

KANO STATE EDUCATION ACCOUNTS
2005/2006

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Abba Wali Abdullahi,
KASEA Project Coordinator.

Foreword

The State Education Accounts (SEA) is a new tool that collects information on the totality of expenses in education within a given period. Specifically, the Kano SEA (KASEA) took the 2005/2006 academic session as one of its boundaries which corresponds with September 2005 to August 2006 financial year. KASEA collected information on both public and private expenditures at all levels of the formal education sector. Therefore it attempted to answer the following questions: Who is financing education? What kind of institutions are they financing? What services are they financing? Where are they financing these services? Who are the beneficiaries?

The significance of SEA to our commitment for better education delivery could not be over emphasized. I am sure that this is an important tool that could be used to guide policy formulation, resource allocation, identification of financing mechanisms in play, etc. This is why right from the onset, the State Ministry of Education gave all the necessary support to the project.

When I first received the KASEA team in my office in February 2007, I did not realize then that I would be deeply involved with the project to the extent of having the privilege to serve as the Chairman of the State Steering Committee. The project, which has lasted for a little over a year has come up with a comprehensive report that gives a fairly accurate and reliable analysis of the flow of funds from Financing Sources to Financing Agents and to Providers and Uses. I really commend the ability and commitment of all those that contributed in coming up with this wonderful report.

The KASEA report is divided into eight chapters. The first chapter examines the context of educational system in Nigeria as well as in Kano and the need to conduct SEA in the State.

Chapter two of the report focuses on understanding the Nigerian Education System. It covers an overview of the Nigerian education system as well as that of Kano state including the formal public and private schools. The chapter also provides an overview of the education finance system and the priorities of education for Kano

The third chapter explains the SEA methodology. This covers the objectives and goals of SEA, strategies used in organizing and conducting SEA, Sources of Data, Boundaries and Classifications as well as the methods used in Data Collection and Data Analysis.

Chapter four is on Financing of Education and Flow of Funds in Kano. A brief account is given on Kano State effort on education, Sources of Financing Education, flow of funds from sources of financing to financing agents, flow of funds from financing agents to education providers and the flow of funds from education Providers to Uses. The Chapter concludes with an account of an average expenditure per child at all levels of education in Kano.

Chapter five focuses on Public Sector Financing Effort for Education in Kano State. It examines public sector flow of funds from financing sources to financing agents, financing agents to Providers by Levels of Education, Financing Agents to education Providers by

location, Financing Agents to Education Providers by Type of schooling and from Education Providers to Uses in the Public sector.

Chapter six is on Private Sector Financing Efforts for Education in Kano. The chapter covers a brief description of the type of private schools we have in Kano, their enrollment, teachers, and the type of fees they charge. This is followed by an analysis of the flow of funds by levels, location, ownership and type. The chapter concludes with an analysis of gender and household expenditures on education.

Chapter Seven of the report contains an Economic Analysis of Education Expenditures from a microeconomic perspective. It examines the question of Access to Education, Quality of Education and the Effectiveness of Education Delivery in the State of Kano.

The last Chapter contains an outline of the significance of the research findings with a number of comparisons and recommendations.

Based on the content, scope and the in-depth analysis of this report, I wish to strongly recommend it to every stakeholder in the education industry and in particular, Educational Policy Makers, Administrators, Donor Agencies, NGOs, Institutions/ Research Centers, etc. I am sure that the report will serve as an important reference material for research students. Finally, we will be glad to share the knowledge we acquired in the course of undertaking this exercise with other states and individuals who may wish to undertake similar exercise.

Musa Salihu
Hon. Commissioner,
Ministry of Education,
Kano State, Nigeria.

Executive Summary

1. The Kano State Education Accounts (KASEA) asks key questions such as: Who is financing education? How much are they funding? What institutions are they financing? What services are they financing? Where are they financing these services? Who are the beneficiaries?
2. KASEA involved 16 surveys and 52 data collectors and spanned a period of almost 13 months. Most of the data came from secondary sources. Primary surveys were completed only for the private sector schools, NGOs and donors.
3. The KASEA findings indicate that in Kano there is significant commitment from both the public and private sectors in educating children and both are spending significant proportions of their total expenditures on education. The findings indicate that Kano State expended 29 percent of its total budget on education during School Year 2005/06.
4. The data also indicate that in education, public sector spends 18 percent of its budget on capital expenditure, 19 percent on running costs and 59 percent on personnel costs (salaries and allowances). Private sector spends 38 percent on running costs, compared to 19 percent for public sector. Capital expenditure is 12 percent for private sector compared to 18 percent for public sector. Private Sector spends 12 percent on capital, 38 percent on running and 50 percent on salaries. The private sector is spending less on salaries than the public sector but more on running expenses.
5. Most of the financing in education comes from the Public Sector (77 percent) and 60 percent of that financing is coming from the Federal government. State government is the financing agent for the largest share of public sector financing (69 percent), even though the State provides only 39 percent.
6. The number of students handled by a teacher at a given time contributes to the standard and quality of education. The lower the number of students per teacher, the higher the quality of education. The UNESCO standard for teacher pupils ratio for all levels of education are 1:40, 1:35 and 1:10 for primary, secondary and tertiary levels of education respectively. In Kano State the teacher pupil ratio in private schools for pre-primary, primary and secondary are 1:17, 1:20, 1:15. At the primary and secondary levels the ratios are lower than the UNESCO standard implying that at least one significant contributor to quality of education are private schools in Kano State.
7. Public sector committed 39 percent of its running cost to staff training/development while 0.24 percent was committed to training by the private sector. Also, salaries in the public sector accounted for 71 percent of recurrent expenditures and 58 percent of total expenditures, while for the private sector it accounted for 60 percent of recurrent expenditures and 53 percent of total expenditures, respectively.
8. The majority of students attend public school (88 percent of students at preprimary, primary and secondary levels) and almost the same percentage of expenditures (86 percent) are for public sector schools. Thus it would appear that the cost of educating students in private schools is almost the same as educating students in public schools.

- That parity is particularly significant because the distribution of students is different from public and private schools. In the public sector schools, 81 percent of the students are in primary school (when tertiary schools are removed from the total) compared to 48 percent of private school students. In addition, 17 percent of public school students were enrolled in secondary schools while 29 percent of the students in private schools were enrolled in secondary schools. Since secondary education is more expensive than primary education, the equivalent spending is even more significant.
9. Expenditures for services in public and private schools vary as well. Public schools are spending 58.2 percent of total expenditures (capital and recurrent) on personnel costs while the private sector is spending less, 52.9 percent of total. Public schools spend a greater percentage on capital expenditures (18.1 percent for public schools compared to 11.7 percent for private schools) and private schools spend a greater percentage on running costs (19.3 percent for public schools compared to 30.7 percent for private schools).
 10. Islamic Schools, defined as religious oriented schools offering a formal education, represented only 2 percent of total funding, but 8 percent of private school funding. However, though they receive very little of their funds at the primary and secondary level from the government, the part contributed by the public sector represented a little more than a quarter of their total funding (28 percent) when tertiary education was included.
 11. KASEA process allowed officials to have a clearer understanding of the expenditures in education as well as the contribution made by different sources of funding including the three levels of government (state, federal, and local), the private sector and the donors. It also enabled them to understand financing flows in general and to compare the flows of different sub sectors.

Kano State Education Accounts 2005/2006

1 Introduction

1.1 Educational Context in Nigeria

Nigeria has had a long history of providing education for its citizens and was considered a leader in the field of education in Africa until the mid-twentieth century. However, following a string of political and economic shocks in the late 1960s, the resources allocated to the education sector started declining and as a result, urban-rural and gender disparities in enrolment and educational outcomes started to increase. In order to stem this deterioration and in recognition of the role of education in economic development, the Government of Nigeria put in place a comprehensive National Policy on Education in 1977. Despite the many reforms initiated by successive governments since then, the pressures on education financing have not been alleviated and financing continues to remain a major issue in the Nigerian education system.

Education in Nigeria is financed by both public and private sources, but data on education spending – including public spending – continues to be fragmented and unreliable. On the public side, the problem seems to be the quantum of financial resources committed by the different tiers of government to education. The financial commitment and the priority given to education by governments are usually reflected in budgetary allocations, but the decentralized governance system does not allow this data to be picked up with accuracy and ease. Data from the Federal Ministry of Education seem to indicate a downward trend in federal financing since the mid 1980s, with budgetary allocations as a percentage of total government expenditure falling overall, from about 9.3 percent in 1983 to 9.6 percent in 1998, 9.0 percent in 1999, 7.6 percent in 2001, and only about 2 percent in 2003. Following the fiscal federalism and systemic decentralization, the state and local governments have assumed a significant proportion of public spending on education, and in 1998, aggregate levels of state and local government expenditure on education were estimated to be equivalent to 17 percent and 25 percent of total state and local government expenditures respectively. However, these figures are very broad estimates and based on a small sample of state and local government data.

Indeed, the most recent comprehensive assessment of the levels, patterns and trends of education finance in Nigeria was made over four decades ago, 1962, and since then there have only been few and partial estimates. In 1992, case studies of expenditure in three states were conducted by the World Bank, while more recent studies (2005, 2006) have focused mainly on an understanding of the public sector expenditures on education. The World Bank (2002) suggests two main reasons for this dearth of aggregate information: an increase in the number of regions and states from three regions to thirty six states; and a decrease in the level of financial reporting. Thus, the very limited knowledge of state and local government expenditures on education remains a big problem in any computation and estimation of national aggregates, as a result of which the state policy continues to be under-informed.

At the same time, not all school-going children are enrolled in government schools, and the private sector for primary and secondary schooling is growing. Data on non-government spending on education, including private out-of-pocket financing, spending on education by religious and charitable organizations, and education support by multilateral and bilateral donors, remain very sketchy. Thus, while the data on private expenditures are sufficient to suggest that the cost of public education for students and households is significant, it is very approximate and constitutes a weak basis for policy planning.

Recognizing that the information base is very weak for debates on such fundamental issues as the adequacy of funding for education, sources of funding, efficiency and equity of the use of public funds, costs of system expansion and the appropriate mix of public and private (household) expenditures, a new tool was needed that would enable a detailed flow-of-funds analysis for the education sector. This new tool, based on the National Education Accounts (NEA) methodology, is a sub-account or State Education Account (SEA) that studies the flow of funds from sources-to-users within the education sector at the state level.

1.2 What are State Education Accounts?

The State Education Accounts (SEA) can be described as a transparent method for collecting and analyzing data on actual allocations and expenditures of resources in the education sector and linking those allocations and expenditures system reforms. The SEA framework closely follows the National Education Account (NEA) framework, and like the NEA, it too maps the flow of funds from sources to intermediary or financing agents and finally to the providers of service. The State Education Accounts help detail expenditures by different players in the education sector and thus provide a more complete and transparent view of total spending, both public and private, on education in the state.

Like the NEA, SEA is a tool that facilitates assessment and evaluation of the performance of the education system. SEA does this in several ways, most importantly by providing information on the overall level of resources (public, private and external), how these resources flow through the education system and how they are used. SEA provides the data for evaluation of sources and uses of education funding (public, private and external) against a set of policy objectives, thereby providing evidence-based methods of determining if education funds are being spent in support of these objectives. The use of SEA involves official stakeholders in determining which aspect of the sources and uses is important, and provides the means to measure policy impact on a factual rather than an anecdotal basis. SEA uses standard classification of data, which contributes to benchmarking performance and sharing information more easily within country and between countries.

The main objective of the State Education Accounts is to create a standard format of accounting for educational expenditures that establishes the platform for technical analysis of the performance of the education sector and permits comparisons of relevant indicators between states and internationally.

In keeping with this objective, the goal of the SEA is to provide a framework that helps policy-makers, financiers, and providers of education answer questions that help improve the performance of the education system and improve the efficiency of the sector. Furthermore, since the SEA uses a standardized format, the information that it provides allows meaningful interstate comparisons.

1.3 Why conduct the SEA in Kano?

Nigeria has in the past been a front runner in Africa in education. The policies of the governments in the past few years have been designed to restore the country to its former status as a leader among the African nations. As a result the government of Nigeria was very interested in the SEA, an effective tool that can be used to review the outcomes of education policies and to suggest the impact of potential policies on performance of an education system.

However, education in Nigeria is a concurrent responsibility, with the greatest amount of decisions on the states. As such it was decided to implement the SEA at the state level. The state of Kano has been a leader within Nigeria in piloting innovations. Kano was the first state to implement the Education Management Information Systems (EMIS) and has also been the first to express an interest in the implementation of State Education Accounts.

The desire to conduct the SEA in Kano had been gestating for quite sometime considering the rapidity with which the State engaged in international development projects of CUBE, UBE, World Bank, LEAP and UNICEF. Based on the need to develop a powerful planning tool for analyzing educational expenditure in the State, the Honorable Commissioner for Education instituted and chaired a State Steering Committee on what eventually became referred to as Kano State Education Account (KASEA). Once the administrative structure for KASEA was in place, the Steering Committee then requested technical assistance from USAID, which in turn engaged the services of Creative Associates International (CAII) and Abt Associates Inc. in Washington DC. In the next stage, Creative Associates then engaged a team of Nigerian consultants with expertise in various aspects of public expenditure, national accounts and data processing in March 2007, which marked the beginning of the project.

The rest of this report is organized as follows: Chapter 2 provides an overview of the Nigerian Education system; Chapter 3 presents the State Education Accounts (SEA) methodology as well as the boundaries and classifications used for the implementation of the study; Chapter 4 reports on the major findings from the data collected; Chapters 5 and 6 present a discussion of the data from a public and private sectoral perspective; Chapter 7 contains an economic analysis of educational expenditures from a macro economic perspective. Chapter 8 provides the conclusions and policy recommendations from this study.

2 Understanding the Nigerian Education System

2.1 Overview of the Nigerian Education System

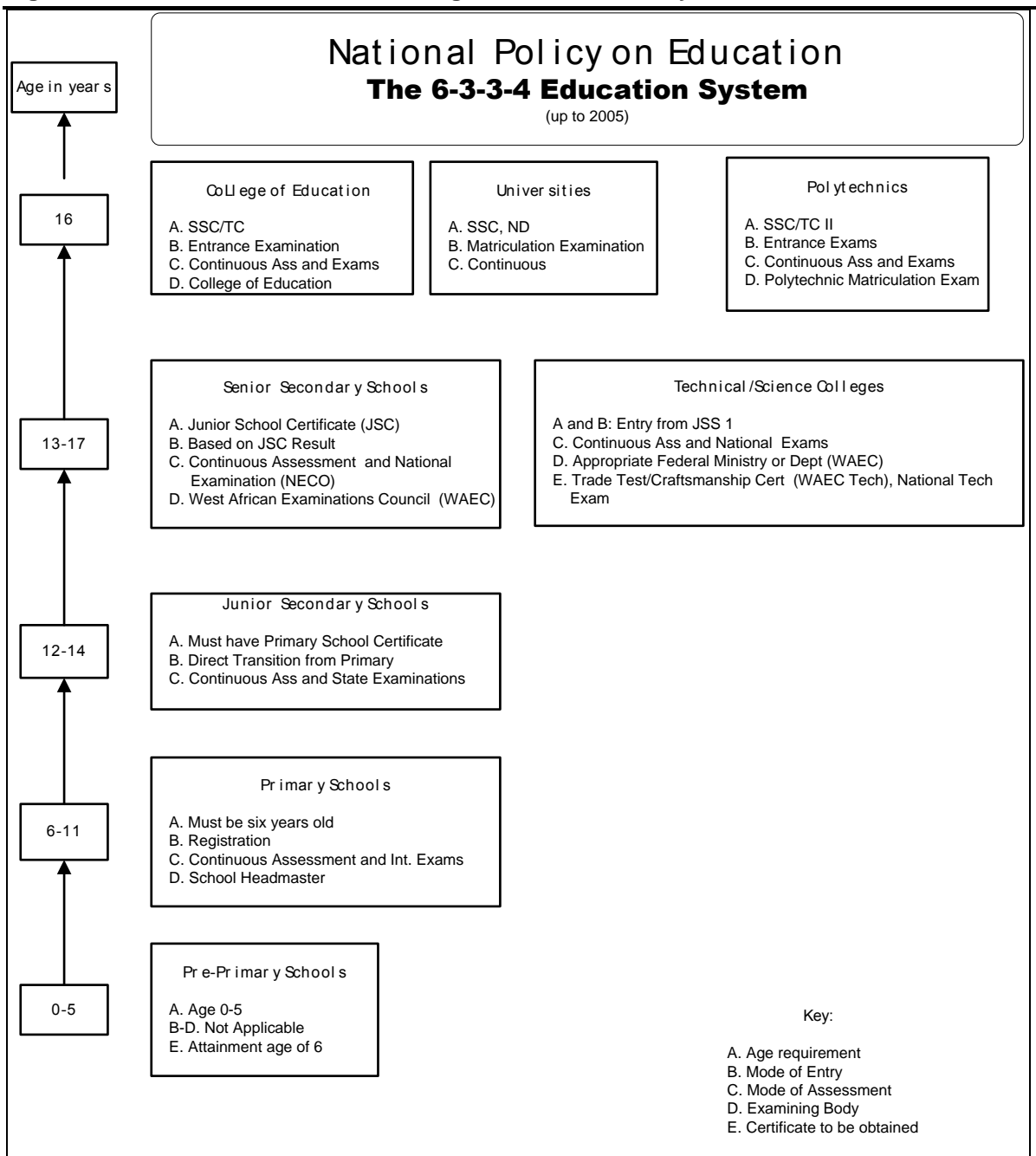
Recognizing education as an “instrument par excellence for effecting national development,” the Government of Nigeria published an elaborate National Policy on Education in 1977.¹ Based on the philosophy of equality and equity, in which all citizens of Nigeria would have equal access to an education that would provide them with appropriate skills and abilities to be contributing members of the society, the key objective of the National Education Policy is the attainment of universal basic education by 2015. In keeping with the dynamics of social change and demands on education, this policy has been revised in 1981, 1983, 1998, and most recently in 2005, but the underlying philosophical basis has not changed. Education is also a core ‘pillar’ of the 2004 National Empowerment and Development Strategy (NEEDS), which is Nigeria’s own Poverty Strategy Reduction Strategy. To achieve these goals, several policies and reform programs, including commitment to Education for All and the Universal Basic Education program, have been initiated.

Nigeria has three fundamentally distinct education systems: the indigenous system, Qur’anic schools, and formal European-style education institutions. Education development in Nigeria is guided by the National Policy on Education, which provides for both formal and non-formal education. At present, the formal system prescribes enrolment in primary school at the age of six years and stipulates a 6-3-3-4 structure offering six years of primary, three years of junior secondary, three years of senior secondary and four years of higher education. This hierarchical structure is based on Early Childhood/Pre-Primary education in which the government’s role has been limited to setting standards, providing curriculum guidelines and training teachers with the private sector providing educational service. Together, primary and junior secondary education constitutes basic education, which is free and compulsory. The structure of the education system is presented in Figure 2.1.

In the Nigerian education sector, there are a Federal Ministry of Education (FMOE), 36 State Ministries of Education (SMOE), and a Ministry of Education for the Federal Territory. There are also 37 State Primary Education Boards, 774 Local Government Education Authorities (LGEAs) operating as departments of Local Government Authorities (LGAs) and 20 parastatals under the FMOE. The Federal Constitution of 1999 provides the legal framework for educational management in Nigeria and stipulates that the government should provide free of charge education for all citizens as soon as possible. Education has been placed on the concurrent legislative list, implying that Federal, State and Local governments have legislative jurisdiction and corresponding functional responsibilities with respect to education. By this arrangement, although a few functions are exclusively assigned to the Federal or State government, most of the functions and responsibilities are in fact shared by the three tiers of government

¹ Federal Republic of Nigeria, National Policy on Education - 4th Edition (2004), Nigerian Educational Research and Development Council, Lagos, Nigeria

Figure 2.1: Schematic structure of the Nigerian Educational System



All three tiers of government – Federal, State, and Local – fund primary education. The Federal government provides financing mainly for capital expenditure through the Universal Basic Education (UBE) program and the Education Tax Fund (ETF). The State governments provide money for capital expenditure and for recurrent costs for the State Primary Education Board (SPEB), Local Government Education Authorities (LGEAs), and primary schools. Local governments provide money (indirectly through deduction at the state level as a first charge) for primary school teachers’ salaries and allowances.

The Federal Government’s role is primarily to provide funds for education from the Federation Account and to set up minimum standards for education throughout the Federation. The standards

relate to the objectives of education, the content of the curriculum, and the provision of textbooks, other instructional materials and physical facilities. Other roles of the Federal Government are to maintain a national register of primary school teachers, to collect, analyze and publish national statistics on primary education and to monitor and enforce the compliance of SMOEs and LGEAs with its minimum standards.

The role of the SMOEs is in turn to manage and run primary, secondary and post-secondary schools based on these standards, with the help of LGEAs in the case of primary and junior secondary (or basic) schools. To perform its role, the Federal Government has the FMOE, but it has also set up the 20 parastatals that are regulatory and professional bodies. These include the National Universities Commission, the National Board for Technical Education (Polytechnics), the National Commission for Colleges of Education, National Board for Technical Education, the Education Tax Fund, the Education Bank and the Joint Matriculation Board. The FMOE also participates in the West African Examinations Board and the National Examinations Council (NECO).

However, with both the Federal government and the State Ministry of Education vying for control over basic education, there is some confusion over the attribution of responsibility, leading to an overlap and duplication in the services provided.

2.2 Overview of Kano Education System

The strongest characteristic of education in Kano is its antecedent Islamic tradition, with established formal schooling system going back to 14th century. Colonial and post-colonial experiences, however, created a situation in which the Islamic scholastic tradition was relegated to the background of non-formal educational sector; although a modified form, as Islamiyya schools (that teach Islamic education but in Western settings) was created as a viable alternative to not going to school at all.

The colonial authorities (1903-1960) established Western type schools in 1909. The Kano Middle School which was the first post elementary school was established in 1927 while the School for Arabic Studies was established in 1934. These two schools produced the cream of the western educated elites who took over from the colonialist in 1960 and administered the northern region and later Kano State in 1967. As at the time Kano State was created in 1967 there were only 248 primary schools with 1,374 classrooms and an enrolment figure of 49,583. Similarly the State had 16 secondary schools in 1967 with 136 classrooms and 4099 students.

By 2005 and in common with all the 36 states that comprise the Federal Republic of Nigeria, the education system in Kano State currently consists of nine-year basic education cycle followed by three years of senior secondary school.² In 2005/06, there were 3,446 primary and 467 secondary schools operating in Kano State enrolling a total of 1,395,000 and 260,000 students respectively. The State Ministry of Education has overall responsibility for eight higher education institutions, which enrolled around 150,000 students in 2005/06. In addition, the Federal Ministry of Education finances and manages one institution of higher education and three Unity Schools.

² The change from six year primary schooling to nine years – incorporating six years in primary schools and three years in Junior Secondary Schools – was implemented after the FY2005 base year for this study.

Pre-primary Education

Early childhood care and development (ECCD) emerged at Jomtien in 1990 as an extension of basic education, in contrast to the view that education begins with entrance into primary school. The Framework for Action agreed at the Jomtien Conference set a number of targets to be considered by countries when drawing up their education plans for the 1990s, including one for ECCD: "Expansion of early childhood care and development activities, including family and community interventions, especially for poor, disadvantaged and disabled children."

Early Childhood Care and Development is one domain of EFA-UBE in Kano that highlights the glaring paradox of the perception of education in Kano. Universally, the conception of ECCD is seen as a provision of education within structured schools with specified curriculum and management organization based on various psychological and theoretical constructs of education as laid down by a National policy on education. This is true enough in Kano.

Islamic Education

However, in addition to these constructs of Early Childhood Development, Kano also operates an extensive network of Qur'anic schools for pupils aged 2-18. Together the two cover the entire age spectrum of compulsory education. At a certain level, especially in the 2-7 years age range, these schools are the only form of organized education that a lot of the children in the State will come in contact with. A large portion of the pupils pursue a parallel education system — attending the conventional primary schools in the mornings, and continuing with the Qur'anic schools in the afternoon. There is often an Islamiyya school — a Qur'anic school with a more diversified curriculum in the Islamic sciences — at night for most of them. Consequently, children aged 2 to 18 in Kano are immersed deeply in a series of educational networks from both the Qur'anic-Islamiyya stream, and the nationally mandated schooling system. A majority of the children either attend Islamiyya schools in conjunction with the primary schools, or more preferably, attend a modernized Islamiyya school which incorporates some elements of the structure of modern primary schools.

Primary Education

Primary education forms the first rung of the Universal Basic Education Program and covers the first six years of education. As a result of the significant efforts made by the government for the expansion of primary education, there has been a gradual increase in the number of schools and the enrolment in them. Efforts by government have always been to assume that low enrolment is caused by lack of facilities. However, there was a considerable attention to innovatory strategies that continue to put education at the forefront of development efforts. For instance, Kano State was the first State to establish the State Primary Schools Board in 1990 which became a model for the establishment of the National Primary Education Commission (NPEC) in 1993, which later became Universal Basic Education Commission (UBEC).

Traditional formal schooling has been subject to increased cultural competition and critique from other models: some centered on "appropriate development," others on religious instruction, adult education approaches or African-language curricula, such as Hausa or Arabic. Reform of primary and secondary schooling is nearly everywhere on the agenda. Civil society is playing an enhanced role in educational supply. Non-governmental organizations (NGOs), private foundations and local associations are increasingly authorized and encouraged to create their own schools or make significant input either directly into the schooling process, or non-formal variations of the schooling process. The Kano State Government is less and less concerned with exercising monopoly rights in the area of education, though it conserves key regulatory functions. The formal educational system itself is being decentralized to an unaccustomed degree, with greater discretionary powers being placed in the hands of local educational authorities.

Secondary Education

The secondary education sector in Kano, much as in the rest of the federation, is patterned along the structural framework of the National Policy on Education which since 1981, has been the main reference point for the organization of education in the country. In Kano State, however, the structure is split into two broad sectors. The first, and main, is funded by the State Ministry of Education and contains virtually all except 12 of the schools in post primary education in the State. These schools are managed by the Ministry of Education and funded solely from this source. The second sector is the Science and Technical Schools Board, which receives direct funding from Budget and Planning to enable the Board to manage the 12 specialist schools that were created from 1977 to provide science, technical and vocational education.

The separation of science and technical education from the mainstream Ministry of Education in Kano State has not only enabled the effective development of science education in the State, but it also serves to demonstrate the total efficiency of fiscal autonomy in the running of education. For whereas the behemoth Ministry of Education deals with thousands of individual variables of resources, the limited focus of the Science and Technical Schools Board means that monitoring of cash flow pattern is more effective. Indeed, even the results of the students are better - as evidenced by the priorities given to the products of such schools in higher education admissions in science and technology disciplines.

From 1999 to 2005 many more secondary school classrooms were built to absorb increased intake into secondary schools. In the same period, over 130 new secondary schools have so far been established by the government and the communities across the State.

Higher (Tertiary) Education

For a State that is acclaimed as educationally disadvantaged, Kano has a well developed system of further and higher education. There are two categories of further education in the State. The first caters for students who have finished their post-primary schools, but cannot, for one reason or other, proceed directly to the university. Under this scheme, students study for a two year program that prepares them for eventual university admission, or alternatively, study for a series of diploma programs that enable them to get jobs immediately after finishing such course. These are variously tagged “remedial”, “preparatory” classes.

The second form of higher education in Kano State is under the banner of independent (of the Ministry of Education) Kano Polytechnic and associated institutions, in a collegiate system. Each of the colleges in the system can also provide remedial training program for academically challenged students. The Ministry of Health also provides a series of tertiary education colleges that train students in health technology, midwifery and nursing. In addition to these tertiary institutions, there are also a series of federally-funded higher institutions that included universities and teacher training colleges.

The response to higher education in the recent years in Kano has been overwhelming — threatening to choke the existing facilities. This in essence reflects the success of the Universal Primary Education program of the 1970s that sees a continuous production of more children wanting to continue their education. In the initial conception of the National Policy on Education, the junior secondary school section of the 6-3-3-4 system was to enable students acquire technical competencies enough for them to be self-sufficient.

However, the push-pull factor towards what is seen as better life in acquiring higher qualification has created a massive demand for higher education, often with facilities used beyond their carrying capacity. It all shows the challenges the development process goes through in providing universal education for all.

2.3 Public and Private Schools in Kano in 2005-2006.

Kano has a mixture of public and private schools that cover the full spectrum of education from pre-primary to secondary education and serve both urban and rural populations. As described above, the formal education system is comprised of public secular schools, private-for-profit schools and private voluntary schools. A majority of the private for profit schools, like the public schools are also secular schools. However, the private-voluntary schools are integrated Islamiyya schools that combine the state mandated curriculum with Islamic instruction. Table 2.1 below presents a summary of the number of public and private schools and institutions in Kano in the school year 2005-06 and the number of students enrolled by level.

Table 2.1: Kano State School Enrollment, 2005-06 School Year

	Level of Education			
	<i>Preprimary</i>	<i>Primary</i>	<i>Secondary</i>	<i>Tertiary</i>
Number of Schools	Number of schools			
Public Schools		3603	467	8
Private schools*	545	624	351	
<i>*There are only 749 registered schools in Kano and most of them are multilevel schools – the split above counts each school by level, see Annex 2 for private school survey methodology</i>				
Enrollment	Student Enrolment			
	<i>Preprimary</i>	<i>Primary</i>	<i>Secondary</i>	<i>Tertiary</i>
Public Schools	38,830	1,509,336	306,580	152,043
Private schools	62,318	125,759	75,138	-
Total number of students enrolled	101,148	1,635,095	381,718	152,043

Source: Kano SOME 2005-2006 enrollment data; SUBEB 2005-2006 data; Kano SEA survey of private schools

As Table 2.1 above shows, the public sector is the predominant provider of education in Kano. Approximately 90 percent of pre-primary, primary, and secondary school students are enrolled in publicly funded schools. It must be noted that during the 2005-2006 school year, secondary school comprised of both junior secondary (grades 7-9) and senior secondary (grades 10-12). The education system has been reorganized since and the current system includes primary and junior secondary school under basic education and senior secondary forms secondary school. At the tertiary level, public universities, colleges and institutes are the sole providers of higher education and are currently training over 152,043 students.

Most of the schools are at the pre-primary and primary level. There is a sharp drop in the number of schools and the number of students enrolled in the formal school system after primary school. Data on the number of public schools and the number of students enrolled was obtained from State Ministry of Education (SMOE) and the State Basic Education Board (SUBEB). For private schools, the data available with SMOE and in the EMIS system is rather incomplete and the SEA team developed estimates of the number of schools and the students enrolled from a survey of private schools conducted for this purpose. Private schools, in order to be licensed, have to register with the government. However, in practice, not all schools are registered, but they continue to serve the students. As a result Kano does not have complete records on the number of private schools in the state. According to the records available, there were 749 registered private schools in Kano State during the school year 2005/2006. Most of these schools (94 percent) are multilevel co-educational schools. Estimates developed from the results of a survey of private schools conducted by the SEA

team to gather information about private schools indicated that 263,215 students were enrolled in the registered private schools in Kano during the school year 2005-2006. Of these, 24 percent of the students were enrolled in preprimary school, 48 percent at the primary level and 29 percent were enrolled in secondary school. Enrolment in terms of location shows that 85 percent of the students were in urban areas and 15 percent in the rural. In terms of ownership, 62 percent of the private schools in Kano were for profit, 30 percent were non profit/voluntary while about 8 percent did not classify themselves as either of these categories.

2.4 Overview of Nigerian (and Kano Education) Finance Systems

Education is capital intensive and of a long gestation period, it is therefore both a private and a social investment that is shared by individuals, students, their families, employers, government and other groups including international agencies. The sharing arrangement varies considerably from country to country both in the proportion of public and private funds allocated to education and in the mechanism by which the cost of education is financed.

During the 1960s and 1970s, most of the expansion of education in Nigeria was financed by increased public expenditure on education which rose in relation to national income and public expenditure as a whole. National policy on education (1998) recognizes that education is an expensive social service which requires adequate financial provision from all tiers of government; thus all the 36 State Governments and the 774 local governments require substantial revenue to carry out their constitutional responsibilities for education.

In Nigeria, financing of education at involves the following:³

- Federal Government: budgetary allocations, grants, Education Trust Fund (ETF), loans, scholarships.
- State Government: budgetary allocation, scholarship, internally generated revenues, etc.
- Local Government: budgetary allocation, loans, scholarships, duties, etc.
- Religious Bodies: establishment and running of schools, scholarships and loans.
- Private Sector: establishment of schools, endowment funds, donations, etc.
- International assistance:
 - Bilateral – aid agencies (USAID, CIDA, JICA, DFID, etc)
 - Multilateral – World Bank, IFC, IDA, FAO, UNDP, WHO
 - NGOs – Multinational corporations, non-profit making organizations.

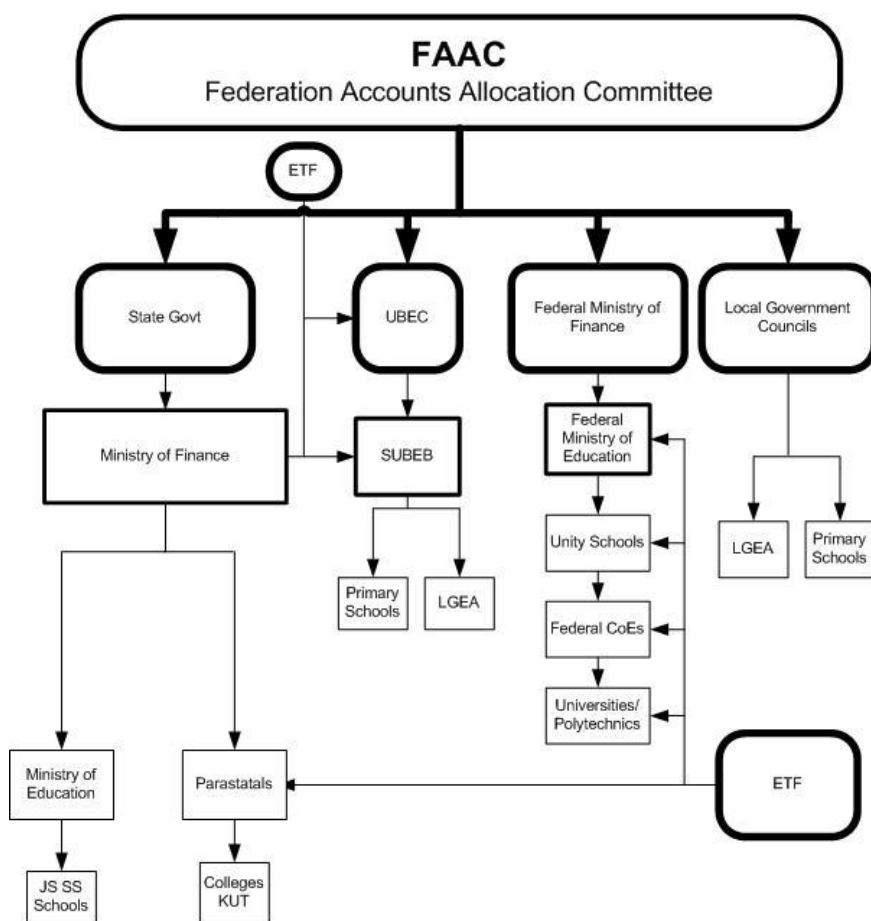
The Federal Government provides financing mainly for capital expenditures through the Universal Basic Education (UBE) program and the Education Tax Fund (ETF). The State Governments provide money for capital expenditure and for recurrent costs for the State Primary Education Board (SPEB), Local Government Education Authorities (LGEAs), and primary schools. Local governments provide money (indirectly through deduction at the state level as a first charge) for primary school teachers' salaries and allowances.

Distribution of centrally acquired revenues is of two types: (i) between the Federal Government, all state governments and all local governments, and (ii) across state governments and across local governments. Allocations by the Federal Government are made from the federation account and from centrally collected value added tax receipts. The sources of the account are the receipts from all the major taxes and duties on petroleum, profits, imports and exports. Initially, 55 percent of the total revenues were retained by the Federal Government, 32.5 percent allocated to the State Governments

³ Federal Ministry of Education (2002) Cost and Financing of Education in Nigeria, Education Sector Analysis.

and 10 percent to the local governments, with the remaining 2.5 percent allocated on separate criteria. These shares have changed over years and by 1991, the Federal and State Governments' share of the federation account reduced from 55 percent to 50 percent and 32.5 percent to 25 percent, respectively, while that of the Local Governments was increased from 10 to 20 percent because full responsibility for primary schooling including salaries of teachers at this level of schooling was transferred to the local government. However, at present, the actual cost of teachers salaries are being deducted at source from the federation account allocation to each local government. Figure 2.2 shows the flow of the funds through the educational system.

Figure 2.2 Structure of the Nigerian Educational System and the Flow of Funds



Since 1979, university education has been assigned to both Federal and State Governments. The main focus of Federal Government is on tertiary education, in particular on its 24 universities, 20 teacher training colleges and 16 polytechnics. Also the Federal Government is the major source of funding of three federal or unity schools in each state of the federation and since 1993, an allocation of 50 Naira per pupil is meant to be provided for materials, while budgetary provision for new classrooms in each state was approved in 2000.⁴

Secondary education is managed and financed by the State Governments, apart from the 96 Federal Government colleges (unity schools and federal technical colleges). State Governments also fund

⁴ Keith Hinchliffe, "Public expenditure of education in Nigeria: issues, estimates and some implications Federal Ministry of Education, Education Sector Analysis (2002). "Cost and Financing of education in Nigeria

significant part of post secondary education in addition to relatively small amounts for primary schooling. The revenues of State Governments are dominated by the allocations from the Federation Account, receipts from the centrally collected value added tax and internally generated revenues.

Revenues of the local governments have been the main sources of funding for primary education. Almost all of the income of these governments is derived from their statutory share of the Federation Account funds. The income of individual local government is based first on the overall (vertical) share for local governments, currently 20 percent and then on the (horizontal) principle of allocation between local governments. Also, teacher salaries are always subtracted from the local government allocation before the remainder is distributed to them. These funds are managed by the State Primary Education Board through the recently re-named Universal Basic Education Commission. However, very few local governments allocate additional recurrent funds to education, though some make capital expenditures.

In common with all the 36 states of the federation, in 2005-06 the education system in Kano State consisted of a six year primary school cycle, followed by six years of secondary education and at least three years of tertiary education depending on the type of institution⁵. All three tiers of the government – Federal, State, and Local – fund primary education. Kano State Government finances its education sector through allocation from federation account, centrally collected value added tax (VAT), internally generated revenue, donations or grants from Donor agencies and private sector contribution, including households.

2.5 Education Priorities for Kano

From the various policy statements by the Government of Kano in FY 2005, the most emergent priorities in the education sector included:

1. Rehabilitation of dilapidated infrastructure at all levels of education. The policy documents expressed the view that up to FY 2005 there had been gross neglect of the very infrastructure of learning in Kano, with the few existing schools being operated beyond their carrying capacity.
2. To solve the problem of inadequate and dilapidated infrastructure, the Government placed a high emphasis on building more junior and senior secondary schools. In the FY 2005, more than 130 new secondary schools were established. Schools without furniture, of course, tell only part of the story; and the Government placed providing more furniture for the students in the schools as a priority project.
3. Prior to 2005, the previous administration terminated the appointment of thousands of teachers, without making provisions for their immediate replacement. This placed a gap on the learning process of the children, and from 2005 the new government policy was on recruitment of more teachers – a process which led to the recruitment of more than 4,000 more teachers.
4. Finally there was to be more focus on recurrent and capital expenses at tertiary education – a process committed by the establishment of Visitation Panels to all the tertiary institutions in Kano; the first time in the history of education in the state that such was done.

⁵ As of the school year 2006-07, the education system in Kano has changed to nine-year basic education followed by three years of senior secondary school.

3 SEA Methodology

The objective of this study is to conceptualize and develop State Education Accounts (SEA) for the education sector in the state of Kano in Nigeria for the 2005-2006 school year, so that it can be used as an effective policy tool to suggest sustainable pathways for a more equitable, efficient and effective education system in Kano. The focus of this effort is to provide a comprehensive picture of education expenditures in Kano, using a policy-relevant description of the flows of financing through the education system. In developing SEA for Kano, particular emphasis was placed on the inclusion of all stakeholders involved in education financing – public, private, international donors, etc. – so as to ensure that policymakers are better informed about the entire education sector, not just the government portion. The presentation of results of this exercise is intended to be in an easy-to-understand format, such that those without specific knowledge of economics or finance are able to understand the implications of the results. However, before going to the results of this exercise it is important to understand the concepts and the methodology of the SEA and the boundaries and classifications that defined this exercise. This chapter describes the concepts and methodology used in the development of SEA, and then describes the methods used for conducting SEA in Kano state in Nigeria.

3.1 What are State Education Accounts?

State Education Accounts (SEA) can be described as a transparent method for collecting and analyzing data on actual allocations and expenditures of resources in the education sector and linking those allocations and expenditures system reforms. The SEA framework closely follows the National Education Account (NEA) framework, and like the NEA, it too maps the flow of funds from sources to intermediary or financing agents and finally to the providers of service, but at the state level.

3.1.1 National Education Accounts

National Education Accounts (NEA) were developed as a tool for improved financial information within the context of comprehensive education reform programs. The NEAs provide a picture of the flows and uses of funds throughout the education system and identify roles played by central government, local district governments, international and indigenous donors, private contributors and households in financing education. NEAs are modeled after National Health Accounts which have been conducted in over 60 countries.

The National Education Accounts can be described as a transparent method for collecting and analyzing data on actual allocations and expenditures of resources and linking those expenditures and allocation to system reforms. National Education Accounts (NEA) provide a framework for measuring total – public, private, and donor – national education expenditures. It organizes, tabulates, and presents information on education spending in a standard set of tables, in a user-friendly format that can be easily understood and interpreted by policymakers, including those without a background in economics, and allows for international comparisons and in-country comparisons over time.

The National Education Accounts (NEA) framework uses the International Standard Classification of Education (ISCED) classifications used in the UOE (UIS/OECD/EUROSTAT) framework.^{6 7} Data are collected and analyzed using the basic categories and matrices developed for the NEA. ISCED classifications of expenditure categories are used to ensure completeness of data collected and to allow for eventual international comparisons. While the data collected are entered into a standard set of tables there is some flexibility to add in subcategories to allow for collection and analysis of data that are specific to each country.

The NEA can contribute to evidence-based policy decisions and can enable more transparency that promotes stakeholder involvement. Simply put, the NEA will provide a snapshot of the education system by measuring the flow of funds through four categories of entities and answering four key questions:

1. **Sources of Financing:** *Where does the money come from?* The NEA will examine sources of financing such as the Ministry of Finance, households, and donors.
2. **Financing Agents:** *What is the flow of funds?* The NEA will examine financing agents, the intermediaries who receive funds from sources and use them to pay for services such as a Ministry of Education, district governments, communities or denominational and private school networks.
3. **Providers:** *To whom did the money go?* The NEA will examine providers of services or activities related to education, such as schools, tutors, universities.
4. **Functions:** *What service was actually produced?* The NEA will examine functions or services or activities that providers deliver, such as classroom education, textbooks, tutoring, etc.

In addition to determining how much each financing source spends on education, NEAs carefully track the flow of funds from one actor to another, such as the distribution of funds from the Ministry of Education (MoE) to each government education provider and by level of education. The flexibility of the NEA framework also allows for specific detailed analyses of education spending on targeted populations or specific levels, such as services provided for basic education. The NEA essentially measures the “financial pulse” of a national education system by answering questions such as:

- Who in the country is financing education services?
- How much do they spend?
- How are funds distributed across different education providers, levels and activities?
- Who benefits from these services? (e.g., are urban populations benefiting more than rural groups?)

⁶ World Health Organization. Guide to producing national health accounts with special applications for low-income and middle income countries.

⁷ Schmidt, Pascala . A short guide to Educational expenditure statistics. Eurostat - education, training and culture. European Commission 2003. Available at the following URL:
http://forum.europa.eu.int/Public/irc/dsis/edctcs/library?l=/public/unesco_collection/methodology.

Simply put, NEA allows for greater transparency of expenditures in the country's education systems. Reports that are typically generated using the data estimated in NEA are matrices that describe flows of funds as follows:

1. From original sources to financing agents
2. From financing agents to provider types;
3. From provider types to different categories of services (e.g., primary, junior and senior secondary, tertiary education, administration)
4. From provider types to different line items of spending (e.g., salaries, textbooks, uniforms, meal plans, etc.)

The convention used is to estimate the quantity of the flow of funds (for a particular year) and to insert that quantity in a cell, where the column is the source of the funds and the row is the recipient of the funds. The total of all flows from each source is the column total, and the total of all flows to each use is the row total. The grand total in each matrix should be identical to that of all other matrices.

By providing valuable information such as status reports on the current use of financial resources, monitoring education expenditure trends, and reporting on globally accepted indicators to allow for comparison of the country's education system performance relative to that of other countries, the NEA can contribute significantly to the decision making process. NEA methodology can also be used to make financial projections of a country's education systems' needs and highlight equity imbalances in distribution of expenditures.

NEA estimates for a particular year would give a snapshot of the flow of funds through the education system for that year. Once NEA has been completed for two or more years, it would be possible to estimate and analyze the trends in spending by different sources, different financing agents, different uses, etc., enabling policymakers to understanding the dynamics of financing in the education sector. NEA reports are not intended to serve as solely academic exercises that may or may not be used by policymakers or that may collect dust in the office shelves of government officials; rather, they are intended to be an integral report, as is the national census and other government surveys, to the policy process and debate in a country. By revealing the actual "financial health" of a country's education system and when assessed in combination with other types of data (e.g. poverty levels, geographic distribution, enrollment figures, etc), NEA can provide data needed to help decision-makers determine, based on "evidence," whether their country education funds are being spent efficiently, effectively, and equitably.

Since NEA is an internationally utilized and recognized methodology, a country's assessment of its education spending patterns can be compared to that of other countries – this is of particular value to policymakers because they can learn from the spending patterns and education system outcomes of countries with similar socio-economic backgrounds. Such comparative information can help when setting performance objectives and benchmarks. If implemented on a regular basis, NEA can track trends in financing of education. Such temporal data is useful for monitoring and evaluation purposes and for making financial projections of a country's education financing needs.

3.1.2 Adaptation of NEA to SEA

As a first step, SEAs lay down clear, unambiguous definitions of the boundary conditions for an expenditure item to be classified as an educational expense. In doing so, SEAs go beyond the traditional classification of expenditures by institutions to a more functional classification of

expenditure by type of expense. In the second step, SEAs identify the sources that finance education expenditures, the intermediaries that allocate the funds amongst different providers, and the providers of education, so as to avoid double-counting of funds. At the same time, SEAs distinguish between different providers of education and focus on the mechanisms used to transfer funds to these providers. Finally, and most importantly, the SEA framework provides a technical basis for analyzing the financial implications that education sector reforms would have on service providers and financiers of education alike. In short, SEA provides an effective tool that can be used to review the outcomes of education policies and to suggest the impact of potential policies on performance of an education system.

3.1.3 Objectives and Goals of State Education Accounts

Like the NEA, SEAs are a tool that facilitate assessment and evaluation of the performance of the education system. SEAs do this in several ways, most importantly by providing information on the overall level of resources (public, private and external), how these resources flow through the education system and how they are used. SEAs provide the data for evaluation of sources and uses of education funding (public, private and external) against a set of policy objectives, thereby providing evidence-based methods of determining if education funds are being spent in support of these objectives. The use of SEA involves official stakeholders in determining which aspect of the sources and uses is important, and provides the means to measure policy impact on a factual rather than an anecdotal basis. SEAs use standard classification of data, hence contributing to benchmarking performance and sharing information more easily within country and between countries.

The main objective of the State Education Accounts is to create a standard format of accounting educational expenditures that establishes the platform for technical analysis of the performance of the education sector and permits comparisons of relevant indicators between states within a country and internationally. The SEAs help detail expenditures by different players in the education sector and thus provide a more complete and transparent view of total spending, both public and private, on education.

In keeping with this objective, the goal of the SEA is to provide a framework that helps policy-makers, financiers, and providers of education answer questions that help improve the performance of the education system and improve the efficiency of the sector. Furthermore, since the SEAs use a standardized format, the information provided allows for meaningful international comparisons.

3.2 Conducting SEA in Kano

The State Education Accounts conducted in Kano adapted the National Education Accounts methodology to study the flow of funds from sources to users within the State. Data were collected, as appropriate, at the national, state and local levels. Below is a brief description of the implementation of the SEA, the identification and organization of data and how data were collected, analyzed and disseminated.

3.2.1 Identification of a Working Group and the Steering Committee

Keeping in view the fact that SEA is a tool for use by the government for a systematic assessment of the flow of funds in the education system, a Kano State Steering Committee (KSC) comprised primarily of official policy makers and other high-level stakeholders such as academics and civil

society representatives was formed. These stakeholders were engaged at various points throughout the SEA project activities, to help identify data sources, to collect and review data; and to use SEA results to develop or implement education policies. Representatives of stakeholder groups were oriented to the SEA process and included as necessary for the successful implementation of the SEA process. The Steering Committee identified the members for and helped form the SEA Working Group (SWG). The SWG responsible for most of the detailed technical work was formed of representatives from various government agencies whose missions relate to education and public finance. It included officials from the Ministries of Education and Finance, the Ministry of Higher Education, the Ministry of Local Government, Ministry of Health and those dealing with the private schools and NGOs.

A list of members of the steering committee and the State Working Group who participated in the SEA is included in Appendix 1.

3.2.2 Sources of data

Sources of data for SEA can be grouped into three broad categories: public sector data, private sector data and data from rest of the world. Each is discussed briefly below:

- The Public sector data includes government records from relevant agencies at all three levels of government -Federal Government, State Government, and Local Governments. (i) At the Federal level it included agencies such as the Federal Ministry of Finance, Federal Ministry of Education, Education Trust Fund (ETF), and Universal Basic Education Board (UBEC); (ii) At the state level the agencies included are the state ministries of Finance, Education (SMOE), Health (SMOH), and all parastatals that provide education related services. These parastatals can be associated with the SMOE like SUBEB, Senior Secondary Board, etc. or those associated with SMOH. (iii) The local governments include the local government councils and the local education agencies.
- The Private sector as a source of financing for education includes direct out-of-pocket spending by households on educating children, and the contribution of private investors, agencies and individuals. It also includes the contributions made by local/indigenous NGOs. While an assessment of contributions of other private sources can be made through a survey of these agencies, estimates of household spending on education are obtained from a nationally representative household survey, such as the DHS EdData or the Living Standards Measurement Survey.
- Rest of the World data includes information from multi-lateral/bilateral development partners (donors), international NGOs and charitable organizations. In the 2005-06 school year time period only two donor agencies had active programs in Kano. There were no international NGOs and charitable organizations involved with education-related activities working in Kano. Data on the contribution by the rest of the world to formal education was collected from a survey of Multilateral-Bilateral Agencies active in 2005/6 in the field of education in Kano.

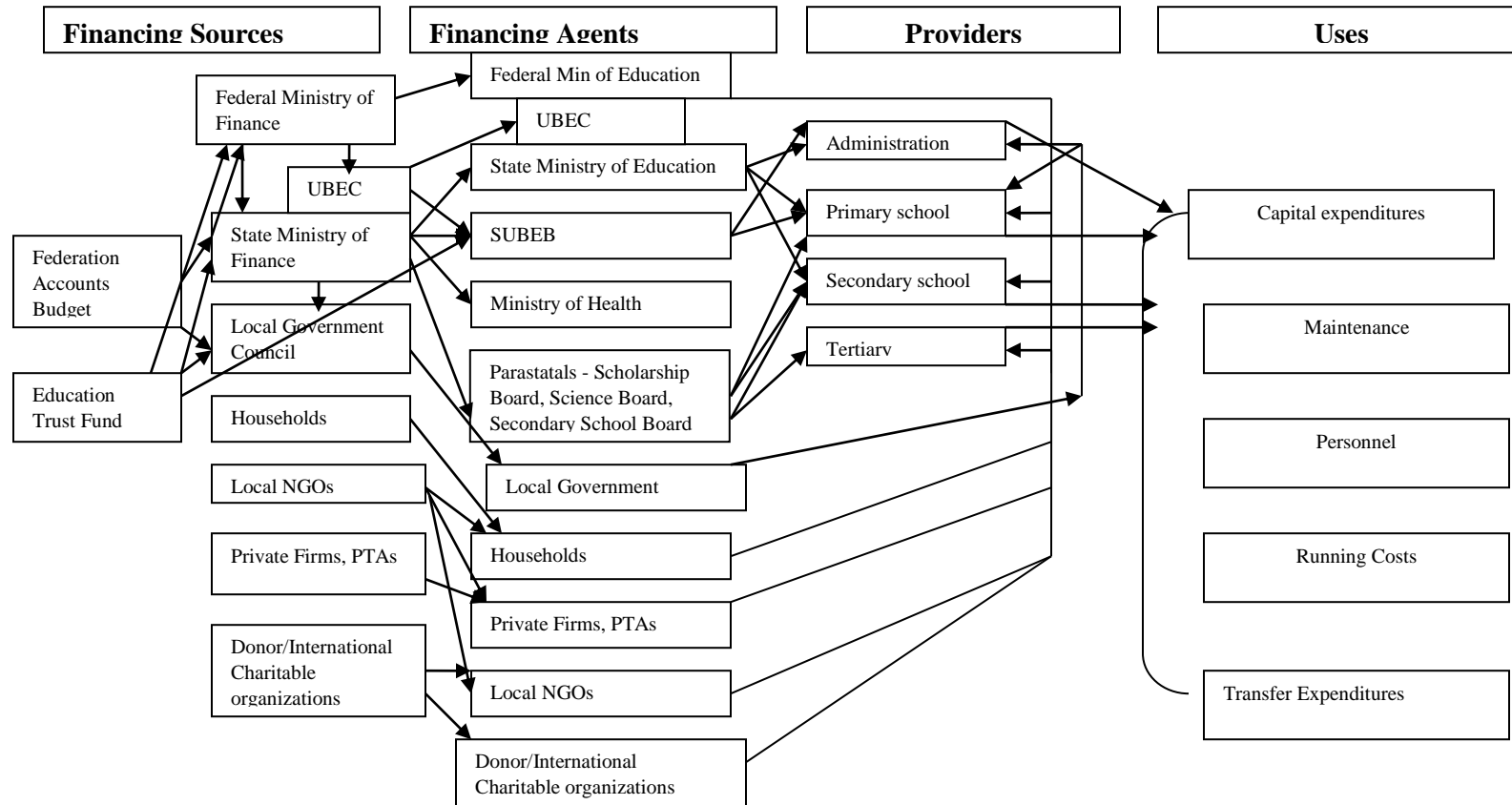
A map of the flow of funds within the education sector in the state of Kano was developed to guide the team in their understanding of the flows and to ensure that all organizations involved with financing education were surveyed. The map presented in Figure 3.1 (next page) reflects the flow of

funds from the public, private and the rest of the world sources through intermediaries to providers of education. It also shows the uses or the expenditures on education related services.

3.2.3 Boundaries and Classifications

SEA is a method to analyze the flow of funds within the educational system based on an analysis of educational expenditures made during a specified period of time. Because expenditures are so essential to the SEA, one of the first steps in SEA is to establish boundaries and definitions for the key technical components – the categories and classifications used for organizing the data - of the SEA. While the four categories for organizing the data: Sources of Financing, Financing Agents, Providers of services or activities, Functions or services and activities provided, remain constant from country to country, the classifications within each category are determined by the data available within the country. In order to ensure comparability of data between countries, each country uses the generic classification based on the NEA classification. New subcategories are added to reflect the reality of the country/state where the NEA/SEA is being conducted, in this case Kano state in Nigeria.

Figure 3.1: Flow of Funds in the Education Sector - State of Kano, Nigeria



Education Boundary and Definition in Kano, Nigeria

Education is defined as *all expenditures for activities whose primary purpose is to improve and promote education activities for the nation and individuals*. It includes all public expenditure regardless of the educational activity for which it is used and those private expenditures that are directly related to educational activities. Activities of education include those performed by institutions or individuals pursuing the following goals:

- Providing and administering all levels of the public and private education system, from early childhood education to secondary education, covering basic education schools, secondary general and technical training;
- Increasing enrollment, completion, and promotion rates at basic and secondary school levels;
- Improving the quality and quantity (coverage) of formal education;
- Eliminating regional disparities;
- Enhancing efficiency of private sector participation;
- Providing goods and services for education purposes and related activities; and
- Improving the access to schools and institutions.

Table 3.1 below presents the boundaries set as a result of discussions with the Steering Committee and the Working Group, and approved by the government, on which expenditures are to be included for the purposes of SEA and which data will be limited or excluded because it falls outside of those boundaries. The detailed description and definitions for these boundaries are included in Annex 3 at the end of this document.

Table 3.1: Data Boundaries for SEA

Boundaries for SEA	
1. SCHOOL YEAR	-2005-2006
2. LEVEL OF FORMAL EDUCATION	
a.	Preprimary
b.	Primary
c.	Secondary Education
d.	Junior Secondary
e.	Senior Secondary
f.	Tertiary
g.	Special Education
3. TYPE OF OWNERSHIP	
a.	Public
b.	Private (includes for profit and voluntary schools)
4. TYPE OF INSTITUTION	
a.	Secular Schools
b.	Islamic Schools
5. LEVEL OF BREAKDOWN	
a.	Urban and Rural
b.	Gender
c.	Economic quintile for household
d.	LGA
e.	Kano State Government

Categories and Classifications

A summary of the list of sources of financing, financing agents, providers of education, economic functions or the services and activities provided is indicated in Tables 3.2a-3.2d below. A detailed list is included in Annex 3.

Nigeria has only recently implemented a standardized coding system, and a review of documents from various ministries indicated that for the year 2005-06 different ministries and agencies followed different coding systems. In order to standardize this information across the various ministries and agencies a classification system based on the coding system used by the state ministry of education was developed. A data map listing the source of each data point was also developed to facilitate data collection.

Table 3.2: Classifications for SEA Kano, Nigeria

Classification	Codes	Category
Financing Sources	FS.1 FS.2 FS.3	Public Funds Private Funds Rest of World
Financing Agents	FA.1 FA.1.1 FA.1.2 FA.1.3 FA.2 FA.3 FA.4	Public Sector Federal Government State Government Local Government Areas (LGAs) Private Sector Rest of World Other
Providers of Education by type and Level	EP.1 EP.2	Type Public Providers Private Providers Levels Pre-primary Schools Primary Schools Junior Secondary Schools Senior Secondary Schools Tertiary
Type of Uses by each provider	EC.1. EC.2 <u>EC.2.1</u> EC.3 EC.4 EC.4	Capital Investment Recurrent expenditures/Running Costs <u>Salaries/personnel costs</u> Maintenance Transfer expenditures Other

3.2.4 Data collection

Members of the SWG organized themselves into three groups responsible for the development of survey instruments and data collection from the Public sector; Private sector; Rest of the world. Separate survey instruments were developed for each source of data. These groups developed the instruments based on a review of the budget and plan documents for the various ministries and departments as well as their knowledge of the classification of expenditures by private institutions, indigenous NGOs and multilateral and bilateral agencies active in the field of formal education in Kano.

Under the stewardship of the State Working Group (SWG), the Steering Committee, and the TA team a number of surveys and administrative sources of data have been used to build the State Education Accounts for Kano. The surveys were sent to:

- a state representative sample of private schools providing pre-primary, primary, and secondary education;
- All public universities providing 4 year, 5 year, masters and doctorate programs; including Schools of Health, Hygiene and Midwifery, and Teacher Training Colleges;
- Federal Ministry of Finance, Federal Ministry of Education, UBEC, ETF;
- State Ministry of Finance, Ministry of Education and all its parastatals, Ministry of Health and its parastatals;
- Indigenous NGOs in Kano state;
- Development partners active in education in Kano.

Public sector data and data from the NGOs and multilateral bi-lateral agencies on education related expenditures were collected by members of the Working group and the Technical Assistance team (TA team). Members of the TA team trained the SWG in data collection methodology to ensure consistency in the collection of data and supported them throughout the process. The TA team also supervised the collection of data from the private schools. This data was collected by a local survey group engaged for this purpose.

All surveys, other than the private school survey, collected information from the complete list of such educational institutions in Kano, and therefore the data collected represented total spending on education in Kano by each of these institutions. However, the private school survey was conducted on a sample, and appropriate population weights were used to estimate total spending by schools in the state. The sample selection was done with the assistance of a sampling statistician who also assisted with the calculation of weights for the school survey.

Two separate nationally representative household education expenditure surveys – both the DHS EdData survey and the Nigerian Living Standards Survey (NLSS) – were conducted by the Bureau of Statistics in 2004 and 2005 respectively. Both of these surveys captured total household spending on education. The surveys were designed to give detailed information on household educational expenses, including expenditures on school fees, transportation, text books, uniforms, etc, for children attending both public and private schools. Estimates of the household expenditure on education in the state of Kano were developed from a state level analysis of data from both the DHS EdData survey and the Nigerian Living Standards Survey (NLSS). The final decision of the SWG was to use the data from the NLSS as the data is more reliable. Primary data was collected through a survey of the indigenous NGOs to obtain estimates of the support provided by these organizations to formal education in the state of Kano. Similarly a survey of private schools provided data on the contribution of private investors to formal education in the state of Kano, and the categories of expenditures incurred by these institutions.

The SWG decided to collect data for the school year 2005-06. This time period spans two financial years – January to December 2005 and January to December 2006. To make all expenditure data consistent with the school year expenditure data was collected from both FY 2005 and FY 2006, and then combined together based on a proportional allocation – one third from FY 2005 and two-thirds from FY 2006. The household survey, which collected information from a representative sample of households, obtained education spending for the academic year

September 2004 to June 2005.⁸ To make this consistent with the institutional data, this had to be inflated using the CPI index for 2006. The SEA tables, therefore, represent spending on education in Kano over the school year September 2004 to June 2005. Apart from the survey data, the NEA also used information from the publicly available 2005 Budget data (audited actual expenditures) and 2006 planned Budget data obtained from Ministry of Finance (MOF) records.

The different sources of data permitted triangulation and cross-verification of expenditure and receipt data recorded by the spending and receiving institutions. Several cross flows in the education system were verified and triangulated. In instances where discrepancies were discovered, precedence was given to 'Final Accounts' of public institutions, including Ministry of Education and SUBEB, to ascertain the government's expenditures on education, and to data from the household survey to ascertain private expenditures on education.

3.2.5 Data Analysis

All data collected from all sources for the development of SEAs was entered into a relational database specifically developed for the SEA. This allowed for the data to be analyzed with desired degrees of detail or aggregation. The SEA tables have been designed to meet the requirements of most of the information needs on educational expenditures and provide information disaggregated by the sources of financing, financing agents, providers of services, educational levels, and categories of expense. This enables the determination of:

- The total level of expenditures for education that can be compared to socio-economic aggregates (GDP, public expenditures, population, number of pupils).
- Financing structure (financing of education).
- The effort devoted to education by financing agents and by each source of financing (flow of funds from source of financing to financing agents).
- Cost of different levels of education by environment (public and private) and the structure of financing (flow from financing agents to educational levels).
- Cost of production of education by the various education service providers (public and private) by location and type of school (flow from financing agents to educational service providers).
- Cost of production of service providers by category of expenditure by the level of service provider by category of expenditure (type of expenditures of service providers)
- The average level of financing and average expenditure by level of school.

The next sections report on the data from the SEA matrices and provide a sectoral analysis of the data as well as an analysis from a macro-economic perspective.

⁸ Data was collected from a national sample of 21,900 households, 600 from each state and 300 from the federal area. See report on National Bureau of Statistics report on Nigeria Living Standard Survey, 2004.

4 Financing of Education and Flow of Funds in Kano

This chapter deals with the principal results of the Kano State Education Accounts for the school year 2005-2006 by examining the financing efforts in education by all sources, the flow of funds between institutions, financing agents active in this sphere, the distribution of these funds between providers of education and type of expenditures. It also analyzes the average expenditures per pupil, educational level, environment and region, while looking into regional discrepancies, if any. The detailed matrices generated for the analysis of the flow of funds are included in Annex 5, relevant tables and graphs showing the flow of funds have been generated for inclusion in the body of the report.

4.1 Kano State Effort for Education

In 2005-2006, the total expenditure on education in Kano State was 27.2 billion Naira (₦). The funds include the total public, private and external financing efforts for human, material, and equipment resources in public and private preprimary, primary, secondary and tertiary educational institutions. It also includes expenditures of households for school attendance and the acquisition of schoolbooks and supplies.

The effort for education corresponds to nearly ₦2,895 per capita expenditure (approximately \$211 million)⁹. In terms of number of students, this effort represents ₦11,970 per student (approximately \$92.79).

Table 4.1: Kano State Expenditure on Education, 2005-06 School Year

Education Expenditure Information	
Total Expenditure on Education in Kano State	₦27,170,997,074
Total Expenditure on Education by Kano State Government	₦14,501,148,182
Total Expenditure of Kano State Government in SY 2005/2006	₦49,175,455,635
Expenditure for Education as % of State Budget	29%
Population of Kano State (2006 Census)	9,384,000
Per capita expenditure on education	₦2,895
Number of students enrolled preprimary to tertiary (public and private)	2,270,004
Average expenditure per student	₦11,970

Source: Kano SEA 2005-2006, Ministry of Education, EMIS 2005-06

⁹ Exchange rate in 2006: USD (\$) 1 = NGN (₦) 129.

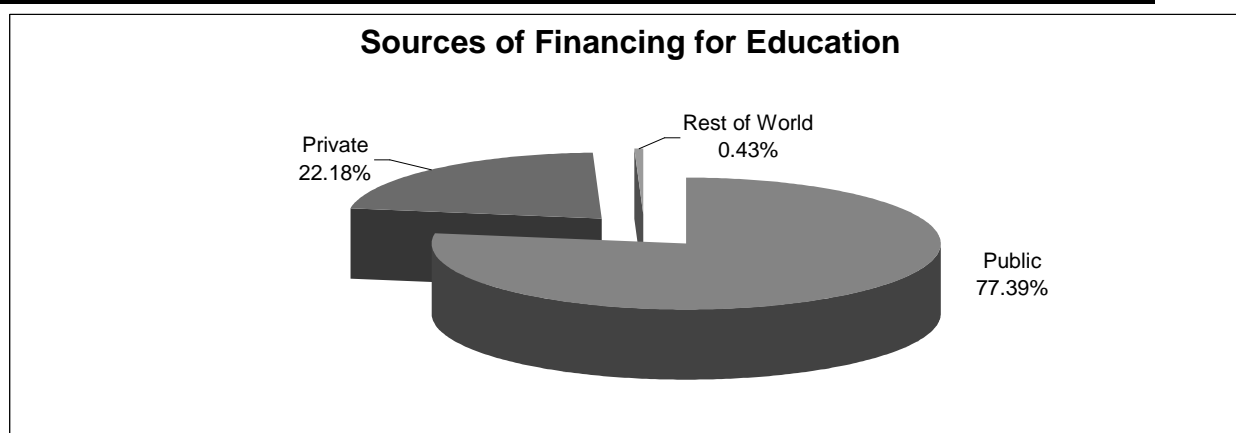
4.2 Sources of Financing for Education

Sources of financing, as defined in the SEA nomenclature, are those who provide money for use by the sector. Sources of funding can be classified generically into several general categories: public, private and rest of the world. The public sector includes the more obvious sources such as the Ministry of Finance, contributions from official development assistance, and contributions from the state and local government revenues (taxes, etc.). The private sector includes household out of pocket payments for tuition and fees, contributions by other private investors, and, to some extent, indigenous religious and charitable organizations. The rest of the world category includes contributions from the multilateral/bilateral development partners/donors (the two terms will be used interchangeably in this document) as well as any contribution from international NGOs, religious and charitable organizations.

4.2.1 Distribution of Source of Financing

Of the total financing on education – ₦27,170,997,074 – available to the education sector in Kano in the academic year 2005-06, public funds make up 77.39 percent, private funds make up 22.18 percent, and the rest of the world contributes less than 1 percent. (See Figure 4.1 and Table 4.2)

Figure 4.1: Sources of Financing for Education, 2005-06 School Year



Source: Kano SEA, 2005-2006

Table 4.2: Sources of Education Financing, 2005-06 School Year

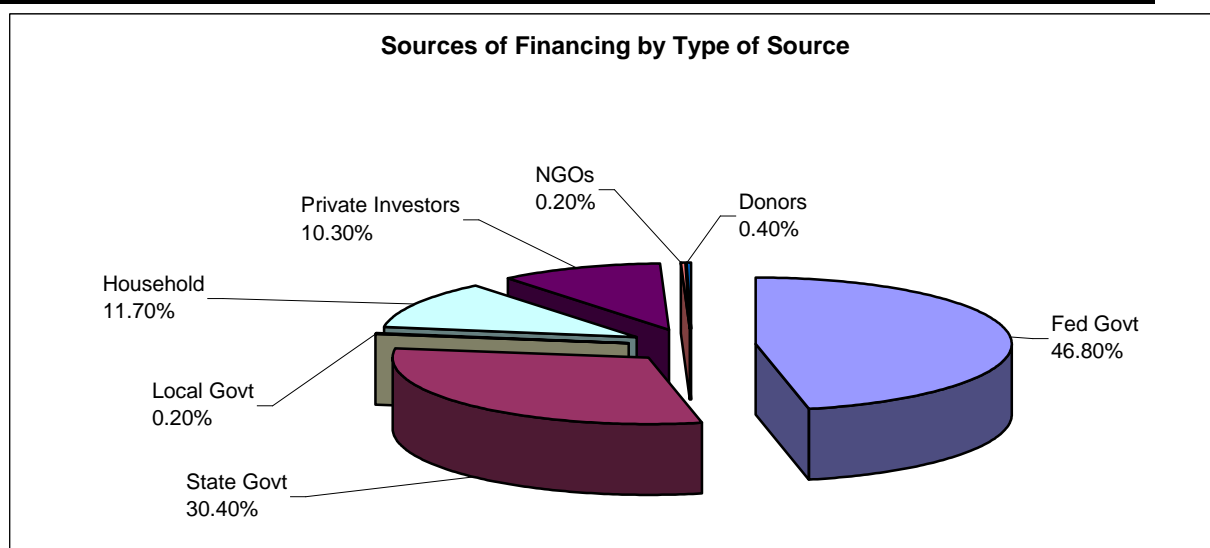
Source of Financing	Amount in ₦	Percent
Public funds	21,026,822,773	77.39
Private funds	6,026,848,364	22.18
Funds from rest of world	117,325,937	0.43
Total	27,170,997,074	100.00

Source: Kano SEA 2005-2006

4.2.2 Sources of Financing by Type

The three broad groups – public sector, private sector and the rest of the world – are each comprised of several sources. The contribution of the various sources of financing within the three broad groups - public sector, private sector and the rest of the world – is presented in Figure 4.2 and Table 4.3 below.

Figure 4.2: Sources of Financing by Type: all sectors, 2005-06 School Year



Source: Kano SEA, 2005-2006

Table 4.3 Sources of Financing by Type: all sectors, 2005-06 School Year

Source of Financing	Source of Financing	in ₦	Percent
Public funds	Federal Government	12,712,698,928	46.8
	State Government	8,255,765,615	30.4
	Local Government	58,358,230	0.2
Total public funds		21,026,822,773	77.4
Private Funds	Households	3,184,343,304	11.7
	Private investors	2,801,706,012	10.3
	Internal NGOs	40,799,048	0.2
Total private funds		6,026,848,364	22.2
Funds from rest of world	International/Multilateral (Donors)	117,325,937	0.4
Total funds from rest of world		117,325,937	0.4
Total		27,170,997,074	100.00

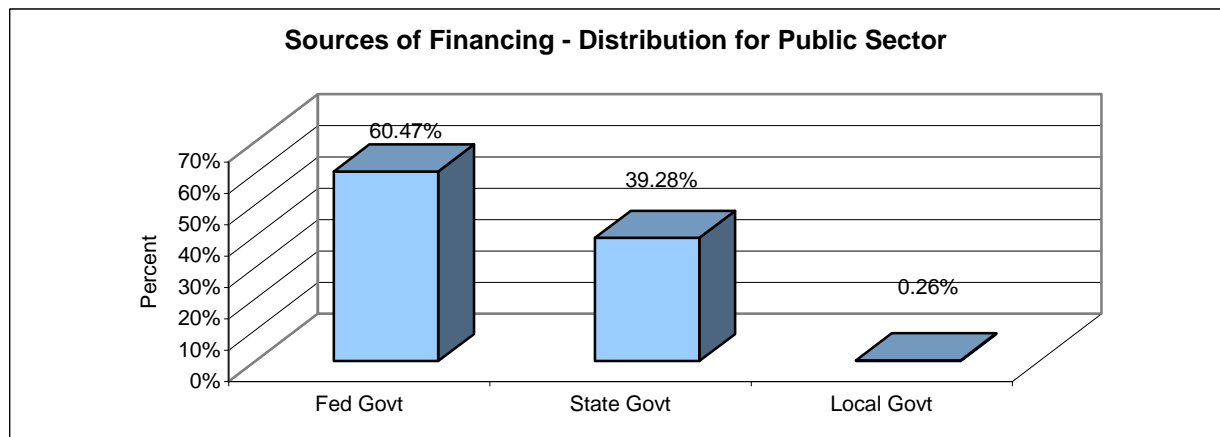
Source: Kano SEA, 2005-2006

Federal Government was the main source of financing for education in Kano State, accounting for 46.8 percent of total expenditure on education. The Kano State Government contributed 30.4 percent, while the contribution of Local Governments in the State was very low, representing only 0.2 percent of total expenditures for education.

Households contributed ₦3.2 billion, or 11.7 percent of the total financing, making it the third largest source of financing (after the Federal and State Governments). Private investors typically contribute funds to finance investment and operations. With 10.3 percent of financing on total educational expenditures, private investors rank fourth (behind the governments and households) in the list of sources of financing. Internal (indigenous) NGOs funded about 0.2 percent of total expenditures for education. These funds are usually managed by non-governmental organizations and are used for operation, and investment and distribution of schoolbooks and supplies to needy children. About 0.4 percent of expenditure for education was funded by international/multilateral-bilateral donors. External, multilateral and bilateral partners support the development of the education sector in the form of technical assistance, financial support to particular projects, or both. These contributions represent nearly ₦117 million, i.e., 0.4 percent of overall educational expenditures and are considered non-budgetary contributions and donations.

Within the public sector, the federal government contributed over 60 percent of the total financing for education in Kano in 2005-06 school year. The state government was a distant second with 39 percent of the financing and local government contribution was almost insignificant. (See Figure 4.3 below).

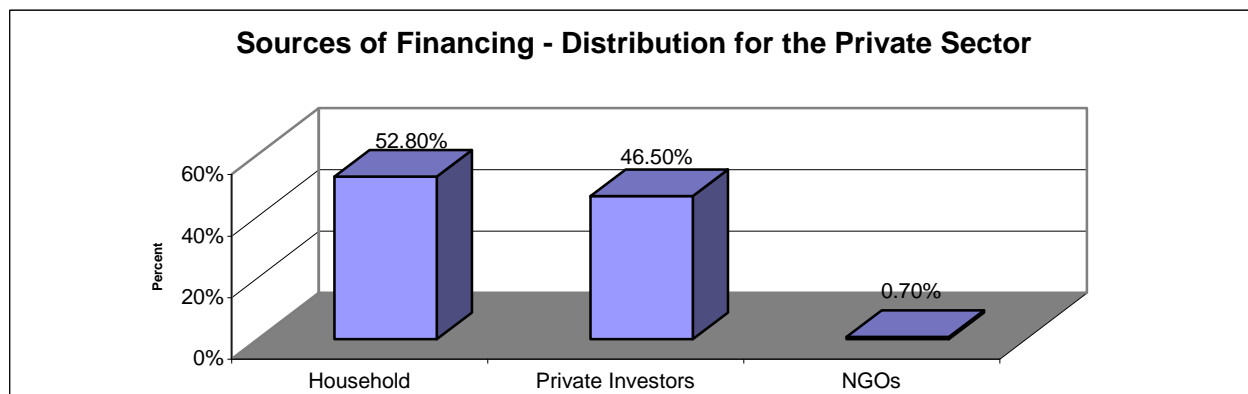
Figure 4.3: Distribution of Sources of Financing – Public Sector, 2005-06 School Year



Source: Kano SEA, 2005-2006

Among all private sources of financing in education, households contributed 52.8 percent, private investors contributed 46.5 percent, and indigenous non-governmental organizations contributed only 0.7 percent. (See Figure 4.4 below).

Figure 4.4: Distribution of Sources of Financing – Private Sector, 2005-06 School Year



Source: Kano SEA, 2005-2006

There was a very small contribution from the Rest of the World to the education sector in Kano during the academic year 2005-2006, the time frame for this study. During this time period, there were no international NGOs active in Kano and all of the contribution in this category came from the few multilateral/bilateral donors active in the state.

The funds provided by the various sources of financing are administered by the financing agents in the public, private and the rest of the world sectors. The next section presents a description of the flow of funds from sources of financing to financing agents.

4.3 Flow of Funds from Sources of Financing to Financing Agents

Financing agents are intermediaries with programmatic responsibilities and manage or organize services. They receive funds from sources and use them to pay for education-related services. Like Sources of Financing, Financing Agents can also be grouped into three broad groups: (i) public sector, such as Ministry of Education; (ii) private sector, such as households, denominational or private networks, and (iii) rest of the world, such as international NGOs and donor agencies. Each of these groups is comprised of several intermediaries or financing agents.

4.3.1 Flow of Funds by Type of Financing Agents – Public, Private, Rest of World

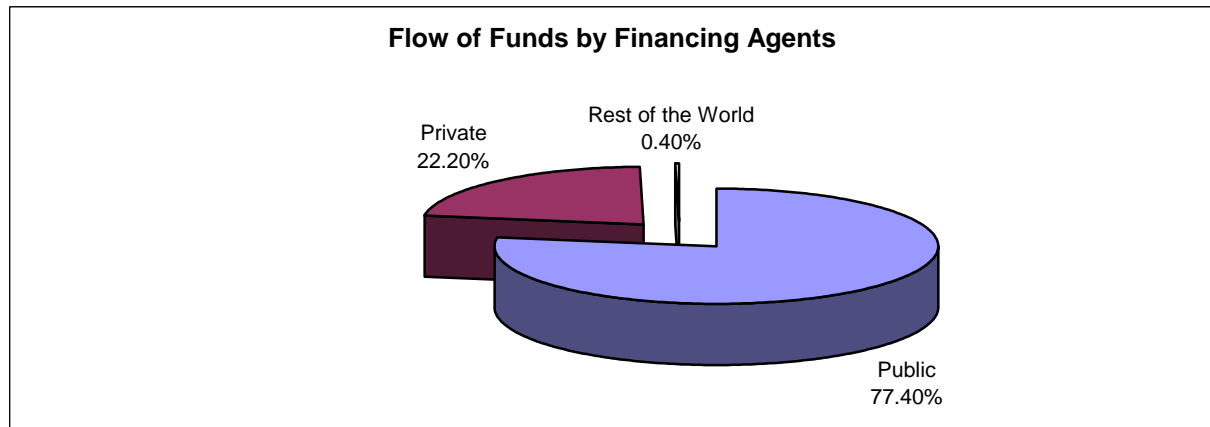
Overall, the public administration served as financing agent for/managed 77.4 percent of the funds made available to the education sector in the 2005-06 academic year. The private sector managed 22.2 percent of the funds and the rest of the world managed only 0.4 percent of the funds. (See Table 4.4 and Figure 4.5).

Table 4.4: Distribution of Resources Managed by Financing Agents, 2005-06 School Year:

Financing Agents	Amount in ₦	Percent
Public funds	21,026,822,773	77.4
Private funds	6,028,806,692	22.2
Funds from rest of world	115,367,608	0.4
Total	27,170,997,074	100.00

Source: Kano SEA 2005-2006

Figure 4.5: Distribution of Funds Managed by Financing Agents, 2005-06 School Year



Source: Kano SEA, 2005-2006

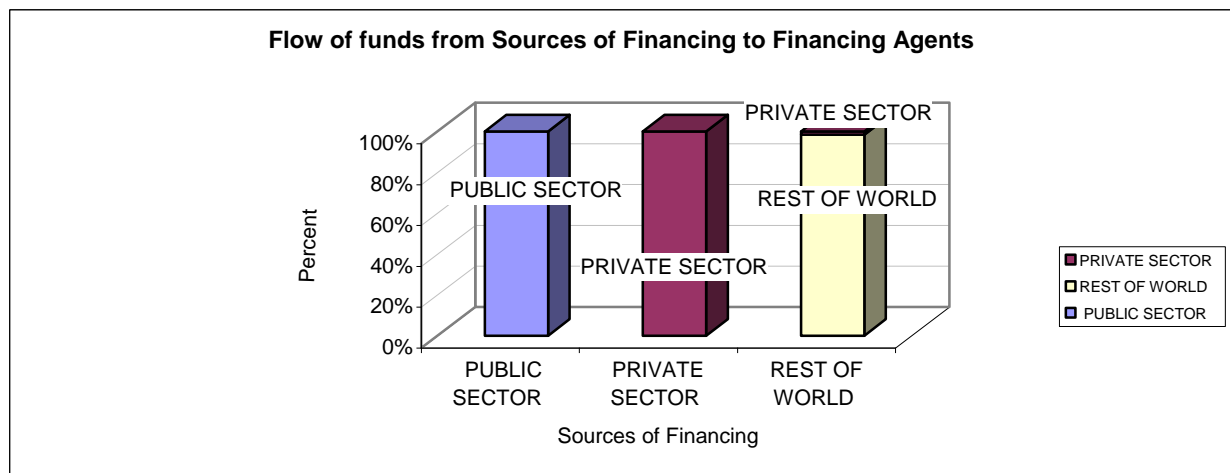
A comparison of the distribution of funds by sources of financing and the amount managed by the financing agents reflects that the proportion of the overall funds managed by the various sectors is almost the same as the proportion of financing for education provided by those sectors. With the exception of the small amount of funds from the rest of the world that are managed by the private sector, each sector manages its own funds. Table 4.5 and Figure 4.6 below show the flow of funds from the sources of financing to the financing agents.

Table 4.5: Flow of Funds from Sources of Financing to Financing Agents, 2005-06 School Year

Financing Agents		Sources of Financing				Percent
		PUBLIC SECTOR	PRIVATE SECTOR	REST OF WORLD	Total	
		(in ₦)				
PUBLIC SECTOR	Federal Govt	4,289,903,124			4,289,903,124	15.79
	State Govt	14,501,148,182			14,501,148,182	53.37
	Local Govt	2,235,771,467			2,235,771,467	8.23
PRIVATE SECTOR	Household		3,184,343,304		3,184,343,304	11.72
	Pvt. Investors		2,801,706,012		2,801,706,012	10.3
	NGOs		40,799,048	1,958,328	42,757,376	0.16
REST OF WORLD	Inter/Multilateral (Donors)			115,367,608	115,367,608	0.42
TOTAL		21,026,822,773	6,026,848,364	117,325,936	27,170,997,073	100.00

Source: Kano SEA, 2005-2006

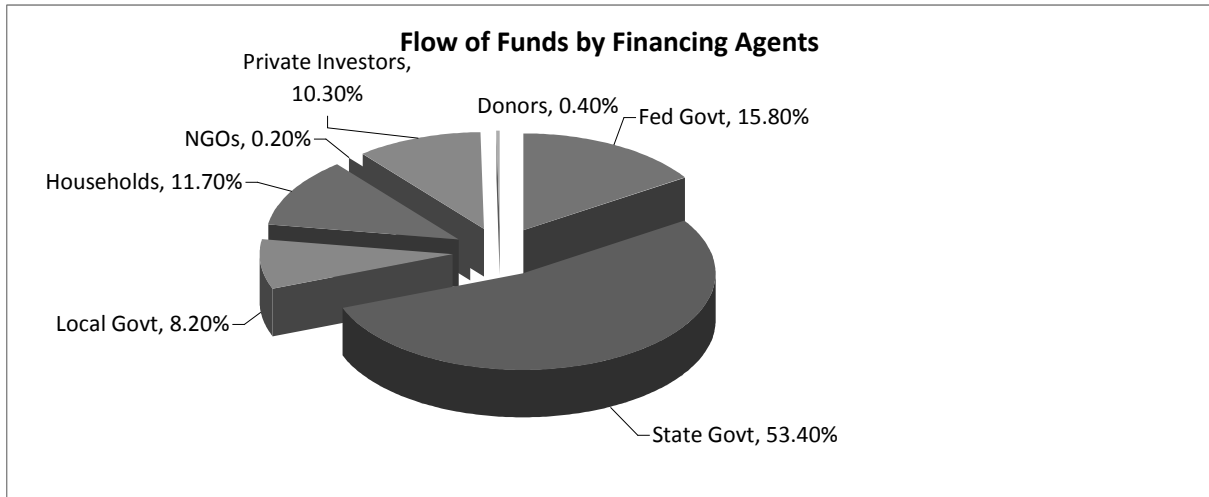
Figure 4.6: Flow of Funds from Sources of Financing to Financing Agents, 2005-06 School Year



Source: Kano SEA, 2005-2006

Of the total financing available to the education sector in Kano, the Kano State government managed 53.4 percent of all available resources. This was followed by the Federal government, which directly managed only 15.8 percent of the total financing for education in its role as a financing agent. The households and the private investors placed third and fourth, managing 11.7 percent and 10.3 percent of all the money spent on education in the state. The Local governments managed a very small proportion (8.2 percent) of all resources as most of the larger expenditures for the local governments were incurred at the state level. International donor agencies and local NGOs managed less than one percent each. (See Table 4.5 above and Figure 4.7 below).

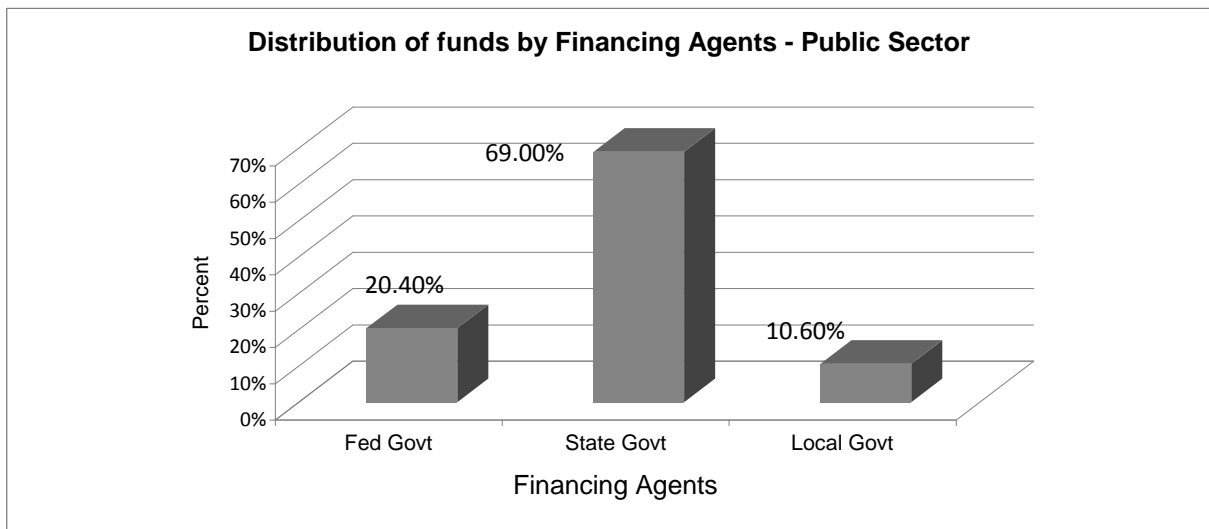
Figure 4.7: Distribution of Funds Managed by Financing Agents by Type, 2005-06 School Year



Source: Kano SEA, 2005-2006

Of the ₦21,026,822,773 available to the public sector, the state government managed 69 percent of the resources, the federal government managed 20 percent of these resources and almost 11 percent was managed directly by the local governments. Figure 4.8 shows the proportion of funds managed by the Federal, State and Local Governments respectively.

Figure 4.8: Distribution of Funds by Financing Agents - Public Sector, 2005-06 School Year.

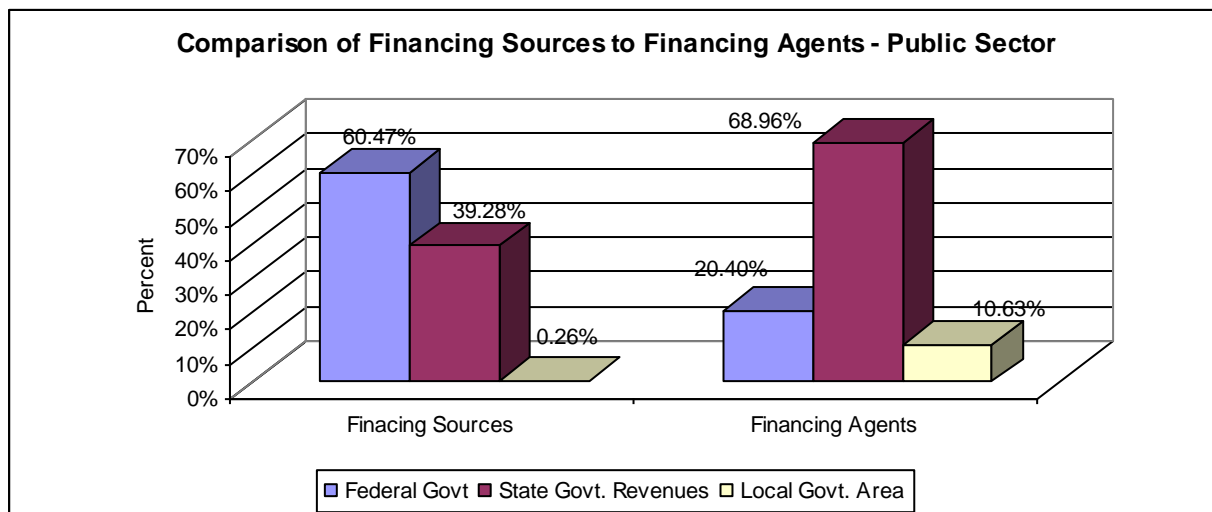


Source: Kano SEA, 2005-2006

As has been indicated above, the Public sector was the largest source of financing for education in Kano and was also responsible for the management of the largest proportion (77 percent) of these resources for the provision of education-related services. The total pool of funding available to the public sector for use on education related expenditures – ₦21,026,822,773 – was made up of contributions from the federal, state and local governments. The Federal government which contributed about 60 percent of the public sector financing for education managed only 20.4

percent of these funds directly. Kano State government managed 69 percent of these funds even though it contributed only 39 percent of all public sector funding. The Local governments contributed 0.2 percent but managed about 10.6 percent of the funds. Figure 4.9 presents this difference in distribution.

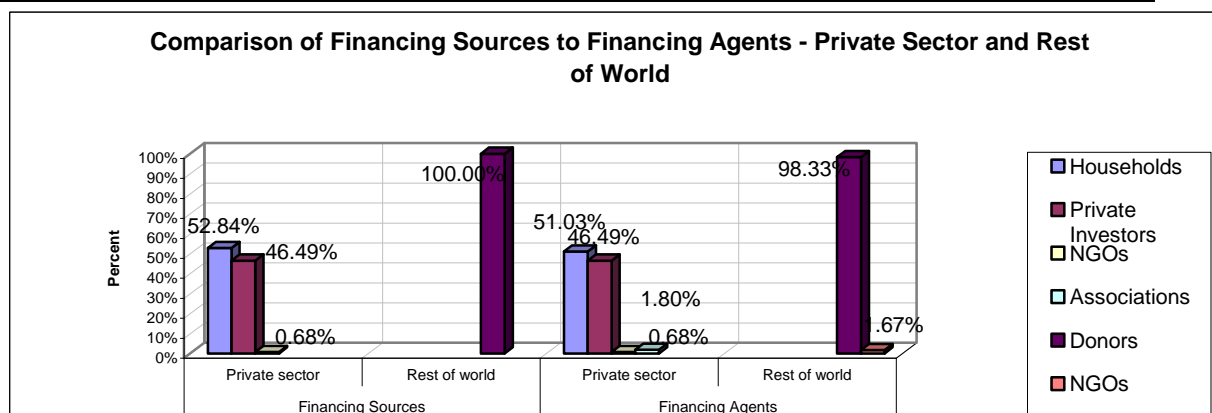
Figure 4.9: Comparison of Financing Sources to Financing Agents – Public Sector, 2005-06 School Year



Source: Kano SEA, 2005-2006

As can be seen from Figure 4.10 below, the private sector managed all of its own funds – ₦ 6,026,848,364 – for providing education-related services. Households and the private investors were the financing intermediaries for the expenditure of 98 percent of the financing for education-related services. The NGOs and Associations were responsible for a very small proportion of funds from the private sector. Similarly, while the majority of the financing available from the rest of the world funds was expended by the donor agencies themselves, a small proportion was managed by the indigenous NGOs.

Figure 4.10: Comparison of Financing Sources to Financing Agents – Private Sector and Rest of the World, 2005-06 School Year



Source: Kano SEA, 2005-2006

It must be mentioned here that the households as a group contributed the majority share of private investment in education (52.8 percent of private funds) and managed most (97 percent) of these funds. The remaining 3 percent of the funds were managed by Associations like the PTA. The Private Investors (Private Schools) contributed 46.4 percent of private financing and NGOs contribute the remaining 0.7 percent of all private sector funds. Both the Private Investors and the NGOs, in their role as financing agents, managed all of the resources provided by them for the education sector. On the other hand, the rest of the world shared some of the management of its funds with indigenous NGOs that managed about 1.7 percent of the funds. In effect, the rest of the world managed 98.3 percent of its own funds.

The next section examines the distribution of funds within the broad groups of financing agents

4.3.2 Flow of Public Sector Funds to Public Financing Agents

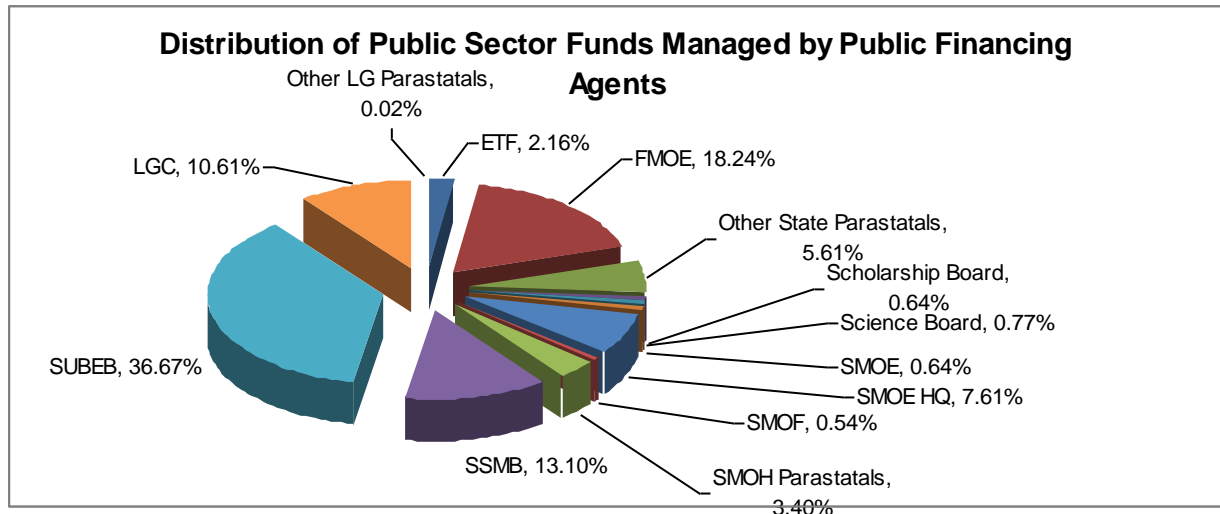
An examination of the flow of public funds to the public financing agents reveals that for the school year 2005-06, State Universal Basic Education Board (SUBEB) managed 36.6 percent of public sector resources for education; 18.2 percent was managed by the Federal Ministry of Education (mostly for tertiary education); 13.1 percent by Senior Secondary Schools Management Board. Local Government Councils were the financing intermediaries for 10.6 percent of all funds available and the State Ministry of Education headquarters managed 7.6 percent, while the other offices of the State Ministry of Education managed 0.6 percent, and other State Parastatals managed 5.6 percent. State Ministry of Health Parastatals were the financing agents for 3.4 percent, Education Tax Fund managed 2.2 percent; other Agencies managed less than one percent each. Table 4.6 and Figure 4.11 present this distribution by type of financing agent.

Table 4.6: Distribution of Public Sector Funds Managed by Public Financing Agents, 2005-06 School Year

Financing Agent		Amount in ₦	Percent
Federal Government	FMOE	3,834,771,610	18.24
	ETF	455,131,514	2.16
State Government	SUBEB	7,711,016,395	36.67
	SSMB	2,753,763,318	13.10
	SMOE HQ	1,599,183,842	7.61
	Other State Parastatals	1,179,193,054	5.61
	SMOH Parastatals	715,359,801	3.40
	Science Board	161,360,679	0.77
	Scholarship Board	133,620,342	0.64
	SMOE	133,848,065	0.64
	SMOF	113,802,687	0.54
Local Government	LGC	2,231,172,199	10.61
	Other LG Parastatals	4,599,268	0.02
TOTAL		21,026,822,773	100.00

Source: Kano SEA, 2005-2006

Figure 4.11: Distribution of Public Sector Funds Managed by Public Financing Agents by Type, 2005-06 School Year



Source: Kano SEA, 2005-2006

4.3.3 Flow of Private Sector Funds to Private Financing Agents

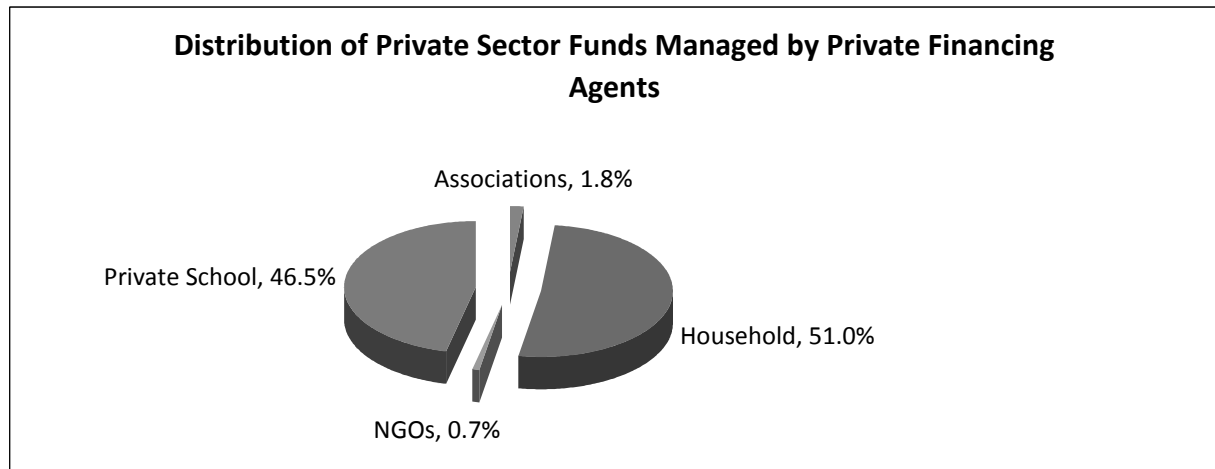
Of the flow of private funds managed by the private sector, households directly managed about a half, i.e., 51 percent of the financing. Private investors were responsible for 46.5 percent; the Associations (especially the Parents & Teachers Association) managed 1.8 percent and indigenous NGOs managed only 0.7 percent of private funds (See Table 4.7 and Figure 4.12).

Table 4.7 Distribution of Private Sector Funds Managed by Private Financing Agents, 2005-06 School Year

Financing Agent	Amount in ₦	Percent
Associations	108,595,492	1.8
Household	3,075,747,811	51.0
NGOs	40,799,048	0.7
Private School	2,801,706,012	46.5
Total	6,026,848,364	100.0

Source: Kano SEA, 2005-2006

Figure 4.12: Distribution of Private Sector Funds Managed by Private Financing Agents, 2005-06 School Year



Source: Kano SEA, 2005-2006

4.3.4 Flow of Rest of World Funds to Financing Agents

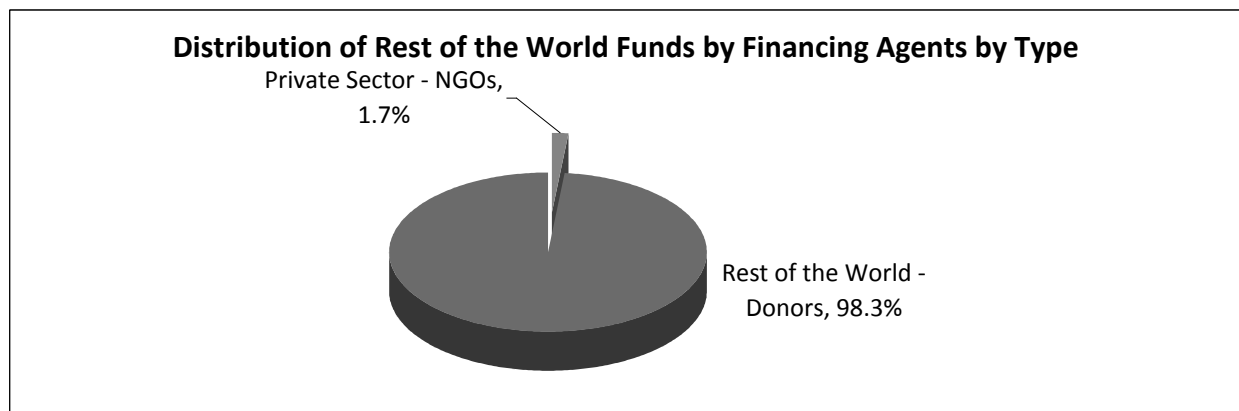
The funds from the rest of the world were predominantly managed by external donors themselves (98.3 percent of the funds), while indigenous NGOs managed only a small proportion (1.7 percent). (See Table 4.8 and Figure 4.13)

Table 4.8 Flow of Rest of the World Funds to Financing Agents, 2005-06 School Year

Financing Agent		Amount in ₦	Percent
Private Sector	NGOs	1,958,329	1.7
Rest of the World	International/Multilateral (Donors)	115,367,608	98.3
Total		117,325,937	100.0

Source: Kano SEA, 2005-2006

Figure 4.13: Flow of Funds from the Rest of the World to Financing Agents, 2005-06 School Year



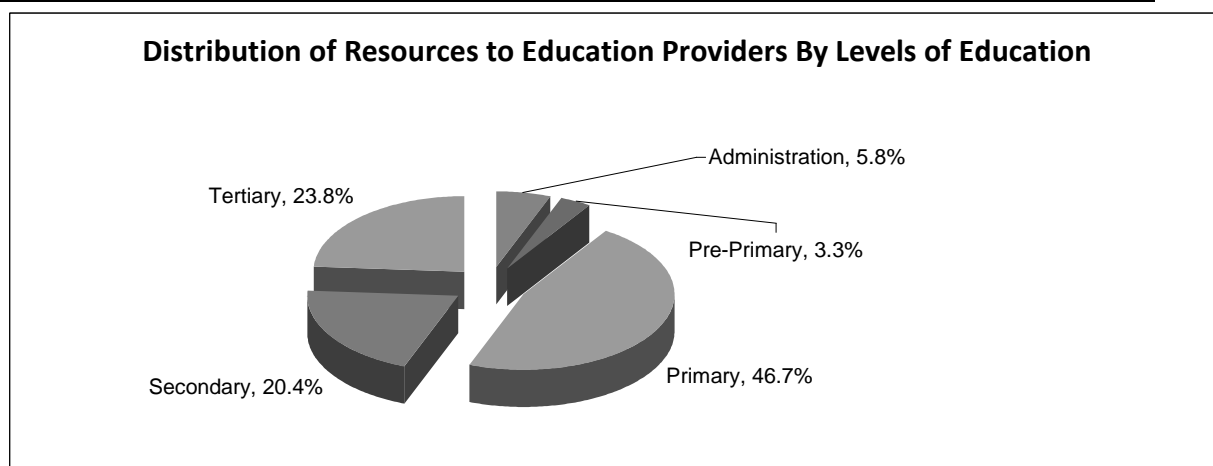
Source: Kano SEA, 2005-2006

4.4 Flow of Funds from Financing Agents to Education Providers

4.4.1 Financing Agent to Education Provider by Level of Education

In 2005-2006 expenditures for education in Kano State were distributed as follows: ₦1.6 billion for administration (5.8 percent of expenditures), 890 million for pre-primary education (3.3 percent), 12.7 billion for primary education (46.7 percent), 5.6 billion for secondary education (20.4 percent) and 6.5 billion for tertiary education (23.8 percent). (See Table 4.9 and Figure 4.14)

Figure 4.14: Distribution of Total Resources to Education Providers by Levels of Education, 2005-06 School Year



Source: Kano SEA, 2005-2006

Table 4.9: Distribution of Resources from Financing Agents to Education Providers by Level of Education, 2005-06 School Year

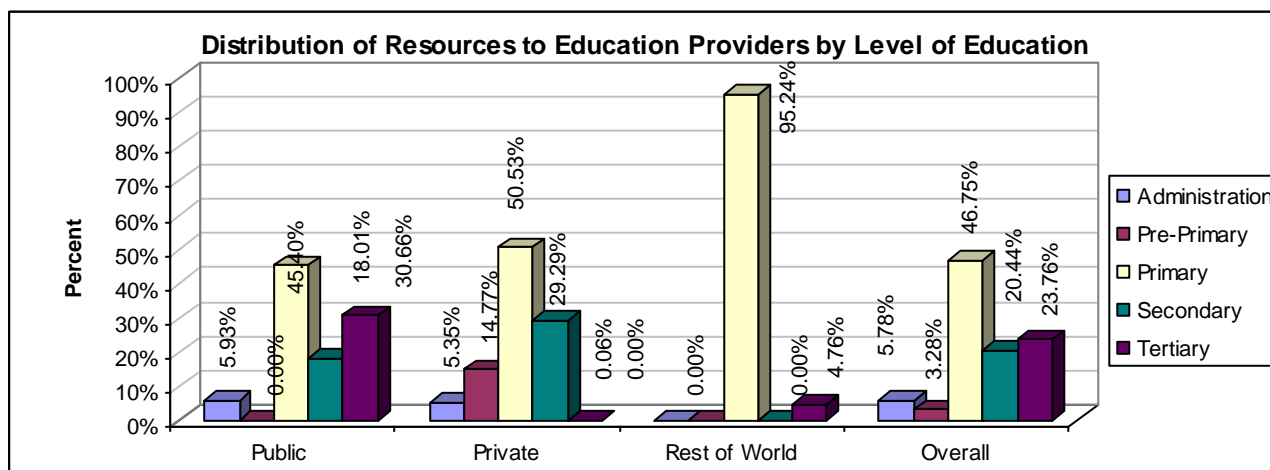
Provider	Financing Agents			Total	Overall Percent
	Public Sector	Private Sector	Rest of World		
	(in ₦)				
Administration	1,247,652,887	322,738,259		1,570,391,146	5.78
Pre-Primary		890,599,915		890,599,915	3.28
Primary	9,545,339,649	3,046,290,226	109,872,945	12,701,502,820	46.75
Secondary	3,787,674,651	1,765,601,748		5,553,276,399	20.44
Tertiary	6,446,155,586	3,576,545	5,494,663	6,455,226,794	23.76
Total	21,026,822,773	6,028,806,693	115,367,608	27,170,997,074	100.00

Source: Kano SEA, 2005-2006

Figure 4.15 presents a comparison of distribution of resources from the various financing agents to the levels of education. As can be seen from the graph below, while all three sectors spent a

larger proportion of their resources on primary education, the rest of the world spent its resources almost exclusively on primary education.

Figure 4.15: Distribution of Resources to Education Providers by Level of Education, 2005-06 School Year



Source: Kano SEA, 2005-2006

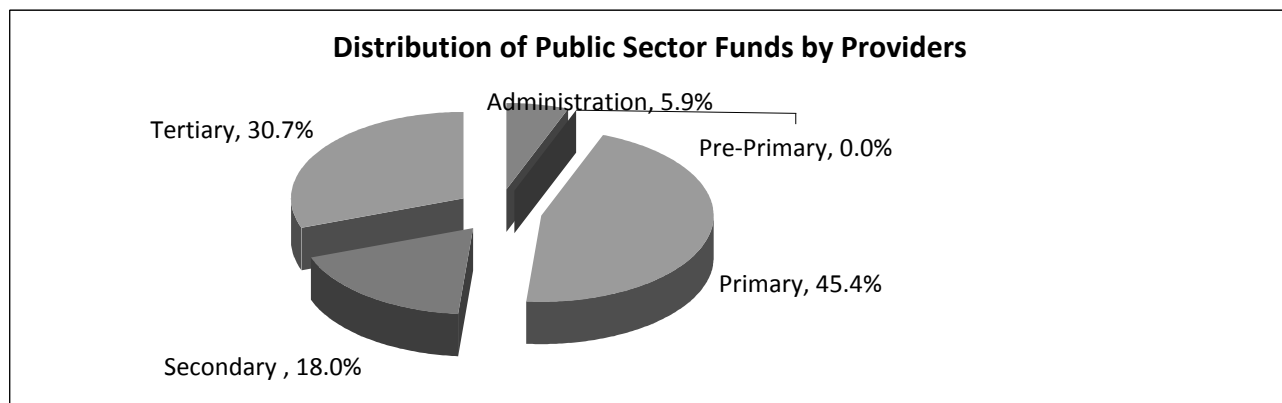
Of the total funds managed by the financing agents of the public administration, 45.4 percent (₦9.5 billion) were spent for primary education, 30.7 percent (₦6.4 billion) for tertiary education, 18 percent (₦3.8 billion) for secondary education, and 5.9 percent (₦1.2 billion) for administration. Data on public expenditures on pre-primary education in the 2005-2006 school year were not disaggregated by level and were included in the data for primary education, hence not captured by SEA. (See Table 4.10 and Figure 4.16).

Table 4.10: Distribution of Public Sector Funds by Providers, 2005-06 School Year

Provider Level	Public Sector Financing Agents				Total	Percentage
	Federal Govt	State Govt	Local Govt			
Administration		1,247,652,887			1,247,652,887	5.9
Pre-Primary						0.0
Primary	189,086,667	7,459,164,496	1,897,088,487		9,545,339,649	45.4
Secondary	168,806,667	3,618,867,984			3,787,674,651	18.0
Tertiary	3,895,259,790	2,216,812,083	334,083,712		6,446,155,586	30.7
Grand Total	4,253,153,124	14,542,497,450	2,231,172,199		21,026,822,773	100.0

Source: Kano SEA, 2005-2006

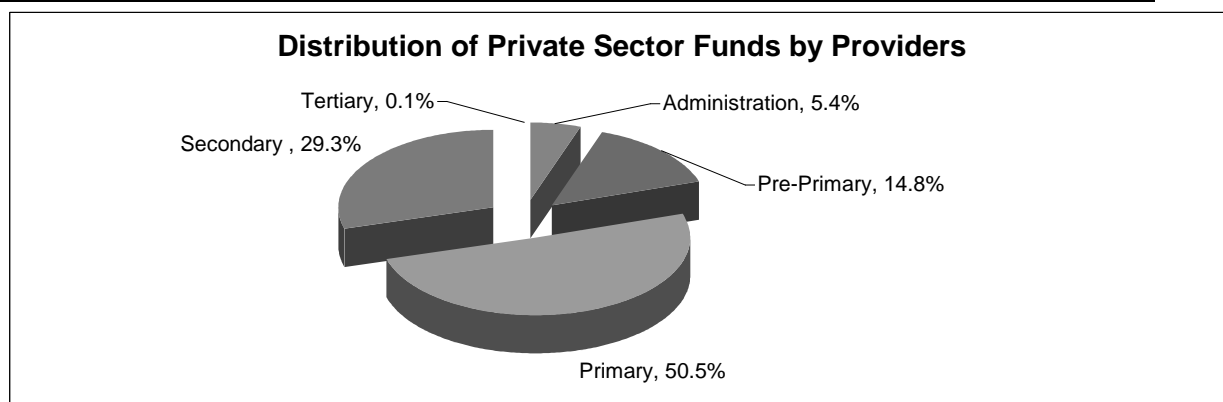
Figure 4.16: Distribution of Public Funds by Education Providers, 2005-06 School Year



Source: Kano SEA, 2005-2006

Of the funds administered by private sector financing agents, most, 50.5 percent, are directed at the primary schools, 29.3 percent were spent on secondary education, 14.8 percent on preprimary, and only 0.1 percent on tertiary education. About 5.4 percent was spent on administration. (See figure 4.17).

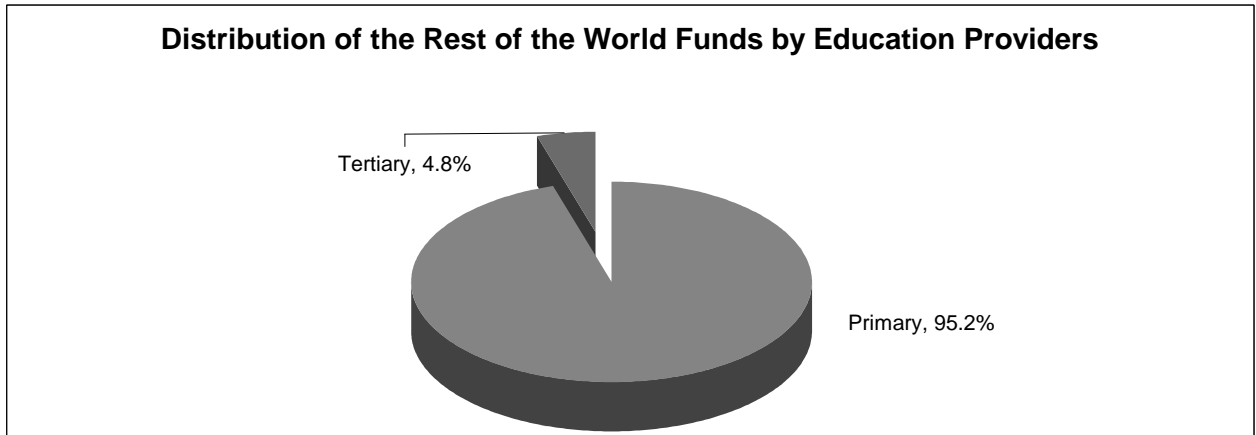
Figure 4.17: Distribution of Private Sector Funds by Education Providers, 2005-06 School Year



Source: Kano SEA, 2005-2006

Through multilateral or bilateral cooperation programs, financing education providers in the form of donations and through local NGOs, the rest of the world intervened through projects mainly at the primary and tertiary levels of education. Most of the interventions were for primary schools valued at almost ₦110 million, (95.2 percent of the funding from the rest of the world). Tertiary education received ₦5.5 million. (See Figure 4.18).

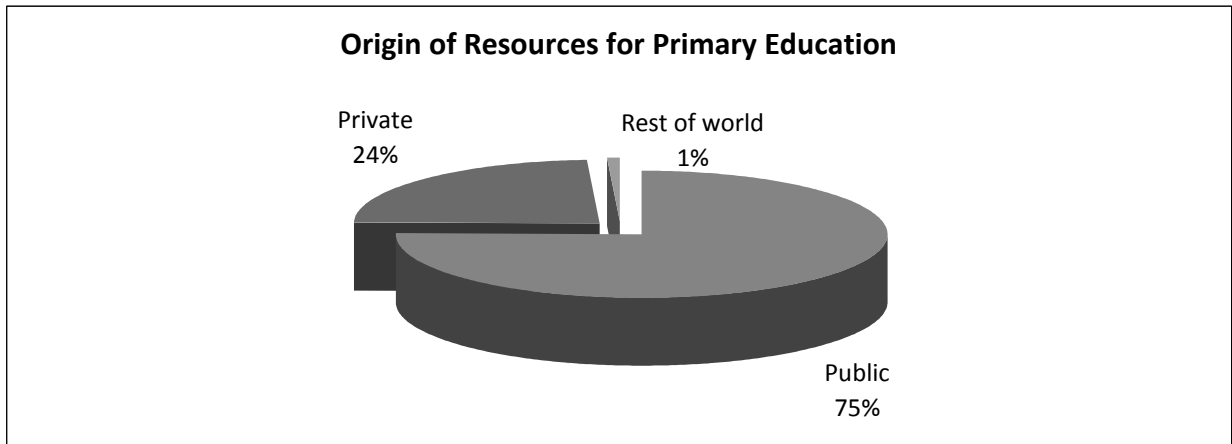
Figure 4.18: Distribution of the Rest of the World Funds by Education Providers, 2005-06 School Year



Source: Kano SEA, 2005-2006

Of the expenditures on primary education, the public sector incurred 75.2 percent and 24 percent came from the private sector. In spite of the interest expressed by financing agents from the rest of the world in primary education, their share in the financing of primary education remains very low compared to the other resources. Indeed, the contribution of financing agents from the rest of the world for the school year 2005-06 amounted to only 0.9 percent (or about ₦110 million) of total financing for primary education (See Figure 4.19).

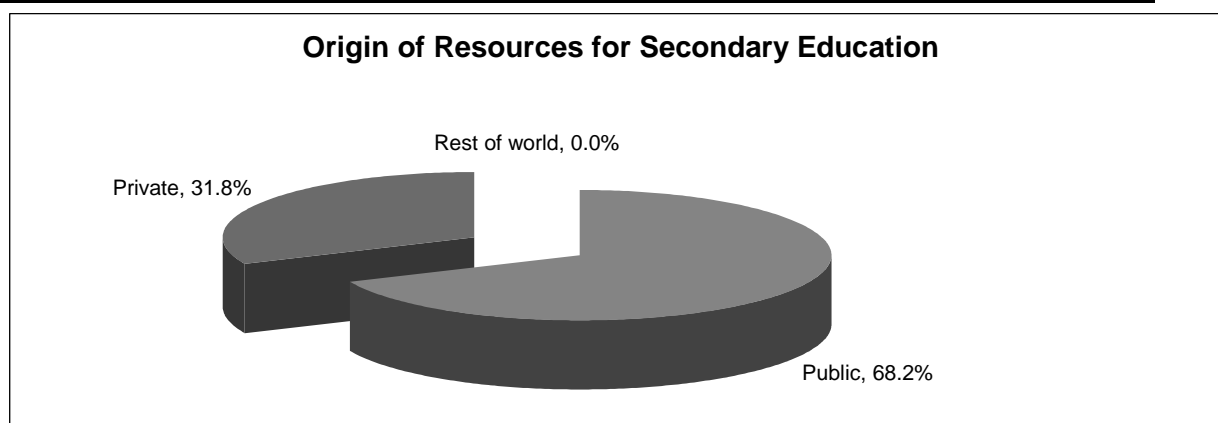
Figure 4.19: Origin of Resources for Primary Education, 2005-06 School Year



Source: Kano SEA, 2005-2006

At the same time, secondary education also enjoyed funding conforming to the same distribution. Public sector funding was greater, reaching 68.2 percent. Private sector funds represented 31.8 percent. The rest of the world contributed nothing to secondary education. (See Figure 4.20).

Figure 4.20: Origin of Resources for Secondary Education, 2005-06 School Year



Source: Kano SEA, 2005-2006

For tertiary education, 99 percent of the resources in the academic year 2005-2006 came from the public sector with a very small contribution from the private sector and the rest of the world. The contribution from the private sector and the rest of the world was limited to student support in the form of scholarships or special programs for teacher development.

4.4.2 Financing Agent to Education Providers by Location (Rural/Urban)

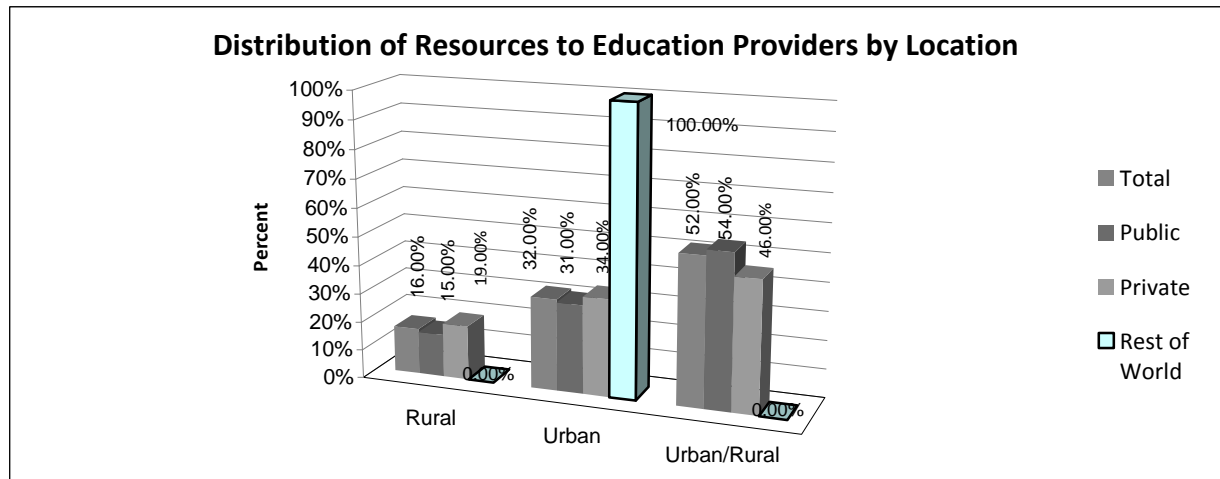
Expenditure data from SEA for the 2005-2006 School Year reveals that provision of resources for education in Kano State was skewed towards the urban areas, in spite of the fact that over 60 percent of the population reside in the rural areas. While a little over 50 percent of all expenditures incurred in the state could not be disaggregated by location, data shows that of the expenditures that could be disaggregated by urban/rural about two thirds (32 percent of the total) were for urban areas and a third (16 percent) were in the rural areas. (See Table 4.11 and Figure 4.21).

Table 4.11: Distribution of Resources to Education Providers by Location

	Financing Agents				
	(In ₦)				
Provider Urban/Rural	Public Sector	Private Sector	Rest Of World	Total	Percent
Rural	3,163,319,423	1,172,400,105		4,335,719,528	16.0
Urban	6,566,551,079	2,053,450,576	115,367,608	8,735,369,263	32.1
Unallocated	11,296,952,270	2,802,956,012		14,099,908,283	51.9
Total	21,026,822,773	6,028,806,693	115,367,608	27,170,997,074	100.0

Source: Kano SEA, 2005-2006

Figure 4.21: Distribution of Resources to Education Providers by Location, 2005-06 School Year



Source: Kano SEA, 2005-2006

Both public and the private sector had similar spending trends with approximately two-thirds of the allocated resources going to the urban areas and one-third being allocated to the rural area. However, all of the financing from the rest of the world was allocated to the urban areas.

4.4.3 Financing Agent to Education Providers by Ownership (Public or Private Schools)

In the school year 2005-2006, the allocation of resources to education providers in Kano State was skewed towards the public schools, with 85.5 percent going to public schools and only 14.2 percent to private schools. (See Table 4.12).

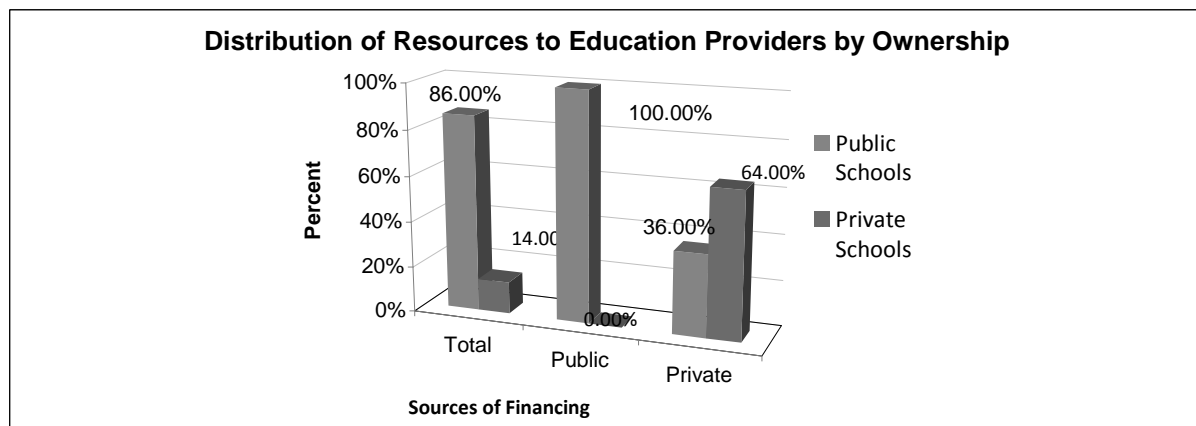
Table 4.12: Distribution of Resources to Education Providers by Ownership, 2005-06 School Year

Provider Public/Private	Public Sector	Private Sector	Rest Of World	Grand Total	Percent
Public	21,026,822,773	2,182,616,180	115,367,608	23,324,806,561	85.8
Private		3,846,190,513		3,846,190,513	14.2
Grand Total	21,026,822,773	6,028,806,693	115,367,608	27,170,997,074	100.0

Source: Kano SEA, 2005-2006

The data also reveal that while almost no public funds were spent on private schools (the only exception were Integrated Islamiyya Schools, discussed in the next section), the private sector shared in the provision of education in the public sector, mostly through out-of pocket expenditures from households. (See Figure 4.22).

Figure 4.22: Distribution of Resources to Education Providers by Ownership, 2005-06 School Year



Source: Kano SEA, 2005-2006

4.4.4 Financing Agents to Education Providers by Type of School (Islamiyya or Secular)

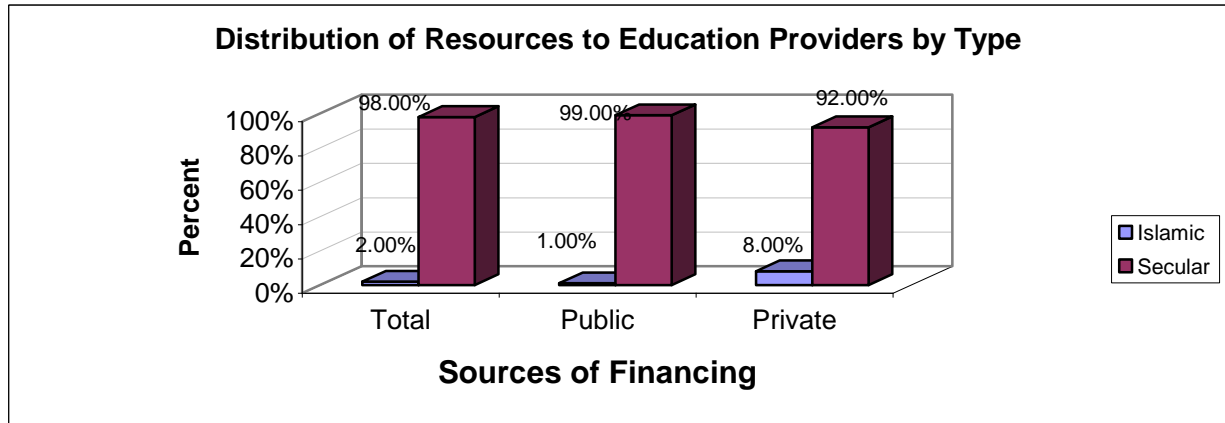
In Kano State the private sector spent 8 percent on formal Islamiyya schools, defined as schools that follow the curriculum of instruction prescribed by the state, and 92 percent on secular schools, while the public sector spends only one percent on Islamic education (at tertiary level) and 99 percent on secular education. It must be noted here that the state government contributes to Islamic education at the primary and secondary school levels as well. This support in the form of teacher salaries and other curriculum implementation supports is limited to only those Islamiyya schools that follow the state mandated curriculum. However, as the government records from 2005-06 school year were not maintained in a manner from which this information can be easily segregated the SEA was unable to capture this data. (See Figure 4.23). The small proportion of funding provided by the rest of the world for education in Kano was allocated primarily to support secular institutions. (See Table 4.13).

Table 4.13: Distribution of Resources to Education Providers by Type, 2005-06 School Year

Provider	Public Sector	Private Sector	Rest Of World	Grand Total	Percent
Islamic	178,499,860	462,198,795		640,698,656	2.4
Secular	20,848,322,912	5,566,607,898	115,367,608	26,530,298,418	97.6
Grand Total	21,026,822,773	6,028,806,693	115,367,608	27,170,997,074	100.0

Source: Kano SEA, 2005-2006

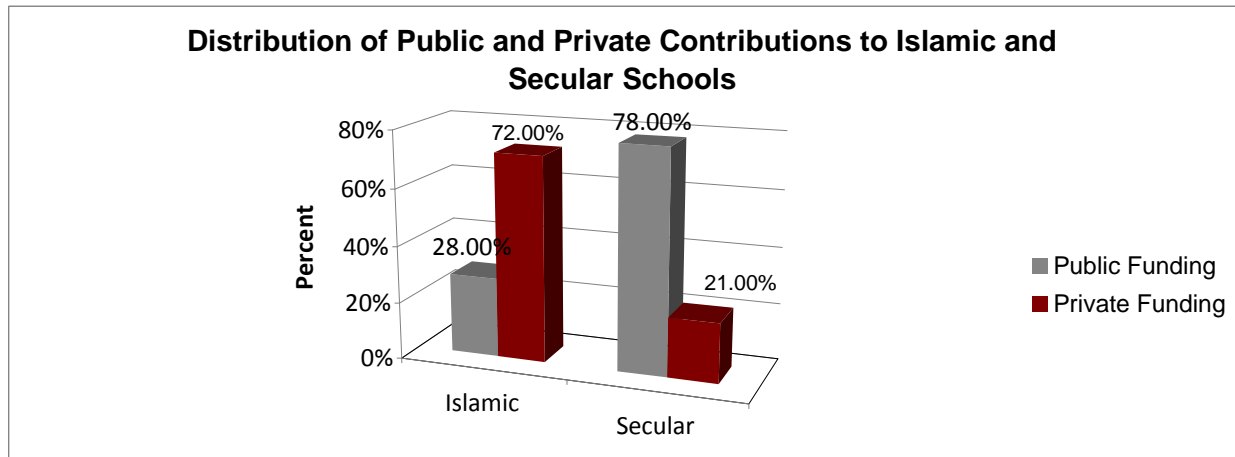
Figure 4.23: Distribution of Resources to Education Providers by Type, 2005-06 School Year



Source: Kano SEA, 2005-2006

An examination of public and private funding of Islamic and secular education shows that while only a very small amount of public funds was allocated to Islamic schools, yet this was a larger percentage of the total funds that Islamic schools received (28 percent of the total received by Islamic schools). As stated above, this could be low due to lack of data on government contribution to Islamic schools at primary and secondary level. (See Figure 4.24).

Figure 4.24: Public and Private Contributions to Islamic and Secular Schools, 2005-06 School Year



Source: Kano SEA, 2005-2006

4.5 Flow of Funds from Education Providers to Uses

Overall, an examination of the structure of the expenditures incurred by all three sectors shows that payroll played a very important role representing ₦15.6 billion, i.e. 57.4 percent of total expenditures, in the 2005-06 school year. Expenditures related to the recurrent costs of providing education (running costs) amounted to about ₦5.7 billion, i.e., 20.9 percent. Expenditure on capital projects amounted to ₦4.7 billion, i.e. 17.2 percent, while maintenance of infrastructure

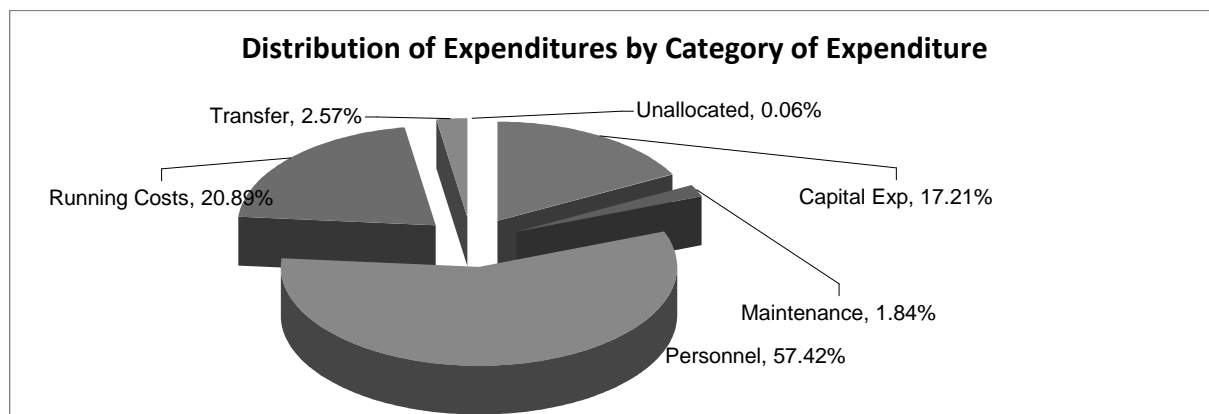
took up about 1.8 percent. About 2.6 percent was spent on scholarships, and because of the form of data and the classifications followed to keep records, about ₦15 million (0.1 percent) could not be allocated. (See Table 4.14 and Figure 4.25).

Table 4.14: Distribution by Category of Expenditures, 2005-06 School Year

Expenditure	Distribution by Category of Expenditures	
	Amount in Naira	Percent
Capital	4,676,213,142.21	17.2
Maintenance	500,575,077.30	1.8
Personnel Costs	15,602,659,458.18	57.4
Running Costs	5,676,899,452.06	20.9
Transfer Exp	699,255,079.69	2.6
Unallocated	15,394,864.20	0.1
Grand Total	27,170,997,073.64	100.0

Source: Kano SEA, 2005-2006

Figure 4.25: Distribution of Overall Expenditures by Category of Expenditure, 2005-06 School Year



Source: Kano SEA, 2005-2006

The structure of the expenditures is variable depending on the sector. In the public sector, 18 percent of all expenditures were allocated to capital expenditure, 19 percent to running costs and 58 percent to personnel costs. In the private sector, 12 percent of all expenditure was on capital expenditure, 31 percent was spent on running costs and 53 percent on personnel costs. Expenditures incurred by the rest of the world support the capital infrastructure and the running costs for programs. (See Table 4.15 and Figure 4.26).

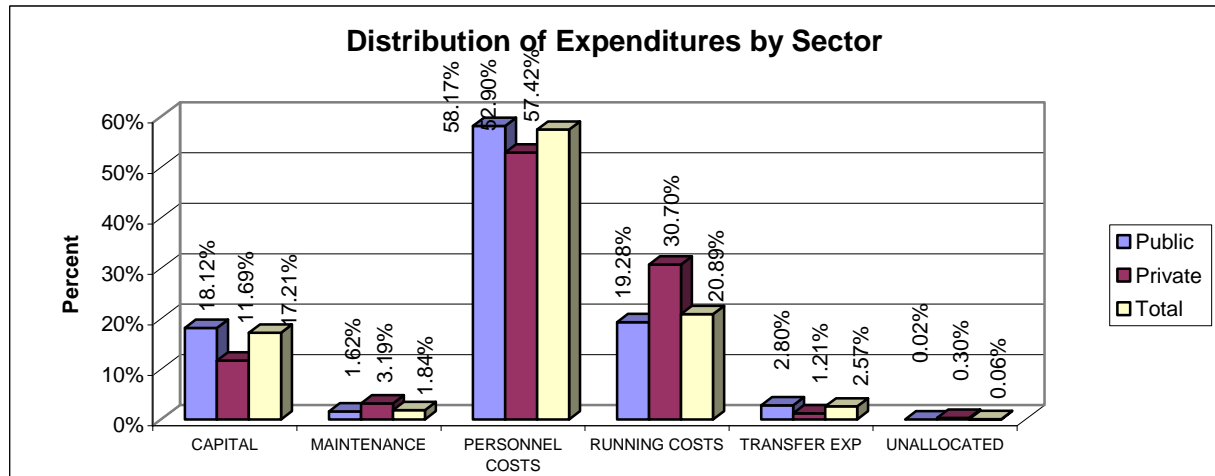
Table 4.15: Distribution of Expenditures by Sector, 2005-06 School Year

EXPENDITURE	Providers by Sector				Grand Total	Percent
	PUBLIC SECTOR	SUB %	PRIVATE SECTOR	SUB %		
Capital	4,226,417,147	18.1	449,795,995	11.7	4,676,213,142	17.21

Maintenance	377,777,979	1.6	122,797,098	3.2	500,575,077	1.84
Personnel Costs	13,567,909,638	58.2	2,034,749,820	52.9	15,602,659,458	57.42
Running Costs	4,496,298,530	19.3	1,180,600,922	30.7	5,676,899,452	20.89
Transfer Exp	652,702,799	2.8	46,552,280	1.2	699,255,080	2.57
Unallocated	3,700,467	0.01	11,694,398	0.03	15,394,864	0.06
Grand Total	23,324,806,561	100	3,846,190,513	100	27,170,997,074	100.00

Source: Kano SEA, 2005-2006

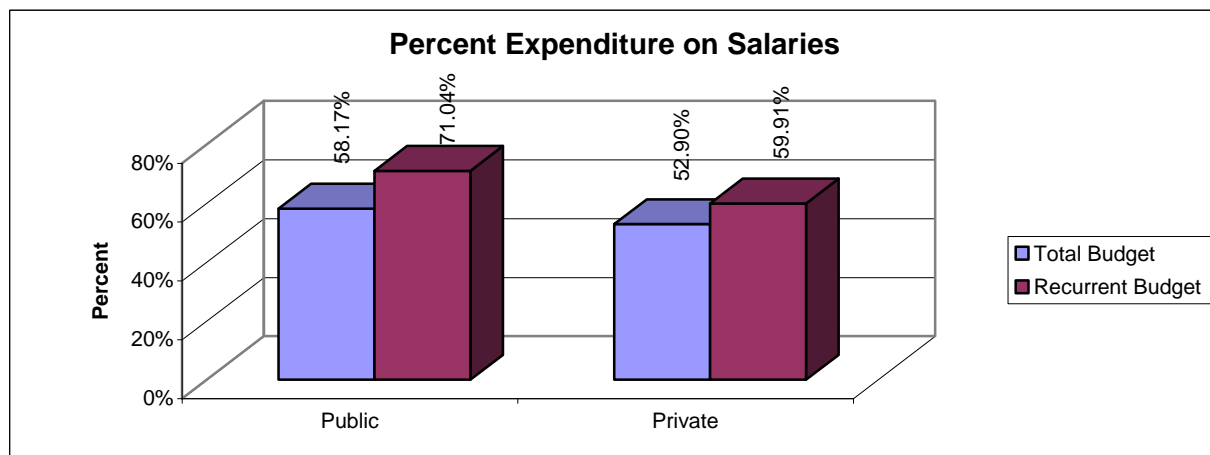
Figure 4.26: Providers to Uses - Public and Private, 2005-06 School Year



Source: Kano SEA, 2005-2006

Table 4.15 also shows that while the public sector spent 58 percent of total budget and 71 percent of recurrent budget on salaries, the private sector personnel expenditures were 53 percent of total budget and 60 percent of recurrent budget. That means the private sector spent less on salaries but more on running expenses. The average annual salary per teacher at primary level was ₦101,155 in private schools, while it was ₦188,669 in public schools. (See Figure 4.27)

Figure 4.27: Percent Expenditure on Salaries - Public and Private, 2005-06 School Year



Source: Kano SEA, 2005-2006

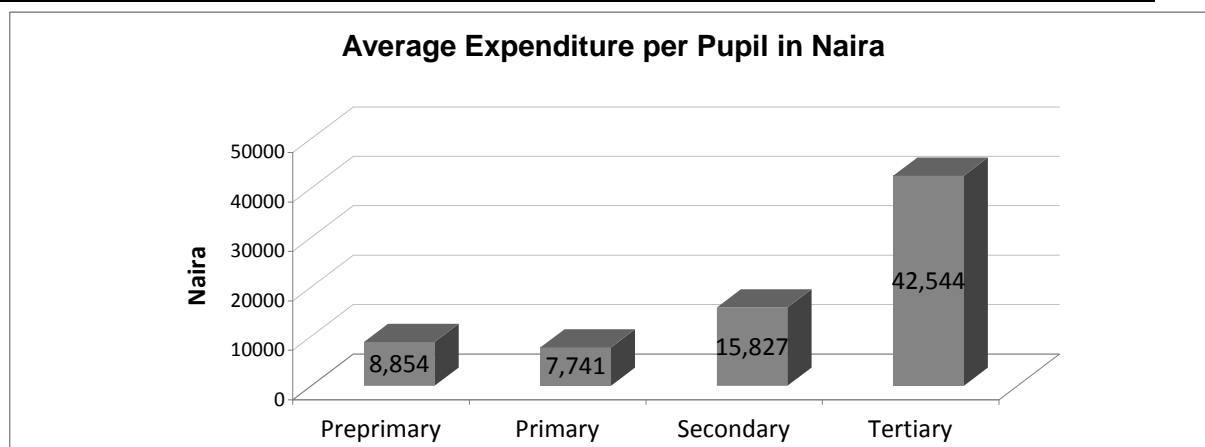
4.6 Average Expenditure per Pupil

The financing reserved for the various levels of education and category of institution (public, private) is used to pay for operating expenses (payroll, teaching materials, equipment, etc.), and capital expenditures. The various types of financing and expenditure can be put in relation to the number of pupils in school and enable calculation of the average financing or expenditure provided per pupil. This calculation makes it possible to compare the levels of cost among the different educational levels. Note that the direct out-of-pocket expenditures by households are added to the funding received to better reflect the average cost per educational level.

The average expenditure per pupil for all levels in 2005-06 school year amounted to ₦11,453. However, the average expenditure per pupil for the different levels of education was as follows:

- ₦8,854 for preprimary education
- ₦7,741 for primary education
- ₦15,827 for secondary education
- ₦42,544 for tertiary education

Figure 4.28: Average Expenditure per pupil by Level of Education, 2005-06 School Year



Source: Kano SEA, 2005-2006

As can be seen from Figure 4.28, in Kano the average expenditure per pupil in secondary education was twice that for primary. This is partially explainable by the higher salaries for secondary education teaching staff and higher amount for equipment requiring substantial inputs. This also explains the higher average cost per pupil for tertiary education. Per capita expenditure in private schools was also found to be higher than in the public schools, at ₦14,612 and ₦11,623, respectively.

5 Public Sector Financing Effort for Education in Kano State

This chapter is an interpretation of the public sector expenditures in Kano State for the School Year 2005/2006 which amounted to ₦21 billion, or 77.37 percent of the total education expenditure. Public expenditures cover institutional units of the Federal, State or Local government.

5.1 Public Sector Sources of Financing for Education

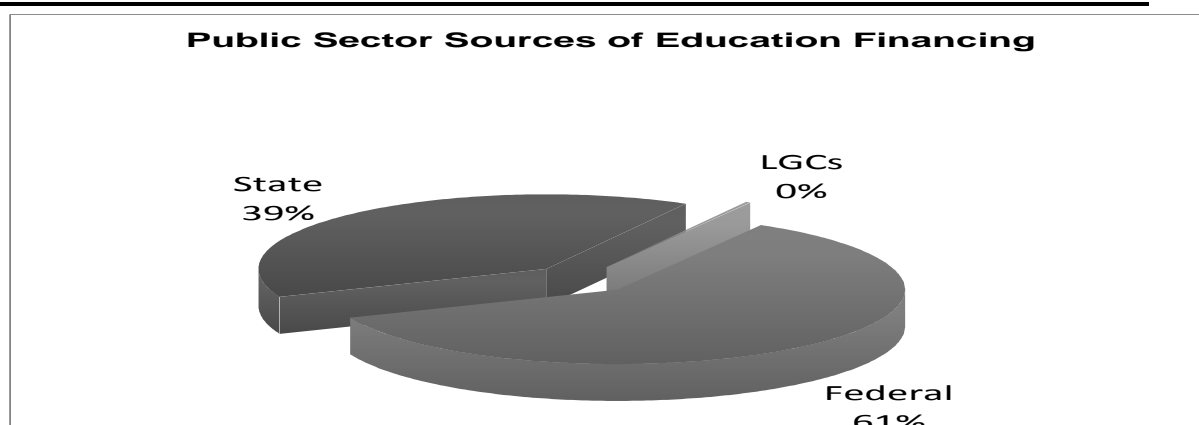
The single largest contributor of public education finance in Kano was the Federal Government and its agencies, whose sector share constituted about 61 percent. The State government revenues to fund public education constituted a little over 39 percent, while a negligible 0.28 percent came from the LGCs. (See Table 5.1 and Figure 5.1)

Table 5.1: Sources of Education Financing, 2005-06 school year

Financing Source	Public Sector	Percentage
Federal Govt	12,712,698,928	60.5
State Govt. Revenues	8,255,765,615	39.3
Local Govt. Area	58,358,230	0.3
Public Sector Funds Total	21,026,822,773	100.0

Source: SEA 2005-2006

Figure 5.1: Public Sector Sources of Education Financing, 2005-06 school year



Source: SEA 2005-2006

The Federal funds included the allocations made under the Federal Allocation Accounts Committee (FAAC), the Universal Basic Education Commission (UBEC), directly responsible for primary education (but excluding pre-primary in the target year), and the Education Trust Fund (ETF). The main federal agency that falls outside these funding networks was the Federal

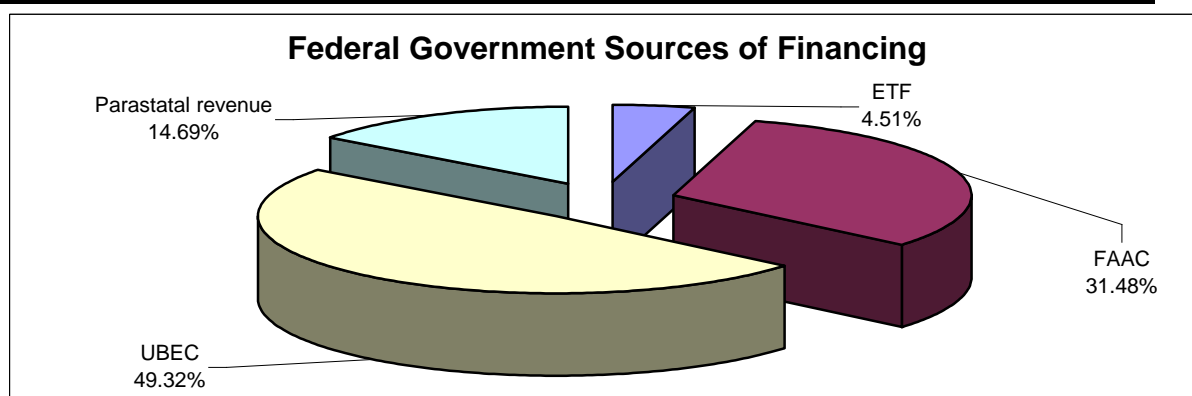
Ministry of Finance, which directly funds federal institutions in the State. (See Table 5.2 and Figure 5.2).

Table 5.2: Distribution of Federal Government Sources of Financing, 2005-06 school year

Federal Sources	Amount	Percent
ETF	573,948,657	4.5
FAAC	4,001,861,918	31.5
UBEC	6,269,459,416	49.3
Parastatal revenue	1,867,428,937	14.7
Total	12,712,698,928	100.0

Source: SEA 2005-2006

Figure 5.2: Federal Government Sources of Education Financing, 2005-06 school year



Source: SEA 2005-2006

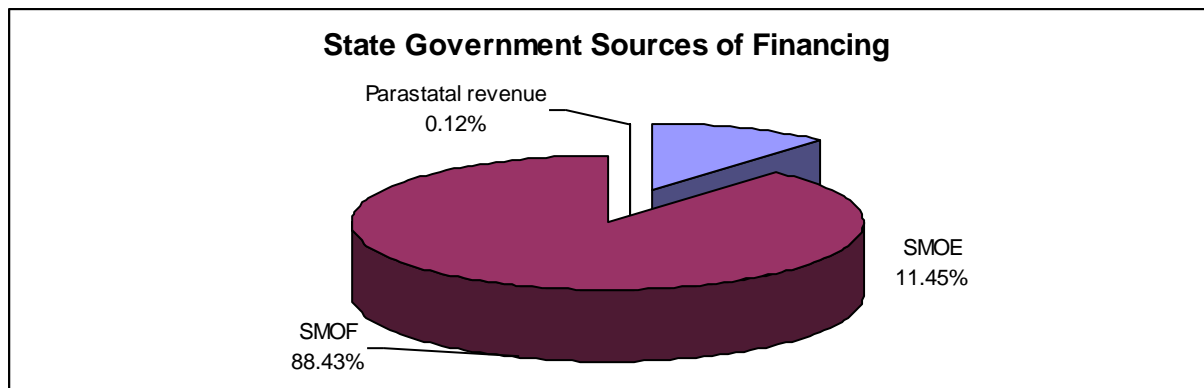
Funds from the Kano State Government were mainly sourced from the Kano State Budget controlled by the Ministry of Finance, which provided about 88.4 percent of the funds, while the revenue generated from the State Ministry of Education was just 11.4 percent of the totality of the funds from all the financing sources.

Table 5.3: Distribution of State Government Sources of Financing, 2005-06 school year

State Government	Amount	Percent
SMOE	945,239,234	11.4
SMOF	7,300,668,417	88.4
Parastatal revenue	9,857,965	0.1
Total	8,255,765,615	100.0

Source: SEA 2005-2006

Figure 5.3 Distribution of State Government Sources of Financing, 2005-06 school year



Source: SEA 2005-2006

The contribution of the Local government as a source of financing was very small. However, as discussed in the next section, in their roles as financing agents they control a much larger proportion of the funds allocated to education.

5.2 Flow of Funds from Public Sector Financing Sources to Financing Agents

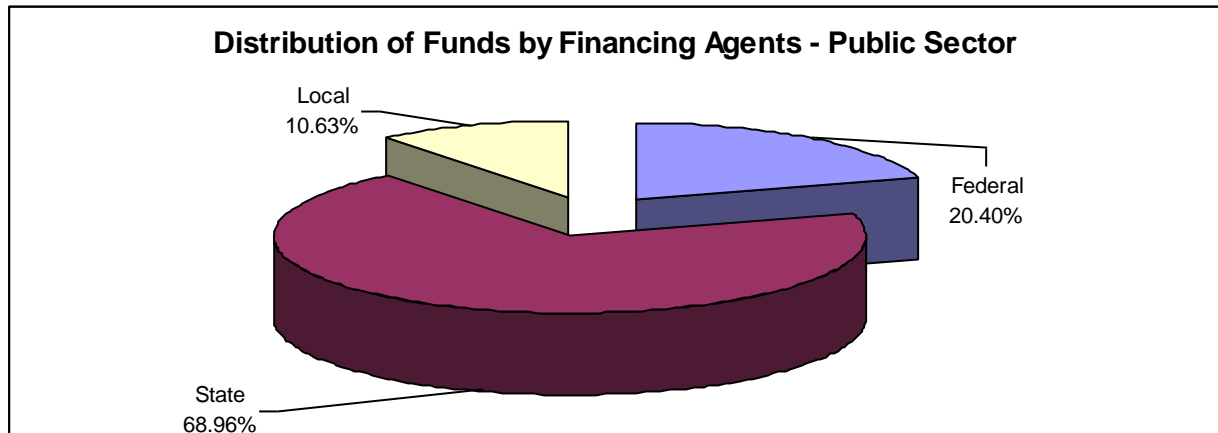
In Kano, the Public sector manages all of its own funds. The small amount of funds provided for scholarships are also provided directly to the institutions in the name of the students. While the Federal government provided 61 percent of the resources provided by the public sector, they served as financing agent for only 20 percent, Kano State government was the financing agent for 69 percent and LGC's managed 11 percent. This is so because most of the funds from the Federal government form a part of the allocation for the state and are managed by the state agencies. (See Figure 5.4)

Table 5.4: Distribution of Funds - Public Sector Financing Agents, 2005-06 school year

Financing Agent	Total	Percent
Federal	4,289,903,124	20.4
State	14,501,148,182	69.0
Local	2,235,771,467	10.6
Total	21,026,822,773	100.0

Source: SEA 2005-2006

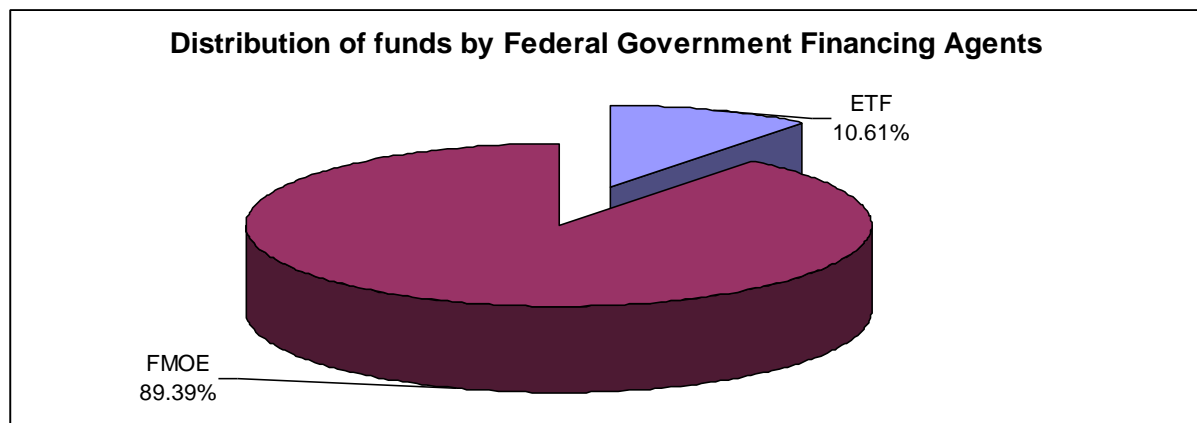
Figure 5.4: Distribution of Funds - Public Sector Financing Agents, 2005-06 school year



Source: SEA 2005-2006

As a financing agent, the Federal Government incurred expenditures to support all levels of education in Kano through its intermediaries, the Federal Ministry of Education and ETF. For example, they provide support to the Basic Education programs in the state (over and above the contribution to State Government) through direct contracts with providers to supply school furniture, text books etc. ETF funds were used for the construction of new school buildings, revamping classrooms, providing support for libraries and other similar projects that supported education in the state. The Federal Ministry of Education supported Unity schools at the secondary levels and Teacher Training Colleges and Bayero University – a federally funded institution of higher education. (See Figure 5.5)

Figure 5.5: Distribution of Funds Managed by Federal Financing Agents, 2005-06 school year

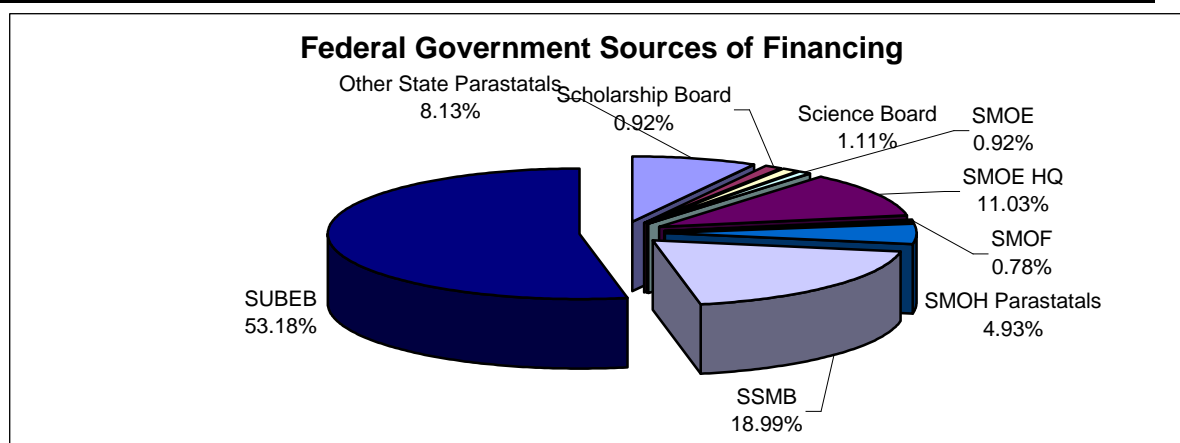


Source: SEA 2005-2006

Of the funds allocated to the education sector in Kano State, 43.2 percent of the funds came from UBEC at the federal level and 56.8 percent from the total pool comprised of the federal allocations to the sector from Kano State Budget (managed by State Ministry of Finance) as well as the revenues generated by State Government parastatals, such as the Science Board, Scholarship Board, Secondary Schools Management Board, Health Services Management Board, and the various state colleges and universities. State level Financing Agents were responsible for the management of 69 percent of total funding in the sector. These funds were managed by

SUBEB, the Ministry of Education and its parastatals, and a small amount was also managed by the Ministries of Finance and Health for the provision of education at all levels. As can be see from Figure 5.6, SUBEB, which receives money from both UBEC and the State Ministry of Finance, managed the largest proportion of all funds available in the education sector in the state. These funds were utilized for the provision of pre-primary and primary education throughout the state and included the payments of teacher salaries for teachers working in schools at the local government levels.

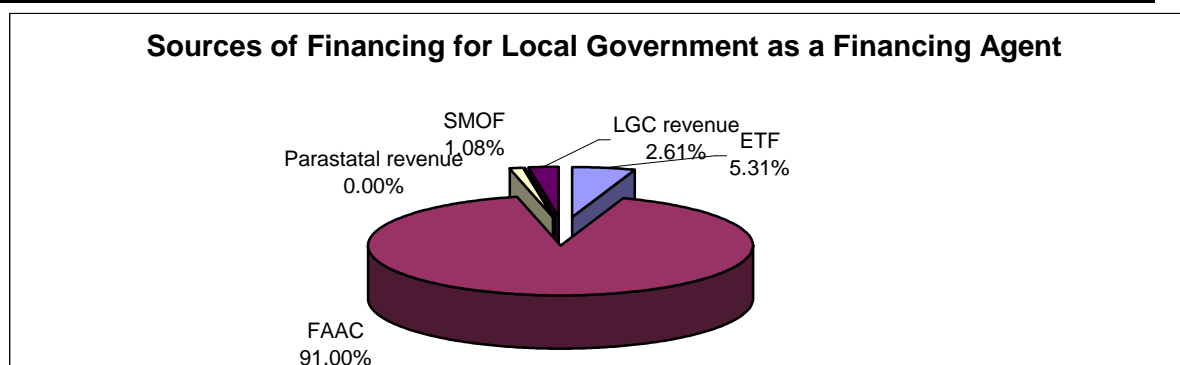
Figure 5.6: Distribution of Funds Managed by State Financing Agents, 2005-06 school year



Source: SEA 2005-2006

The 44 LGC's serving as financing agents in education were responsible for the management of only 11 percent of the total expenditures on education in the state. They received the bulk of their funds from Federal government (ETF and FAAC) and some small amounts from the State SMOF (1.1 percent) as well as their own revenue (2.6 percent). (See Figure 5.7).

Figure 5.7: Sources of Financing for Local Government as a Financing Agent, 2005-06 school year



Source: SEA 2005-2006

It is important to note that while the Local Governments are responsible for the primary education in Kano, the major expenditures on primary education – salaries for teachers and administrative personnel and infrastructure – are made at source by the state and federal governments on behalf of the local governments. For instance, teacher salaries are paid directly by the SUBEB offices

and the money is deducted from that allocated for the local government. Hence the small proportion of money being managed by the local governments in their role as financing agents.

5.3 Flow of Funds from Financing Agents to Providers by Levels of Education

The government is the principal source of financing for all levels of education, contributing 77.4 percent of all resources on education. However, in their role as financing agents, with programmatic responsibilities for the management of funds, the distribution of funds to providers at the various levels of schooling/education, differs by level of government. (See Table 5.5 and Figure 5.8)

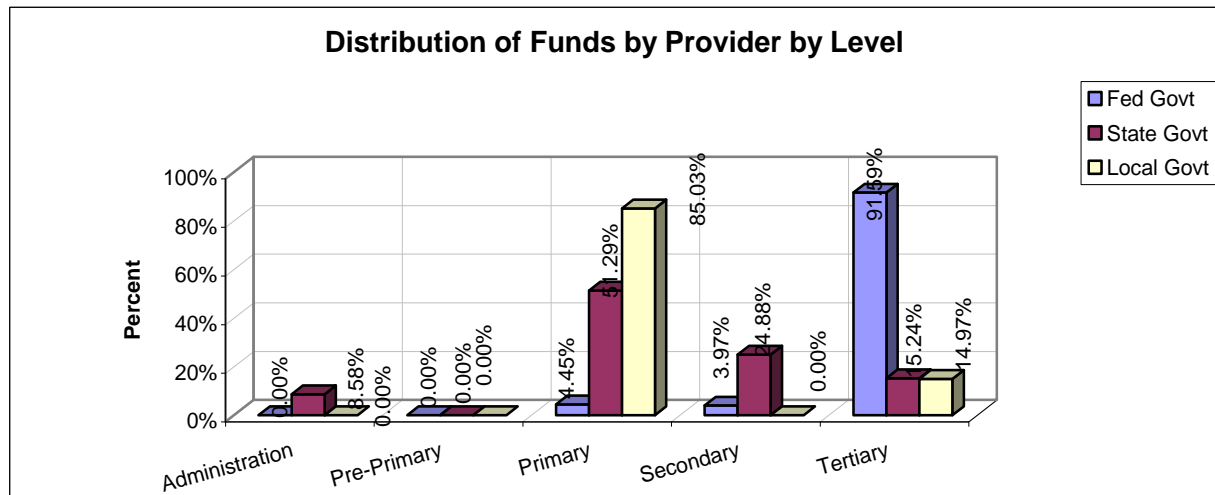
Table 5.5: Flow of funds from Financing Agents to Education Providers by Level, 2005-06 school year

Provider Level	Federal Government	State Government	Local Government	Total	Percentage
Administration		1,247,652,887		1,247,652,887	5.9
Pre-Primary					0.0
Primary	189,086,667	7,459,164,496	1,897,088,487	9,545,339,649	45.4
Secondary	168,806,667	3,618,867,984		3,787,674,651	18.0
Tertiary	3,895,259,790	2,216,812,083	334,083,712	6,446,155,586	30.7
Grand Total	4,253,153,124	14,542,497,450	2,231,172,199	21,026,822,773	100.0

Source: SEA 2005-2006

The Federal government, as a financing agent provides mainly for tertiary education (91.6 percent), while it provides only 4.4 percent and 4.0 percent to primary and secondary education, respectively. The State government contributes 51.3 percent of the funds it manages to primary education, 24.9 percent to secondary and 15.2 percent to tertiary education. Another 8.6 percent is spent on administration. The Local governments concentrate mainly on primary education, with 85 percent of their funds going to primary education and 15 percent to tertiary education, the latter mainly in form of scholarships for local students. (See Figure 5.8).

Figure 5.8: Flow of Funds from Public Sector Financing Agents to Education Providers by Level, 2005-06 school year



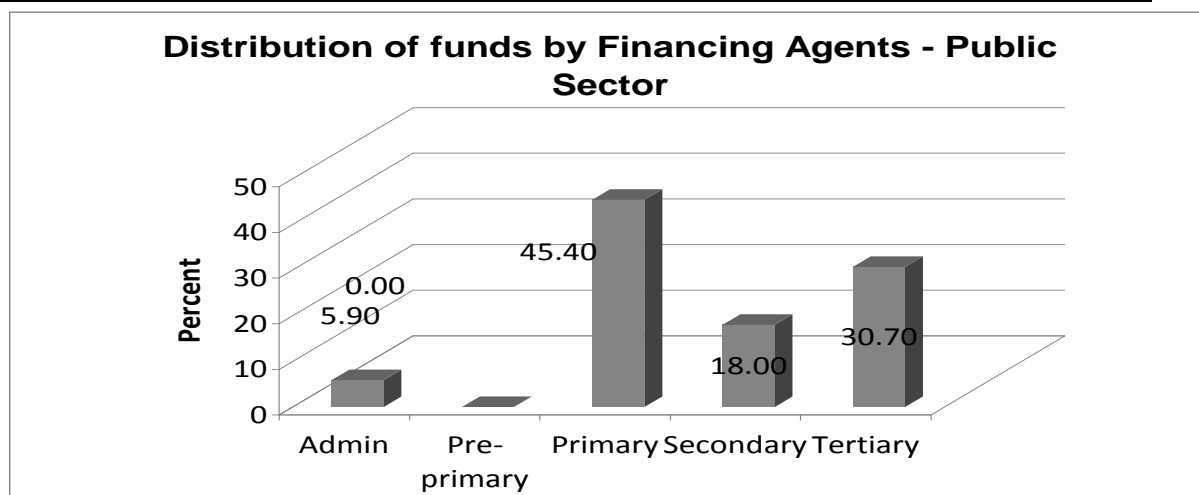
Source: Kano SEA, 2005-2006

The expenditure pattern of public financing agents to providers of education provides an indication of the level of emphasis of government expenditure in education. The level of education that appears of least concern to government in Kano, at least in the FY2005, was the pre-primary level. SUBEB and Ministry of Education support some pre-primary education through the Early Childhood Learning component of the primary/universal basic education program. However, government records do not track this expenditure separately, and all expenditures are rolled up into those for primary education. As a result SEA was unable to collect this data. During informal conversations with the Ministry officials, it was reported that starting with 2006-2007 school year the government was paying greater attention to this component of education and was tracking all expenditures separately.

Kano operates a massive network of Qur'anic and Islamiyya schools which in essence, caters for the pre-primary education level. In most cases, children of early childhood age are educated in the Qur'anic schools, and make a transition to formal Western schooling from the primary education level. However, these are funded privately for the most part.

The data collected shows a high level of commitment to primary education, consuming about 45.4 percent of the total funds available to the education sector in Kano. This high level of commitment, however, was not carried forward to the secondary school sector with only about 18 percent of the sectoral funds being allocated to secondary education. Interestingly almost 31 percent of all funding was spent on tertiary education. (See Table 5.5. and Figure 5.9).

Figure 5.9: Public Sector Financing Agents to Levels of Education, 2005-06 school year



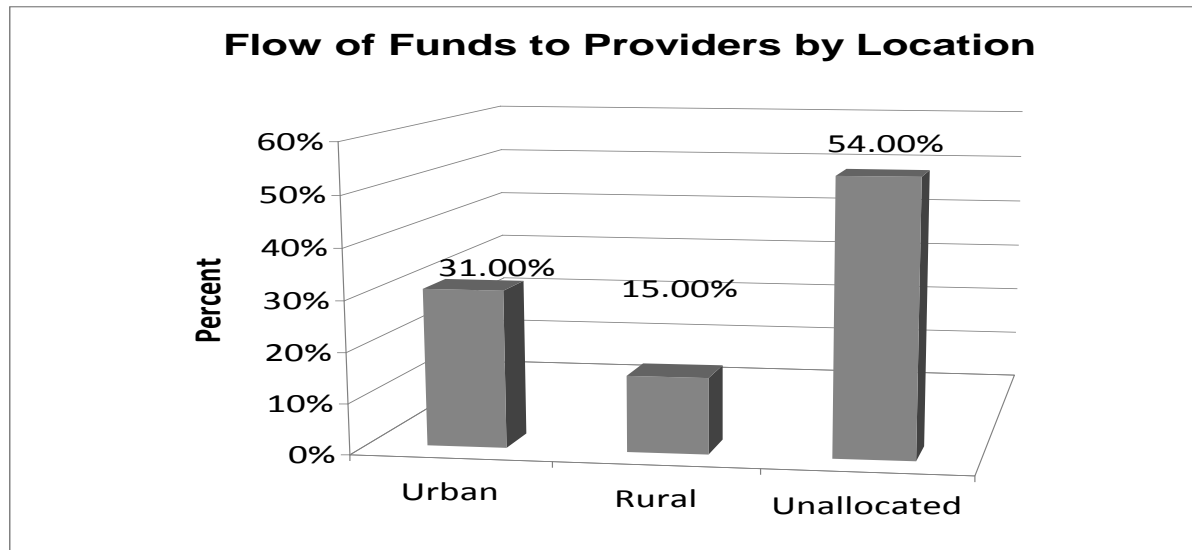
Source: SEA 2005-2006

A high level expenditure on primary schools, followed by another high level expenditure on tertiary education would seem to create a lop-sided system that favors the very few who made the transition from the primary schools to the secondary schools. At the same time this could be consistent with a government policy that prefers to concentrate its high level resources on manpower production of the few that make the transition to tertiary institutions.

5.4 Flow of Funds from Financing Agents to Education Providers by Location

An analysis of the expenditure patterns shows twice the level of concentration of resources on urban provisions for education as that for rural areas. While cohort data about spread of populations is not available – thus judgments cannot be effectively made concerning whether the rural areas are being neglected – it should be pointed out that Kano is virtually a city-state, with a lot of resources concentrated in the metropolitan area. Rural areas are sparsely populated as the urban migration has ensured a massive exodus of people to the city.

Figure 5.9: Flow of funds form Financing Agents to Providers by Location, 2005-06 school year



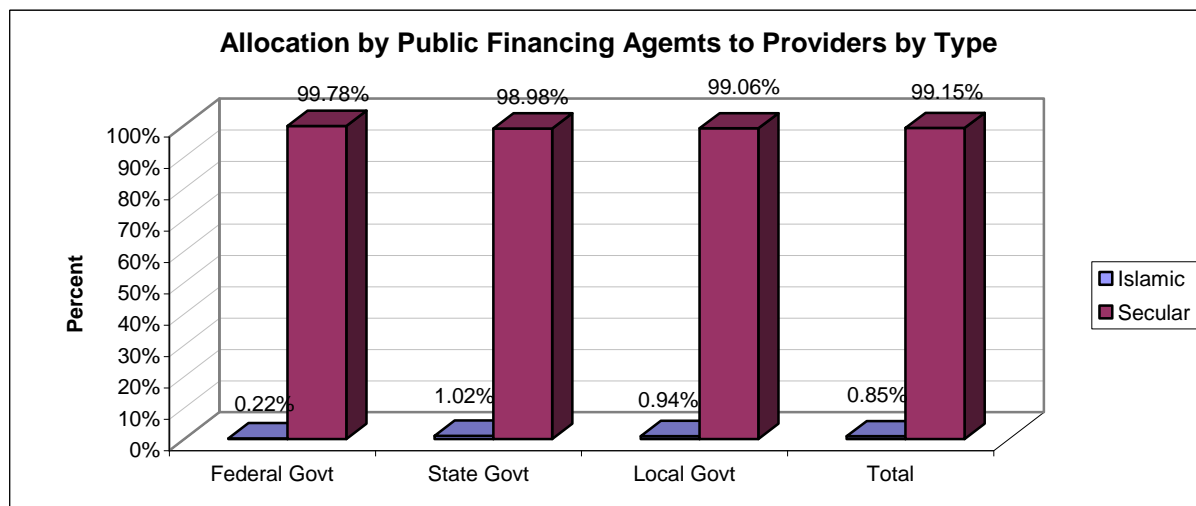
Source: SEA 2005-2006

Despite the urban tilt, however, a significant percentage of the resources – indeed more than 54 percent - were “unallocated”, referring to the commonalities in the spread of these resources. For instance, expenditure on teachers is not based on location, but on qualification. Teachers can be posted to both urban and rural locations – in which case it becomes difficult to determine whether a teacher is rural or urban, more so as they can be relocated many times within the year. Those expenditures on resources that straddle both the urban and rural areas are considerably more than expenditure on either of the locations. But either way, it is clear that rural areas would require more attention than urban areas to achieve the concept of equity in education.

5.5 Flow of Funds from Financing Agents to Education Providers by Type of Schooling

Analysis of data reveal that 99.15 percent of public funds in 2005-2006 school year went into secular educational services, with a negligible 0.9 percent used to fund Islamic education. Even then, a closer look at the dataset indicates that this funding went into Islamic tertiary institution (Aminu Kano School for Islamic and Legal Studies). Thus it was not unexpected that the largest contribution to the Islamic education in the State was from the State funds; with the Federal funds being channeled to the Federal higher institutions that offer Islamic education courses (for instance, Department of Islamic Studies at Bayero University Kano). (See Figure 5.10)

Figure 5.10: Distribution of Financing by Type of Provider, 2005-06 school year



Source: SEA 2005-2006

It is important to note here that the government of Kano supports the integrated Islamic schools through placement of teachers and curriculum specialists in those schools. They also provide support in the form of text books and other curriculum development supports. However, these expenditures are not tracked separately from those for secular schooling and disaggregating them, while possible, would be more time consuming than that allowed for this study. In addition, this study with its focus on formal education does not include non-formal education sector – the main domain of conventional Qur’anic education.

5.6 Flow of Funds from Education Providers to Uses in Public Sector

The main categories of services or uses of the public sector funds can be grouped into five broad categories: (i) capital costs, (ii) maintenance, (iii) personnel costs; (iv) running costs; and (v) transfer expenditures¹⁰. Both personnel costs and running costs make up the broad category of recurrent expenditures. A breakdown is presented below.

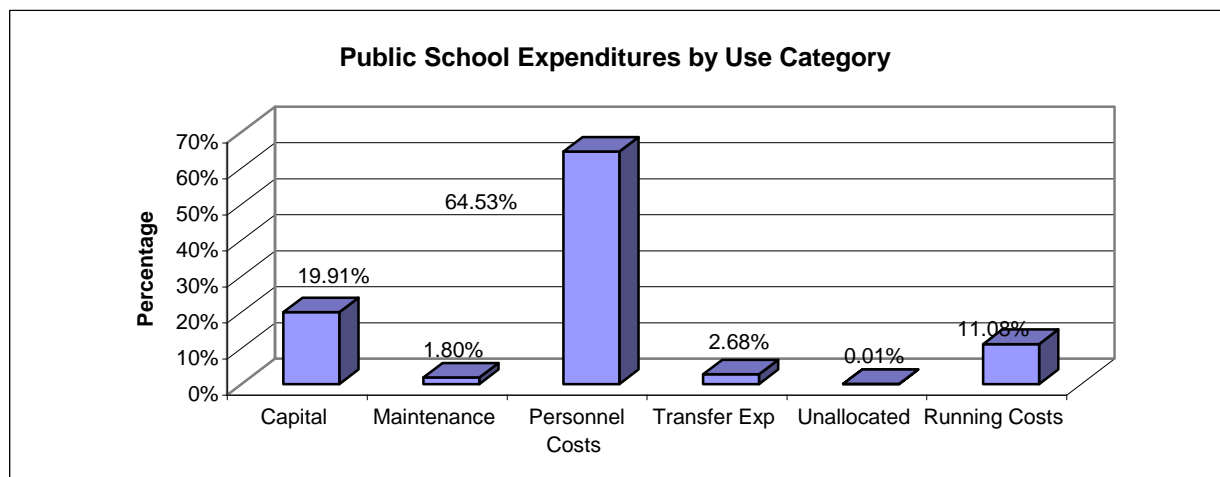
¹⁰ Chapter 3 of this report includes a list of all the components of these expenditure categories. (See Table 3.2D - Tables of Classifications).

Table 5.6: Public Schools Expenditures by Use Category, 2005-06 school year

Expenditure	Amount (N)	Percentage
Capital	4,186,090,153	19.91
Maintenance	377,576,079	1.80
Personnel Costs	13,567,909,638	64.53
Transfer Exp	562,529,182	2.68
Unallocated	2,300,467	0.01
Running Costs	2,330,417,254	11.08
Total	21,026,822,773	100.00

Source: SEA 2005-2006

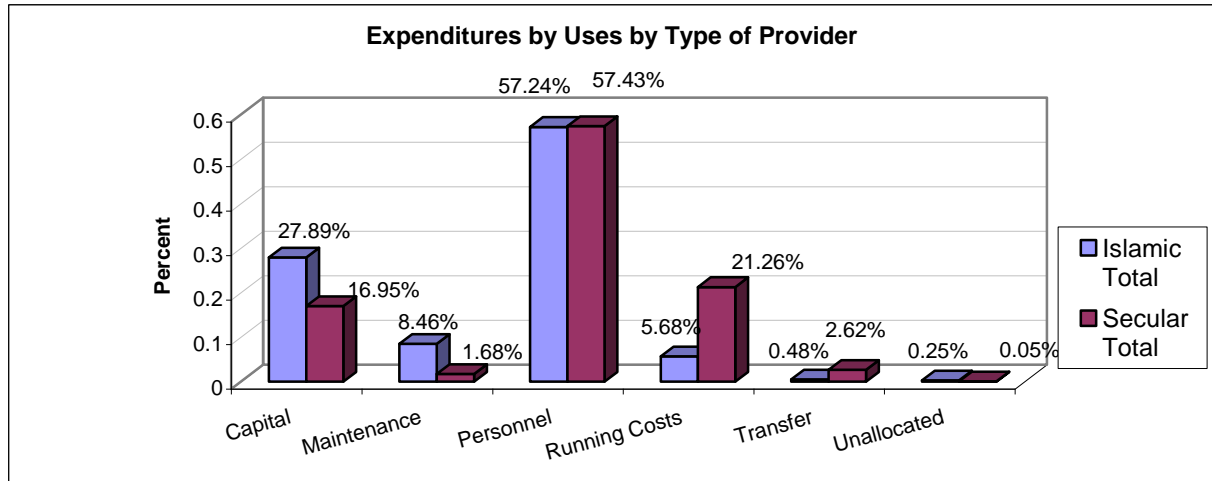
Figure 5.11: Public School Expenditures by Use Category, 2005-06 school year



Source: SEA 2005-2006

Personnel costs constitute the single largest expenditure point, with almost 65 percent of the total public expenditures in that category. Capital expenditures, that is building new facilities and major renovations of the existing infrastructure, was the second largest category of expenditures accounting for 19.91 percent of all resources. Expenditure on maintenance was very low, only 1.8 percent of total expenditures. (See Table 5.6 and Figure 5.11).

Figure 5.12: Public School Expenditures by Use Category by Provider Type, 2005-06 school year



Source: SEA 2005-2006

In both Islamic and Secular school expenditures, the highest category went to personnel costs, although Islamic personnel cost, at 83 percent was higher than that for the secular schools which had 64.4 percent. Further, although there were capital development, maintenance and transfer expenditures at the secular school, none was recorded in the Islamic schools.

The next section provides an analysis of the private sector and is followed by a section on the overall economic analysis.

6 Private Sector Financing Effort for Education in Kano State

This chapter identifies the characteristics of the flow of funds to education from the perspective of the private sector. The private sector contributed ₦6.02 billion (22 percent) of the ₦27.1 billion spent on education in Kano State.

6.1 Private Schools – Some Descriptives

6.1.1 Schools and Enrollment

As part of the Kano State Education Accounts process a study was conducted of private schools in Kano.¹¹ The study found that Kano had a total of 749 registered schools. The majority of the private schools (38.5 percent) offered both Primary and Pre-Primary levels of education, while 16.8 percent offered only secondary schooling. A much smaller number, 12.6 and 1.5 percent respectively, offered only primary and preprimary levels of schooling. (See Table 6.1)

Table 6.1: Distribution of Private Schools by Level, 2005-06 School Year

Level of School	Number	Percent
Pre-Primary	11	1.5
Primary	94	12.6
Primary and Preprimary	288	38.5
Pre-Primary, Primary, Secondary	225	30
Primary Secondary	5	0.6
Secondary	126	16.8

Source: Computed from private school survey 2007.

Eighty five percent of the schools were established in urban areas, while almost 15 percent are in rural areas. The ownership structure of the schools indicates that 62 percent are for profit, while 31 percent are voluntary, with almost 8 percent undecided whether voluntary or for profit.

Also 78 percent of the schools operate as secular, while 22 percent operate as integrated Islamiyya schools. The gender composition of the private schools reveals that 52 percent of the students are female, while 48 percent are male.

¹¹ See Annex 2 for more details on the private sector survey

Table 6.2 Description of Kano State Private Schools, 2005-06 School Year

School Characteristics		Percentages
Location	Urban	85
	Rural	15
Ownership	Private for Profit	62
	Private Voluntary	30
	Others	8
School, Type	Secular	78
	Islamiyya	22
Gender of Students	Male	48
	Female	52

Source: Computed from private school survey 2007.

Private schools in Kano State have a total enrolment of 263,215 out of which secular schools students accounted for almost 74 percent and Islamic 26 percent. Primary level enrolment accounted for 48 percent followed by secondary school 29 percent and pre-primary 23 percent as shown in Table 6.2 and Table 6.3.

Table 6.3: Total Number of Students by Level and Type of School, 2005-06 School Year

Type of School	Pre-Primary	Primary	Secondary	Total	Percent
Islamic	6,317	42,772	20,105	69,194	26.3
Secular	56,001	82,987	55,033	194,021	73.7
Total	62,318	125,759	75,138	263,215	100
Percent	23.6	47.8	28.6	100	100

Source: Computed from private school survey 2007.

While 85 percent of the schools were located in urban areas, 83 percent of the students were located in urban areas. Rural areas were able to attract only 18 percent of the private school students in Kano. (See Table 6.4)

Table 6.4: Total Number of Students by Level and Location, 2005-06 School Year

Location	Pre-Primary	Primary	Secondary	Total	Percent
Urban	55,950	99,002	62,324	217,276	82.5
Rural	6,368	26,757	12,814	45,939	17.5
Total	62,318	125,759	75,138	263,215	100

Source: Computed from private school survey 2007.

6.1.2 Private Schools Teachers

Kano's private schools have a total of 15,082 teachers. 74 percent of the teachers engaged in private schools at all levels were in the urban location, while 26 percent were in the rural location. Primary school teachers constituted the largest single group in both urban and rural areas. However, 82 percent of these teachers at all levels of school were engaged in the secular schools and 18 percent in Islamic schools with primary level of schooling engaging the highest number of teachers in both Islamic and secular schools. Kano's private schools engaged 15,082 teachers. One third of the teachers were located in secondary schools. (See Table 6.5).

Table 6.5: Total Number of Teachers by Type of School, 2005-06 School Year

Type of school	Preprimary	Primary	Secondary	Total	Percent
Islamiyya	289	1,404	967	2,660	18
Secular	2,992	4,990	4,440	12,422	82
Total	3,281	6,394	5,407	15,082	100

Source: Computed from private school survey 2007.

Tables 6.6 and 6.7 show average and total salaries paid by the private schools to teachers and administrative staff by levels of school. The salaries and allowances paid to teaching staff by private school proprietors in the secular schools at all levels of school is five times more than what is being paid in the Islamic schools, while for the non-teaching staff the proprietors in secular schools were paying eight times more than what is being paid by their counterparts in the Islamic schools. The reason for this disparity may be because most Islamic schools are voluntary and not really for profit.

Table 6.6: Salaries and Allowances paid to Teachers and Administrative staff by Level of School (Secular), 2005-06 School Year

Type of School	Teaching Staff		Non-Teaching Staff	
	Mean salaries	Total salaries	Mean salaries	Total Salary
Pre-Primary	374,750.73	188,499,617	151,144.8387	76,025,854
Primary	1,425,235	716,893,134	219,533.8700	110,425,537
Secondary	2,132,048	624,690,155	339,819.17	99,567,017
Total		1,530,082,906		286,018,405

Source: Computed from private school survey 2007.

Table 6.7: Salaries and Allowances paid to Teachers and Administrative Staff by Level of School (Islamic), 2005-06 School Year

Type of School	Teaching Staff		Non-Teaching Staff	
	Mean salary	Total salary	Mean salary	Total Salary
Pre-Primary	115,142.85	4,836,000.00	93,250.0000	3,916,500.00
Primary	579,073.01	70,067,834.21	60,516.5400	7,322,501.34
Secondary	1,845,255.55	107,024,821.90	439,325	25,480,850.00
Total		181,928,655		36,719,851

Source: Computed from private school survey 2007.

6.1.3 Private School Fees

The running cost, which includes school fees and other school-related expenses were sourced mainly from household and private schools as part of private sector funding. Figure 6.1 shows the

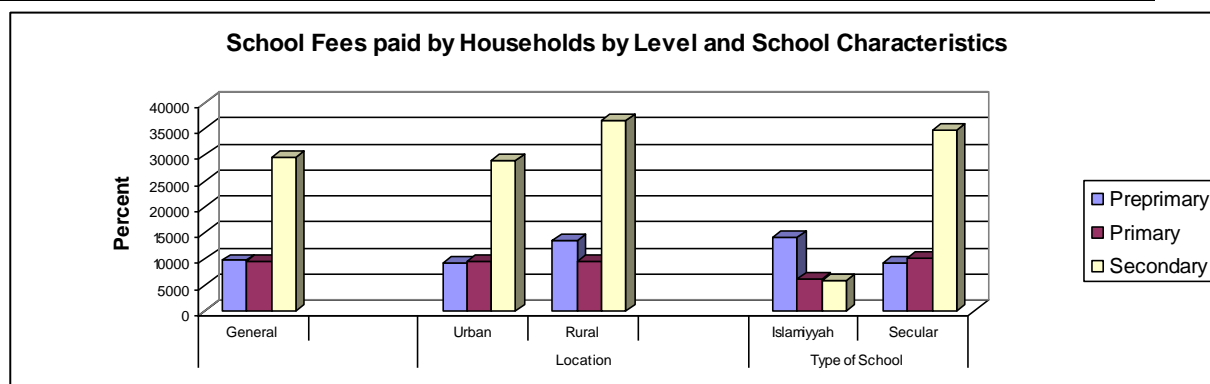
total amount of school fees and registration paid by households for different levels of schooling, while Table 6.8 shows the average school fees charged by private schools in Kano State by level, type and location of schools.

Table 6.8: Average School Fees Charged by Private Schools in Kano (in ₦), 2005-06 School Year

Activity	Preprimary	Primary	Secondary
General	9,696	9,558	29,484
Location			
Urban	9,172	9,556	28,851
Rural	13,675	9,564	36,675
Type of School			
Islamiyya	14,062	6,091	5,827
Secular	9,329	10,267	34,889

Source: Computed from private school survey 2007.

Figure 6.1: School Fees Paid by Households by Level of Schools, 2005-06 School Year



Source: SEA, Kano State, 2005/2006

Average school fees charged by private schools in Kano without stratification by location or type of school in preprimary is ₦9,696. This is a little higher than the fees charged at primary level. The overall trend of the average school fees in private schools in Kano shows that it becomes more costly for parents to send their children to school as they move from primary to secondary except in Islamic schools. However, the chart in figure 6.6 which shows how much the households actually paid for this level of education during the 2005/6 School Year indicates that households spent more money for primary education in private schools than secondary and pre-primary. The reason for this may be a result of the higher enrolment figure (48 percent) at the primary schools compared with other levels of school.

6.2 Private Sector Sources of Financing for Education

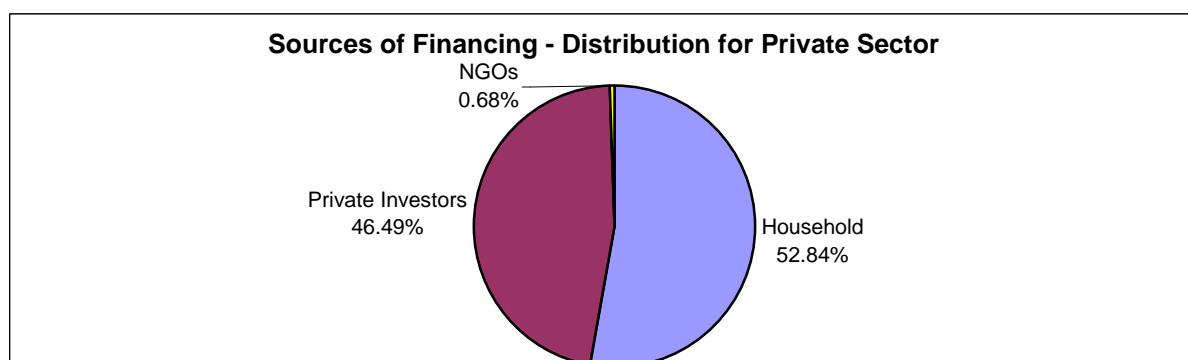
Households contributed the highest portion of funding in the private sector, about 53 percent, private investors contributed 46.5 percent and NGOs contributed 0.7 percent. Table 6.9 and Figure 6.2 show the distribution of private funds by sources of financing.

Table 6.9: Sources of Education Financing—Private Sector Funds

Private Sector Sources	Amount ₦	Percent
Household	3,184,343,304	52.8
Private Investors	2,801,706,012	46.5
NGOs	40,799,048	0.7
Total	6,026,848,364	100.0

Source: SEA, Kano State, 2005/2006.

Figure 6.2 Sources of Education Financing—Private Sector Funds, 2005-06 school year



Source: SEA, Kano State, 2005/2006.

6.3 Flow of Funds from Sources to Financing Agents

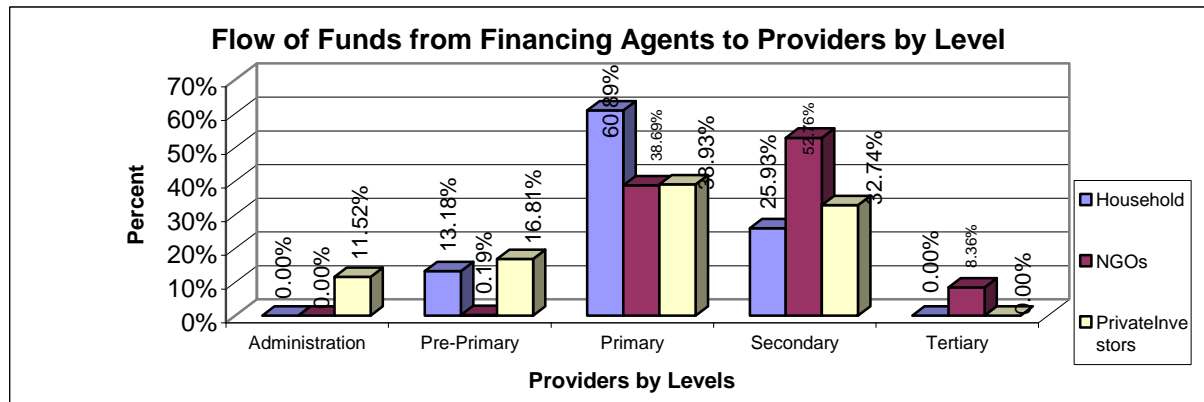
Private Sector financing sources provided funding to private financing agents only and very little funding (₦1,985,329 from the Rest of the World, 0.03 percent of total private sources managed by private financing agents) came from any other source.

Findings from the Kano State Education Accounts show that nearly 85 percent of financing by households is for direct schooling expenditures of children in public and private educational institutions and that a portion of this goes to private investors in the form of enrolment fees, schooling expenses and contributions to private educational institutions. Most of private investor contributions were for establishing schools and paying staff salaries. Public educational institutions and parent-teacher associations manage less than 2.5 percent of household financing.

6.3.1 Flow of Funds from Financing Agents to Education Providers by Levels of Education

In the private sector, households contribute to the financing of all levels of education. Of total household funds, the distribution by level is as follows: 13.2 percent for preprimary school, 60.9 percent for primary education and 25.9 percent for secondary education. NGOs spend 52.8 percent of their funds on secondary education, 38.7 percent on primary, 8.4 percent on tertiary and only 0.2 percent on preprimary. The distribution of private investors is higher for primary (38.9 percent) than for secondary (32.7 percent). About 17 percent is spent on preprimary education and 11.5 percent on administration. (See Figure 6.3).

Figure 6.3: Flow of Private Sector Funds from Financing Agents to Providers by Level, 2005-06 School Year



Source: SEA, Kano State, 2005/2006.

An analysis of private sector contribution as a proportion of total financing available for each level of education indicates that although the private sector shares in the provision of primary education with the public sector, the private sector and particularly households invested more in secondary education in terms of percentage of total contribution. Education at the secondary level, because of the expenses necessary at this level, constitutes a heavy burden for the families, and understandably, needs greater efforts from the private sector. The Household survey (NLSS) did not collect information on household contributions at the tertiary level, as such this data has not been included for analysis. (See Table 6.10).

Table 6:10: Flow of Private Sector Funds from Financing Agents to Providers by Level, 2005-06 School Year

	Household	NGOs	Private Investors	Total	Percent
Administration			322,738,259	322,738,259	5.0
Pre-Primary	419,596,584	83,200	470,920,132	890,599,915	14.7
Primary	1,938,944,537	16,540,774	1,090,804,915	3,046,290,226	51.0
Secondary	825,802,183	22,556,858	917,242,707	1,765,601,748	29.2
Tertiary		3,576,545		3,576,545	0.1
Total	3,184,343,304	42,757,377	2,801,706,012	6,028,806,693	100.0

Source: SEA, Kano State, 2005/2006.

6.3.2 Flow of Funds from Financing Agents to Education Providers by Location

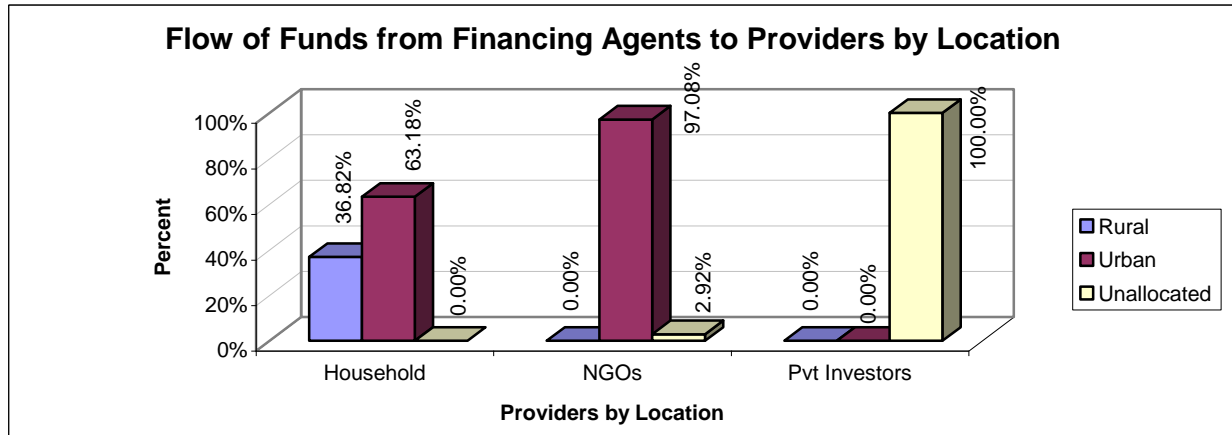
As presented in Table 6.11 and Figure 6.4 below, it was possible to identify 54 percent of the total private sector expenditures by rural and urban schools, the rest were expenditures that served the state as a whole. This is a larger proportion in comparison to the public sector where only 46 percent of the expenditures could be segregated. Of that allocated portion, rural schools received about one third and urban schools two thirds, and this is the same proportion as the expenditures by public financing agents.

Table 6.11 Financing agents to provider by location, 2005-06 School Year

	Household	NGOs	Pvt Investors	Total
Rural	1,172,400,105			1,172,400,105
Urban	2,011,943,199	41,507,377		2,053,450,576
Unallocated		1,250,000	2,801,706,012	2,802,956,012
Total	3,184,343,304	42,757,377	2,801,706,012	6,028,806,693

Source: SEA, Kano State, 2005/2006

Figure 6.4: Flow of Funds from Private Financing Agents to Education Providers by Location (Rural and Urban), 2005-06 School Year

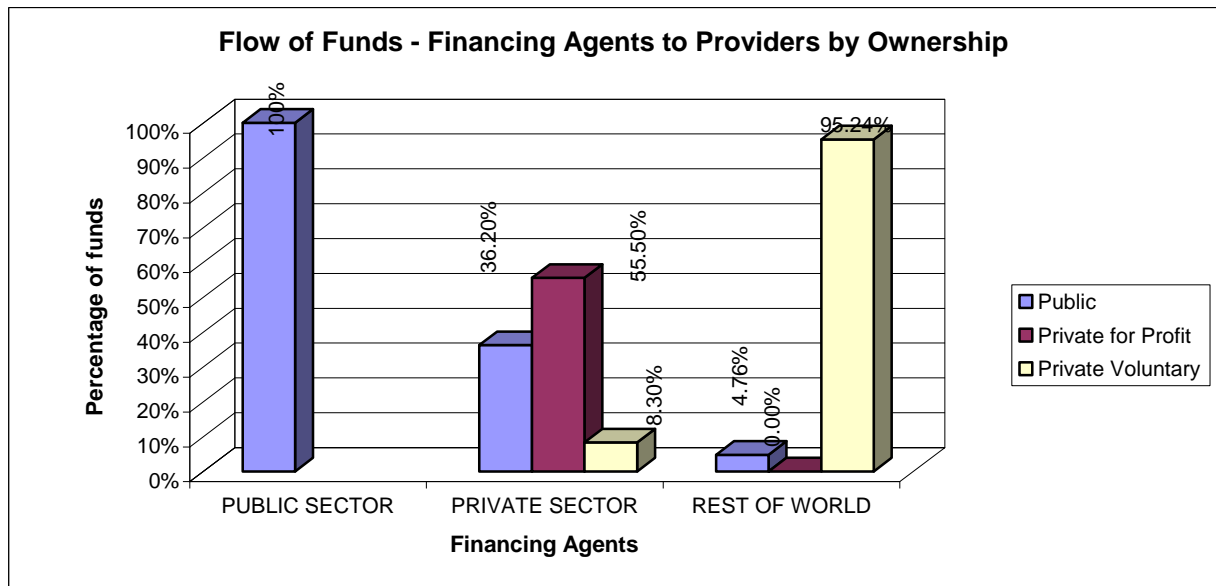


Source: SEA, Kano State, 2005/2006.

6.3.3 Flow of Funds from Financing Agent to Education Providers by Ownership

Public sector financing agents did not finance private schools, whereas private sector financing agents expended 36 percent of total expenditures on supporting public schools and 64 percent on private – for profit and voluntary – schools (See Figure 6.5 below). The small amount of contribution by the rest of the world was directed primarily towards the private schools.

Figure: 6.5: Flow of Funds from Financing Agents to Providers by Ownership (Public School, Private for Profit and Private Voluntary), 2005-06 School Year



Source: SEA, Kano State, 2005/2006.

6.3.4 Flow of Funds from Financing Agents to Education Providers by Type

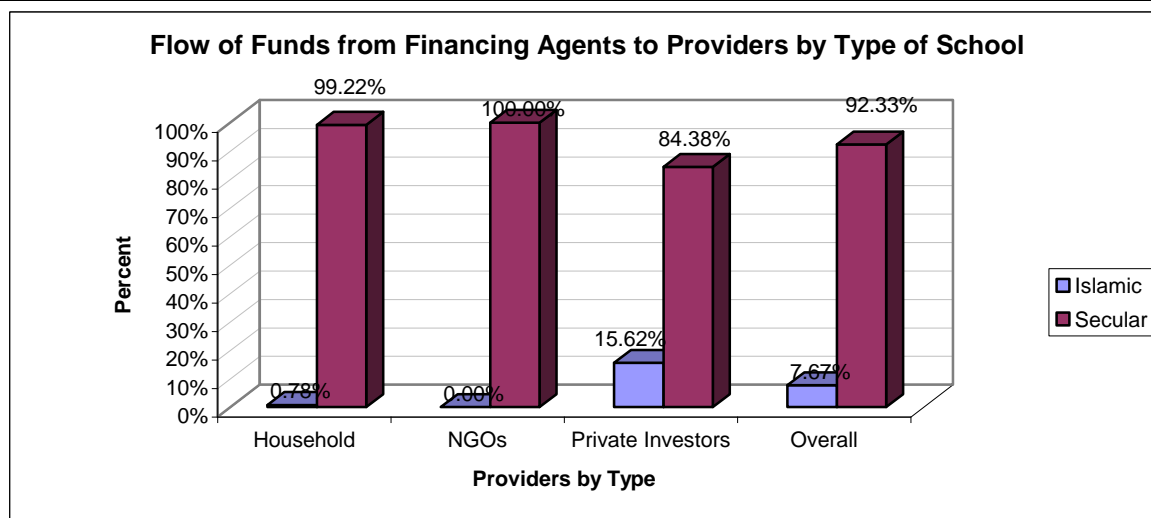
Secular schools received most of the funds provided by private financing agents (92 percent). Islamiyya schools received only 8 percent of funding. Almost all of the funds received by the Islamic schools were from private school investors, while household contributed ₦24.6 million (6 percent) towards Islamic schools. For secular schools, the distribution of the private funds by sources reveals that households contributed 57 percent; private schools contribute 42.4 percent, while internal non-governmental organizations (NGOs) contributed less than 1 percent to secular schooling in Kano State. (See Table 6.12 and Figure 6.6).

Table 6:12: Flow of Funds from Financing Agents to Provider by Type of School, 2005-06 School Year

Type Of School	Household	NGOs	Private Investor	Total	Percent
Islamic	24,693,629		437,505,166	462,198,795	8
Secular	3,159,649,674	42,757,377	2,364,200,846	5,566,607,898	92
Total	3,184,343,304	42,757,377	2,801,706,012	6,028,806,693	100

Source: SEA, Kano State, 2005/2006

Figure 6.6: Financing Agents to Providers by Type of School (Secular or Islamiyya), 2005-06 School Year



Source: SEA, Kano State, 2005/2006

6.4 Flow of Funds from Private Financing Agents to Uses

Private sector as a financing agent to expenditure categories shows that running cost takes over half (54.3 percent) of the total private sector expenditure to education in Kano State, this is

followed by personnel expenditure (34 percent), capital (7.5 percent) and only a small amount (2 percent) for maintenance and transfer expenditure, as revealed in Table 6.13

Table 6.13: Private Financing Agents to Use, 2005-06 School Year

EXPENDITURE	Household	NGOs	Pvt Investors	Total	Percent
Capital		20,559,638	429,429,552	449,989,190	7.5
Maintenance		1,585,710	121,211,388	122,797,098	2.0
Personnel costs			2,034,749,820	2,034,749,820	33.8
Transfer exp	108,595,492	2,333,250	25,797,155	136,725,897	2.3
Unallocated		3,845,680	9,248,718	13,094,398	0.2
Running costs	3,075,747,811	14,433,099	181,269,379	3,271,450,289	54.3
Grand Total	3,184,343,304	42,757,377	2,801,706,012	6,028,806,693	100.0

Source: SEA, Kano State, 2005/2006

The personnel and running costs accounted for almost 88 percent of the private sector funds. Personnel costs include salaries and allowance of staff, while running costs include expenditure on books and school supplies, school fees and registration, uniforms and sport clothes, instructional materials, miscellaneous overheads, staff development, etc.

6.5 Gender Analysis

Tables 6.14 and 6.15 present the gender breakdown of students and teachers in the private schools in Kano.

Table 6.14: Number of Students by Level of School and Gender, 2005-06 School Year.

Gender	Preprimary	Primary	Secondary	Total	Percentage
Female	34,829	67,534	35,396	137,759	52
Male	27,489	58,225	39,742	125,456	48
Total	62,318	125,759	75,138	263,215	100

Source: Computed from private school survey 2007.

The table reveals that 52 percent of the students in the surveyed schools were female while 48 percent were male. Though greater percentage of the girls were enrolled at the preprimary and primary levels, this number decreased to almost half as they move from primary level to secondary. This may indicate that little emphasis is being given to girls' education by the parents, which may have an adverse effect on the advocacy for girl's education by the government especially in the north. The percentage of the number of teachers in the table below shows that 48 percent were female while 52 percent were male respectively.

Table 6.15: Number of Teachers by level of school and Gender, 2005-06 School Year

Gender	Preprimary	Primary	Secondary	Total	Percent
Female	2,431	2,841	1,909	7,181	48

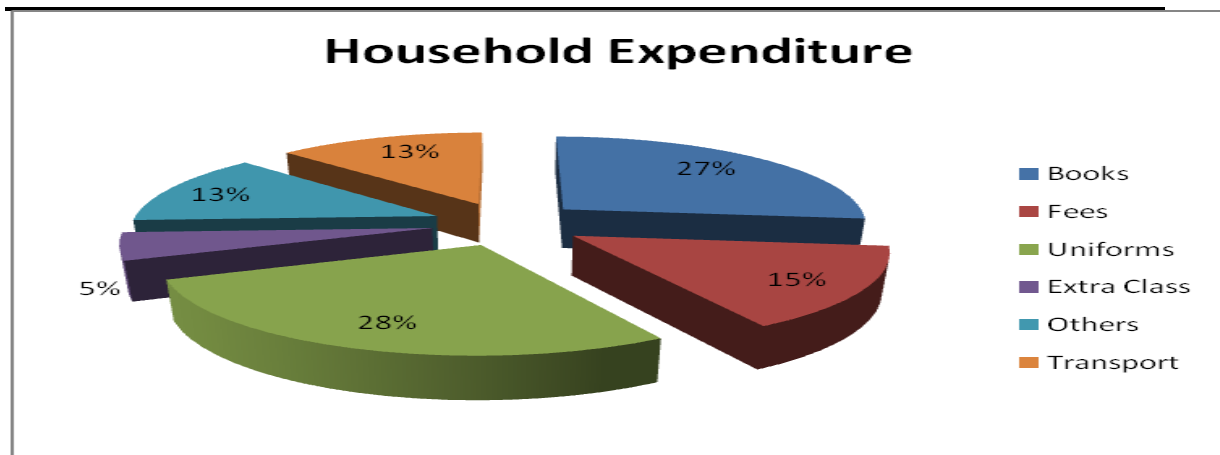
Male	850	3,553	3,498	7,901	52
Total	3,281	6,394	5,407	15,082	100

Source: Computed from private school survey 2007.

6.6 Household Expenditures on Education

Households contribute ₦3.2 billion, or 11.7 percent of the total financing, making it the third largest source of financing (after the Federal and State Governments). The household spent 28 percent of funds on uniforms, 27 percent on books, 15 percent on school fees, 13 percent on transport and 5 percent on extra classes. About 13 percent is spent on miscellaneous expenses. This pattern of expenditure indicates that the households are providing more funds to quality than to access, with about 50 percent related to quality: extra classes, fees and books, and 40 percent related to access: transport and uniforms. (See Figure 6.7).

Figure 6.7: Distribution of Overall Household Expenditures on Education, 2005-06 School Year



Source: NLSS, 2005 (Data extrapolated to current price for School Year 2005/06)

A comparison of average expenditure on education by households in Kano State with the average expenditure nationwide shows that Kano households spend less than the average Nigerian household. (See Table 6.16).

Table 6.16: Average Expenditure (2004) by households per child on various items (ages 5-19 currently in school) from NLSS Survey

	Nigeria (₦)	Kano (₦)
School fees	2,901	435
PTA	247	44
Uniforms	571	375
Books	1,359	498
Transport	548	263
Food & Beverages	582	101
Extra classes	421	92
Others	178	130

Source: NLSS, 2005 (Data extrapolated to current price for School Year 2005/06)

An analysis of household expenditure by wealth quintiles shows that in Kano State, there is commitment of households to education, especially amongst the poor. Table 6.17 shows that the poorest people are willing to spending as much as 7 percent of total expenditures on education. This indicates strong demand for education. The analysis shows that the highest quintile or richest people spend 5 percent of total expenditure. That is, the poor people spend a higher percentage on education.

Table 6.17: Household Expenditures on Education by Quintiles in Kano

Quintile	Mean Annual Expenditure By Household	Mean Education Expenditure By Household	Percent Spent on Education
	(Amount in ₦)		
1 (Poorest)	7,811	584	7
2	13,428	1,552	12
3	19,363	1,102	6
4	28,335	2,568	9
5 (Richest)	69,032	3,615	5

Source: NLSS, 2005 (Data extrapolated to current price for School Year 2005/06)

7 Economic Analysis of Education Expenditures

This chapter discusses education expenditures in Kano State from a macro economic perspective. Per capita expenditures in Kano State are compared to the national expenditures for Nigeria and with standards recommended by UNESCO. Public and private expenditures per student are also reviewed. Analysis of issues related to access to education and the quality of education in Kano are presented in this chapter as well with a brief discussion on economic implications.

7.1 Educational Expenditure from a Macroeconomic Perspective

The contribution of public, private and rest of the world to Kano State expenditure on education is ₦27.2 billion. The Kano State government served as financing agent for ₦14.5 billion of which ₦8.2 billion came from State financing sources and ₦6.3 billion came from Federal financing sources (UBEC).

The development of human capital in any economy is vital and achieved by investing resources in the educational sector. These investments will in turn, produce quality manpower that will manage the economy's resources effectively. Since it is acknowledged by many that education has a positive relationship with economic growth and development and that the development of nations in the 21st century depends on the quality and quantity of the different level of education in different countries, UNESCO recommends that developing countries allocate 26 percent of their total expenditure to the education sector in order to promote the necessary rapid development in the sector.

In Kano State, the share of education expenditure in total state government expenditure was 31 percent in 1987, but fell to 21 percent in 1991¹². Since this period Kano State has been trying to meet the UNESCO standard both in terms of the policy of the government and commitment of resources.

During the school year under review (2005/06) total State government expenditure was ₦49.2 billion while the State expenditure on education was ₦14.5 billion. Thus, the share of education expenditure to total state government expenditure was 29.5 percent. (See Table 7.1).

¹² Federal Ministry of Education (2002), Education Sector Analysis.

Table 7.1 Kano State Expenditure on Education, 2005-06 School Year¹³

Education Expenditure Information	
Total Expenditure on Education in Kano State	₦27,170,997,074
Total Expenditure on Education by Kano State	₦14,501,148,182
Total Expenditure of Kano State in SY 2005/2006	₦49,175,455,635
Expenditure for Kano as % of State Budget	29%
Population of Kano State (2006 Census)	9,384,000
Per capita expenditure on education	₦2,895
Number of students enrolled preprimary to tertiary (public and private)	2,270,004
Average expenditure per student	₦11,970

Source: Kano SEA 2005-2006, Ministry of Education, EMIS 2005-06

Kano State government in 2005/06 school year exceeded the UNESCO standard by 3.5 percent demonstrating the State's commitment to education. However the effect of this commitment will be jeopardized because at the national level, Nigeria as a nation is still struggling to meet the 26 percent standard. In 2005, the percentage share of education to total Federal government expenditure was 8 percent. This increased slightly to 9 percent in 2006.¹⁴ Because federal policy on education affects the state education policy, the failure of the federal government to meet the UNESCO standards will have a negative effect on the impact of Kano State's commitment.

From another perspective, the population of Kano State in the most recent census¹⁵ is 9,384,000. The per capita expenditure on education in Kano State is ₦2,895 or \$22.44 per person.¹⁶ Though Kano State Government met the UNESCO standard, the amount spent on education per person is too small to bring about meaningful human capital development.

7.2 Access to education

One of the six goals of Education for All (EFA) is to ensure that by 2015 all children, and in particular girls, have access to and complete free primary education of good quality. While quality is the overarching problem, access remains a serious concern especially for girls.

Of all the children enrolled in school (pre-primary to secondary), 88 percent attend public school and the remaining 12 percent attend private schools. Enrolment in private and public schools in Kano demonstrates that the primary level of schooling accounted for a greater percentage of the total student enrolment: 75.2 percent in public and 47.8 percent in private, than at the secondary level, 15.3 percent in public and 28.5 percent in private. Enrolment at the pre primary level is much higher in private schools, 22.9 percent, compared to public schools, 1.9 percent. (See Table 7.2 and Figure 7.1).

¹³ Table 7.1 has been presented before in Chapter 4, but reproduced here for context.

¹⁴ National University Commission, Abuja, Nigeria.

¹⁵ National Population Commission, Abuja, Nigeria.

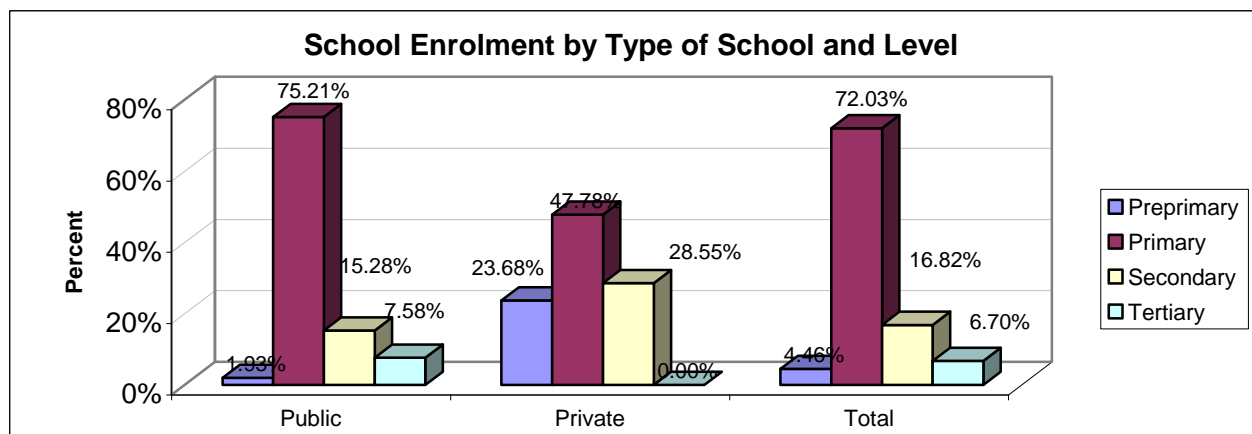
¹⁶ In 2005/6 school year \$1 equals N129

Table 7.1: Enrollment in Kano State Public and Private Schools by Level, 2005-06 School Year

Level of Education	Number of Students					
	Public Schools		Private Schools		Total	
	Number	Percent	Number	Percent	Number	Percent
Preprimary	38,830	1.9%	62,318	23.7%	101,148	4.5%
Primary	1,509,336	75.2%	125,759	47.8%	1,635,095	72.0%
Secondary	306,580	15.3%	75,138	28.5%	381,718	16.8%
Tertiary	152,043	7.6%		0.0%	152,043	6.7%
Total	2,006,789	100.0%	263,215	100.0%	2,270,004	100.0%

Source: *Enrolment Reports from Ministry of Education, 2007 and Private Sector School Survey 2007*

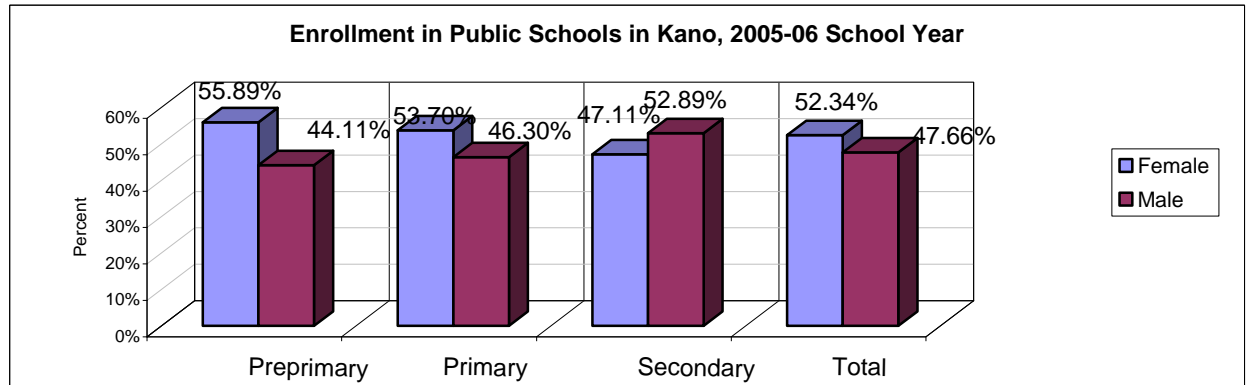
Figure 7.1: Enrollment in Kano State Public and Private Schools by Level, 2005-06 School Year



Source: *Kano State Ministry of Education 2006*

Figure 7.2 shows that more males were enrolled in Kano State public schools at all levels than females, with females accounting for 42 percent of the population of students in schools at all levels, while males accounted for 58 percent. The enrolment of students drops drastically for all students, and especially for girls, in secondary schools. This reduction indicates that the policies of both the Federal and State governments making education compulsory up to junior secondary school level has not been effective during the 2005/06 School Year. Thus, reform initiatives to increase educational access need to be improved upon by the Kano State government especially at the secondary levels.

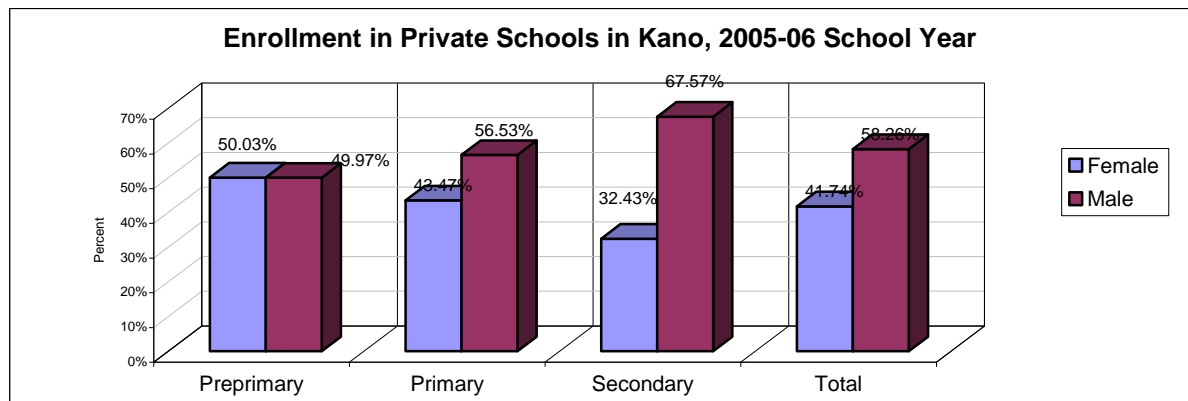
Figure 7.2: Enrollment in Kano State Public Schools, 2005-06 School Year



Source: Kano State Ministry of Education 2006

In private schools however, females accounted for the greater percentage of the student enrolment in Kano State. The percentage of females accounted for 52 percent of total enrolment while males accounted for 48 percent. Secondary level of schooling in private schools witnessed a decline in student enrolment. There was lower female enrolment in secondary school compared to other levels of school. There was a slightly higher enrolment of male students (53 percent) as a proportion of total secondary enrolment compared to females students (47 percent). (See Figure 7.3).

Figure 7. 3: Enrolment in Kano State Private Schools, 2005-06 School Year



Source: Private School Survey 2007

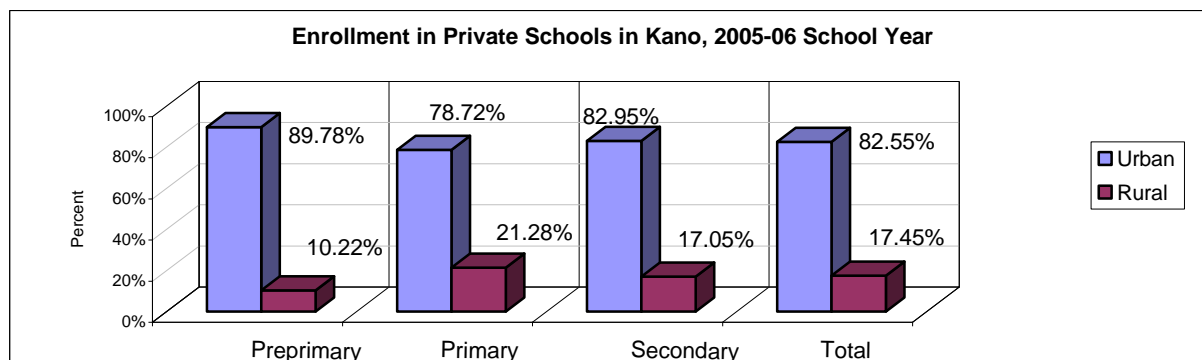
The policy concern for both public and private schools in Kano is whether the schools will be able to meet the access requirement of 100 percent enrolment of the Millennium Development Goals for both boys and girls by the year 2015.

Table 7.2 Enrollment in Private Schools by Location

Location	Preprimary	%	Primary	%	Secondary	%	Total	%
Urban	55,950	89.8	99,002	78.7	62,324	82.9	217,276	82.5
Rural	6,368	10.2	26,757	21.3	12,814	17.1	45,939	17.5
Total	62,318	100	125,759	100	75,138	100	263,215	100

Source: Computed from private school survey 2007

Figure 7.4: Enrolment in Kano State by Location, 2005-06 School Year



Source: Private School Survey 2007

The rural and urban allocations for private schools show a greater skew for private schools than public schools. The majority of students (82 percent) in private schools are in urban areas with a range of 89.4 percent of preprimary students, 77 percent of primary school students, and 83 percent of secondary students. The assumption is that private schools tend to be situated in urban areas because of the proximity to infrastructure (facilities) and easier accessibility of students. (See Table 7.2 and Figure 7.4).

7.3 Quality of Education

The question of quality remains a major issue in the context of the rapid expansion of the educational system and the compelling need to allow more citizens' access to education, both formal and non-formal. The number of students handled by a teacher at a given time contributes to the standard and quality of education. And research indicates that the lower the number of students per teacher, the higher is the quality of education. The UNESCO standard for teacher pupils ratio for all levels of education are 1:40, 1:35 and 1:10 for primary, secondary and tertiary levels of education respectively. In Kano State the teacher pupil ratio in private schools for pre-primary, primary and secondary are 1:17, 1:20, 1:15. At the primary and secondary levels the ratios in private schools are lower than the UNESCO standard, implying that at least one significant contributor to quality of education are private schools in Kano State.

The issue of quality is still of great concern in public schools. Private schools have higher quality output than public schools not because of the salaries of teachers, but the fact that in private

schools the teachers are more accountable to their hours of work than teachers in the public schools, and the proprietors are accountable to the parents most of the time. Another motivating factor for quality is the inputs students in private schools bring into education production. This is largely influenced by the background of the student and thus affects the output of education.

7.4 Effectiveness of Education

The effectiveness of education whether in private or public schools is a policy concern related to the quality of education in Kano State. Teacher-pupil ratio, student test scores, expenditure per student, amount committed to teachers training among others can be used to measure the effectiveness of schools. Public sector committed 39 percent of its running cost to staff training/development while 0.24 percent was committed to training by the private sector. Also, salaries in the public sector accounted for 71 percent of recurrent expenditures and 58 percent of total expenditures, while for the private sector it accounted for 60 percent of recurrent expenditures and 53 percent of total expenditures, respectively.

Capital expenditure, which includes construction of schools and other investment for school infrastructural development, attracted a lower percentage of the education expenditure in both public and private sector in Kano State (18 percent in public and 12 percent in private sector). Considering the expenditure per student in both public and private school and the average salaries of teachers in the two types of schools, one would expect higher quality of education in public schools. With a per student expenditure of ₦14,612 in private and ₦11,625 in public, average teachers salary of ₦101,155 and ₦188,669 in private and public at primary level of schooling respectively, the teachers in public schools should discharge their responsibility more effectively.

8 Conclusions and Recommendations of Kano SEA

This chapter identifies some of the most significant findings of the SEA as well as the most important recommendations for improving the process and the outcome.

8.1 Significance of Findings

The Kano SEA Working Group and the Steering Committees both expressed the view that the most significant contribution of the Kano SEA was that it allowed officials to have a clearer understanding of the expenditures in education as well as the contribution made by different sources of funding including the three levels of government (state, federal, and local), the private sector and the donors. It also enabled them to understand financing flows in general and to compare the flows of different sub sectors.

One definitive statement that can be made about education in Kano is that there is significant commitment from the public and private sectors to educating children and both are spending significant proportions of their total expenditures on education. Most of the financing in education comes from the Public Sector (77 percent) and 60 percent of that financing is coming from the Federal government. State government is the financing agent for the largest share of public sector financing (69 percent). The first issue was the weight of the contribution of each sector. In other NEA studies, the total funding in education is compared to Gross Domestic Product (GDP) but in the case of Kano it was agreed, because of the lack of GDP data, to compare the total education expenditures to the total budgeted levels of the State, including federal expenditures managed at the State level. As Table 8.1 indicates, the State of Kano expended 29 percent of their total budget on education during School Year 2005/06.

Table 8.1: Percent of State Budget Expended on Education

Expenditures for School year 2005/06	(in Naira)
Total expenditure in Kano State ¹⁷	27,170,997,074
Total expenditure on education by Kano State	14,501,148,182
Total Expenditure of Kano State	49,175,455,635
Expenditure for education in Kano as % of Budget	29%

Parents contribute 11 percent from households for all education and another 11 percent in support to private schools specifically. At 23 percent of total funding, parents are making a significant contribution at a great cost, 7 percent to 12 percent of their annual consumption spending.

Almost half of all funding is spent on primary education, a quarter is for tertiary education and 20 percent is for secondary education. Recent changes in education policy that extend Basic Education to include three years of secondary education (total of nine years) should be reflected in later a SEA by an increase in the share of funds that are allocated to secondary schools.

¹⁷ A weighted average was taken for FY 05 (1/3) and FY 06 (2/3) as School Year 05/06 represented 4 months of FY 05 and 8 months of FY 06.

The majority of students attend public school (88 percent of students at preprimary, primary and secondary levels) and almost the same percentage of expenditures (86 percent) are for public sector schools. Thus it would appear that the cost of educating students in private schools is almost the same as educating students in public schools. That parity is particularly significant because the distribution of students is different from public and private schools. In the public sector schools, 81 percent of the students are in primary school (when tertiary schools are removed from the total) compared to 48 percent of private school students. In addition, 17 percent of public school students were enrolled in secondary schools while 29 percent of the students in private schools were enrolled in secondary schools. Since secondary education is more expensive than primary education, the equivalent spending is even more significant.

Table 8.2: Enrolment in Public and Private Schools Compared by Level of Education (excluding tertiary education)

Level of Education	Public Schools		Private Schools		All Schools	
	Number of Students	Percent	Number of Students	Percent	Number of Students	Percent
Preprimary	38,830	2.1	62,318	23.7	101,148	4.8
Primary	1,509,336	81.4	125,759	47.7	1,635,095	77.2
Secondary	306,580	16.5	75,318	28.6	381,898	18.0
Total without Tertiary	1,854,746	100.0	263,395	100.0	,118,141	100.0

Source: Kano SEA, 2005-2006

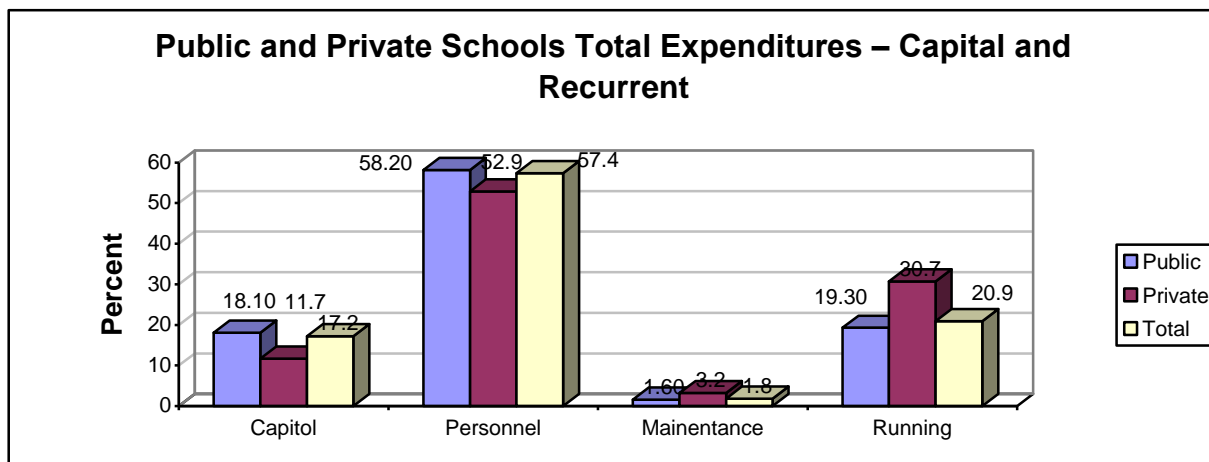
Expenditures for services in public and private schools vary as well. Public schools are spending 58.2 percent of total expenditures (capital and recurrent) on personnel costs while the private sector is spending less, 52.9 percent of total. Public schools spend a greater percentage on capital expenditures (18.1 percent for public schools compared to 11.7 percent for private schools). Private schools spend a greater percentage on running costs as compared with public schools (19.3 percent versus 30.7 percent respectively).

Table 8.3: Distribution of Expenditures by Providers, 2005-06 School Year

Expenditure	Uses By Provider					
	Public Sector	Sub %	Private Sector	Sub %	Grand Total	%
Capital	4,226,417,147	18.1	449,795,995	11.7	4,676,213,142	17.21
Maintenance	377,777,979	1.6	122,797,098	3.2	500,575,077	1.84
Personnel Costs	13,567,909,638	58.2	2,034,749,820	52.9	15,602,659,458	57.42
Running Costs	4,496,298,530	19.3	1,180,600,922	30.7	5,676,899,452	20.89
Transfer Exp	652,702,799	2.8	46,552,280	1.2	699,255,080	2.57
Unallocated	3,700,467	0.01	11,694,398	0.03	15,394,864	0.06
Grand Total	23,324,806,561	100	3,846,190,513	100	27,170,997,074	100.00

Source: Kano SEA, 2005-2006

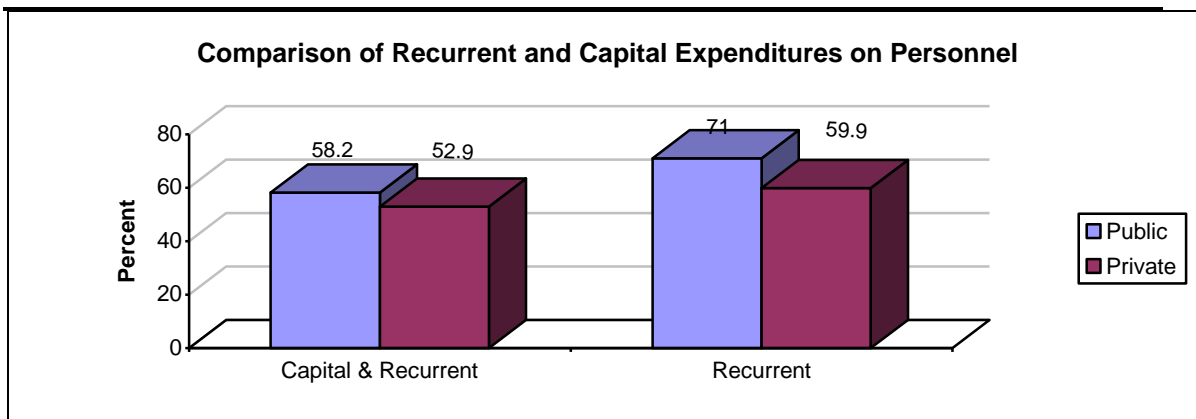
Figure 8.1: Public and Private Schools Total Expenditures – Capital and Recurrent, 2005-



Source: Kano SEA, 2005-2006

In terms of recurrent expenditures, salaries are even more predominant in the public sector, 71 percent, compared to 59.9 percent of the recurrent expenditures for the private sector.

Figure 8.2: Comparison of Recurrent and Capital Expenditures on Personnel for Public and Private Schools, 2005-06 School Year



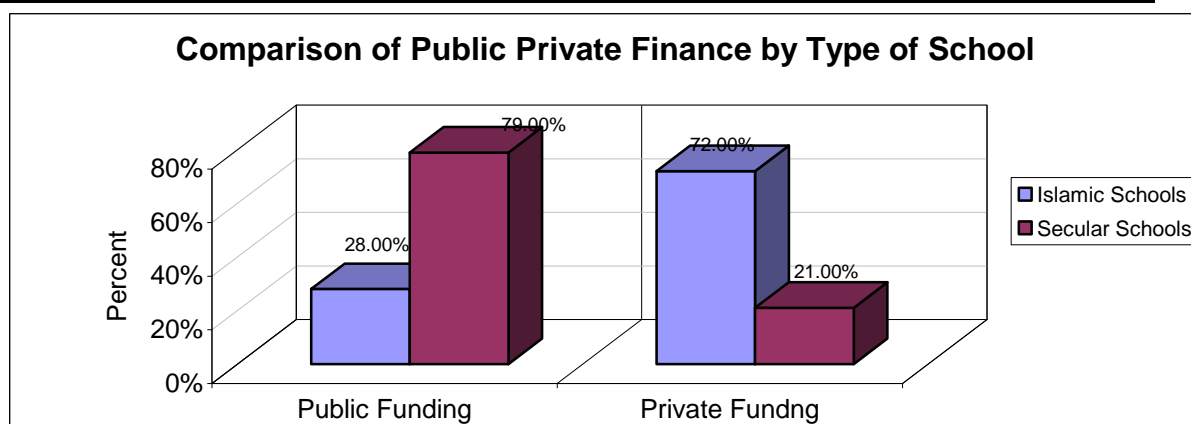
Source: Kano SEA, 2005-2006

In general, the distribution points to the imbalance and the low levels of resources available for material resources and non-personnel infrastructures, and investment in the education system. It is likely that greater expenditure on these can improve the quality of education.

The population of Kano resides 30-40 percent in the urban areas but expenditures on education actually are the inverse. About 50 percent of all expenditures cannot be allocated to either rural or urban. Either they cover both locations as in the case of Ministry personnel or their location was not indicated on the survey documents and thus they could not be allocated to either location. Of the remaining 50 percent, about 1/3 is spent on rural schools and 2/3 are spent on urban schools. Unfortunately, the enrolment data did not include location of origin for students and thus the SEA was unable to determine if expenditures in urban schools were for students whose families resided in just the urban areas or also included students whose parents resided the rural areas as well.

Islamic Schools, defined as religious oriented schools offering a formal education, represented only 2 percent of total funding but 8 percent of private school funding. However, though they receive very little of their funds at the primary and secondary level from the government, the part contributed by the public sector represented a little more than a quarter of their total funding (28 percent) when tertiary education was included. Unfortunately the SEA was not able to capture expenditures by the public sector at the primary or secondary school levels.

Figure 8.3: Islamic and Secular Schools – Public and Private Sources of Funding Compared



Source: Kano SEA, 2005-2006

8.2 Recommendations

The process of preparing the SEA was very inclusive involving personnel not only from the Kano Ministry of Education and SUBEB but also significant stakeholders. The stakeholders included the President of the NAPPS, the Commissioner of the Ministry of Local Government as well as representatives from Parastatal organizations such as the Secondary School Board, the Science and Technology School Board, Kano University and Poly-technique School in Kano.

The involvement of all these people assured the SEA Working Group of access to data as well as a profound understanding of that data. And, because of their involvement, we were able to include expenditures that had not been picked up in other studies.

However, we encountered many problems in collecting data despite the enormous advantage of including such a wide range of committed Working Group members.

Sixteen surveys involving 52 data collectors were necessary to complete the data base needed for the SEA. Most of the data came from secondary sources. Primary surveys were completed only for the private sector schools and for donors.

The principal problems and recommendations about data are the following:

- Most of the data that was available was not in electronic form and had to be entered manually into the data base. Electronically generated data would be easier to enter into the data base and likely fewer errors in transferring the data.
- In future SEAs it will be easier to involve a smaller group of data entry people who are better trained and more accurate.

- Data was not adequately segregated in terms of levels (junior and senior secondary, pre primary and primary in public schools) or in terms of location (rural/urban) and gender.
- Teacher salary and allowances were not separated from non-teaching personnel's salary and allowances and thus had to be put together in the data base.
- EMIS was very helpful but is not being used throughout the system. The SEA team recommended expanding EMIS into the MOE.
- Data on public expenditures for Islamic formal schools at the primary and secondary level was unavailable, though there were expenditures made by the public sector on those schools.
- More training and sensitization is necessary for data keepers to assure more integrity in data collection and analysis.
- It was very difficult to get data from the donors and required many attempts at arranging meetings.
- It was also difficult to get data from NGOs, many could not be located despite frequent attempts.
- The private sector schools were reluctant to share accurate data on expenditures primarily for fear that increased government knowledge might lead to increased taxes
- Data from the household survey was also a problem. The data from two household surveys was analyzed to obtain estimates of household spending on education. The first set of data, coming from the DHS EdData, when analyzed at the state level, had too many inconsistencies. DHS EdData is conducted on a nationally representative sample and while representative at the regional level is not representative at the state level. The second set, coming from the NLSS, was better but did not include sufficient information on the consumption breakdown or on quintile expenditures. Despite repeated attempts the team was unable to obtain this information from the National Statistics Bureau in a timely manner.
- Data on enrollment should also include data on the family residence of students as we believe many of the students enrolled in urban school actually come from rural homes. This will be important if the government's plans to improve access include increasing the availability of schools to rural students
- The new requirements for Basic Education include three years in junior secondary schools. For future SEAs to determine if the new BE requirements are being adequately funded, the SEA will need data at the secondary level segregated by junior and senior secondary schooling.

The response of the personnel working on the SEA as well as the government leadership involved in the Steering Committee was very positive. The findings were appreciated and the desire to repeat the study in two years was shared. The Honorable Commissioner of Education requested that the SWG leadership prepare a plan for how the SEA could be done again in two years time. We feel confident in the skills of the SWG that they could conduct the SEA with minimal support. To repeat the SEA we recommend:

- Establishing a permanent SEA Working Group to work with the MOE and SUBEB on understanding the findings of the SY 05/06 SEA in preparation for repeating the study in SY 08/09.
- Additional training for SUBEB and MOE staff on use and development of the data base to assist them in answering questions posed by the MOE or SUBEB and in revising and updating a new data base for the next SEA.

- Working with the NAPPS to develop a survey instrument that could be used to collect future information on expenditures in private schools.
- Providing information to the DES and NBS of household expenditure data that could be better collected from the perspective of the SEA including data on expenditures incurred to support students at the tertiary level.

9 List of Annexes

1. List of members of the Kano Steering Committee and State Working Group
2. Private School Survey Methodology Report
3. Boundaries and classifications defining Kano State Education Accounts
4. SEA Matrices

Annex 1: Members of Kano State Steering Committee and SEA Working Group

Kano SEA Steering Committee

1. Honourable Commissioner, MOE	Chairman,
2. Honourable Commissioner, M Local GOVT	Member,
3. Ex Chairman SUBEB	Member,
4. Ex secretary Senior Secondary School Board	Member
5. Ex secretary Science and Tech School Board	Member
6. Vice Chancellor Kano University	Member
7. Rector Polytechnique	Member
8. SEA Coordinator (Abba Wali Abdulahi)	Secretary

Kano SEA Working Group (by Subgroup)

Public Sector Group

1. Rabiu Y. Aljahi	Chairman
2. Bello M. Yaro	Member
3. Yusuf A. Sarari	Member
4. Shitu Haruna	Member
5. Aisha A. S. Muhd	Member
6. Jibrin Garba	Member
7. Tijani Khalil	Member
8. Misbahu A. Badawi	Member
9. Umar Ibrahim	Member
10. Auwalu Adamu Gwale	Member
11. Ibrahim Ali Sadiq	Member
12. Abdullahi M. Inuwa	Member
13. Abdullahi I. Falgore	Member

Household, NGO, Development Partners (Donors) Group

1. Usman A. Abubakar	Chairman
2. Magajiya Usman	Secretary
3. Misbahu A. Badawi	Member
4. Usman Ma'aji	Member
5. Gaji Abdullahi	Member
6. Abubakar M. Imam	Member
7. Abba Wali Abdullahi	Member

Private and Voluntary Schools Group

1. Auwalu Mohd. Ado	Chairman Private
2. Mohammed Dayyanu	Secretary
3. Suleiman Aliyu	Member
4. Murtala Abdussamad	Member
5. Musa A. Wada	Member
6. Aliyu Mohd Abdullahi	Member
7. Halima Idris	Member
8. Saidu I Mijinyawa	Member (President NAPPS)
9. Ogbonna Owolabi	Observer (NAPPS)
10. Engr. Godwin Ekwo Adagba	Observer (NAPPS)

Annex 2: Private School Study Methodology Report

The State Education Accounts (SEA) team undertook a primary data collection effort to gather data on the private sector and the expenditures incurred by the private schools. This study was necessary as there are no secondary sources of this information. The survey was conducted under the supervision of the State Working Group by a team of data collectors contracted for this purpose. This report presents the sampling methodology used, a description of the collection procedure, the method of data collection and validation, as well as the analysis of results.

Population and Sampling

The sampling frame available for the selection of a sample of private schools in Nigeria was a list of 749 private schools obtained from the State Universal Basic Education (SUBEB), the Department of Private Institutions of the State Ministry of Education (SMOE) and the Kano State chapter of the Private Schools Proprietors Association. The distribution of these schools by Local Government Areas (LGAs) showed that 93% of the schools were located in 8 LGAs and the rest 7% were contained in the remaining 19 LGAs.

A stratified random sampling design with proportional allocations was used for sample selection. The objective was to select a sample of 205 schools in the sample in the form of three replicates. The first replicate consisted of a sample of 150 schools, the second replicate a sample of 25 schools and the third replicate being a sample of 30 schools. The schools in the third replicate were replacements for the schools that were included in the first replicate but did not respond to the survey.

For sample selection, 9 strata were created. The 8 largest LGAs constituted the first 8 strata and rest of the LGAs were grouped and considered as the 9th stratum. The total sample of 205 schools was allocated to each stratum in proportion to the number of schools in that stratum. For example, out of 749 schools, 200 schools were located in the Nasarawa LGA. Proportional allocation of the sample to this stratum resulted in a sample of 55 schools from this LGA being included in the sample. Similar allocations were made to other strata.

Three schools, which were special education schools, were included in the sample with certainty. For the selection of the sample of remaining schools in each stratum, the schools were sorted first by whether schools were secular and Islamiyya (Islamic religious) and then sorted by coed, only girls and only boys. In fact, there were only 2 schools, which were classified as schools for boys only. A systematic sample with a fractional sampling interval was selected in each stratum.

The selected sample was randomly divided into three unequal replicates as stated above again using systematic sampling.

Survey Instruments

The survey was conducted using Questionnaires developed by the Nigeria SEA (TAT) with support from US-based technical assistance team. Under supervision of the State Working Group, a consultant was recruited to coordinate the data collection exercise. A total of 25 Enumerators were recruited to undertake the data collection exercise. The Enumerators were trained on the content of the questionnaires and procedures for collection of data in addition to the general background information on the SEA project. The school survey questionnaire was pilot-tested in nine schools both urban and rural. Based on the outcomes of the pilot test and the inputs from the

data collectors, the questionnaire was revised to enhance the quality and clarity of the question items.

Data Collection

After the field test, a meeting was convened by the data collection coordinator with the 25 Enumerators to share pilot tests observations and discuss modalities for takeoff of the enumeration exercise. Each school was assigned numbers or School ID for quick check, effective data entry, to maintain anonymity and to ensure effective response by the school management and or staff. Each enumerator was provided with a letter of introduction, which serves as an authoritative letter, introducing the Enumerators to the private schools proprietors/management. The enumerators were assigned schools initially from the 175 target schools.

In the process of data collection, some of the schools were not found while some refused to respond to the questionnaires presented. In order to capture the target sample for the survey, enumerators that experienced problems were assigned schools from the 31 replacement list. A total of 26 schools were selected from the replacement list and assigned to data collectors to replace schools that could not be located or were otherwise not eligible. Fifty eight schools, twenty eight percent of the total (206) schools selected for the study, had the following problems: (i) 30 of the Schools in the sample could not be located; (ii) eleven of the schools refused to participate; (iii) thee schools had no data for the period under review; (iv) fourteen schools refused to return the completed survey. Each enumerator randomly selected schools assigned to him/her for questionnaire administration, until all the schools assigned had been covered.

Out of the target 175 schools sampled 143 questionnaires were returned representing 81.7 percent. However, if the 26 schools on the replacement list is added to the target of 175 it meant that the actual targeted schools is 201 and the 143 returned questionnaires therefore represents 71.1 percent.

Data Validation and Recording

Forty three (i.e. 30 percent) of the returned questionnaires were randomly selected for validation from a list of the schools stratified according to LGAs. The questionnaires were validated to check for reliability and accuracy of the data. Two assistants' together with the data collection coordinator undertook the school visitations for the validation exercise. All the 43 questionnaires were validated out of which only two had a few items improperly recorded and the correct information was sought and entered accordingly.

The data were recorded on an Excel and SPSS data base after which a cleaning of the data base was done to ensure consistency, accuracy and completeness.

Analysis of Data

The data collected from 143 schools were used to represent 749 registered private school using extrapolation methods.

Some of the variables that were extrapolated using this formula are as follows:

- Number of students
- Number of Teachers
- Number of Schools
- Salaries and Allowances

- School Fees
- Cost of Activities

Estimates for the total population of registered private schools were developed by using the values of variables generated from the survey and extrapolating them to the total population using the formula below:

$$X = (E \div n) * N$$

Where:

X = the value to be estimated

E= the value obtained from analysis of the sample data

n = the sample size

N = the total population of registered schools

To take an example, the sample data revealed that there were 9 preprimary Islamic schools in the sample of 143 usable surveys. To generate total number of preprimary school under Islamic in 749 registered private schools in Kano, we have:

9 divided by 143 multiplied by 749 = 47 preprimary Islamic schools.

This value will now be used to multiply the average number of students at preprimary level under Islamic to generate the total number of students in preprimary under Islamic in 749 registered private schools.

This data was added to the access database to obtain an estimate of private investment in education in the private sector in the state of Kano.

Descriptive statistics were computed from the data collected through the private school survey. All data was analyzed by level of school, location and type of school.

Annex 3: Boundaries and Classifications defining Kano State Education Accounts

Data Boundaries for SEA

Boundaries for SEA	Definitions for each boundary
1. SCHOOL YEAR	The academic school year from September 1, 2005 to August 31, 2006.
2. GEOGRAPHIC LOCATION	Kano State: The second tier of government in charge of a cluster of local Government Areas. It has an autonomous budget and is a major source of financing education in the state.
3. LEVEL OF EDUCATION	As defined in the Nigerian National Policy for Education (4 th Edition, 2004)*
a. Preprimary	The education given in an educational institution to children prior to their entering the primary school. An optional learning period designed to prepare children from the ages of 3-5 years for primary education. It takes place under an organized learning center. It includes the crèche, the nursery and the kindergarten.
b. Primary	The education given in institutions for children aged 6 to 11plus. It is the education imparted to ensure that children develop physically, mentally and emotionally and acquire good habits. Corresponding to the first stage of basic education, primary educating is compulsory for both boys and girls in Nigeria. The duration shall be six years.
c. Secondary Education	Secondary education is the education children receive after primary education and before the tertiary stage. Secondary education shall be of six years duration, given in two stages: a junior secondary school stage and a senior secondary school stage; each shall be of three years duration.
d. Junior Secondary	Junior secondary continues the basic programs of primary level, with a greater focus on the subjects taught. In the Nigerian system, this level corresponds to stage 2 of Basic Education and is for children in the 12-15 years age group. The junior secondary school shall be both pre-vocational and academic. It shall be tuition free, universal and compulsory.
e. Senior Secondary	The senior secondary school shall be comprehensive with a core-curriculum designed to broaden pupils' knowledge and out-look.
f. Tertiary	Tertiary education is the education given after secondary education in universities, colleges of education, polytechnics, and monotechnics including those institutions offering correspondence courses.
g. Special Education	Special education is a formal special educational training given to people (children and adults) with special needs. This group of people may be classified into three categories: the disabled; the disadvantaged; and the gifted and talented.
h. TYPE OF OWNERSHIP	Indicates the financing and management of the institution
a. Public	Education financed and managed by a public education authority or agency, or by a government agency or by a governing body, includes schools and institutions managed by the government through the Federal Ministry of Education, the State Ministry of Education and Parastatal agencies under the MOE, and any other Ministries.
b. Private	Education that meets the minimum standards laid down by the Federal Government financed by individuals, private/voluntary associations and

* Reference: Definitions for these terms have been drawn from the Federal Republic of Nigeria, National Policy on Education - 4th Edition (2004), Nigerian Educational Research and Development Council, Lagos, Nigeria.

Data Boundaries for SEA

Boundaries for SEA	Definitions for each boundary
	unions or profit making organizations, e.g. a Church, Trade Union or business enterprise. This category includes for-profit and not-for-profit (voluntary) schools.
4. TYPE OF INSTITUTION	
a. Secular Schools	Institutions that provide education that meets the minimum standards laid down by the Federal Government,
b. Islamic Schools	Institutions with a religious focus that provide education that meets the minimum standards laid down by the Federal Government.
5. LEVEL OF BREAKDOWN	
a. Urban and Rural	Local Government areas defined as urban and rural based on the size of the population. Any area with a population of 20,000 is defined as a rural area.
b. Gender	Education provided to girls and boys in the state of Kano.
c. Economic quintile for household	As defined by the Demographic Education Survey conducted by National Population Commission Federal Republic of Nigeria
d. LGA	Local Government Area headed by a council chairman - there are 44 LGAs in the state of Kano

SEA Classifications

Boundaries for SEA Kano, Nigeria

Codes	Category	Definitions
FS.1	Public Funds	This category covers all public funds and divided into further categories
FS.1.1.	Federal Government	Captures all funds generated as general revenue of Federal government
FS.1.1.1	Federation Accounts Allocation Committee (FAAC)	These funds are distributed to the states via the Federal Ministries of Finance and Education and the Universal Basic Education Commission (UBEC)
FS.1.1.2	ETF	Education Trust Fund
FS.1.1.3	Other Taxes	Includes VAT
FS.1.2	State Government Revenues	Captures the State Government revenues, including allocation from the FAAC, revenues from state taxes and any other revenues generated by the state
FS.1.2.1	State Taxes	State Taxes
FS.1.2.2.	Other State Revenues	Revenues Generated by the State, including fees generated from application forms, in-service forms, tenders and registration fees, conference hall fees, model school fees and primary school certificates
FS.1.2.3.	State Ministry of Education	State Ministry whose main responsibility is to provide educational services to the population
FS.1.2.4.	State Ministry of Health	State Ministry whose main responsibility is to provide health services to the population, but also provides a significant amount of educational funding for schools of hygiene, nursing, and midwifery
FS.1.3	Local Government Area (LGA)	Captures the Local Government revenues, including allocation from the FAAC, revenues from local taxes and any other revenues generated by the LGA
FS.1.3.1	LG Taxes	LG Taxes

Boundaries for SEA Kano, Nigeria

Table 1: Financing Sources

Codes	Category	Definitions
FS.1.3.2.	Other LG Revenues	Revenues Generated by the LGC
FS.2	Private Funds	Covers all private funds generated from different sources
FS.2.1.	Household	Captures household payments for educational purposes. It includes spending on tuition fee, books, school clothes, transportation expenses (provided by school/university), rent/ dormitory expenses, and other related educational expenses
FS.2.2	Private Investment, Foundations, Associations,	This category covers the private capital market, which includes spending by firms, and foundations on private educational establishments.
FS.2.3	Non governmental (NGO)	Kano State based NGOs
FS.2.4	Religious and Charitable Organizations	Kano State based Religious and Charitable Organizations
FS.2.5	Other	A catch-all category - Captures all sources of revenue that cannot be classified into any other previously defined Source. It includes those sources of revenues that schools and universities cannot classify.
FS.3	Rest of World	These are funds that come from outside the country as grants, or loans.
FS.3.1	International Non governmental NGO	
FS.3.2	International Multilateral and Bilateral Agencies (Donors)	
FS.3.3	International Religious and Charitable Organizations	

Table 2: Financing Agents

Codes	Categories	Definitions
FA.1	Public Sector	Covers institutional units of federal, state or local government
FA.1.1	Federal Government	Covers all institutional units in the federal government, Institutions with general, and autonomous budgets and funds under public supervision are included
FA.1.1.2	Federal Ministry of Education	Federal Ministry whose main responsibility is to provide educational services to the population
FA.1.2	State Government	Covers all institutional units in the State Government; Institutions with general, and autonomous budgets and funds under public supervision are included
FA.1.2.2	State Ministry of Education (MOE)	State Ministry whose main responsibility is to provide educational services to the population
FA.1.2.2.1	MOE HQT	Parastatal bodies under the State Ministry of Education
FA.1.2.2.2	Scholarship Board	Parastatal bodies under the State Ministry of Education
FA.1.2.2.3	Science Board	Parastatal bodies under the State Ministry of Education
FA.1.2.2.4	Senior Secondary Management Board	Parastatal bodies under the State Ministry of Education

Codes	Categories	Definitions
FA.1.2.4	SUBEB	State Universal Basic Education Commission-a parastatal body under MOE set up to implement basic education programs that receives funds from the Federal Government and the State Government
FA.1.2.5	Other Ministries	Includes formal educational programs of ministries other than MOE and MOH
FA.1.2.6	Ministry of Health	Includes formal educational programs of Ministry of Health
FA.1.2.7	Other Parastatals	Parastatal bodies under the State Ministry of Education
FA.1.3	Local Government Areas (LGAs)	Local Government Areas – there are 44 LGAs in Kano
FA.1.3.1	LGC	Local Government Council whose fiscal, legislative and executive authority extend over the smallest geographic areas – there are 44 LGAs in Kano
FA.1.3.2	LGEA	A local government unit whose main responsibility is to provide educational services to the population
FA.2	Private Sector	Covers all institutions outside the government sector
FA.2.1	Private Firms and Corporations	Includes corporations, firms and foundations that are involved in production of market goods and services including private educational services
FA.2.1.1	Private Investors	
FA.2.1.2	Foundations	
FA.2.2	Associations	Includes associations, such as the Parent Teacher Association, involved with the financing of educational and related services
FA.2.2.1	Parent Teacher Association	
FA.2.3	Household	Out of pocket expenditures; Payments made directly by household for educational and related services.
FA.2.5	NGOs	Payments made directly by indigenous NGOs for educational and related services.
FA.2.6	Religious and Charitable Organizations	Payments made directly by Religious and Charitable organizations for educational and related services.
FA.3	Rest of World	These are funds that come from outside the country as grants, or loans and are controlled by the international organizations themselves.
FA.3.1	International Bilateral and Multilateral agencies (Donors)	
FA.3.2	International NGOs	
FA.4	Other	Institutions that are not classified typically under public or private sector

Codes	Categories	Definitions
EP.1	Public Providers	Schools managed by the government – MOE and SUBEB
EP.1.1	Pre-primary Schools	
EP.1.2	Primary Schools	
EP.1.3	Junior Secondary Schools	
EP.1.4	Senior Secondary Schools	
EP.1.5	Tertiary	
EP.1.6	Special Education	
EP.2	Private Providers	Includes schools run by religious and charitable organizations and Foundations

Code	Provider Type	
EP.2.1	Pre-primary Schools	
EP.2.2	Primary Schools	
EP.2.3	Junior Secondary Schools	
EP.2.4	Senior Secondary Schools	
EP.2.5	Tertiary	
EP.2.6	Special Education	

Codes	Categories	Definitions
EC.1.	Capital Investment	
EC.1.1	Equipment	Includes expenditure on computers, furniture, generator sets
EC.1.2.1	Improvement and expansion of existing facilities	Includes primary, secondary school, reboarding of schools, science and technical colleges, excludes vocational colleges and training centers
EC.1.2	Construction	
EC.1.2.2	Establishment of new facilities	Includes new secondary schools, and buildings for colleges and universities
EC.1.2.3	Relocation of schools (from temp to permanent)	
EC.1.2.4	Zonal Education Offices construction	
EC.1.2.5	Special Education Schools	
EC.1.2.6	Grant to Voluntary Agency Schools	
EC.1.2.7	Kano Educational Resource Department	
EC.1.2.8	Establishment of Community Resource Centers	
EC.1.2.9	Purchase of Equipment for Community Res. Centers	
EC.1.2.10	Arabic and Islamic Education (Islamic Institutions)	
EC.1.3	Land Acquisition	
EC.1.4	Purchase of Vehicles	
EC.1.5	Purchase of Text books	A recurrent expenditure, but should be included as a Capital expenditure per the Working group.
EC.1.6	Other Capital investments	
EC.2	Recurrent expenditures/Running Costs	Includes personnel costs (EC2.1) and overhead costs (all except EC2.1)
<u>EC.2.1</u>	<u>Salaries/personnel costs</u>	Includes basic salary and any allowances paid to teaching and non-teaching staff involved with the provision of education
EC.2.1.1	Basic Salary for Teaching staff	For MOE this includes all staff in Grade levels 07-14 ; excludes grade levels 01-06 and 15-17
EC. 2.1.2	Basic Salary for Non-teaching staff	For MOE this includes all staff in Grade levels 01-06 and 15-17 ; excludes grade levels 07-14
EC.2.1.3	Allowances for teaching staff	Same as above
EC. 2.1.4	Allowances for non-teaching staff	Same as above
EC.2.1.5	Leave grant for teaching staff	Same as above
EC. 2.1.6	Leave grant for non-teaching staff	Same as above

Table 4: Type of Expense by each provider (To be assigned to each provider described in Table 3)		
Codes	Categories	Definitions
EC.2.2	Transport and traveling	
EC.2.3	Utilities : electricity, water, energy and gas, maintenance of generator	Overhead exp. Includes water supply, electricity and gas, and maintenance of generators
EC.2.4	Telephone services	
EC.2.5	Stationary	Includes all consumable items, e.g. pens, pencils, notebooks, and office supplies,
EC.2.6	Consultancy services	
EC.2.7	Instructional Materials	Includes all consumable items, e.g. pens, pencils, notebooks, and classroom supplies, maps, charts, etc
EC.2.8	Training and staff development	
EC.2.9	Entertainment and hospitality	Includes entertainment allowance for administrators and speech day expenses
EC.2.9	Misc. Overhead expenses	All overhead expenses for MOE (need details on the ones listed below)
EC.2.9.1	Student Traveling expenses	Fuel, expenditure on student transportation
EC.2.9.2	Food supply	Meals provided to students
EC.2.9.3	External and internal exam fees and expenses	
EC.2.9.4	Sport expenses	
EC.2.9.5	First Aid Kits	For schools
EC.2.10	Unallocated current expenditures	All overhead expenditures except those listed above – includes Bank charges, General expenses, Audit fees,
EC.3	Maintenance	Maintenance of capital assets
EC.3.1	Maintenance of office furniture and equipment	Expenditure on maintenance of office equipment and furniture
EC.3.2	Maintenance of computer systems and software	
EC.3.3	Maintenance of vehicles and capital assets	Motor vehicle maintenance and running costs, repair of motor vehicles, fuel and lubricants
EC.3.4	Minor building maintenance and repairs	
EC.4	Transfer expenditures	
EC.4.1	Scholarships	Information from scholarship board
EC.4.2	Grants, contributions and subventions	Payments to associations e.g. PTA, Islamic schools etc.
EC.4.2.1	Secondary education	
EC.4.2.2	Islamic education department	
EC.4.2.3	NYSC state contribution	
EC.4.2.4	Asst. to voluntary organizations	
EC.4.2.5	Grants to special organizations	
EC.4.3	Loans and advances	Loans for motor vehicles, motor cycles and bicycle loans
EC.4	Other	

Annex 4: Matrices

Matrix A1: Sources of Education Financing

Financing Sources	Total
PUBLIC SECTOR FUNDS	21,026,822,773
PRIVATE SECTOR FUNDS	6,026,848,364
REST OF WORLD FUNDS	117,325,937
Grand Total	27,170,997,074

Matrix A1.1: Sources of Education Financing detailed by Source

Financing Sources	Financing Sources	Total
PUBLIC SECTOR FUNDS	Federal Govt	12,712,698,928
	State Govt. Revenues	8,255,765,615
	Local Govt. Area	58,358,230
PUBLIC SECTOR FUNDS Total		21,026,822,773
PRIVATE SECTOR FUNDS	Household	3,184,343,304
	Pvt Sch Own Funds	2,801,706,012
	NGOs	40,799,048
PRIVATE SECTOR FUNDS Total		6,026,848,364
REST OF WORLD FUNDS	Inter/Multilateral (Donors)	117,325,937
REST OF WORLD FUNDS Total		117,325,937
Grand Total		27,170,997,074

Matrix A1.2: Sources of Education Financing detailed by Source and Sub Source

Financing Sources	Financing Sources	Financing Sources	Total
PUBLIC SECTOR FUNDS	Federal Govt	ETF	573,948,657
		FAAC	4,001,861,918
		UBEC	6,269,459,416
		Parastatal revenue	1,867,428,937
	Federal Govt Total		12,712,698,928
	State Govt. Revenues	SMOE	945,239,234
		SMOF	7,300,668,417
Parastatal revenue		9,857,965	
State Govt. Revenues Total		8,255,765,615	
Local Govt. Area	LGC revenue	58,358,230	
Local Govt. Area Total		58,358,230	
PUBLIC SECTOR FUNDS Total			21,026,822,773
PRIVATE SECTOR FUNDS	Household	Household	3,184,343,304
	Household Total		3,184,343,304
	NGOs	NGOs	40,799,048
	NGOs Total		40,799,048
	Pvt Sch Own Funds	Pvt Sch Own Funds	2,801,706,012
	Pvt Sch Own Funds Total		2,801,706,012
PRIVATE SECTOR FUNDS Total			6,026,848,364
REST OF WORLD FUNDS	Inter/Multilateral (Donors)	Inter/Multilateral (Donors)	117,325,937
	Inter/Multilateral (Donors) Total		117,325,937
REST OF WORLD FUNDS Total			117,325,937
Grand Total			27,170,997,074

Matrix A1a: Sources of Education Financing

Financing Sources	Total (%)
PUBLIC SECTOR FUNDS	77.4%
PRIVATE SECTOR FUNDS	22.2%
REST OF WORLD FUNDS	0.4%
Grand Total	100.0%

Matrix A1.1a: Sources of Education Financing detailed by Source

Financing Sources	Financing Sources	Total (%)
PUBLIC SECTOR FUNDS	Federal Govt	60.5%
	State Govt. Revenues	39.3%
	Local Govt. Area	0.3%
PUBLIC SECTOR FUNDS Total		100.0%
PRIVATE SECTOR FUNDS	Household	52.8%
	Pvt Sch Own Funds	46.5%
	NGOs	0.7%
PRIVATE SECTOR FUNDS Total		100.0%
REST OF WORLD FUNDS	Inter/Multilateral (Donors)	100.00%
REST OF WORLD FUNDS Total		100.00%
Grand Total		

Matrix A1.2a: Sources of Education Financing detailed by Source and Sub Source

Financing Sources	Financing Sources	Financing Sources	Total (%)
PUBLIC SECTOR FUNDS	Federal Govt	ETF	2.73%
		FAAC	19.03%
		UBEC	29.82%
		Parastatal revenue	8.88%
	Federal Govt Total		60.46%
	State Govt. Revenues	SMOE	4.50%
		SMOF	34.72%
Parastatal revenue		0.05%	
State Govt. Revenues Total		39.26%	
Local Govt. Area	LGC revenue	0.28%	
Local Govt. Area Total		0.28%	
PUBLIC SECTOR FUNDS Total			100.00%
PRIVATE SECTOR FUNDS	Household	Household	52.84%
	Household Total		52.84%
	NGOs	NGOs	0.68%
	NGOs Total		0.68%
	Pvt Sch Own Funds	Pvt Sch Own Funds	46.49%
	Pvt Sch Own Funds Total		46.49%
PRIVATE SECTOR FUNDS Total			100.00%
REST OF WORLD FUNDS	Inter/Multilateral (Donors)	Inter/Multilateral (Donors)	100.00%
	Inter/Multilateral (Donors) Total		100.00%
REST OF WORLD FUNDS Total			100.00%
Grand Total			

Matrix A2: Financing Sources to Financing Agents

Financing Agents	Financing Sources			Grand Total
	PUBLIC SECTOR FUNDS	PRIVATE SECTOR FUNDS	REST OF WORLD FUNDS	
PUBLIC SECTOR	21,026,822,773			21,026,822,773
PRIVATE SECTOR		6,026,848,364	1,958,329	6,028,806,693
REST OF WORLD			115,367,608	115,367,608
Grand Total	21,026,822,773	6,026,848,364	117,325,937	27,170,997,074

Matrix A2.1: Financing sources (detailed) to Financing Agentspart

1

Financing Agents	Financing Sources					
	PUBLIC SECTOR FUNDS			PUBLIC SECTOR FUNDS Total	PRIVATE S	
	Federal Govt	State Govt. Revenues	Local Govt. Area		Household	Pvt Sch Ow Funds
PUBLIC SECTOR	12,712,698,928	8,255,765,615	58,358,230	21,026,822,773		
PRIVATE SECTOR					3,184,343,304	2,801,706,0
REST OF WORLD						
Grand Total	12,712,698,928	8,255,765,615	58,358,230	21,026,822,773	3,184,343,304	2,801,706,0

Matrix A2.1: Financing sources (detailed) to Financing Agents ...part 2

	Financing Sources		
	REST OF WORLD FUNDS		
Financing Agents	Inter/Multilateral (Donors)	REST OF WORLD FUNDS Total	Grand Total
PUBLIC SECTOR			21,026,822,773
PRIVATE SECTOR	1,958,329	1,958,329	6,028,806,693
REST OF WORLD	115,367,608	115,367,608	115,367,608
Grand Total	117,325,937	117,325,937	27,170,997,074

Matrix A2.1.1: Financing sources (detailed) to Financing Agents (detailed)part 1

		Financing Sources					
		PUBLIC SECTOR FUNDS			REST OF WORLD FUNDS		
Financing Agents		Federal Govt	State Govt. Revenues	Local Govt. Area	PUBLIC SECTOR FUNDS Total	Inter/Multilateral (Donors)	REST OF WORLD FUNDS Total
PUBLIC SECTOR	Federal Govt	4,289,903,124			4,289,903,124		
	State Govt	6,269,459,416	8,231,688,766		14,501,148,182		
	Local Govt	2,153,336,387	24,076,850	58,358,230	2,235,771,467		
PUBLIC SECTOR Total		12,712,698,928	8,255,765,615	58,358,230	21,026,822,773		
PRIVATE SECTOR	House hold						
	NGOs Pvt Sch					1,958,329	1,958,329
PRIVATE SECTOR Total						1,958,329	1,958,329
REST OF WORLD	Inter/Multilateral (Donors)					115,367,608	115,367,608
REST OF WORLD Total						115,367,608	115,367,608
Grand Total		12,712,698,928	8,255,765,615	58,358,230	21,026,822,773	117,325,937	117,325,937

Matrix A2.1.1: Financing sources (detailed) to Financing Agents (detailed) part 2

		Financing Sources			PRIVATE SECTOR FUNDS Total
		PRIVATE SECTOR FUNDS			
Financing Agents		Household	Pvt Sch Own Funds	NGOs	
PUBLIC SECTOR	Federal Govt				
	State Govt				
	Local Govt				
PUBLIC SECTOR Total					
PRIVATE SECTOR	House hold	3,184,343,304			3,184,343,304
	NGOs			40,799,048	40,799,048
	Pvt Sch		2,801,706,012		2,801,706,012
PRIVATE SECTOR Total		3,184,343,304	2,801,706,012	40,799,048	6,026,848,364
REST OF WORLD	Inter/Multilateral (Donors)				
REST OF WORLD Total					
Grand Total		3,184,343,304	2,801,706,012	40,799,048	6,026,848,364

Matrix A2a: Financing Sources to Financing Agents

Financing Agents	Financing Sources			Grand Total
	PUBLIC SECTOR FUNDS	PRIVATE SECTOR FUNDS	REST OF WORLD FUNDS	
PUBLIC SECTOR	100.0%			77.4%
PRIVATE SECTOR		100.0%	1.7%	22.2%
REST OF WORLD			98.3%	0.4%
Grand Total	100.0%	100.0%	100.0%	100.0%

Matrix A2.1a: Financing sources (detailed) to Financing Agentspart 1

Financing Agents	Financing Sources					
	PUBLIC SECTOR FUNDS				PRIVATE SECTOR FUNDS	
	Federal Govt	State Govt. Revenues	Local Govt. Area	PUBLIC SECTOR FUNDS Total	Household	Pvt Sch Own Fun
PUBLIC SECTOR	100.0%	100.0%	100.0%	100.0%		
PRIVATE SECTOR					100.0%	100.0%
REST OF WORLD						
Grand Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

Matrix A2.1a: Financing sources (detailed) to Financing Agentspart 2

Financing Agents	Financing Sources		
	REST OF WORLD FUNDS	REST OF WORLD FUNDS Total	Grand Total
	Inter/Multilateral (Donors)		
PUBLIC SECTOR	0.0%	0.0%	77.4%
PRIVATE SECTOR	1.7%	1.7%	22.2%
REST OF WORLD	98.3%	98.3%	0.4%
Grand Total	100.0%	100.0%	100.0%

Matrix A2.1.1a: Financing sources (detailed) to Financing Agents (detailed)part 1

		Financing Sources				
		PUBLIC SECTOR FUNDS				RES WORLD
Financing Agents		Federal Govt	State Govt. Revenues	Local Govt. Area	Total	Inter/M (Donors)
PUBLIC SECTOR	Federal Govt	33.7%	0.0%	0.0%	20.4%	
	State Govt	49.3%	99.7%	0.0%	69.0%	
	Local Govt	16.9%	0.3%	100.0%	10.6%	
PUBLIC SECTOR Total		100.0%	100.0%	100.0%	100.0%	
PRIVATE SECTOR	House hold					
	NGOs					
	Pvt Sch					
PRIVATE SECTOR Total						
REST OF WORLD	Inter/Multilateral (Donors)					
REST OF WORLD Total						

Matrix A2.1.1a: Financing sources (detailed) to Financing Agents (detailed) part 2

		Financing Sources			
		PRIVATE SECTOR FUNDS			
Financing Agents		Household	Pvt institutions Funds	NGOs	Total
PUBLIC SECTOR	Federal Govt				
	State Govt				
	Local Govt				
PUBLIC SECTOR Total					
PRIVATE SECTOR	House hold	100.0%			52
	NGOs			100.0%	0
	Pvt Sch		100.0%		46
PRIVATE SECTOR Total		100.0%	100.0%	100.0%	100
REST OF WORLD	Inter/Multilateral (Donors)				
REST OF WORLD Total					

Matrix A3.1: Financing agents to Providers by Levels

Provider Level	Financing Agents			Grand Total
	PUBLIC SECTOR	PRIVATE SECTOR	REST OF WORLD	
Administration	1,247,652,887	322,738,259		1,570,391,146
Pre-Primary		890,599,915		890,599,915
Primary	9,545,339,649	3,046,290,226	109,872,945	12,701,502,820
Secondary	3,787,674,651	1,765,601,748		5,553,276,399
Tertiary	6,446,155,586	3,576,545	5,494,663	6,455,226,794
Grand Total	21,026,822,773	6,028,806,693	115,367,608	27,170,997,074

Matrix A3.1.1: Financing agents (detail) to Providers by Levelspart 1

Provider Level	Financing Agents						
	PUBLIC SECTOR			PUBLIC SECTOR Total	PRIVATE SECTOR		
	Federal Govt	State Govt	Local Govt		House hold	NGOs	Pvt S
Administration		1,247,652,887		1,247,652,887			322,738,259
Pre-Primary					419,596,584	83,200	470,915,984
Primary	189,086,667	7,459,164,496	1,897,088,487	9,545,339,649	1,938,944,537	16,540,774	1,090,429,858
Secondary	168,806,667	3,618,867,984		3,787,674,651	825,802,183	22,556,858	917,219,699
Tertiary	3,895,259,790	2,216,812,083	334,083,712	6,446,155,586		3,576,545	6,455,226,794
Grand Total	4,253,153,124	14,542,497,450	2,231,172,199	21,026,822,773	3,184,343,304	42,757,377	2,801,943,030

Matrix A3.1.1: Financing agents (detail) to Providers by Levelspart2

Provider Level	Financing Agents		
	REST OF WORLD	REST OF WORLD Total	Grand Total
Administration	Inter/Multilateral (Donors)		1,570,391,146
Pre-Primary			890,599,915
Primary			

Secondary	109,872,945	109,872,945	12,701,502,820
Tertiary	5,494,663	5,494,663	6,455,226,794
Grand Total	115,367,608	115,367,608	27,170,997,074

Matrix A3.2: Financing agents to Providers by Location (rural/urban)

	Financing Agents			
Provider Urban/Rural	PUBLIC SECTOR	PRIVATE SECTOR	REST OF WORLD	Grand Total
Rural	3,163,319,423	1,172,400,105		4,335,719,528
Urban	6,566,551,079	2,053,450,576	115,367,608	8,735,369,263
Unallocated	11,296,952,270	2,802,956,012		14,099,908,283
Grand Total	21,026,822,773	6,028,806,693	115,367,608	27,170,997,074

Matrix A3.2.1: Financing agents (detail) to Providers by Location (rural/urban)part 1

	Financing Agents					
	PUBLIC SECTOR			PUBLIC SECTOR Total	PRIVATE SECTOR	
Provider Urban/Rural)	Federal Govt	State Govt	Local Govt		House hold	NGOs
Rural	394,270,288	887,157,031	1,881,892,104	3,163,319,423	1,172,400,105	
Urban	3,659,796,169	2,557,474,815	349,280,095	6,566,551,079	2,011,943,199	41,507,377
Unallocated	199,086,667	11,097,865,604		11,296,952,270		1,250,000 2,801
Grand Total	4,253,153,124	14,542,497,450	2,231,172,199	21,026,822,773	3,184,343,304	42,757,377 2,801

MatrixA3.2.1: Financing agents (detail) to Providers by Location (rural/urban)....part 2

	REST OF WORLD	REST OF WORLD Total	Grand Total
Provider Urban/Rural)	Inter/Multilateral (Donors)		
Rural			4,335,719,528
Urban	115,367,608	115,367,608	8,735,369,263
Unallocated			14,099,908,283
Grand Total	115,367,608	115,367,608	27,170,997,074

Matrix A3.3: Financing agents to Providers by Ownership

	Financing Agents			
Provider) PUBLIC/PRIVATE	PUBLIC SECTOR	PRIVATE SECTOR	REST OF WORLD	Grand Total
PUBLIC	21,026,822,773	2,182,616,180	115,367,608	23,324,806,561
PRIVATE		3,846,190,513		3,846,190,513
Grand Total	21,026,822,773	6,028,806,693	115,367,608	27,170,997,074

Matrix A3.3.1: Financing agents to Providers by Ownership(detail)

		Financing Agents			
Provider - PUBLIC/PRIVATE	Provider - Ownership	PUBLIC SECTOR	PRIVATE SECTOR	REST OF WORLD	Grand Total
PUBLIC	PUBLIC	21,026,822,773	2,182,616,180	5,494,663	23,214,933,616
	PRIVATE Voluntary			109,872,945	
PUBLIC Total		21,026,822,773	2,182,616,180	115,367,608	23,324,806,561
PRIVATE	PRIVATE for Profit	3,345,707,306			3,345,707,306
	PRIVATE Voluntary	500,483,207			500,483,207
PRIVATE Total		3,846,190,513			3,846,190,513
Grand Total		21,026,822,773	6,028,806,693	115,367,608	27,170,997,074

Matrix A3.3.1.1: Financing agents (detail) to Providers by Ownership(detail)part 1

		Financing Agents				
		PUBLIC SECTOR			PUBLIC SECTOR	REST OF WORLD
Provider - PUBLIC/PRIVATE		Federal Govt	State Govt	Local Govt	Total	Inter/Multi (Donors)
PUBLIC	PUBLIC PRIVATE Voluntary	4,253,153,124	14,542,497,450	2,231,172,199	21,026,822,773	5,494,109,872
PUBLIC Total		4,253,153,124	14,542,497,450	2,231,172,199	21,026,822,773	115,367,608
PRIVATE	PRIVATE for Profit PRIVATE Voluntary					
PRIVATE Total						
Grand Total		4,253,153,124	14,542,497,450	2,231,172,199	21,026,822,773	115,367,608

Matrix A3.3.1.1: Financing agents (detail) to Providers by Ownership (detail)part 2

		PRIVATE SECTOR			PRIVATE SECTOR
		House hold	NGOs	Pvt Sch	Total
PUBLIC	PUBLIC PRIVATE Voluntary	2,179,039,635	3,576,545		2,182,616,180
PUBLIC Total		2,179,039,635	3,576,545		2,182,616,180
PRIVATE	PRIVATE for Profit	980,610,040	896,420	2,364,200,846	3,345,707,306
	PRIVATE Voluntary	24,693,629	38,284,412	437,505,166	500,483,207
PRIVATE Total		1,005,303,669	39,180,832	2,801,706,012	3,846,190,513
Grand Total		3,184,343,304	42,757,377	2,801,706,012	6,028,806,693

Matrix 3.4: Financing agents to Providers by Type (Islamic/Secular)

Provider Type- Sec/Isl	Financing Agents			
	PUBLIC SECTOR	PRIVATE SECTOR	REST OF WORLD	Grand Total
Islamic	178,499,860	462,198,795		640,698,656
Secular	20,848,322,912	5,566,607,898	115,367,608	26,530,298,418
Grand Total	21,026,822,773	6,028,806,693	115,367,608	27,170,997,074

Matrix 3.4.1: Financing agents (detail) to Providers by Type (Islamic/Secular)part 1

	Financing Agents						
	PUBLIC SECTOR			PUBLIC SECTOR Total	PRIVATE SECTOR		
Provider Type- Sec/Isl	Federal Govt	State Govt	Local Govt		House hold	NGOs	Pvt S
Islamic	9,333,333	148,116,196	21,050,331	178,499,860	24,693,629	437,5	
Secular	4,243,819,790	14,394,381,254	2,210,121,868	20,848,322,912	3,159,649,674	42,757,377	2,364
Grand Total	4,253,153,124	14,542,497,450	2,231,172,199	21,026,822,773	3,184,343,304	42,757,377	2,801

**Matrix 3.4.1: Financing agents (detail) to Providers by Type (Islamic/Secular)
part 2**

	Financing Agents		
	REST OF WORLD	REST OF WORLD Total	Grand Total
Provider Type- Sec/Isl	Inter/Multilateral (Donors)		
Islamic			640,698,656
Secular	115,367,608	115,367,608	26,530,298,418
Grand Total	115,367,608	115,367,608	27,170,997,074

Matrix A3.1a: Financing agents to Providers by Levels

	Financing Agents			
Provider Level	PUBLIC SECTOR	PRIVATE SECTOR	REST OF WORLD	Grand Total
Administration	5.9%	5.4%	0.0%	5.8%
Pre-Primary	0.0%	14.8%	0.0%	3.3%
Primary	45.4%	50.5%	95.2%	46.7%
Secondary	18.0%	29.3%	0.0%	20.4%
Tertiary	30.7%	0.1%	4.8%	23.8%
Grand Total	100.0%	100.0%	100.0%	100.0%

Matrix A3.1.1a: Financing agents (detail) to Providers by Levelspart 1

	Financing Agents					
	PUBLIC SECTOR			PUBLIC SECTOR Total	PRIVATE SECTOR	
Provider Level	Federal Govt	State Govt	Local Govt		House hold	NGOs
Administration	0.0%	8.6%	0.0%	5.9%	0.0%	0.0%
Pre-Primary	0.0%	0.0%	0.0%	0.0%	13.2%	0.2%
Primary	4.4%	51.3%	85.0%	45.4%	60.9%	38.7%
Secondary	4.0%	24.9%	0.0%	18.0%	25.9%	52.8%
Tertiary	91.6%	15.2%	15.0%	30.7%	0.0%	8.4%
Grand Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

Matrix A3.1.1a: Financing agents (detail) to Providers by Levelspart2

	Financing Agents		
	REST OF WORLD	REST OF WORLD Total	Grand Total
Provider Level	Inter/Multilateral (Donors)		
Administration	0.0%	0.0%	5.8%
Pre-Primary	0.0%	0.0%	3.3%
Primary	95.2%	95.2%	46.7%
Secondary	0.0%	0.0%	20.4%
Tertiary	4.8%	4.8%	23.8%
Grand Total	100.0%	100.0%	100.0%

Matrix A3.2a: Financing agents to Providers by Location (rural/urban)

Provider Urban/Rural	Financing Agents			Grand Total
	PUBLIC SECTOR	PRIVATE SECTOR	REST OF WORLD	
Rural	15.0%	19.4%	0.0%	16.0%
Urban	31.2%	34.1%	100.0%	32.1%
Unallocated	53.7%	46.5%	0.0%	51.9%
Grand Total	100.0%	100.0%	100.0%	100.0%

Matrix A3.2.1a: Financing agents (detail) to Providers by Location (rural/urban)part 1

Provider Urban/Rural)	Financing Agents					
	PUBLI SECTOR			PUBLI SECTOR Total	PRIVAT SECTOR	
	Federal Govt	State Govt	Local Govt		House hold	NGOs
Rural	9.3%	6.1%	84.3%	15.0%	36.8%	0.0%
Urban	86.0%	17.6%	15.7%	31.2%	63.2%	97.1%
Unallocated	4.7%	76.3%	0.0%	53.7%	0.0%	2.9%
Grand Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

Matrix A3.2.1a: Financing agents (detail) to Providers by Location (rural/urban)....part 2

Provider Urban/Rural)	REST OF WORLD	REST OF WORLD Total	Grand Total
	Inter/Multilateral (Donors)		
Rural	0.0%	0.0%	16.0%
Urban	100.0%	100.0%	32.1%
Unallocated	0.0%	0.0%	51.9%
Grand Total	100.0%	100.0%	100.0%

Matrix A3.3a: Financing agents to Providers by Ownership

	Financing Agents			
Provider - PUBLIC/PRIVATE	PUBLIC SECTOR	PRIVATE SECTOR	REST OF WORLD	Grand Total
PUBLIC	100.0%	36.2%	100.0%	85.8%
PRIVATE	0.0%	63.8%	0.0%	14.2%
Grand Total	100.0%	100.0%	100.0%	100.0%

Matrix A3.3.1a: Financing agents to Providers by Ownership(detail)

		Financing Agents			
Provider - PUBLIC/PRIVATE	Provider - Ownership	PUBLIC SECTOR	PRIVATE SECTOR	REST OF WORLD	Grand Total
PUBLIC	PUBLIC	100.0%	100.0%	4.8%	
	PRIVATE Voluntary	0.0%	0.0%	95.2%	
PUBLIC Total		100.0%	56.7%	100.0%	
PRIVATE	PRIVATE for Profit		87.0%		
	PRIVATE Voluntary		13.0%		
PRIVATE Total			100.0%		
Grand Total					

Matrix A3.3.1.1a: Financing agents (detail) to Providers by Ownership(detail)part 1

		Financing Agents						
		PUBLIC SECTOR				PRIVATE SECTOR		
Provider - PUBLIC/PRIVATE		Federal Govt	State Govt	Local Govt	PUBLIC SECTOR Total	House hold	NGOs	Pvt Sch
PUBLIC	PUBLIC	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	
	PRIVATE	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
	Voluntary							
PUBLIC Total		100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	
PRIVATE	PRIVATE for Profit					97.5%	2.3%	84.0%
	PRIVATE					2.5%	97.7%	15.0%
	Voluntary							
PRIVATE Total						100.0%	100.0%	100.0%
Grand Total								

Matrix A3.3.1.1a: Financing agents (detail) to Providers by Ownership(detail)part 2

		Financing Agents		
		REST OF WORLD	REST OF WORLD Total	Grand Total
Provider - PUBLIC/PRIVATE		Inter/Multilateral (Donors)		
PUBLIC	PUBLIC	4.8%	4.8%	99.5%
	PRIVATE Voluntary	95.2%	95.2%	0.5%
PUBLIC Total		100.0%	100.0%	100.0%
PRIVATE	PRIVATE for Profit			87.0%
	PRIVATE Voluntary			13.0%
PRIVATE Total				100.0%
Grand Total				

Matrix A3.4a: Financing agents to Providers by Type (Islamic/Secular)

Provider Type- Sec/Isl	Financing Agents			Grand Total
	PUBLIC SECTOR	PRIVATE SECTOR	REST OF WORLD	
Islamic	0.8%	7.7%	0.0%	2.4%
Secular	99.2%	92.3%	100.0%	97.6%
Grand Total	100.0%	100.0%	100.0%	100.0%

Matrix A3.4.1a: Financing agents (detail) to Providers by Type (Islamic/Secular)part 1

Provider Type- Sec/Isl	Financing Agents						
	PUBLIC SECTOR			PUBLIC SECTOR Total	PRIVATE SECTOR		
	Federal Govt	State Govt	Local Govt			House hold	NGOs
Islamic	0.2%	1.0%	0.9%	0.8%	0.8%		
Secular	99.8%	99.0%	99.1%	99.2%	99.2%	100.0%	
Grand Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	

Matrix A3.4.1a: Financing agents (detail) to Providers by Type (Islamic/Secular) part 2

Provider Type- Sec/Isl	Financing Agents		
	REST OF WORLD	REST OF WORLD Total	Grand Total
	Inter/Multilateral (Donors)		
Islamic			2.4%
Secular	100.0%	100.0%	97.6%
Grand Total	100.0%	100.0%	100.0%

Matrix A4.1: Providers by Levels to expenditure categories

EXPENDITURE	Provider Level					Grand Total
	Administrati on	Pre-Primary	Primary	Secondary	Tertiary	
CAPITAL	9,057,670	146,435,731	2,023,962,547	460,395,923	2,036,361,271	4,676,213,142
MAINTENANCE	268,186,102	44,322,105	132,369,108	52,150,831	3,546,932	500,575,077
PERSONNEL COSTS	760,612,004	193,335,617	7,326,436,852	3,502,860,280	3,819,414,706	15,602,659,458
RUNNING COSTS	432,194,852	485,881,841	3,103,942,256	1,516,049,109	138,831,395	5,676,899,452
TRANSFER EXP	100,340,518	16,720,501	107,511,552	19,010,018	455,672,491	699,255,080
UNALLOCATED		3,904,120	7,280,505	2,810,239	1,400,000	15,394,864
Grand Total	1,570,391,146	890,599,915	12,701,502,820	5,553,276,399	6,455,226,794	27,170,997,074

Matrix A4.2: Providers by Location to expenditure categories

EXPENDITURE	Provider Urban/Rural		
	Rural	Urban	Grand Total
CAPITAL	958,305,552	1,809,589,665	4,676,213,142
MAINTENANCE	51,646,295	39,127,727	500,575,077
PERSONNEL COSTS	875,728,047	4,621,400,178	15,602,659,458
RUNNING COSTS	2,110,744,756	2,146,220,305	5,676,899,452
TRANSFER EXP	336,994,413	115,185,708	699,255,080
UNALLOCATED	2,300,467	3,845,680	15,394,864
Grand Total	4,335,719,528	8,735,369,263	27,170,997,074

Matrix A4.3: Providers by Ownership to expenditure categories

		Provider -PUBLIC/PRIVATE		
EXPENDITURE	Provider- Level	PUBLIC	PRIVATE	Grand Total
CAPITAL	Administration	9,057,670		9,057,670
	Pre-Primary		146,435,731	146,435,731
	Primary	1,851,774,652	172,187,895	2,023,962,547
	Secondary	329,223,554	131,172,369	460,395,923
	Tertiary	2,036,361,271		2,036,361,271
CAPITAL Total		4,226,417,147	449,795,995	4,676,213,142
MAINTENANCE	Administration	268,186,102		268,186,102
	Pre-Primary		44,322,105	44,322,105
	Primary	83,260,763	49,108,346	132,369,108
	Secondary	22,784,183	29,366,647	52,150,831
	Tertiary	3,546,932		3,546,932
MAINTENANCE Total		377,777,979	122,797,098	500,575,077
PERSONNEL COSTS	Administration	437,873,746	322,738,259	760,612,004
	Pre-Primary		193,335,617	193,335,617
	Primary	6,539,475,884	786,960,968	7,326,436,852
	Secondary	2,771,145,303	731,714,977	3,502,860,280
	Tertiary	3,819,414,706		3,819,414,706
PERSONNEL COSTS Total		13,567,909,638	2,034,749,820	15,602,659,458
RUNNING COSTS	Administration	432,194,852		432,194,852
	Pre-Primary	24,797,132	461,084,709	485,881,841
	Primary	2,643,750,390	460,191,866	3,103,942,256
	Secondary	1,256,724,762	259,324,347	1,516,049,109
	Tertiary	138,831,395		138,831,395
RUNNING COSTS Total		4,496,298,530	1,180,600,922	5,676,899,452
TRANSFER EXP	Administration	100,340,518		100,340,518
	Pre-Primary	2,738,530	13,981,971	16,720,501
	Primary	82,835,057	24,676,494	107,511,552
	Secondary	11,116,203	7,893,815	19,010,018
	Tertiary	455,672,491		455,672,491
TRANSFER EXP Total		652,702,799	46,552,280	699,255,080
UNALLOCATED	Pre-Primary		3,904,120	3,904,120
	Primary	2,300,467	4,980,039	7,280,505
	Secondary		2,810,239	2,810,239
	Tertiary	1,400,000		1,400,000
UNALLOCATED Total		3,700,467	11,694,398	15,394,864
Grand Total		23,324,806,561	3,846,190,513	27,170,997,074

Matrix A4.3.1: Providers by Ownership (Detail) to expenditure categories

EXPENDITURE	Provider -PUBLIC/PRIVATE						Grand Total
	PUBLIC			PRIVATE			
	PUBLIC	PRIVATE Voluntary	PUBLIC Total	PRIVATE for Profit	PRIVATE Voluntary	PRIVATE Total	
CAPITAL	4,186,283,348	40,133,799	4,226,417,147	278,597,480	171,198,515	449,795,995	4,676,213,142
MAINTENANCE	377,777,979		377,777,979	67,027,610	55,769,488	122,797,098	500,575,077
PERSONNEL COSTS	13,567,909,638		13,567,909,638	1,816,101,313	218,648,507	2,034,749,820	15,602,659,458
RUNNING COSTS	4,426,559,384	69,739,146	4,496,298,530	1,134,407,271	46,193,651	1,180,600,922	5,676,899,452
TRANSFER EXP	652,702,799		652,702,799	41,903,427	4,648,854	46,552,280	699,255,080
UNALLOCATED	3,700,467		3,700,467	7,670,205	4,024,193	11,694,398	15,394,864
Grand Total	23,214,933,616	109,872,945	23,324,806,561	3,345,707,306	500,483,207	3,846,190,513	27,170,997,074

Matrix A4.4: Providers by Type to expenditure categories

EXPENDITURE	Provider Type- Secular/Islamic		
	Islamic	Secular	Grand Total
CAPITAL	178,697,677	4,497,515,465	4,676,213,142
MAINTENANCE	54,183,778	446,391,300	500,575,077
PERSONNEL COSTS	366,764,703	15,235,894,755	15,602,659,458
RUNNING COSTS	36,398,382	5,640,501,070	5,676,899,452
TRANSFER EXP	3,075,604	696,179,476	699,255,080
UNALLOCATED	1,578,513	13,816,352	15,394,864
Grand Total	640,698,656	6,530,298,418	27,170,997,074

Matrix A4.1a: Providers by Levels to expenditure categories

EXPENDITURE	Provider Level					Grand Total
	Administration	Pre-Primary	Primary	Secondary	Tertiary	
CAPITAL	0.6%	16.4%	15.9%	8.3%	31.5%	17.2%
MAINTENANCE	17.1%	5.0%	1.0%	0.9%	0.1%	1.8%
PERSONNEL COSTS	48.4%	21.7%	57.7%	63.1%	59.2%	57.4%
RUNNING COSTS	27.5%	54.6%	24.4%	27.3%	2.2%	20.9%
TRANSFER EXP	6.4%	1.9%	0.8%	0.3%	7.1%	2.6%
UNALLOCATED	0.0%	0.4%	0.1%	0.1%	0.0%	0.1%
Grand Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

Matrix A4.2a: Providers by Location to expenditure categories

EXPENDITURE	Provider Urban/Rural		Grand Total
	Rural	Urban	
CAPITAL	22.1%	20.7%	17.2%
MAINTENANCE	1.2%	0.4%	1.8%
PERSONNEL COSTS	20.2%	52.9%	57.4%
RUNNING COSTS	48.7%	24.6%	20.9%
TRANSFER EXP	7.8%	1.3%	2.6%
UNALLOCATED	0.1%	0.0%	0.1%
Grand Total	100.0%	100.0%	100.0%

Matrix A4.3a: Providers by Ownership to expenditure categories

		Provider -PUBLIC/PRIVATE		
EXPENDITURE	Provider- Level	PUBLIC	PRIVATE	Grand Total
CAPITAL	Administration	0.21%	0.00%	0.19%
	Pre-Primary	0.00%	32.56%	3.13%
	Primary	43.81%	38.28%	43.28%
	Secondary	7.79%	29.16%	9.85%
	Tertiary	48.18%	0.00%	43.55%
CAPITAL Total		100.00%	100.00%	100.00%
MAINTENANCE	Administration	70.99%	0.00%	53.58%
	Pre-Primary	0.00%	36.09%	8.85%
	Primary	22.04%	39.99%	26.44%
	Secondary	6.03%	23.91%	10.42%
	Tertiary	0.94%	0.00%	0.71%
MAINTENANCE Total		100.00%	100.00%	100.00%
PERSONNEL COSTS	Administration	3.23%	15.86%	4.87%
	Pre-Primary	0.00%	9.50%	1.24%
	Primary	48.20%	38.68%	46.96%
	Secondary	20.42%	35.96%	22.45%
	Tertiary	28.15%	0.00%	24.48%
PERSONNEL COSTS Total		100.00%	100.00%	100.00%
RUNNING COSTS	Administration	9.61%	0.00%	7.61%
	Pre-Primary	0.55%	39.06%	8.56%
	Primary	58.80%	38.98%	54.68%
	Secondary	27.95%	21.97%	26.71%
	Tertiary	3.09%	0.00%	2.45%
RUNNING COSTS Total		100.00%	100.00%	100.00%
TRANSFER EXP	Administration	15.37%	0.00%	14.35%
	Pre-Primary	0.42%	30.03%	2.39%
	Primary	12.69%	53.01%	15.38%
	Secondary	1.70%	16.96%	2.72%
	Tertiary	69.81%	0.00%	65.17%
TRANSFER EXP Total		100.00%	100.00%	100.00%
UNALLOCATED	Pre-Primary	0.00%	33.38%	25.36%
	Primary	62.17%	42.58%	47.29%
	Secondary	0.00%	24.03%	18.25%
	Tertiary	37.83%	0.00%	9.09%
UNALLOCATED Total		100.00%	100.00%	100.00%
Grand Total				

Matrix A4.3.1a: Providers by Ownership (Detail) to expenditure categories

EXPENDITURE	Provider -PUBLIC/PRIVATE						
	PUBLIC			PRIVATE			Grand Total
	PUBLIC	PRIVATE Voluntary	PUBLIC Total	PRIVATE for Profit	PRIVATE Voluntary	PRIVATE Total	
CAPITAL	18.0%	36.5%	18.1%	8.3%	34.2%	11.7%	17.2%
MAINTENANCE	1.6%	0.0%	1.6%	2.0%	11.1%	3.2%	1.8%
PERSONNEL COSTS	58.4%	0.0%	58.2%	54.3%	43.7%	52.9%	57.4%
RUNNING COSTS	19.1%	63.5%	19.3%	33.9%	9.2%	30.7%	20.9%
TRANSFER EXP	2.8%	0.0%	2.8%	1.3%	0.9%	1.2%	2.6%
UNALLOCATED	0.0%	0.0%	0.0%	0.2%	0.8%	0.3%	0.1%
Grand Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

Matrix A4.4a: Providers by Type to expenditure categories

EXPENDITURE	Provider Type- Sec/Isl		
	Islamic	Secular	Grand Total
CAPITAL	27.9%	17.0%	17.2%
MAINTENANCE	8.5%	1.7%	1.8%
PERSONNEL COSTS	57.2%	57.4%	57.4%
RUNNING COSTS	5.7%	21.3%	20.9%
TRANSFER EXP	0.5%	2.6%	2.6%
UNALLOCATED	0.2%	0.1%	0.1%
Grand Total	100.0%	100.0%	100.0%

Matrix A5.1: Providers by Type to Providers by Levelpart 1

	Provider Type- Sec/Isi					Islamic Total
	Islamic					
EXPENDITURE	Administration	Pre-Primary	Primary	Secondary	Tertiary	
CAPITAL		38,435,807	72,255,548	58,672,988	9,333,333	178,697,677
MAINTENANCE		17,059,056	20,104,292	17,020,430		54,183,778
PERSONNEL COSTS	36,719,851	4,836,000	70,067,834	107,024,822	148,116,196	366,764,703
RUNNING COSTS		3,408,432	30,651,635	2,338,315		36,398,382
TRANSFER EXP		480,132	2,306,719	288,752		3,075,604
UNALLOCATED		252,067	532,610	793,836		1,578,513
Grand Total	36,719,851	64,471,495	195,918,637	186,139,143	157,449,529	640,698,656

Matrix A5.1: Providers by Type to Providers by Levelpart 2

	Provider Type- Sec/Isi						Grand Total
	Secular						
EXPENDITURE	Administration	Pre-Primary	Primary	Secondary	Tertiary	Secular Total	
CAPITAL	9,057,670	107,999,924	1,951,706,999	401,722,935	2,027,027,937	4,497,515,465	4,676,213,142
MAINTENANCE	268,186,102	27,263,049	112,264,817	35,130,400	3,546,932	446,391,300	500,575,077
PERSONNEL COSTS	723,892,153	188,499,617	7,256,369,017	3,395,835,458	3,671,298,510	15,235,894,755	15,602,659,458
RUNNING COSTS	432,194,852	482,473,409	3,073,290,621	1,513,710,794	138,831,395	5,640,501,070	5,676,899,452
TRANSFER EXP	100,340,518	16,240,369	105,204,832	18,721,266	455,672,491	696,179,476	699,255,080
UNALLOCATED		3,652,053	6,747,896	2,016,403	1,400,000	13,816,352	15,394,864
Grand Total	1,533,671,294	826,128,421	12,505,584,182	5,367,137,256	6,297,777,265	26,530,298,418	27,170,997,074

Matrix A5.1.1: Providers by Type to Providers by Levelpart1

		Provider Type- Sec/IsI					Islamic Total
		Islamic					
EXPENDITURE		Administration	Pre-Primary	Primary	Secondary	Tertiary	
CAPITAL	Construction			14,565,605			14,565,605
	Construction - new facilities		24,600,276	38,648,283	37,278,651		100,527,210
	Construction -improv. & expan. of existing facilities						
	Equipment		3,000,066	3,025,218			6,025,284
	Furniture Purchase		1,715,262	5,380,119	2,657,511		9,752,892
	Misc. Overhead Expenses		183,221	2,887,917	132,859		3,203,996
	Misc. Overhead Expenses - food supply						
	Misc. Overhead Expenses - Vehicles&capital Assets		162,187	155,913			318,100
	Other expenses (class or extra classes)		-	-	-		-
	Other recurrent Expenditure						
	Others in cash or in kind		-	-	-		-
	PTA Levies		507,054	654,345	15,252		1,176,652
	Spent on food and beverages last year		-	-	-		-
	Stationary						
	Telephone Services						
Training & Staff development			159,264	75,777		235,041	
Transport and Travelling							
Transportation Transport to and from school		-	-	-		-	
Utilities (electricity, water, phone etc)		2,555,970	3,802,083	2,114,427		8,472,479	
RUNNING COSTS Total			3,408,432	30,651,635	2,338,315		36,398,382
TRANSFER EXP	Contribution to community fees (Teachers Association)		-	1,701,515	-		1,701,515
	Educational Assistance to Politicians						
	Foreign Scholarships						
	Grant Contributions & Subven. Loans & Advances						
	Scholarships		480,132	605,204	288,752		1,374,088
Student travelling expenses							
TRANSFER EXP Total			480,132	2,306,719	288,752		3,075,604
UNALLOCATED	Unallocated		252,067	532,610	793,836		1,578,513
UNALLOCATED Total			252,067	532,610	793,836		1,578,513
Grand Total		36,719,851	64,471,495	195,918,637	186,139,143	157,449,529	640,698,656

qMatrix A5.1.1: Providers by Type to Providers by Levelpart2

		Provider Type- Sec/IsI							
		Secular					Secular Total	Grand Total	
EXPENDITURE		Administration	Pre-Primary	Primary	Secondary	Tertiary			
CAPITAL	Construction		16,206,303	158,065,204	94,813,751	313,010,635	582,095,893	596,661,498	
	Construction - new facilities		783,915	1,106,073,415	66,149,987	1,493,862,594	2,666,869,911	2,767,397,122	
	Construction -improv. & expan. of existing facilities			70,873,783	189,326,374	86,745	260,286,902	260,286,902	
	Equipment	3,701,427	13,950,568	29,057,403	3,135,294		49,844,691	55,869,975	
	Furniture Purchase	5,356,244	16,836,754	169,898,886	5,295,154		197,387,038	207,139,930	
	Land Acquisition		33,600,420	34,518,729	27,324,687		95,443,836	133,118,254	
	Other Capital Investment			37,432,006	2,119,070	106,450	39,657,526	39,657,526	
	Textbook Purchase		19,924,186	135,928,852	13,365,506		169,218,544	170,037,479	
	Vehicle Purchase		6,697,778	20,772,056	193,110		27,662,944	27,662,944	
	Unallocated Capital			189,086,667		219,961,514	409,048,180	418,381,514	
CAPITAL Total		9,057,670	107,999,924	1,951,706,999	401,722,935	2,027,027,937	4,497,515,465	4,676,213,142	
MAINTENANCE	Computer systems & software	3,333,420	8,338,048	8,632,232	865,691	201,900	21,371,291	22,830,905	
	Minor Building & repairs	7,055,956	13,952,383	81,771,032	24,190,993	674,683	127,645,047	176,301,907	
	Office Furniture & Equipment	3,356,244	4,972,618	7,899,112	3,494,187		19,722,160	23,789,464	
	Vehicles & Capital assests	254,440,482		13,962,441	6,579,530	2,670,349	277,652,802	277,652,802	
MAINTENANCE Total		268,186,102	27,263,049	112,264,817	35,130,400	3,546,932	446,391,300	500,575,077	
PERSONNEL COSTS	Personnel costs - salaries/allowances	723,892,153	188,499,617	7,256,369,017	3,395,835,458	3,671,298,510	15,235,894,755	15,602,659,458	
PERSONNEL COSTS Total		723,892,153	188,499,617	7,256,369,017	3,395,835,458	3,671,298,510	15,235,894,755	15,602,659,458	

RUNNING COSTS	Books and school suppliers	131,617,106	460,441,395	224,675,510		816,734,011	828,000,100	
	School fees and Registration	102,544,269	191,933,690	152,619,493		447,097,451	449,396,580	
	Uniforms and Sport clothes	36,959,597	605,930,099	205,600,417		848,490,113	857,917,009	
	Consultancy Services			998,095		998,095	998,095	
	Entertainment & Hospitality	2,582,560	814,370	3,979,152	1,417,811	8,793,893	8,793,893	
	Instructional Materials	50,016,551	78,200	61,297,098	12,738,247	5,096,039	129,226,135	129,226,135
	Instructional Materials - uniforms			1,266,333		25,120	1,291,453	1,291,453
	Misc. Overhead Expenses	329,045,319	13,085,406	815,606,175	184,569,950	73,734,157	1,416,041,007	1,419,245,004
	Misc. Overhead Expenses -food supply				396,286,158		396,286,158	396,286,158
	Misc. Overhead Expenses - Vehicles&capital Assets		5,913,672	45,155,667	6,507,024	34,180,004	91,756,367	92,074,467
	Other expenses (class or extra classes)		3,955,512	136,567,247	25,579,396		166,102,155	166,102,155
	Other recurrent Expenditure			60,248,699	17,350		60,266,049	60,266,049
	Others in cash or in kind		138,246,813	160,232,991	88,109,556		386,589,360	386,589,360
	PTA Levies		1,324,218	1,358,213	52,022		2,734,453	3,911,105
	Spent on food and beverages last year		-	-	-		-	-
	Stationary	1,713,227		7,871,954	8,180,925	600,439	18,366,545	18,366,545
	Telephone Services	42,667			243,660		286,326	286,326
	Training & Staff development	19,938,860	2,597,830	151,461,035	11,703,239	18,523,974	204,224,938	204,459,979
	Transport and Travelling	16,949,165		37,534,210	42,874,619	4,561,293	101,919,287	101,919,287
	Transportation Transport to and from school		1,825,686	273,545,068	112,371,853		387,742,608	387,742,608
Utilities (electricity, water, phone etc)	11,906,503	44,325,100	62,026,377	36,604,127	692,556	155,554,663	164,027,143	
RUNNING COSTS Total		432,194,852	482,473,409	3,073,290,621	1,513,710,794	138,831,395	5,640,501,070	5,676,899,452
TRANSFER EXP	Contribution to community fees (Teachers Association)		4,447,601	85,600,419	16,845,958		106,893,977	108,595,492
	Educational Assistance to Politicians	98,361,132					98,361,132	98,361,132
	Foreign Scholarships					5,229,613	5,229,613	5,229,613
	Grant Contributions & Subven.	1,979,385		280,000	458,507	500,000	3,217,892	3,217,892
	Loans & Advances			6,968,333			6,968,333	6,968,333

	Scholarships		11,792,768	12,156,747	1,416,802	449,942,878	475,309,195	476,683,283
	Student travelling expenses			199,333			199,333	199,333
TRANSFER EXP Total		100,340,518	16,240,369	105,204,832	18,721,266	455,672,491	696,179,476	699,255,080
UNALLOCATED	Unallocated		3,652,053	6,747,896	2,016,403	1,400,000	13,816,352	15,394,864
UNALLOCATED Total			3,652,053	6,747,896	2,016,403	1,400,000	13,816,352	15,394,864
Grand Total		1,533,671,294	826,128,421	12,505,584,182	5,367,137,256	6,297,777,265	26,530,298,418	27,170,997,074

Matrix A5.1a: Providers by Type to Providers by Levelpart 1

EXPENDITURE	Provider Type- Sec/Isi					Islamic Total
	Administration	Pre-Primary	Primary	Secondary	Tertiary	
CAPITAL		59.6%	36.9%	31.5%	5.9%	27.9%
MAINTENANCE		26.5%	10.3%	9.1%		8.5%
PERSONNEL COSTS	100.0%	7.5%	35.8%	57.5%	94.1%	57.2%
RUNNING COSTS	0.0%	5.3%	15.6%	1.3%		5.7%
TRANSFER EXP	0.0%	0.7%	1.2%	0.2%		0.5%
UNALLOCATED	0.0%	0.4%	0.3%	0.4%		0.2%
Grand Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

Matrix A5.1a: Providers by Type to Providers by Levelpart 2

EXPENDITURE	Secular					Secular Total	Grand Total
	Administration	Pre-Primary	Primary	Secondary	Tertiary		
CAPITAL	0.6%	13.1%	15.6%	7.5%	32.2%	17.0%	17.2%
MAINTENANCE	17.5%	3.3%	0.9%	0.7%	0.1%	1.7%	1.8%
PERSONNEL COSTS	47.2%	22.8%	58.0%	63.3%	58.3%	57.4%	57.4%
RUNNING COSTS	28.2%	58.4%	24.6%	28.2%	2.2%	21.3%	20.9%
TRANSFER EXP	6.5%	2.0%	0.8%	0.3%	7.2%	2.6%	2.6%
UNALLOCATED	0.0%	0.4%	0.1%	0.0%	0.0%	0.1%	0.1%
Grand Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

Matrix A5.1.1a: Providers by Type to Providers by Levelpart1

		Provider Type- Sec/IsI					Islamic Total
		Islamic					
EXPENDITURE		Pre-Administration	Primary	Primary	Secondary	Tertiary	
CAPITAL	Construction			20.2%			8.2%
	Construction - new facilities		64.0%	53.5%	63.5%		56.3%
	Construction -improv. & expan. of existing facilities			0.0%	0.0%		0.0%
	Equipment		7.8%	4.2%	0.0%		3.4%
	Furniture Purchase		4.5%	7.4%	4.5%		5.5%
	Land Acquisition		23.4%	13.9%	31.7%		21.1%
	Other Capital Investment			0.0%	0.0%		0.0%
	Textbook Purchase			0.3%	0.8%	0.2%	0.5%
	Vehicle Purchase				0.0%	0.2%	0.0%
	Unallocated Capital				100.0%	0.0%	100.0%
CAPITAL Total			100.0%	100.0%	100.0%	100.0%	100.0%
MAINTENANCE	Computer systems & software		2.8%	2.4%	0.3%		2.7%
	Minor Building & repairs		91.6%	85.1%	8.6%		89.8%
	Office Furniture & Equipment		5.6%	12.5%	0.3%		7.5%
	Vehicles & Capital assests		0.0%	0.0%			0.0%
MAINTENANCE Total			100.0%	100.0%	9.1%		100.0%
PERSONNEL COSTS	Personnel costs - salaries/allowances	100.0%	100.0%	100.0%	57.5%	100.0%	100.0%
PERSONNEL COSTS Total		100.0%	100.0%	100.0%	57.5%	100.0%	100.0%
RUNNING COSTS	Books and school suppliers			36.8%	0.0%		31.0%
	School fees and Registration			7.5%	0.0%		6.3%
	Uniforms and Sport clothes			30.8%	0.0%		25.9%
	Consultancy Services			0.0%	0.0%		0.0%
	Entertainment & Hospitality			0.0%	0.0%		0.0%
	Instructional Materials			0.0%	0.0%		0.0%
	Instructional Materials - uniforms			0.0%	0.0%		0.0%
	Misc. Overhead Expenses		5.4%	9.4%	5.7%		8.8%
	Misc. Overhead Expenses -food				0.0%	0.0%	0.0%

	supply				
	Misc. Overhead Expenses - Vehicles&capital Assets	4.8%	0.5%	0.0%	0.9%
	Other expenses (class or extra classes)		0.0%	0.0%	0.0%
	Other recurrent Expenditure		0.0%	0.0%	0.0%
	Others in cash or in kind		0.0%	0.0%	0.0%
	PTA Levies	14.9%	2.1%	0.7%	3.2%
	Spent on food and beverages last year		0.0%	0.0%	0.0%
	Stationary		0.0%	0.0%	0.0%
	Telephone Services		0.0%	0.0%	0.0%
	Training & Staff development		0.5%	3.2%	0.6%
	Transport and Travelling		0.0%	0.0%	0.0%
	Transportation Transport to and from school		0.0%	0.0%	0.0%
	Utilities (electricity, water, phone etc)	75.0%	12.4%	90.4%	23.3%
RUNNING COSTS Total		100.0%	100.0%	100.0%	100.0%
TRANSFER EXP	Contribution to community fees (Teachers Association)		73.8%		55.3%
	Educational Assistance to Politicians				0.0%
	Foreign Scholarships				0.0%
	Grant Contributions & Subven. Loans & Advances				0.0%
	Scholarships	100.0%	26.2%	100.0%	44.7%
	Student travelling expenses			0.0%	0.0%
TRANSFER EXP Total		100.0%	100.0%	100.0%	100.0%
UNALLOCATED	Unallocated	100.0%	100.0%	100.0%	100.0%
UNALLOCATED Total		100.0%	100.0%	100.0%	100.0%
Grand Total					

Matrix A5.1.1a: Providers by Type to Providers by Levelpart2

		Provider Type- Sec/IsI						Secular Total	Grand Total
		Secular							
EXPENDITURE		Administration	Pre-Primary	Primary	Secondary	Tertiary			
CAPITAL	Construction		15.0%	8.1%	23.6%	15.4%	12.9%	12.8%	
	Construction - new facilities		0.7%	56.7%	16.5%	73.7%	59.3%	59.2%	
	Construction -improv. & expan. of existing facilities			3.6%	47.1%	0.0%	5.8%	5.6%	
	Equipment	40.9%	12.9%	1.5%	0.8%	0.0%	1.1%	1.2%	
	Furniture Purchase	59.1%	15.6%	8.7%	1.3%	0.0%	4.4%	4.4%	
	Land Acquisition		31.1%	1.8%	6.8%	0.0%	2.1%	2.8%	
	Other Capital Investment			1.9%	0.5%	0.0%	0.9%	0.8%	
	Textbook Purchase		18.4%	7.0%	3.3%	0.0%	3.8%	3.6%	
	Vehicle Purchase		6.2%	1.1%	0.0%	0.0%	0.6%	0.6%	
	Unallocated Capital			9.7%	0.0%	10.9%	9.1%	8.9%	
CAPITAL Total		100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	
MAINTENANCE	Computer systems & software	1.2%	30.6%	7.7%	2.5%	5.7%	4.8%	4.6%	
	Minor Building & repairs	2.6%	51.2%	72.8%	68.9%	19.0%	28.6%	35.2%	
	Office Furniture & Equipment	1.3%	18.2%	7.0%	9.9%	0.0%	4.4%	4.8%	
	Vehicles & Capital assets	94.9%		12.4%	18.7%	75.3%	62.2%	55.5%	
MAINTENANCE Total		100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	
PERSONNEL COSTS	Personnel costs - salaries/allowances	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	
PERSONNEL COSTS Total		100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	
RUNNING COSTS	Books and school suppliers		27.3%	15.0%	14.8%		14.5%	14.6%	
	School fees and Registration		21.3%	6.2%	10.1%		7.9%	7.9%	
	Uniforms and Sport clothes		7.7%	19.7%	13.6%		15.0%	15.1%	
	Consultancy Services			0.0%	0.1%		0.0%	0.0%	
	Entertainment & Hospitality	0.6%		0.0%	0.3%	1.0%	0.2%	0.2%	
	Instructional Materials	11.6%	0.0%	2.0%	0.8%	3.7%	2.3%	2.3%	
	Instructional Materials - uniforms			0.0%	0.0%	0.0%	0.0%	0.0%	
	Misc. Overhead Expenses	76.1%	2.7%	26.5%	12.2%	53.1%	25.1%	25.0%	
	Misc. Overhead Expenses -			0.0%	26.2%		7.0%	7.0%	

Matrix A5.1.1a: Providers by Type to Providers by Levelpart2

		Provider Type- Sec/IsI						
		Secular					Secular Total	Grand Total
EXPENDITURE		Administration	Pre-Primary	Primary	Secondary	Tertiary		
	food supply							
	Misc. Overhead Expenses - Vehicles&capital Assets		1.2%	1.5%	0.4%	24.6%	1.6%	1.6%
	Other expenses (class or extra classes)		0.8%	4.4%	1.7%		2.9%	2.9%
	Other recurrent Expenditure		0.0%	2.0%	0.0%		1.1%	1.1%
	Others in cash or in kind		28.7%	5.2%	5.8%		6.9%	6.8%
	PTA Levies		0.3%	0.0%	0.0%		0.0%	0.1%
	Spent on food and beverages last year			0.0%	0.0%		0.0%	0.0%
	Stationary	0.4%		0.3%	0.5%	0.4%	0.3%	0.3%
	Telephone Services	0.0%		0.0%	0.0%		0.0%	0.0%
	Training & Staff development	4.6%	0.5%	4.9%	0.8%	13.3%	3.6%	3.6%
	Transport and Travelling	3.9%		1.2%	2.8%	3.3%	1.8%	1.8%
	Transportation Transport to and from school	0.0%	0.4%	8.9%	7.4%	0.0%	6.9%	6.8%
	Utilities (electricity, water, phone etc)	2.8%	9.2%	2.0%	2.4%	0.5%	2.8%	2.9%
RUNNING COSTS Total		100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
TRANSFER EXP	Contribution to community fees (Teachers Association)		27.4%	81.4%	90.0%	0.0%	15.4%	15.5%
	Educational Assistance to Politicians	98.0%	0.0%			0.0%	14.1%	14.1%
	Foreign Scholarships		0.0%			1.1%	0.8%	0.7%
	Grant Contributions & Subven.	2.0%	0.0%	0.3%	2.4%	0.1%	0.5%	0.5%
	Loans & Advances		0.0%	6.6%		0.0%	1.0%	1.0%
	Scholarships		72.6%	11.6%	7.6%	98.7%	68.3%	68.2%
	Student travelling expenses		0.0%	0.2%		0.0%	0.0%	0.0%
TRANSFER EXP Total		100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
UNALLOCATED	Unallocated		100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
UNALLOCATED Total			100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Grand Total								

Matrix A6.1: Financing Agents to Expenditures

EXPENDITURE	Financing Agents			Grand Total
	PUBLIC SECTOR	PRIVATE SECTOR	REST OF WORLD	
CAPITAL	4,186,090,153	449,989,190	40,133,799	4,676,213,142
MAINTENANCE PERSONNEL COSTS	377,576,079	122,797,098	201,900	500,575,077
TRANSFER EXP	13,567,909,638	2,034,749,820		15,602,659,458
UNALLOCATED	562,529,182	136,725,897		699,255,080
RUNNING COSTS	2,300,467	13,094,398		15,394,864
Grand Total	2,330,417,254	3,271,450,289	75,031,909	5,676,899,452
Grand Total	21,026,822,773	6,028,806,693	115,367,608	27,170,997,074

Matrix A6.1.1: Financing Agents (detail) to Expenditures (detailed)

EXPENDITURE	Financing Agents							Grand Total
	PUBLIC SECTOR			PRIVATE SECTOR			REST WORLD	
	Federal Govt	State Govt	Local Govt	House hold	NGOs	Pvt Sch	Inter/Multilateral(Donors)	
CAPITAL	1,167,412,038	2,343,242,194	675,435,921		20,559,638	429,429,552	40,133,799	4,676,213,142
MAINTENANCE PERSONNEL COSTS	6,326,333	290,322,317	80,927,429		1,585,710	121,211,388	201,900	500,575,077
TRANSFER EXP	3,024,839,557	10,278,763,212	264,306,869			2,034,749,820		15,602,659,458
UNALLOCATED		221,277,803	341,251,379	108,595,492	2,333,250	25,797,155		699,255,080
RUNNING COSTS			2,300,467		3,845,680	9,248,718		15,394,864
Grand Total	54,575,195	1,408,891,924	866,950,134	3,075,747,811	14,433,099	181,269,379	75,031,909	5,676,899,452
Grand Total	4,253,153,124	14,542,497,450	2,231,172,199	3,184,343,304	42,757,377	2,801,706,012	115,367,608	27,170,997,074

Matrix A6.1.1.1: Financing Agents (detail to sub- sub-category) to Expenditures (detailed)

EXPENDITURE		Financing Agents			Grand Total
		PUBLIC SECTOR	PRIVATE SECTOR	REST OF WORLD	
CAPITAL	Construction	547,602,959	49,058,538		596,661,498
	Construction - new facilities	2,658,124,030	109,273,091		2,767,397,122
	Construction -improv. & expan. of existing facilities	226,952,359	630,660	32,703,883	260,286,902
	Equipment	20,316,025	35,553,951		55,869,975
	Furniture Purchase	147,742,980	51,967,035	7,429,916	207,139,930
	Land Acquisition	466,667	132,651,587		133,118,254
	Other Capital Investment	37,408,376	2,249,150		39,657,526
	Textbook Purchase	115,315,328	54,722,151		170,037,479
	Vehicle Purchase	13,779,917	13,883,027		27,662,944
	Unallocated Capital	418,381,514			418,381,514
CAPITAL Total		4,186,090,153	449,989,190	40,133,799	4,676,213,142
MAINTENANCE	Computer systems & software	3,626,337	19,002,668	201,900	22,830,905
	Minor Building & repairs	87,491,960	88,809,947		176,301,907
	Office Furniture & Equipment	8,804,981	14,984,483		23,789,464
	Vehicles & Capital assests	277,652,802			277,652,802
MAINTENANCE Total		377,576,079	122,797,098	201,900	500,575,077
PERSONNEL COSTS	Personnel costs - salaries/allowances	13,567,909,638	2,034,749,820		15,602,659,458
PERSONNEL COSTS Total		13,567,909,638	2,034,749,820		15,602,659,458
RUNNING COSTS	Books and school suppliers		828,000,100		828,000,100
	School fees and Registration		449,396,580		449,396,580
	Uniforms and Sport clothes		857,917,009		857,917,009
	Consultancy Services	998,095			998,095
	Entertainment & Hospitality	8,671,523	122,370		8,793,893

Matrix A6.1.1.1: Financing Agents (detail to sub- sub-category) to Expenditures (detailed)

EXPENDITURE		Financing Agents			
		PUBLIC SECTOR	PRIVATE SECTOR	REST OF WORLD	Grand Total
	Instructional Materials	109,462,772	2,104,438	17,658,925	129,226,135
	Instructional Materials - uniforms	1,291,453			1,291,453
	Misc. Overhead Expenses	1,390,792,056	28,452,948		1,419,245,004
	Misc. Overhead Expenses -food supply	396,286,158			396,286,158
	Misc. Overhead Expenses - Vehicles&capital Assets	73,485,895	18,588,572		92,074,467
	Other expenses (class or extra classes)		166,102,155		166,102,155
	Other recurrent Expenditure	60,238,699	27,350		60,266,049
	Others in cash or in kind		386,589,360		386,589,360
	PTA Levies		3,911,105		3,911,105
	Spent on food and beverages last year		-		-
	Stationary	18,366,545			18,366,545
	Telephone Services	286,326			286,326
	Training & Staff development	144,801,889	14,575,191	45,082,899	204,459,979
	Transport and Travelling	101,919,287			101,919,287
	Transportation Transport to and from school		387,742,608		387,742,608
	Utilities (electricity, water, phone etc)	23,816,554	127,920,504	12,290,085	164,027,143
RUNNING COSTS Total		2,330,417,254	3,271,450,289	75,031,909	5,676,899,452
TRANSFER EXP	Contribution to community fees (Teachers Association)		108,595,492		108,595,492
	Educational Assistance to Politicians	98,361,132			98,361,132
	Foreign Scholarships	5,229,613			5,229,613
	Grant Contributions & Subven.	2,087,892	1,130,000		3,217,892
	Loans & Advances	6,968,333			6,968,333
	Scholarships	449,682,878	27,000,405		476,683,283
	Student travelling expenses	199,333			199,333

Matrix A6.1.1.1: Financing Agents (detail to sub- sub-category) to Expenditures (detailed)

EXPENDITURE		Financing Agents			
		PUBLIC SECTOR	PRIVATE SECTOR	REST OF WORLD	Grand Total
TRANSFER EXP Total		562,529,182	136,725,897		699,255,080
UNALLOCATED	Unallocated	2,300,467	13,094,398		15,394,864
UNALLOCATED Total		2,300,467	13,094,398		15,394,864
Grand Total		21,026,822,773	6,028,806,693	115,367,608	27,170,997,074

Matrix A6.1a: Financing Agents to Expenditures

EXPENDITURE	Financing Agents			Grand Total
	PUBLIC SECTOR	PRIVATE SECTOR	REST OF WORLD	
CAPITAL MAINTENANCE PERSONNEL COSTS	19.9%	7.5%	34.8%	17.2%
TRANSFER EXP	1.8%	2.0%	0.2%	1.8%
UNALLOCATED	64.5%	33.8%		57.4%
RUNNING COSTS	2.7%	2.3%		2.6%
	0.0%	0.2%		0.1%
	11.1%	54.3%	65.0%	20.9%
Grand Total	100.0%	100.0%	100.0%	100.0%

Matrix A6.1.1a: Financing Agents (detail) to Expenditures (detailed)

EXPENDITURE	Financing Agents							Grand Total
	PUBLIC SECTOR			PRIVATE SECTOR			REST OF WORLD	
	Federal Govt	State Govt	Local Govt	House hold	NGOs	Pvt Sch	Inter/Multilateral (Donors)	
CAPITAL MAINTENANCE PERSONNEL COSTS	27.4%	16.1%	30.3%	0.0%	48.1%	15.3%	34.8%	17.2%
TRANSFER EXP	0.1%	2.0%	3.6%		3.7%	4.3%	0.2%	1.8%
UNALLOCATED	71.1%	70.7%	11.8%			72.6%		57.4%
RUNNING COSTS		1.5%	15.3%	3.4%	5.5%	0.9%		2.6%
			0.1%		9.0%	0.3%		0.1%
	1.3%	9.7%	38.9%	96.6%	33.8%	6.5%	65.0%	20.9%
Grand Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

Matrix A6.1.1.1a: Financing Agents (detail to sub- sub-category) to Expenditures (detailed)

EXPENDITURE		Financing Agents			
		PUBLIC SECTOR	PRIVATE SECTOR	REST OF WORLD	Grand Total
CAPITAL	Construction	13.1%	10.9%		12.8%
	Construction - new facilities	63.5%	24.3%		59.2%
	Construction -improv. & expan. of existing facilities	5.4%	0.1%	81.5%	5.6%
	Equipment	0.5%	7.9%	0.0%	1.2%
	Furniture Purchase	3.5%	11.5%	18.5%	4.4%
	Land Acquisition	0.0%	29.5%		2.8%
	Other Capital Investment	0.9%	0.5%		0.8%
	Textbook Purchase	2.8%	12.2%		3.6%
	Vehicle Purchase	0.3%	3.1%		0.6%
	Unallocated Capital	10.0%	0.0%		8.9%
CAPITAL Total		100.0%	100.0%	100.0%	100.0%
MAINTENANCE	Computer systems & software	1.0%	15.5%	100.0%	4.6%
	Minor Building & repairs	23.2%	72.3%	0.0%	35.2%
	Office Furniture & Equipment	2.3%	12.2%	0.0%	4.8%
	Vehicles & Capital assests	73.5%	0.0%	0.0%	55.5%
MAINTENANCE Total		100.0%	100.0%	100.0%	100.0%
PERSONNEL COSTS	Personnel costs - salaries/allowances	100.0%	100.0%		100.0%
PERSONNEL COSTS Total		100.0%	100.0%		100.0%
RUNNING COSTS	Books and school suppliers	0.0%	25.3%		14.6%
	School fees and Registration	0.0%	13.7%		7.9%
	Uniforms and Sport clothes	0.0%	26.2%		15.1%
	Consultancy Services	0.0%	0.0%		0.0%
	Entertainment & Hospitality	0.4%	0.0%		0.2%
	Instructional Materials	4.7%	0.1%	23.5%	2.3%
	Instructional Materials - uniforms	0.1%	0.0%	0.0%	0.0%

Matrix A6.1.1.1a: Financing Agents (detail to sub- sub-category) to Expenditures (detailed)

EXPENDITURE		Financing Agents			Grand Total
		PUBLIC SECTOR	PRIVATE SECTOR	REST OF WORLD	
	Misc. Overhead Expenses	59.7%	0.9%	0.0%	25.0%
	Misc. Overhead Expenses -food supply	17.0%	0.0%	0.0%	7.0%
	Misc. Overhead Expenses - Vehicles&capital Assets	3.2%	0.6%	0.0%	1.6%
	Other expenses (class or extra classes)	0.0%	5.1%	0.0%	2.9%
	Other recurrent Expenditure	2.6%	0.0%	0.0%	1.1%
	Others in cash or in kind	0.0%	11.8%	0.0%	6.8%
	PTA Levies	0.0%	0.1%	0.0%	0.1%
	Spent on food and beverages last year	0.0%	0.0%	0.0%	0.0%
	Stationary	0.8%	0.0%	0.0%	0.3%
	Telephone Services	0.0%	0.0%	0.0%	0.0%
	Training & Staff development	6.2%	0.4%	60.1%	3.6%
	Transport and Travelling	4.4%	0.0%	0.0%	1.8%
	Transportation Transport to and from school	0.0%	11.9%	0.0%	6.8%
	Utilities (electricity, water, phone etc)	1.0%	3.9%	16.4%	2.9%
RUNNING COSTS Total		100.0%	100.0%	100.0%	100.0%
TRANSFER EXP	Contribution to community fees (Teachers Association)	0.0%	79.4%		15.5%
	Educational Assistance to Politicians	17.5%	0.0%		14.1%
	Foreign Scholarships	0.9%	0.0%		0.7%
	Grant Contributions & Subven.	0.4%	0.8%		0.5%
	Loans & Advances	1.2%	0.0%		1.0%
	Scholarships	79.9%	19.7%		68.2%
	Student travelling expenses	0.0%	0.0%		0.0%
TRANSFER EXP Total		100.0%	100.0%		100.0%
UNALLOCATED	Unallocated	100.0%	100.0%		100.0%
UNALLOCATED Total		100.0%	100.0%		100.0%
Grand Total					

Matrix A7.1: Financing Agents to providers by level to Expenditures

		Financing Agents			
Provider Level	EXPENDITURE	PUBLIC SECTOR	PRIVATE SECTOR	REST OF WORLD	Grand Total
Administration	CAPITAL	9,057,670			9,057,670
	MAINTENANCE	268,186,102			268,186,102
	PERSONNEL COSTS	437,873,746	322,738,259		760,612,004
	RUNNING COSTS	432,194,852			432,194,852
	TRANSFER EXP	100,340,518			100,340,518
Administration Total		1,247,652,887	322,738,259		1,570,391,146
Pre-Primary	CAPITAL		146,435,731		146,435,731
	MAINTENANCE		44,322,105		44,322,105
	PERSONNEL COSTS		193,335,617		193,335,617
	RUNNING COSTS		485,881,841		485,881,841
	TRANSFER EXP		16,720,501		16,720,501
	UNALLOCATED		3,904,120		3,904,120
Pre-Primary Total			890,599,915		890,599,915
Primary	CAPITAL	1,811,640,853	172,187,895	40,133,799	2,023,962,547
	MAINTENANCE	83,260,763	49,108,346		132,369,108
	PERSONNEL COSTS	6,539,475,884	786,960,968		7,326,436,852
	RUNNING COSTS	1,101,494,016	1,932,709,094	69,739,146	3,103,942,256
	TRANSFER EXP	7,167,667	100,343,885		107,511,552
	UNALLOCATED	2,300,467	4,980,039		7,280,505
Primary Total		9,545,339,649	3,046,290,226	109,872,945	12,701,502,820
Secondary	CAPITAL	329,223,554	131,172,369		460,395,923
	MAINTENANCE	22,784,183	29,366,647		52,150,831
	PERSONNEL COSTS	2,771,145,303	731,714,977		3,502,860,280
	RUNNING COSTS	664,413,104	851,636,005		1,516,049,109
	TRANSFER EXP	108,507	18,901,512		19,010,018
	UNALLOCATED		2,810,239		2,810,239
Secondary Total		3,787,674,651	1,765,601,748		5,553,276,399
Tertiary	CAPITAL	2,036,168,076	193,195		2,036,361,271
	MAINTENANCE	3,345,032		201,900	3,546,932
	PERSONNEL COSTS	3,819,414,706			3,819,414,706
	RUNNING COSTS	132,315,282	1,223,350	5,292,763	138,831,395
	TRANSFER EXP	454,912,491	760,000		455,672,491
	UNALLOCATED		1,400,000		1,400,000
Tertiary Total		6,446,155,586	3,576,545	5,494,663	6,455,226,794
Grand Total		21,026,822,773	6,028,806,693	115,367,608	27,170,997,074

Matrix A7.2: Financing Agents to providers by location to Expenditures

Provider Urban/Rural	EXPENDITURE	Financing Agents			Grand Total
		PUBLIC SECTOR	PRIVATE SECTOR	REST OF WORLD	
Rural	CAPITAL	958,305,552			958,305,552
	MAINTENANCE PERSONNEL COSTS	51,646,295			51,646,295
	RUNNING COSTS	875,728,047			875,728,047
	TRANSFER EXP	986,377,090	1,124,367,665		2,110,744,756
	UNALLOCATED	288,961,973	48,032,439		336,994,413
		2,300,467			2,300,467
Rural Total		3,163,319,423	1,172,400,105		4,335,719,528
Urban	CAPITAL	1,748,896,228	20,559,638	40,133,799	1,809,589,665
	MAINTENANCE PERSONNEL COSTS	37,340,117	1,585,710	201,900	39,127,727
	RUNNING COSTS	4,621,400,178			4,621,400,178
	TRANSFER EXP	106,625,152	1,964,563,245	75,031,909	2,146,220,305
	UNALLOCATED	52,289,406	62,896,303		115,185,708
			3,845,680		3,845,680
Urban Total		6,566,551,079	2,053,450,576	115,367,608	8,735,369,263
Unallocated	CAPITAL	1,478,888,374	429,429,552		1,908,317,926
	MAINTENANCE PERSONNEL COSTS	288,589,668	121,211,388		409,801,056
	RUNNING COSTS	8,070,781,413	2,034,749,820		10,105,531,234
	TRANSFER EXP	1,237,415,012	182,519,379		1,419,934,391
	UNALLOCATED	221,277,803	25,797,155		247,074,959
			9,248,718		9,248,718
Unallocated Total		11,296,952,270	2,802,956,012		14,099,908,283
Grand Total		21,026,822,773	6,028,806,693	115,367,608	27,170,997,074

Matrix A7.3: Financing Agents to providers by ownership Expenditures

		Financing Agents			
EP_id(Provider)- Public/PRIVATE	EXPENDITURE	PUBLIC SECTOR	PRIVATE SECTOR	REST OF WORLD	Grand Total
Public	CAPITAL	4,186,090,153	193,195	40,133,799	4,226,417,147
	MAINTENANCE PERSONNEL COSTS	377,576,079		201,900	377,777,979
	RUNNING COSTS	13,567,909,638			13,567,909,638
	TRANSFER EXP	2,330,417,254	2,090,849,368	75,031,909	4,496,298,530
	UNALLOCATED	2,300,467	1,400,000		3,700,467
Public Total		21,026,822,773	2,182,616,180	115,367,608	23,324,806,561
PRIVATE	CAPITAL		449,795,995		449,795,995
	MAINTENANCE PERSONNEL COSTS		122,797,098		122,797,098
	RUNNING COSTS		2,034,749,820		2,034,749,820
	TRANSFER EXP		1,180,600,922		1,180,600,922
	UNALLOCATED		46,552,280		46,552,280
PRIVATE Total			3,846,190,513		3,846,190,513
Grand Total		21,026,822,773	6,028,806,693	115,367,608	27,170,997,074

Matrix A7.4: Financing Agents to providers type Expenditures

		Financing Agents			
Provider Type- Sec/Isl)	EXPENDITURE	PUBLIC SECTOR	PRIVATE SECTOR	REST OF WORLD	Grand Total
Islamic	CAPITAL	27,865,605	150,832,072		178,697,677
	MAINTENANCE PERSONNEL COSTS		54,183,778		54,183,778
	TRANSFER EXP	148,116,196	218,648,507		366,764,703
	UNALLOCATED		3,075,604		3,075,604
	RUNNING COSTS		1,578,513		1,578,513
		2,518,060	33,880,322		36,398,382
Islamic Total		178,499,860	462,198,795		640,698,656
Secular	CAPITAL	4,158,224,548	299,157,118	40,133,799	4,497,515,465
	MAINTENANCE PERSONNEL COSTS	377,576,079	68,613,320	201,900	446,391,300
	TRANSFER EXP	13,419,793,442	1,816,101,313		15,235,894,755
	UNALLOCATED	562,529,182	133,650,294		696,179,476
	RUNNING COSTS	2,300,467	11,515,885		13,816,352
		2,327,899,194	3,237,569,967	75,031,909	5,640,501,070
Secular Total		20,848,322,912	5,566,607,898	115,367,608	26,530,298,418
Grand Total		21,026,822,773	6,028,806,693	115,367,608	27,170,997,074

Matrix A7.3.1: Financing Agents to providers by ownership to Expenditures

Provider - Public / PRIVATE	Provider - Ownership	EXPENDITURE	Financing Agents_id1			Grand Total	
			PUBLIC SECTOR	PRIVATE SECTOR	REST OF WORLD		
Public	Public	CAPITAL	4,186,090,153	193,195		4,186,283,348	
		MAINTENANCE	377,576,079		201,900	377,777,979	
		PERSONNEL COSTS	13,567,909,638			13,567,909,638	
		TRANSFER EXP	562,529,182	90,173,617		652,702,799	
		UNALLOCATED	2,300,467	1,400,000		3,700,467	
	RUNNING COSTS	2,330,417,254	2,090,849,368	5,292,763	4,426,559,384		
	Public Total			21,026,822,773	2,182,616,180	5,494,663	23,214,933,616
	PRIVATE Voluntary	CAPITAL			40,133,799	40,133,799	
		RUNNING COSTS			69,739,146	69,739,146	
	PRIVATE Voluntary Total				109,872,945	109,872,945	
Public Total			21,026,822,773	2,182,616,180	115,367,608	23,324,806,561	
PRIVATE	PRIVATE for Profit	CAPITAL		278,597,480		278,597,480	
		MAINTENANCE		67,027,610		67,027,610	
		PERSONNEL COSTS		1,816,101,313		1,816,101,313	
		TRANSFER EXP		41,903,427		41,903,427	
		UNALLOCATED		7,670,205		7,670,205	
	RUNNING COSTS		1,134,407,271		1,134,407,271		
	PRIVATE for Profit Total			3,345,707,306		3,345,707,306	
	PRIVATE Voluntary	CAPITAL		171,198,515		171,198,515	
		MAINTENANCE		55,769,488		55,769,488	
		PERSONNEL COSTS		218,648,507		218,648,507	
TRANSFER EXP			4,648,854		4,648,854		
UNALLOCATED			4,024,193		4,024,193		
RUNNING COSTS		46,193,651		46,193,651			
PRIVATE Voluntary Total			500,483,207		500,483,207		
PRIVATE Total				3,846,190,513		3,846,190,513	
Grand Total			21,026,822,773	6,028,806,693	115,367,608	27,170,997,074	

Matrix A7.1a: Financing Agents to providers by level to Expenditures

		Financing Agents			
Provider Level	EXPENDITURE	PUBLIC SECTOR	PRIVATE SECTOR	REST OF WORLD	Grand Total %
Administration	CAPITAL	0.73%			0.6%
	MAINTENANCE	21.50%			17.1%
	PERSONNEL COSTS	35.10%	100.0%		48.4%
	RUNNING COSTS	34.64%			27.5%
	TRANSFER EXP	8.04%			6.4%
Administration Total		100.00%	100.0%		100.0%
Pre-Primary	CAPITAL	0.00%	16.4%		16.4%
	MAINTENANCE	0.00%	5.0%		5.0%
	PERSONNEL COSTS	0.00%	21.7%		21.7%
	RUNNING COSTS	0.00%	54.6%		54.6%
	TRANSFER EXP	0.00%	1.9%		1.9%
	UNALLOCATED	0.00%	0.4%		0.4%
Pre-Primary Total		0.00%	100.0%		100.0%
Primary	CAPITAL	18.98%	5.7%	36.5%	15.9%
	MAINTENANCE	0.87%	1.6%		1.0%
	PERSONNEL COSTS	68.51%	25.8%		57.7%
	RUNNING COSTS	11.54%	63.4%	63.5%	24.4%
	TRANSFER EXP	0.08%	3.3%		0.8%
	UNALLOCATED	0.02%	0.2%		0.1%
Primary Total		100.00%	100.0%	100.0%	100.0%
Secondary	CAPITAL	8.69%	7.4%		8.3%
	MAINTENANCE	0.60%	1.7%		0.9%
	PERSONNEL COSTS	73.16%	41.4%		63.1%
	RUNNING COSTS	17.54%	48.2%		27.3%
	TRANSFER EXP	0.00%	1.1%		0.3%
	UNALLOCATED	0.00%	0.2%		0.1%
Secondary Total		100.00%	100.0%		100.0%
Tertiary	CAPITAL	31.59%	5.4%		31.5%
	MAINTENANCE	0.05%	0.0%	3.7%	0.1%
	PERSONNEL COSTS	59.25%	0.0%		59.2%
	RUNNING COSTS	2.05%	34.2%	96.3%	2.2%
	TRANSFER EXP	7.06%	21.2%		7.1%
	UNALLOCATED	0.00%	39.1%		0.0%
Tertiary Total		100.00%	100.0%	100.0%	100.0%
Grand Total					

Matrix A7.2a: Financing Agents to providers by location to Expenditures

		Financing Agents			
Provider Urban/Rural	EXPENDITURE	PUBLIC SECTOR	PRIVATE SECTOR	REST OF WORLD	Grand Total
Rural	CAPITAL	30.3%			22.1%
	MAINTENANCE	1.6%			1.2%
	PERSONNEL				
	COSTS	27.7%			20.2%
	RUNNING COSTS	31.2%		95.9%	48.7%
	TRANSFER EXP	9.1%		4.1%	7.8%
	UNALLOCATED	0.1%		0.0%	0.1%
Rural Total		100.0%	100.0%		100.0%
Urban	CAPITAL	26.6%	1.0%	34.8%	20.7%
	MAINTENANCE	0.6%	0.1%	0.2%	0.4%
	PERSONNEL				
	COSTS	70.4%	0.0%		52.9%
	RUNNING COSTS	1.6%	95.7%	65.0%	24.6%
	TRANSFER EXP	0.8%	3.1%		1.3%
	UNALLOCATED	0.0%	0.2%		0.0%
Urban Total		100.0%	100.0%	100.0%	100.0%
Unallocated	CAPITAL	13.1%	15.3%		13.5%
	MAINTENANCE	2.6%	4.3%		2.9%
	PERSONNEL				
	COSTS	71.4%	72.6%		71.7%
	RUNNING COSTS	11.0%	6.5%		10.1%
	TRANSFER EXP	2.0%	0.9%		1.8%
	UNALLOCATED	0.0%	0.3%		0.1%
Unallocated Total		100.0%	100.0%		100.0%
Grand Total					

Matrix A7.3a: Financing Agents to providers by ownership Expenditures

		Financing Agents			
Provider -PUBLIC/PRIVATE	EXPENDITURE	PUBLIC SECTOR	PRIVATE SECTOR	REST OF WORLD	Grand Total
PUBLIC	CAPITAL	19.9%	0.0%	34.8%	18.1%
	MAINTENANCE	1.8%	0.0%	0.2%	1.6%
	PERSONNEL COSTS	64.5%	0.0%	0.0%	58.2%
	RUNNING COSTS	11.1%	95.8%	65.0%	19.3%
	TRANSFER EXP	2.7%	4.1%	0.0%	2.8%
	UNALLOCATED	0.0%	0.1%	0.0%	0.0%
PUBLIC Total		100.0%	100.0%	100.0%	100.0%
PRIVATE	CAPITAL		11.7%		11.7%
	MAINTENANCE		3.2%		3.2%
	PERSONNEL COSTS		52.9%		52.9%
	RUNNING COSTS		30.7%		30.7%
	TRANSFER EXP		1.2%		1.2%
	UNALLOCATED		0.3%		0.3%
PRIVATE Total			100.0%		100.0%
Grand Total					

Matrix A7.4a: Financing Agents to providers type Expenditures

		Financing Agents			
Provider Type- Sec/Isl	EXPENDITURE	PUBLIC SECTOR	PRIVATE SECTOR	REST OF WORLD	Grand Total
Islamic	CAPITAL	15.6%	32.6%	0.0%	27.9%
	MAINTENANCE	0.0%	11.7%	0.0%	8.5%
	PERSONNEL COSTS	83.0%	47.3%	0.0%	57.2%
	TRANSFER EXP	0.0%	0.7%	0.0%	0.5%
	UNALLOCATED	0.0%	0.3%	0.0%	0.2%
	RUNNING COSTS	1.4%	7.3%	0.0%	5.7%
Islamic Total		100.0%	100.0%	0.0%	100.0%
Secular	CAPITAL	19.9%	5.4%	34.8%	17.0%
	MAINTENANCE	1.8%	1.2%	0.2%	1.7%
	PERSONNEL COSTS	64.4%	32.6%	0.0%	57.4%
	TRANSFER EXP	2.7%	2.4%	0.0%	2.6%
	UNALLOCATED	0.0%	0.2%	0.0%	0.1%
	RUNNING COSTS	11.2%	58.2%	65.0%	21.3%
Secular Total		100.0%	100.0%	100.0%	100.0%
Grand Total					

Matrix A7.3.1: Financing Agents to providers by ownership to Expenditures

Provider - PUBLIC / PRIVATE	Provider - Ownership	EXPENDITURE	Financing Agents			Grand Total	
			PUBLIC SECTOR	PRIVATE SECTOR	REST OF WORLD		
PUBLIC	PUBLIC	CAPITAL	19.9%	0.0%	0.0%	18.0%	
		MAINTENANCE	1.8%	0.0%	3.7%	1.6%	
		PERSONNEL					
		COSTS	64.5%	0.0%	0.0%	58.4%	
		TRANSFER EXP	2.7%	4.1%	0.0%	2.8%	
		UNALLOCATED	0.0%	0.1%	0.0%	0.0%	
	RUNNING COSTS	11.1%	95.8%	96.3%	19.1%		
	PUBLIC Total			100.0%	100.0%	100.0%	100.0%
	PRIVATE Voluntary	CAPITAL	RUNNING COSTS	0.0%	0.0%	34.8%	0.2%
			RUNNING COSTS	0.0%	0.0%	60.4%	0.3%
PRIVATE Voluntary Total			0.0%	0.0%	95.2%	0.5%	
PUBLIC Total			100.0%	100.0%	100.0%	100.0%	
PRIVATE	PRIVATE for Profit	CAPITAL		8.3%		8.3%	
		MAINTENANCE		2.0%		2.0%	
		PERSONNEL					
		COSTS		54.3%		54.3%	
		TRANSFER EXP		1.3%		1.3%	
		UNALLOCATED		0.2%		0.2%	
	RUNNING COSTS		33.9%		33.9%		
	PRIVATE for Profit Total				100.0%		100.0%
	PRIVATE Voluntary	CAPITAL	MAINTENANCE		34.2%		34.2%
			PERSONNEL		11.1%		11.1%
COSTS				43.7%		43.7%	
TRANSFER EXP				0.9%		0.9%	
UNALLOCATED				0.8%		0.8%	
RUNNING COSTS		9.2%		9.2%			
PRIVATE Voluntary Total				100.0%		100.0%	
PRIVATE Total							
Grand Total							