

# The bedrock of inclusion: why investing in the education workforce is critical to the delivery of SDG4

## NIGERIA RESEARCH SUMMARY

March 2021

*This document summarises key findings research carried out in Nigeria, as part of a multi-country study undertaken on behalf of ActionAid, Education International, and Light for the World. The research explores the current state of investment in the education workforce for disability-inclusive education and investigates what is realistically required for putting inclusive education into practice. Full reports can be accessed [here](#).*

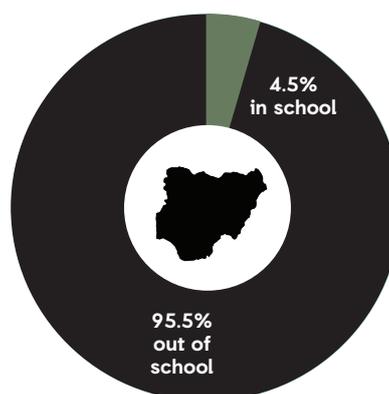
### Nigeria has promised to deliver the right to education for children with disabilities, but has a long way to go

Nigeria ratified the UN Convention on the Rights of Persons with Disabilities (UNCRPD) in 2010, and in 2016, the Government launched the first ever (draft<sup>1</sup>) National Policy on Inclusive Education in Nigeria (NPIEN<sup>i</sup>) but still has a long way to go to deliver on these commitments. There is no current, credible source of data on the prevalence of children with disabilities in Nigeria, or their engagement in education, however:

- In 2008, the Federal Government of Nigeria estimated that 7% of children had disabilities
- Around 2.75% (90,000) of these were estimated to be in primary school and 1.85% (65,000) in secondary school.<sup>2</sup>
- Research by ActionAid found that children with disabilities constituted just 0.1% and 1.25% of total enrolments in a sample of 'regular' schools in Sokoto and Lagos States respectively.<sup>ii</sup>

The 2015 National Policy on Special Needs Education in Nigeria noted that a lack of data has "hindered" planning and budgeting.<sup>iii</sup> What is known is that children with disabilities are among the most disadvantaged and, if in school at all,<sup>3</sup> are often in special schools, the vast majority of which are privately provided and located in urban centres.<sup>iv</sup>

### Children with disabilities in/out of school.



### Nigeria must move from national commitments on inclusive education to state level action plans

The NPIEN aimed to "set the minimum standard for the effective implementation of inclusive education in Nigeria."<sup>v</sup> However, unless States reflect this in their education plans it is likely to remain on paper because:

- The management of basic education in Nigeria is shared among federal, state and local governments.<sup>vi</sup>
- Funding and policy are managed at federal and state levels, with States having "considerable authority over education legislation, budgets and accountability processes".<sup>vii</sup>

1. This is still technically a draft plan, and has not been fully finalised

2. Estimation by the Federal Ministry of Education World Data on Education - Nigeria Country Report (2010/11)

3. The ActionAid Norad 2019 baseline study indicates that, in the target schools surveyed, the proportion of children with disabilities was negligible ranging from 0.1% in Sokoto to 1.25% in Lagos.

- Whilst 33 of the 36 states have developed basic education strategic plans linked to the National Ministerial Strategic Plan (2016-2019), but its unclear to what extent disability-inclusive education was included in these plans.<sup>viii</sup>
- Only six States<sup>4</sup> have adopted inclusive education policies.<sup>ix</sup>
- Since “each State has its own education sector plan with (...) few specific mentions of disability”, the national roll-out of the NIEPN is weak in the majority of States.<sup>x</sup>



PHOTO: ACTIONAID

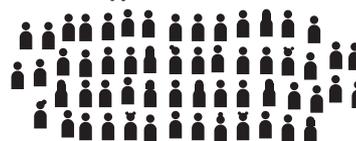
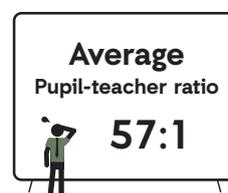
### Nigeria lacks the education workforce required to deliver inclusive education

One of the biggest barriers to inclusive education provision in Nigeria is the lack of teachers trained in inclusive education, compounded by a severe and persistent shortage of qualified teachers overall.<sup>xi</sup>

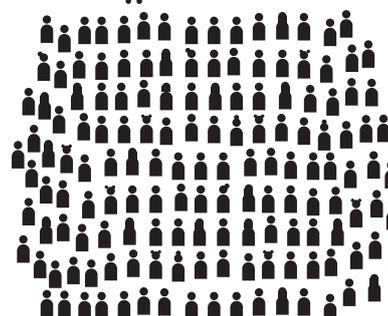
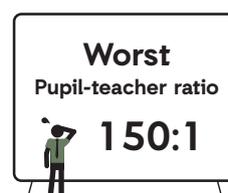
- The overall pupil-to-qualified teacher ratio in primary education is 57:1,<sup>5</sup>
- This is far worse in poorer States, a recent report found average pupil-to-qualified teacher ratios of 98:1 in five States (Sokoto, Jigawa, Kano, Katsina and Kaduna).<sup>xii</sup>
- In the most disadvantaged 25% of schools in Nigeria, the ratio is at least 150:1.<sup>xiii</sup>

In 2014, data from the National Council for Colleges of Education indicated that there was a shortage of 1,320,135 teachers to provide basic education.<sup>xiv</sup> Filling these gaps means elevating the role of teachers, which will only happen when teaching staff are sufficiently remunerated and supported.

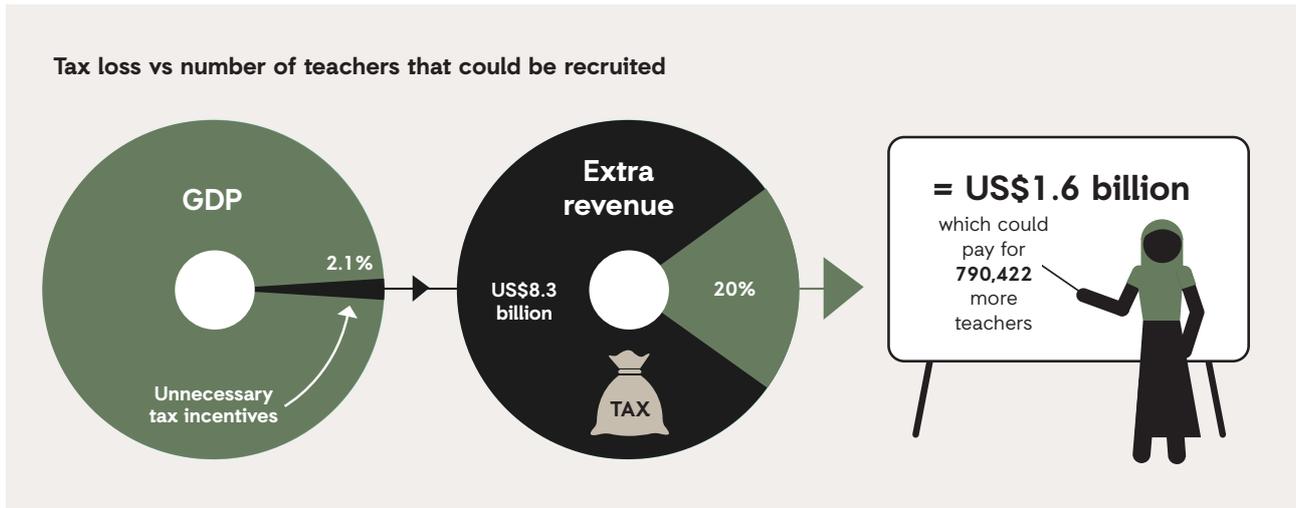
Low salaries and inconsistent payments contribute to making the profession a last option for jobseekers.<sup>xv</sup> Entry level annual salaries for primary teachers in some States are around N592,234 (US\$ 1,561),<sup>6</sup> which is barely above the minimum wage of N360 000 (US\$ 950) per annum.<sup>7</sup> However, salaries vary across States, with a higher starting salary of N767,585 (US\$ 2,024) for primary school teachers in Lagos.<sup>8</sup>



In 2014, the National Council for Colleges of Education indicated a **shortage of 1.3 million teachers** in basic education.



4. Enugu, Jigawa, Kaduna, Kano, Kwara and Lagos  
 5. Based on UIS head count basis  
 6. According to recent information on teacher salary scales, at present, a primary school teacher on SGL 07 Step 1 earns ₦592,234.2 (US\$ 1,561) per annum in Akwa Ibom State, and ₦767,585.28 (US\$ 2,024) in Lagos state using the average ₦ to US\$ exchange rate for 2020.  
 7. As of March 2019, the annual minimum wage stood at ₦360,000 in Akwa Ibom and Lagos States (US\$ 949 using average exchange rates for 2020) See: <https://wageindicator.org/salary/minimum-wage/nigeria>  
 8. Personal communication August 2020



In addition:

- Many teachers do not have qualifications that meet national minimum standards; only 72% of primary school teachers are qualified.<sup>xvi</sup>
- There is a chronic lack of teachers trained in special needs or inclusive education
- Specialist trained teachers are often placed in special rather than mainstream schools
- There is also inadequate in-service training in inclusive principles and the basics of disability<sup>xvii</sup>
- The 'Teacher's Development Fund' supports in-service training, but it is not clear if inclusive education is covered.

As a result, the education workforce is *"poorly equipped, ill motivated and with obsolete skills"* on a range of topics, including creating inclusive classrooms.<sup>9</sup>

**Financing for inclusive education is very low, but credible costings are required**

It is impossible to know how much is being spent on inclusive education in Nigeria:

- The inclusive education strategy sets out a general target of increasing education funding for vulnerable groups *"by 10%"*
- This target is impossible to implement or monitor as there is no information on the starting point or time period for this increase, the extent to which it is expected to meet actual needs, or who is responsible for making it happen.

- The Federal Ministry of Education allocates resources through the Universal Basic Education Commission (UBEC), which must then be matched by States.<sup>xviii</sup>
- A share of 2% of these resources is allocated for special needs education, though these funds are *"either poorly matched to the needs of the schools, or insufficient in nature."*<sup>xix</sup>
- Unfortunately, UBEC funds remain largely unclaimed as a result of States' failure to raise match funding.
- In 2018, only 13 States had accessed UBEC funds, meaning the 2% allocation to support the implementation of education for children with special needs is unlikely to be fully utilised.<sup>xx</sup>

**Resources are insufficient to deliver inclusive education**

**Fully responding to these needs and transforming the workforce for system-wide inclusive education, will require a huge scale-up of financing and substantial increases to public budgets. This can be supported by applying ActionAid's "4S education financing framework" and increasing the share, size, sensitivity and scrutiny of the public budget to ensure adequate resources to meet SDG4 are being allocated and spent.**

**SHARE: Nigeria allocates a chronically low share of budget and GDP to education**

Although Nigeria is estimated to have the largest number of out-of-school children in the world, it also has some of the lowest levels of education spending.<sup>xxi</sup>

9. Unpublished report as part of activities being carried out under the Breaking Barriers project.

- Nigeria's federal budget for education has long been well below 10% of the total budget<sup>xxii</sup>
- In 2020 the federal education allocation stood at 7.4%<sup>xxiii</sup> of the total budget (estimated at under 2% of GDP).<sup>10</sup>
- These allocations not only fall *far* below the benchmark of 15-20% share of budget and 4-6% of GDP recommended in the SDG4 Framework for Action but are amongst the lowest allocations in the world.

newly-qualified primary school teachers,<sup>14</sup> helping to fill 60% of the 1,320,135 teaching posts projected to be needed across the country.

This is likely to be a huge under-estimation as it only accounts for some incentives and doesn't include the larger ones given to corporations, particularly oil companies:

- In 2016 ActionAid showed that Nigeria lost a staggering US\$ 3.3 billion to ten-year tax breaks granted to just five of the world's biggest oil and gas companies.<sup>xxvii</sup>

### **SIZE: Insufficient revenue collection means insufficient investment in vital public services**

Despite being a financial powerhouse and one of the largest economies on the sub-continent, with huge oil reserves, Nigeria has failed to mobilise effective spending on public services. This has led both the World Bank and IMF to encourage greater investment in key public services like education, by focusing on increasing domestic revenues. The IMF stated that "*spending on health and education in Nigeria is among the lowest in the world. To fund these crucial sectors, Nigeria will have to maximize the amount of revenue it raises.*"<sup>xxiv</sup>

Nigeria must urgently focus on raising new revenues to meet SDG4. ActionAid has estimated that meeting the SDG4 targets for quality and equity *at primary school level alone* would require total spending of US\$ 2.8 billion in 2020.<sup>15</sup> And yet the total federal budget in 2020 is just US \$1.9 billion.<sup>16</sup>

Meanwhile, debt servicing is sucking away precious resources:

- Nigeria's tax-to-GDP ratio stood at 5.7% in 2017, the lowest in sub-Saharan Africa, where the average is 17.2%.<sup>xxv</sup>
- In 2018, the IMF estimated that getting rid of unnecessary tax exemptions<sup>11</sup> could raise around 2.1% of GDP,<sup>xxvi</sup> signalling lost revenue of US\$ 8.3 billion.<sup>12</sup> If 20% of this was allocated to education (i.e. around to US\$ 1.6 billion) this could:
  - nearly double the entire 2019 federal education budget,<sup>13</sup>
  - cover the salaries for an estimated 790,422

- over the past five years, Nigeria has spent an average of 49% of its revenue on debt servicing, which in 2020 amounted to N2,452 billion (roughly US\$ 6.3 billion).<sup>xxviii</sup>
- In 2020 this burden, combined with low revenue, led to a 40% cut in health spending and 54% cut in the UBEC budget.<sup>xxix</sup>

This decision<sup>17</sup> was all the more shocking against the backdrop of the Covid-19 pandemic which has revealed the impact of decades of underinvestment in critical public services and growing socio-economic inequalities.

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10. Authors' calculation using the Nigerian Federal Government (2019) breakdown of 2019 budget proposal. <http://budgetoffice.gov.ng/index.php/breakdown-of-2019-fgn-budget-proposal?task=document.viewdoc&id=697>

11. It is well established that many incentives in developing countries are "unnecessary" <https://www.oecd.org/tax/options-for-low-income-countries-effective-and-efficient-use-of-tax-incentives-for-investment.pdf>. In Nigeria specifically, most tax incentives have been shown to do little to attract investment (hence are unnecessary), see: <https://www.taxjustice.net/2018/08/14/are-tax-incentives-in-nigeria-attracting-investment-or-giving-away-revenue/>.

12. 2.1% of GDP is US\$8,342,661,937, based on World Bank data, (total GDP in 2018 is US\$ 397,269,616,080).

13. The federal budget from 2018 (year of tax incentives) of N605 billion, converted into US\$, using the World Development Indicators average 2018 conversion, to US\$ 1.98 billion, accounting for 84%. Federal education budget taken from Budget (2019). Federal Government 2018 Budget: Analysis and Recommendations.

14. This calculation is for advocacy purposes and is based on salary scales for Lagos State. There are different teacher salary scales for each State. However, given that Lagos is the wealthiest state in the Federation, salaries are at the higher end of the range. Using information obtained through personal communications regarding the current teacher salary structures we took the starting scale (07) and starting salary (01) for a primary school teacher of N767,585.28 (\$2,024) in Lagos state and converted to US\$ using the average N to US\$ exchange rate for 2020.

15. The Global Partnership for Education estimated that in 2020 it would require a per pupil spending of US\$ 269. See: <https://web.archive.org/web/20181001121750/https://www.globalpartnership.org/funding/education-costs-per-child>. This was based on the SDG costing which looked at spending to tackle SDG targets of equity and quality and boost per pupil spending. See: <https://en.unesco.org/gem-report/sites/gem-report/files/background%20paper%20-%20costing%20education.pdf>. We have used this per pupil spending to estimate the total annual cost of meeting the equity and quality targets for primary school children, given the number of out-of-school children (110.5 million). This per pupil spending is considerably higher than expected in Nigeria, but the breakdown does not allow this to be analysed.

16. Taken from Federal budget estimates for N760 billion, converted to US\$ at May 2020 rates (US\$ 1.9bn): <https://yourbudget.com/wp-content/uploads/2020/01/2020-Approved-Budget-Analysis.pdf>

17. which was widely contested by civil society organisations including ActionAid Nigeria and the Civil Society Action Coalition on Education for All,

## **SENSITIVE: Budgets need to better address inequalities to support inclusion**

Nigeria needs to improve the sensitivity of its budget to better meet the SDG4 targets and improve equity within education. But with so little ability to scrutinise the overall budget, it is impossible to identify the most critical steps.

One area requiring action is the highly inequitable spending by level of education. There is a strong bias towards higher levels of education, with basic and secondary education each receiving only 25% of federal funding, compared to more than 50% to tertiary.<sup>18</sup> With so many children missing out on basic education this needs redressing, as does the huge underfunding of the most marginalised, by investing more in inclusive education and a workforce to deliver it.

## **SCRUTINY: Budget allocations in Nigeria are impossible to scrutinise**

It is difficult to know what the national government is spending on the education sector, as in Nigeria as there are no credible, nationwide figures.

- Budget scrutiny is hampered by varying degrees of transparency of States. In 2019 only 15 of 36 States published budgets.<sup>xxx</sup>
- As a result, it is not possible to know what is being spent in the education sector in total, or children with disabilities in particular
- This lack of information, transparency and accountability has been shown to lead to inefficient use of resources, accounting for 40%-45% of allocated funds going unspent.<sup>xxxi</sup>

## **CONCLUSIONS AND RECOMMENDATIONS**

Nigeria has a long way to go to deliver inclusive basic education. Given the lack of credible official figures on children with disabilities, it is hard to know the full scale of the issue. However, in addition to little public provision for children with disabilities, there is also little political will or funding for inclusive education. The education workforce is unequally distributed and insufficiently funded as demonstrated by a persistent shortage of qualified teachers. Bringing the NPIEN to life requires a significantly boosted workforce, and for all States to develop, finance and implement their own strategies. Chronic underfunding of public education means that more state funding is needed, including greater utilisation of UBEC funds, and significant increases in overall sector funding, through concrete actions to increase overall government revenues.

### **Recommendations**

At both federal and state levels, the Nigerian Government needs to work much harder to improve inclusion through the following recommended measures:

1. Continue to embed inclusive education into policy planning, budgeting and monitoring.
2. Ensure more robust and accurate data to improve planning and budgeting for inclusive education and allow monitoring change.
3. Improve alignment of the systems behind inclusive education.
4. Address the high pupil-teacher ratios which prevent teachers from practicing inclusion in the classroom, focused on teacher deployment to areas of most need.
5. Develop a workforce that can practice inclusion, including focusing on transforming training to equip teachers to practice inclusion.

18. It should be noted that basic education is also match-funded by States, and tertiary education is funded mainly by federal funds. However, it is well documented that States fail to use all UBEC funds with match funding. As such, this is unlikely to be a true national picture, and given the lack of budget transparency it is impossible to find the true nature of this split. Data based on: Budget (2018) Education Financing: Analysis and Recommendations.

## 6. Raise significant new funds for education to transform education systems in general, and the teaching force in particular, for inclusion. In Nigeria this requires:

- **Urgently increasing the share of the budget** to move towards the international standard of 20% of the budget and/or 6% of GDP allocated to the education sector. Pressure from debt servicing must be managed to avoid eroding spending further.
- **Increasing the size of domestic revenue, and hence government budgets overall.** Nigeria must increase its tax-to-GDP ratio by establishing progressive tax reforms to raise the ratio in a relatively short time frame and give the country more funding for basic public services.
- **Improving the sensitivity of the budget to support inclusion.** The current UBEC allocation of 2% for disability is disconnected from any assessment of need, and its impact on inclusion of children with disabilities is further thwarted by lack of draw-down from States, an issue which needs to be urgently addressed. Clarifying current financing needs with robust estimates for costed inclusive education strategies – for state and federal levels – could help to understand the scale of the financing challenge and estimate funding gaps and needs.
- **Enabling greater scrutiny of future allocations and expenditure by publicly publishing education budgets.** Making information (including all state budgets and expenditure) publicly available and open to scrutiny by civil society will provide a clearer picture of Nigeria's investment in the sector, and what is required to ensure that the needs of marginalised groups - including children with disabilities – can be met.

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- vii. Unterhalter et al. (2019) Private education and compliance with the Abidjan Principles: A study of Malawi, Mozambique, Tanzania and Nigeria, Draft
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