manner (due to the reporting being done on time) the feedback can even inform subsequent budgeting and education planning.

3.

Education Budget Data Should be Disaggregated: The provision of education budget data is improved where it is in disaggregated formats. Education budgets should not only be presented showing the various major sub-heads (capital, overhead and personnel) but it should also show education budget by level of education, by administrative and functional classification, along with disaggregated data on the performance of the major budget sub-heads. This way, analysis and feedback will be detailed and better informed than superficial analysis of the major sub-heads alone.

4.

Governments Should See the Provision of Budget Data as a Necessary Component of Good Governance: The provision of public data by governments at all levels is still an issue of contention in Nigeria. The Centre for Fiscal Transparency and Integrity Watch (CeFTIW), in their 2022 report on the Fiscal Transparency Index²³ of the federation, have shown that subnationals do not perform well on fiscal reporting. With the best performing state (Ekiti), having a score of 61.32%,²⁴ it shows that state governments need to do better in providing data generally. There is a relationship between transparent and accountable reporting and good public financial management. It is the latter that is a cornerstone of good governance. Governments are encouraged to see Civil Society and the feedback provided as a critical component of good governance, as the improvement in the quality of stakeholder engagement will speak positively to improvement in the quality of government.²⁵ Therefore, the provision of data should be seen as an indispensable requirement of public duty bearers.

23. The Centre's sub-indexes consider the following: Website Integrity; Fiscal Transparency; Open Procurement; Citizen Engagement; Human Resources and Inclusion; and Anti-corruption. For more on the Index, see the Centre for Fiscal Transparency and Integrity Watch, 2022 Report. Available at: <https://www.fiscaltransparency.org/transparency-and-integrity-index/>.

24. See "Transparency and Governance Index: Assessing Nigeria's Public Governance", by Bisi Olawunmi, on 30 October 2023, in the Cable (Online) Newspapers. Available at: <https://www.thecable.ng/transparency-and-governance-index-assessing-nigerias-public-governance>.

25. See generally, the Chartered Institute of Public Finance and Accountancy (CIPFA) and the International Federation of Accountants (IFAC). International Framework: Good Governance in the Public Sector. International Federation of Accountants (IFAC). Available at: https://www.ifac.org/_flysystem/azure-private/publications/files/International-Framework-Good-Governance-in-the-Public-Sector-IFAC-CIPFA.pdf.

