

The bedrock of inclusion:

why investing in the education workforce is critical to the delivery of SDG4



Acknowledgements

This study was commissioned by ActionAid, Education International and Light for the World.

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Further contributions were made by a range of staff at ActionAid International (Julie Juma, Micheal Ssenoga and Laurette Abuya), Education International (Nikola Wachter, Antonia Wulff and Sonia Grigt) and Light for the World (Nafisa Baboo).

Valuable feedback and logistical support were received from colleagues at ActionAid Nigeria (Kyauta Giwa, Tasallah Chibok and Celestine Okwudili Odo) and critical input and review was also provided by key ministerial staff, including Dr Mrs Folake Olatunji-David at the Federal Ministry of Education, Nigeria.

We also appreciate the comments and advice received from representatives of civil society organisations and teacher unions working to further the education rights of persons with disabilities in Nigeria, including Dr Clinton Ikpitibo of the Nigeria Union of Teachers.

Finally, we are also grateful to the Norwegian Agency for Development Cooperation (Norad) for the funding that has made this research possible.

Design by www.NickPurserDesign.com

Cover photograph: CREDIT: ActionAid

ISBN: 978-978-985-594-0

About the organisations that commissioned this report

ActionAid is a global justice federation working to achieve social justice, gender equality and poverty eradication. It works with over 15 million people in 45 countries, with communities, people's organisations, women's movements, groups and networks, social movements and other allies to overcome the structural causes and consequences of poverty and injustice. ActionAid connects work at community level with broader efforts and struggles for justice to make the greatest contribution towards a just, equitable and sustainable world.

The logo for ActionAid, featuring the word "act:onaid" in a bold, lowercase, sans-serif font. The "act:" part is in black and the "onaid" part is in red.

Education International is the voice of teachers and education workers on the global level. It is the world's largest federation of education unions and associations, representing 32 million educators in nearly 400 organisations in over 170 countries and territories, across the globe. More information on Education International's work in inclusive education and decent work for persons with disabilities can be found here. https://www.ei-ie.org/en/detail_page/15279/disability-rights



Light for the World is a global disability and development organisation enabling eye health services and supporting people with disabilities in some of the poorest regions of the world. We break down unjust barriers to unlock the biggest potential! We focus on the poorest and hardest to reach, because they need it most. We aim to change the entire system, because we want our impact to last. We work with partners, because together we are stronger. We work with underserved communities in countries including Burkina Faso, Democratic Republic of Congo, Ethiopia, Kenya, Mozambique, South Sudan and Uganda.



ABOUT THIS STUDY

This report, which focuses on Nigeria, is part of a multi-country study undertaken on behalf of ActionAid, Education International and Light for the World in Ethiopia, Malawi, Mozambique, Nigeria and Tanzania.

The research explores the current state of investment in the education workforce for disability-inclusive education, and the realistic requirements for putting inclusive education into practice. It was carried out using a combination of desk review and qualitative engagement, including consultation of peer reviewed and grey literature such as government reports, policy briefs and issue papers, and interviews with 96 key informants across the five countries.

Investing in the education workforce is the bedrock of inclusion and critical to ensuring all children, especially those with disabilities enjoy their right to education. Whilst well-trained and qualified teachers are at the forefront of this process, they cannot work alone. Support from equally well-trained and qualified education leaders, administrators, and support personnel (e.g. therapists, psychologists, community-based rehabilitation workers and specialists in braille and sign language) is key to an education system equipped to respond to children's diverse learning needs. As such, whilst much of the research centres on teachers, acknowledging their fundamental role in the education process, we have opted for a wider scope of analysis in order to understand the extent to which the broader education workforce is currently equipped to include all children, especially those with disabilities, and deliver on SDG4.

In addition, whilst recognising that, inclusive education aims to address the diverse needs of all learners, this study focuses specifically on disability-inclusion.

This report opens with an introduction, providing some background and highlighting key evidence from around the world that helped to shape the scope of the country studies. This is followed by the in-depth country study. It also highlights (often serious) gaps in knowledge and data, which hampered the achievement of the country studies.

A thematic analysis of the research findings was conducted, to inform the development of the report and develop actionable country-specific recommendations. This found:

- That implementing inclusive education requires investment in education sector financing and widespread change of structures, systems, policies, practices and cultures;
- That a long-term perspective is needed to achieve impactful and sustained change (inclusive education should not be funded through one-off, short-term initiatives);
- That existing structures and systems should be utilised and strengthened;
- That inclusive education involves a range of stakeholders including government at all levels and across ministries (including education, health, finance and social services), teacher training institutions, schools, civil society organisations and communities, and involves a shift in attitudes and beliefs about education and the rights of persons with disabilities.

The study acknowledges certain limitations. While recognising that provision of quality, public disability-inclusive education involves system-wide change at all levels, some important issues were outside of the scope of the research project. For example, strategies to address attitudinal barriers and discriminatory practices, and investments to improve access to school such as transport and accessible infrastructure. It is also important to note that the study focuses on public basic education and did not include the private education sector.



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FOREWORD

This research report presents a concise, yet critical reflection of the inclusive education landscape in Nigeria, revealing the impact of long-standing government neglect of the most fundamental rights of children with disabilities.

The uncomfortable truth is that government's persistent failure to prioritise the financing of education, and in particular the huge shortages of well-trained, qualified and supported teachers has undermined the provision of inclusive, quality education for an estimated 95% of children with disabilities across the country.

Despite its commitments to education both at the international and national level and despite its vast wealth, Nigeria is home to more out of school children than any other country in the world. Conversely however, its financial allocations to education are amongst the lowest in the world.

Small wonder then that the country lacks an estimated 1.3m teachers to deliver basic education. A lack which has resulted directly in the thousands of over-crowded classrooms, where teachers, often with little to no training, struggle each day to respond to the different learning needs of their many pupils.

How can we aspire to achieve the Sustainable Development Goals by 2030 and talk of leaving no-one behind, when even the most basic conditions are not in place to deliver the free, quality, basic education that is the fundamental right of all Nigerian children?

Indeed, whilst millions of children remain out of school, our country loses billions of dollars each year to harmful corporate tax incentives. In 2016 ActionAid estimated that Nigeria lost US\$3.3 billion dollars in incentives to just 5 major extractive companies. Meawhile, as billions are given away to wealthy corporations our country has one of the lowest tax-to-GDP ratios in the world, severely limiting the government's ability to provide even the most basic public services to its citizens.

We at ActionAid believe that concrete steps to raise additional government revenue using fair and progressive tax is the most effective way of increasing the amount available to invest in education. Our report

shows how, by limiting unnecessary incentives and introducing progressive reforms, the government could raise an estimated US\$8.3 billion. Just 20% of this would be enough to pay the salaries of over 790 000 teachers. What a difference that would make!

Now more than ever, as governments the world over struggle to make ends meet as a result of the global economic downturn resulting from the Covid-19 pandemic, and as existing inequalities are exacerbated, the introduction of fair tax measures is critical to ensuring the availability of adequate, sustainable resources to finance key public services.

We hope the findings and recommendations in this report will be of interest to civil society, policy-makers and government-decision makers alike, encouraging readers to understand and take action on the connection between fair tax, public service delivery and the achievement of the sustainable development goals.

With only 10 years to go before 2030, there is much to be done but let us see this global crisis as an opportunity and work together to mainstream inclusiveness into all aspect of our education policies, plans and budgets so no child is left behind.

Ene Obi
Country Director, ActionAid Nigeria



GLOSSARY

For the purpose of this study the following definitions were used by the project team.ⁱ

Disability	Following the WHO and UNCRPD social definition of disability as an “evolving concept” that results from the interaction between an individual with impairments and contextual factors such as attitudinal, social and physical environments, resulting in limitations of one’s ability to participate fully in activities and effectively in society on an equal basis with others. For the purpose of this study we will use the internationally comparable impairment categories - physical, intellectual, behavioural, sensory - unless disaggregated differently within country-specific data.
Education support personnel	Those trained in inclusive education, including itinerant teachers, resource centre staff, specialists in child development (including speech therapists, occupational therapists, physical therapists) and special needs teachers.
Inclusive Education	Following the UNCRPD definition, ¹ inclusive education is: (a) A fundamental human right of all learners and not, in the case of children, the right of a parent or caregiver. Parental responsibilities in this regard are subordinate to the rights of the child; (b) A principle that values the wellbeing of all students, respects their inherent dignity and autonomy, and acknowledges individuals’ requirements and their ability to effectively be included in and contribute to society; (c) A means of realising other human rights, and the primary means by which persons with disabilities can lift themselves out of poverty, obtain the means to participate fully in their communities and be safeguarded from exploitation. It is also the primary means of achieving inclusive societies; (d) The result of a process of continuing and proactive commitment to eliminating barriers impeding the right to education, together with changes to culture, policy and practice of regular schools to accommodate and effectively include all students. For the purpose of this study, the focus is on inclusive education as it relates to disability.
In-service training	Any learning opportunity for teachers who are already certified as per country qualifications and/ or teaching in practice.
Pre-service training	Includes “recognised and organised, private and public educational programmes designed to train future teachers to formally enter the profession at a specified level of education. Graduates receive a government recognised teaching qualification.” ²
Schools – Inclusive	Schools designed so that children with disabilities attend regular classes with age-appropriate peers, learn the curriculum to the extent feasible, and are provided with additional resources and support depending on need.
Schools – Integrated	Schools that provide separate classes and additional resources for children with disabilities, which are attached to mainstream schools.
Schools – Special	Schools that provide highly specialised services for children with disabilities and remain separate from broader educational institutions, also called segregated schools.
Special needs education	Education for children with additional needs related to difficulties to learn or access education compared with other children of the same age, for example due to disadvantages resulting from gender, ethnicity, poverty, learning difficulties or disability.

i. Unless otherwise noted, the definitions included here are direct text as presented in the World Report on Disability (WHO and World Bank, 2011)

ACRONYMS

FCDO	Foreign, Commonwealth and Development Office
EDOREN	Education Data Research and Evaluation in Nigeria
EMIS	Education Management Information System
ESSPN	Education Sector Support Programme in Nigeria
GDP	Gross Domestic Product
IMF	International Monetary Fund
NCCE	National Commission for Colleges of Education
NCE	Nigeria Certificate in Education
NERDC	Nigerian Educational Research and Development Council
NGO	Non-Governmental Organisation
NORAD	Norwegian Agency for Development Cooperation
NPIEN	National Policy on Inclusive Education in Nigeria
NPSNEN	National Policy on Special Needs Education in Nigeria
SDG	Sustainable Development Goals
SUBEB	State Universal Basic Education Board
UBEC	Universal Basic Education Commission
UNCRC	United Nations Convention on the Rights of the Child
UNCRPD	United Nations Convention on the Rights of Persons with Disabilities
UNESCO	United Nations Educational, Scientific and Cultural Organization
UNICEF	United Nations Children's Fund
WHO	World Health Organization



...in most low- and middle-income countries, children with disabilities are more likely to be out of school than any other group of children.

PHOTO: ACTIONAID

SECTION 1. INTRODUCTION AND BACKGROUND

➤➤ 1.1. Rethinking inclusive education starts with strengthening the education workforce

Despite global commitments, children with disabilities are being left behind

The United Nations' Sustainable Development Goal 4 (SDG4) makes inclusive education an explicit global priority, and all member States have committed to "ensure inclusive and equitable quality education and promote lifelong learning opportunities for all" by 2030.³

Yet, in most low- and middle-income countries, children with disabilities are more likely to be out of school than any other group of children.⁴ As the 2020 Global Education Monitoring Report noted, "the promise of reaching the furthest behind first is not being kept", and "children with disabilities are particularly at risk of exclusion from education".⁵

A lack of data, comparable measurements and agreed definitions means that credible global statistics are lacking.ⁱⁱ But the best estimates are that, in low- and lower-middle income countries, around 40% of children with disabilities are out of school at primary level, and 55% at lower secondary level, although these numbers vary enormously between countries.⁶ In many lower-income countries, even when children with disabilities do attend school, they are segregated from their classmates, receive a poorer overall quality of education, and are more likely to drop out than their peers.⁷ In 10 low- and middle-income countries, children with disabilities were 19% less likely to achieve minimum proficiency in reading than those without.⁸

ii. This is also a global issue, as the UIS noted: "because of the scarcity of national data, it is currently not possible to generate statistics on the status of persons with disabilities with regard to education that are regionally or globally representative"

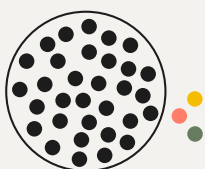
Far too little is known about how disability intersects with other disadvantages, but some studies suggest that girls with disabilities are among the most marginalised groups in society, as a result of social norms and cultural biases around gender and disability.⁹

In 2020, widespread school closures introduced in 194 countries in an effort to contain the spread of the Covid-19 pandemic shed a harsh light on existing

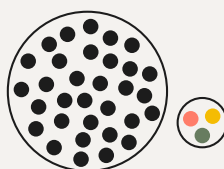
inequalities, both revealing and reinforcing patterns of disadvantage and discrimination in access to education. With an estimated 91% of the global school population affected by these measures, learners with disabilities are among those most likely to be excluded and face additional setbacks to their education due to factors such as a lack of accessible resources or technology to support continuous remote learning, or a scaling back of specialised support measures.¹⁰

A summary of the evidence on inclusive education

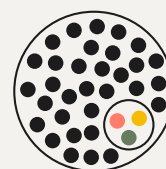
Adapted from Principe T. (2018) Rethinking Disability: A primer for educators and education unions.



Exclusion occurs when students are directly or indirectly prevented from or denied access to education in any form.



Segregation occurs when the education of students with disabilities is provided in separate environments designed or used to respond to a particular or various impairments, in isolation from students without disabilities.



Integration is a process of placing persons with disabilities in existing mainstream educational institutions, as long as the former can adjust to the standardised requirements of such institutions.



Inclusion involves a process of systemic reform embodying changes and modifications in content, teaching methods, approaches, structures and strategies in education to overcome barriers with a vision serving to provide all students of the relevant age range with an equitable and participatory learning experience and environment that best corresponds to their requirements and preferences.

Placing students with disabilities within mainstream classes without accompanying structured changes to, for example, organisation, curriculum and teaching and learning strategies, does not constitute inclusion. Furthermore, integration does not automatically guarantee the transition from segregation to inclusion.

Box 1. What do we mean by inclusive education in this study?

At its simplest, inclusive education means that all children learn together in the same schools. This requires education systems that can adapt to the different learning needs of all students. Inclusive education is widely seen as a philosophical approach to education which ensures that diverse students of all backgrounds learn together in the same classroom, and seeks to transform education systems in order to respond to these different needs - irrespective of abilities or disabilities.¹¹ For the purposes of this report, however, the authors focus on disability-inclusive education specifically, while recognising the broader understanding of “inclusive education”. Finally, because inclusive education is a process which can take time, the study also aims to situate current efforts by governments as part of a process of moving **towards** inclusive education.

A well-trained education workforce is the bedrock of inclusion

Poor quality of teaching, inadequate teacher numbers, limited training for workforce development and lack of financing are all cited as significant barriers to the provision of inclusive education.¹²

Inclusive education begins with qualified teachers who are provided with the necessary support to address different pupil needs. In many low- and middle-income countries, teachers have no or limited experience of teaching children with disabilities, and are not trained in inclusive teaching or using accessible classroom tools and materials.¹³

The recent United Nations Disability and Development Report identified a number of actions needed to achieve SDG4 for persons with disabilities, including providing *“training to teachers and other education specialists to gain knowledge and experience in inclusive education for persons with disabilities”*.

However, it found that many teachers lack the *“skills necessary to support children with more challenging learning needs, including those with severe physical or intellectual disabilities, in mainstream classrooms.”*¹⁴

This echoes a 2018 study by Education International, which found that 72.5% of teacher union respondents from 43 countries believed pre-service and in-service training on inclusion to be insufficient, leading a small minority of teachers to pay for their own training.¹⁵

Teacher quality is the most important determinant of the quality of education and learning outcomes at school level,¹⁶ and teacher preparation to respond to diversity in the classroom is key to ensuring that all children have a positive learning experience. As such, it is crucial to ensure that all teachers – new recruits as well as those already in classrooms – are trained in inclusive education.

However, given that in sub-Saharan Africa only 64% of primary and 50% of secondary school teachers are trained, most teachers lack even the most basic preparation to teach, let alone training in inclusive pedagogy.^{iii, 17}

Inclusive education begins with qualified teachers who are provided with the necessary support to address different pupil needs. In many low- and middle-income countries, teachers have no or limited experience of teaching children with disabilities, and are not trained in inclusive teaching or using accessible classroom tools and materials.

In addition, training available in many lower-income countries is often based on the medical model^{iv} or on special needs education (which segregates children), rather than the human rights-based framework on which inclusive education is based. Beyond increasing teachers’ skills to modify their teaching strategies, training in inclusion also plays a crucial role in improving teacher attitudes, which are *“central in any reform design to improve inclusion.”*¹⁸

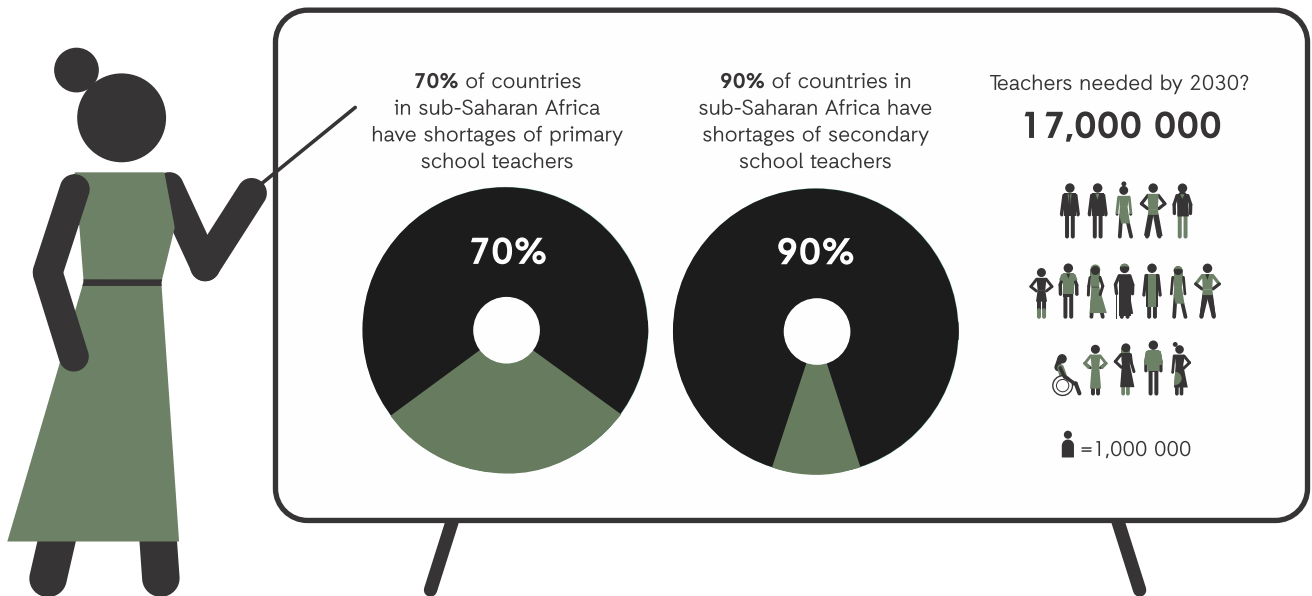
Class size matters

SDG4 calls on countries and development partners to *“substantially increase the supply of qualified teachers”* by 2030. Not only are teachers a fundamental condition for guaranteeing quality education, but the equity gap in education is exacerbated by the shortage and unequal distribution of teachers, especially in disadvantaged areas.

Currently, in most low-income countries, teachers routinely deal with classes of over 40 pupils with a wide range of abilities, especially in the most marginalised and remote areas where classrooms are more often overcrowded due to huge teacher shortages. According to the UNESCO Institute for Statistics, more than 70% of countries in sub-Saharan Africa face acute shortages of primary school teachers, and 90% have serious shortages in secondary education, the largest teacher gap in the world. To keep up with population growth, sub-Saharan Africa will need to recruit 17 million new teachers by 2030.¹⁹

iii. Across 10 francophone sub-Saharan African countries, just 8% of teachers for grades two and six had received in-service training on inclusive education.

iv. The medical model sets children with disabilities apart from the rest of society (i.e. the child has a “problem” that needs “resolving”). This was the predominant model of thinking around disability until a few decades ago, when the social model of disability shifted understandings of disability away from a charitable welfare-based and rehabilitative approach and towards a social justice, and human rights-based framework – on which inclusive education is based. In many cases, training for teachers is yet to integrate this model fully.



As noted in a report commissioned by Education International, “Teachers need smaller class sizes in order to be able to teach to every student [and practice inclusive education]. Teaching to 35 diverse learners is significantly more challenging and complex than teaching to 16 diverse students”. The report concludes that “classroom materials and technologies are useful, but they cannot replace the value of a skilled teacher available to all her/ his students”.²⁰

Teachers need support in the classroom

Providing more and better training for teachers is necessary but not sufficient to achieve inclusive classrooms. In many countries, teachers are not only in short supply, but are also “isolated, and not supported to provide effective teaching and learning”.²¹

Teachers require supportive working conditions to deliver inclusive education.

This may involve additional resources to provide specially designed learning materials and any necessary classroom adaptation.²² Governments must also develop inclusive curricula that can help teachers break down barriers faced by children with disabilities

Unfortunately, in many low- and lower-middle income countries, teachers are chronically underpaid, with salaries below the average for jobs requiring a similar level of skills. Rural and poor areas are the most understaffed, with few incentives for teachers to work there.

in the classroom. This involves ensuring that curricula can adapt to the needs of a diversity of learners, while also better representing diversity.

To ensure inclusive education, teachers are critical. But they cannot work alone. As the Education Commission noted, teachers need leadership and support to be effective and help the learners with the greatest need.²³ Support from specialists in other sectors, such as physiotherapists, occupational therapists, or specialist teachers experienced in teaching children with disabilities, is also essential.²⁴ Research has shown that these education support personnel play a key role in the learning team necessary to adequately support children and young people with disabilities.²⁵

Also critical are adequate remuneration, decent working conditions and incentives for teachers to grow their skills and knowledge and stay in the profession. Governments need to ensure good systems of financial incentives, and improved distribution of teachers qualified in inclusive education. Education International research from 2018 considered that: “As teachers’ skills and responsibilities increase, so too should their compensation”.²⁶ Unfortunately, in many low- and lower-middle income countries, teachers are chronically underpaid, with salaries below the average for jobs requiring a similar level of skills. Rural and poor areas are the most understaffed, with few incentives for teachers to work there. For these reasons, Education International and national teachers’ unions continue to advocate for improved working conditions to support the shifts in strategies in the classroom needed to deliver SDG4.²⁷



1.2. Increased public spending on the education workforce is critical to achieve inclusion

Equipping teachers with the right skills and support to teach inclusively requires significantly more resources, and an expansion of the workforce. Teachers are aware that a lack of resources acts as a major brake to ensuring inclusive education. Respondents to an Education International study carried out in 43 countries consistently highlighted budgets and funding as a barrier to creating more inclusive classrooms.²⁸

Existing research shows that commitments to inclusive education and reforms to the workforce rarely make it from 'on paper' commitments into annual government budgeting processes. Budgeting for the education workforce in lower-income countries tends to rely on simplistic calculations in sector plans that are disconnected from ongoing budget discussions.²⁹ Rarely is significant financing for the recruitment, training, deployment and support of teachers to practice systemic inclusion reflected in budgets. Even where there are resources, they are well below what is needed:

The Education Commission has pointed out that teacher salaries already represent a significant share of recurrent education budgets in most countries, and Ministers of Finance manage competing demands.³⁰ As such, requests for increased investment in the education workforce must be convincing, especially as a long-term investment, and a thorough cost-benefit analysis of any workforce reform is required for policymakers to change the status quo. This must be informed by dialogue with the workforce and trade unions.

Inclusive education requires both system-wide change and a transformation of the education workforce. Yet without substantial new funding for education, the financing required to transform education systems, and the teaching force in particular, for inclusion is likely to remain out of reach. Evidence suggests that States which have historically invested in segregated schools tend to lack the political will to move towards inclusive education systems.³¹ However, while costly in the short

term, investment in inclusive education is more cost-effective over time than building two separate systems, and brings additional benefits associated with more trained teachers on the ground.^{vi}

Study after study has evidenced that, in the long-run, investing in inclusive education makes economic sense, because inclusive teaching can be synonymous with quality, and also because it precludes the need to invest in two parallel education systems.³² In lower income countries, a fairly strong body of research points to the inefficiency of multiple systems of administration, organisational structures and services.^{vii}

In other words, in many lower-income countries it is necessary to increase investment in education in order to transform an education workforce equipped to deliver inclusive education. Yet the gaps are vast. The 2015 Global Education Monitoring Report estimated that achieving targets for inclusive and quality education up to secondary level for low- and lower-middle income countries by 2030 would require a tripling of public funding for education.^{viii} This increase is required not only to deal with increased demand, but, crucially, to meet commitments to quality and inclusion.

As such, transforming the workforce to deliver system-wide inclusive education requires substantial increases in public budgets. This can be supported by applying ActionAid's "4S education financing framework" (see Box 2) which clearly identifies four principles of education financing to ensure that countries are allocating and spending adequate resources to meet SDG4.

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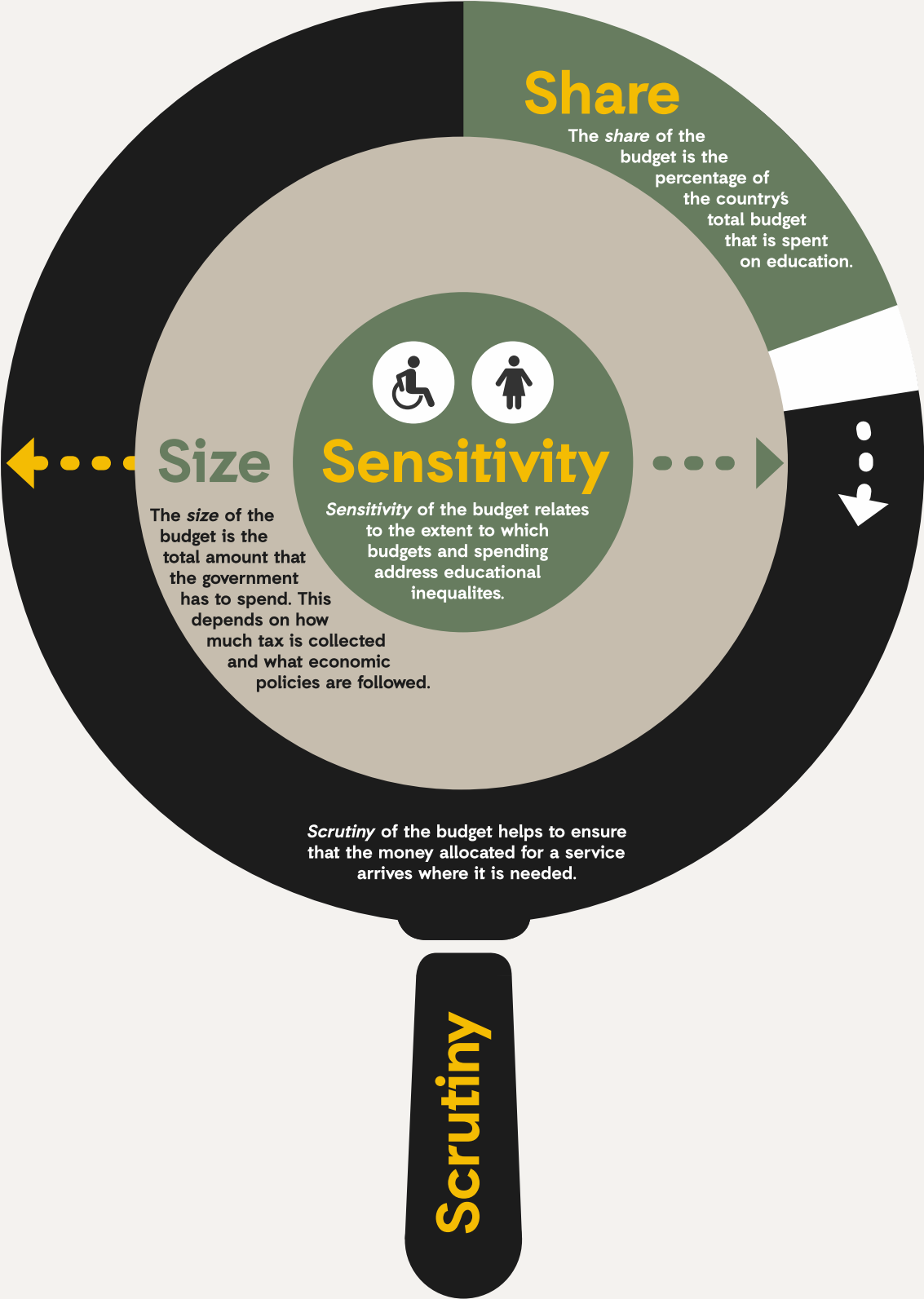
v. Evidence on this is limited. However, a number of studies suggest this to be the case and build a picture. For instance, Light for the World (2016) Costing Equity: The case for disability-responsive education financing, showed a lack of funding overall, and specifically on teaching. The UN Global Education Monitoring Report 2020 also notes a lack of budget for inclusive education overall. Finally, the Education Commission (2020) noted a lack of budgeting for workforce transformation.

vi. In the long run, it has been noted that setting up separate systems costs more. For example, an OECD report estimated that the average cost of putting students with special educational needs in segregated placements is seven to nine times higher than educating them in mainstream classrooms. However, in the short term there is a need for initial up-front investment.

vii. Quoted in World Bank 2004, Inclusive Education: An EFA Strategy for all Children. This was based on common conclusions across a number of studies: Primary sources include OECD, 1994; OECD, 1995; OECD 1999; OECD 2000; O'Toole & McConkey (1995) Innovations in Developing Countries for People with Disabilities; EURYDICE, 2003.

viii. Education for All (2015) Global Monitoring Report. Pricing the right to education: The cost of reaching new targets by 2030. Note: if lower-middle income countries are included, the minimum cost rises to \$403 per student.

Domestic Financing for Education: *The 4 Ss*



Box 2. ActionAid's 4S education financing framework

ActionAid's 4S framework identifies four clear principles that must be applied to ensure that countries meet the SDG4 twin promises of quality and inclusion:

1. A fair **SHARE** of the budget is spent on education - meeting or exceeding UNESCO benchmarks of 20% of national budget or 6% of GDP - with a particular focus on marginalised groups, including children with disabilities.
2. A good **SIZE** of overall budget is raised through a progressive tax base, maximising the availability of national resources for investment in public services, ensuring that those most able to pay (the wealthiest) support those least able (the poorest) to do so. This also requires macroeconomic policies which can support budget increases, such as reducing debt servicing or limiting austerity policies.
3. Budgets are **SENSITIVE**, with a focus on equity in public expenditure in order to redress broader inequalities in society (such as stipends for the education of children with disabilities, or greater investment in inclusive teachers in poor rural areas).
4. Public **SCRUTINY** of budget expenditure to ensure that funds arrive on time (especially in disadvantaged areas) and are spent effectively. This may require, for instance, enabling civil society groups to have oversight of budget development and expenditure.

SHARE: International public spending benchmarks must be met

The UNESCO Education 2030 Framework for Action³³ establishes a target for countries to allocate up to 20% of their national budget or 6% of GDP to meet SDG4 by 2030. Countries with the furthest to go to meet SDG4 targets and indicators will need to meet or exceed the higher targets for budget allocations to the sector. High levels of investment are needed to provide more trained and well paid teachers to deal with increased pupil demand,³⁴ whilst meeting commitments to quality, equity and inclusion.³⁵ Yet many countries are presently falling short of these targets, as public education expenditure is, on average, 4.4% of GDP and 13.8% of total public expenditure.^{ix}

When an insufficient share of the budget is allocated to education, governments tend to look for ways to cut back on spending on teachers, and the financing for teachers' wages, training and support gets squeezed. This can mean that not enough teachers are employed, or that funding for mechanisms to retain teachers and incentivise appropriate deployment, class sizes, and so on is insufficient.



PHOTO: LAURETTE ABUYA/ACTIONAID

ix. The Global Education Monitoring Report 2020-21 provides data for latest available year (2017), although as the report notes, data were missing for 54% of countries.

Box 3. International financing institutions restrict the expansion of public budgets for workforce capacity

Currently the capacity of many countries to increase the education share of their budget and invest in a workforce able to deliver commitments to quality, inclusive education is under threat. For many decades, the prevailing economic wisdom has been antithetical to the kinds of investment required to expand the education workforce. In 2007, research by ActionAid in 17 countries showed that, between 2003 and 2005, a prominent International Monetary Fund (IMF) structural adjustment programme loan criterion was a wage bill ceiling that limited the number of public sector workers (such as teachers) that could be hired.³⁶ The IMF later removed the criterion; but there was still pressure on governments behind the scenes to reduce spending on public sector wages.³⁷

With debt levels now spiralling, IMF advice again risks limiting investment in the education workforce. According to the Jubilee Debt Campaign, external debt payments by developing countries grew 85% between 2010 and 2018, from 6.6% to 12.2% of government revenue.³⁸ In this context, the advice of the IMF becomes even more powerful as they negotiate new debt relief programmes. Evidence from ActionAid in 2020 shows a spike in IMF programmes carrying similar conditions to the structural adjustment programmes, with countries struggling to maintain budgets for essential services, and limiting workforce investment.³⁹

SIZE: Financing an inclusive education workforce requires increased public budgets

The 2014 Global Education Monitoring Report noted that: “Countries that require additional teachers will have to increase their overall budgets for teacher salaries”. The report went on to state that US\$ 4 billion additional funds were required annually in sub-Saharan Africa to pay the salaries of the additional primary school teachers required by 2020, after taking into account projected economic growth.⁴⁰ Given chronic shortages in teaching staff in all countries in this study, and with many teetering on the edge of debt crises, this is a huge problem for achieving SDG4 in all countries (see Box 3 above).

Public taxation is the most effective source of long-term, sustainable funding for recurrent budgets such as workforce costs, and with only a decade to go to meet the 2030 targets, many countries need to increase overall revenue and availability of domestic resources.

In 2010, the UN estimated that a minimum of 20% tax-to-GDP ratio would be needed to deliver on the MDGs.⁴¹ More recently, research from the IMF and World Bank⁴² indicates that tax-to-GDP ratios lower than 15% are insufficient to finance even the most basic state functions.⁴³ As an example, in 2017, the average tax-to-GDP ratio in OECD countries was 34.2% whilst in

sub-Saharan Africa, the average ratio was just 17.2%.⁴⁴ In other words, whilst the appropriate level of taxation depends on each country’s characteristics, a sizeable increase tax capacity is likely to play a significant role in countries’ ability to deliver basic public services and attain the SDGs. Indeed, in 2019, the IMF estimated that most low income countries would need to spend an additional 15 percentage points of GDP or more to reach the SDG targets, suggesting that increasing tax to GDP ratios by 5% in the medium-term (around 5 years) would constitute an ambitious yet realistic way forward.⁴⁵

Taking action to remove harmful corporate tax incentives, tackle tax avoidance, evasion, corruption and illicit financial flows are key, if governments are to raise new funds for education relatively quickly.⁴⁶

SENSITIVE: Budgets must address equity and inclusion

It is not enough to spend *more* money on disability-inclusive education, education budgets also need to be spent *better* and with greater sensitivity. A greater focus on equity is required in the deployment of resources—both human and financial—to benefit all learners, including those with disabilities, and ensure that the education workforce is available and able to manage inclusion. This process must start by identifying where

financing and teachers are required, to target the needs of children with disabilities, and support system-wide inclusion more broadly.

In all five countries included in this study, it proved difficult to assess spending in relation to equity of teacher deployment compared to the need for teachers for inclusive education across the country. This is, in part, due to a lack of data to assess needs (i.e. numbers of teachers trained in inclusion or where they are deployed). Without more coherent baselines, effective planning and budgeting for inclusion is impossible.

As the Global Education Monitoring Report notes, a larger share of resources needs to be allocated to compensate for disadvantage, so that *“even as marginalized groups are mainstreamed, a twin-track approach targeting them is needed, since the cost of serving their support needs is much higher, especially for students with disabilities”*.⁴⁷ This means that school funds need to positively discriminate in favour of more vulnerable learners, so that everyone can be on a more equal footing. This is particularly true for children with disabilities, who may require additional support such as assistive devices, specialised resources, or referral to medical support.

To do this, it is vital to put equity and inclusion at the heart of government financing formulae. These must address individual disadvantage such as disability, but also broader horizontal inequalities such as geographical inequality, and may require extra teacher

incentives or support for deployment to remote areas.

**SCRUTINY:
Ensuring
that education
expenditure meets
inclusion needs**

Even where funds *are* allocated to inclusive education, improving oversight, scrutiny and accountability is crucial to ensure that budget allocations are properly targeted, arrive in full and on time, and are effectively and transparently spent.⁴⁸ Moreover, some small allocations can be traced for *“special education”* that can reinforce segregation. This echoes the findings of a study which found that only 31 out of a sample of 76 country budget documents from low- and low-middle-income countries had any mention of *“special education”*, and this was often a separate line in the overall education budget, rather than under the appropriate age or level of education, or in ministry budgets other than education, with no plan for integration into the education sector.⁴⁹

Governments should also create the conditions to enable non-governmental organisations (NGOs) to monitor the fulfilment of government commitments and stand up for those excluded from education.^x

Even where funds are allocated to inclusive education, improving oversight, scrutiny and accountability is crucial to ensure that budget allocations are properly targeted, arrive in full and on time, and are effectively and transparently spent



PHOTO: LAURETTE ABUYA/ACTIONAID

x. For instance, according to the recent UNESCO GEM report 2020-21 a 2001 NGO campaign in Armenia resulted in a new legal and budget framework to roll out inclusive education nationally by 2025.



PHOTO: TOM SAATER/ACTIONAID

SECTION 2. COUNTRY STUDY: NIGERIA

Background to the Nigerian education system

With approximately 202 million people, Nigeria accounts for about half of West Africa's population, is the most populous country in Africa,⁵⁰ and has one of the largest youth populations in the world. A multi-ethnic and culturally diverse federation, Nigeria consists of 36 autonomous States, the Federal Capital Territory, and 774 local governments. States and local governments manage their own education systems, and though core funding and key strategies and policies come from the Federal Government, the Federal Ministry of Education does not play a strong role in delivery.

Despite an abundance of natural resources, including oil and gas,⁵¹ and though the country's economy has

grown dramatically in recent years,⁵² Nigeria has very low levels of investment in basic public services, including education. Nigeria has the highest number of out-of-school children in the world, with the latest data putting the figure at around 10.5 million,⁵³ and the percentage of children out of primary school has barely changed from 37% in 1999 to 34% in 2010.^{xi}

Inequalities based on wealth are also prevalent in education. For instance, of the poorest children, only 35% complete primary and 15% secondary school, compared to 97% and 88% of the wealthiest.⁵⁴ The IMF states that policy action to address these challenges is urgent and should not be delayed, including financing the growing need for education and health services that are already under strain at current population levels.⁵⁵

xi. Taken from the UNESCO Institute of Statistics UIS database, Latest year available for Nigeria is 2010



2.1. Current state of disability-inclusive education

Data on disability

Children with disabilities are among the most disadvantaged in Nigeria. Although a lack of nationwide estimates means that it is not possible to build a true picture,^{xii} a recent (unpublished) baseline study by ActionAid found that children with disabilities constituted just 0.1% and 1.25% of total enrolments in sample schools in Sokoto and Lagos States respectively.⁵⁶

The 2006 Nigerian census reported that 3.3 million Nigerians (2.3% of the population) have disabilities, although the World Health Organization (WHO) has estimated the number to be closer to 25 million. In 2008, the Federal Government of Nigeria estimated that around 7% of children had disabilities, and that around 2.75% (90,000) of these were in primary school and 1.85% (65,000) in secondary school.⁵⁷ However, this data is no longer current, and only an estimate. In 2018, the Demographic and Health Service collected data on disability, using the Washington Group questions for disability statistics, but the breakdown and presentation of the data is more focused on adults and does not easily allow for analysis of the extent of disability among children or provide any information related to education.⁵⁸

The Global Partnership for Education noted in 2018 that “determining the percentage of children with learning disabilities is next to impossible because official data is non-existent.”⁵⁹ There are no robust or credible official sources of data on the prevalence of children with disabilities, or their engagement in education in Nigeria. The 2015 National Policy on Special Needs Education in Nigeria noted that data on the incidence and prevalence of “persons with special needs” were not available, and that “The absence of comprehensive data on Persons with Special Needs has hampered planning and implementation of programmes over time.”⁶⁰ The Federal Ministry of Education’s 2016 National Education Indicators Report did not include any indicators related to children with disabilities.⁶¹

Overall, a lack of reliable, up-to-date national data on children with disabilities in Nigeria prevents a full

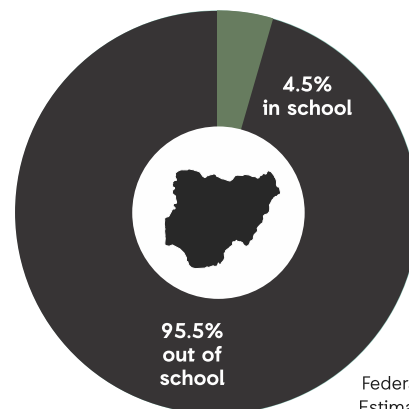
understanding of the current situation, a significant challenge to education sector development and policy planning for inclusive education.^{xiii}

Government commitments to inclusive education

Nigeria ratified the United Nations Conventions on the Rights of Persons with Disabilities (UNCRPD) in 2010, recognising the rights of persons with disabilities to quality education and inclusion in the school system. However, the country has only recently started to translate these commitments into policy.

In 2015, the Government launched the first ever National Policy on Special Needs Education in Nigeria (NPSNEN), with implementation guidelines.⁶² In 2016 it launched a draft National Policy on Inclusive Education in Nigeria (NPIEN). Finally, in 2018, after approximately a decade of advocacy by disability rights groups and activists, President Buhari signed into law the Discrimination Against Persons with Disabilities (Prohibition) Act.⁶³ This endorses the UNESCO definition of inclusive education as a “process of addressing all barriers and providing access to quality education to meet the diverse needs of all learners in the same learning environment”, and is a welcome development.⁶⁴

Children with disabilities in/out of school in Nigeria



*Based on Federal Government Estimates from 2008

In 2008, the Federal Government of Nigeria estimated that around 7% of children had disabilities, and that around 2.75% (90,000) of these were in primary school and 1.85% (65,000) in secondary school. However, this data is no longer current, and only an estimate.

xii. As the Global Partnership for Education has noted: “determining the percentage of children with...disabilities [in Nigeria] is next to impossible because official data is non-existent.”<https://www.globalpartnership.org/news/shortage-education-opportunities-children-disabilities-nigeria>
xiii. This challenge was identified during the desk review and emphasised repeatedly by interviewees.

Table 1: Laws and policies related to disability and access to education in Nigeria

Policy/ Law	Issuance Date	Relevance
Convention on the Rights of the Child	19 April 1991	Ratification of the UNCRC by the Nigerian Government is indicative of their commitment to ensuring the basic human rights of children, including the right of every child to education (Article 28).
Nigerian Constitution	1999	Guarantees the educational rights of all citizens especially children. Government shall direct its policy towards ensuring that there are equal and adequate educational opportunities at all levels. Section 18(1)
The Child Rights Act	2003	Every child has the right to free, compulsory and universal basic education, which shall be the duty of the Government to provide (section 15(1) of the Act). Children are entitled to freedom from discrimination on the grounds of belonging to a particular community or ethnic group, place of origin, sex, religion, the circumstances of birth, disability, deprivation or political opinion. The Act specifies that children in need of special protection measures should be protected in a manner that will enable them to achieve their fullest possible social integration.
Free Universal Basic Education Act No. 66	2004	Addresses issues of access, equality, equity, inclusiveness, affordability and quality. Includes formal basic education encompassing the first nine years of schooling (primary and junior secondary education) for all children Provision for 2% of the Federal Government's Consolidated Revenue Fund to finance the Universal Basic Education programme. ⁶⁵
Nigerian National Policy on Education⁶⁶	2013	States that people with special needs should be provided with education in mainstream schools. People with special needs who are not able to benefit from inclusive education should receive the same quality of education in special schools. Aims to provide access to education for all people in an inclusive setting and ensure that there is a diversified and appropriate curriculum for all people.
Convention on the Rights of Persons with Disabilities	30 March 2007 24 Sept 2010	Obligates States to ensure that <i>"persons with disabilities can access inclusive, quality and free primary education and secondary education on an equal basis with others in communities in which they live"</i> (Article 24). No formal coordination mechanism for UNCRPD implementation. Proposed Disability Rights Act would incorporate the UNCRPD into national law and establish monitoring mechanisms. A third attempt to pass this into law in 2016, but as of May 2018 it had not yet been signed.
National Policy on Special Needs Education in Nigeria⁶⁷	2015	Responsibilities of Federal and State Ministries of Education to design curriculum, provide free education at all levels, provide teaching aids, mobility and other assistive technologies, capacity building support to teaching and non-teaching staff, set student/ teacher ratios, coordinate activities of service providers, provide relevant infrastructure, organise advocacy and resource centres.
National Policy on Inclusive Education in Nigeria	2016	This policy document was <i>"intended to address the challenges associated with the inclusion of Nigerian children with diverse learning needs into the school system. It is a national benchmark that would set the minimum standard for the effective implementation of inclusive education in Nigeria."</i> (p9)
National Policy on Disability in Nigeria	January 2019	Recently passed after approximately 20 years of being stalled. The policy recognises the implications of a human rights and development approach to disabilities on the provision of education in the country.

The current state of inclusive education provision in Nigeria

Nigeria has policy documents that support inclusive education but, in reality, the structure and financing of education focuses primarily on the provision of special education through a segregated system, with special schools for children with disabilities.⁶⁸

Missionaries in Nigeria began the segregation of children with disabilities in education in the 1970s, and successive governments have followed suit. The 2004 education policy formalised public special schools and, while inclusion was affirmed for various learner groups, separate interventions led to segregated education provision. In 2017, the NPIEN attempted to harmonise initiatives into a unified system by rehabilitating special schools to serve as resource centres catering for the needs of learners with disabilities, and training teachers on inclusion.⁶⁹

A 2016 inclusive education review conducted in six States noted that practical progress had been made in a number of schools, particularly in Kaduna and Lagos.⁷⁰ However, overall, very little is known about the schooling experience of children with disabilities in Nigeria. Children with disabilities, if in school at all,^{xiv} are often in special schools that are primarily private.⁷¹ Most government-run special schools target one or two impairments. Poorer States have only one or two special schools, which provide both boarding and day services.⁷² In 2019, the National Policy on Disability noted that *“the limited capacity of special schools, particularly in rural areas, has resulted in the majority of learners from these areas being excluded from education opportunities altogether, as the environment in regular schools does not facilitate integration. A good number of children with disabilities of school age are presently out of school. This normally results in illiteracy and low skills amongst adults with disabilities, contributing significantly to high levels of unemployment.”*⁷³

In 2015, the NPSNEN was launched, and the following year the NPIEN, both with implementation guidelines. The intent of the NPIEN was to *“address the challenges associated with the inclusion of Nigerian children with diverse learning needs into the school system. It is a*

*national benchmark that would set the minimum standard for the effective implementation of inclusive education in Nigeria. It is our conviction that this policy will pave the way for greater access to quality education and in the process reduce the number of out of school learners nationwide.”*⁷⁴

However, the national policy only applies to the federal level. Yet, as the management of basic education in Nigeria is shared among federal, State and local governments, community and school committees, it needs to be replicated at state level. Funding and policy-making occur at both federal and state levels, with States having *“considerable authority over education legislation, budgets and accountability processes”*.⁷⁵ Within this, States hold responsibility for implementation, with the State Universal Basic Education Board (SUBEB) providing resources to support projects and programmes related to basic education, and local government for school management. As such, there is considerable variation between States in terms of the implementation of inclusive education, and reform requires action at both of these levels.

It has been noted that since *“each state has its own education sector plan with widely varying levels of quality and few specific mentions of disability”* the national roll-out of the NPIEN will be challenging.⁷⁶ State ministries need to develop or review their inclusive education policies, create relevant departments and agencies, and develop strategic implementation plans in line with federal or state development plans and budgets.⁷⁷ More training and orientation is required for senior officials and politicians to increase their understanding of inclusive education.⁷⁸

Reportedly, six States (Enugu, Jigawa, Kaduna, Kano, Kwara and Lagos) have adopted inclusive education policies.⁷⁹ However, a recent study on the implementation of NPSNEN and NPIEN indicated that awareness of national or State policy was almost *“non-existent”*, and that *“a substantive number of relevant*

...since each state has its own education sector plan with widely varying levels of quality and few specific mentions of disability the national roll-out of the NPIEN will be challenging.

xiv. The baseline study indicated that in target schools the proportion of children with disabilities was negligible, ranging from 0.1% in Sokoto to 1.25% in Lagos as cited in ActionAid & Norad (2019) Breaking Barriers and Tax Justice and Gender Responsive Public Services 2017-2021: Nigeria Baseline Survey Report

high-level officials at the federal and state ministries, departments and agencies and local schools were unaware of the existence or recent developments to [Special Educational Needs and Disabilities] policies”.⁸⁰

Interviewees repeatedly noted that the concept of inclusive education is new in Nigeria, and understanding is therefore limited. It is essential to raise the awareness and understanding of state-level officials of the NPIEN, and how it can be adapted to state level policy.

It is difficult to fully assess financing and workforce development for inclusive education in Nigeria, as reports and studies often only report on a small number of States. A UNICEF report noted that 33 of the 36 States have developed basic education strategic plans linked to the 2016-2019 National Ministerial Strategic Plan, but it was not clear the extent to which disability-inclusive education was included.⁸¹

A recent review of the Education Sector Support Programme in Nigeria highlighted the following activities to promote inclusive education, while recognising that these only occurred in six States:⁸²

- Awareness raising campaigns at state and local government levels for children with disabilities and other vulnerable children to be enrolled in local schools, with messaging that children with disabilities do not only have to attend special schools.

- School-Based Management Committees conducting enrolment drives with a strong focus on disability, gender and ethnicity.
- Efforts to train teachers in supporting children with disabilities (e.g. training in sign language, braille and attitudes to disability).
- Efforts to train teachers in improving child-centred practice.
- Small-scale efforts to bring special schools and mainstream schools closer together.
- Small-scale funding of equipment for schools to support learners with disabilities.

The planning and deployment of teacher specialisation also requires action to match school needs to teaching staff at state level.⁸³ A 2008 report on rolling-out inclusive education in Nigeria noted that “*there is need to document the number, characteristics and specific geographic location of students required to be in inclusive programmes, the number of specialists who will support their instruction, the necessary amount of in-class and out-of-class collaboration between special and general education teachers, and the optimal type and extent of support from ancillary staff.*”⁸⁴

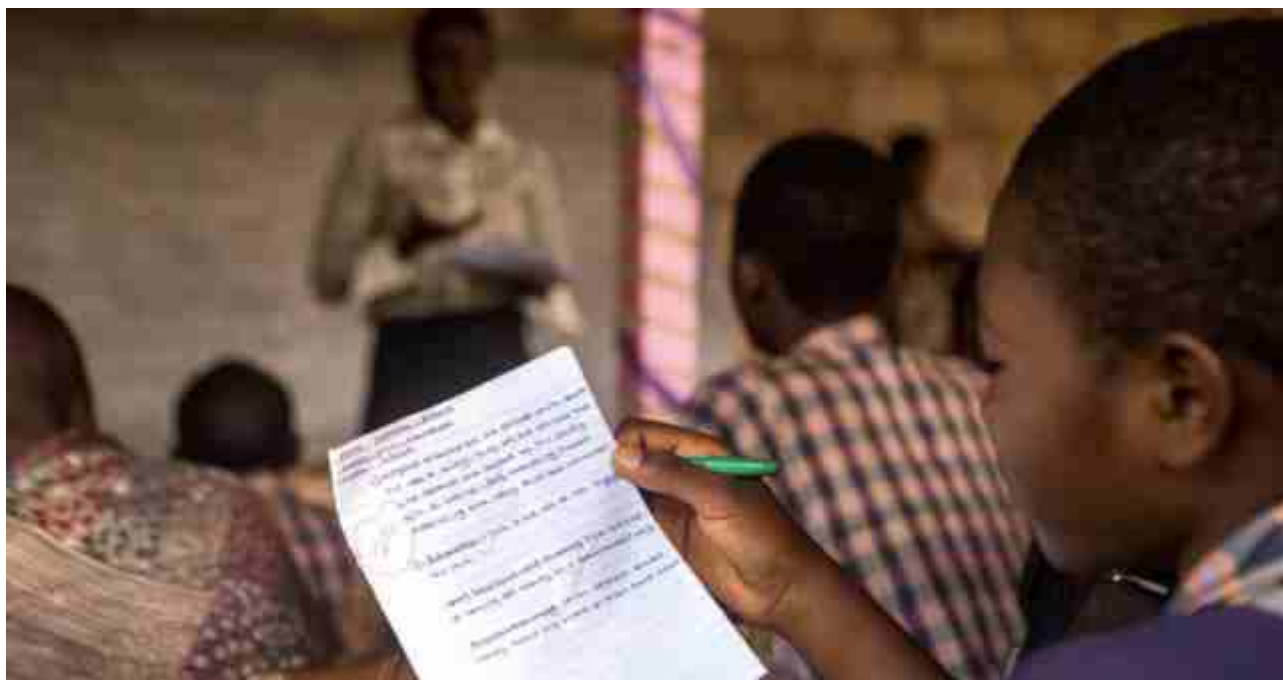


PHOTO: ANDREW ESIEBO/SHOOT THE EARTH/ACTIONAID

Table 2: Outline of responsibilities for the implementation of inclusive education⁸⁵

Responsibility	
Federal Ministry of Education	<ul style="list-style-type: none"> To allocate funding for implementation of the policy
Universal Basic Education Committee State Universal Basic Education Board	<ul style="list-style-type: none"> To increase funding for effective implementation of inclusive education To develop guidelines for funding releases and utilisation
State Ministries of Education	<ul style="list-style-type: none"> To support capacity building for teachers, administrators, facilitators etc. for effective understanding and implementation of inclusive education principles To provide relevant teaching, learning and skills acquisition, materials for effective delivery of education to all learners in line with their diverse educational needs To employ relevant support staff (sign language or braille interpreters , therapists etc.) based on needs To ensure that classrooms are in line with the recommended standard of teacher-pupil ratios
Local Government Education Authority	<ul style="list-style-type: none"> To ensure effective support of teachers and caregivers in schools To deploy guidance counsellors to all schools To advocate for support and mobilise resources at the grassroots level for effective implementation of inclusive education policy
Civil Society Organisations	<ul style="list-style-type: none"> To demand accountability and monitor the utilisation of resources in supporting inclusive education activities
Legislature	<ul style="list-style-type: none"> To ensure appropriation of adequate funds to support inclusive education implementation and provide oversight functions
Schools, teachers and head teachers	<ul style="list-style-type: none"> To ensure the use of relevant instructional learning materials to meet the diverse needs of learners To promote peer-learning and other methods of knowledge sharing amongst teachers, schools, staff and learners To identify individual learning needs and advocate for/ ensure appropriate response
Nigeria Union of Teachers	<ul style="list-style-type: none"> To advocate for welfare of teachers To advocate for policy change and implementation of policies
National Universities Commission / National Commission for Colleges of Education/ National Teachers Institute	<ul style="list-style-type: none"> To include inclusive education in teacher education curricula and ensure effective implementation

Gaps and challenges in the provision of inclusive education

There are a number of significant challenges affecting the provision of inclusive education in Nigeria. These include the low draw-down of Universal Basic Education Commission (UBEC) grants by States;⁸⁶ low commitment of non-governmental organisations (NGOs) and the private sector to basic education,⁸⁷ and inclusive education specifically;⁸⁸ limited capacity for inclusive

education; lack of political will; dispersed responsibility for disability issues across different ministries; and limited inclusive education curricula.⁸⁹ One interviewee also mentioned that there was resistance to the introduction of the concept of inclusive education amongst those working in special education.

There is also a lack of representation and voice for persons with disabilities in the development, planning,

implementation, monitoring and evaluation of policies and programmes related to inclusive education, and in the governance and staffing of educational bodies, institutions and regulatory boards.⁹⁰ *Disabled persons organisations are critical in holding government to account and advocating for the rights of children with disabilities, to accelerate progress towards the adoption and implementation of national and state-level inclusive education policies.*⁹¹

This all takes place against a backdrop of an education system in crisis. For instance, in 2019, all 36 States declared a “state of education emergency” during the general election; announcing that the education system was in a state of critical crisis.⁹²

Other challenges to the education system include state governments prioritising funding for tertiary education and relying on federal and local government funding for basic education, and a lack of accountability resulting in the inefficient use of resources.⁹³ Meanwhile, population growth adds additional strain to education resources, and emerging issues such as security can result in the redirection of funds.

The 2018 Education Data Research and Evaluation in Nigeria (EDOREN) report, based on special education data from Abuja (Federal), Anambra, and Kaduna States, focused on the extent to which the NPIEN indicators were being met, and identified the following gaps:⁹⁴

- Lack of guidelines and resources at national or state levels for inclusive education for children with diverse backgrounds and abilities.
- Lack of effective monitoring mechanisms in documenting inclusive practices, and failure to use available information for planning and decision making.
- Lack of budget allocations for state education officers and local government authorities to carry out activities to reach learners and promote inclusive education.
- Lack of procedures for head teachers to help teachers, staff, parents and children to identify

and assist all learners based on their needs; lack of awareness and knowledge for head teachers to adapt inclusive school practices; and lack of flexibility for teachers to pursue innovative teaching methods for helping all children to learn.

- Lack of knowledge and awareness for teachers to adapt curriculum, lessons, and school activities to the needs of learners with diverse backgrounds and abilities; to assess children’s learning in ways that are appropriate to their abilities and needs; or to understand different disabilities.

This context creates considerable barriers to the provision of quality, inclusive education for children with disabilities.⁹⁵ As such, to date, “the attainment of full inclusion of special needs children in Nigeria’s education system has yielded very little success.”⁹⁶

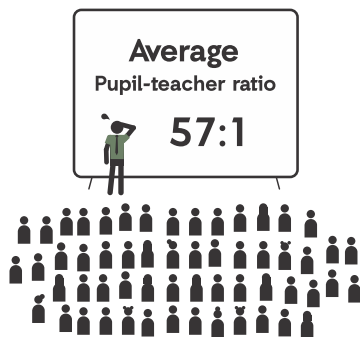


PHOTO: ANASTASIA DURU/ACTIONAID

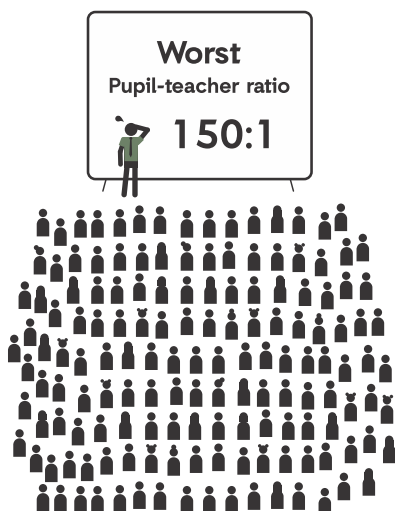
2.2. Workforce development for inclusive education in Nigeria

The number of teachers trained in inclusion is unclear

There is insufficient funding to support education workforce development for inclusive education, resulting in a lack of teacher training and a persistent shortage of qualified teachers.⁹⁷ **The ratio of pupils to qualified teachers in primary education is 57:1 overall,^{xv} and far higher in poorer States. A recent report of five States (Sokoto, Jigawa, Kano, Katsina and Kaduna) reported an average pupil to qualified teacher ratio of 98:1.⁹⁸ In the most disadvantaged 25% of schools in Nigeria, the ratio is at least 150:1.⁹⁹**



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



In 2014, data from the National Council for Colleges of Education (NCCE) indicated a shortage of 1,320,135 teachers to provide basic education.¹⁰⁰ In addition, **“a large number of the teaching force at the basic and post basic levels have qualifications below the National Certificate in Education minimum teaching qualification”**.¹⁰¹ The 2016 Ministry of Education National Education Indicator report noted that only 72% of teachers at the primary level were defined as qualified.¹⁰²

Within this context, the implementation of quality, inclusive education for children with disabilities in Nigeria is challenging. As the National Policy on Education notes, *“no education system may rise above the quality of its teachers.”*¹⁰³ The NPIEN itself acknowledges that it will be difficult to ensure human resource development to support inclusive education.¹⁰⁴

Low salaries and inconsistent payments make the profession less attractive for jobseekers, especially young graduates.¹⁰⁵ Entry level annual salaries for primary teachers in some States (such as Akwa Ibom) currently stand at around N592,234 (US\$ 1,561),^{xvi} barely above the minimum wage of N360 000 (US\$ 950) per annum.^{xvii} However, salaries vary significantly across States, as illustrated by the higher annual starting salary of N767,585 (US\$ 2,024) for primary school teachers in Lagos.^{xviii} Some interviewees also noted challenges related to the wider perception of teaching as a profession in Nigeria, as *“there is an assumption that teacher training courses are for those who did not have high grades in secondary school.”* **Ensuring that teachers are sufficiently remunerated and supported, and that the profession is respected, is critical to changing this perception.**

A recent study focusing on three States (Abuja, Anambra and Kaduna) demonstrated that there are not enough special education teachers, and these are often placed in special schools rather than inclusive schools.¹⁰⁶ One interviewee also mentioned that trained teachers with disabilities are often recruited to teach in special schools rather than mainstream schools. Training for existing teachers is also inadequate,¹⁰⁷ and there are not enough aides for teachers to manage an inclusive classroom.¹⁰⁸

xv. Based on UNESCO headcount basis

xvi. According to recent information on teacher salary scales, at present, a primary school teacher on SGL 07 Step 1 earns N592,234.2 (US\$ 1,545) per annum in Akwa Ibom State and N767,585.28 (US\$ 2,024) in Lagos State. Converted using the average N to US\$ exchange rate for 2020.

xvii. As of March 2019, the annual minimum wage stood at N360,000 in Akwa Ibom and Lagos States (US\$ 949 using average exchange rates for 2020) See: <https://wageindicator.org/salary/minimum-wage/nigeria>

xviii. Personal communication August 2020

The study did note that in some instances special and inclusive schools were adopting “innovative ways of optimizing human resource capacities” through internal capacity-building using training of trainers approaches with those who had received training in special educational needs. It considered that this could be an opportunity and strategy “to fill human capacity gaps even before the strategic intervention of teacher training institutions begin to manifest.”¹⁰⁹

There is a dearth of information on support personnel related for inclusive education. Strategy five of the NPIEN is to improve institutional support for inclusive teaching, to make teaching more interesting, effective and efficient to enhance learning. Activities related to that included the recruitment of relevant personnel, specified as: counsellors, care givers, audiologists, sign language teachers and interpreters, social workers, low vision experts, psychologists, physiotherapists, etc.¹¹⁰

➤➤ 2.3. Workforce training for inclusive education in Nigeria

In Nigeria, teacher training can be delivered through a four-year undergraduate course, or a three-year Nigeria Certificate in Education (NCE) teacher training programme offered by colleges.¹¹¹ There is also one- or two-year part-time postgraduate training to teach in secondary schools, a Post Graduate Diploma in Education and a Post Diploma in Education.

Pre-Service Training

Pre-service teacher training is overseen by the NCCE for non-university teachers, and by the National University Commission for university level.¹¹² The NCCE sets national minimum standards for the training of teachers under the NCE undergraduate programme, which focuses on subject areas, methodologies and teaching practices for general education.¹¹³ The NCCE is also responsible for curriculum design, accreditations, and monitoring of all teacher training institutions.¹¹⁴ Pedagogical training is quite limited and theoretical,^{xix} posing a challenge to building capacity for inclusive education.

Mainstream teacher education institutions provide a module on special needs education, and one interviewee noted that inclusive education is “part of

that”, but was not clear what specific instruction was provided.

As described by Omede and Momoh (2016) “Teachers need training about inclusive principles and the basics of disability to ensure that their attitudes and approaches do not prevent disabled children from gaining equal access to the curriculum. Training should be ongoing, provided in short courses (or modules) and should take place within a local school environment preferably their own school. Training should take place at both pre-service and in-service stages. The effective implementation of inclusive education depends on the high quality of professional preparation of teachers at pre- and in-service levels to equip them for and update their knowledge and skill in meeting the needs and aspirations of a diverse school population.”¹¹⁵

In-Service Training

A 2014 article noted: “There is a need for a massive retraining of teachers in ‘regular’ schools in inclusive education pedagogy.”¹¹⁶ However, as indicated in a recent baseline study carried out by ActionAid Nigeria,^{xx} most teachers receive no in-service training after certification, resulting in a workforce that is “poorly equipped, ill motivated and with obsolete skills” on a range of topics, including creating inclusive classrooms.

There is a need for a massive retraining of teachers in ‘regular’ schools in inclusive education pedagogy.

xix. Personal communication, October 2019

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

xxi. The Teacher Development Programme is a three-year in-service training and support programme focused on English, Mathematics and Science in five States in northern Nigeria,

The National Teachers Institute is mandated to provide programmes for training, development, upgrading and certification of teachers for the NCE, advanced diplomas, the Pivotal Teacher Training Programme, and the Special Teacher Upgrading Programme.¹¹⁷ There is also a Teacher's Development Fund to support in-service training, although it is not clear the extent to which inclusive education is included in the curriculum of those training programmes, if at all.

A recent evaluation of the FCDO-funded Teacher Development Programme^{xxi} found that teachers' basic skills were often too limited to have a significant impact on student learning.¹¹⁸ Even when in-service opportunities exist, funding is often a barrier to access.¹¹⁹ Continuous professional development

opportunities are mostly in the form of one-off pilot projects supported by international development partners such as UNICEF or the World Bank, rather than ongoing sustained efforts.¹²⁰

A 2018 EDOREN study considered that school-based or regional professional learning communities would allow *"professionals from a variety of schools to attend workshops or conferences held by Colleges of Education [and that they] must provide, and make compulsory for pre- and in-service teachers to take courses on [special educational needs and disabilities], in addition to addressing the shortage of special education teachers by providing scholarships or discounts to enrol in certificate or degree programmes."*¹²¹

2.4. Financing workforce development for inclusive education

Resources are not sufficient to deliver inclusive education

The NPIEN sets out activities for the adequate mobilisation, allocation and utilisation of resources to support inclusive education. This does not include a calculation of current needs for inclusive education, but does set a general target of increasing education funding for vulnerable groups by 10%. However, no timeframe or baseline for this projected increase is included, and no information on who is responsible at State or Federal levels, making it difficult to implement or monitor.¹²²

It is not possible to properly assess budgetary allocations for inclusive education, though the data that is available shows that it remains a challenge.¹²³ For instance, the Federal Ministry of Education noted that its special education unit had not received funds to support its activities since 2014, despite allocations being made. At state level, the Federal Ministry of Education is responsible for policy, and allocating resources through UBEC. *UBEC manages funds for "special needs education,"*^{xxii} allocating an annual 2% of the total *"Consolidated Funds of the Federation"* equally across the 36 States. However, these funds tend to be

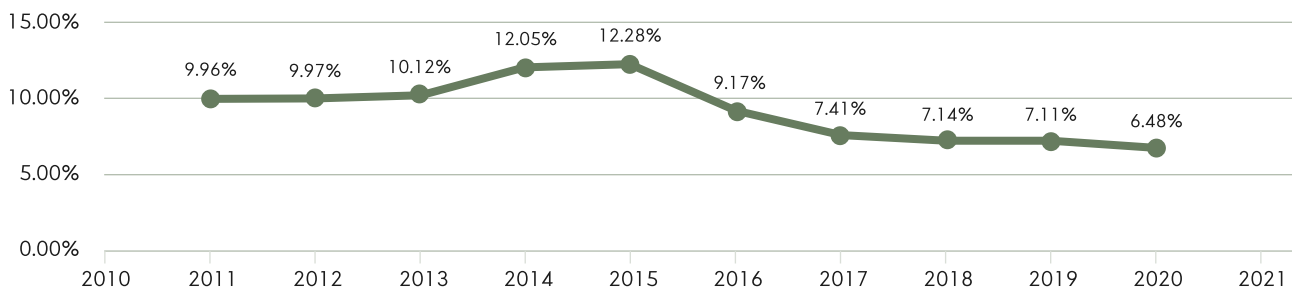
*"either poorly matched to the needs of the schools, or insufficient in nature."*¹²⁴ This is because States are responsible for a 50% conditional grant matching arrangement for financing primary education from UBEC funds, preventing many from accessing this funding, and resulting in a low uptake.¹²⁵ One study indicated that only 13 States had accessed the 2018 grants, with the vast majority of funds remaining *'unclaimed'* at federal level, concluding that: *"given the chronic underfunding of public education and the key role played by local and state governments in Nigeria, this is highly problematic as it suggests the vast majority of funding remains at the federal level and is not reaching local governments and schools."*¹²⁶ Moreover, even when UBEC funds are drawn down for inclusive or special needs education, they are reportedly used mainly for assistive learning materials, which are often not used, or allocated to support maintenance of schools.¹²⁷

It proved impossible to estimate total funding across Nigeria for inclusive education workforce development or support to inclusive teaching, partly because there is a lack of transparency across States in budget allocations, and partly because there are no clear ways to estimate budgets allocated to inclusion, beyond the overall *"special needs education"* allocations of UBEC.^{xxiii}

xxii. The funds are described as for "special needs education" rather than for inclusive education.

xxiii. Personal communication key informant

Figure 1: Nigeria share of the budget for education (Federal only) 2010-2019



Source: ?

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

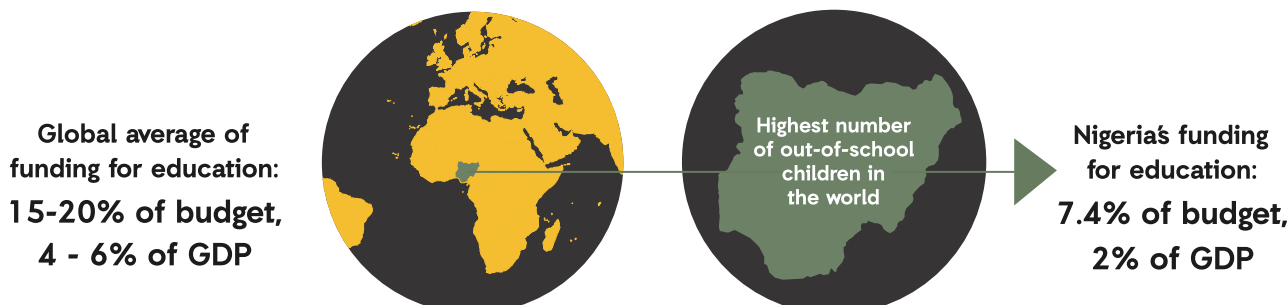
The lack of financing for inclusive education speaks to a larger issue in Nigeria: despite its wealth, it has the highest number of out-of-school children, and some of the lowest levels of education spending, in the world.¹²⁸

Despite a huge lack of information on state and local expenditures for education, there are many indications that Nigeria has one of the lowest public spending levels as a share of both total budget and GDP. For instance, **Nigeria’s federal budget for education has been well below 10% of the total budget for a number of years, and in 2020 stood at 7.4%,¹²⁹ estimated at under 2% of GDP.^{xxiv}**

These allocations fall far short of the 15-20% budget share and 4-6% GDP benchmarks recommended in the SDG4 Framework for Action. In fact, they represent half of the lower recommended proportions for both. These figures refer only to federal budget allocations, and it is not possible to get a full nationwide picture. Whilst there are variations across States and years,

state level allocations are often significantly higher than those at federal level. For example, in Kano State, around 20% of budget was allocated to education in 2015 and 2016, dropping to 13% in 2017.^{xxv} These variations make planning and sustainable implementation difficult. However, it is clear that Nigeria is far from reaching even the lower end of these benchmarks, and is actually fast moving away from them (see Figure 1).

Insufficient public financing leads to a lack of basic, quality public provision. The implication of this is the persistent exclusion of girls and boys with disabilities, who are the least likely to attend school. It also has implications for ensuring an education workforce that can deliver inclusive education. Budget analysis shows that **around 90% of the federal budget is allocated to recurrent expenditure, the majority for teachers’ wages.¹³⁰ However, in the context of large teacher shortages, it is clear that the share of the current budget is not sufficient to meet the needs for training and recruiting sufficient teachers,** while also ensuring critical capital allocations, such as for building schools.



xxiv. Calculation carried out by author using the Nigerian Federal Government breakdown of the 2019 budget proposal. <http://budgetoffice.gov.ng/index.php/breakdown-of-2019-fgn-budget-proposal?task=document.viewdoc&id=697>

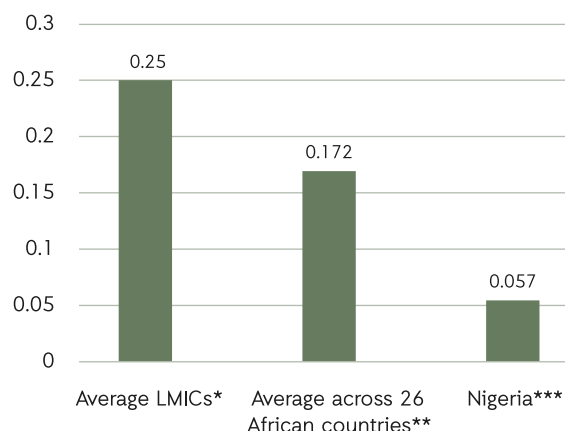
xxv. Based on a presentation on budgets in Nigeria from Professor Muhammad Bello Shittu, CSACEFA August 2019

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

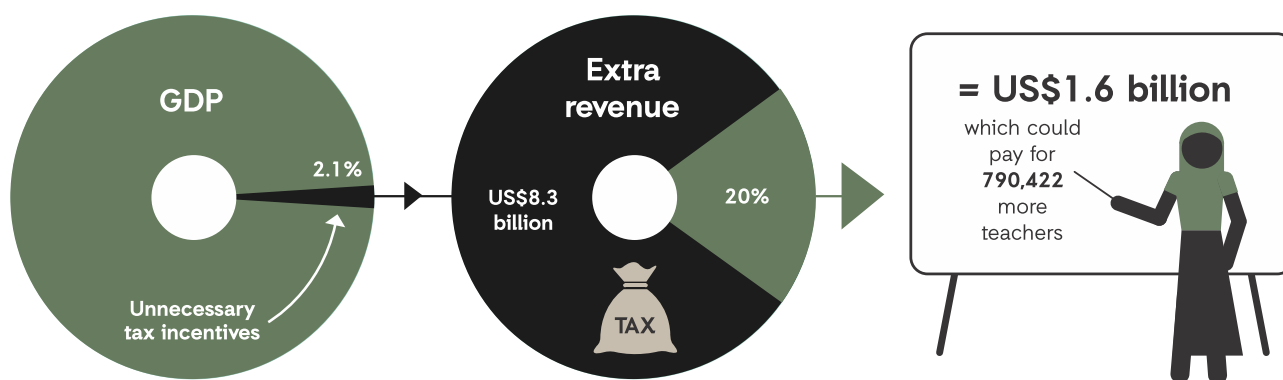
In order to allocate more funding to the education sector, Nigeria needs to find new and additional public resources. Some of this could be found by pre-prioritising education within public budgets, but this is within a wider funding shortfall for critical public services. **Nigeria is a financial powerhouse and one of the largest economies on the sub-continent, with major oil reserves, and yet has failed to turn this into effective spending on public services.** This is a widely recognised issue, with both the World Bank and IMF encouraging greater investment in health and education through increased domestic revenue. The IMF note that “*spending on health and education in Nigeria is among the lowest in the world. To fund these crucial sectors, Nigeria will have to maximize the amount of revenue it raises.*”¹³¹

Nigeria’s tax-to-GDP ratio stood at 5.7% in 2017, one of the lowest in the world (see Figure 2) and the lowest in sub-Saharan Africa, where the average ratio is 17.2%.¹³² Although Nigeria also raised 2.5% of GDP from non-tax revenues (such as oil) in 2017,¹³³ overall spending levels are shamefully low, leaving the Government starved of resources to invest in public services.

Figure 2: Tax-to-GDP ratios in 2007, Nigeria and other country groups



In 2018, the IMF estimated that eliminating unnecessary tax exemptions^{xxvi} could raise around 2.1% of GDP,¹³⁴ accounting for lost revenue of US\$ 8.3 billion.^{xxvii} If 20% of this was allocated to education, as per international benchmarks, this would amount to US\$ 1.6 billion in new funding, nearly doubling the entire 2019 federal education budget.^{xxviii} **This could cover the salaries of an estimated 790,422 newly qualified primary school teachers,^{xxix} helping to fill 60% of the 1,320,135 teaching posts projected to be needed across the country.**



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

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

xxviii. Federal budget from 2018 (year of tax incentives) of ₦605 billion, converted into US\$ using the World Development Indicators average 2018 conversion to US\$ 1.98 billion. This amount then accounted for 84%. Federal education budget taken from BudgIT (2019). Federal Government 2018 Budget: Analysis and Recommendations.

xxix. This calculation is for advocacy purposes and is based on salary scales for Lagos State. There are different teacher salary scales for each State, however given that Lagos is the wealthiest state in the Federation, salaries are at the higher end of the range. Using information obtained through personal communications regarding the current teacher salary structure we took the starting scale (07) and starting salary (01) for a primary school teacher of ₦767,585.28 (US\$ 2,024) in Lagos state and converted to US\$ using the average ₦ to US \$ exchange rate for 2020.

This estimate only accounts for some incentives, not the large incentives given to corporations, particularly oil companies. The IMF estimates that around 1.3% of GDP was granted to just four types of incentives (on import duty, VAT reductions, tax holidays and “pioneer status” incentives) , mainly to large international companies,^{xxx} amounting to US\$ 5.1bn.^{xxxi} In other words, this is likely to be a huge under-estimate. In 2016, ActionAid showed that Nigeria lost a staggering US\$ 3.3 billion as result of ten-year tax breaks granted to just five of the world’s biggest oil and gas companies.¹³⁵

Nigeria must urgently focus on raising new revenues to meet SDG4. **Looking at the estimated per-pupil spending required to meet the SDG4 targets for quality and equity at primary school level alone, ActionAid calculates that this would require a total of US\$ 2.8 billion in 2020.^{xxxii} Yet the total federal budget in 2020 is just US\$ 1.9 billion.^{xxxiii}**

This matters now more than ever, as debt servicing is increasingly sucking away precious revenues. **Over the**

past five years, Nigeria has spent an average of 49% of its revenue on debt servicing, which in 2020 amounted to N2,452 billion (roughly US\$ 6.3 billion).¹³⁶

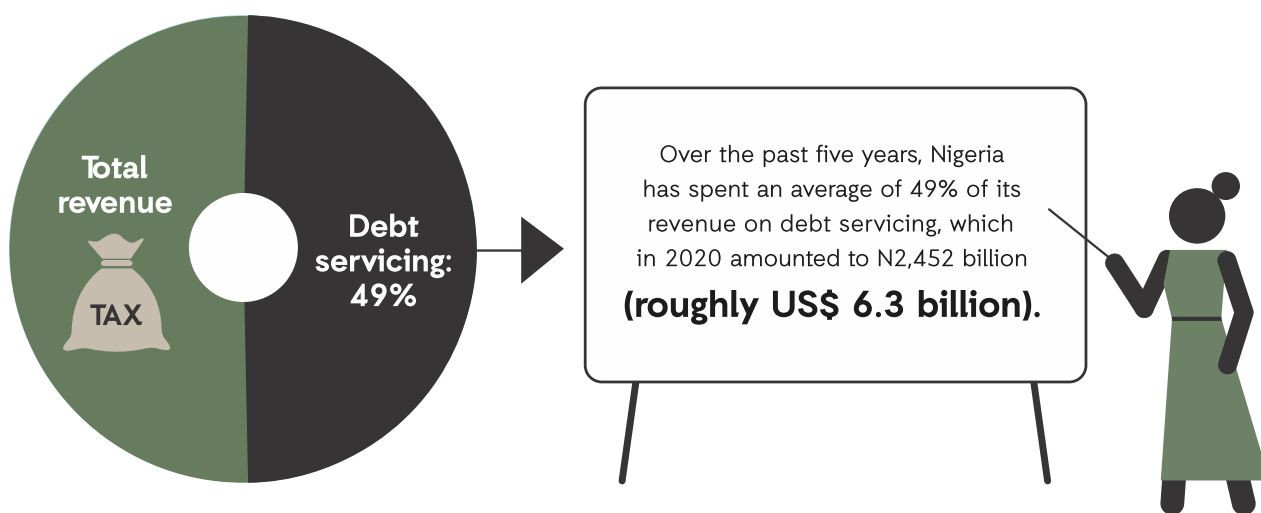
This led the IMF to note that: “the revenue base is simply too low to address the current challenges”.^{xxxiv} In 2020, this

burden combined with low revenue led to a 40% cut in health spending, and a 54% cut in the federal UBEC

budget.¹³⁷ This decision, which was widely criticised by civil society organisations including ActionAid Nigeria and the Civil Society Action Coalition on Education for All, was all the more shocking given that it took place against the backdrop of the Covid-19 pandemic.¹³⁸ At the time of writing the pandemic had hit Nigeria harder than almost any other African country (after South Africa and Egypt),¹³⁹ revealing the impact of decades of underinvestment in critical public services and growing socio-economic inequalities.

In 2016, ActionAid showed that Nigeria lost a staggering US\$ 3.3 billion as result of ten-year tax breaks granted to just five of the world’s biggest oil and gas companies.

Proportion of revenue spent on debt servicing over past 5 years.



xxx. These were incentives given on import duty, VAT waivers/ concessions/ grants, and pioneer status—separately for non-oil companies and oil companies – which carry tax holidays of three to five years. Nigeria currently gives a three-year tax holiday to practitioners in 27 industries under an initiative called “pioneer status incentive”, which has been shown to favour large companies.

xxxi. This was based on GDP 1.3% = US\$ 5,164,505,009, and on total GDP from 2015 =US\$ 397,269,616,080. See: IMF (2018) Mobilizing Tax Revenues in Nigeria

xxxii. The Global Partnership for Education estimated that, in 2020, it would require a per pupil spending of US\$ 269. See: <https://web.archive.org/web/20181001121750/https://www.globalpartnership.org/funding/education-costs-per-child>. This was based on the SDG costing which looked at spending to tackle SDG targets of equity and quality and boost per pupil spending. See: <https://en.unesco.org/gem-report/sites/gem-report/files/background%20paper%20-%20costing%20education.pdf>. We have used this per pupil spending to estimate the total annual cost of meeting the equity and quality targets for primary school children (as per ActionAid estimates) by the number of out-of-school children (10.5 million). This per pupil spending is considerably higher than expected in Nigeria, but breakdowns do not allow for this analysis.

xxxiii. Taken from Federal budget estimates for N760bn converted to US\$ at May 2020 rates (1.9bn)

xxxiv. The IMF noted that this is not due to a relatively high debt to GDP ratio rather a very low revenue base. <https://www.imf.org/en/News/Articles/2019/04/01/na040219-nigeria-mobilizing-resources-to-invest-in-people>

SENSITIVE: Budgets need to better address inequalities to support inclusion

Nigeria needs to improve budget sensitivity to meet SDG4 targets, fulfil the right to education of its citizens, and improve equity within education. But with budget scrutiny hampered by lack of data, it is not possible to identify the most critical steps.

One area that is critical to address is the highly inequitable spending by level of education, with a strong bias towards children in higher levels of education. **Basic and secondary education receive only 25% of federal funding, compared to more than 50% for tertiary.^{xxxv} With so many children missing out on even the most basic education, this needs redressing.** It must be a priority to address huge underfunding to the most marginalised by investing in more inclusive education, and a workforce capable of delivering it.

As the International Disability Development Consortium noted, in Nigeria *“to improve access and opportunities for children with disabilities, financing interventions need to provide concerted support for the implementation of the new [inclusive education] policy. State capacity to use disability data and develop needs-based budgets that take upscaling and upgrading teacher skills, creating accessible settings and funding equipment and materials into account must be built.”¹⁴⁰*

SCRUTINY: Budget allocations in Nigeria are impossible to scrutinise

It is difficult to calculate public spending on the education sector in Nigeria overall, as there are no credible nationwide figures.

It is difficult to calculate public spending on the education sector in Nigeria overall, as there are no credible nationwide figures. This means that, unlike for the vast majority of other countries, there is no data for Nigeria in credible international sources such as the UNESCO Institute of Statistics. This is partly a reflection of the federalised nature of Nigeria’s planning and budgeting, with education a responsibility of

both federal and state governments, and direct budget allocations from the federal, state and local governments.¹⁴¹

However, it is also due to varying degrees of budget transparency in States, and many not publishing their budgets at all. **Budget analysis is highly dependent on state level budget documents being published,** or Federal planned spending estimates which, considering the wide variations shown between planned and actual expenditure, is unlikely to give a true picture of federal allocations. Yet, according to the civil society monitoring group BudgetIT, **only 15 of the 36 States published their budgets in 2019,¹⁴² and the federal education budget only gives a partial picture.** A 2019 ActionAid report noted that, though there is a budget line for inclusive education at both federal and state levels (for Lagos and Sokoto), these documents were not publicly available.¹⁴³ Moreover, ongoing issues have been noted relating to the release and expenditure of funds according to plans.¹⁴⁴

The lack of financial information, transparency and accountability inherent in current practices leads to inefficiencies in the use of resources. Officials estimate that these challenges account for 40%-45% of allocated funds not being spent.¹⁴⁵ All of this makes it difficult to assess total spending, let alone spending on specific groups (such as children with disabilities) or on inclusive education.



PHOTO: LAURETTE ABUYA/ACTIONAID

xxxv. Figures taken from Okeowo et al. (2018) Education Financing: Analysis and Recommendations. It should be noted that basic education is also match funded by States, and tertiary education is funded mainly by federal funds. However, it is well documented that States fail to use all UBEC funds with match funding. As such, this is likely to not be a true national picture. Given low budget transparency, it is impossible to find the true nature of this split.



PHOTO: LAURETTE ABUYA/ACTIONAID

SECTION 3. CONCLUSIONS AND RECOMMENDATIONS

Nigeria has a very long way to go to deliver inclusive basic education, especially to the most marginalised and excluded. Given the lack of credible official figures on children with disabilities in Nigeria, or the extent of their exclusion from education, it is hard to know the full scale of the issue.

What we do know, however, is that there is very little public provision for children with disabilities, and where there is it is either in private or segregated schools (and often both). There is little political will or funding to back a move towards inclusive education; and without substantially more of both, Nigeria's draft federal inclusive education strategy cannot hope to be operationalised.

Teacher numbers are inadequate to provide quality and inclusive basic education for all children. The education workforce is highly unequally spread across the country

and not sufficiently funded to support workforce development for inclusive education. This is manifest in a lack of teacher training and a persistent shortage of qualified teachers, both overall and in terms of specialised training, at state and federal levels.

Bringing the NPIEN to life requires a significantly boosted workforce, and for all States to develop, finance and implement their own strategies. Chronic levels of underfunding of public education means that more state funding is needed, including greater utilisation of the UBEC fund, as well as significant increases in overall education sector funding, through concrete actions to boost overall government revenues.

Nigeria has a very long way to go to deliver inclusive basic education, especially to the most marginalised and excluded.

Recommendations

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

1. **Continue to embed inclusive education into policy planning, budgeting and monitoring.**

- Ensuring that every State develops their own inclusive education policy in order to embed the NPIEN within state level plans.
- Creating relevant departments and agencies at federal and state levels, and developing strategic implementation plans in line with the NPEIN.
- Raising awareness of the NPIEN among state officials to encourage them to adapt the policy at the state level.
- Improving coordination of government and non-government actors, and donors, to support the implementation of the NPIEN and state level plans.
- Establishing an inter-ministerial technical working group to coordinate implementation of the policy on inclusive basic education.
- Strengthening sharing of good practice and experience across States to support adaptation and implementation of the NPIEN.

2. **Ensure more robust and accurate data to improve planning and budgeting for inclusive education and allow monitoring change.**

A lack of reliable data makes effective planning and monitoring nearly impossible. Improvements in data, at state and federal levels, should focus on:

- Ensuring relevant data is produced on children with disabilities, and that this is broken down by type of disability, so that specific needs can be addressed in education sector planning, and inclusion monitored. This can be done using standardised, comparable data collection methods that meet international standards, using the Washington Group child-functioning module, to collect information on disability at the household level, school attendance and other relevant demographic data for planning purposes. Donors should support the development of better systems for data gathering in Nigeria at state and federal

levels, for instance by using the Washington Group set of questions.

- Improving the ability of the Education Management Information System (EMIS) to collect and gather information on children with disabilities, using the UNICEF Inclusive EMIS guidance which provides guidance on rights-based language and the data required to inform policy, financing and the allocation of resources.
- Committing to using EMIS to collect better data on the availability of educators and education support personnel, their preparedness and support to practice disability-inclusive education.

3. **Improve alignment of the systems behind inclusive education.**

Currently, the Nigerian education system is not aligned to deliver inclusive education. The federal, state and local levels need to work together to deliver inclusive education.

- Improving collaboration between the federal and state ministries of education in areas of policy development, capacity-building, institutional development and infrastructural development.
- Improving clarity of the coordination and administration structures for inclusive education between the UBEC, SUBEB and the local government education authorities to effectively improve inclusion.
- Increasing understanding at all levels of government, and within the education sector more broadly, of the concept of inclusive education (as separate from special needs education); building a commitment for inclusive education strategies within the broader education community by raising awareness and championing the implementation of existing national inclusive education policies and strategies.

4. **Address the high pupil-teacher ratios which prevent teachers from practicing inclusion in the classroom, focused on teacher deployment to areas of most need.**

- Recruiting and training significantly more teachers and education support personnel (including those

with disabilities) to address the acute education workforce shortage and reduce pupil-teacher ratios.

- Ensuring that inclusive education plans address teacher training needs and deployment to underserved districts with higher pupil-teacher ratios (by reviewing compensation, incentives, wage structures and career progression for special needs education) and are developed and implemented to ensure system-wide change.
- Developing and rolling-out pre- and in-service professional development and training that supports teachers to deliver inclusive education whilst continuing to manage large class sizes.

5. Develop a workforce that can practice inclusion, including focusing on transforming training to equip teachers to practice inclusion.

- Reviewing compensation, incentives, wage structures and career progression for special needs/ inclusive education support personnel to ensure better retention and address the acute shortage of professional/ support staff in special needs/ inclusive education.
- Ensuring all pre- and in-service subject training embed inclusive education principles and cover differentiation for children with different learning styles and abilities. This requires addressing the use of the medical model in both pre- and in-service training.
- Ensuring a more accurate picture of training needs and where teachers are practicing in the system.
- Incentivising teachers to engage in continuing professional development and skills development (such as recognition through salary, position, title, etc.) to improve in-service training for existing teachers.
- Sensitising practicing teachers to address attitudinal barriers related to the inclusion of children with disabilities.
- Ensuring a more robust plan for training in inclusive education, moving away from ad hoc, one-off or donor-driven trainings to a more comprehensive approach to transforming the education workforce to teach inclusively.

6. Raise significant new funds for education to transform education systems in general, and the teaching force in particular, for inclusion.

Transforming the workforce to move towards system-wide inclusive education requires substantial increases in public budgets, which can be supported by applying ActionAid's "4S education financing framework" for SDG4. In Nigeria this requires:

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

With crisis comes opportunity and against the backdrop of the Covid-19 pandemic and its aftermath, we hope that the practical recommendations outlined in this report will support the implementation of sustainable measures, not just to perpetuate the status quo, but to invest in the skilled education workforce needed to build back education systems that are better, more inclusive and leave no child behind.

A Call to Action

Billions of dollars are lost each year to harmful tax incentives, double taxation agreements and debt, meanwhile governments lack the funds to recruit, train and deploy the teachers they need to achieve SDG4. With only 10 years to go before 2030, Covid 19 must not be an excuse for retrogression.

We call on governments to act now to safeguard education financing and invest in the education workforce needed to deliver quality education for all children, including those with disabilities by:

- increasing the size of their overall budgets through progressive taxation
- spending at least 20% of budget and 6% of GDP on education
- addressing amounts lost each year to debt servicing and
- ensuring funds allocated to education arrive on time where they're needed most.



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