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Nigeria Education Finance Observatory

...tracking the changes and trends
of public education financing



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Acknowledgement

This Education Finance Observatory report represents the culmination of the Global Campaign on Education's ongoing engagement on the goal of tracking the changes and trends of public education financing and the multiple intersecting issues such as tax justice, debt alleviation and increased privatisation in education that compound the complexity of public education financing using data and analytics in Nigeria between 2015 and 2022. The report critically evaluates educational funding made by the Federal Government, Lagos State and Kaduna State of Nigeria with a view to strengthening educational policy, advocacy and campaigns that inform the inclusive allocation of resources in education. It has been taken in furtherance of works being done by the Global Campaign for Education.

Written as a consortium, the development of the EFO report was led by Olasupo Abideen (Global Director of Brain Builders Youth Development Initiative) and Mr. Adeleke Damian-Mary (Programme Manager of Civil Society Action Coalition on Education For All).

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Abstract

Educational financing stands as one of the subjects of discussions on the global stage and locally when considering the design and implementation of public policies and interventions aiming to protect the right to education for all. Despite Nigeria's commitment, as a member of UNESCO and a signatory to International Covenant on Economic, Social and Cultural Rights, to providing sufficient educational budgetary allocations, Appropriation Acts promulgated in the last 10 years have failed to meet the set standard. This research was conducted by collecting data on budgetary allocations made by the Nigerian government (Federal Government, Lagos State and Kaduna) to education between 2015 and 2022. The data collected was analysed in order to comprehend the pattern of education financing over the stated period on the right to education and more specifically the effect of the funding model on accessibility, availability, acceptability and adaptability. The report is guided by the question of whether and how Nigeria has been investing the maximum of resources available to respect, protect and fulfil the right to education in the above-mentioned period. The findings of this study indicated that continuous low funding of education in Nigeria plays a critical part in the dilapidated status of the system and the equality of access to education in Nigeria. The report indicated that education financing is important to the implementation of new policies and practices being developed by the Nigerian government to ensure that the rights to education are guaranteed, particularly for individuals living in remote regions and conflict zones.



Introduction

Education serves as the cornerstone of societal development and individual empowerment, acting as a catalyst for national progress, social mobility, and economic growth. Studies conducted across the globe before now have indicated that investment in education is critical to effectuating the economic development of a state (Dauda, 2009). Education broadens people's perspectives of who they are and the world around them. It enhances the standard of their lives and has a wide range of social positive effects for people as well as the community (Ozturk, 2008). Education increases people's ability to work efficiently and create solutions to the problems around them while also encouraging entrepreneurial and technical advancement. Education contributes to individual growth catalysing their ability to develop problem-solving and critical thinking skills, helping them gain broader perspectives. personal issues such as healthcare and wellness, career choice and financial decisions. The impact of an effective educational system is the provision of required skills to members of the country's workforce. In Nigeria, a country known for its thriving cultural diversity and enormous human potential, investing in education has long been seen as a key factor in fostering long-term growth and economic prosperity. Between 2015 and 2022, Nigeria's educational landscape underwent significant changes and difficulties, with education financing emerging as a key area of concern. The focus of this Education Observatory Report is "Financing Education in Nigeria: 2015 to 2022," and it offers a thorough examination of the financial plans and allocations that had a significant impact on the sector during that period under

review.

The research reviewed the intricacies of education financing in Nigeria, unravelling the policies, priorities, and challenges that influenced resource allocation between 2015 and 2022. In order to maximise the potential of its future generations, Nigeria must ensure equitable and adequate funding for its educational system (Ngutsav et al., 2017). This is especially important given the country's rapidly growing youth population. This learning resource is targeted at answering the question of whether and how the government of Nigeria is allocating the maximum of resources available to respect, protect and fulfil everyone's right to education. This report aims to inform policymakers, stakeholders, and the general public about the state of education financing in Nigeria by offering a thorough and fact-based account of the financial environment for education. During the time frame of this study, Nigeria's educational system encountered both opportunities and challenges. On the one hand, the nation was going through political and economic changes, which provided opportunities for increased investment in education. Over the last few years covered by this study, there has been a change in government and a shift in economic focus and development, for example, the change in the price of petroleum products in the global market. However, the country continued to struggle with issues like poverty, inequality, and insurgency, which made it difficult for the education sector to adapt to the changing needs of its diverse population.

With the goal of fostering a strong and inclusive education system, Nigeria adopted a number of



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educational policies and initiatives during this time. These policies covered topics like improving access to and quality of primary and secondary education as well as technical and vocational training. They also addressed early childhood education. The National Policy on Early Childhood Care, Development and Education specifically provides for technical training of teachers focused on early childhood development. The policy also stated that the training of teachers will encompass the play-way method designed to engage children (Obiweluozor, 2015). Adapting to the situation of many children whose parents live below the poverty line, the Federal Government of Nigeria established the National Home-Grown School Feeding Programme (NHGSFP). The intervention was aimed at fighting hunger among school-age children (Nwaobi, 2023).

The availability and efficient use of financial resources, however, were crucial for these measures to be effective. Despite the UN Educational, Scientific, and Cultural Organization's benchmark of 15-20%, the Federal Government's contribution to education between 2015 and 2022 was 9.26% in 2015 (UNESCO). This report examines the precise financial commitments that are made in relation to the country's educational objectives, with the ultimate goal of ensuring the availability, accessibility, acceptability, and adaptability of the Nigerian educational system. It does this by delving into the budgetary allocations and spending patterns for various levels of education.

The report delves into the impact of external factors, such as global economic fluctuations and crises like the COVID-19 pandemic, on education financing in Nigeria. The pandemic brought unprecedented disruptions to the education system, leading to widespread school closures and exacerbating

existing educational disparities. According to the World Bank (2022), in 2020, the first year of the COVID-19 pandemic, half of the sample of nations under study decreased their actual annual education spending, compared to 28% of countries in 2019. In 2020, the average per capita spending in low-income countries increased by just 1%, decreased by 4% in LMICs, and increased by 6% in UMICs. After the COVID-19 pandemic broke out in 2020, 40% of LICs and LMICs decreased their spending on education, with a fall in spending of 13.5 percent on average. The World Bank's Education Finance Watch 2022 named Nigeria as one of the Lower Middle-Income Countries surveyed for the report (World Bank, 2022). Examining how Nigeria responded to these challenges in terms of financial measures and emergency interventions sheds light on the nation's resilience and adaptability in the face of adversity.

As this Education Observatory Report seeks to provide a comprehensive analysis, it employs a multidimensional approach to assess the qualitative and quantitative aspects of education financing. Drawing upon data from government reports, educational institutions, international organisations, and civil society, the report aspires to present a well-rounded perspective on the complexities of education finance in Nigeria and examine the impact of the budgetary pattern on the output of the education programs looking at the share, size, and sensitivity of the funds allotted and the availability of the budget for public scrutiny especially advocates working on education.

Ultimately, this report serves as a testament to the critical role of education financing in shaping the trajectory of Nigeria's social and economic development. It is our hope that the insights and recommendations derived from this analysis will



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serve as a guiding compass for policymakers, stakeholders, and advocates in their efforts to strengthen Nigeria's education system, enhance its inclusivity, and empower the nation's youth to realise their full potential as drivers of sustainable progress. Through evidence-based analysis, the Education Observatory Report aims to contribute to a brighter and more equitable future for education in Nigeria. More importantly, this report aims to assess whether Nigeria's governments at all levels are investing the maximum of their resources available to make education for all available, accessible, acceptable and adaptable



Context

This contextual analysis provides a comprehensive overview of Nigeria's socioeconomic, educational, political, and economic landscape during the period from 2015 to 2022. The analysis aims to contextualise the challenges and opportunities in education financing and shed light on the factors that influence decision-making and outcomes in the education sector. By examining the various aspects of Nigeria's development, this report explores key areas for improvement and evidence-based strategies that can be used to address them.

In the last decade, Nigeria has experienced significant demographic shifts, population growth, and economic changes that have impacted education financing. The country's population grew steadily, reaching an estimated 206 million people in 2022. This population growth posed challenges for the education system in terms of ensuring access to quality education for all. Nigeria also faced persistent poverty rates, with a large percentage of the population living below the national poverty line. According to the World Bank (2022b), as of 2022, 4 out of every 10 Nigerians live in poverty. Poverty reduction efforts did not keep pace with population growth, leading to an increase in the number of Nigerians living in poverty during the period (Abdulrahman et al., 2023). Income distribution remained skewed, exacerbating disparities in educational opportunities, particularly for marginalised and vulnerable populations such as people living in remote areas and conflict zones of the country. Unemployment levels were a critical concern, especially among the youth. The lack of job opportunities and underemployment hindered social mobility and contributed to social and political unrest. The level of unemployment in Nigeria currently stands at 4.1% and is estimated to record an increase in the coming years

(Trading Economic, 2023). Inadequate access to quality education further perpetuates the cycle of poverty and limits opportunities for upward mobility. Consequently, implementing comprehensive policies that address both income inequality and educational disparities is crucial in order to create a more inclusive and equitable society. Particularly in remote areas, where poverty is more prevalent, parents usually deter their children from attending school and instead make them work on their farms or give them out to people who use them as child labourers. This is one of the factors contributing to the number of out-of-school children in Nigeria (Amzat, 2010). International Labour Organization (2023) reported that 35% of school-age children in Nigeria are in labour. Examining the factors impeding the rights of people to access available educational opportunities in Nigeria, the National Population Commission reported that in 2015, 23% of persons who have never been to school stated that the monetary cost of education is why they were never enrolled in school (Oyekan et al., 2023). Nigeria's education system consists of early childhood education, primary education, junior and senior secondary education, and tertiary education, as well as technical and vocational training. Covered under the Universal Basic Education Programme, early childhood care and education, primary schooling, and junior secondary education are the responsibilities of the state and local governments. The UBE Act requires local and state governments to be in charge of providing education for their constituents. One of the core funding sources available for basic education is the UBE Fund, one of the policy elements resulting from the enactment of the UBE Act. States are obligated to spend 5% on early childhood education, 60% on primary education

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and 35% on junior secondary education after receiving funding. The development of infrastructure is to receive 70% of the funds received for each level of basic education, while 15% go to the management of human resources, including non-teaching employees, and the remaining 15% are for educational materials. In order to access the fund, state governments are required to pay 50% of the funding requested as a counter-fund. This, according to Bolaji Abdullahi, is one of the cogent efforts that have been undertaken by the government to accentuate the quality of basic education in Nigeria as a fundamental right for the people (Bolaji, 2023). Despite efforts to improve access to education, the country faced challenges in achieving universal enrollment at all levels. During the period being examined, the government implemented various policy changes and reforms to address educational issues. These included initiatives to improve enrollment rates, enhance educational quality, reduce disparities, and promote lifelong learning opportunities. One of such policy initiatives is the National Policy on Inclusive Education in Nigeria of 2016. The new policy aims to solve the difficulties that come with including Nigerian children with special needs and unmet learning requirements in the educational system.

Inadequate funding continues to be a significant challenge for Nigeria's educational administration. The entire education system is struggling with a large funding gap. UNESCO Nigeria recently stated that over the past few years, Nigeria has consistently allocated approximately 12% of its annual budget and an average of 2% of its Gross Domestic Product (GDP) to the education sector (Charles, 2023). This allocation falls short of the benchmark set by its African counterparts,

who typically allocate 15% of their annual budgets and 4% of their GDP to education. Ogunode et al. (2021) have highlighted the enormous difficulty of insufficient finance in the efficient implementation of early childhood education policy in Nigeria. The amount of money set aside in Nigeria for education is insufficient to carry out comprehensive educational plans, particularly those for early childhood education. Moving on to elementary education, Ogunode (2020) describes the substantial challenge faced by inadequate funding in the administration of primary school education. The little fund being allocated to early childhood and primary education is continuously being diverted to other purposes including personal use as a result of corruption. Resultantly, primary education in Nigeria is characterised by a shortage of infrastructural needs, insufficient qualified teachers and inefficient implementation of policies (Olowonefa, 2022). Similarly, the work of Atiga & Ogunode (2021) and Ogunode (2021) resonates in the context of secondary school education, emphasising that insufficient funding is a significant obstacle to the successful management of public secondary schools. The 2018 budget, for example, allocated N52.61 billion to all the Unity schools in Nigeria. Seventy four percent of the budget amounting to N38.79 billion, was designated for recurrent expenditures including wages, salaries and administrative costs, leaving only N13.82 billion for capital expenditure including infrastructural development. If evenly distributed among the 104 unity schools, this means that an average of just N132.8 million per school. This is too little compared to the needs of the schools (Uruakpa et al., 2022). This figure underscores the ongoing challenge of inadequate funding for secondary schools in Nigeria, as it reflects

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the meagre resources available for vital capital projects within these institutions. The nation's annual funding allocation for managing public secondary schools is insufficient. Moving up the educational ladder to higher institutions, Ogunode (2020) has highlighted that inadequate finance stands out as a notable issue in the administration of public universities in Nigeria. The amount of money budgeted for managing publicly owned universities falls short of what is required to fully carry out the programs offered by the institutions. The enormous financial support needed to effectively manage a university's extensive requirements is lacking. It is clear that Nigeria's annual budgetary budget for university administration is insufficient.

A standard was established by the United Nations Educational, Scientific, and Cultural Organization (UNESCO) in 1990, stating that the education sector must receive no less than 20% of all public spending. Nigeria's situation is highlighted by a perceptive comment made by Obi et al. (2017): since the 1990 UNESCO Declaration, the nation has continuously allocated less than 15% of its budget to education, despite being a member of UNESCO. Empirical statistics show that Nigeria's commitment to finance education is still insufficient despite vociferous pleas and aggressive messages calling for higher education expenditures, particularly the 20% benchmark outlined by UNESCO. The proactive approach taken by other developing countries stands in stark contrast to this unsettling reality. For instance, Ghana invests 20% of its budget in education, 21% in Botswana, 20% in Kenya, and 15% in Uganda. Nigeria has continued to devote less than 10% of its budget to education in recent years. Omagu's (2016) claim is resonant powerfully and shows that financial

challenges have been a persistent issue ever since Nigeria gained independence in 1960. The consequences of this ongoing funding shortfall are visible in the deterioration of the educational infrastructure, the scarcity of instructional materials, the presence of educators and graduates who lack the necessary credentials, and the deterioration of the facilities, including deteriorating classrooms, damaged roofs, and a variety of other urgent issues. A study conducted by Izobo-Matins (2018) and his cohort of researchers indicated that 77.9% of classrooms in schools being attended by sampled individual are in appalling state. Whereas some public schools' current infrastructures are in appalling shape, others are subpar and, in some cases, not present at all. Some of these schools do not have working toilets that are accessible to everyone, thus the 'bush' fills that role of WASH amenities (The Guardian, 2021). As an example, the Government Science College in Kagara, where some students were recently abducted, has outdated study and boarding facilities that are in desperate need of repair. The dorms exposed the school's appalling negligence, which is typical of other public schools across the nation. The challenges hindering the access of citizens to education in Nigeria are numerous but funding of the education system has over the years been identified as a principal cause of the non-availability of enough opportunities to learn in schools. Ebong (2006) stated that the finance of the system is necessary to develop and implement proper educational programs or policies. Ogunode et al (2020) established that the provision of quality education in many communities in Nigeria is being hindered by a lack of enough financing for the educational system.

Another obstacle confronting the Nigerian educational



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system is the insufficient number of trained teachers. Teaching staff are critical to the delivery of accessible and acceptable educational programmes and are the bedrock of the student's learning activities. In early childhood education, basic education and junior secondary school education there is a deficit of professional teachers. The 2018 National Personnel Audit (NPA), conducted by the Universal Basic Education Commission (UBEC), reported, that there was a deficit of 135,319 teachers at the Early Childhood Care Development Education, 139,772 deficit in primary schools and 2,446 shortage in Junior Secondary Schools across the nation.

The insufficiency of infrastructural development in the educational sector has largely been explained as one of the factors hindering the accessibility of kids to educational opportunities. Particularly in the rural areas and conflict zones, students have been spotted in Nigeria learning under the trees and in uncompleted buildings. The inadequacy of school buildings, classrooms, chairs and other facilities impedes the availability of opportunities to learn. This is a big obstacle to the development of educational development in Nigeria and the adaptability of the system to the recent development in the educational sector.

The level of insecurity in Nigeria has been on the rise since 2009. With banditry in the Northwest and central, terrorism in the Northeast and kidnapping in the South, insecurity poses a challenge impeding the accessibility of children and adults to educational opportunities. Over the last 10 years, more than a thousand children have been kidnapped, killed and wounded as a way through which non-state actors attack the government (Atunde, 2022). In the Northeast of Nigeria, 338 schools have been attacked by Boko Haram and other terror groups

in the region. The Boko Haram group of terrorists is a non-state extremist organisation campaigning against Western education in the Northeast of Nigeria and parts of Cameroon and Niger. Boko Haram in the year 2020 lay claim to the occasion of the kidnapping of 344 boys in Tsafe town of Zamfara State (BBC, 2020). The boys were kidnapped in the community school during the school hours. The continuous insecurity in Nigeria led to the closure of 615 schools in Northwestern Nigeria. The incident in Tsafe town occurred more than 8 years after the abduction of Chibok Girls in Borno State (Save the Children, 2023). In addition to the kidnappings, between April 2014 and December 2022, 70 attacks resulted in the deaths of almost 180 kids, the injuries of around 90 others, and approximately 60 kidnapped members of the school personnel. According to reports, 25 school buildings were demolished at that time.

Data Source

To comprehensively assess the intricacies of education financing in Nigeria and to gauge the consequential ramifications of the prevailing trends on the educational sector's outcomes, this research employs a quantitative approach. Specifically, the study meticulously gathers and analyses data pertaining to budgetary allocations designated for the educational sector during the period spanning 2015 to 2022. This rigorous analytical pursuit is undertaken with the intent of precisely elucidating the objectives of this investigation.

The finance of education in Nigeria falls under the concurrent list of the constitution of the Federal Republic of Nigeria. This is to the effect that both the central government and state governments of the 36 states of Nigeria have the duty to regulate and finance the administration of the Educational System. Given Nigeria's intricate socio-political landscape, characterised by a multitude of state and local governments that jointly share the responsibility of education financing alongside the Federal Government, this study focuses its lens primarily on three entities: the Federal Government, Lagos State in the South, and Kaduna State in the North. The deliberate selection of these two states as representative samples is derived from their distinctive attributes, which collectively encapsulate the educational development landscape in both the northern and southern regions of the country.

The empirical foundation underpinning this study is derived from meticulously curated data, garnered from reputable government-owned websites and authoritative offices. It is noteworthy that in the pursuit of validation and credibility, these primary

data sources are cross-referenced and corroborated with publicly accessible resources. These external sources include a wide spectrum of reports and publications within the purview of news media, ensuring a robust and comprehensive validation process. This research methodologically navigates the complex terrain of education financing in Nigeria, utilising quantitative tools to delve into the intricacies of budgetary allocations. By focusing on the Federal Government, Lagos State, and Kaduna State, this study strategically captures the diverse dynamics that define educational financing across the nation. The meticulous data collection and validation process further bolsters the integrity of this research, culminating in a comprehensive and incisive evaluation of the relationship between budgetary allocations and educational outcomes within the Nigerian context.

Access to policymakers and administrators of the educational system who have unrestricted access to data on international funding aimed at improving the effectiveness of the Nigerian educational system and ensuring the protection of everyone's right to education was one of the limitations encountered during the implementation of this study. The implementation of this research is additionally hampered by the intricacy of the Nigerian political system. The scope of this study is widened beyond the capacity of the available resources and time due to the concurrent listing of education in the Nigerian Constitution's Appendix, which places its funding and administration under the control of the three tiers of power; Federal, State and Local Governments.

Data Analysis

The pursuit of equal access to education for all Nigerians is a responsibility of all tiers of government as recognised by the constitution of the country. Consequently, like every other nation in the world, the allocation of funds to the design and implementation of educational programs is budgetary planning. This, however, has continuously fallen far below the rate of funds needed to establish and maintain an educational system that takes into consideration the relevance of the 4As of availability, accessibility, acceptability and adaptability.

The investment of the Nigerian federal and state government as shown in the data collected for this project has continuously not met the standard established by UNESCO and other international agencies working on education. In the year 2015, the Federal Government of Nigeria made a budget of ₦7,441,175,486,758.00 (\$21,739,130,434.78) to cover Social Programs, Defense and Security, Infrastructure and Public Works, Debt Servicing, Public Safety and Education among other elements of good governance. Only ₦483,183,784,654.00 (\$2,487,532,861.48) estimated at 10.75% of the budget was allocated to education. Of all the money estimated to be expended on education, ₦71,636,000,000.00 (\$362,163,801.82) (14.83%) was allocated to basic education, comprising early childhood education, primary education and junior secondary education. In the same year, Lagos State's budget totalled ₦489,700,000,000.00 (\$2,475,733,063.70) and 16.77% of the budget estimated at ₦82,140,000,000.00 (\$415,267,947.42) was allocated to the implementation of programs

and policies of the state's educational sector. ₦14,757,590,803 (\$370,352,812.80) was invested into education out of a total budget of ₦73,255,786,372 (\$370,352,812.80) made by the Kaduna State Government in 2015. Subjecting the budgeting to statistical calculation, the government of Kaduna State spent 20.15% of its 2015 budget on education.

In 2016, the federal government of Nigeria allocated ₦480,278,214,688.00 (\$2,439,211,040.62), statistically estimated to be 7.92% of ₦6,060,677,358,227.00 (\$30,780,640,624.01) which is the total budget for the fiscal year to education. Of the whole amount dedicated to education, the federal government's budget for universal basic education was ₦79,038,271,348.00. As against education categorised as recurrent expenditure, the government of Nigeria prioritised agriculture and solid minerals in the 2016 budget and as a result, they were assigned bigger junk of the appropriation bill signed into law (PWC Nigeria, 2016) By calculation, this means that primary education and junior secondary school education were estimated to receive 16.46% of the total investment made in education in 2016. Lagos state government on the one hand, in the same year, invested ₦113,379,337,664.00 (\$440,137,180.37) out of ₦662,588,000,000.00 (\$2,572,158,385.09), her total budget, in education. Statistically, this means that the Lagos State government invested 17.11% of its total budget in Education. The Kaduna State in the year 2016 made a budget of ₦171,731,677,714.00 (\$668,216,644.80) and

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16.04% of the budget which was estimated at ₦27,548,679,874.23 (\$107,193,306.90) was allocated to the administration of the educational system.

In the year that followed, 2017, a reduction in the ratio allotted to education was experienced. The federal government allotted only 5.36% to education. The government presented an Appropriation Act totalling ₦7,441,175,486,758.00 (\$24,568,064,866.48) to the National Assembly and only ₦398,686,819,418.00 (\$1,316,319,398.50) of the budget was estimated for educational programs and interventions including basic, secondary and tertiary education. In 2017, the Lagos State government invested ₦92,400,000,000.00 (\$276,895,415.04), 11.37% of ₦813,000,000,000.00 (\$2,436,320,047.95), her total budget for the year, in education. ₦214,921,110,176.68 (\$702,815,926.02) was the total of the budget made by the Kaduna State Government in 2017. ₦44,847,334,630.02 (\$146,655,770.54) (20.87%) of the budget was expended on education.

In 2018, the federal government's budget was ₦10,810,800,872,072.00 (\$25,550,162,731.26) and 7.14% of the budget was allocated to education financing. Of the ₦651,226,697,523.00 (\$1,824,379,051.66) to be expended on education, ₦131,114,663,323.00, which is 20.13%, was expected to be spent on basic education. Spending on education in Lagos State for the year 2018 relatively increased compared to the year before. The state's budget was summed at ₦1,046,000,000,000.00 (\$2,895,902,547.07) and ₦126,302,000,000.00

(₦349,673,311.18) which represented 12.07% of the budget allocated to education spending. The Kaduna State Government spent ₦31,710,601,337.50 (\$607,890,004.44) on education in 2018. This was 14.64% of the total appropriation bill approved which was ₦216,650,173,912.54 (\$88,975,500.18).

The 2019 budget of the federal government of Nigeria was ₦8,916,964,099,373.00 (\$24,769,344,720.48). And ₦463,395,832,111.00 (\$1,287,210,644.75) which is 5.20% of the budget was allotted to the education sector. Of the whole fund expected to be expended on education, 26.31% was allocated to universal basic education. The basic education fund for the year was ₦121,924,903,544.0. The remnant of the educational budget was shared between other levels of education. In that year, the Lagos State Government allocated 12.48% of its budget to education. This was ₦108,994,000,000.00 (\$302,761,111.11) out of a total budget of ₦873,500,000,000.00 (\$2,426,388,888.89). Though very slight, it was another record of increase in the funds that Lagos State assigned to the administration and management of the educational system. In order to cater for the protection of the rights of every person to education in Kaduna State, ₦42,311,087,314.30 (\$116,627,582.26) was allotted to the Ministry of Education and other agencies and institutions concerned in 2019. This was 27.15% of the total budget of ₦155,865,339,539.77 (\$429,632,015.23) made for the year.

The year 2020 was another year when the Federal Ministry of Finance prepared a budget that reflects a reduction in the funds to be expended on education.

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The Appropriation Act for the year was estimated at ₦10,810,800,872,072.00 (\$28,434,510,447.32) and only ₦479,576,007,217.00 (\$1,261,378,240.97), which is 4.44%, was allocated to the educational sector. The reduction in the funds allocated to education in the 2020 budget can be traced to the fact that a huge sum of 2.7 trillion Naira was set aside for debt servicing. This is because Nigeria as a country finances many of its projects outside of its revenue using debts from other institutions including other sovereign nations. There was also a reduction in the fund allocated to basic education as 16.65% (₦79,860,728,916.00) of the total education was stipulated for primary and junior secondary school education. Lagos State government made a budget that totalled ₦920,500,000,000.00 (\$2,421,094,160.97) for 2020. The allocation made for the educational sector was 14.50% of the budget which is summed at ₦133,500,000,000.00 (\$351,130,983.69). Evidently, at the central and regional level, budgetary allocation for education financing in Nigeria in the year was below targets aimed at by international advocates of education financing. This, in no doubt, impacted the ability of the federal government to react to the need to evolve in the face of the lockdown prompted by the outbreak of coronavirus. The need for internet-based education to be promoted in academic institutions around the world was accelerated by the outbreak of Coronavirus. Nigeria was unable to adapt to the new reality of our world. This further exacerbated the level of inequality in the Nigerian educational system as children whose parents and guardians were unable to afford expensive schools

were cut out of learning opportunities. In 2022, the Kaduna State Government made a budget totalling ₦259,250,819,734.00 (\$720,037,160.56) out of which ₦64,411,245,773.00 (\$178,894,286.86) was invested in education. The funds allocated to education by the government of Kaduna State in 2020 represent 24.85% of the total appropriation bill signed into law.

The recovery from the impact of the outbreak of COVID-19 was a salient component of every government's plan for 2021. Thus, it is not surprising that Nigeria also did not meet the UNESCO target in 2021. The Federal Government budgeted ₦771,461,372,053.00 (\$1,911,924,094.31) for education. This represents 5.68% of the total budget of ₦13,590,000,000,000.00 (\$33,680,297,397.77) submitted as an Appropriation Bill to the National Assembly. It was another year of a reduction in the finance of primary education, as only 12.24% of the budget was allocated to basic education. The increase recorded in the years that follow the record of long school lockdowns can easily be traced to the dire need of the Nigeria educational system to recover from the setback factored by COVID-19 and to ensure that preventive material to react to the specific characteristics of the pandemic is provided to schools at all level of education. The Lagos State Government budget for 2021 was ₦1,163,522,460,717.00 (\$2,811,799,083.41) and 12.63% of the budget, ₦146,900,000,000.00 (\$355,002,416.63), was allocated to education. Also in fulfilling the obligations for the assurance of the rights of all people in Kaduna State to education,

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the government invested ₦40,506,020,393.24 (\$106,616,674.98) in education. The budget comprised funds allocated to the administration of ministries, management of agencies, salaries of teachers and administration of all levels of education in the state. The money allocated to education represents 16.42% of ₦246,667,587,219.07 (\$649,258,498.37) which is the total fund approved in that year’s annual budget.

In 2022, ₦17,126,873,917,692.00 (\$40,422,171,153.39) was the total of the budget of the Federal Government of Nigeria. 5.26% of the budget, which is ₦900,483,480,168.00 (\$2,125,285,532.61), was dedicated to education. In that year, compared to the year before, there was a slight increase in the funds allocated to primary education as 14.45% of the whole education budget was slated for basic education. Lagos State, in 2022, dedicated only 9.75% of its ₦1,780,000,000,000.00 (\$2,292,337,411.46) total budget to education. The amount of money spent on education that

year was estimated at ₦173,526,000,000.00 (\$223,471,989.70). This was a year of reduction in the upward trend of Lagos State’s investment in education. The Kaduna State budget for 2022 was ₦278,581,858,245.02 (\$677,570,748.84). Out of the total budget, ₦41,669,768,755.56 (\$101,349,802.88) was invested in education. The fund allocated to protecting and preserving the rights to education represents 14.96% of the total budget.

Previous research indicated that the Nigerian federal government allocated approximately 10% of its budget to education. However, our investigation found that the average education expenditure in Nigeria from 2015 to 2022 was 6.47%. During this same period, the Lagos State government dedicated an average of 13.34% of its budget to education. Notably, the data from the Kaduna State government demonstrated an even higher commitment, with an average education budget allocation of 19.38% between 2015 and 2022.

Federal Government to education

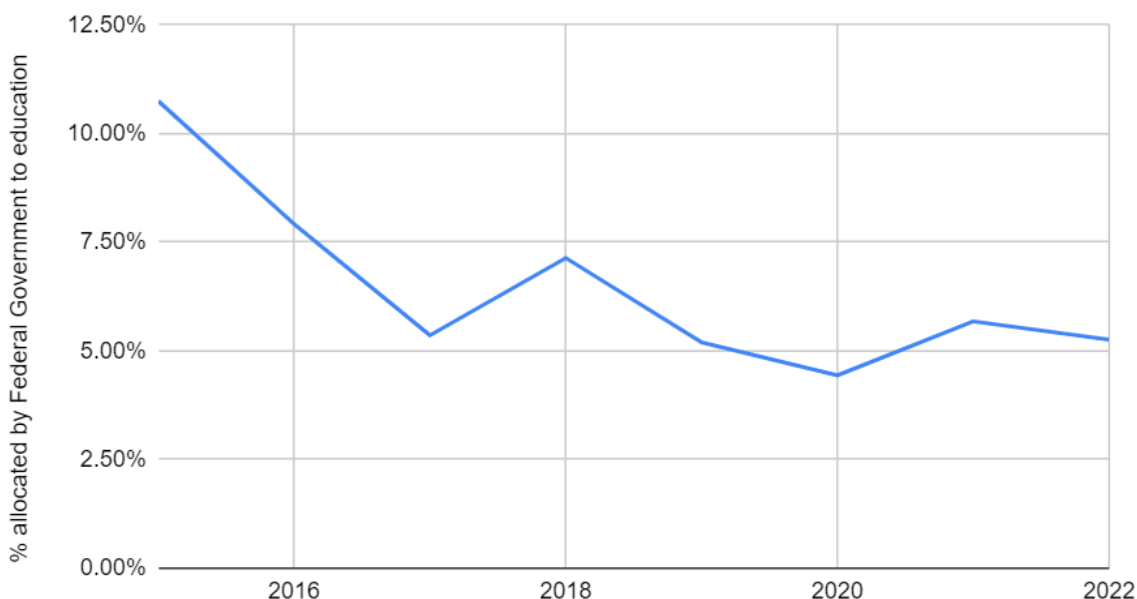


Figure 1: Percentage of total national budget allocated to education by the Federal Government of Nigeria.

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% Lagos State Budget allocated to education between 2015 and 2022

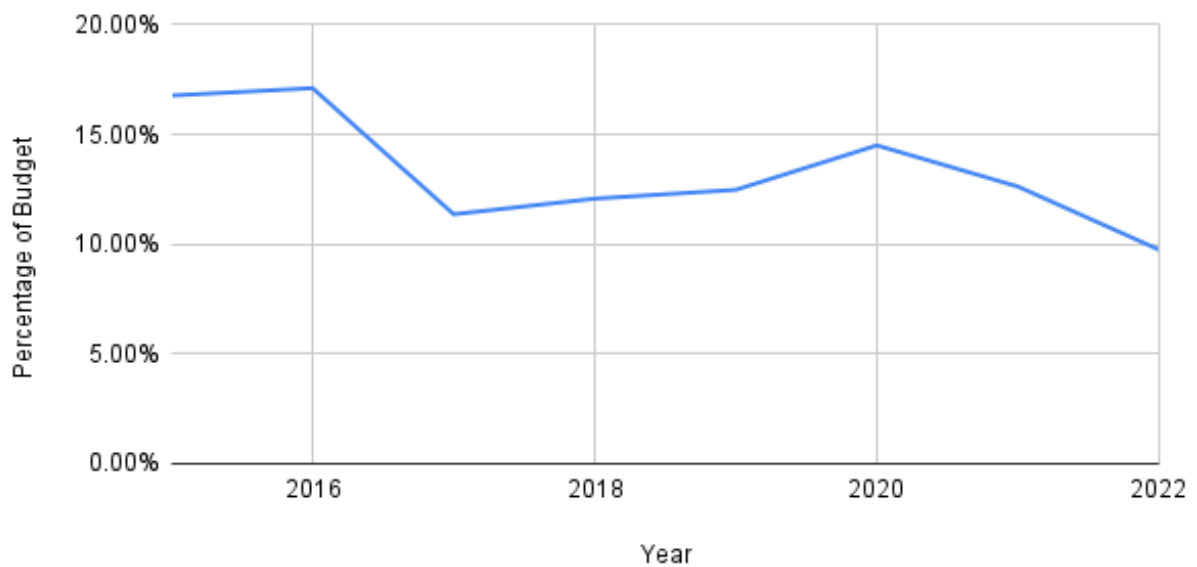


Figure 2: Percentage of total regional budget allocated to education by the Government of Lagos State.

Percentage of Budget allocated to education by Kaduna State between 2015 to 2022

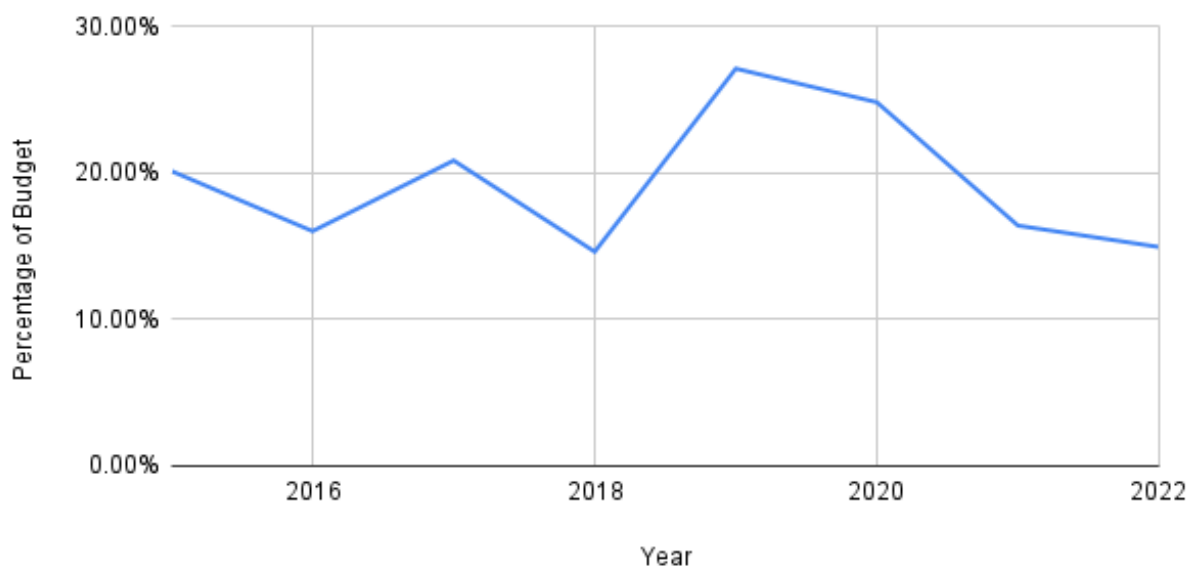


Figure 3: Percentage of total regional budget allocated to education by the Government of Kaduna State.

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Lagos, FCT and Kaduna

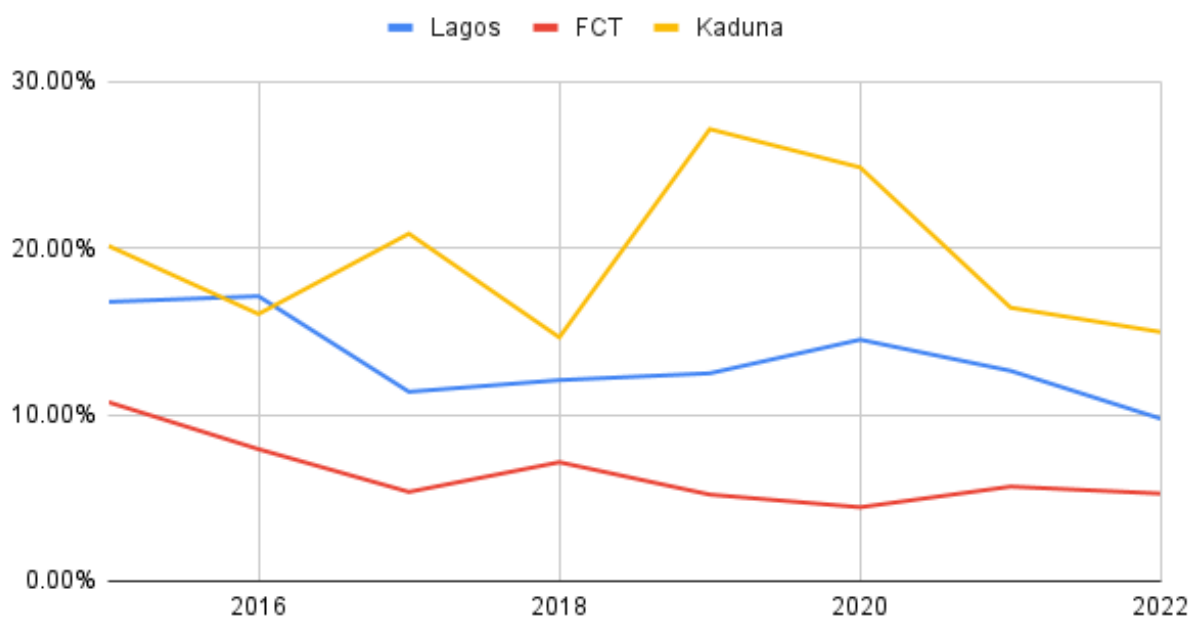


Figure 4: Visualisation of the compared data on the percentage allocated to education by Lagos State, Kaduna State and Federal

It is important to highlight at this point that the budgetary document accessible to the public on the finance of education in Nigeria is not specific on the size and percentage of the funds aimed to be specifically expended on the educational needs of women, girls, people living with disabilities and other persons of the vulnerable groups. Note however that the National Policy on Gender in Basic Education attempts to address this lapse in fiscal arrangement. One of the focuses of the policy is to ensure that adequate funding and resource mobilisation are undertaken to address the specific needs of women and girls. The implementation of the policy has been explained, unfortunately, as being met with different challenges impeding its effectuation including inadequate funding (FRN, 2021). Nigeria's Ministry of Women Affairs and Social Development is the machinery of the government targeted towards

bridging gender gaps and one of its core thematic areas is the education and empowerment of women, girls and other people of the vulnerable population. The execution of the assignment has been ineffective on the part of the ministry because it has also continuously received too small a portion of the national budget (less than 10%) in the year under review. While there is no clear indication of what is being spent on the education of women, girls, PWDs and other persons of the vulnerable group, different agencies of the Nigerian government at all levels design and implement programmes targeted at the groups' need for education, skills development and empowerment. About 1,850 secondary school girls received mentorship and access to ICT resources through the Federal Ministry of Communication Technology's innovative programs; 400 young girls received 3-day general ICT training, and the top 200

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of them received higher-level training certificates from Huawei and were given job placements in 2015. The project, according to the Ministry of Communication Technology, is aimed at ensuring that the girls are able to adapt to the innovative methods of learning and working powered by technology.

More than 50% of persons displaced by crises in Nigeria and taking shelter at different IDP camps across Nigeria are persons of school age (Zubaida, 2022). Many of the people living in the camps, including adults, have had their early school age robbed by crises. The size, share, sensitivity and scrutiny of the educational budget as it relates to these people is not clear. Although the federal government of Nigeria has, since 2019, created a special ministry focused on humanitarian services, clarity of the investment of the ministry in the education of the people living in conflict and crisis-affected areas is not clearly available to the public for scrutiny. The ministry is also the principal implementing agency for the National Policy on Internally Displaced Persons and the policy in its part 3 highlights the right to education as one of the inalienable rights of people living in the IDP camps and other people displaced by crises.

Nigeria has received international support geared toward expanding educational access, continuously for the past three decades. Thus, international aid can be categorised as one of the core sources of financing for the education system's improvement in Nigeria. Although the nation has received significant funding in recent years for the planning

and execution of reforms intended to ensure that educational opportunities are available and acceptable, the educational system of the nation remains dire (Fasanya et al., 2012). Particularly, Nigeria has gotten foreign donations for a variety of things, such as building infrastructure, developing human resources, adapting to the recent development of ICT in the classroom and its usage in schools, advancing science and technology as it relates to the availability of advanced learning opportunities, and promoting universal and equal access to education. To accomplish the object of equal access to acceptable education, the government of Nigeria has worked with foreign development partners, including the World Bank, British Council, UN Children's Fund, United Nations Educational, Scientific and Cultural Organization and United States Agency for International Development among other partners, contributing to enhancing the flexibility of the Nigerian educational system in adapting to the changing needs of the students.

Addressing the need to enhance the access of people to education in Nigeria the United Nations Multi-partner Trust Fund Office announced the commitment of \$1,755,591 to the design and implementation of the Nigeria Safe Schools Initiative Multi-Donor Trust Fund. The initiative implemented by the United Nations Children's Fund spanned between 2015 and 2020. The initiative seeks to implement the Education strategy for IDPs and marginalised children in host communities. The project focused on increasing access to education in the communities affected by the Boko Haram crisis



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in the Northeast region of Nigeria. This was done by making education opportunities available to children displaced by the conflict in the IDP Camps, host communities and in the affected areas where people are returning to in the post-conflict time, according to the United Nations Development Programme (n.d.). The fund was sensitive to the critical needs of persons displaced in Nigeria, Cameroon and Niger living in the Northeast region of Nigeria ensuring that the Nigerian educational system adapts to the needs of the zone. Worthy of mention regarding this fund is that the report published about the project funded did not categorically mention the achievement of the fund and as such there is no certainty as to the progress made in the area covered.

With finance from the Global Partnership for Education, the World Bank committed \$100,000,000 to education in Nigeria between 2015 and 2020. The fund was channelled towards enhancing access to education in some of the states of the northern region of Nigeria. The projects initiated with the fund were aimed at addressing the educational inequality evident in the difference in the rate of literacy and skill development between the north and the south of Nigeria. This was done by implementing initiatives that focused on enhancing the availability of and access to basic education and integrated sangaya islamic schools in the states covered. The states selected for the initiatives are Jigawa, Kaduna, Kano, Katsina, and Sokoto. The Nigeria Partnership For Education Project (NIPEP) was sensitive to the needs of women and girls in the region as it specifically addressed the quality

of education that is available to persons of female gender. With specific attention to the participation of girls in basic education opportunities, the report of the project published in 2021 stated that the objectives of the project were met and exceeded. The claim of the report that this exceeds its target of girls' inclusion is questionable looking into recent reports of the rate of girls' inclusion in the Northern region of Nigeria. The British Council (2014) reported that nearly 2/3 of women and girls in the region have never been enrolled in school or dropped out before completing a basic education program. A recent study conducted by Enyioko (2021) also reported that 2/3 of girls between the ages of 15 and 19 surveyed in the northern region are unable to read a sentence. Paying critical attention to the educational needs of women and girls in Nigeria, the World Bank in July 2020 announced a credit of \$500,000,000 for the design and implementation of the Adolescent Girls Initiative for Learning and Empowerment (AGILE). The AGILE project was determined to be effected on the enrolment of girls in secondary school and to improve the effectiveness of the educational opportunities in terms of availability, accessibility, acceptability and adaptability. Also in ameliorating the effect of Covid-19 on the education system of Nigeria, UNICEF with funding from the Global Partnership for Education expended \$15,000,000 on ensuring that children continue to access educational opportunities remotely. The project was designed to ensure the inclusiveness of children of the vulnerable population. This is in sensitivity to the reality of the lack of preparedness for a pandemic on the part of the Nigerian educational system.



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The Global Partnership for Education in 2022 announced another commitment of \$125,000,000 to education in Nigeria for the implementation of interventions to be implemented under the supervision of the World Bank. Tagged Better Education Service Delivery for All Operation Additional Financing, the fund is aimed at increasing access to basic education and enhancing retention of students in schools to ensure completion in Oyo, Adamawa and Katsina States of Nigeria. This funding is sensitive to the needs of these states where 940,000 never attended school, 460,000 have dropped out (of primary and junior secondary age), and 210,000 are attending traditional Islamic schools.



Conclusions

One of the rights protected by Nigeria's constitution is the right to an education. Meanwhile, the realisation and enforcement of the right to education have grown more challenging in light of the multiple barriers to accessibility and learning avenues. The quality, accessibility, and inclusiveness of Nigeria's educational system are all directly impacted by the country's education financing, which is a crucial element. Significant opportunities and difficulties in education financing have been present between 2015 and 2022, shining attention on the many complex aspects affecting decisions and outcomes in the realm of education. This comprehensive research sheds light on the intricacies of Nigeria's socioeconomic, political, and economic landscape as well as its effects on the funding of education. This observatory study finds out that over the course of the years under scrutiny, the investment in education by the Federal Government of Nigeria, Lagos State and Kaduna State have failed in ensuring the respect, protection and fulfilment of people's right to education. Not only has the government of Nigeria, at different levels, failed to invest enough in education, but the spending of the funds has also not been sensitive to the critical needs of the educational system.

The continuous growth of Nigeria's population and the decline in economic indicators over the past few years have all presented significant challenges for the educational system. Ensuring everyone has access to a high-quality education has grown to be a difficult challenge with an expected population of over 206 million people in 2022. Discrepancies in educational

possibilities, particularly for disadvantaged and vulnerable people, have been made worse by high rates of chronic poverty and unequal wealth distribution. High unemployment rates, particularly among young people, have hampered social mobility and fueled social and political unrest, highlighting the necessity for a well-funded education system as a way to give individuals more power.

The obstacles to obtaining universal enrollment and guaranteeing educational quality continue, notwithstanding policy initiatives. All levels of education have faced considerable challenges due to inadequate funding, which has resulted in a variety of problems, such as inadequate infrastructure, a lack of instructional materials, and a dearth of trained teachers. Data collected and analysed for the purpose of this study indicated that Nigeria constantly fell short of the UNESCO requirement to devote at least 20% of public funds to education. Between 2015 and 2022, the average education investment made by the Federal Government of Nigeria was 6.47%. Lagos State allocated an average of 13.34% to education during this period, while Kaduna State had a notably higher average educational budget of 19.38%. Attaining this standard was difficult for the federal government, Lagos State, and Kaduna State. Education budget allocations were routinely less than ideal. The capacity of educational institutions to provide quality and outstanding education and effectively address changing concerns like the COVID-19 pandemic has been impeded by these insufficient budget allocations. The epidemic highlighted the school system's inability to adapt,

Conclusions

especially when moving to online learning, which exacerbated educational disparities. Students with limited access to resources were disproportionately harmed by the inability to provide online education, resulting in continued gaps in learning outcomes.

Despite years of international aid targeted at education, Nigeria's educational development indices have not only stagnated but have actually gotten worse over time according to some advocates and researchers focused on education financing (Makaddas, 2019). More than two million Nigerian children are currently studying overseas, while there are currently about 10 million school-age children who are not attending schools. There is little clarity as to the fund being allocated to agencies of the Nigerian government for educational development and the implementation of the projects designed for the expenditure of the fund allotted by international funding partners.

The results of our study reveal a worrying pattern of insufficient fiscal support for education in Nigeria. Despite global pacts and signed commitments, the funds allocated constantly fall short of the necessary minimums. The persistent underfunding of educational institutions makes it difficult for them to create infrastructure, prepare teachers, and respond to shifting student requirements while still delivering high-quality instruction. Wide-ranging effects on access and quality of education result from insufficient funding. A robust education system is built on the foundation of basic education, which comprises early childhood education, primary education, and junior secondary education. Over

time, inadequate funding for various educational levels has resulted in overcrowded classrooms, a dearth of teaching resources, and inadequate teacher preparation, all of which have a negative effect on the standard of education.

The gaps in access and quality of education are made worse by inadequate funding, especially for disadvantaged and marginalised people. Due to a lack of resources, children with special needs, those living in rural locations, and members of underprivileged groups face even larger obstacles to education. To adopt inclusive policies that address these inequities and provide equal access to education for everyone, enough funding for the education sector is necessary. Proper allocation of funding to the development of infrastructure across the 36 states and the federal capital territory, training of teachers in order to upskill them to meet the standard required to provide needed training is important. There is also the need to equip all schools (at all levels of education) with tools and equipment needed to aid the adaptation of the educational system. The COVID-19 pandemic highlighted the weaknesses in Nigeria's educational system and underlined the demand for proper funding. The abrupt transition to online learning brought to light the gap in access to resources between students. The rapid use of technology and distance learning was slowed by insufficient financing of education in Nigeria and it further widened the rate of educational inequalities.

Recommendations

Based on the contextual analysis in the earlier part of this study and the insights drawn from the analysis of the data collected coupled with best practices observed from countries adequately equipping their citizens with education, we have curated the following recommendations:

- 1. Education allocation should be aligned with the UNESCO benchmark:** Nigeria has not met UNESCO's budgeted target for investment in education over the past eight years, despite being a member of the UN and a party to the organisation's 's treaty on the subject. Continuous reduction was indicated by data on the Lagos budget for education between 2015 and 2022 as well as the Federal Government's annual education finance data. Over 20 million young Nigerians will lack the necessary abilities to contribute to development and nation building in an increasingly competitive world if the government does not increase the pace of funding allocated to education. It goes without saying that a lack of education and skills is closely related to both rising crime rates and poverty. These facts show how Nigerian education funding has to be increased.
- 2. Improve Educational Curriculum:** In our opinion, Nigeria has to make a considerable financial investment in raising the standard of teachings provided at all educational levels, including primary and secondary schools. Understanding the economic skill requirements and how schools, especially postsecondary institutions, are meeting them is crucial. To
- examine the curriculum of government-owned schools and comprehend the skills gap in the economy, significant financing is therefore required. The university curriculum needs to be revised, and faculty programs need to be in line with current research.
- 3. Upgrade Educational Facilities:** The requirement to raise the standard of infrastructure throughout our educational institutions is crucial. Uncertainty still exists over the process of gaining access to funds under the Tertiary Education Trust Fund, and state governments have failed over the years to counter-fund UBE projects as required by the UBE Act. The management of the funds requires a high degree of transparency. We suggest that the N290 billion in enormous funding be set aside in the 2024 budget to increase the capacity of our education system and raise the standard of infrastructure throughout all levels of education. The distribution of funding can be linked to the schools' ability to absorb more pupils, particularly in places where Nigeria has a high skills deficit.
- 4. Teacher Training and Development:** Quality education depends on well-trained teachers. Investing in teacher training programs enhances the instructional quality and student outcomes. This includes continuous professional development and capacity building for teachers at all levels of educational training. By providing teachers with ongoing training and support, they can stay up-to-date with the latest teaching

Recommendations

methods and strategies. The development of leadership qualities and the ability to effectively mentor students are some of the benefits of implementing capacity-building initiatives for teachers.

5. **Promotion of Inclusivity in the Educational System:** To put policies that support inclusion in education into action, adequate financing is required. This is evident in the level of efficiency recorded from the implementation of the National Policy on Inclusive Education in Nigeria promulgated in 2016. Children with special needs, individuals living in insecurity-prone areas, and members of underprivileged groups should all receive extra consideration.

6. **Integration of Technology:** In the digital age, technology is essential to education. Investing in teacher training for online instruction, digital resources, and technology infrastructure is essential for adaptation. Access to gadgets and internet connectivity is only one aspect of technology integration in education. Additionally, it entails educating teachers on how to use technology to enhance learning and fostering an environment that is conducive to young people acquiring digital literacy abilities. Investing in the research and development of cutting-edge educational technologies will improve the learning experience for all pupils. The investment in digital infrastructure for educational development will also prepare the Nigerian educational system for crises, like the COVID-19 pandemic, that can sever the normalcy of learning opportunities.

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