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YEAR 1 REPORT (2026)

An Analytical Assessment of **Underfunded Priorities**

Utilizing Data for Improved Evidence-Based Resource
Allocation within the Oyo State Education Budget

OYO STATE, NIGERIA

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Executive Summary

PURPOSE AND SCOPE

- 1 This report presents the Year 1 findings of Activity 5.4 of the Getting Girls Equal 2.0 (GGE 2.0) programme in Oyo State, Nigeria. The activity supports Objective 5 of the programme. Its purpose is to generate community-level evidence on education priorities for girls that are not adequately financed or delivered, and to provide an evidence base for gender-responsive budget advocacy.
- 2 Year 1 establishes the baseline for a three-year cycle of identification, tracking, assessment and reprioritisation. Its findings are intended to inform policy briefs and advocacy engagement with the Oyo State Government. They are not intended as standalone research outputs.

METHODOLOGY

- 3 The assessment drew on two independent quantitative datasets. Each had 90 respondents. They were collected on 26 and 28 August 2026 using separate validated instruments, and they share no respondent identifiers.

The **Community Priority and Need Survey (Dataset 1)** captured the education priorities named and ranked by School-Based Management Committee (SBMC) and Parent-Teacher Association (PTA) members, community leaders, youth representatives, civil society actors and education actors.

The **Education Financing and Service-Gap Survey (Dataset 2)** tested those priorities against field-level evidence on service conditions, resources received and implementation status. Its respondents were girls and community members, school representatives, education officials and teachers.

- 4 Fieldwork covered 30 selected GGE schools in eight Local Government Areas (LGAs) across the three senatorial districts. The analysis combined descriptive statistics with a four-part test that separates a reported need from a demonstrated financing gap. That test was then applied against the Oyo State Approved Budget for FY2026 and the Fourth Quarter Budget Implementation Report for 2025.

DISCLAIMER

This primary research output should be treated as a preliminary assessment and advocacy tool. It should not be used as a definitive or comprehensive conclusion of Oyo State's gender-responsive education budgeting, allocation and spending approach, nor as a basis for punitive judgements given the data constraints described above.

01 Activity Overview

Programme context

- 1.1** Getting Girls Equal 2.0 (GGE 2.0) is a three-year programme implemented in Oyo State, Nigeria, by the Aid for Rural Education Access Initiative (AREAi). The programme seeks to strengthen the responsiveness of public education financing to the needs of girls. It does this by linking community evidence, budget analysis and structured advocacy with state institutions.
- 1.2** Activity 5.4, Data Collection and Analysis to Identify Underfunded Priorities, is the programme's primary evidence-generation component. It contributes directly to Objective 5: to generate community-level evidence that identifies education priorities that are not adequately financed or delivered.

Rationale

- 1.3** A need that communities report is not, in itself, evidence of underfunding. A priority may go unmet for several reasons:
 - no budget line exists for it;
 - funds are appropriated but not released;
 - funds are released but only partly spent;
 - spending does not translate into services at school level;
 - the provision falls short of what the need requires.

Each of these conditions calls for a different response from government. Advocacy that does not distinguish between them risks being set aside on the grounds that funds already exist in the budget.

- 1.4** This approach is consistent with the Gender-Responsive Education Budgeting Standards (GREBS) Framework for Oyo State. The Framework requires budget lines to specify what is provided, who benefits, how many beneficiaries are targeted, where the intervention applies and why it is needed. It also holds that allocation alone is not sufficient, and that spending, beneficiaries and delivery must be tracked. Activity 5.4 supplies the community-level and field-level evidence needed to apply these standards in practice.

Guiding principles

1.5 The activity is guided by four principles:

Community-grounded evidence

Priorities come from the people most directly affected, including girls themselves, not only from administrative sources.

Triangulation

Needs are identified in one dataset and tested against field conditions in a second, independent dataset.

Analytical precision

A priority need, a service gap, an implementation gap and an underfunded priority are treated as distinct findings.

Protection and confidentiality

No school or learner is identified in any public output, and child safeguarding procedures apply to all respondents under 18.

Multi-year design

1.6 The activity runs across the full grant period. Six datasets are planned, two complementary datasets in each year. Each year builds on the evidence of the year before.

YEAR	GUIDING QUESTION	PURPOSE
Year 1: Identify	What are the priority education needs, and which appear to be underfunded?	Establish the baseline of priority needs and financing gaps.
Year 2: Track	Are public allocations addressing these priorities, and do resources reach the intended populations and locations?	Track allocation, release and delivery against the Year 1 baseline.
Year 3: Assess	Has financing and implementation improved outcomes, and what gaps remain?	Assess change and set the next reprioritisation.

1.7 Together, the three years form a continuous accountability cycle: identify, track, assess and reprioritise. The cycle is designed so that the programme's final year produces a revised set of priorities that can inform subsequent planning and budget rounds.

Intended use of the evidence

- 1.8** The datasets are not intended as standalone research outputs. Each annual round is designed to inform programme decisions, the development of policy briefs and the formulation of specific advocacy asks.

1.9

PRIMARY AUDIENCES

The Oyo State Government, in particular the institutions responsible for education planning, budgeting and implementation.

SECONDARY AUDIENCES

Development partners, funders, civil society organisations and school-level governance structures engaged in education accountability.

SCOPE OF THIS REPORT

- 1.10** This report covers Year 1 only. It establishes the baseline against which the Year 2 tracking and Year 3 assessment will be measured. Its findings are therefore best read as a starting reference point for sustained engagement with the budget process, not as a final assessment of education financing in Oyo State.

02 Year 1 data architecture

Year 1 uses two quantitative datasets. They answer two different questions.

DATASET	WHAT IT ESTABLISHES	COLLECTION DATE	N
Dataset 1: Community priority and need	The education needs that communities and stakeholders name as priorities, and who is affected.	26 August 2026	90
Dataset 2: Education financing and service gap	Whether the named priorities appear in actual service conditions, and whether resources arrived and delivery was completed.	28 August 2026	90

Dataset 1 identifies and quantifies priority needs. Dataset 2 tests those priorities against field-level evidence on service availability, resources received and implementation status. The Year 1 sequence is: priority identified, need and affected population quantified, service gap assessed, budget provision and implementation checked, underfunded priority identified, advocacy finding developed.

1 → Priority identified	2 → Need and affected population quantified	3 → Service gap assessed
4 → Budget provision and implementation checked	5 → Underfunded priority identified	6 Advocacy finding developed

03 Method

3.1 Instruments

Two field instruments were used.

Instrument 1, the Community Priority and Need Survey, has five sections, summarised in the table below. In Section B, respondents choose up to three problems from a list of seventeen before naming the most important one. In Section D, they give up to two reasons for each ranked priority.

Instrument 2, the Education Financing and Service-Gap Survey, is modular with routing. Module A is common to all respondents. Module B is for girls and community respondents, and Module C is for teachers and SBMC or PTA respondents with direct knowledge of school conditions. Module D is asked only where the respondent has reasonable knowledge of government financing or implementation.

INSTRUMENT	RESPONDENTS	MAIN CONTENT	PURPOSE
Instrument 1: Community Priority and Need Survey	SBMCs, Youth advocates, SGBs, MoEST officials	Section A: LGA, senatorial district, respondent category, sex and age group. Section B: Up to three priority education problems; most important priority; severity; affected population; education level; frequency. Section C: Existing response, adequacy and perceived sufficiency of public resources. Section D: Ranking of three priorities and reasons for government attention. Section E: Verification.	To identify and quantify priority education needs and establish which groups are affected.

INSTRUMENT	RESPONDENTS	MAIN CONTENT	PURPOSE
Instrument 2: Education Financing and Service-Gap Survey	Girls, Community and traditional leaders, SBMCs, MoEST	Module A: Common respondent and location information. Module B: Girl and community experience. Module C: School/SBMC/PTA service conditions. Module D: Government financing and implementation, including known budget line, allocation, resources received, implementation status and available evidence. Module E: Verification.	To test identified priorities against field-level service conditions, financing/provision and implementation evidence.

3.2 Instrument development and validation

Both instruments were subject to content validation and field validation before deployment. Content validation assessed whether the items cover the constructs the activity is required to measure, and whether the wording is clear to respondents in the study LGAs. Field validation assessed whether the instruments could be administered as designed under field conditions.

3.3 Analysis

Data from the two datasets were entered, cleaned and analysed using Microsoft Excel. Descriptive statistics, including frequencies, percentages and cross-tabulations, were used to summarise responses and identify patterns across respondents, LGAs and senatorial districts.

For Dataset 1, the analysis focused on the frequency and ranking of identified education priorities, perceived severity and frequency of problems, populations most affected, and perceptions of the adequacy of existing responses and public resources.

For Dataset 2, the analysis examined the availability and adequacy of relevant education services, government interventions, known budget provisions, resources received, implementation status and the availability of supporting evidence.

Findings from the two datasets were then compared and integrated. Priorities identified in Dataset 1 were examined against the service, financing and implementation evidence in Dataset 2. This allowed the analysis to distinguish between a priority need, a service gap, an implementation gap and an underfunded priority.

The analysis also examined differences across the three senatorial districts and relevant LGAs. Findings were taken forward as advocacy findings where the available evidence provided sufficient support for the conclusion.

04 Geographic and sampling frame

The Year 1 field frame uses the 30 selected GGE schools across three senatorial districts. School names are not held in the respondent-level analytical files. Respondent IDs use LGA codes. School verification uses anonymous school IDs.

30

selected GGE schools

3

senatorial districts

8

LGAs listed

SENATORIAL DISTRICT	LGAS	SELECTED SCHOOLS
Oyo North	Ogbomoso North; Ogbomoso South	10
Oyo Central	Atiba; Oyo East; Afijio; Oyo West	10
Oyo South	Ibadan South-East; Ibadan South-West	10
Total	8 LGAs listed	30

05

Dataset 1: community and stakeholder priorities

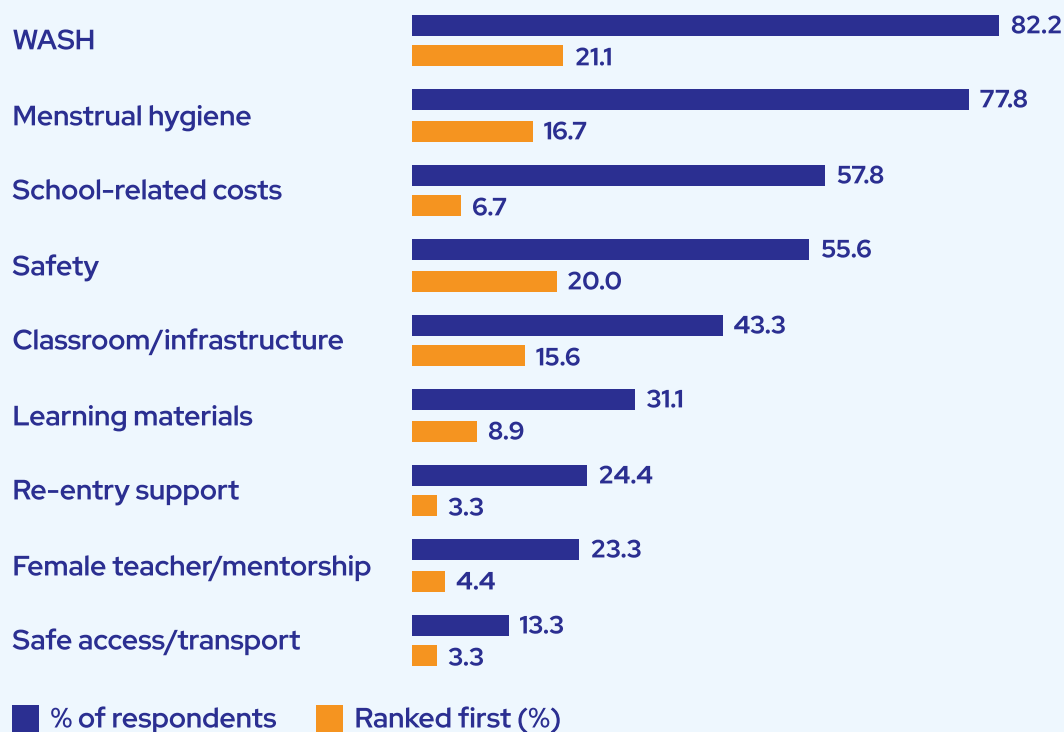
Dataset 1 has 90 respondents. The respondent groups are SBMC or PTA members (23), community leaders (22), youth representatives (17), CSO actors (16) and education actors (12). Forty-two respondents are female and 48 are male.

5.1 Priority needs named

PRIORITY NEED	N	% OF RESP.	95% CI	RANKED FIRST (N)	RANKED FIRST (%)
WASH	74	82.2	73.1 to 88.8	19	21.1
Menstrual hygiene	70	77.8	68.2 to 85.1	15	16.7
School-related costs	52	57.8	47.5 to 67.5	6	6.7
Safety	50	55.6	45.3 to 65.4	18	20.0
Classroom/infrastructure	39	43.3	33.6 to 53.6	14	15.6
Learning materials	28	31.1	22.5 to 41.3	8	8.9
Re-entry support	22	24.4	16.7 to 34.2	3	3.3
Female teacher/mentorship	21	23.3	15.8 to 33.1	4	4.4
Safe access/transport	12	13.3	7.8 to 21.9	3	3.3

n = 90. The item is multi-select, so the percentage column sums above 100. Mean selections per respondent = 4.09.

NAMED AND RANKED FIRST, % OF RESPONDENTS



The two right-hand columns tell a different story from the two left-hand columns. WASH leads on breadth: most respondents name it. School-related costs are named by 57.8% of respondents but ranked first by only 6.7%. Safety is named less often than school costs but is ranked first three times as often.

This distinction matters for the advocacy ask. A need that many people name is a need with wide recognition. A need that people rank first is a need with high felt urgency.

06

Dataset 2: field-level service and delivery evidence

Dataset 2 has 90 respondents. The respondent groups are girls and community respondents (40), SBMC or school representatives (20), CSO, LGEA or education actors (20) and teachers (10). Seventy respondents are female. Twenty-five respondents are aged 15 to 17. All 25 are in the girl and community respondent group.

6.1 Reported service gaps

SERVICE GAP REPORTED	N	% OF RESPONDENTS	95% CI
Water unreliable or unavailable	61	67.8	57.6 to 76.5
Menstrual hygiene support unavailable	57	63.3	53.0 to 72.6
Girls' toilet not private or adequate	54	60.0	49.7 to 69.5
School-cost barrier	44	48.9	38.8 to 59.0
Learning-material gap	37	41.1	31.5 to 51.4
Safety gap	36	40.0	30.5 to 50.3
Classroom inadequate	30	33.3	24.5 to 43.6
Seating inadequate	26	28.9	20.5 to 39.0
Re-entry support gap	21	23.3	15.8 to 33.1
Female teacher or mentorship gap	21	23.3	15.8 to 33.1
Transport or safe-access gap	19	21.1	14.0 to 30.6

n = 90. Each item was asked as a separate yes or no question.

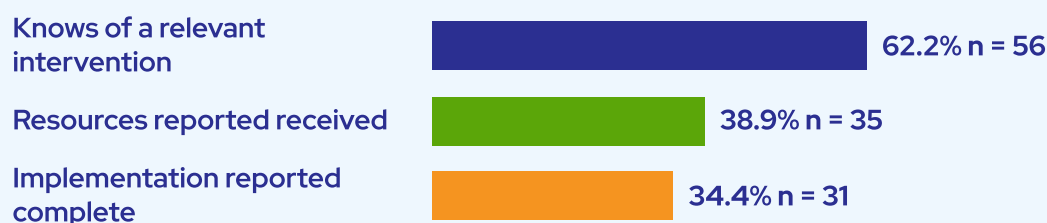
6.2 By respondent group

RESPONDENT GROUP	N	WATER (%)	TOILET (%)	MHM (%)	SCHOOL COST (%)	SAFETY (%)
Girl/community respondent	40	60.0	55.0	57.5	55.0	50.0
SBMC/school representative	20	80.0	60.0	65.0	50.0	40.0
CSO/LGEA/education actor	20	70.0	80.0	60.0	40.0	35.0
Teacher	10	70.0	40.0	90.0	40.0	10.0

Two patterns need attention. Teachers report the menstrual hygiene gap at 90.0% but the safety gap at 10.0%. Girls report the safety gap at 50.0%.

6.3 The delivery chain

STAGE	N	% OF ALL RESPONDENTS
Knows of a relevant intervention	56	62.2
Resources reported received	35	38.9
Implementation reported complete	31	34.4
Documentary evidence available	61	67.8
Consent given to verification	77	85.6



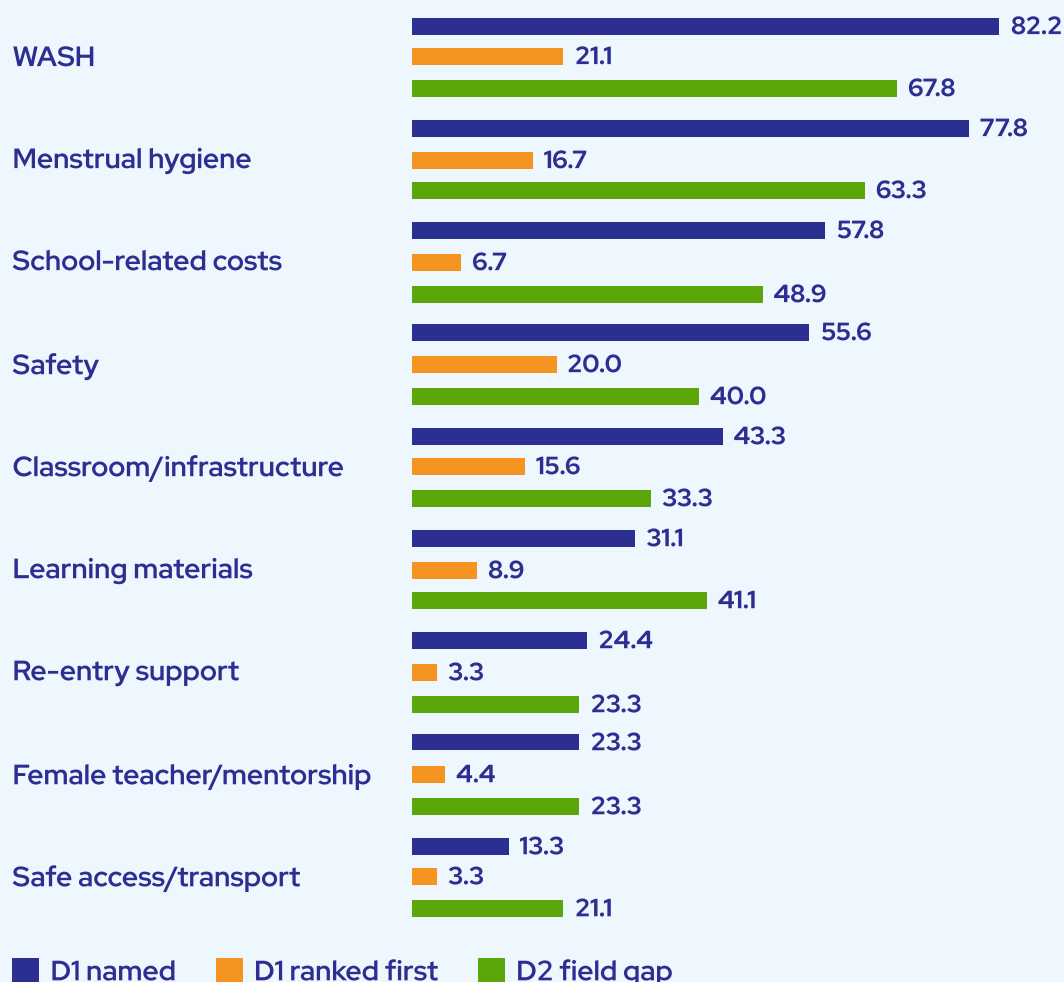
Of the 56 respondents who know of an intervention, 28 report that resources arrived, which is 50.0%. Of those 28, 19 report that implementation is complete, which is 67.9%. The largest single loss is between knowing of an intervention and resources arriving.

This is a reported-delivery measure. It is not an audit. It shows where to look. It does not by itself prove that money was not released.

07 Cross-dataset comparison

PRIORITY	D1 NAMED	D1 RANKED FIRST	D2 FIELD GAP
WASH	82.2%	21.1%	67.8%
Menstrual hygiene	77.8%	16.7%	63.3%
School-related costs	57.8%	6.7%	48.9%
Safety	55.6%	20.0%	40.0%
Classroom/infrastructure	43.3%	15.6%	33.3%
Learning materials	31.1%	8.9%	41.1%
Re-entry support	24.4%	3.3%	23.3%
Female teacher/mentorship	23.3%	4.4%	23.3%
Safe access/transport	13.3%	3.3%	21.1%

DATASET 1 COMPARED WITH DATASET 2, %



08 From evidence to underfunding

A reported need is not evidence of underfunding.

The analysis applies a four-part test. First, the need is reported or measured. Second, the need is located and, where possible, verified. Third, a government responsibility and a relevant intervention are identified. Fourth, the budget provision and the implementation record are checked.

This applies the GREBS Framework standards set out in Section 01 (Oyo State GREBS Framework; see also GPE and UNGEI, 2017).

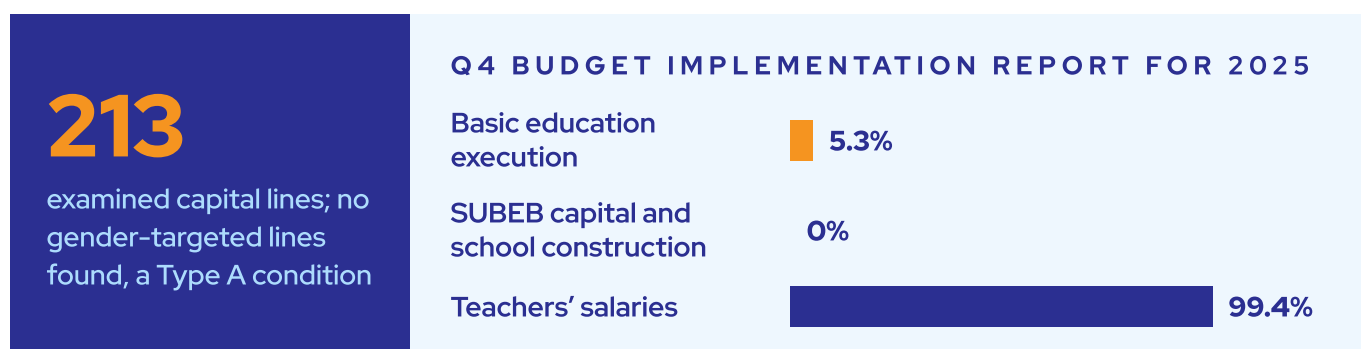
8.1 Five types of underfunding

The word underfunded covers at least five different conditions. Each condition needs a different advocacy ask. A policy brief that says only underfunded invites the reply that the money is in the budget, which may be technically correct and which closes the conversation.

TYPE	DEFINITION	TEST	ADVOCACY ASK
A. Budget silence	No line exists for the need.	Search the Appropriation Law for a matching line.	Create a specific, gender-tagged line.
B. Allocated, not released	A line exists. Release or spend is at or near zero.	Compare allocation to the Budget Implementation Report.	Release the funds already appropriated.
C. Under-executed	A line exists. Only part is spent.	Compute the execution rate for the line.	Explain the deviation. Improve execution.
D. Delivered on paper, absent in the field	Funds moved. Respondents report no service.	Compare execution to Dataset 2 delivery items.	Publish delivery records. Verify at school level.
E. Funded but inadequate	A service exists but does not meet the need.	Compare provision to a costed standard.	Increase the allocation to the costed standard.

The programme's own budget analysis, summarised in the Executive Summary, provides the entry points for Types A, B and C. The allocation figure used is the FY2026 Appropriation Law figure.

The absence of gender-targeted capital lines is a Type A condition. Near-zero execution for basic education and SUBEB capital, alongside near-full execution of teachers' salaries, is a Type B and Type C pattern.



09 Findings for policy brief development

Five findings are developed to serve as policy-brief findings. Each is stated with the evidence that supports it.

SCOPE

These findings hold for the achieved sample. They do not describe Oyo State as a whole.

1

Water, sanitation and menstrual hygiene are the leading reported education financing priority for girls in the selected sites.

82.2% of Dataset 1 respondents named WASH and 77.8% named menstrual hygiene. In the independent Dataset 2 sample, 67.8% reported unreliable water, 60.0% reported that the girls' toilet is not private or adequate and 63.3% reported that menstrual hygiene support is unavailable.

2

Menstrual hygiene support should be assessed as a specific gender-responsive budget requirement, not as part of a general WASH line.

This is the Type A condition set out in Section 08: the need has no budget line of its own.

3

School-related costs remain a barrier to participation and retention.

The barrier appears in both datasets (Sections 05 and 06). Among girls specifically, 55.0% reported it.

4

Safety carries higher felt urgency than its mention frequency suggests, and adult and girl respondents disagree about it.

Safety is the second most common first priority in Dataset 1 (Section 05). In Dataset 2, 50.0% of girls reported a safety gap against 10.0% of teachers.

5

The gap between resources received and implementation completed is an accountability issue, not only an allocation issue.

Only half of those aware of a relevant intervention report that resources arrived (Section 6.3). This is consistent with the pattern the International Budget Partnership reports across low-income countries, where water and sanitation and gender-related spending show the lowest execution rates (International Budget Partnership, no date).

KEY FINDINGS

82.2%

of Dataset 1 respondents identified WASH as a priority

Water, sanitation and menstrual hygiene are the leading priority across both datasets.

- 5** In Dataset 1, 82.2 per cent of respondents identified water, sanitation and hygiene (WASH) as a priority, and 77.8 per cent identified menstrual hygiene. In the independent Dataset 2 sample:
- 67.8 per cent reported unreliable or unavailable water;
 - 60.0 per cent reported that girls' toilets are not private or adequate;
 - 63.3 per cent reported that menstrual hygiene support is unavailable.

213

capital lines examined; no gender-targeted lines found

Menstrual hygiene support has no dedicated budget provision.

- 6** The programme's analysis of the FY2026 Approved Budget found no gender-targeted lines across the 213 capital lines examined. This is a condition of budget silence, and a general WASH allocation will not resolve it on its own.

55.0%

of girls reported a school-cost barrier

School-related costs remain a barrier to girls' participation and retention.

- 7** This barrier was named by 57.8 per cent of Dataset 1 respondents and reported by 48.9 per cent of Dataset 2 respondents. Among girls specifically, 55.0 per cent reported it.

50.0% / 10.0%

girls / teachers reporting a safety gap

Safety is more urgent than how often it is mentioned would suggest, and girls and adults assess it differently.

8 Safety was ranked the first priority by 20.0 per cent of Dataset 1 respondents, second only to WASH (21.1 per cent). This is despite being named less often.

In Dataset 2, 50.0 per cent of girls reported a safety gap, compared with 10.0 per cent of teachers.

An advocacy position based only on how often needs are mentioned would therefore understate the case for safety.

62.2% → 38.9% → 34.4%

aware of an intervention → resources received → implementation complete

The delivery chain breaks down after the resource stage.

9 Of the Dataset 2 respondents, 62.2 per cent were aware of a relevant government intervention, 38.9 per cent reported that resources were received, and 34.4 per cent reported that implementation was complete.

Among respondents aware of an intervention, only half reported that resources had arrived.

This is a measure of reported delivery, not an audit. It indicates where further verification should be directed. It does not by itself establish that funds were not released.

5.3%

execution for basic education, Q4 2025

Budget execution patterns point to release and execution constraints.

- 10** The FY2026 Approved Budget allocates 147,177,783,492 naira to education, which is 16.50 per cent of the total budget of 892,085,074,481 naira.
- The Fourth Quarter Budget Implementation Report for 2025 records execution of 5.3 per cent for basic education; 0 per cent for SUBEB capital and school construction; and 99.4 per cent for teachers' salaries.
- This is consistent with funds being allocated but not released, and with under-execution of the relevant lines.

31.1% / 41.1%

named in Dataset 1 / reported as a field gap in Dataset 2

Learning materials should remain on the agenda.

- 11** They were named by 31.1 per cent of Dataset 1 respondents but reported as a field-level gap by 41.1 per cent in Dataset 2.

CONCLUSIONS

Two independent samples agree on the leading priorities for girls' education in the selected sites:

- water, sanitation and menstrual hygiene come first;
- school-related costs and safety follow.

The evidence suggests that the constraint is not only how much is allocated. It is also how funds are specified, released and executed, and whether delivery is accountable. "Underfunding" therefore covers several distinct conditions, and each requires its own policy response.

RECOMMENDATIONS

The Oyo State Government, through the Ministry of Education, Science and Technology, SUBEB and the Ministry of Budget and Economic Planning, is encouraged to take the following actions:

ESTABLISH	a specific, gender-tagged budget line for menstrual hygiene support in schools, distinct from general WASH provision.
RELEASE	capital funds already appropriated for basic education and school infrastructure, with priority to girls' toilets, water supply and safe school environments.
EXPLAIN	significant deviations between allocation and execution for basic education lines, and set out measures to improve execution.
PUBLISH	school-level delivery records for education interventions, and allow them to be verified.
TREAT	school safety as a stand-alone budget priority, informed by girls' own reports of risk.
RETAIN	attention to learning materials and school-related costs in future budget cycles.

Development partners and civil society are encouraged to support the Year 2 tracking exercise. That exercise will follow allocation, release and delivery against this baseline.

LIMITATIONS

The findings apply to the achieved sample and do not describe Oyo State as a whole.

- The sample is purposive, not probability-based.
- Both datasets rely on respondent reports, without direct observation or document verification.
- The Dataset 1 question wording invited respondents to name underfunded needs, which may have primed an underfunding frame.
- Perceived underfunding is not equivalent to the absence or inadequacy of a budget line. The budget findings should be read alongside the formal budget analysis.

10 Data quality, ethics and anonymisation

The analytical datasets use LGA-based respondent IDs, for example IBSE001 and OGN001. School names are excluded from respondent-level files. School verification records use anonymous school IDs such as IBSE-S01. Public outputs are aggregated by LGA. No school and no student is named.

The GGE participation form includes informed consent, data-use information and consent for continued contact. It also requires a separate safeguarding route for respondents under 18.

Dataset 2 includes 25 respondents aged 15 to 17. All are in the girl and community respondent group. The approved child safeguarding, guardian-consent and assent procedures apply to all 25.

11 Limitations

11.1 Limitations

- The sample is purposive, not probability-based. The results describe the respondents, not the population of schools or girls in the nine, or eight, LGAs.
- Both datasets are respondent-reported. Neither includes direct observation by the programme or a document check.
- The Dataset 1 item asks respondents to identify underfunded needs. That wording primes an underfunding frame. It measures what respondents name, not what is most severe or most costly.

12 Conclusion

Two independent samples of 90 respondents agree on the leading priorities. Water, sanitation and menstrual hygiene lead on both breadth and field report. School-related costs and safety follow, with safety carrying higher felt urgency than its mention frequency shows. Learning materials appear more strongly in field evidence than in stakeholder naming, and should not be dropped.

B Annex B: references

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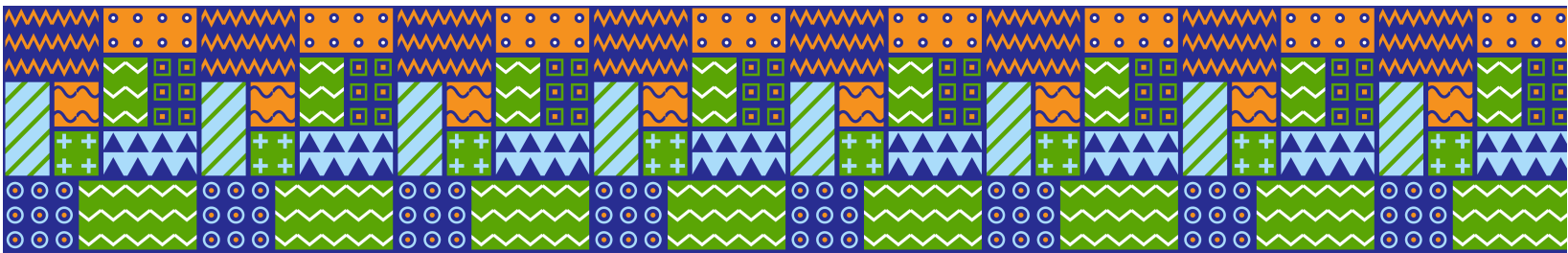
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