Flagship Report

Twenty years of UK governance programmes in Nigeria

Achievements, challenges, lessons and implications for future support

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ODI   The Policy Practice   PERL — Partnership to Engage, Reform and Learn   DAI Shaping a more livable world.   Palladium MAKE IT POSSIBLE   UKaid from the British people

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Acronyms/Glossary

ANPP   All Nigeria Peoples Party

APC   All Progressives Congress

APP   All Peoples Party

ARC   Accountable, Responsive and Capable government pillar (PERL)

ASC   Annual School Census

BESDA   Better Education Services for All

BHCPF   Basic Healthcare Provision Fund

C   Context

CBDD   Capacity Building for Democracy and Development

CBO   Community-Based Organisation

CIA   Constituency Influencing Assessment

CSO   Civil Society Organisation

CUBE   Capacity Building for Universal Basic Education

DFID   UK Department for International Development

DHS   Demographic and Health Survey

DoC   Drivers of Change

ECP   Engaged Citizens pillar (PERL)

E&A   Empowerment and Accountability

EDOREN   Education, Data, Research and Evaluation in Nigeria

ESSPIN   Education Sector Support Programme in Nigeria

FCBPE   Free and Compulsory Basic and Post-Basic Education

FCDO   UK Foreign, Commonwealth and Development Office

GA   Government Assessment

GDP   Gross Domestic Product

GEP   Girls Education Programme

GNI   Gross National Income

HRM   Human Resources Management

I   Intervention

IGR   Internally Generated Revenue

IMEP   Independent Monitoring and Evaluation Project

ISWAP	Islamic State West Africa Province
KADMAM	Kaduna Maternal Accountability Mechanism
KADBEAM	Kaduna State Basic Education Accountability Mechanism
LEAP	Learning, Evidence and Advocacy Partnership (PERL)
LGA	Local Government Area
M	Mechanism
MDA	Ministries, Departments and Agencies
MNCH	Maternal Newborn and Child Health Programme
MSC	Most Significant Change study (PERL)
MTEF	Medium Term Expenditure Framework
MTSS	Medium Term Sector Strategy
M4D	Mobilising for Development
NENTAD	North East Nigeria Transition to Development
NSBTS	Nigerian States Budget Transparency Survey
O	Outcome
ODA	Official Development Assistance
PATHS	Partnership for Transforming Health Systems
PbR	Payment by Results
PCR	Project Completion Report
PDP	People's Democratic Party
PEA	Political Economy Analysis
PEFA	Public Expenditure and Financial Accountability
PERL	Partnership to Engage, Reform and Learn
PHC	Primary Health Care
PFM	Public Financial Management
PLANE	Partnership for Learning for All in Nigerian Education
PRRINN-MNCH	Partnership for Reviving Routine Immunisation in NorthernNigeria–Maternal Newborn and Child Health
PMP	Project Monitoring Partnership
PHCUOR	Primary Healthcare Under One Roof
PSM	Public Sector Management
PWD	People with Disabilities
SAVI	State Accountability and Voice Initiative
SEAT	Self Evaluation Assessment Tool

SFTAS	State Fiscal Transparency Accountability and Sustainability
SHoA	State House of Assembly
SIP	Sector Investment Plan
SLGP	State and Local Government Programme
SLP	State Level Programme
SOML	Saving One Million Lives
SPARC	State Partnership for Accountability, Responsiveness and Capability
SPHCDA/B	State Primary Health Care Development Agency/Board
SUBEB	State Universal Basic Education Board
TA	(Flagship) Team Assessment
TDP	Teacher Development Programme
ToC	Theory of Change
TWP	Thinking and Working Politically
UBE	Universal Basic Education
UBEC	Universal Basic Education Commission
UBE-IF	Universal Basic Education Investment Fund
UK	United Kingdom
W4H	Women for Health

Executive summary

This Flagship report analyses 20 years of governance programmes in Nigeria funded by the UK Department for International Development (DFID) and the Foreign, Commonwealth and Development Office (FCDO) in the North-western states of **Jigawa** (since 2001), **Kano** (since 2005) and **Kaduna** (since 2006), as well as the North-eastern state of **Yobe** (since 2011).

The report's **main research question** is whether, how, under what conditions and for whom UK-funded state-level governance programmes in Nigeria have contributed to sustained changes in governance, and related changes in health and education.

Chapter 2 presents the **methodology,** which combines realist synthesis with process-tracing. The research aims to identify the **contextual factors** and **causal mechanisms** that help to explain how UK **governance interventions** can contribute to **improving governance, health and education outcomes** by influencing the service delivery chain that connects the Nigerian federal, state and local governments to frontline service providers and to users of health and education services.

Chapter 3 sets out the **context** for UK interventions, both at the federal level and in the four Northern states. Nigeria's competitive clientelist political settlements explain both the power of State Governors and the constraints they face. **Kaduna and Kano** are large states of national influence; they are more populated, urban, richer and more politically competitive than poor and rural **Jigawa and Yobe**.

Chapter 4 presents more detailed information on **UK development assistance in Nigeria**. The UK has been the largest bilateral donor to health, education and governance from 2002 to 2018. Three generations of governance programmes have included the State and Local Government Programme (SLGP, 2001–2008); the State Partnership for Accountability, Responsiveness and Capability (SPARC) and State Accountability and Voice Initiative (SAVI), both 2008–2016; and the Partnership to Engage, Reform and Learn (PERL, 2016–2023). These programmes have supported core governance interventions: **public financial management** (PFM); **public sector management** (PSM); and **empowerment and accountability** (E&A), supporting citizens to influence State Government decision-making and hold the authorities to account. They also addressed **health and education sector governance**, operating alongside much larger UK health and education programmes.

Chapter 5 analyses how **governance, health and education outcomes have evolved over 20 years** in the four states, separating intermediate outcomes (steps along the service delivery chain) and final health and education outcomes. The research found that there had been sustainable improvements in a number of core governance and sector governance dimensions, as well as a general improvement across most health and education services (except immunisation).

Jigawa, which benefited from the longest period of support, showed the most improvements, not only in core governance but also in health and education governance, while **Yobe**, with both a shorter period of support and affected by conflict,

achieved fewer sustained changes and most were restricted to core governance. **Kaduna** achieved the second-highest number of governance improvements after Jigawa, with a significant reform drive in the post-2015 period, building on some of the past UK initiatives. By contrast, **Kano** achieved the most health and education final outcomes improvements without many governance improvements.

Chapter 6 analyses the **contribution of UK governance programmes** to governance, health and education outcomes in the four states. Chapter 7 summarises **the ways in which UK governance programmes have operated**, and the challenges they have faced, while chapter 8 draws the **main conclusions** and sets out recommendations.

How can governance reforms come about and be sustained over time?

Over 20 years, UK governance programmes have contributed to demonstrable and sustainable institutional changes in some important dimensions of governance and service delivery. The evidence identifies a mix of partial and firm contribution of UK governance interventions to improvements in core governance outcomes.

Political economy contextual factors, and programmes' ability to understand and make use of them through 'causal mechanisms' to support change, are the most important determinants of whether and how external governance programmes were likely to influence core governance or service delivery processes. The **level of political competition** emerged as the main factor to understand reform prospects. The respective role of other mechanisms, based

on financial, bureaucratic or state–society incentives, and the programmes' ability to respond to them, varied.

UK governance programmes clearly **contributed to institutional transformations** which explain sustained improvements, especially by creating new dynamics between citizens' representatives, the bureaucracy and politicians. **Most progress** on outcome indicators was made when there were elements of **E&A, that is, participation, transparency and accountability**. By contrast, PSM, budget execution and parliamentary oversight showed less progress.

UK governance programmes were explicitly designed to ensure **collaboration between supply- and demand-side interventions**. They avoided confrontational advocacy strategies, and instead developed coalitions between politicians, officials, sector professionals, citizens groups and media. The main lesson is to never focus solely on reform internal to government systems without considering how participation, transparency and accountability will also be promoted.

Governance programmes **fall short on gender and inclusion** when they focus only on systems and processes, and do not consider different service users from the outset. Programmes could have been more explicit in their strategy about which citizens their civil society partners represent, their relative political power and how their advocacy may generate change for different social groups.

How do governance reforms contribute to service delivery improvements?

The research can only evidence **association** (rather than a firm or partial contribution)

between general core governance
interventions and sector governance
improvements, with PFM and E&A much
better evidenced than PSM factors. Improving
funding flows and accountability are necessary
conditions for services to be delivered. A
plausible connection can be made with UK PFM
and E&A interventions which strengthened
these 'upstream' core systems, which, as a
result improved 'downstream' health and
education services.

Targeted 'downstream' interventions by
UK governance programmes provide stronger
evidence of their contributions to service
delivery. There was strong evidence when
they supported processes to address specific
barriers to health or education (such as funding
reaching health facilities or schools; trained
teachers or nurses staying in post or improving
health or education accountability committees
at the local or state level) and when they also
collaborated with relevant UK health and
education programmes.

The contrasting experience of Kano with
Jigawa, Kaduna and Yobe is that service
delivery can improve, over the short to
medium term, in the absence of improved
governance, but that long-term, sustained
improvements in service delivery probably do
require core governance reform.

*How have UK programmes' ways of working
contributed to governance, health and education
outcomes?*

UK governance programmes have been at
the forefront of seeking to understand the
political economy of their contexts, use regular
political economy analysis (PEA), and work
in politically smart and adaptive ways. This
ability to 'think and working politically' (TWP) is
the main reason why programmes were able to
contribute to the outcomes documented by the
research. DFID/FCDO has also encouraged close
collaboration between its governance, health
and education programmes.

Programmes therefore need the capacity
to work in TWP ways. In recent years, UK
government development policies and processes,
and the incentives they create for programme
management and delivery, are increasingly
preventing UK governance programmes in Nigeria
from operating in this way. The 'authorising
environment' has become increasingly constraining,
for instance in demands to demonstrate short-term
results and associated contract-management tools
such as Payment by Results. FCDO incentives might
be preventing their programmes from achieving
their full potential. Drastic cuts in the aid budget,
organisational restructuring, and changes in UK
policy priorities in 2021 indicate that this trend is
unlikely to be reversed in the near future.

The report concludes with the following recommendations:

To international development partners:

1. Invest for the long term – 10 to 20 years – combining support for both state and non-state actors.
2. Ensure programmes have the strategic-level mandate, managerial capacity and frontline staff skills to pursue politically savvy opportunities.
3. Take PEA to the next level by unpacking causal mechanisms, understanding incentives and designing interventions to make change happen.
4. Give governance programmes the ability to flex between core governance and service delivery issues.
5. Incentivise greater collaboration between governance and sector programmes.
6. Incentivise greater attention to gender, and to social inclusion beyond disability issues, in governance programming.

To FCDO:

7. Empower and resource FCDO teams to enable TWP programmes, ensuring decision-making by country teams to respond to local priorities.
8. Re-imagine TWP for FCDO Nigeria, giving implementers the space to operate in TWP ways.
9. Incentivise stronger collaboration between PERL, Lafiya (health programme) and the Partnership for Learning for All in Nigerian Education.
10. Invest in impact data analysis.

To partner governments in Nigeria and beyond:

11. Explicitly set out the objectives for which you would like to receive assistance.
12. Use TWP principles to decide how development partners can support your political objectives and the scope for politically-feasible and mutually-beneficial collaboration.
13. Invest in the coordination of development partners.

To non-state partners in Nigeria and beyond:

14. Join coalitions to achieve your priorities.
15. Select development partners which can strengthen your skills, not just fund your activities.

1   Introduction

Following the death of General Abacha in 1998 and Nigeria's transition to a new 'democratic dispensation' marked by elections in 1999, the UK re-engaged with Nigeria and significantly increased its official development assistance (ODA).

Over a 20-year period, the UK became the second largest bilateral donor to Nigeria, including the largest in the governance, health and education sectors. In particular, the UK Department for International Development (DFID) and, since September 2020, the Foreign, Commonwealth and Development Office (FCDO) have invested continuously in governance reforms in four Nigerian states which had low levels of human development: the North-western states of **Jigawa** (since 2001), **Kano** (since 2005) and **Kaduna** (since 2006), as well as the North-eastern state of **Yobe** (since 2011), which has been affected by insurgency. The overarching objective of the UK governance investment has been to improve the effectiveness of State Government spending and, in doing so, enable Nigerian State Governments to deliver improved and sustainable education and health outcomes for their populations.

This uninterrupted and consistent UK support therefore provides a unique opportunity to analyse the contribution of UK governance assistance to state-level governance, health and education processes and outcomes, and to analyse the relationship between 'core' governance, 'sector' governance, and health and education service delivery. This research project aims to identify the contextual factors and causal mechanisms that can explain how UK governance interventions can contribute to improving governance processes

as well as health and education outcomes. On that basis, it identifies lessons and implications for governance programming.

The overall research question is 'whether, how, under what conditions and for whom have UK-funded state-level governance programmes in Nigeria contributed to sustained changes in governance and related changes in health and education in the Northern States of Jigawa, Kaduna, Kano and Yobe since 2000?' It has been researched through four sub-questions (see Box 1).

A comprehensive study of Nigeria's 'drivers of change' in 2003 enabled DFID Nigeria to experiment with approaches that challenged the received development orthodoxy. As a result, three generations of UK governance programmes have sought to be both politically smart and adaptive (also known as 'thinking and working politically' – TWP). The research has therefore focused not only on *what* support the UK has provided, but also *how* UK programmes have facilitated their partners' agendas, both in State Governments and beyond.

This research covers three sets of findings which will be of interest to policy-makers, researchers and development partners beyond FCDO Nigeria:

1. How can governance reforms come about and be sustained over time?
2. How do governance reforms contribute to service delivery improvements?
3. What are the ways in which programmes operate and reform processes are managed that are most likely to contribute to sustained governance and service delivery improvements?

Box 1 Research questions

Overall research question

Whether, how, under what conditions and for whom have UK-funded state-level governance programmes in Nigeria contributed to sustained changes in governance and related changes in health and education in the Northern States of Jigawa, Kaduna, Kano and Yobe since 2000?

1. **What were the facilitating and disabling contextual conditions in the four states?**
    a. What have been the key contextual conditions, of which governance systems, at which level (international, federal, state or local), which enabled the mechanisms to work and in what way?

2. **What outcomes in governance, health and education can be evidenced and for whom in the four states?**
    a. What have been the outcomes in governance (public financial management (PFM), public sector management (PSM), and empowerment and accountability (E&A))?
    b. What have been the outcomes in terms of health and education systems?
    c. What have been the outcomes in terms of health and education services?
    d. Which specific groups have benefited or been excluded from these outcomes?
    e. How sustainable have the governance changes, and related education and health changes, been within these states, in what way and for whom?

3. **What are the main mechanisms through which UK-funded programmes have contributed to changes in governance, and related health and education changes in the four states?**
    a. What are the main mechanisms through which governance interventions generate changes in core governance systems?
    b. What are the main mechanisms by which these core governance systems generate related changes in education systems and services, and in health systems and services?
    c. In which ways have contextual conditions interacted with the operation of the mechanisms?
    d. How do the interactions between contextual conditions and mechanisms affect the outcomes that are generated?

4. **How have UK-funded programmes' interventions and ways of working contributed to changes in governance, health and education service delivery?**
    a. What are the PFM, PSM and E&A interventions (inputs, outputs and ways of working) delivered by these governance programmes and governance components of sector programmes in the four states since 2000?
    b. How have the programmes' ways of working evolved over time?
    c. How (and whether) have they followed thinking and working politically (TWP) principles by adapting to changing context and ensuring a 'good fit' with the political economy?
    d. How have UK-funded programme management structures and processes supported or undermined effective working practices?
    e. How have UK government incentives supported or undermined effective working practices?

This research project was undertaken by the Learning, Evidence and Advocacy Partnership (LEAP) pillar of the Partnership to Engage, Reform and Learn (PERL) which constitutes the third generation of UK governance programmes in Nigeria. The research team members are not directly involved in PERL state-level activities but have benefited from collaboration with each of the four PERL state-level delivery teams, as well as from access to PERL's database of monitoring reports and financial information.

The research has unfortunately taken place under COVID-19 restrictions in Nigeria and the UK, which prevented primary data collection in the four states. The research is therefore mostly based on secondary data generated by the UK programmes themselves and interviews with the staff of present and past UK-funded governance, health and education programmes. Additional qualitative data was collected by three Nigerian researchers who interviewed Nigerian state-level stakeholders (by phone/video, with a few in-person interviews in Yobe). These interviews aimed to triangulate some of the most significant findings from the document and data review, but it should be noted that most of these stakeholders themselves have been closely associated with UK programmes in the four states, in view of the duration of UK programmes. Within PERL, LEAP plays an external function of research and evidence challenge, such as critically reviewing Most Significant Change studies (MSCs) produced by the programme and commissioning independent research; the Flagship has been approached in the same spirit and is published as an ODI study to reflect its research independence.

The project adopted a tailor-made approach, combining 'realist synthesis' and 'process tracing' methods to analyse existing data through a new lens, with a view to contributing to the growing evidence base on governance reforms as well as the field of politically smart programming.

The report is structured as follows:

- Chapter 2 explains the 'realist synthesis' methodology and the mid-level theory of change (ToC) which has framed the research.
- Chapter 3 sets out the main contextual factors at the national level and in the four case study states which have contributed to the governance, health and education outcomes.
- Chapter 4 presents more detailed information on UK development assistance to Nigeria and the three generations of UK governance programmes.
- Chapter 5 analyses how governance, health and education outcomes have evolved over 20 years in the four states, separating intermediate outcomes (steps along the service-delivery chain) and final health and education outcomes.
- Chapter 6 sets out the main findings. It analyses the contribution of UK governance programmes to governance, health and education outcomes in the four states, and aims to answer the overall research question.
- Chapter 7 summarises the ways in which UK governance programmes have been managed to enable not only governance but also health and education outcomes, and the challenges they have faced.
- Chapter 8 draws the main conclusions and implications, and sets out recommendations addressed to development assistance providers (including the UK government) as well as to their partner governments and non-state actors in Nigeria and beyond.

The documents reviewed are in the bibliography and the list of interviewees is in Appendix 1.

The summary findings of the Jigawa, Kaduna, Kano and Yobe case studies are presented in Annex 1. The details behind the outcome data set out in Chapter 5 is explained in Annex 2.

2 Theory of change: how can governance interventions affect governance, health and education outcomes?

This chapter is theoretical. It explains how the research has defined governance and analysed the links between governance, health and education outcomes. It begins by presenting a simplified 'service delivery' chain (2.1) and explains how different combinations of contextual factors, interventions and causal mechanisms have the potential to influence different outcomes at different points in the chain (2.2). It concludes by presenting the 26 governance, health and education indicators along the service delivery chain that the research has tracked over 20 years in the four states, which correspond to the main areas of successive UK governance programmes' interventions (2.3) and the list of causal mechanisms that were developed and tested during the research process (2.4).

2.1 Governance and the service delivery chain

According to DFID's 2019 Governance Position Paper, 'governance is about the use of power, authority and how a country manages its affairs'. The paper considers that open, inclusive and accountable governance is valuable in itself but also that governance determines progress on economic growth, stability and inclusive outcomes.

To assess how UK-funded governance programmes contributed to changes in governance, health and education in Jigawa, Kaduna, Kano and Yobe, the research team developed a 'mid-level' ToC (in the middle – neither a ToC for specific UK programmes nor

an overarching theory of how change happens across Nigeria or individual states). It describes how different types of UK-funded interventions, in different contexts, would be likely to 'fire' specific causal mechanisms and thereby contribute to governance and service delivery outcomes.

The main assumption is that governance interventions can contribute to improvements in health and education because they influence the 'service delivery chain' that connects the Nigerian federal, state and local governments to frontline service providers (e.g. primary schools, local health facilities) and to service users (the girls and boys, women and men who benefit from education and health services). Governance interventions can aim to influence (i) how **money** flows through the system (through public financial management – PFM – initiatives); (ii) how **ministries, departments and agencies** (MDAs) are organised and how **staff** such as public servants, teachers or nurses are recruited, trained, deployed and motivated to ensure services are provided (through public sector management – PSM – initiatives); and (iii) **citizens' expectations** about services the state should provide, and how citizens (as individuals or organised in groups, such as community-based organisations (CBOs), media organisations or State House of Assemblies (SHoAs)) can participate in decision-making and hold government officials to account (through empowerment and accountability – E&A – initiatives). Figure 1 illustrates this chain, which is influenced by wider factors (such as social norms, conflict and violence, international oil prices, etc).

The research makes a distinction between (i) 'core' governance and (ii) 'sector' governance. While the latter refers to how the health and education sectors function and their key actors (e.g. health ministry, teacher training centres or private pharmacies), the former refers to central MDAs (e.g. ministry of finance, auditor general) and policy, planning, budget, law-making processes as well as internal and external accountability processes which influence all sectors.

The key questions are *whether* and *how* these core processes influence sectors and thereby contribute to improved services, and for *whom*. Core governance, health and education service delivery chains are different across Nigerian states but share some core characteristics.

Figure 1 Nigeria: service delivery chain
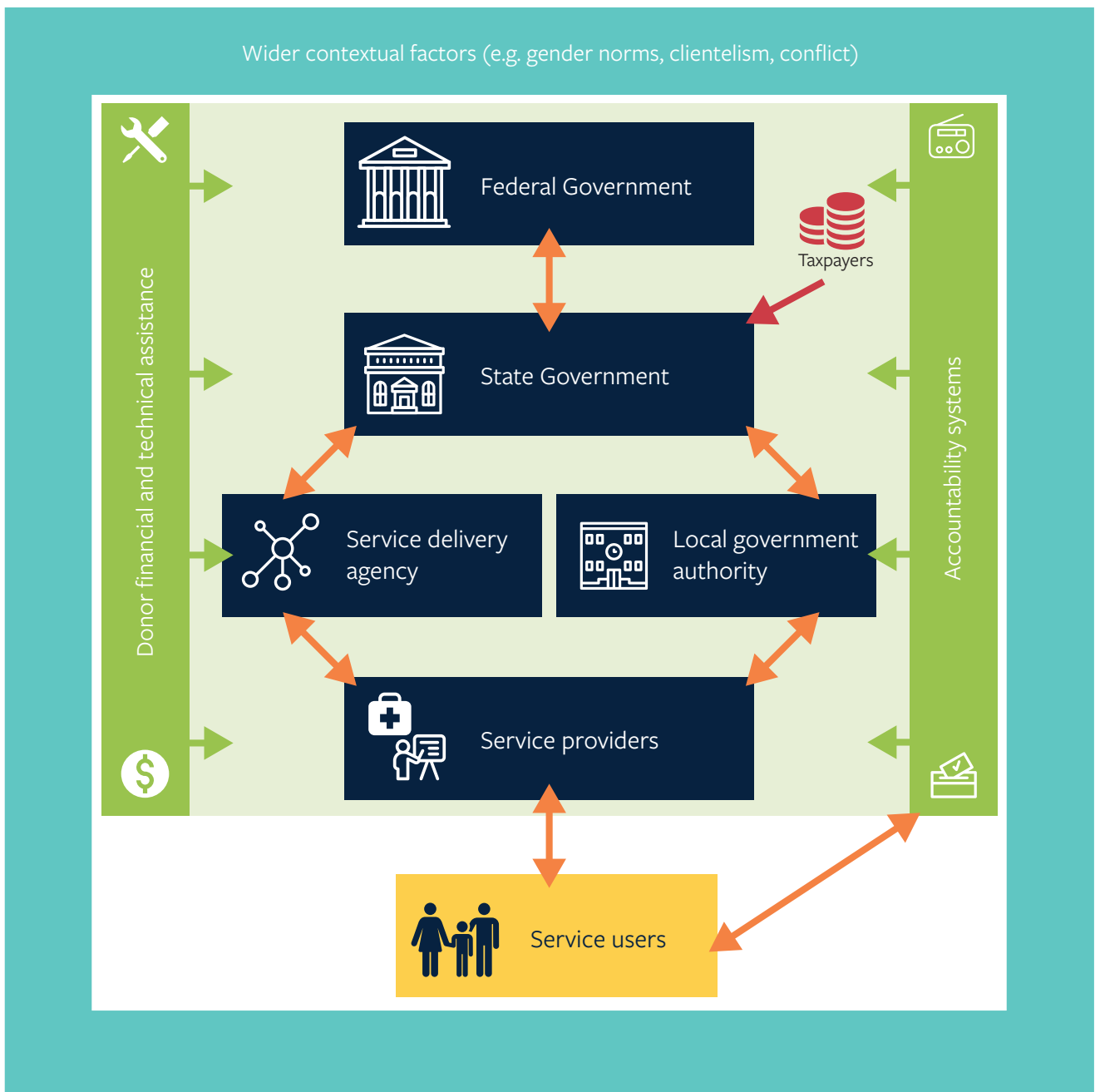
2.2 Identifying causal mechanisms

The research is inspired by a 'realist synthesis' method, which offers a structured way of analysing change in Nigeria over a 20-year timeframe. It 'is an approach to reviewing research evidence on complex social interventions, which provides an explanatory analysis of how and why they work (or don't work) in particular contexts or settings' (Pawson et al., 2004: iv). The underlying assumption is that most programmes of reform or social change work only in limited circumstances. Because programmes are 'complex interventions introduced into complex social systems' (Pawson,

2013), no intervention works in the same way for everyone all the time, but will have very different effects on different people in different contexts (Wong et al., 2016). Realist synthesis requires the identification of contextual factors, interventions, and causal mechanisms, and the analysis of how they were combined and interacted to contribute to certain outcomes.

Core governance and service delivery outcomes depend on a number of contextual factors. Each Nigerian state is influenced by global or federal factors (e.g. oil prices, federal budget) as well as its own particular political economy and institutional context (contextual factors – which are reviewed in Chapter 3). Core governance and sector processes in turn also depend on the behaviour of specific actors (individuals, organisations, groups/networks) who operate in response to a range of incentives, institutions, interests and ideas.

Development interventions can aim to influence institutions as well as the behaviour of key actors. Examples of governance interventions include: motivating public servants to adopt more efficient ways of managing state resources; improving the ability of civil society organisations (CSOs) to monitor clinics or school constructions; creating new spaces where parents can give their views on the quality of education; or providing legislators with evidence and policy options that are useful when passing new laws

or monitoring budget implementation. Such interventions can influence the governance, health and education service delivery chain by providing new *resources* and *opportunities* which, depending on contextual factors, can influence changes in *reasonings* and *behaviours* of key actors. This is what the research refers to as 'causal mechanisms' in reference to realist synthesis approaches (Pawson and Tilley, 1997; Westhorp et al., 2014).

By activating (or 'firing' in realist synthesis language) relevant causal mechanisms, development interventions aim to contribute to different outcomes along the service delivery chain. An intermediate outcome could be an improved way of preparing the state budget based on policy goals and evidence (core governance intermediate outcome); which could lead to a more realistic and gender-sensitive health or education sector budget (sector governance intermediate outcome); which could enable better trained nurses or teachers to work at clinics and schools (service delivery intermediate outcome); which eventually could contribute to fewer deaths of mothers in childbirth or more girls who are able to read and write (health and education final outcomes).

Figure 2 summarises how context (C), interventions (I), causal mechanisms (M) and intermediary outcomes (O) interact to deliver higher-level outcomes along the service delivery chain.

Figure 2 Context, interventions, mechanisms and outcomes combinations
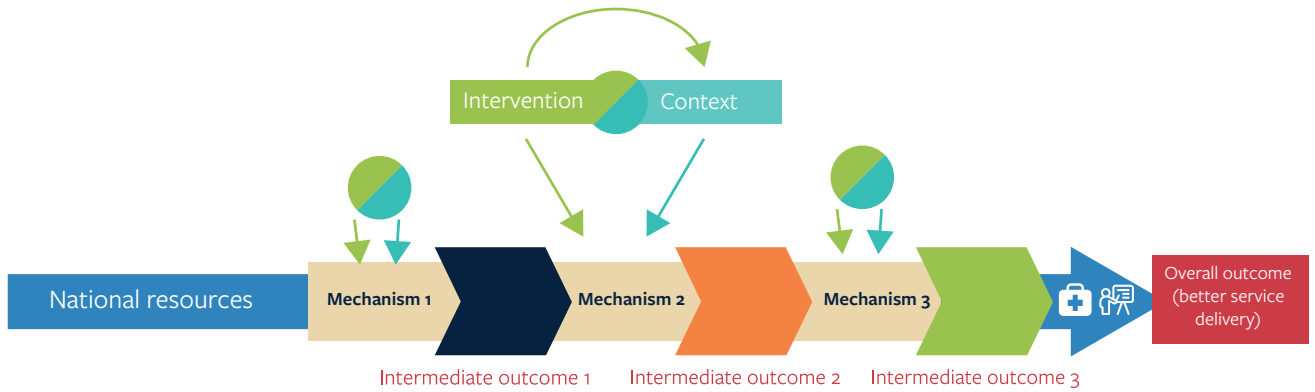
Table 1 summarises the main 'causal mechanisms' that were identified during the course of the research process. A longlist was developed in the early ToC preparation phase, based on a literature review (Cummings, 2020) and the team's existing knowledge of UK programmes. An iterative process has been followed: these mechanisms were tested against the case-study evidence, with new ones added and others updated in the first draft report, and further revised in response to feedback.

Table 1 Mechanisms motivating state-level stakeholders

Incentives	Causal mechanisms
Political incentives *They apply to Governors, Commissioners, SHoA members, other politicians as well as powerful actors (e.g. Emirs) who can initiate or block major reforms or routine activities.*	**The 'personal political credit-claiming' mechanism** incentivises politicians to support some targeted initiatives or wider reforms *because* they would lead to visible, concrete benefits which could be credited to individual politicians.
	The 'political constituency' mechanism incentivises politicians to support targeted initiatives or wider reforms *because* they calculate that responsiveness to targeted (social or geographical) constituencies is critical to their re-election or continued popularity.
	The 'broader-based political legitimacy' mechanism incentivises politicians to support more broadly based initiatives or wider reforms (e.g. more accessible service provision or more transparent policy processes) *because* these would lead to consolidating power through gaining trust among a wider section of society or realising a broader political vision (e.g. state-building, modernisation, peace).
	The 'low political cost' mechanism is the counterpart to the positive mechanisms described above. State Governments collaborate with development partners towards achieving policy objectives (such as participation and transparency, maternal health or primary education) *because* not being seen to collaborate and not improving access to these services would be too damaging: it could lead to unpopularity while the initiatives have low political cost (in terms of diverting resources away from patronage networks). In other words, initiatives or reforms demanded by communities or external actors are permissible as long as they are non-threatening and do not undermine politicians' power base.
Financial incentives *They apply mostly to politicians and to bureaucrats who will benefit from the use of these funds. (Internally generated revenue was not within the scope of the research.)*	**The 'accessing federal funds' mechanism** incentivises politicians and bureaucrats to adopt new laws and/or implement new processes to meet federal requirements *because* these initiatives allow them to access federal government funding. Domestication of federal laws at state level or State Governments providing matching funds are examples (though laws can be passed but not implemented) where mechanisms can be 'fired' by UK programme interventions (e.g. technical assistance to meet the requirements).
	The 'accessing international funds' mechanism incentivises politicians and bureaucrats to adopt new laws and/or implement new processes to meet internationally set requirements *because* these initiatives allow them to access international funding to deliver their state-level agenda. UK programmes can 'fire' this mechanism, for example through support to government-led donor coordination (to access donor funds) or meeting programme conditions (e.g. meet Open Government Partnership criteria to access World Bank funds).

Incentives	Causal mechanisms
Bureaucratic incentives *They do not operate independently of political incentives: the bureaucracy needs to be given the political space and resources, and possess a minimum level of skills, to be motivated by these mechanisms.*	**The 'politico-bureaucratic reform ownership' mechanism** incentivises bureaucrats to design and implement targeted or ambitious initiatives or reforms *because* they are motivated to deliver their self-identified priorities. UK governance programmes stimulate this mechanism by the way in which they operate, such as facilitative approaches to support self-assessments.
	The 'early adopters' or 'state-building' mechanisms incentivise bureaucrats to design and implement ambitious initiatives or system-wide reforms *because* they are motivated to see their state transformed, for example to be the first to innovate or to catch up with a more developed state. UK programmes can stimulate this mechanism, for example by providing opportunities for technical innovations or by supporting peer review or sharing examples between states.
	The 'new skills and awareness' mechanism is relevant for all UK programme interventions, whether working with state or non-state partners. In contexts where politicians have given the state civil service some autonomy (or SHoA members gain some independence from the executive), the provision of UK technical support and training can incentivise new practices *because* they respond to individual and organisational appetite for change among programme partners, and enable them to realise the powers they could gain by making use of their roles.
	The 'routinisation' mechanism encourages the adoption and institutionalisation of new ways of working as they become part of the expected process of government. Government officials are motivated to follow improved policy, planning, budget cycle (or other newly introduced systems) *because* they learn to expect periodic revision, and the process is routinised ('periodically revised'). In other words, stakeholders adopt shared norms, which enable government officials to introduce significant improvements to bureaucratic processes that contribute to outcomes.

Incentives	Causal mechanisms
State–society relations incentives *These mechanisms can be effective only if there is a minimum of civic and political space for engagement between citizens and governments on policy issues directly or via elected officials, media, CSOs or other organised interests.*	**The 'new public spaces and processes' mechanism** is a form of institutionalised constructive engagement. Government and societal/political representatives (e.g. civil society groups, private sector, SHoA members as elected representatives) identify and act on areas of shared interests and mutual benefits because newly created spaces or processes (e.g. transparent budgets, formal consultations) which are repeatedly used, over time, generate trust in each other's intentions.
	The 'personal networking' or 'insider' mechanism is another form of constructive engagement. Government and societal representatives identify and act on areas of shared interests and mutual benefits because personal relationships and private meetings can be used to put pressure on politicians more discreetly or convincingly than in public spaces or transparent processes. Such mechanisms would be more commonly used to pursue narrowly targeted interests but as part of UK programmes would be (eventually) associated with public measures.
	The 'eyes and ears' mechanism enables non-state actors to influence government policy and practice through external monitoring and communication. If CSOs have the skills and mandate to assess performance, monitor government spending or implementation of commitments, and if there are communication channels (e.g. radio phone-in programmes or personal access to officials), citizens can influence State Governors, SHoAs or ministries (e.g. to release funds or improve in specific areas of service delivery) because their willingness to assess performance and the consistency of this monitoring and reporting back convinces Governors (and/or others with power) that they need to keep their promises, for example for electoral calculations.
	'Eyes and ears, with voice and teeth' refers to a type of diagonal accountability mechanism, where citizens, CSOs and the media, working with state organisations can incentivise behaviour because the monitoring ('eyes and ears') and communication on the issue ('voice') is combined with credible action ('teeth').
	'The naming and shaming' mechanism is a less constructive form of public pressure which can be associated with more powerful sanction. Organised or represented citizens (through CSOs, media, private-sector bodies, individual SHoA members) can influence State Governors, SHoAs or ministries through different forms of public shaming: a Governor's personal reputation (and in a politically competitive environment the fear of not being re-elected), a State Government's reputation (e.g. social norms would demand that the needs of girls and women be respected), potential loss of aid (financial damage), or potential disruption to relationship with key political funders/backers.

2.3 Which governance processes did UK programmes target?

The research has narrowed the range of steps in the service delivery chain it has examined to correspond to the broad areas of continuous UK core governance and sector governance interventions since 2000. The service delivery chain describes how resources (financial, managerial, public expectations, etc) for service delivery are mobilised, deployed, managed and monitored. The functioning of the chain depends on core governance processes relating to PFM, PSM and E&A to mirror the shared scope of the UK programmes under review. The research has examined (i) whether/how governance interventions (PFM, PSM, E&A) generate changes in governance; and (ii) whether/how these

governance changes generate improved education and health outcomes. These are separate hypotheses since some changes in governance may not result in improved health or education outcomes. In addition, mechanisms may succeed or fail at different stages in different contexts (Westhorp et al., 2014: 163). An important distinction is between governance reforms that are 'upstream' (e.g. centre of government policy-making) and those that are 'downstream' (e.g. related to health service delivery), how they interact, and their relative effects (or not) on service delivery (Manning, 2014).

The research project did not examine UK governance programmes' interventions at the level of individual activities (e.g. specific training or technical assistance support). The information is not always available and it would have required a larger research team and more time to process up to 20 years of data on a host of activities. In addition, informants' recollection would not be fully reliable for specific events across such a timeframe. Instead, the research used the annual reviews and other reports produced by the various programmes, including some more independent studies which triangulated data at the time (e.g. Independent Monitoring and Evaluation Project for the DFID Nigeria State Level Programmes (IMEP) series). The research looked for broad patterns in terms of what UK assistance focused on, what assessments on such contributions were made at the time, at what point in the service delivery chain the programmes intervened, and whether/how they can be associated with resulting changes in governance and service delivery.

Figure 3 summarises the 26 indicators that have been examined, over three dimensions of governance (PFM, PSM and E&A), which are relevant both in terms of core governance (central state government processes) and sector (health and education) governance.

More governance dimensions and related indicators were supported by these and other UK governance programmes, and might have played an important role, but were not reviewed because of data and time-series limitations. Governance programme interventions not reviewed include internally generated revenue (IGR),[1] auditing, pensions and local governance. Interventions funded by other UK governance programmes and potentially relevant to service delivery but not reviewed in this research include political participation, access to justice, security, anticorruption, and other initiatives not delivered through PERL and its predecessor programmes.

Finally, the research did not focus equally on all time periods. There was an effort to research the early years of the State and Local Government Programme (SLGP) in Jigawa State through interviews (as documentation was sparser), to be able to cover the 20-year timespan. For Kaduna State the focus was on the post-2015 period, which has been reform-oriented, to allow a comparison to Kano State. The research did not focus on the effects of COVID-19 since 2020. A separate study examined PERL's adaptation to COVID-19 (Sharp et al., 2021).

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1   IGR was not included due to limited data across the research period (as it has only been pursued since 2016 with most progress predictably in wealthier Kano and Kaduna). IGR increases cannot easily be linked to improvements in service delivery.

Figure 3 Focus of UK governance and sector governance interventions
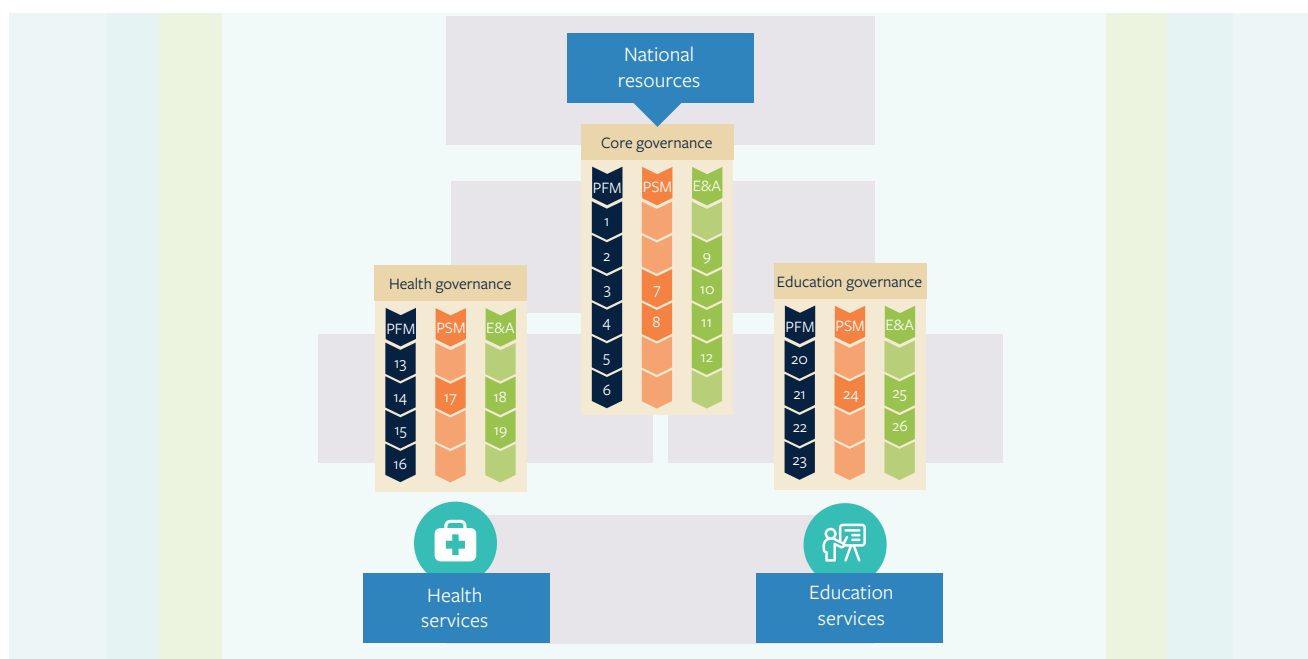
Key to the intermediate outcomes

1	Improved state-level policy, planning and budgeting processes	13	Improved health policy, planning and budgeting processes
2	Increased budget transparency	14	Increased share of state budget for health
3	Increased scrutiny of the budget by the SoHA	15	Increased state-level spending on primary health
4	Increased participation in budget processes by citizens and CSOs	16	Improved budget execution for health spending
5	Improved budget execution for total expenditure	17	Improved human resources for primary health
6	Improved quality of public procurement	18	Increased civil society advocacy on health
7	Improved corporate planning processes for State Government MDAs	19	Increased sensitivity to gender equality and social inclusion in health policy and funding
8	Improved central civil service HRM	20	Improved education policy, planning and budgeting processes
9	Increased SoHA oversight	21	Increased share of state budget for education
10	Improved media reporting on governance and accountability	22	Increased state-level spending on primary education
11	Increased civil society capacity to hold State Government to account	23	Improved budget execution for education spending
12	Increased sensitivity to gender equality and social inclusion in core governance processes	24	Improved human resources for primary education
		25	Increased civil society advocacy on education
		26	Increased sensitivity to gender equality and social inclusion in education policy and funding

3 The evolving Nigerian contexts (2000–2020)

Research question 1: What were the facilitating and disabling contextual conditions in the four states?

a. What have been the key contextual conditions, of which governance systems, at which level (international, federal, state or local), which enabled the mechanisms to work and in what way?

This chapter reviews how the political and socio-economic contexts in Nigeria evolved over the last 20 years, at the federal level (3.1) including federal health and education policies and transfers to states (3.2) and across Northern Nigeria (3.3). It synthesises the main facilitating and disabling conditions in the four case-study states (3.4). Further contextual information for each state is provided in Annex 1.

The chapter also introduces the 'political settlements' approach (see Box 2) which the research adopted to analyse how Nigerian state power has or has not been used to further development objectives since 2000.

Main findings:

- **Shared contextual factors across the four states included:** (i) a competitive clientelist political settlement sustained by oil and gas resources at the federal and state levels; (ii) most dimensions of governance did not perform as well as other countries, and improvements in voice and accountability are now being constrained by more restrictive civil society, media and elections since 2015;

(iii) states' dependence on federal transfers, themselves dependent on international oil and gas prices, to fund service provision; (iv) the steady decline in overall government revenues relative to the size of the economy over the period, creating a challenging context for PFM and for increasing spending on primary health or basic education; (v) the preponderance of State Governors in state-level governance; and (vi) the degree of political competition and the breadth of elites' social base to facilitate (or block) development policies.

- **Contrasting contextual factors across the four case studies**, which have been used to compare which mechanisms were enabled by UK interventions, included size/levels of: (i) dependence on the federal-level funding and potential for IGR; (ii) political stability or competition; (iii) socioeconomic factors including population, poverty, and rural vs urban/industrialised; (v) civil service capacity; (vi) civil society capacity; (vii) violent conflict; and (viii) duration of UK governance assistance.

- **Overall, the main contextual distinction** is between less populated, rural, poorer and relatively less politically competitive **Jigawa and Yobe** versus more populated, urban, richer and more politically competitive **Kaduna and Kano**.

3.1 The Nigerian federal context

The end of military rule and the peaceful transfer of power to an elected president in May 1999 enabled Nigeria's reintegration into the international community and opened the door for debt relief and other forms of ODA. The UK government was able to re-

engage with Nigerian government officials, moving beyond community-based projects, and established long-lasting partnerships with a number of states (DFID, 2000).

Nigeria has undergone significant socioeconomic transformations over the last 20 years. Its diverse population, comprising an estimated 374 ethno-linguistic groups, grew from 119 million in 1999 to over 200 million in 2019, the largest in Africa. It has remained a demographically young country with 43–44% of the total population under the age of 14 years. Poverty declined from 56.3% of the total population in 2003 to 39% in 2018. Infant mortality, under-five mortality and maternal mortality rates have fallen by roughly 25%, 30% and 25% respectively, though they remain high compared to other countries in the region. Literacy rates have risen only marginally from 54.8% to 62.2% in this period. Though the gains were greatest for women and girls, there remains a significant gender gap, and female literacy rates have not yet reached the levels of male literacy rates recorded in 2003.

Nigeria has not progressed on governance indicators as much as other countries. World Governance Indicators for Nigeria for the period 2000 to 2019 indicate low scores for Nigeria against all indicators ranked against other countries. Most indicators are currently in the bottom quintile (20%). There have been improvements in control of corruption, regulatory quality, and rule of law indicators since 2004 but they remain in the bottom quintile, with particularly very poor scores for political stability and absence of violence and terrorism (see Figure 4). The one exception is voice and accountability, which has improved markedly since 2004,[2] a trend connected to an increasingly vibrant media and civil society, and fairer and more competitive elections. However, even in this dimension, other sources, such as the Ibrahim Index of African Governance, show a declining trend in participation and rights since 2015, including civil society space, media freedoms, and elections.[3] The current federal administration has been particularly sensitive to media criticism, and even suspended access to the social media platform Twitter (Seye, 2021).

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2   Figure 4 includes data since 2000, based on expert opinions and combination of indicators from multiple sources. The huge variation between 2000 and 2004 in many indicators may indicate poor quality of the early composite governance assessments which were initiated in 1999 and improved considerably over time, rather than a decline in Nigeria's performance.

3   https://mo.ibrahim.foundation/iiag

Figure 4 Nigeria World Governance Indicators 2000–2019
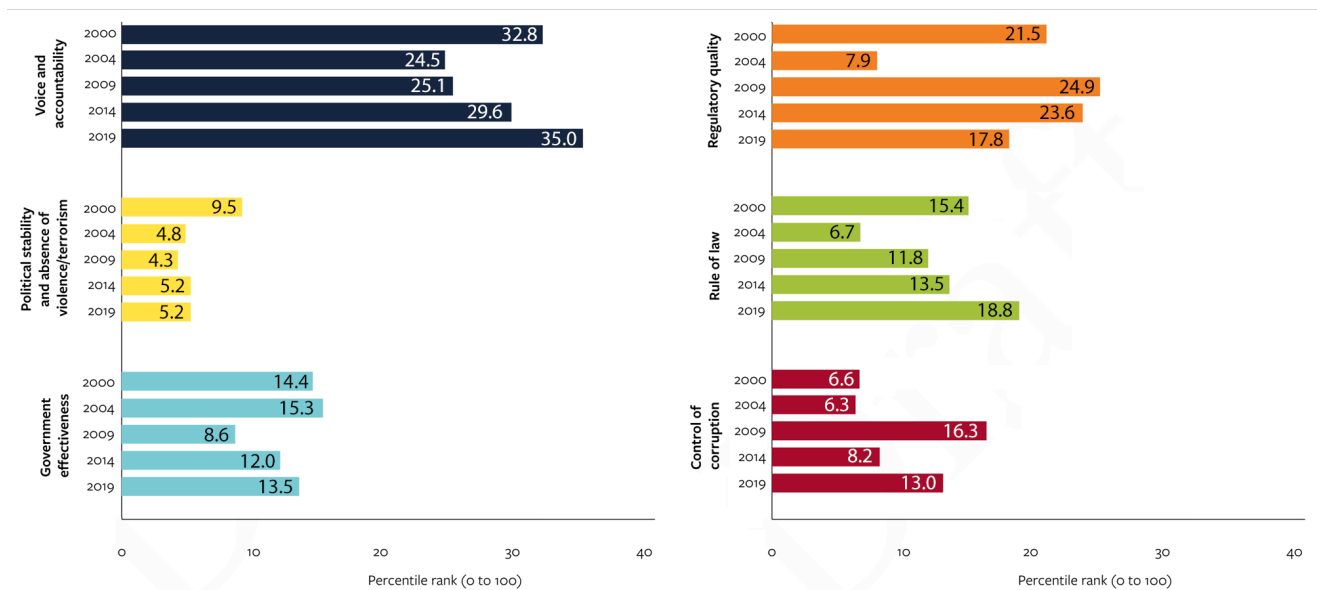
Source: World Bank, World Governance Indicators https://info.worldbank.org/governance/wgi

Oil and gas remain at the core of the Nigerian economy. The share of mining (in particular oil and gas) in the economy has fallen from 31% in 2000 to just 9% of gross domestic product (GDP) in 2019, though this understates the impact of oil dependence on the shape of the economy (Central Bank of Nigeria, 2019). While services have grown from 40% of the economy in 2000 to over 50% of Nigeria's GDP in 2019, there has been little economic diversification (te Velde et al., 2016). Real economic growth rates increased from 0.6% in 1999 to a high of 14.6% in 2002. High growth rates continued for most years until 2011, when economic activity slowed. In 2016, following a global oil price crash, Nigeria went into a recession. GDP growth recovered to 2.2% in 2019, before entering a second recession due to the COVID-19 crisis (World Bank, 2020c). Overall GDP per capita rose from $2,906 in 1999 to $5,136 in 2019.

Nigeria's political settlement since the return of democracy in 1999 (the Fourth Republic) can be described as 'competitive clientelist'. Nigeria's ruling elite includes different ethnic, regional and religious groups (with an understanding, for example, that the presidency will rotate between Northern Muslim and Southern Christian leaders), but a narrow network of individuals (mostly men) benefit disproportionately from access to Nigeria's national resources, which are used to sustain clientelist networks (Lewis and Watts, 2013). In federal (and state) dynamics, the coalition in power is often opposed by alternative elite coalitions who seek to win control over power and economic rents. Elections are therefore typically highly competitive and feature competing elite coalitions trying to win support through patronage and clientelist promises to voters (Usman, 2019). Using Kelsall's (2018) typology, Nigeria's federal political settlement can therefore be categorised as having a 'broad' social base (as many groups have to be co-opted) with political power 'dispersed' across multiple, competing, elite groups (see Box 2 for a definition of political settlements).

Box 2 What is a political settlement?

Political settlements analysis helps to explain political decision-making by examining the distribution of power between social groups as the underlying determinant of a state's stability and how it functions. Khan (2010) argues that, in countries with underdeveloped capitalist economies, the ruling elites cannot use public revenue to formally distribute resources and thereby maintain political stability. Instead, they rely on patron–client networks to informally distribute resources in order to satisfy powerful non-elite factions. In such a clientelist political settlement, clientelist behaviour is a structural problem caused by the lack of a capitalist class that can accumulate wealth without relying on rent-seeking (Hirvi and Whitfield, 2015).

The research draws on political settlements analysis to understand how the ruling Nigerian coalitions at federal and at state level maintain their power. While elite interests are powerful in shaping the development trajectory, elites are accountable, in some way, to their support base. The social foundation may be easily divisible and so the ruling elite may co-opt groups through patronage or 'pork-barrel' politics (Kelsall, 2018). In contrast, more robust, mass contentious politics have been a factor in driving more inclusive, long-term social and economic policies in some countries (Slater, 2008). The degree of competition between elites, and how power is distributed across subordinate groups and how they may form coalitions, is therefore fundamental to understand development prospects.

Source: Cummings (2020)

The Nigerian political settlement is highly dependent on access to oil resources. Federal transfers to states from the Federation and Excess Crude Accounts constituted, on average, between 50% and 60% of total revenues for Jigawa, Kaduna, Kano and Yobe from 2004 to 2018 (PERL PFM database). The state capture of oil revenues provides the ruling elite with a ready source of rents with which to co-opt powerful, competing factions (Watts, 2004). Money politics continues to shape the political 'game' and those who are excluded from the inter-elite bargaining may rely on personal ties to access state resources, services and opportunities (Williams and Owen, 2020). There is, however, evidence that patronage and ethnic, religious and regional identity are not the only logics shaping the citizen–state relationship in Nigeria, but that class-based politics and economic inequality have also become important (LeVan et al., 2018). Short-term competition between elites over rents tends to obstruct the implementation of longer-term development policies. Yet, some elites are able to coordinate on a development agenda. The bureaucracy is not solely managed according to patronage and nepotism, but contains pockets of effectiveness committed to providing public goods and services (Lewis and Watts, 2015).

3.2 Fiscal federalism and service delivery responsibilities

States have considerable constitutional autonomy from the Federal Government

over policy, financing and institutional arrangements. Nigeria's federal structure involves a distribution of resources, powers and responsibilities between the national (federal) level, 36 States and the Federal Capital Territory (Abuja), and 774 local government areas (LGAs). States and LGAs depend on large, but volatile, unconditional statutory transfers from the federation account and only raise a small share of their revenue. Intergovernmental relations are characterised by a high degree of autonomy for states and a general distrust between different levels of government, with LGAs blaming states for tampering with their revenue allocations, while states accuse the Federal Government of illegally withholding their funding.[4]

LGAs have formal responsibility for the delivery of primary health and basic education services, though State Governments have a considerable influence on spending choices in practice. To finance the services under their mandate, LGAs are allocated 20.6% of shared revenues from the Net Federation Account and 35% of the Value Added Tax Pooled Fund. In practice, however, these resources have been managed through the Joint State Account, which gives State Governments a means to control the way in which the LGA funds are used during the year. State Governments are also responsible for overseeing delivery and for adapting policies set by the Federal Government into state laws and institutional arrangements. At least some states also spend some of their own resources on primary health and basic education.

The overall resources available to fund state and LGA-level services have fallen in real per capita terms. States' revenue – and their ability to fund health and education services – depends on general government revenues, which peaked in 2000 at 24.2% of GDP but fell to 10.1% in 2009 and 6.0% of GDP in 2016, before rising to 7.9% in 2019.[5] In real per capita terms, the total revenues for Jigawa, Kaduna, Kano and Yobe fell by between 42% and 60% in real per capita terms from 2006 to 2016.[6] After the collapse of oil prices in 2014, all four states saw revenues and expenditures decline in nominal terms, prompting a federal bail-out. UK governance and sector programmes have therefore operated over a period of steady decline in overall government revenues relative to the size of the economy, creating a challenging context for PFM and for increasing spending on primary health or basic education. This has been exacerbated by the impact of the COVID-19 pandemic which has cut GDP by an estimated 3.5% and reduced general government revenues to an all-time low of 5.9% of GDP in 2020.

A number of major Federal Government policies have had a lasting influence on the institutional and funding arrangements for basic education and primary health services at the state level. These include the Basic Education Act (2004) and the National Health Act (2014). There have also been important new PFM laws, such as the Fiscal Responsibility Act (2007) and Public Procurement Act (2007). These have set the basis for equivalent state-level legislation and also introduced new funding arrangements.

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4   Baunsgaard (2003) highlights that this mistrust between levels of government has deep roots, while ESSPIN's study on education financing notes how 'a study found that in 2005, states withheld an average of 87 percent of federal funds intended for local governments (FME, 2008)'. (Steenbergen et al., 2016).

5   World Economic Outlook dataset.

6   Authors' calculations using the PERL PFM database and National Bureau of Statistics population estimates for 2006–2016.

Federal policy and funding schemes to incentivise education service delivery date back to the start of the Fourth Republic. Universal Basic Education (UBE) reforms began in 1999. A 2004 Act made education from grades 1–9 free and compulsory, created State Universal Basic Education Boards (SUBEBs) and set up the Universal Basic Education Investment Fund (UBE-IF) in 2005 fund to channel 2% of the Consolidated Revenue Fund directly to education through earmarked grants (EDOREN, 2016). The reforms also transferred responsibility for salary payments from LGAs to the SUBEB.

The impact of these education financing reforms is difficult to assess. Reports suggest that the UBE reforms were successful in reducing delays and leakages in the payment of teachers' salaries. The disbursement rate for UBE-IF matching grants fell steadily from 100% in 2005 to 28% by 2014 (EDOREN, 2016), though more recent data suggests allocations were eventually released.[7] This has been blamed on the inability and disinterest of State Governments in meeting matching fund requirements (BPSR, 2016). However, the reality is that allocations from the grant were small relative to the state's own resources. UBE-IF disbursements to Kaduna were N12 billion between 2005 and 2018 while the state's total education spending totalled N237 billion over the same period.[8] When oil revenues dropped and transfers fell in value, some states and LGAs struggled to pay their salaries on time (Steenbergen et al., 2016; World Bank, 2017a).

Federal policies for health were implemented more slowly at both the federal and at the state level, but shared similar features as the education reforms. In Northern Nigeria, the public sector provides over 90% of all health services (Ananaba et al., 2018). In 2005, the Federal Government introduced a decentralisation of primary health care (PHC) management, which despite being vital for basic health outcomes, such as reducing maternal and child mortality, was the responsibility of LGAs, the least powerful tier of government (Tejuoso et al., 2018). Since 2011, PHC structures and services have been integrated into one state-level PHC development agency (SPHCDA). In 2014, the National Health Act created a Basic Healthcare Provision Fund (BHCPF) that provides extra healthcare funding to State Governments and LGAs if they contribute 25% counterpart funding and if they have established a SPHCDA (PERL-LEAP, 2017). However, the implementation of the Act and release of funds has been partial and slow. Each State Government has to choose to enact the Act, but political interest in implementing it seems to be low in most states (PERL-LEAP, 2017). Primary health care alone does not appear to be important for politicians' popularity and stability; the release of funds via the BHCPF is likely to be an important alternative incentive for State Governors to adopt the reforms in the National Health Act (PERL-LEAP, 2018).

Despite these reforms, Nigeria's health and educations systems remain underfunded and dependent on household expenditures. Out-of-pocket spending on health is among the highest in the world (Hafez, 2018) and accounts for 60%–70% of total health expenditure (Ananaba et al., 2018). In the education sector, household spending makes up 40% of total expenditures on education (World Bank, 2017b).

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7   UBEC Disbursements of Matching Grants to States from 2005 to 2019 as at 22 July 2019.
8   Ibid; PERL PFM database.

3.3 Northern Nigeria: common contextual factors

Annex 1 provides more details on contextual factors for each of the four states.

The four case-study states share a number of characteristics – they are Northern Nigerian states (Figure 5), predominantly Muslim and with poor socioeconomic indicators, a legacy of years of under-investment under colonial and post-independence governments.

Figure 5 Nigeria and four-case study states

The main socioeconomic differences are between Jigawa and Yobe, on the one hand, and Kaduna and Kano, on the other. While Jigawa and Yobe are rural states created in 1991,

Kano and Kaduna States are both of regional and national influence, with greater private-sector activity. Their respective capitals, Kano and Kaduna cities, are among the top ten most

populous in Nigeria.[9] According to data from the National Bureau of Statistics, rates of inequality are also higher in Kaduna and Kano than in Jigawa and Yobe (see Table 2).

The Northern states have all been affected by conflict arising from various sources including the Boko Haram/Islamic State West Africa Province (ISWAP) insurgency in the North East, conflicts between farmers and herders across the region, inter communal conflict (Muslim/Christian and Sunni/Shia) in **Kaduna**, and banditry and general lawlessness across the North West. Kaduna has seen the highest conflict-related deaths during the period, and **Yobe** (the only North-Eastern State in the sample) has suffered from ongoing attacks by Boko Haram since 2011. Those immediately affected by the violence and insecurity are largely poor, rural communities living in the areas where the conflicts take place. The violence informs political narratives about the biases and interests of the ruling elite as well as creating a crisis of insecurity (PERL, 2019a).

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9   https://populationstat.com/nigeria/

Table 2 Socioeconomic indicators

	Population (2016)	Poverty rate (2019)	Gini coefficient	% literacy 15–24 age group women/ men 2016–2017	Under 5 mortality rate per 1,000 live births 2016–2017	Conflict- related deaths 2000–2020
Jigawa	5,828,163	87.02%	28.00%	24.8/32.3	192	62
Kaduna	8,252,366	43.5%	35.19%	54.4/65.2	82	6,220
Kano	13,076,892	55.1%	28.64%	46.1/72.5	203	2,193
Yobe	3,294,137	72.34%	27.31%	28.3/42.7	102	2,399
National average	193,392,517	40.1%	35.13%	59.3/70.9	120	n/a

Sources: Population: 2016 estimates by National Population Commission and National Bureau of Statistics. Poverty rate: National Bureau of Statistics: Poverty and Inequality in Nigeria 2019. Gini coefficient: Ibid. Gini coefficient highlights the rate of economic inequality among a population. It ranges from 0 (perfect equality) to 100 (perfect inequality). Literacy: Nigeria Multiple Indicator Cluster Survey 2016–17. Under-five mortality rate: Nigeria Multiple Indicator Cluster Survey 2016–17. Conflict-related deaths: The Armed Conflict Location & Event Data Project, acleddata.com.

Across Nigeria, State Governors are the most powerful state-level actors. They leverage public appointments, contracts and budget releases to ensure loyalty and to sustain their patronage networks. Kaduna and Kano have more competitive politics, linked to their greater level of economic development and urbanisation, than Jigawa and Yobe. The case-study report (Annex 1) analyses how stakeholders are related to Governors and their close allies, a wider group of 'contingently' loyal stakeholders, and opposition groups. For example, religious and traditional rulers, such as Emirs, are influential in all four states, but can be kept loyal through deals, such as distribution of patronage, or can be repressed through Governors' power to appoint or dismiss traditional rulers.

State-level politics must also be examined in the context of the national political settlement (Behuria, Buur and Gray, 2017). The election of a State Governor is thought to be heavily influenced by whether the current President is popular within the state and who he then endorses prior to the election. It is common for political 'godfathers' to attempt to place their protégés in power; in-fighting results in politicians switching political party with relative ease (Adetula, 2008).

Given the importance of elected State Governors, the research has analysed changes in governance, health and education in terms of electoral periods since 1999. Table 3 summarises the different Presidents and Governors across the four states. Colours indicate alternance between (in red) the People's Democratic Party (PDP) and (in green) All Peoples Party (APP), later All Nigeria Peoples Party (ANPP) and All Progressives Congress (APC).

Table 3 Presidents and State Governors (1999–present)

	1999–2003	2003–2007	2007–2011	2011–2015	2015–2019	2019–present
Federal level	1999–2007 Chief Olusegun Obasanjo (PDP)		2007–2010 Alhaji Umaru Musa Yar'Adua (PDP)	2010–2015 Goodluck Jonathan (PDP)	2015–present Muhammadu Buhari (APC)	
Jigawa	1999–2007 Ibrahim Samino Turaki (APP/ANPP; PDP in 2006)		2007–2015 Sule Lamido (PDP)		2015–present Badaru Abubakar (APC)	
Kaduna	1999–2007 Ahmed Makarfi (PDP)		2007–2010 Mohammed Namadi Sambo (PDP)	2012–2015 Mukhtar Ramalan Yero (PDP)	2015–present Nasir Ahmad El Rufai (APC)	
Kano	1999–2003 Kwankwaso (PDP)	2003–2011 Shekarau (ANPP)		2011–2015 Kwankwaso (APC then PDP)	2015–present Ganduje (APC)	
Yobe	1999–2007 Bukar Ibrahim (APP/ANPP)		2007–2009 Maman Ali (ANPP)	2009–2019 Ibrahim Gaidam (ANPP/APC)		2019–present Mai Mala Buni (APC)

3.4 Summary of contextual factors

Table 4 summarises the main contextual factors for each state which have influenced how UK programmes' governance interventions have or have not contributed to governance and services outcomes.

Table 4 Summary of contextual factors in the analysis

	Jigawa	**Kaduna**	**Kano**	**Yobe**
Global and federal constraints	Recessions in 2016, following a global oil price crash, and in 2020, due to COVID-19. This has reduced funds available to State Governments.			
Nigeria-wide trend	Most governance dimensions have not improved much when compared to other countries. Following improvements in voice and accountability indicators, participation and rights indicators (such as civil society and media freedoms) have declined since 2015.			
Financial dependence on federal level	Higher	Lower – more IGR sources	Lower – more IGR sources	Higher
Political stability	Continuity: three Governors over 20 years, with a consistent agenda	Political competition until stability since Governor El-Rufai elected in 2015	Elite factions within/ between parties creating insecurity for Governors	APC in power since 1999 following a consistent agenda
Civil service	Stability in civil service but recent challenges over politicisation and retirement	Since El-Rufai, civil service reformed, with allies appointed and reduced size	Politicised civil service, associated with political competition	Stability in civil service but recent challenges over politicisation and retirement
Civil society	Younger CSOs, often associated with (retired) civil servants	More urban elite CSOs and professional groups	More urban elite CSOs and professional groups	Younger CSOs, often associated with (retired) civil servants
Rural/urban	Rural	Urban	Urban	Rural
Young/old state	Created 1991 from Kano	Old	Old	Created 1991 from Borno
Social homogeneity and conflict	Hausa-Fulani majority; relatively peaceful	Northern/Southern Muslim/Christian polarisation; highest rates of conflict related deaths	Hausa-Fulani majority	Kanuri and non-Kanuri elites rivalry; Boko Haram and ISWAP insurgency
UK development assistance	UK 'focal state' selection in 2000; programmes in governance and health (2001) and education (2003)	UK project pre-2000 (CBDD); health (2002), education (2005) and governance programmes (2006); 'focal state' in 2006	UK programmes in health (2002) governance (2004), education (2005); 'focal state' in 2005 with DFID Northern regional office in Kano	UK programmes in health (2006) and governance (2011); limited education but substantial humanitarian aid; UK governance support ends in 2021

4   Governance, health and education interventions and programmes (2000–2020)

Research question 4: How have UK-funded programmes' interventions and ways of working contributed to changes in governance, health and education service delivery?

a. What are the PFM, PSM and E&A interventions delivered by these governance programmes and governance components of sector programmes in the four states and at the federal level since 2000?

This chapter provides an overview of the various UK-funded programmes which have operated in the four case-study states. It begins by describing how overall development assistance to Nigeria has increased since 2000 to situate UK assistance within a wider increasing trend (section 4.1). It then describes the three generations of UK governance programmes, before continuing with an overview of health and education programmes (section 4.2). It concludes with a summary of the shift in the UK's approaches in successive governance programmes, which influenced how these contributed to outcomes (section 4.4).

Main findings: While Nigeria is not an aid-dependent country, international assistance has been an important source of financing for service delivery, in particular for health, which is the sector to which most aid is directed. The

UK is Nigeria's second largest bilateral donor, with its ODA growing over ten times between 2002 and 2018 and disbursements peaking at nearly $450 million in 2017. Three generations of governance programmes covering PFM, PSM and E&A in the four case-study states have worked with both state and non-state actors to improve core governance processes, and aspired to adopt politically smart and adaptive approaches. They operated alongside much larger health and education programmes over the same period, which also aimed to support health and education (sector) governance processes as well as service delivery objectives.

4.1   Trends in international assistance to Nigeria

In the wake of Nigeria's political transition, overall ODA to Nigeria grew from a total of $0.4 billion in 2002 to $3.5 billion in 2018 (or $11.5 billion including private philanthropic donations).[10] The country also received over $18 billion in debt relief after striking an agreement with the Paris Club in 2005.

Nigeria is not an aid-dependent country, and **ODA (excluding debt relief) was worth less than 5% of general government revenues until 2015** (Figure 6). Aid has become more important as government revenues declined in real terms,

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10   Data for disbursements is from the Organisation for Economic Co-operation and Development (OECD) Development Assistance Committee Creditor Reporting System using 2018 price levels. This has recorded ODA to Nigeria since 2002, with 2018 being the latest year for which figures are available at the time our analysis was conducted. Disbursements from major philanthropic organisations have been recorded only since 2009.

most notably since 2014 when the large and sustained decline in oil prices hit government finances. Debt relief has freed up fiscal space in the Federal Government estimated at around 7% of government revenues.[11]

Despite this, external development assistance has been an important source of financing for frontline services, particularly health services.[12] The health sector has received the highest level of support in recent years, with the two subsectors of health and population and reproductive health accounting for over 40% of aid from official donors between 2002 and 2018, excluding debt relief. Governance is the second sector, representing 12% of total aid during the period. Education sector assistance represented just 6% of total aid, lower than all other sectors except water and sanitation. Humanitarian assistance has grown considerably since 2014 rising from just 1% of total ODA in 2014 to 23% in 2018 as a response to the conflict in North-Eastern Nigeria.

Overall, the UK has been the second largest bilateral donor to Nigeria, once debt relief is excluded, including the largest bilateral donor to health, education and governance from 2002 to 2018. Across all three sectors, the World Bank has been a larger source of financing, while the health sector has also seen significant contributions from the United States, Gavi, the Vaccine Alliance, the Global Fund and the Bill & Melinda Gates Foundation, particularly in more recent years.

Since 2000, the UK and the World Bank have therefore consistently been among the largest external funders to all three sectors studied in this report. Governance programmes funded by the World Bank and by the UK Government have often worked closely together, with UK programmes providing technical support to enable State Governments to access performance-based World Bank funding. (Chapter 6 analyses how this collaboration was able to incentivise some reforms.)

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11   https://www.cgdev.org/topics/nigerian-debt-relief

12   The 2016 National Health Facility Survey suggested that donor support and user fees were major sources of cash and in-kind resources (World Bank, 2018). Donor support for education is arguably less important, with one study suggesting less than 1% of total financing for basic education, though perceptions that donors significantly contribute to education services remain high (World Bank, 2015a).

Figure 6 Aid and general government revenues 2002–2017
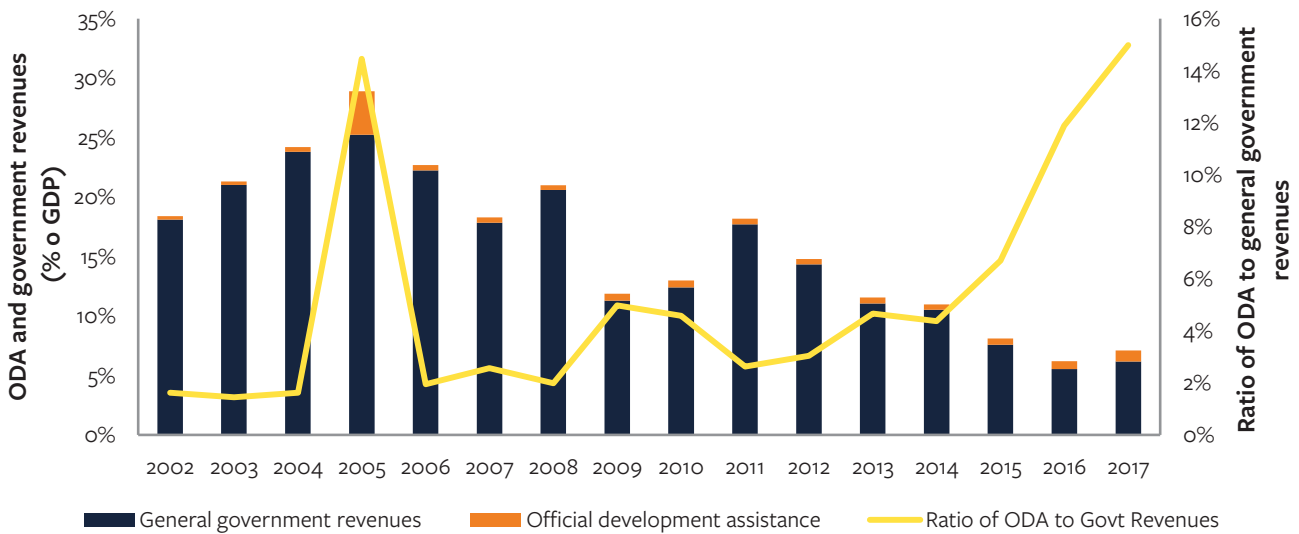
Sources: Organisation for Economic Co-operation and Development Development Assistance Committee Common Reporting Standard; International Centre for Tax and Development (includes debt relief)
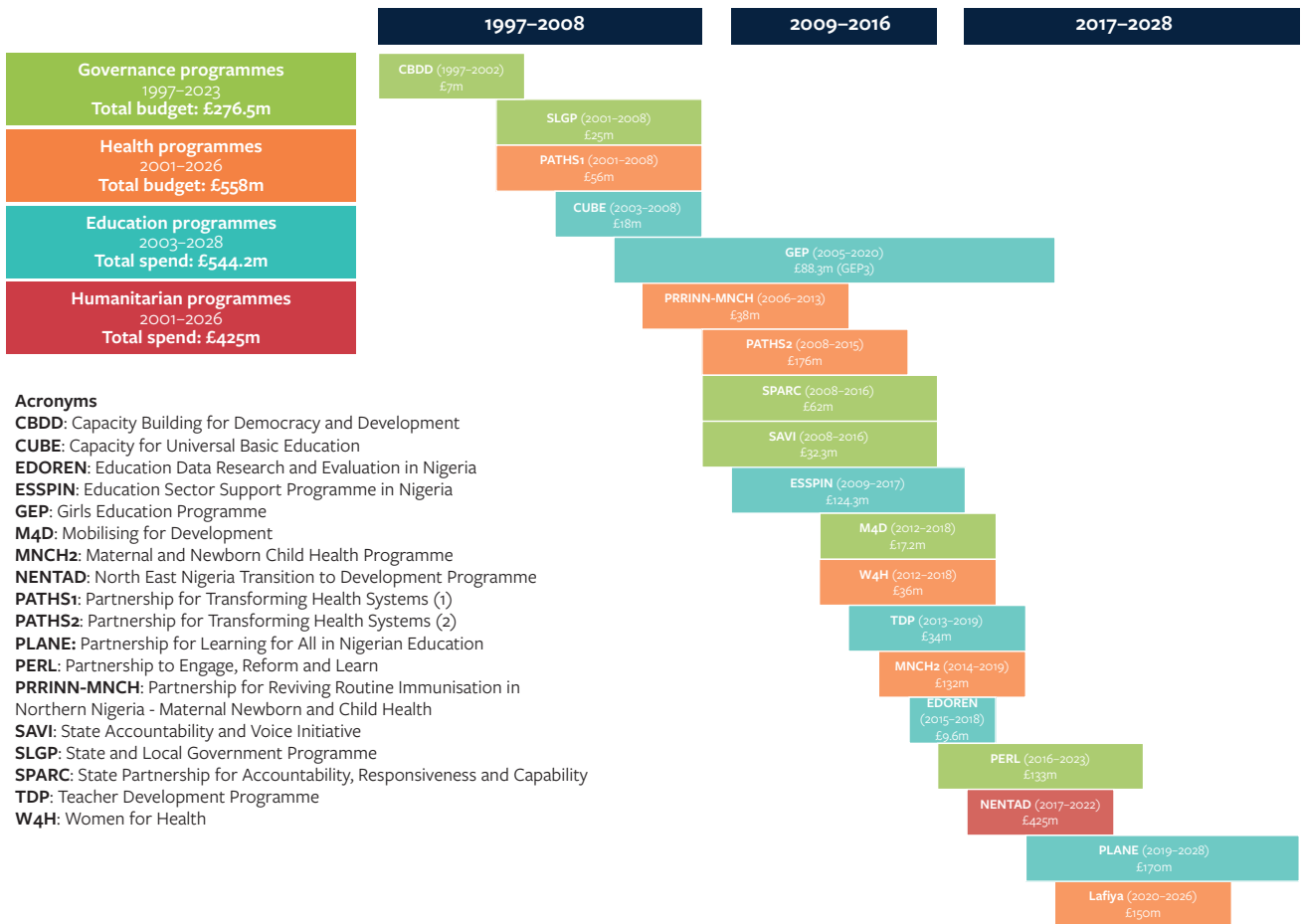
4.2 Overview of UK programming in Nigeria

The UK's development assistance to Nigeria has grown over 10 times from 2002 to 2018, in real terms, with disbursements peaking at nearly $450 million in 2017. UK governance spending was concentrated on governance subsectors which are the focus on this research: public administration (PSM), PFM, and democratic participation and civil society (elements of E&A). Their UK allocations peaked between 2013 and 2016 before declining significantly at the end of the period in review.

The research focused on a subset of UK health or education programmes: those that paid attention to sectoral governance as well as service delivery issues, with a focus on basic education, maternal, newborn and child health (MNCH) care, and immunisation (the UK health portfolio is significantly broader than those issues – including malaria control, HIV and AIDS, and nutrition). Much of this investment focused on a small number of Northern states, including the four case-study states. The research in Yobe has included a large humanitarian programme which also supports some education and health interventions.

UK programmes do not report spending by state, so it is not possible to provide an accurate total amount of UK investments for each of the programmes in each of the four case-study states. Figure 7 is a timeline mapping these UK governance, health, education and humanitarian programmes over the past 20 years (indicating total expenditure or allocated budgets for ongoing programmes).

Figure 7 Timeline of UK aid to Nigeria by sector

	1997–2008	2009–2016	2017–2028

Governance programmes
1997–2023
Total budget: £276.5m

Health programmes
2001–2026
Total budget: £558m

Education programmes
2003–2028
Total spend: £544.2m

Humanitarian programmes
2001–2026
Total spend: £425m

CBDD (1997–2002) £7m

SLGP (2001–2008) £25m

PATHS1 (2001–2008) £56m

CUBE (2003–2008) £18m

GEP (2005–2020) £88.3m (GEP3)

PRRINN-MNCH (2006–2013) £38m

PATHS2 (2008–2015) £176m

SPARC (2008–2016) £62m

SAVI (2008–2016) £32.3m

ESSPIN (2009–2017) £124.3m

M4D (2012–2018) £17.2m

W4H (2012–2018) £36m

TDP (2013–2019) £34m

MNCH2 (2014–2019) £132m

EDOREN (2015–2018) £9.6m

PERL (2016–2023) £133m

NENTAD (2017–2022) £425m

PLANE (2019–2028) £170m

Lafiya (2020–2026) £150m

Acronyms
CBDD: Capacity Building for Democracy and Development
CUBE: Capacity for Universal Basic Education
EDOREN: Education Data Research and Evaluation in Nigeria
ESSPIN: Education Sector Support Programme in Nigeria
GEP: Girls Education Programme
M4D: Mobilising for Development
MNCH2: Maternal and Newborn Child Health Programme
NENTAD: North East Nigeria Transition to Development Programme
PATHS1: Partnership for Transforming Health Systems (1)
PATHS2: Partnership for Transforming Health Systems (2)
PLANE: Partnership for Learning for All in Nigerian Education
PERL: Partnership to Engage, Reform and Learn
PRRINN-MNCH: Partnership for Reviving Routine Immunisation in Northern Nigeria - Maternal Newborn and Child Health
SAVI: State Accountability and Voice Initiative
SLGP: State and Local Government Programme
SPARC: State Partnership for Accountability, Responsiveness and Capability
TDP: Teacher Development Programme
W4H: Women for Health

4.3 Three generations of governance programmes

Over the past 20 years, through three generations of governance programmes, the UK has supported Nigerian State Governments to make better use of their own resources to provide health and education services to their citizens. These programmes addressed both:

- 'supply-side' reforms to State Government policy-making and planning, PFM and PSM;

- 'demand-side' reforms (E&A), supporting citizens to influence State Government decision-making and hold the authorities to account.

Box 3 describes the three generations of UK governance reform programming. As stated earlier, UK-funded federal-level or nationwide governance reform programmes (such as Coalitions for Change (C4C, 2007–2011), Federal Public Administration Reform Programme (FEPAR, 2012–2016)) or those covering other aspects of governance reform in Nigerian states relating to security, justice, anticorruption and

democracy were not included in the research. They did not have the same continuous presence in the four states over the same time period.

Over the same period, the UK has also invested substantially in health and education reform programmes. Box 4 provides details.

Over the three generations of UK governance programming, interventions and ways of working have been shaped by the changing domestic policy environment in the UK, and by improved understanding of reform processes in Nigerian states. There has been a significant continuity of service providers: DAI over all three generations of UK governance programme support to State Governments (State and Local Government Programme – SLGP; State Partnership for Accountability, Responsiveness and Capability – SPARC; and PERL Accountable, Responsive and Capable government pillar – PERL-ARC), and Palladium over the last two generations of UK support to state-level citizen engagement (State Accountability and Voice Initiative – SAVI; and the PERL Engaged Citizens pillar – PERL-ECP). This continuity has facilitated retention of many management and frontline staff, assisting the evolution of approaches on the basis of experience across successive generations of programmes. The following interventions and approaches broadly characterise *how* UK programmes aimed to support to state governance reform over time. Chapter 7 reviews the extent to which this was done in practice.

- **Support to 'supply-side' State Government reform**: SLGP, SPARC and PERL-ARC State Teams provide and facilitate technical support to State Government PFM capacities and processes involving linked State Development Plans, Medium Term Sector Strategies (MTSSs), and medium-term and annual budget

forecasting and planning processes. They support PSM processes such as corporate planning and human resources management (HRM) in selected MDAs. They open up space in policy, planning and budgeting processes for citizen engagement.

- **Support to 'demand-side' citizen engagement**: SLGP, SAVI and PERL-ECP State Teams provide and facilitate capacity building and mentoring support to civil society groups, media personnel and SHoA politicians, both individually and working together in issues-based partnerships, as agents of citizen voice. They build links between state-based partners and communities, ensuring community involvement in budget planning, policy advocacy and project monitoring. They broker working relationships between civil society, media and SHoA and their links into government policy-making, planning and budget processes, with a focus on evidence-based constructive engagement. This approach originated in an attempt to challenge more orthodox development approaches that relied on 'fixing' states through technical assistance, but preserving the status quo (see Chapter 7 for details).

- **Thinking and working politically (TWP)**: Over the period, SLGP, SAVI, SPARC and PERL often aspired to work in ways now referred to as a TWP approach. For example, State Teams regularly conduct participatory political economy analysis (PEA) and use this information to inform programme planning and decision-making. Programme management aims to create an enabling environment for State Teams to be able to work flexibly and adaptively. The experiences of SAVI as a TWP programme have been well documented (Derbyshire et al., 2013, 2014, 2016; Booth and Chambers, 2014). A problem-driven, adaptive, issues-based approach was explicitly

built into the design of PERL. The impact of PERL's architecture on the programme's ability to implement this approach is documented in a separate LEAP study (Aston and Rocha Menocal, 2021).

- **Collaboration between UK governance, health and education programmes**: Throughout the last 20 years, the UK government has encouraged close collaboration between its governance, health and education programmes, recognising that governance reform is critical to sustainable improvements in service delivery. This has included a coordinated suite of governance, health and education programmes starting in 2008 called the State-Level Programmes (SLP), designed to have a collective impact in the states where they operated; and since 2016, partnerships between PERL and subsector health and education programmes. A further LEAP study has examined the nature and effectiveness of these collaborations (Derbyshire and Williams et al., 2021) and a separate LEAP study has reviewed the

- adoption of issues-based approaches across the UK development portfolio since 2003 (Williams, Derbyshire and Kulutuye, 2021b).
- **Federal, state and local governance linkages**: The governance programmes this research covers are focused on state-level reforms. Most include a federal-level component and some local government engagement. Activities at these levels were principally designed to support State Government performance, but have not been fully reviewed by this research.
- **Gender equality and social inclusion**: Some UK governance programmes integrated gender and social inclusion analysis into PEA processes and focused on some issues specifically relating to women, girls and people with disabilities (PWD) in response to UK policy priorities. They support inclusive citizen consultation and advocacy processes, assist in developing and championing legislation on gender and social inclusion, and mentor women in senior positions in government. A separate LEAP study has reviewed PERL's approach to women in governance (Pasanen and Asubiaro, 2021).

Box 3 UK governance programmes in case-study states

First generation

Capacity Building for Democracy and Development (CBDD) 1997–2002; £7 million, a national programme of organisational development support to CSOs which started during Nigeria's military rule. In its second phase, with the advent of democratic rule in 1999, CBDD began UK support to the 'demand side' of governance in the then four DFID focal states of Benue, Enugu, Ekiti and Jigawa.

State and Local Government Programme (SLGP) 2001–2008; £25 million; Jigawa 2001; Kano 2005; Kaduna 2007. It was the first UK investment to engage with state officials and state-level governance processes as Nigeria transitioned to democratic rule. SLGP enhanced the capacity and effectiveness of Federal, State and Local Governments to manage resources and support service delivery in response to the interests of people living in poverty.

Second generation

State Partnership for Accountability, Responsiveness and Capability (SPARC) 2008–2016; £62 million; Jigawa, Kaduna and Kano 2008 (and two other states); Yobe 2011 (and four other states). It worked with State Governments to support changes in the way financial resources were managed and in how strategies and policies were prepared so that public policies and organisations responded to the needs of citizens and upheld their rights.

State Accountability and Voice Initiative (SAVI) 2008–2016; £32.3 million; Jigawa, Kaduna and Kano 2008 (and two other states); Yobe 2011 (and four other states). It supported civil society groups, the media and SHoA elected representatives, working in issues-based advocacy partnerships, to be informed, credible and effective agents of citizen voice and accountability. SAVI worked alongside SPARC, enabling non-government partners to play an effective part in promoting more responsive, accountable and inclusive state governance, making a difference to the lives of citizens in their states.

Mobilising for Development (M4D) 2012–2018; £20 million; Jigawa, Kaduna and Kano. It supported local governance in three LGAs in each state, strengthening social accountability and tackling social exclusion, with the aim of improving service delivery, particularly for marginalised population groups.

M4D included an accountable grant **Voice to the People: Making governance work for poor and marginalised people** (2012–2018), which, in 2016, expanded from the South East and South West of Nigeria to Kaduna State to facilitate the spread of Community Development Charters, empowering communities to shape government services in their locality and hold government to account.

Third generation

Partnership to Engage, Reform and Learn (PERL) 2016–2023; £133 million; Jigawa, Kaduna, Kano, Yobe (and two other regions). It comprises three separately contracted pillars: Accountable, Responsive and Capable government pillar (ARC) supporting supply-side initiatives, Engaged Citizens pillar (ECP) supporting demand-side reform, and Learning, Evidence and Advocacy Partnership (LEAP) supporting learning, evidence and research. Collectively 'PERL supports how Nigerian State governments organize their core business of making, implementing, tracking and accounting for policies, plans and budgets used in delivering public goods and services to citizens, and how citizens engage with these processes'.

Box 4 UK health and education programmes in case-study states

Partnership for Transforming Health Systems (PATHS1) 2001–2008; £56 million; Jigawa, Kano, Kaduna (and other states). PATHS supported local initiatives to strengthen health policy, planning and financing; improve public health management; and raise quality standards in preventive and curative services, including reproductive health, safe motherhood and childhood illnesses.

Partnership for Reviving Routine Immunisation in Northern Nigeria – Maternal, Newborn and Child Health (PRRINN-MNCH) 2006–2013; £38 million; Jigawa, Yobe (and two other northern states). It contributed to improved maternal and child health in Northern Nigeria, improving effective access to Maternal and Child Health services, including routine immunisation.

Partnership for Transforming Health Systems (PATHS2) 2008–2015; £176.9 million; Jigawa, Kano, Kaduna (and two other states). It aimed to improve the planning, financing and delivery of sustainable and replicable pro-poor service for common health problems.

Women for Health: Empowered Female Health Workers in Northern Nigeria (W4H) 2012–2018; £36 million; Jigawa, Kano, Yobe (and two other northern states). It increased the number of female health workers in training and serving health facilities and rural communities, with the goal of increasing women and children's access to health services in areas of high unmet need.

Maternal, Newborn and Child Health (MNCH2) 2013–2019; £132 million; Jigawa, Kaduna, Kano, Yobe (and two other northern states). It supported access to and use of quality healthcare and routine immunisation for pregnant women, newborns and children.

Lafiya (UK Support for Health in Nigeria) 2020–2026; £150 million; Jigawa, Kaduna, Kano, Yobe (and one other northern state). It aims to improve health outcomes by encouraging the Government of Nigeria to invest more resources in health, improve the effectiveness and efficiency of public and private basic health services, and reduce the total fertility rate.

Capacity for Universal Basic Education (CUBE) 2003–2008; £18 million; Jigawa, Kaduna, Kano (and 14 other states). It supported the development and implementation of sustainable state programmes for universal basic education.

Education Sector Support Programme in Nigeria (ESSPIN) 2009–2017; £124.3 million; Jigawa, Kano, Kaduna (and three other states). It was designed to improve access to and quality of basic education, equitably and sustainably, using an integrated approach to school improvement.

Girls Education Project (GEP) 2005–2021; £88 million (for 2012–2021 phase 3). Kano, Jigawa and other northern states. It sought to ensure more girls completed basic education and acquired skills for life and livelihoods in Northern Nigeria.

Education Data Research and Evaluation in Nigeria (EDOREN) 2015–2018; £7 million. It focused on northern states with UK education programmes and provided high quality, independent data and research evidence on basic education.

Teacher Development Programme (TDP) 2013–2019; £34 million; Jigawa, Kaduna, Kano (and three other northern states). It improved the quality of teaching and learning in primary and secondary schools and colleges of education to improve pupils' learning outcomes through more effective existing and new teachers.

5   What outcomes have been achieved in the four states?

Research question 2: What outcomes in governance, health and education can be evidenced and for whom in the four states?

a. What have been the outcomes in governance (public financial management PFM, PSM and E&A)?

b. What have been the outcomes in terms of health and education systems?

c. What have been the outcomes in terms of health and education services?

d. Which specific groups have benefited or been excluded from these outcomes?

e. How sustainable have the governance changes, and related education and health changes, been within these states, in what way and for whom?

This chapter provides a high-level summary of key trends in governance, health and education outcomes in the four case-study states, identifying where they appear to show sustainable improvements. It first summarises core governance outcomes (PFM, PSM and E&A) (section 5.1) followed by health and education sector governance outcomes (section 5.2) and a review of final health and education service delivery outcomes (5.3). It concludes with a limited analysis of which groups have benefited (5.4). The outcomes trends are summarised in Table 5, Table 6 and Table 7, which use a simple rating derived from a more detailed assessment explained in Annex 2 (Outcomes assessment). The majority of the ratings use the self-reported ratings generated by the UK governance programmes since 2008, including the Governance Assessment and Constituency Influencing Assessment (CIA). Where possible, in order to mitigate the inevitable bias of UK programmes' self-assessments, ratings have been triangulated against externally generated indicators, as well as qualitative ratings provided by the research team based on evidence from interviews and document reviews during the case-study research.[13]

The separate Flagship Case Studies Report analyses these outcomes and how they have come about within each state (Annex 1), while Chapter 6 provides a synthesis across all states, linking outcomes to combinations of contextual factors, interventions and causal mechanisms.

Main findings:

- The data indicates sustainable improvements in a number of core governance and sector governance dimensions, as well as in service delivery.
- In all states, there appears to have been a sustainable strengthening of E&A. Improvement in state PFM processes that do not include an E&A element has been more variable.

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13   The analysis has used final 2018 data, and not provisional 2019 data, because the research is looking at long-term trends. In addition, the use of 2020 and 2021 data would capture the COVID-19 pandemic which has not been fully researched and will affect long-term trends.

- Sustained governance changes cannot be documented in three areas of consistent UK governance support: budget execution, PSM and SHoA oversight.
- All states have increased the share of their budget for health and education (except Yobe in education), and there has been a general improvement across most health and education service delivery indicators (except immunisation).
- Available data does not indicate which groups have benefited, beyond gender dimensions.
- Overall, Jigawa State has performed the best across all governance indicators over the 20-year timespan and there have been major governance improvements in Kaduna State since 2015. Kano State has made least progress on governance indicators, but has still achieved major gains in health and education outcome indicators. Despite the insurgency and shorter period of UK support, Yobe State achieved some gains in core governance and final health outcomes.

5.1 Core governance outcomes

In all states there appears to have been a sustainable strengthening of E&A, as indicated by the enhanced role of civil society and the media in holding government to account (*indicators 11 and 10*). This trend in E&A is also evident across PFM indicators, with clear improvements in budget transparency (*indicator 2*), participation in budget processes by civil society (*indicator 4*) and budget scrutiny by the SHoA (*indicator 3*) in almost all the states. These changes are expected to be

sustained in future as changed practices have become embedded and normalised, and will be hard to reverse.

Improvement in state PFM processes which do not include an E&A element has been more variable. There have been improvements in state-level policy and planning processes including their links to budgeting processes in Jigawa and Kaduna, but not in Kano and Yobe (*indicator 1*).

Sustained governance changes cannot be documented in three areas of consistent UK governance support, with variable performance or even reversals.

- **Budget execution.** Temporary improvements in budget execution have been recorded in the four states, but have not been sustained, and have undergone periods of reversal, except in Jigawa (*indicator 5*). This is despite interventions that improved budget processes, in particular introducing greater transparency and participation.
- **PSM.** Consistent support for PSM since SLGP has not resulted in any sustained organisational development or HRM improvements that could be documented by the indicators that were tracked in any of the states (*indicators 7 and 8*).
- **SHoA oversight.** While SHoAs' budget scrutiny has improved, sustained changes in wider SHoA oversight roles (of the implementation of the budget and legislation) cannot be documented except in Jigawa (*indicator 9*).

Table 5 Key trends for intermediate outcomes in core governance

Trend ratings: ↗ improving trend   → no trend   ↘ deteriorating trend   ? unclear trend   ☐ unscored

Overall performance ratings rather than trends have been used for selected indicators with highly fluctuating values (*indicator 9*) or short time series (*indicator 12*) using the following ratings of [green] strong performance; [orange] average performance; and [dark red] weak performance.

Key to indicator types: GA=PERL Governance Assessment (and previous SPARC Self Evaluation Assessment Tool (SEAT)/ PEFA assessments); CIA=PERL Constituency Influencing Assessment; SAVI=SAVI Outcome Indicators; PFM=PERL PFM database; NSBTS=Nigerian States Budget Transparency Survey, Civil Resource Development and Documentation Centre; TA=Team Assessment (qualitative based in interviews and document review).

	Intermediate outcomes	Reference period	Indicator type	Jigawa	Kaduna	Kano	Yobe
PFM	1. Quality of state level policy, planning and budgeting processes	2009–2021	GA	↗	↗	→	→ (2012–18)
	2. Budget transparency	2012–2020	NSBTS	↗	↗	↗	↗
	3. Scrutiny of the budget by the State House of Assembly	2009–2021	GA	↗	↗	↗	↗ (2012–18)
	4. Participation in budget processes by citizens and CSOs	2009–2021	GA	↗	↗	→	↗ (2012–18)
	5. Budget execution for total expenditure	2003–2018	PFM	[green]	[orange]	[dark red]	[orange]
	6. Quality of public procurement		TA	↗ (2012–21)			↗ (2012–21)
PSM	7. Corporate planning processes for State Government MDAs	2009–2021	GA	→	→	→ (2012–21)	→ (TA)
	8. Central civil service human resource management	2009–2021	GA	→	→	→	
	9. State House of Assembly oversight	2010–2021	SAVI GA	↗	→	→	
E&A	10. Media reporting on governance and accountability	2012–2021	SAVI GA	↗	↗	↗	↗
	11. Civil society capacity to hold State Government to account	2012–2021	SAVI CIA	↗	↗	↗	↗
	12. Sensitivity to gender equality and social inclusion in core governance processes	2018–2021	CIA	↗	↗	→	→

5.2 Core governance, health and education intermediate outcomes

The data indicates the following improvements in sector governance which are associated with UK governance as well as health and education programmes' interventions:

- **All states have increased the share of the budget spent on health and education** (*indicators 14 and 21,* except education in Yobe). This indicates that these sectors have been afforded greater priority despite the considerable reduction in state revenues over the past two decades. However, spending per capita has generally stagnated, since the increased budgets have not been sufficient to keep pace with population growth. Unfavourable fiscal trends and population growth mean that spending per capita on health and education is unlikely to be sustained in future.
- **Health and education policy, planning and budgeting processes improved in Jigawa and Kaduna** (*indicators 13 and 20*). The two states also performed well in terms of these core processes (*indicator 1*) suggesting a probable link between core and sector governance.
- **Sector human resources have improved** despite the lack of progress across all states on centre of government human resources (*indicator 8*). They improved for primary health (*indicator 17* all states except Yobe) and for basic education (*indicator 24,* for Jigawa and Kaduna only).
- **Civil society advocacy for health and education improved** in all four states (*indicators 18 and 25* except Yobe where there were few UK education interventions). It seems related to increased civil society capacity to hold State Government to account across all states (*indicator 11*).

The intermediate sector governance outcomes where there has *not* been a clear improvement, even though UK governance and sector programmes have been working on interventions relevant to achieving results (across all states, except where indicated), include:

- **No increase in the share of the budget for primary health or basic education** (*indicators 15 and 22*) despite overall increases in state budgets for health and education (except Jigawa).
- **No improved budget execution rates for health and education spending** (*indicators 16 and 22,* except Jigawa, excluding education in Yobe where there were few UK intervention).

Table 6 Key trends for intermediate outcomes in health and education sector governance

Trend ratings: ↗ improving trend   → no trend   ↘ deteriorating trend   ? unclear trend   ☐ unscored

Overall performance ratings rather than trends have been used for selected indicators with highly fluctuating values (*indicators 16 and 23*) or short time series (*indicators 18, 19, 25, 26*): ▇ strong performance; ▇ average performance; and ▇ weak performance.

Key to indicator types: GA=PERL Governance Assessment (and previous SPARC SEAT/PEFA assessments); CIA=PERL Constituency Influencing Assessment; SAVI=SAVI Outcome Indicators; PFM=PERL PFM database; NSBTS=Nigerian States Budget Transparency Survey, Civil Resource Development and Documentation Centre; TA=Team Assessment (qualitative based in interviews and document review).

Intermediate outcomes	Reference period	Indicator type	Jigawa	Kaduna	Kano	Yobe
Health governance						
13. Health policy, planning and budgeting	2008–2020	TA	↗ (green)	↗ (green)	→ (orange)	→ (orange) (2012–20)
14. Share of State budget for health	2003–2018	PFM	↗ (green)	↗ (green)	↗ (green)	↗ (green)
15. State-level spending on primary health	2003–2018	PFM	↗ (green)	↗ (orange)	↗ (green)	↘ (red)
16. Budget execution rate for health spending	2003–2018	PFM	strong (green)	weak (red)	average (orange)	average (orange)
17. Human resources for primary health	2008–2020	TA	↗ (green)	↗ (green)	↗ (green)	
18. Civil society advocacy on health	2018–2021	TA CIA	strong (green)	average (orange)	average (orange)	strong (green)
19. Sensitivity to gender equality and social inclusion in health policy and funding	2018-2021	TA CIA	average (orange)	strong (green)	average (orange)	average (orange)
Education governance						
20. Education policy, planning and budgeting	2003-–2020	TA	↗ (green)	↗ (green)	→ (orange)	→ (orange)
21. Share of State budget for education	2003–2018	PFM	↗ (green)	↗ (green)	↗ (green)	→ (orange)
22. Share of State budget for basic education	2003–2018	PFM	↗ (green)	↘ (red)	↘ (red)	→ (orange)
23. Budget execution rate for education spending	2008–2018	PFM	strong (green)	average (orange)	average (orange)	average (orange)
24. Human resources for primary education	2018–2020	TA		↗ (green)		
25. Civil society advocacy on education	2018–2021	TA CIA	strong (green)	strong (green)	strong (green)	
26. Sensitivity to gender equality and social inclusion in education policy and funding	2018–2021	TA CIA	average (orange)	strong (green)	average (orange)	

5.3 Health and education final outcomes

Final health and education outcomes are described in Table 7. The main findings are that:

- **There has been a general improvement in health indicators in all four states**, which has generally exceeded the average for Northwest Nigeria. The exception is for immunisation coverage, where no significant and sustained improvement can be identified.

COVID-19 is putting significant pressure on health systems but also resulting in increased attention and access to donor resources; it is too early to assess prospects for sustainability in this context.

- **There has been a general improvement in education indicators in all four states**, in particular for primary school enrolment, gender parity in school enrolment and primary school completion rates. COVID-19 is likely to have had a negative impact due to lengthy school closures and pressure on budgets.

Table 7 Key trends for health and education outcomes

Trend ratings: ↗ improving trend → no trend ↘ deteriorating trend ? unclear trend ☐ unscored

Key to data sources: ASC=Annual School Census, DHS=Demographic and Health Survey, SUBEB = State Basic Universal Education Board.

Final outcomes		Reference period	Reference period Indicator type	Jigawa	Kaduna	Kano	Yobe
Health outcomes	27. Percentage of women receiving antenatal care from a skilled provider	2008–2020	DHS 2008, 2013, 2018	↗	↗	↗	↗
	28. Percentage of women who delivered in a health facility	2003–2018	DHS 2008, 2013, 2018	↗	→	↗	↗
	29. Percentage of women who delivered using a skilled provider	2003–2018	DHS 2008, 2013, 2018	↗	→	↗	↗
	30. Children under 5 who slept under an insecticide treated bednet the night before the survey	2003–2018	DHS 2008, 2013, 2018	↗	↗	↗	↗
	31. Immunisation Coverage (% children 12-23 months who received all basic immunisation)	2008–2020	DHS 2008, 2013, 2018	→	→	↗	→
Education outcomes	32. Gross enrolment rate – census based	2018–2021	ASC/SUBEB	↗ ASC 2009–18	→ ASC 2009–20	↗ ASC 2009–17	→ SUBEB 2010–20
	33. Primary school completion rate – survey based	2018–2021	MICS 2007, 2011, 2016	↗	↗	↗	↗
	34. Gender Parity Index for enrolment – census based	2003–2020	ASC	↗ ASC 2009–18	↗ ASC 2009–18	↗ ASC 2009–18	

5.4 Which groups have benefited from these outcomes?

This research question was framed too ambitiously given the data that UK governance programmes have been collecting, reflecting the relative priority given to gender and inclusion. Beyond gender and PWD, interventions do not generally target different social groups or monitor inclusion (e.g. in terms of age, rural/urban, religious or ethnic denomination), though PERL has been deepening its approach and improving its gender and equity reporting in recent years.

Reflecting on which specific groups have benefited or been excluded in states' **intermediate outcomes, some states have achieved good performance over the past three years in the sensitivity to gender and social inclusion of policies and programmes** in terms of core governance, health and education (*indicators 12, 19 and 26*). Kaduna and Jigawa appear to have done better than Kano and Yobe. However, these outcomes have only been tracked systematically

for the past three years making a long-term trend assessment impossible.

In terms of final health and education outcomes, gender parity in education has improved. Health indicators mostly track maternal and child health, and indicate that these groups have benefited. Indicators for other dimensions of social exclusion are not readily available.

Looking at **outcomes in of each of the states** (see Table 8), it is clear that **Jigawa State** has seen the strongest performance across all the intermediate indicators for governance, health and education, and the second best for final health and education outcomes. **Kano State** demonstrates the weakest performance in core governance outcomes, the second weakest in sector governance outcomes but the most improvement in all final health and education outcomes. There have been major governance improvements in **Kaduna State** since 2015. Despite the insurgency and shorter period of support, **Yobe State** achieved some gains in core governance and in final health outcomes.

Table 8 Percentage of scored indicators with sustained improvements or good performance

Indicators	Jigawa	Kaduna	Kano	Yobe
Core governance	83%	64%	36%	60%
Sector governance	85%	71%	31%	22%
Final health and education	88%	62%	100%	71%

Chapter 6 explores explanations for these differences across states. It examines how these changes in core governance, and potentially related changes in health and education governance and service delivery, are likely to have

come about. It considers the interplay between contextual factors, UK interventions, causal mechanisms and outcomes, and what explains differences across the four states (using the ToC and analytical approach set out in Chapter 2).

6 How have UK governance programmes contributed to outcomes?

Research question 3: What are the main mechanisms through which UK-funded programmes have contributed to changes in governance, and related health and education changes in the four states?

a. What are the main mechanisms through which governance interventions generate changes in core governance systems, for whom and to what end?

b. What are the main mechanisms by which these core governance systems generate related changes in education systems and services and in health systems and services, and for whom?

c. In which ways have contextual conditions interacted with the operation of the mechanisms?

d. How do the interactions between contextual conditions and mechanisms affect the outcomes that are generated?

This chapter syntheses findings across the four state case studies to answer the overall research question of 'whether, how, under what conditions and for whom have UK-funded state-level governance programmes in Nigeria contributed to sustained changes in governance and related changes in health and education in the Northern States of Jigawa, Kaduna, Kano and Yobe since 2000'.

The contribution of UK governance programmes to the documented outcomes is assessed based on the extent to which there is evidence that UK programme interventions (I) stimulated a range of causal mechanisms (M) in given contexts (C) which together explain how the intermediate and final outcomes (O) came about. Table 9 summarises some of these combinations.

The research uses three levels to assess UK programmes' contribution:

1. Association: plausible connection due to congruence and co-presence
2. Partial contribution: demonstrable empirical link
3. Firm contribution: highly unique empirical link (sine qua non). Would not have happened without UK support.

The chapter begins by analysing whether and how results were achieved in terms of contributions of UK interventions to core governance reforms (section 6.1), before examining what can be learned about the contribution of core governance to health and education outcomes (section 6.2). It then reflects on 'for whom' governance programmes operated though data is limited (section 6.3). It concludes with overall reflections (section 6.4).

Main findings:

- **UK-funded state-level governance programmes have contributed to sustained institutional changes in a significant number of dimensions of core governance in Jigawa, Kaduna and Yobe** but to a lesser extent in Kano. SLGP, SPARC, SAVI and PERL have been working consistently on relatively similar PFM, PSM and

E&A reform areas for between 10 years (Yobe) to 20 years (Jigawa). The research was able to document that their cumulative interventions have contributed to sustained changes; in other words to changes at the level of institutions.

- **Political contextual factors and political incentives are always at play** in the documented state-level initiatives or reforms that contributed to governance, health and education improvements. In particular, more reforms were documented when Governors were politically secure rather than facing fragmented politics, as in Jigawa, Yobe and Kaduna since 2015. The respective role of financial, bureaucratic or state–society incentives varied.

- **The majority of more durable changes along the service delivery chain which can be linked to UK governance interventions have come about through E&A interventions** – a combination of government action and external pressure from organised citizens or their representatives. These almost always took the form of constructive engagement, rather than confrontational or less structured engagement (only documented once in Kaduna). PSM, budget execution and SHoA oversight showed less progress, probably because of political economy factors, as they impinge on central patronage systems.

- **The research can only evidence association between general core governance interventions and sector governance improvements**, with PFM and E&A much better evidenced than PSM factors (though a credible causal chain from UK interventions to increases in health and education budgets across all states could be better explained).

- **There is evidence of a partial contribution of governance interventions targeted to specific health and education issues**, but

they require active collaboration between governance and sector programmes. When donor governance interventions pushed State Governments against political interests driving their service delivery programmes, they risked undermining health or education improvements, as in Kano.

- **Health and education outcomes can improve without governance interventions**. In Kano, which has seen health and education service delivery improvements, results seem to depend greatly on a 'low political cost' incentive, which enables access to development partners' funding. However, results are less likely to be sustainable as more difficult systems reforms are eschewed. Over the longer term, development partners funding for service delivery without governance reforms could potentially increase citizens' expectations, and through this channel motivate more institutionalised improvements.

6.1 How have governance interventions contributed to governance outcomes?

Finding: Improvements in core governance systems *internal to state processes* ('supply side') have taken place in contexts where Governors showed wider commitments to their state's development, entrusted the bureaucracy to deliver their objectives, and made intelligent use of UK support. This was in particular evident in **Jigawa** over three Governorships and in **Kaduna** since 2015 in the policy, planning and budgeting, budget transparency and participation intermediate outcomes, as well as in some procurement reforms (Jigawa). **Yobe** showed improvement in budget transparency and participation, but not across the full range of policy and PFM outcomes.

The most relevant **contextual factor** for **Jigawa** and **Yobe** was the **limited political competition** faced by Governors, meaning that they could pursue reforms with limited challenge as long as they delivered a minimum for their patronage networks. The influence of UK support was enhanced by the continuity across Governors from the same party in Yobe and the election of only three Governors with the same power base (despite switching parties) in Jigawa. This was combined with a relatively capable bureaucracy (in the case of Jigawa, a legacy of the Kano civil service before Jigawa was created from Kano) which was strengthened over time as a result of UK interventions.

In **Kaduna**, improvements mostly started after Governor El-Rufai was elected in 2015. His secure political position (in contrast with earlier governors) meant that he was able to change the composition of the civil service by appointing a cadre of younger officials and like-minded Commissioners. Governor El-Rufai could draw on systems developed with UK support by civil servants, but not fully endorsed or employed by the political leadership before him.

In **Kano**, the political context militates against reforms that would weaken the Governor's control over the civil service and financial decisions in particular. There is a higher level of political competition with factions between political elite within and/or between parties. This creates political insecurity for the Governor and his supporters.

Another contrasting contextual factor has been **violence and its effects**. The insurgency and resulting population displacements in **Yobe** have made it harder, but not impossible, to focus on core governance reforms, in particular budget discipline, which has often been undermined by unforeseen security and emergency spending. **Kaduna** has experienced high levels of violence, but this does not appear to have affected the current reform drive.

UK governance interventions always stimulated a range of political and bureaucratic mechanisms to drive core governance outcomes internal to government processes. SLGP, SPARC and PERL-ARC drew on Governors' need for '**political credit**' earned from the reputation of being a reformer or from delivering development benefits to **specific constituencies.** They motivated the civil service to innovate through processes that encouraged '**reform ownership**' (e.g. SLGP supported State Government-led reform teams and promoted the use of self-assessment tools that were later picked up by SPARC – see Annex 1, Box 1 for SLGP's approach in Jigawa). In Jigawa and Yobe a sense of **'state-building and innovation' drive**, motivated by a desire to catch up with the richer and larger neighbours (Kano and Borno, out of which they were created) could be sensed in interviews with civil servants (see Annex 1, Box 2). Jigawa stakeholders seemed incentivised by a related '**peer pressure**' mechanism, aiming to rank first in all-Nigeria comparisons (e.g. Nigeria State Budget Transparency Survey and sharing Jigawa State innovations with other states, with support from UK programmes). The '**new skills' and 'routinisation**' mechanisms helped civil servants move from an openness to change towards embedding new ways of working. For example, they adopted new budget processes (in Jigawa 'new scientific methods' to prepare budgets or in Yobe better adherence to the budget calendar and publishing budgets online (see Annex 1, Box 10 on Yobe).

Financial incentives have significantly influenced these improvements in intermediate core governance outcomes. The prospect of accessing funding from the World

Bank State Fiscal Transparency Accountability and Sustainability (SFTAS) Program for Results has motivated PFM reforms, and PERL's **firm contribution** to meeting SFTAS requirements can be clearly identified (see Box 5 below). A critical success factor was the presence of PERL delivery teams in the states, with long-term and close

relationships with counterparts and the ability to quickly provide the required technical or other support to meet the disbursement criteria. The extent to which the reforms will be sustainable cannot be assessed at present. The COVID-19 crisis could potentially intensify pressures to better manage ever-declining financial resources.

Box 5 Incentives through the State Fiscal Transparency Accountability and Sustainability (SFTAS) Program for Results

SFTAS is a World Bank programme that provides states with conditional grants in return for PFM and PSM improvements. Critical eligibility criteria include the publication of the state budget and audited financial accounts. Other disbursement Linked Indicators incentivise a range of additional reforms. Jigawa, Kaduna and Yobe have each performed significantly better than Nigerian states on average and have received substantial funding from the programme over the past two years (whereas Kano has performed less well than the Nigerian average).

For the 2018 and 2019 Annual Performance Assessments, the four states covered by this study received $56.4 million from the SFTAS programme, which was $15.2 million more than they would have received had their performance been at the level of the average Nigerian state. The short duration of the SFTAS programme (three years) raises questions about whether the reforms will be sustained. However, many of the indicators have required visible changes in practices (e.g. publication of audited financial statements) that will be difficult for states to reverse without complaint from legislative, civil society and media bodies.

Development partners' coordination would seem a more fragile 'financial mechanism', as it requires collective action by multiple powerful stakeholders which is hard to sustain, not only State Governments but also donor and other external agencies and their implementers. In **Yobe**, PERL made a firm contribution to improving the State Government coordination of humanitarian assistance (estimated at $500m per year, considerably larger than the State Government budget of around $300m) with some initial signs of progress before PERL pulled out of the state in 2021 due to FCDO budget cuts (see Annex

1, Box 11). The strongest example of sustained donor coordination for governance reforms is **Kaduna from 2015**, where Governor El-Rufai had an explicit strategy of using donor programmes to support his agenda. For instance, he drew on governance frameworks developed with support from UK programmes (see Annex 1, Box 6). Examples of duplicated interventions identified by the research (for example in Jigawa over financial management information systems developed by UK and European Union/World Bank programmes) show the 'donor coordination mechanism' is harder to incentivise. State Governments' ability

to pick and choose, and development partners' preference for relatively independent action (unless others follow their lead), would seem more powerful incentives explaining actual behaviour.

Across these 'supply-side' interventions, UK **governance contributions are assessed as a mix of partial and firm**, depending on the level of uptake of UK support and the range of alternative sources of support.

Finding: The majority of more durable changes along the service delivery chain which can be linked to UK governance interventions have come about through E&A initiatives – a combination of government action and external pressure from organised citizens or their representatives (collaborating with CSOs, media and SHoA members). Across PFM and PSM initiatives, it is notable that the processes which rely on transparency and participation have made more progress over 10–20 years than those that are more clearly within the remit of politicians (e.g. budget execution controlled by State Governors) or internal to the bureaucracy (e.g. PSM such as corporate planning or HRM with no external oversight).

UK programmes have worked at different levels to encourage external accountability:

- **Starting with SLGP support to the media in Jigawa, scaled up across all states under SAVI and continued under PERL-ECP, UK-funded interventions have strengthened the wider capacity of CSOs, media and SHoAs**. Interventions have included capacity-building for CSOs or SHoAs, as well as facilitation of

processes in which they engage state officials. A distinctive approach has been to 'take the money off the table' by not providing grants to CSOs and instead facilitating their ability to operate through non-financial support.

- **SAVI and PERL have also targeted civil society participation in specific government-led processes** ('invited spaces') which opened up the 'black box' of state decision-making to public scrutiny, such as participatory budgeting and community Charters of Demand, and collaborating with media on raising specific policy issues with government.

This finding does not seem consistent with national trends. While World Bank governance indicators show improvements in voice and accountability over the period, the Ibrahim Index of Africa Governance indicates growing restrictions on civil society space, media freedoms and elections since 2015 (see Chapter 3). UK interventions are likely to have shaped the specific ways in which civil society and media engage with State Governments (i.e. **partial contribution**).

The main difference in **contextual factors** between the four states relates to the intensity of political competition. **Kano** currently has the most politically competitive environment; Governors maintain personal control of budgets and eschew budget scrutiny, whereas in **Kaduna** since 2015, **Jigawa** and **Yobe**, Governors are more secure and can afford to open up governance processes.

The nature of organised civil society is also different. In **rural Jigawa and Yobe,** grassroots CBOs were not always able to influence state-level processes in the early 2000s. Since then, civil servants with pre-existing skills and good access to State Governments (retired, but not always) established CSOs. In **urbanised Kano and Kaduna**, however, metropolitan elites and interest

groups were already better organised before UK programmes started, with at times conflicting relationships with state authorities. Despite **violence in Yobe**, community-based structures of the state-wide Voice and Accountability Platform have been able to function, and establish Constituency Clusters and Community Protection Action Groups in every ward.

In these contexts, SAVI and PERL-ECP have adopted a **constructive approach** through which they facilitate access to the State Government through '**new spaces and processes**' such as participation in budget processes (Jigawa, Kaduna and Kano). The most common complementary mechanisms have been '**insider access**', in particular in **Jigawa** and **Yobe**, where retired civil servants or traditional leaders with personal networks in government could exert influence through private meetings. In **Kano**, insider access seems to have been the alternative to new processes, given the State Government's limited commitment to openness (see Annex 1, Box 16 on MNCH advocacy in Kano).

New spaces are often combined with other mechanisms to support citizens' influence on governance processes: '**eyes and ears**' includes grassroots monitoring, but needs to be combined with '**voice**' (making use of the media to raise government awareness on issues of concerns to citizens, or not just participating in budget meetings but also influencing the content) and '**teeth**' (the ability to engender sanctions that will bite, to have most influence).

'**Naming and shaming**' was not associated with greater state responsiveness to citizens; the only example, Know Your Budget in **Kaduna**, might have led to a reduction in an over-inflated state budget in response to external pressure in 2010, but over the medium-term, it damaged

relations between the State Government and CSOs, as well as between the State Government and development partners (see Annex 1, Box 8 on the confrontational approach in Kaduna). A more successful approach is that adopted by the Project Monitoring Partnership (PMP) in **Jigawa,** which not only monitors infrastructure project delivery ('**eyes and ears**') but has also obtained an institutionalised role in collaborating with the State Government's Due Process and Project Monitoring Bureau giving PMP and its affiliated CBOs based in all Jigawa LGAs the power of sanction ('**voice and teeth**') which is reportedly influencing contractors' behaviour. (See Annex 1, Box 3 for an example including credible sanctions in Jigawa around project monitoring).

Reflecting on the type of E&A support provided, PERL and predecessor programmes have engaged with similar types of CSO and media partners; those willing to engage with State Governments' own agendas, rather than those making more radical challenges or social movements such as those that responded to the #EndSARS protests against widespread police violence in 2020.

Across these interventions, UK **governance contributions are assessed as a mix of partial and firm,** depending on the level of uptake of UK support and the range of alternative sources of support.

Finding: The only E&A indicator where there has been less progress over the period is SHoAs' general oversight role of the implementation of laws and the budget (as opposed to scrutinising budget preparation). Only Jigawa demonstrates some sustained progress. SHoAs received intensive SAVI support, continued under PERL-ECP. This included organisational capacity of SHoAs and greater understanding by citizens of the role of

the SHoA. SAVI/PERL-ECP have also supported greater financial autonomy from the executive, with new laws adopted in all states (following a Nigeria-wide trend). Some SHoA members were motivated by UK interventions, which helped them to understand better their roles and power **('skills and innovation' mechanism)**, and trust was increased between SHoAs, civil society groups and media who participated in budget hearings **('new spaces and processes' mechanism)** (see Annex 1, Box 15 for an illustration in Kano). While these interventions bore fruit in terms of SHoAs' participation in budget processes, there does not appear to have been much progress in strengthening their wider oversight mandate (at least as measured by PERL indicators).

The lack of a clear UK contribution to strengthening SHoA oversight is probably due to **contextual factors**: SHoA members are dependent on Governors for their appointments and political careers, and remain primarily interested in benefiting their power base through their patronage networks rather than indirectly via better and more accountable government performance. Laws providing SHoA with financial autonomy, and thereby the resources to undertake oversight activities, were passed since 2018. It may also be due to **relative UK efforts**, with greater overall attention to 'upstream' budget preparation rather than 'downstream' execution (and the role of SHoAs within this) by SLGP, SPARC, SAVI and PERL across all the states and time periods. Interviews also suggest a misunderstanding in what budget oversight would mean – seen by some as an audit or witch-hunt rather than fact-finding. In addition, UK-supported civil society groups, such as PMP in Jigawa and Yobe's Voice and Accountability Platforms, might have been better placed and resourced to play the oversight role in SHoAs' mandates.

Finally, the inclusion of SHoA alongside the media and CSOs as citizens' voice structure – rather than seeing the SHoA as part of political society with divergent interests from CSOs or media – appears potentially inconsistent with other governance programmes' approaches. (This would warrant further investigation to compare the strengths and challenges of different types of parliamentary assistance and coalition-building programmes.)

Finding: UK PFM interventions did not result in improved overall budget execution (except in Jigawa and latterly in Yobe) and PSM interventions did not demonstrably contribute to improvements in civil service performance in any of the states.

UK-funded interventions in support of these objectives started under SLGP, and continued throughout SPARC and PERL-ARC. As these areas received intensive support from UK governance programmes, it is important to understand what might have been the barriers to change. The lack of effectiveness could be due to poor design and/or poor delivery of UK programmes' support (which meant that they did not target the most receptive stakeholders or relevant causal mechanisms, or aimed to influence relevant stakeholders and mechanisms but were unable to do so), and/or due to contextual factors that made it particularly difficult for any initiative to succeed (even PSM in the more reform-oriented Jigawa context), and/or that the indicators are not adequately tracking the changes that have taken place.

Our interpretation is that the reforms tracked by these indicators and supported by the UK were not well aligned with political and bureaucratic motivations, even under reform-minded Governors, and defied external pressures generated by increased transparency and participation in policy, planning and budgeting.

Decisions regarding budget execution and staff appointments are central to managing patronage networks, especially when states are the largest employer, and salaries contribute to the local economy. Patronage includes the ability to appoint staff to public service positions, redirect resources to Emirates or senatorial zones in order to gain their leaders' backing, or issue public contracts as a reward for political support. PFM and PSM reforms that push against these pressures cannot motivate a strong **'political credit' incentive.** On the contrary, they are politically costly as staffing and budget execution reforms could threaten the popularity of an insecure Governor (e.g. Kano) or patronage networks even in less competitive contexts (e.g. Jigawa). Internal PSM bureaucratic processes also provided limited opportunities for external oversight (and UK programmes seem to have provided relatively less support to accountability such as auditing). Budget execution and PSM are therefore more likely to be difficult for UK governance programmes to influence.

Interviews confirmed the trend towards a weakening of civil service capacity and increased politicisation, even in relatively reform-minded **Jigawa**. There is a concern about the pending retirement of senior civil servants who benefited from UK support for 10–20 years and are not being replaced by a new generation or sustained by institutionalised new HRM systems in both **Yobe** and **Jigawa**.

PSM improvements have taken place, however. In **Kaduna**, Governor El-Rufai has used his powers to reform the civil service, removing many existing civil servants who would have blocked his reform agenda by reducing staff numbers and restructuring MDAs. These changes have not been supported by PERL-ARC nor tracked by UK programmes' indicators used by this research.

This finding of limited sustained improvements to PSM and budget execution is not surprising from the perspective of expectations about what international support to institutional reforms can achieve. It is consistent with the wider evidence base on PSM, which finds few examples of successful system-wide reforms supported by international development agencies. The record on PFM is slightly better than on PSM more generally (IEG, 2011), though reforms have rarely met development partners' high expectations (Fritz et al., 2017; de Renzio et al., 2011).

The exception is Jigawa's improved budget execution at an aggregate level (and also in terms of health and education execution), which is examined below. Given that the nature of UK PFM interventions has been relatively similar across states, **contextual factors** are the most likely explanation. Governor Lamido, under whom most PFM reforms took place, was genuinely committed to improving service delivery, supported by a similarly motivated civil service.

6.2 How have governance interventions contributed to health and education outcomes?

Finding: The contribution of UK governance programmes' core governance interventions to sector outcomes is much more difficult to demonstrate with a high level of certainty. There is, however, evidence of (i) association (plausible connection due to congruence and co-presence) on some issues when core governance UK interventions can be located in a plausible causal chain, and of (ii) partial contribution on sector-specific governance issues through targeted interventions. The causal chain from 'upstream' measures to 'downstream' results over 20 years is too

challenging to document given the vast numbers of contextual factors, interventions and mechanisms. Even though the research focused more closely on access to MNCH services and to basic education, where there has been consistent UK support, the number of potentially relevant contextual factors and UK interventions still remains large, as are the number and financial size of other international development partners' support. The research has therefore aimed to provide evidence that (i) interventions were part of a *sufficient package of interventions* along the service delivery chain or that (ii) they contributed to addressing *targeted issues*, i.e. they were problem-oriented interventions linked to a specific governance barrier (rather than general core governance systems' improvements). Under both pathways, governance interventions would aim at sustainable, institutional change rather than shorter-term improvements.

Hypothesis: governance interventions can contribute to adequate funding for service delivery which is a *necessary condition* for improvements in service delivery (though funds also have to be targeted on priority issues and budgets have to be executed). This has been achieved in two ways with support from UK governance programmes, by (i) improving states' systems to make better use of their own resources, and (ii) accessing more donor (or federal) funds.

First, improved policy, planning and budgeting at the aggregate state-level could be assumed to improve these processes at the sector level. It is hard to have an effective sectoral policy framework (e.g. MTSS) in the absence of an effective state development plan to establish overall priorities and the resource envelope. Budget ceilings for different sectors are set by the Ministries of Budget and Planning. Progress in

Jigawa and Kaduna would seem to support this link: sector (health and education) policy, planning and budgeting processes improved, as did central government processes in conducive political contexts for governance reforms where political incentives could be stimulated ('**political credit**' and '**political legitimacy**'), as well as bureaucratic incentives linked to sector improvements (such as '**routinisation**') reviewed above. The involvement of health and education ministries as 'pilots' in early MTSS processes and the use of 'train the trainers' for sectors to train their own staff on MTSSs, brought these ministries into the state-wide process, by building on the '**reform ownership**' and '**skills and innovation**' incentives. (See Annex 1, Box 5 for an illustration from Jigawa on political incentives to improve rural health.) This association was not found in Yobe, which is considered to have a relatively enabling political environment but is affected by conflict and which received a shorter period of UK governance assistance.

This link between central and sector improvements required active coordination and collaboration between programmes – SLGP, SPARC and PERL-ARC (central processes) and CUBE, ESSPIN, TDP (education) and PATHS1/2, MNCH2, W4 Hand Lafiya (health) (sectoral processes). Interviews and reviewed documents provided several examples of supportive complementarity between programmes (also evidenced in Derbyshire and Williams, 2021). However, if UK governance and sector programmes do not work consistently across central and sector processes, they can push and pull State Governments in opposite directions in terms of policy, planning and budgeting. For example, the case studies found examples of ESSPIN encouraging excessive allocations for education, given state's overall budget envelopes during MTSS processes, or SAVI/PERL-ECP and MNCH2 supporting advocacy campaigns to fund

free MNCH services, while SPARC/PERL-ARC were concerned about overall financial affordability and the integrity of budget processes. (See Annex 1, Boxes 4 and 9 which provide more details on the benefits and challenges of programme coordination in Jigawa and Kaduna, respectively.)

While all four State Governments increased the share of their budgets for health and for education (except Yobe with regard to education), it is hard to fully evidence a causal chain from UK governance interventions to these significant outcomes. The research has not been able to confirm the underlying reasons behind this trend, so it was not possible to establish how this might be related to core governance improvements. A hypothesis that general confidence in improved policy, planning and budgeting processes combined with external state-level pressure encouraged these sector increases cannot be demonstrated as only **Jigawa** and **Kaduna** had improved core processes and in **Yobe** (though more limited), but not in **Kano** which also saw increases in the share of health and education budgets. Wider factors, well beyond UK governance programmes' interventions, are likely to be at play. These are explored in Box 6, distinguishing between incentives to increase allocations during a period of real term growth in revenues from the ones to maintain high allocations (most credibly due to the difficulty of reducing health and education sectors personnel).

Box 6 Understanding increases in state health and education budgets from a fiscal perspective

One of the most consistent trends across all four states supported by PERL and its predecessor programmes was the increased share of state budgets dedicated to health and education. As a result, all states were spending more in real terms in 2018 on health and education than they were in 2004, even though overall spending has declined with the value of federal transfers.

There are two questions: (i) why did allocations increase? and (ii) why did they remain high in a tighter fiscal environment since 2015?

The real terms growth in revenues for all four states in the early part of the study period allowed a significant expansion of health and education spending. Jigawa, Kano and Kaduna increased wage spending as a share of the sector budget over time (to a greater extent than administration personnel). The political motives for prioritising health over other sectors are not evident, given the low political salience of these sectors. The research has explored the following explanations:

- global and federal pressures to make these sectors state priorities (see chapter 3)
- conditional donor financing of these sectors
- development partners programmes that supported citizens demand for improved health and education services, and activities to monitor of these sectors, raising their political relevance.

The most probable fiscal reason why allocations remained high is that the growth in wage spending has been difficult to reverse when revenues fall, most notably around 2015. Health and education are among the largest employers within the State Governments, which has also meant education and health spending has grown further as a share of the overall budget. When revenues started to decline, development and operational budgets were restricted more than wage budgets. Regardless of the political prioritisation of the sectors, states chose to protect wage budgets from harsh cuts by increasing personnel spending in nominal terms but below the level of inflation, while operational and development budgets often shrank more dramatically. The distribution of rents through appointments of teachers and medical personnel could be another political incentive. The result is a budget that further prioritises health and education due to the large health and education payroll.

Development partners funding for capital expenditure is often off-budget; as a result, its effect on health and education allocations cannot be analysed in the same way.

Source: Research team analysis

There is a clear association between aggregate budget execution rates and budget execution rates for health and education. This association appears to be strongest in **Jigawa**, where gains in aggregate budget execution have clearly been translated into similar improvements in the health and education sectors. It suggests that overall improvements in budgeting are important for sector-level spending. Equally, in states where budget execution rates have not improved significantly, like **Kano**, sector budgets continue to be under-executed, though there are cases where sector-level budgets perform better or worse than the overall state budget (as was the case in **Yobe**). Weak budget credibility has not prevented states from significantly increasing overall levels of social spending as a share of the budget, though Jigawa has raised spending more in relative terms than the other states, except for Kano where education spending grew significantly in 2017 and 2018. The impact of greater budget credibility on the execution of policy or the efficiency of funding flows could not be assessed with the data available and could be explored further in the future.

However, the research could not find sufficient evidence of a credible and necessary causal chain between core governance interventions influencing sector governance and outcomes in terms of targeting primary service delivery levels. Overall increases in state funding for health and education across all the states did not always reach the primary levels. It should be noted that these are LGA-level functions, so state budget spending is additional to grants provided to the lower tiers of government, and also that budget data at this level of disaggregation is less reliable. Nonetheless, the data suggests that **Jigawa and Yobe** (from a very low base) have both increased spending on **basic education** as a share of the overall and sector-level budget, while **Jigawa and Kaduna** (since 2016) have also done so for **primary health care**. The connection to core governance interventions is not clear-cut, but confirms some of the general patterns already noted. Nor is there sufficient data to determine whether additional spending by states has had a significant impact on the availability, equity or quality of services in these sectors.

Turning to the second causal pathway to improving funding for service delivery, core governance reforms have enabled states to attract financing through aid or federal transfers (from the World Bank through programmes such as SFTAS, Saving One Million Lives (SOML) or Better Education Service Delivery for All (BESDA) and through federal transfers, such as Universal Basic Education Commission, UBEC). SFTAS funds are not earmarked and so are available for spending in any sector, including health and education (although there is no guarantee and tracking of SFTAS funds to ensure this happens). Improved coordination among development partners (in Kaduna since 2015 in particular) is another strategy to increase sector funding. (See Annex 1, Boxes 6 and 7 on how Kaduna has attracted international funds). Harnessing those funds in a way that can enhance a Governor or State Government's political credibility is one of the incentives identified in the case studies. Overall, while PERL-supported states have been able to attract funding during recent crises through SFTAS, this has not nearly compensated for the scale of the oil price shock.

Hypothesis: governance interventions can contribute to adequate human resources for service delivery which is a *necessary condition* for service delivery improvements (if staff are qualified, have been re-trained, take up and remain in their post, and are incentivised to perform). Governance programmes can, in theory, influence policies and processes that affect all aspects of civil service HRM (including for service delivery, or harmonising across professional groups such as doctors or teachers, in order to control the overall salary bill).

Finding: The research could not find sufficient evidence of a credible and necessary causal chain between core governance outcomes directly influencing sector governance and outcomes in terms of HRM over the period. Improvements in HRM in health and education could not be traced back to state-wide changes in HRM as these did not demonstrate progress (based on the indicators used by UK programmes themselves) despite being a consistent area of UK support. The service delivery chain could also improve from one sector to another or from 'downstream' towards 'upstream' (e.g. education HRM improvements could ripple out the wider public service). Overall, more research and more innovation by PERL on improving the management of human resources at state level may be warranted, taking into account the differentiated nature of patronage systems.

Hypothesis: governance interventions can stimulate political interest and therefore political and bureaucratic action (which a *necessary condition* for improved services) in response to non-state actors (CSOs, media) and legislators (SHoA) – i.e. E&A interventions. Two causal pathways can be identified: (i) a general and long-term improvement in non-state actors' capacities, which are then applied to specific health or education issues and (ii) facilitating specific health and education processes that enable citizens' voices to be heard and influence politico-bureaucratic action on those issues.

In both cases, these would require a sufficiently **open political and civic context**, in which a range of views can be expressed without fear of repression or retribution. This was found in all the states, and increasingly so during the period (though more constrained in Kano). A **sufficient level of civil service capacity** to respond to demands is also needed, mostly found in all the states, and improving according to interviews

(though governance programmes indicators do not rate PSM adequately to confirm it). By working simultaneously with state and non-state actors, SPARC/SAVI and PERL (composed of both ARC and ECP) have ensured UK governance programmes did not ignore one side of the relationship.

In all four states, SAVI and PERL-ECP have facilitated initiatives to strengthen civil society both to engage in the budget or more generally to hold the State Government to account (for example, PMP in Jigawa and the Voice and Accountability Platform and Constituency Clusters in Yobe, which are described in Annex 1, Boxes 3 and 10 respectively). UK governance programmes have also supported more organised, transparent and participatory budget processes which can enable resource allocation that is more in line with social needs (regardless of sector).

Similarly, SAVI and PERL-ECP have engaged with SHoAs and media on both general accountability and specific-budget processes. Sector programmes have benefited from this wider improvement in the environment, as well as better access to governance programmes (e.g. SPARC or PERL facilitated budget releases by engaging relevant politicians/officials).

Finding: While there is a plausible association between core governance E&A interventions and sector outcomes (through influencing contextual factors over the medium rather than short term), the research cannot demonstrate if change is most likely to start from this core governance 'enabling environment' or from sector/problem-specific interventions. Governance interventions have cumulatively influenced the wider enabling environment for CSOs, media and SHoA to operate (both their capacities and State Governments' responsiveness). They can be considered to be influencing the wider state context and relevant **contextual factors**, and in this way influence a range of intermediate outcomes among the service delivery chain, and the longer-term sustainability impact of aid. But it should not be assumed that 'upstream' non-state capacity (e.g. to participate in policy-making or budgets) then trickles to 'downstream' capacity which can then be applied to service delivery issues. In Jigawa, CBOs that came to constitute PMP started by monitoring local infrastructure projects, and only later became constituted as a state-wide network also involved in policy and delivery for health and education, among other issues. The shift was from 'downstream' to 'upstream' capacity.

In addition, the research clearly demonstrates the constant potential tension between core governance E&A and sector objectives. Citizens' Charters of Demands in **Yobe** provide an example of communities seeing their needs better reflected and potentially better implemented (as they engage in project monitoring). However, these processes will not necessarily lead to improvements in health and education (which are UK policy goals) because priorities defined by citizens and the UK government may not coincide. It would also seem that focusing on a collaborative state–citizens approach around 'invited spaces' (i.e. government-led processes) has had the unintended effect of reducing the options and modalities available to civil society partners to set agendas independently of government. For example, PERL finds it difficult to support more diffuse social movements, such as the #EndSARS protests against police brutality in autumn 2020.

In all the states, SAVI and PERL have facilitated sector-specific processes, for example health or education advocacy platforms (SAVI) and health and education technical working groups

(PERL Jigawa, involving government, civil society, media and others in multi-stakeholder coalitions). Case studies of their interventions (presented in Annex 1) identified **partial contributions** to sector intermediate outcomes, for example by encouraging the release of funds to health facilities and schools, or the recruitment of teachers and nurses. The link between interventions and outcomes can be causally assumed through the stimulation of those state–society mechanisms examined above (in particular the motivation generated by new **'spaces and processes', 'new skills and innovation' and 'eyes and ears' mechanisms)**.

Under the State Level Programme suite (2008–2016), it seems that governance E&A interventions operated on sector issues at state level (e.g. SAVI and state advocacy platforms) while UK sector programmes focused on grassroots citizens' engagement (e.g. PATHS2 and ESSPIN at health facility or school levels) without making the links from grassroots into policy-making, and sometimes operating at cross-purposes. By contrast, PERL has been able to facilitate linkages between state and community-level monitoring of service delivery such as Kaduna Maternal Accountability Mechanism (KADMAM) for health and Kaduna State Basic Education Accountability Mechanism (KADBEAM) for education in **Kaduna** (Derbyshire and Williams, 2021 and Annex 1, Box 8). This evolution means that it will be easier not only for the governance programmes to influence service delivery ('downstream'), but also to track their influence at the service delivery level (and thereby add to the evidence base and inform 'upstream' choices).

Finding: The partial contribution of UK governance programmes' targeted sector governance interventions to sector outcomes can be demonstrated with a higher degree of

certainty. The causal chain is shorter than from core governance to sector outcomes, and the interventions tend to be more clearly problem-focused. A plausible ToC can be constructed based on the evidence to link improved sectoral human resources to teaching quality and education outcomes, and to health provision and health outcomes for women and girls. Human resources for primary health (all states except Yobe) and for basic education (Jigawa and Kaduna only) have improved despite the lack of progress across all states on central government human resources (according to indicators). Improvements in the training, recruitment and deployment of frontline health workers and teachers, in particular in remote rural areas, would seem more closely associated with improved service delivery, and have been supported by PERL working with TDP and MNCH2 in particular.

Finding: In our case studies and in a dedicated LEAP report, the most clearly evidenced links between core governance and sector governance reforms take place when governance programmes collaborate with sector programmes. UK health and education programmes often have their own governance reform components making collaboration crucial. In addition, the UK government developed targeted programmes to address specific blockages related to health workers and teachers (W4H and TDP). By collaborating with these subsector programmes, SAVI, SPARC and PERL have been able to make a contribution to improved sectoral human resource management. These results were even more evident under PERL, which had the mandate and resources, through its Partnership Fund supporting specific collaborations with sector programmes, to address these issues. In Jigawa, PERL is facilitating Technical Working Groups on health and education which are directly influencing policy,

such as on teachers' recruitment and training. However, most governance programmes rarely have such a specific-sector mandate and may not have the skills to do so. As Derbyshire and Williams (2021) found, DFID/FCDO sector advisers have sometimes raised concerns about governance programmes working in sectors without sector programme partners – where they lack the technical skill and access that sector programmes (by definition) should possess.

Finding: Health and education outcomes can improve independently of governance or sector governance outcomes and supportive interventions, but improvements are likely to be short-lived without attention to wider systems. While they are not always political priorities, health and education programmes can deliver political benefits to Governors and state politicians, since they can be associated with public commitments, concrete visible infrastructure or benefits to specific communities. Improvements in health and education can potentially generate '**political credit**' for Governors because they benefit large populations or through targeted support for their electoral base. They can also be accepted simply because they have '**low political cost**': if an initiative does not challenge political interests (e.g. patronage networks or other sources of political security) and could potentially support their political reputation and attract external funding, then State Government MDAs may be receptive to technical assistance associated with development partners' programmes.

In Kano, health and education outcomes improved despite weaker governance performance, which can be explained from a political economy perspective. State Governors have prioritised popular and visible state school-feeding and the Free and Compulsory Basic and

Post-Basic Education programmes ('**political credit**') and accept World Bank or other development partners' health and education funding, channelled through vertical programmes. UK governance programmes have also provided assistance to access federal funds. These targeted efforts do not affect patronage networks, and do not seek to transform the sectors over the longer term. Nonetheless, it is possible that funding by development partners of service delivery, without governance reforms, contributed to sustainable change in terms of citizens expectations, which in turn could potentially drive demand for continuously improving service – something identified in Kano and to be researched across other states. (Annex 1, Box 14 provides more details on political incentives in Kano.)

Sector programmes are likely to be much more attractive than governance programmes to State Governments. Health and education programmes often provide large amounts of funding through which to support service delivery (even if Lafiya does not, this is not the case across the board). Sometimes such programmes take over governments' own responsibilities (as may be the case in Kano). UK health and education programmes, and programmes funded by a number of other major donors, directly finance improvements in health and education services, including infrastructure, drugs and equipment, staff pre-service and in-service training and scholarships. Moreover, some World Bank grants for health and education services are incorporated into state budgets in ways that are not necessarily transparent.

By contrast, it can be harder for UK governance programmes to demonstrate their value to State Governments as they offer longer-term benefits in terms of sustainability or better targeting of resources but not visible benefits

and have clear drawbacks. They do not fund service delivery, equipment or training which can more quickly improve services for which politicians can claim credit (e.g. the benefits of a MTSS or a participatory budget process will not be immediately obvious). The short-term political cycle-driven attention of State Governments (and parallel short-term DFID/FCDO pressures for UK programmes to demonstrate results to UK taxpayers) militate against longer-term institutional development programmes. Sector programmes with large budgets can – and do – incentivise the political elite and civil society to collaborate. Core governance programmes work at a slower pace to try to shift wider state–citizen relationships, core government processes and increase core government technical capacity. Far from offering the kind of material incentives provided by sector programmes, as a PERL state team member reflected, governance programmes offer only 'bitter pills'. Occasionally, as in Kano, such governance reforms might go against the political incentives that drove education programmes (see Annex 1, Box 14).

It is a source of frustration to governance programme staff that there is not more of a concerted effort across UK governance, health and education programmes – and across donor support as a whole – to use the 'carrot' of financing for improvements in service delivery to incentivise the 'stick' of governance reforms necessary to sustain such improvements over the longer term. Without this kind of coordination, service delivery programmes are in danger of undermining the ability of core governance programmes to secure genuine commitment from government and civil society to work on the long-term changes necessary for reforms to be sustained. As a result, service delivery reforms are likely to be short-lived.

6.3 For whom have there been improvements?

The realist synthesis research approach focuses on incentives along the service delivery chain as well understanding who will benefit from intermediate and final outcomes. It therefore helps to pinpoint the respective roles of politicians, bureaucrats, media and civil society as well as citizens in reform processes.

Finding: The research had insufficient data to assess the contribution of UK governance programmes to the gender and inclusion sensitivity of outcomes. Because of the limited number of interventions and relative paucity of data on gender and social inclusion (until more recently in PERL), the research did not fully unpack the contextual and causal mechanisms at play to improve outcomes for specific groups in terms of core governance and sector outcomes.

A more open political environment as well as greater civil society capacity across Nigeria creates an enabling **context** for more demands to be expressed and heard from different social groups.

The case studies and a LEAP study (Pasanen and Asubiaro, 2021) did identify **some relevant interventions.** In most of the states, UK governance programmes supported the development of gender and disability policy and/or legislation following federal initiatives. For example, **Jigawa** was the first Northern State to adopt a gender policy (in 2013) but it was not followed through by implementation measures. Jigawa also adopted a policy (2016) and law (2017) for PWD supported by an action plan, a Rehabilitation Board and dedicated budget lines. This contributed to more evidence of concrete measures for PWD, such as access

to healthcare and education, vocational training, access to the public-service jobs and social protection payments. PERL attributes these results to the combination of more confident CSOs advocating PWD rights, institutionalisation of participation in policy, planning and budgeting process, and an implementation steering committee (PERL, 2020i). In **Kaduna**, Inclusive Community Development Charter consultation processes are capturing PWD priorities. PERL supported the development of a policy framework for the implementation of the Ability Trust Fund for People Living with Disability. The Executive Director of the Disability Trust Fund is part of PERL's Women in Government mentoring programme.

Under PERL, a two-pronged strategy has been adopted, focusing on (i) women in governance interventions led by PERL-ARC (mentoring for women in government), which would appear to be motivating mainly the **'skills and innovation' mechanisms,** while (ii) PERL-ECP is prioritising participatory processes which include women and other social groups **('new spaces' as well as 'new skills' mechanisms)** (Pasanen and Asubiaro, 2021).

Finding: An association can be identified between sensitivity to gender equality and social inclusion in health and education processes and sensitivity to gender equality and social inclusion in core governance processes. This could indicate that UK support to core policy process might contribute to UK sector-specific engagement (e.g. if MTSS or annual performance reviews incentivise greater attention to gender or social inclusion). It is, however, also plausible that different sector policy processes might be more sensitive to gender and social inclusion for reasons unrelated to core governance processes (e.g. sector political economy issues, international advocacy and funding for girls' education or MNCH funding). They could influence policy processes

more generally. Greater impact has been achieved by services that directly benefit women and girls, such as maternal healthcare and girls' education, but these do not seem to have depended on wider gender policies/laws. UK programmes, both sector and governance, consistently focused on these UK policy objectives, and together with wider factors, would have contributed to these improvements in service delivery.

6.4 Which combinations of factors affected outcomes?

Finding: The research shows that political contextual factors and political incentives are always at play in the documented state-level governance, health and education initiatives or reforms. They are *necessary conditions*. As explained in Chapter 3, Governors are the most powerful state-level actors. The nature of each state's political settlement shapes Governors' room for manoeuvre; that is, how Governors and associated elites make deals with other elites, and seek to meet the expectations of their social bases by providing access to state resources and distributing public goods and services.

UK programmes therefore need to have the ability to understand these political factors, and design interventions that will trigger responses at the various points of the service delivery chain that they aim to influence. This is not a new finding in the wider governance literature, but the distinctive ability of UK programmes to identify or create opportunities and stimulate change is a particular strength, which is further analysed in Chapter 7.

Table 9 summarises which causal mechanisms where associated with relevant interventions, contextual factors and outcomes in the four case studies (Annex 1).

Table 9 Illustrations of causal mechanisms from the case studies

	Causal mechanisms	Case studies' examples linking this primary causal mechanism with interventions, contexts and outcomes
Political incentives *Necessary in all instances of significant change*	**'Personal political credit-claiming'** *More likely associated with visible, concrete changes in service delivery or infrastructure*	Politicians need to consider donor-supported initiatives or reforms as beneficial to their political reputation as well as ability to strengthen the civil service to deliver their agenda. El-Rufai in Kano and Lamido in Jigawa both sought political credit through **more competent administratio.** In general internal improvements to state systems are less likely to generate political credit than investment. In sector governance or **service delivery** (e.g. health funds released, teachers recruited) which can be associated with a Governor or Commissioner (such as education in Jigawa, Kaduna or Kano).
	'Constituency linkages' *Subcategory of the political credit mechanism*	This mechanism is potentially present due to patronage systems (by definition 'clients' expect benefits from their 'patrons') but militates against system-wide reforms, such as HRM or budget execution (that would reduce patronage). In the research, it was most visible when **SHoA members** were motivated to act in support of health or education initiatives that provided visible benefits to their constituencies, for example in female staff for health initiatives in Jigawa and beyond. **Participatory budgeting processes** can also appeal because of the mechanism: Yobe Community Charters of Demand enable politicians to appear responsive to their communities.
	'Broader-based political legitimacy' *Rarer but associated with potentially longer-lasting, institutionalised changes*	The deep and sustained governance and service delivery **improvements in Jigawa** are associated with a state-building and broader political legitimacy agenda, in particular under Governor Lamido, which drove the most significant reforms with a long-lasting legacy across the four states. A more targeted example is provided by the **Yobe Community Charters of Demand** which, in a conflict-affected context, can be seen by politicians as a tool to build trust with disaffected populations (beyond targeted benefits to their communities).
	'Low political cost' *Associated with less conducive environments*	This mechanism offers the most powerful explanation of political incentives in non-conducive environments, such as **Kano health and education initiatives** (which are disconnected from wider governance reforms which would be politically too costly).

	Causal mechanisms	Case studies' examples linking this primary causal mechanism with interventions, contexts and outcomes
Financial incentives *Present in many but not all cases of change – seem associated with incentivising state actors*	**'Accessing federal funds'** *Requires further evidencing*	The case studies documented this mechanism in **health and education counterpart funding** in all the states (e.g. Kano case study). However, we did not find as much evidence for governance reforms, although it may exist). Federal governance frameworks (e.g. PFM, procurement, SHoA financial independence) could incentivise change as a form of peer pressure / standard-setting (see separate mechanism) but the primary motivation had to come from state politicians (e.g. Lamido or El-Rufai).
	'Accessing international funds (through meeting programme conditions or through better aid coordination)' *Evidenced in all states (not the coordination element)*	**SFTAS** in all four states incentivised PFM and PSM reforms, though to a much lesser degree in Kano. In Kano, accessing **World Bank health and education** funds to finance service delivery incentivised the limited sector governance reforms they required. **Kaduna** post-2015 made use of governance coordination framework to coordinate donors (e.g. health); Jigawa only provided time-limited examples (e.g. COVID-19). Yobe provides the only example of **humanitarian coordination** facilitated by PERL to enable to the State Government to gain greater control over funds greater that the state budget.

	Causal mechanisms	Case studies' examples linking this primary causal mechanism with interventions, contexts and outcomes
Bureaucratic incentives *Present in all cases of internal state processes change – requires sufficient trust and autonomy from political leadership*	**'Politico-bureaucratic reform ownership'** *Evidenced in conducive contexts, activated by political incentives*	Programmes and interventions are more or less able to stimulate ownership; it depends greatly on how assistance is offered. The first years of **SLGP were process-oriented** as documented in Jigawa PFM, pension and procurement reforms, as well as the **SPARC PFM self-assessments**. Where policy areas were imposed by DFID/FCDO, or technical reforms were part of a standard programme package, this mechanism was not activated (e.g. State Development Plans in Kano or in Kaduna pre-2015).
	'Innovators': 'state-building', 'early adopters' and 'peer pressure' *Evidenced in newer, poorer states or after a change in leadership.*	Programmes and interventions can stimulate (but not always sustain) change by appealing to the desire to innovate, improve, and even to do better than others. There are numerous examples in **Jigawa** (PFM, procurement, pensions reform) where the state sought to out-do others. In Jigawa and **Yobe**, a commitment to build a new state was found among politicians, civil servants and civil society representatives. **Kaduna** post-2015 PFM reforms were also motivated in this way, e.g. SFTAS ranking
	'New skills and awareness' *Used in some way in most interventions*	Some mechanisms operate more clearly at the individual level, such as the feeling of empowerment through acquiring new skills or an improved ability to deliver a mandate. One illustration was **Kano SHoA** members' awareness of their role but a similar motivation will be found in **CSOs or civil service** initiatives that use mentoring or training (e.g. PMP members in Jigawa developing procurement monitoring skills or mentoring of senior women by PERL-ARC). For sustainable change, this mechanism needs to be associated with more enduring mechanisms that will help institutionalise new ways of working, such as the adoption of new norms.
	'Routinisation' *Used in institutionalised processes*	This mechanism is relevant to the institutionalisation of new ways of working. It was most evident across **PFM reforms**, such as on budget preparation and transparency as documented in the Yobe budget reform case study. It applies to civil servants but also to those seeking to influence reforms and can find new entry points.

	Causal mechanisms	Case studies' examples linking this primary causal mechanism with interventions, contexts and outcomes
State-society relations incentives *Favourable political contexts during the period (less so in Kano).* *E&A dimensions present in most outcomes. Programmes mostly used constructive engagement approaches.*	**'New public spaces and processes'** *Used in almost all documented cases*	This mechanism is most evident across budget transparency and participation interventions as well as health and education accountability platforms under SAVI and PERL in Jigawa, Kaduna and Yobe but not in Kano. It is a characteristic of UK programmes' **demand–supply integration** adopted by SAVI and PERL's **multi-stakeholder coalitions**.
	'Insider status' *Complemented 'new spaces' as an informal channel*	This complementary mechanism was visible in most cases where SAVI or PERL-ECP supported **advocacy platforms** (such as health or education budget releases following personal meetings with governors, commissioners or SHoA members). However, one-off disbursements did not always constitute a strategy to achieve sustained changes.
	'Eyes and ears' *Complemented 'new spaces' through evidence and credibility*	This complementary mechanism ensured that CSOs and media motivated by 'new public spaces' had evidence from their monitoring and credibility when they participated in state processes. For example, the **Yobe Voice and Accountability Platform** and Constituency Clusters, or various examples of media interventions across the states.
	'Eyes and ears' with 'voice and teeth' *Complemented 'new spaces' with sanction power*	Jigawa institutionalised combination of **Due Process Bureau and PMP** alongside a CSO monitoring role with sanctions set by a government body to contribute to an improved procurement system which seems to be incentivising private-sector behaviour. There were fewer examples in the case studies.
	'Naming and shaming' *An alternative to collaborative approaches, rarely used*	The research identified very few confrontational examples, with **Kaduna Know Your Budget** the most commonly cited. The close SAVI/SPARC collaboration, PERL as an integrated programme, and DFID/FCDO's desire to maintain good relationships with State Governments, all militate against using these strategies in programme interventions.

7 UK governance programmes' ways of working

Research question 4: How have UK-funded programmes' ways of working contributed to changes in governance, health and education service delivery?

a. How have the programmes' ways of working evolved over time?

b. How (and whether) have they followed TWP principles by adapting to changing context and ensuring a 'good fit' with the political economy?

c. How have UK-funded programme management structures and processes supported or undermined effective working practices? (i.e. internal and collaboration with other programmes)

d. How have UK government incentives supported or undermined effective working practices? (i.e. general DFID policy changes, specific decisions in Nigeria, and specifically for these programmes)

This chapter summarises key aspects of the ways in which UK governance programmes in Nigeria have operated since 2000, which influenced their contribution to governance, health and education changes reviewed in previous chapters.

The chapter focuses on three issues: (i) the extent to which governance programmes have been 'thinking and working politically' (TWP) as well as (ii) the management systems and processes which made TWP possible (section 7.1); and (iii) the nature and effectiveness of governance programmes' collaboration with UK health and education programmes (section 7.2). It concludes with brief comments on gender and social inclusion and State–Federal linkages, which were within the research scope but for which less evidence was found of a consistent approach contributing to results (section 7.3).

Main findings:

- For over 15 years, UK governance programmes in Nigeria have been at the forefront of seeking to understand the political economy of their contexts, tailor interventions accordingly, and work in politically smart and adaptive ways. This is the main reason why they were able to achieve the range of contributions to outcomes analysed in Chapter 6. Based on these UK governance programme experiences, important and internationally recognised lessons have been documented and disseminated inside DFID/FCDO, and globally across TWP communities of practice.
- There have, however, been significant management and systems barriers preventing the consistent and effective application of well-known TWP lessons. In particular, the 'authorising environment' created by the UK Government has become increasingly constraining in recent years, for instance in demands to demonstrate short-term results and associated contract-management tools such as Payment by Results (PbR). As a consequence, UK governance programmes probably have achieved less than their full potential. FCDO needs to consider its room for manoeuvre given the UK political context.

- In order to ensure that governance interventions contribute to sector outcomes, DFID/FCDO has encouraged close collaboration between its governance, health and education programmes over the past two decades. There are many examples of programmes working together in a complementary and mutually supportive manner, and some results clearly derive from these synergies. There are, however, gaps and missed opportunities in cross-programme collaboration. Ultimately FCDO needs to incentivise continuous collaboration from the design stage through to implementation and learning, and back strong State Government-led coordination of development partners. This will ensure greater coherence between governance and sector objectives across a State Government's entire international assistance portfolio, not just between UK programmes.

7.1 Thinking and working politically

Box 7 What does thinking and working politically (TWP) mean?

As international development actors have stepped up efforts to think and work in more contextually aware ways, some core principles have begun to emerge about what this might mean in practice. While there are no set criteria or methods, core TWP principles include approaches that are:

- locally led
- grounded in contextual realities and an understanding of incentives for change
- problem- rather than solution-driven
- adaptive, flexible and iterative
- anchored in deliberate experimentation through strategic bets and evidence-based learning which inform decisions and adaptations
- based on trust and relationship-building across all relevant stakeholders
- more open to risk
- staffed with people who have deep contextual knowledge and networks and feel comfortable with the political nature of development
- anchored in a role of international development actors as facilitators and brokers of locally led reform processes rather than simply as funders or implementers
- focused on changing behaviours, not just formal rules.

Sources: Taken from Aston and Rocha Menocal (2021) based on TWP (2015); Global Partners Governance (2015); Rocha Menocal (2014)

DFID Nigeria established its reputation as a thought-leader on applied PEA through its 2003–2005 Drivers of Change (DoC) studies which challenged the received orthodoxy about development programming (Heymans and Pycroft, 2005). The studies were part of the first generation of PEAs by DFID to encourage the use of contextual analysis to inform programme

design and implementation with a view to challenging the status quo in favour of poorer and marginalised communities. DoC analysis questioned the prevailing orthodoxy of supporting state-led reform in Nigeria through technical assistance and capacity-building. It argued instead for an Issues-Based Approach which recognised that the actions and roles of individuals and organisations were part of a larger set of power relations shaping the prospects and scope for reform; that generic capacity-building was unable to generate significant change; and that the development industry itself had to change. This Issues-Based Approach resonates strongly with more recent TWP principles and related approaches described in Box 7, notably in its focus on the importance of understanding and engaging with the realities of the political context, identifying locally prioritised issues and problems as critical entry points, and working with multi-stakeholder coalitions.

DoC thinking has strongly influenced the approach taken by UK governance programmes in Nigeria since the mid-2000s, as summarised in Box 8. Within DFID, Nigeria governance programmes (and the governance advisers who designed them) became influential, and contributed to the uptake of TWP approaches in other DFID country programmes such as in Myanmar and Nepal (Piron et al., 2016), and also globally (through different TWP communities of practice). DFID Nigeria programmes did not, however, become as radical as the authors of the DoC studies had hoped. While SAVI, SPARC and PERL contained elements of the approach, they retained the more traditional use of technical assistance, capacity development and could not directly challenge elites' vested interests in maintaining the status quo (Williams et al., 2021b).

Box 8 Thinking and working politically: evolution and evaluation of approaches

2001–2018: SLGP started to support Issues Based Projects from 2003, in accordance with Drivers of Change (DoC) recommendations. Practical service delivery pilot projects involved government and non-government actors working together on tangible issues with local traction, designed to make the role of governance reform visible to beneficiaries and galvanise support for systemic reform. The State Case Studies report (Annex 1) provides successful examples from Kano and Jigawa.

2008–2016: SPARC and SAVI invested significantly in PEA, and were at the forefront of embedding an applied participatory approach to PEA in their work and decision-making. Joint state-level PEAs were initially conducted by external consultants, but increasingly by SPARC and SAVI state teams, enabling staff and partners to analyse the power relations that shaped change in their respective states and to use this knowledge to inform their decision-making. SPARC used PEAs to determine the reform commitment of State Governments, shaping a graduated menu of support options. SAVI supported frontline staff and partners to draw on their political economy understanding to 'work politically' in shaping their own workplans and agendas for change. These experiences have been well documented.

2016–2023: PERL was explicitly designed as a TWP programme with decentralised decision-making, with the intention of enabling state teams to navigate the politics of their context, identify local priorities for issue-based working, assess the feasibility and effectiveness of alternative reform strategies and learn and adapt accordingly. LEAP has reviewed the extent to which it has been able to operate as a TWP programme.

Sources: Booth and Chambers (2014); Chambers et al. (2015); Williams et al. (2019); Aston and Rocha Menocal (2021)

UK governance programmes have, however, been designed to understand their contexts as well as stakeholders' incentives to drive potential change, and to tailor interventions to stimulate changes in behaviour. Numerous examples have been documented through the research, presented in the complementary State Case Study report (Annex 1). **Kaduna** provides the most striking example: when the political environment changed in 2015, SPARC and SAVI initially, and then PERL, were quickly able to adjust to the new positive reform environment, and to capitalise on the technical capacities and processes they had developed with civil servants and non-government partners between 2006 and 2015. While the programmes have offered the same staring point of PFM, PSM and E&A 'menu' (as documented in the core indicators monitored over time), there have been some differentiations, such as the Jigawa PMP CSOs network or the Yobe Accountability Platforms.

Finding: Even with this less radical vision for programming, this research did not always find a consistent implementation of TWP principles in practice, despite visible design commitments to TWP. Of note:

- **An even greater diversity of programme interventions across the case-study states could have been expected of programmes oriented towards addressing locally salient issues and problems**. Some programmes were found to have offered a very similar package of support to State Governments with contrasting reform environments, suggesting a 'solutions-oriented' menu, for example SPARC, reviewed by Chambers et al. (2015). Continued support to Kano State since 2005 with the same package as Jigawa State, in an environment clearly not as conducive to reform, seems puzzling from a TWP perspective (though it makes sense from the political perspective of the UK Government given Kano State's national importance). While a LEAP review of UK governance programming in the North East found that PERL was able to address some drivers of conflict in Yobe, including through more transparent and participatory budgeting, and was able to engage with humanitarian assistance (Laws et al., 2021), even more tailoring to local dynamics and opportunities could have been expected of a politically savvy and adaptive programme. Overall, state teams chose from a broad range of options and had more room to innovate than non-TWP programmes, but the main menu was limited and the parameters set by DFID/FCDO increasingly constraining.

- **The case studies could not identify many recent major decisions on the strategic direction of programme interventions based on PEAs**. The stakeholders' responsiveness – central to SLGP's original design – was curtailed as it had been seen to lead to a

scattergun approach (DFID, 2008). Issues-based programming did not become the central DFID Nigeria approach after 2003, despite DoC studies recommendations. While conducted regularly, PEAs now appear to have become a tool used more tactically than strategically under PERL, informing with whom to talk, and how to steer an ongoing intervention rather than big choices. Established DFID/FCDO priorities have limited programmes' room for manoeuvre based on their own analysis of context and opportunities.

- **Although programmes demonstrated some level of flexibility to respond to changes in their context, they demonstrated less ability to learn and adapt on the basis of experience on strategic priorities and directions, or much wider thematic choices**. Examining PERL's response to COVID-19, Sharp et al. (2021) did identify financial flexibility and the ability to adjust workplans, which was useful as PERL already worked in the health sector. An external review found that SPARC demonstrated considerable flexibility in its ability to adapt to different state-level contexts and move resources between states and workstreams, but at the same time had a tendency to fall back on predefined technical models and a limited capacity to experiment (Chambers et al., 2015). A recent analysis of PERL's structure and systems similarly found limitations to learning (Aston and Rocha Menocal, 2021).

Factors that explain why programmes were designed and able to work in TWP ways can be identified at three levels: in terms of (i) DFID/FCDO policy priorities and management; (ii) programme implementers' management systems and processes; and (iii) characteristics of state-level frontline delivery staff.

Enabling DFID/FCDO management factors include:

- An organisation-wide commitment to championing PEAs and TWP since the early 2000s, as documented in Piron et al. (2016), informed by the Nigeria DoC studies, and reiterated as recently as the DFID Governance Position Paper (2019).
- Sustained long-term commitment to and consistent investment in addressing governance as an enabler or barrier to development and poverty reduction in Nigeria.
- Value given to DFID staff technical expertise in programme design, implementation oversight and reviews. Programme design processes were based on analysis of context and on evidence on what worked well and less well in Nigeria as well as in similar governance programmes internationally. Senior Responsible Owners are technical experts based in Nigeria, able to engage with the complexities of TWP governance programming.
- Long-term and sustained commitment to the four case-study states, coupled with DFID/FCDO political engagement with State Governors who determine so much of what is feasible in the reform space. (See Box 9).
- State/Regional DFID/FCDO representation, liaising with and between state-level programme teams and with State Governments.
- Continuity of service providers: DAI (previously HTSPE) implemented SLGP, SPARC and PERL-ARC while Palladium (previously GRM) implemented SAVI and PERL-ECP, which helped ensure that existing knowledge and experience could be capitalised on and that momentum and relationships were not lost.
- Between 2003 and 2007, allowing SLGP flexibility in selecting issues on which to work.

- For SAVI and PERL, permitting tangible results to be judged retrospectively through outcome mapping, rather than being predetermined.

Enabling programme-level management factors include:

- Decentralised decision-making to State Teams.
- From 2008, recruiting Nigerians as State Team Leaders who were better able to navigate their own context than expatriates.
- SAVI/ECP careful staff recruitment: staff from the relevant state with a direct stake in change; staff with facilitation skills; staff teams representing the constituencies SAVI/ECP aim to bring together.
- Considerable continuity of staff across the three generations of governance programmes.
- Support to frontline staff (and partners) to conduct and regularly review participatory PEA.
- Built-in flexibility to reallocate resources in their workplans.
- Some innovative approaches to incentivise multi-stakeholder coalitions, such as under SAVI avoiding 'the pitfalls of a donor-driven approach by "taking money off the table"' as it did not provide grants (Booth and Chambers, 2014).

Enabling frontline staff delivery

- Deep contextual knowledge and networks.
- The long-term presence of locally recruited staff coupled with decentralised programme decision-making has enabled frontline staff to build very good, close and trusting working relationships. Government and non-government partners have included civil servants, particularly from the Ministry of Budget and Planning, civil society groups, media personnel and organisations and SHoA politicians and civil servants.
- As partners have changed roles, moved jobs or been promoted, these relationships have been maintained and UK governance programmes' networks have extended, often into higher and more powerful levels of State Governments.
- Staff extensive networks and understanding of formal and informal political processes often position them as brokers who can help others navigate the complex dynamics of State Government and SHoA.

Box 9 20 years of UK collaboration with Jigawa State

Of the four 'focal states' selected by DFID in 2000 (one per geographical zone), only Jigawa has received continuous UK assistance across a wide range of sectors for 20 years. Jigawa State Government and its senior officials have proved adept at using UK support effectively and at demonstrating sufficient reform commitment across three Governorships. As a result, DFID/FCDO has become, to some extent, part of the Jigawa's institutional landscape (making it particularly difficult to separate contextual factors and mechanisms). If the UK were to end its partnership, a number of governance processes seem sufficiently well established that they would endure. Jigawa remains one of Nigeria's poorest states combined with a sufficiently reform-oriented government, which for the UK government justifies continued human development and other forms of assistance.

The UK influence can be explained by the sheer size of UK assistance relative to the state budget. Notwithstanding the bias in respondents interviewed for this study who had benefited from DFID support, they also described a special relationship with DFID in qualitative terms, not just financial. For example, a non-state actor explained: *'DFID provided the framework for reform. They did trainings and capacity building for all the actors which is a driving force for reform in governance, health and education. They help also to ensure ownership of all programmes. They always insist that reforms must be owned by the government and the people'.*

However, management factors have also constrained programmes' ability to operate in TWP ways, with an increasingly constraining authorising environment. Of note:

DFID/FCDO management

- Changes to financial allocations to Nigeria have been driven by UK domestic considerations, 'forming an arc' (Williams and Owen, 2020). This included a fast scaling up in the early 2010s to contribute to the UK's overall increase in ODA to 0.7% of Gross National Income (GNI) (leading to expansion into Yobe and other states), contrasting with rapidly decided and severe cuts in 2021 when the GNI target was reduced to 0.5% (which, for example, entailed pulling PERL out of Yobe after ten years). Not only will the cuts stop ongoing investments as PERL focuses even more on education and health in Jigawa, Kano and Kaduna, but they will also damage broader relationships in these states and across Nigeria built over 20 years, which have been a considerable success factor.
- Increasing influence of the results agenda and value for money concerns since the early 2010s, as well as the greater use of PbR, have tended to limit adaptiveness and to reduce the space, incentives and willingness to experiment. PERL, as a PbR programme, has experienced these tensions which are not always easy to navigate (Aston and Rocha Menocal, 2021).

- Technical and management oversight decisions by DFID/FCDO have not always incentivised programmes towards TWP. For example, from 2008 and the start of the SLP suite, DFID stipulated that governance programmes should work mostly on health and education issues, reflecting DFID policy priorities rather than momentum for reform in every state. PERL's design envisaged that PERL's portfolio of sectoral issues would shift towards addressing more challenging issues relating to economic management, the fiscal crisis, private-sector development and anti-corruption efforts. During the programme's first year, however, DFID asked PERL to focus mainly on health and education.
- Other DFID/FCDO incentives and management decisions have been in tension with the programme's stated focus on learning and adaptation, although PERL retains an output dedicated to learning. In 2017, DFID took process-based indicators out of the PERL results framework to focus only on reporting high-level results, rather than creating incentives on *how* the programme would work. A ToC proposition on behaviour change was also taken out, which has made it more difficult to explain programme adaptation.
- The creation of a merged FCDO in 2020 will change the strategic and management direction given to PERL and any successor

governance programmes, potentially giving even greater attention to domestic UK political priorities over responsiveness and adaptation to state-level opportunities, which are at the heart of TWP principles.

Programme-level management

- PERL has a complex three-pillar management structure to bring together different implementing partners to address supply-side (ARC), demand-side (ECP) and learning and evidence (LEAP) issues as part of an overarching £133m programme without a consortium lead. This has generated internal incentives that complicate programme management and delivery. It is a transactions-heavy programme, requiring a great deal of coordination at different levels, as the three pillars have to be consulted on strategic, workplan and delivery decisions before these are approved by DFID/FCDO.
- While systems have been put in place for programme coordination, commercial rivalries between implementing partners are an unavoidable consequence of a competitive procurement system. This has sometimes undermined the implementation of lessons from previous programmes, and militated against a fully coherent approach (for example to gender and social inclusion).
- As a consequence of contracting the pillars separately, each implementing partner has a separate contract, milestone payments and reporting procedures, which again incentivise commercial competition, for example in reporting results.
- Under the DFID/FCDO results agenda, programme management has been

- incentivised to focus on reporting upwards to DFID/FCDO rather than downwards accountability to local stakeholders. Reporting for milestone payments in particular distorts the ability to take risk, learn and adapt.
- As a result, PERL has often lacked sufficient authority and autonomy to make decisions that might more actively respond to contextual analysis and emerging learning. For example, the FCDO instructed PERL to focus on health and education issues even when these were not the most locally salient from a PEA perspective.
- Decisions to scale up or scale down assistance to the North East came from FCDO, not the programme's own analysis. PERL's experience illustrates the tensions and trade-offs between FCDO's portfolio level objectives (e.g. to improve health and education across Nigeria, and in this way contribute to the global Sustainable Development Goals) vs the need to ground programmatic decisions on issues that are more salient and politically viable in a given context.

Frontline staff

- The flipside of staff continuity is a degree of path dependency: established ways of doing things and established partnerships have the potential to undermine innovation.
- Staff can also find it difficult to discontinue investments in a long-term core governance process, characterised by year-on-year incremental improvement and slow building of trust.
- In 2020, DFID budget cuts were explained by COVID-19, followed in 2021 by radical FCDO cuts to PERL. They both increased workloads and undermined staff morale by causing uncertainty.

Overall, more recent UK government policies and processes, and the incentives they create for programme management and delivery, are increasingly preventing UK governance programmes in Nigeria from operating in TWP ways. Given the report's main findings that these programmes achieved most results when they tailored their interventions to a deep understanding of the context, and through their cumulative learning over nearly 20 years, the consequence is that DFID/FCDO incentives might be preventing their programmes from achieving their full potential. Significant cuts and changes in UK policy priorities in 2021 indicate that this trend is unlikely to be reversed in the near future.

7.2 Governance and sector programmes working together

This research has analysed the contribution of governance programmes to health and education outcomes. The tensions between large sector programmes, able to provide financial support for service delivery, and smaller governance programmes, pushing for politically difficult measures, means that collaboration between sector and governance programmes is critical if the latter are to make a demonstrable contribution to sector outcomes (in particular when those programmes are funded by the same bilateral donor such as FCDO).

The UK government has consistently championed collaboration between its governance, health and education programmes on the grounds that sustainable improvements to health and education services are dependent on reforms to State Government's central financial and HRM processes. Box 10 sets out the evolution of working relationships between UK governance, education and health programmes, and observations on their effectiveness.

Box 10 Evolution of approaches

2001–2008: SLGP support to governance reform was complemented by UK support to education reform provided by CUBE, and to health reform provided by PATHS. Each of these had their own governance reform outputs and directly funded some health and education improvements. Collaboration between programmes was encouraged by DFID but there were no formal coordination mechanisms. Core and sectoral governance reform initiatives appear to have been largely separately developed with some tensions over MTSSs. The SLGP Project Completion Report (PCR) expressed concern that the costed MTSSs developed with the support of PATHS and CUBE were insufficiently embedded into rigorous and affordable budget frameworks. Responding to DoC findings, from 2003, SLGP initiated Issues Based Projects on practical issues concerning service delivery, with a few focusing on health and education in partnership with PATHS and CUBE. The SLGP PCR notes some successes in improving service delivery through IBPs – but recognised that the wider governance reform issues they were designed to promote, such as improved State Government resource allocation, re-allocation of roles and responsibilities, and setting service-level norms, were yet to be taken up fully.'The reality is that complex changes in policy content and direction often take longer to be adopted than originally envisaged (DFID, 2008).

2008–2016: DFID launched SAVI and SPARC the successor programmes to SLGP, PATHS and CUBE simultaneously in the same states, including Jigawa, Kaduna, and Kano, in a carefully planned response to experience of limited coordination between the first-generation programmes. Known as the State Level suite of Programmes (SLP), second-generation programmes comprised: SPARC, SAVI, ESSPIN (education sector reform) and PATHS2 (health sector reform). In 2011, SPARC and SAVI moved into three new states including Yobe without PATHS2 and ESSPIN, and forged a constructive working relationship with PRRINN-MNCH (maternal and child health).

The SLP programmes were expected to have a high level of coordination and achieve a collective impact on their common purpose 'to increase the efficiency and effectiveness of utilisation of Nigeria's resources to meet the Millennium Development Goals'. SPARC, PATHS2 and ESSPIN collaborated principally on MTSS development. SAVI supported civil society, media and SHoA partners to work in loose issue-based Advocacy Partnerships and, under guidance from DFID, most partnerships focused on health and education to complement the work of PATHS2 and ESSPIN. Although there were many examples of joint work and increased financial and human resources allocated to the health and education sectors coinciding with these interventions, the SLP final evaluation found limited evidence that improvements in governance processes had led to improvements in service delivery, and noted that the planned level of synergy and collective impact between governance and sector programmes had not materialised. (IMEP, 2017: iii).

2016–present: The PERL design incorporated a renewed emphasis on an Issues Based Approach involving multi-stakeholder supply and demand partnerships working together with sector and subsector programmes on particular service delivery issues. There were substantial delays in contracting successor programmes to PATHS2 and ESSPIN. For health, Lafiya, replacing PATHS2, finally started in 2020, while in the education sector, the Partnership for Learning for All in Nigerian Education (PLANE), replacing ESSPIN, had yet to start though it had been approved in 2019. This limited PERL to collaborating with two smaller subsector programmes: MNCH2 (maternal and child health), and TDP (teacher recruitment and training). ARC contributed to these partnerships' expertise in aspects of policy formulation, organisational development and corporate planning, and ECP facilitated the engagement of civil society groups, the media and SHoA politicians in policy influencing, planning, advocacy and community-level monitoring. MNCH2 and TDP both closed in 2019, leaving PERL with no health and education programme partners until the start of Lafiya in 2020. NENTAD (2017–2022), the UK humanitarian assistance and transition to development programme in Yobe, Borno and Adamawa, was also expected to work with PERL in supporting this transition. In 2020, however, the NENTAD annual review confirmed that this transition was no longer expected during the programme's lifetime, and collaboration has been challenging throughout.

Finding: Collaboration has been critical to the effectiveness of the contributions of governance programmes to improvements in health and education governance and service delivery. Key facilitating factors have been, in some instances: effective external leadership and management of coordination by DFID/FCDO and/or by State Governments (notably by the Kaduna State Government since 2016); programme incentives to collaborate, specified in results frameworks; and, most commonly, enabling conditions for collaboration at point of delivery including decentralised decision-making to State Teams and good interpersonal relationships between programme staff.

Overall, however, the pattern of collaboration has been variable and patchy – pursued on an opportunistic and selective basis, and focused on a limited range of largely 'upstream' PFM issues and processes. Significant practical challenges and disincentives to collaboration

include: increasing fragmentation in the timing and geographical footprint of governance, health and education programmes; lack of a collective strategic vision on the relationship between achieving service delivery results and governance reform results in the context of significant direct donor funding for service delivery; lack of collective strategic vision on what issues programmes should work on together and how they should collaborate; and commercial competition between service providers (Derbyshire and Williams, 2021).

Critical weaknesses include:

- The focus on a limited range of issues (particularly 'upstream' planning and PFM) and limited collaboration on improving budget execution, monitoring 'downstream' implementation of service delivery and on strengthening PSM in the sectors.
- Limited connection between accountability systems established by sector programmes

at the point of service delivery to the accountability and advocacy frameworks supported by core governance programmes that are connected with state-level policy processes.

- Evidence of duplication between governance and sector programmes, particularly in relation to voice and accountability initiatives, which have sometimes worked at cross purposes.
- The use of contradictory funding modalities and operational practices. While governance programmes have been strongly focused on making resources available to health and education through the state budget, the sector programmes often resorted to direct funding of health infrastructure and services, partially bypassing the government systems that core governance programmes are designed to strengthen.
- Some examples of sector and governance programmes adopting incompatible policy positions, for example on policies of free service provision.

FCDO and other development partners which seek to influence sustainable health and education service delivery through governance programming have to incentivise collaboration between their programmes, starting from the design process. Governance programmes achieve demonstrable sector results only if they influence or work with (but not against) larger sector programmes. 'Upstream' reforms to PFM or PSM systems may not reach the point at which citizens access services as there are too many intermediary variables. Sector programmes' advocacy to increase State Governments' sector allocations can undermine wider budget credibility and their overall policy agenda.

Elements of an approach to make governance programmes continuously relevant to sector objectives include: ensuring a governance and

PEA when service delivery blockages are identified; designing complementary or integrated sector and governance programmes to address them jointly; incentivising collaboration throughout implementation (between programmes as well as between development partners' teams); and ensuring combined learning as well as monitoring. DFID/FCDO has demonstrated the management and technical capacity to operate in these ways in the past; as UK ODA is severely reduced in Nigeria, incentives to collaborate may increase.

Ultimately, coordination of development partners by State Governments (including across governance and sector programmes operating in their states) will be the best incentive. This is the clear lesson from Kaduna State (see Box 6 in Annex 1).

7.3 Gender and social inclusion, and federal–state linkages

Two issues from our initial research scope are not included in our analysis of ways of working as there was limited data and the documented results were not as significant as other dimensions.

Partial finding: Questions relating to gender and social inclusion were integral to our research, but we found this to be a weak feature of governance programmes' interventions, ways of working and documented impact. Gender and social inclusion were not priorities for governance programmes when SLGP was designed in 2000. While there has been some integration of this agenda, such as in SAVI's and PERL-ECP's attention to diversity in advocacy platforms, progress on state laws and policies on gender and PWD, or mentoring of senior women by PERL-ARC, they have not been fully mainstreamed in programmes' ways of working.

A study on PERL's women and governance interventions (Pasanen and Asubiaro, 2021) has identified some examples of gender mainstreaming and targeted interventions, but it notes the lack of integration between PERL-ARC and PERL-EC, missed opportunities, partially incorporated mainstreaming, and limited staff and financial resourcing.

Partial finding: Our research did not explore federal–state linkages in detail, but we found limited evidence that vertical programme linkages had exerted a significant impact on state-level outcomes. This was confirmed by a parallel study on PERL which found that federal-level work has progressed slowly, and expectations about the potential for reform and synergies at the state level had not been met (Aston and Rocha Menocal, 2021). A fuller planned study by LEAP on successive programmes' approaches to federal-level could not take place due to FCDO budget cuts in 2021.

8 Conclusions, lessons and recommendations

Research question 5. What are the main lessons learned about which approaches to supporting change in governance and service delivery are most effective under what conditions and for whom?

Research question 6. What recommendations may be drawn for the design and delivery of governance interventions in Nigeria and beyond, by FCDO and the broader international development community?

8.1 Conclusions and lessons

Over 20 years, UK governance programmes have contributed to demonstrable and sustainable improvements in important dimensions of governance and service delivery in the four states. The evidence identifies a mix of partial and firm contribution of UK governance interventions to improvements in core governance outcomes, and partial contribution of UK governance interventions to sector outcomes when then were targeted to specific health and education issues.

As noted by the World Bank (2011), institutional reforms take a generation – 20 years or more. **Jigawa State,** which benefited from the longest period of support, showed the most improvements, not only in core governance but also in health and education governance, while **Yobe State**, with both a shorter period of support and affected by conflict, achieved fewer sustained changes, mostly restricted to core governance reforms rather than service delivery. **Kaduna**

State achieved the second-highest number of governance improvements after Jigawa State, with a significant reform drive in the post-2015 period, building on some of the initiatives supported by UK programmes during the ten previous years. By contrast, **Kano State** achieved the most health and education final outcomes improvements without many governance improvements.

1. *How can governance reforms come about and be sustained over time?*

Political economy contextual factors, and programmes' ability to understand and make use of them to support change, are the most important determinants of whether and how external governance programmes were likely to influence core governance or service delivery processes. International and Nigeria-wide factors, such as oil prices, negatively affected the fiscal space for service delivery, yet even so states increased their health and education budgets. Among political factors, reduced political competition and factionalism were related to State Governors' greater ability to implement broader-based or efficiency agendas, without the threat of undermining their patronage base, and therefore appeared to be the best predictor of reform prospects.

UK governance programmes did not directly change the state-level political context in which they operated, but they clearly contributed to some institutional transformations which explain sustained improvements. They contributed to creating new dynamics between key stakeholders (in particular

between citizens' representatives, the bureaucracy and politicians) on specific issues or in relation to new processes. Most progress on outcome indicators was made when there were elements of E&A, that is participation, transparency and accountability. Where new norms and processes have become embedded in State Governments' ways of working and citizens' expectations, and appear to have become sustained over time, UK programmes can claim to have contributed to changes to the 'rules of the game', that is to institutional change. Examples include a number of reforms in **Jigawa**, such as well embedded policy–planning–budget processes, and procurement system collaboration between the State Government Due Process Bureau and the civil society PMP. In **Kaduna** (post-2015) and **Yobe** (2011–2020), changes are still relatively recent, but participation in budget processes is particularly well institutionalised and can influence state–society relations.

The second and third generations of UK governance programmes were explicitly designed to ensure the collaboration between supply- and demand-side interventions. They avoided confrontational advocacy strategies, and instead developed coalitions between politicians, officials, sector professionals, citizens groups and media. This strategic decision has been validated by the finding that most sustained changes included E&A components, even in relation to core state processes such as budgets. The main lesson for other governance programmes, and development assistance programmes in general, is to never focus solely on reform internal to government systems without considering how participation, transparency and accountability will also be promoted. There are pros and cons regarding integrating supply and demand within a single programme (e.g. PERL) or maintaining

them in separate programmes (e.g. SAVI and SPARC), as the former can reduce the scope for more creative civil society voices outside agendas set by governments, whereas the latter can lead to disjointed and inconsistent interventions and objectives. What would seem to matter the most is that at a portfolio level UK and other development partners do not ignore one side of the relationship.

Differentiated progress on different aspects of PFM, PSM and E&A in this report should not be taken as evidence that they are either always or never worthwhile. The starting point should be strategic thinking about what are the critical barriers to development and what is politically feasible and technically sound in a particular context. For example, based on our research, it would be easy to conclude that PSM, and HRM initiatives in particular, deserve less support. The report does not draw this broad conclusion, not only because this finding may be due to deficiencies with indicators and other data sources. PSM reforms are exceptionally politically sensitive but often approached in a technical fashion. Yet the political conditions for their success are not common, given the role of the political power of appointments in sustaining support for incumbents from their base. There will be contexts when PSM interventions are more likely to be successful, and could be justifiably supported. Linking them to 'downstream' service delivery activities as well as to external accountability processes is likely to increase their chances of success, based on this report's evidence that most successful PFM interventions had an E&A element (such as participation in budget and procurement processes).

Gender and inclusion is where governance programmes more clearly fall short if they focus only on systems and processes, and do

not consider different service users from the outset. UK governance programmes could have been more explicit in their strategy about which citizens their civil society partners represent, their relative political power and how their advocacy may generate change for different social groups. A political strategy on how to improve gender equity (or equity more generally for other social groups) would be useful, applying the same energy and political insight as in other aspects of PERL's work.

2. How do governance reforms contribute to service delivery improvements?

The research can only evidence association (rather than a firm or partial contribution) between general core governance interventions and sector governance improvements, with PFM and E&A much better evidenced than PSM factors. Improving funding flows and accountability are *necessary conditions* for services to be delivered. A plausible connection can be made with UK governance interventions which strengthened these 'upstream' core systems, and which, as a result improved 'downstream' health and education services: (i) improving a State Government's capacity to plan, allocate and use financial resources (PFM), as well as (ii) improving its capacity to engage with and respond to external pressures through different types of accountability channels (E&A).

Targeted 'downstream' interventions by governance programmes provide stronger evidence of UK governance contributions to service delivery. There was strong evidence when SPARC, SAVI and PERL supported processes to address specific barriers to health or education delivery (such as funding reaching health facilities or schools, trained teachers or nurses staying in their post or accountability constraints) and when they collaborated with relevant UK health

and education programmes. Older successful examples from SLGP included issues-based projects on concrete issues (water governance in Kano and water procurement in Jigawa; see Annex 1, Box 12).

Ultimately, governance programmes that aim to develop sustainable capacity in specific sectors need to be able to flex between 'upstream' and 'downstream'. While the research used the 'service delivery chain' as the basis for its mid-level ToC and it was a useful heuristic tool to unpack the different effects of UK interventions and interactions along the chain, there is a danger that it is interpreted too simplistically. Governance for service delivery should not limit itself to centre of government; it does not only start 'upstream' with policies or budgets following down to service delivery capacities. Core governance improvements can be stimulated by sector governance and service delivery improvements. Health and education sector programmes can also push for unsustainable or unaffordable measures, which 'upstream' governance programmes can help governments identify. Governance programmes add value by ensuring a more sustainable framework: not simply sequential steps along a 'service delivery' chain; but a series of potentially mutually reinforcing interventions.

The contrasting experience of Kano with Jigawa, Kaduna and Yobe is that service delivery can improve, over the short to medium term, in the absence of improved governance, but that long-term, sustained improvements in service delivery probably do require core governance reform. Kano Governors' political insecurity motivated either visible education programmes that would give them 'political credit' with their support base (e.g. school feeding), or accepting development

partners' sector programmes because of their 'low political cost' and appeal to poor rural populations. Health and education outcomes can improve without deep governance reforms, sustained by international funding from development partners. Some World Bank funding, which passes through states' budgets, may in fact inflate these health and education budgets, and give the appearance that services are funded to a greater degree by states' own resources than they are.

Ultimately, development partners can 'buy' health and education outcomes. This means that improved service delivery is not simply derived from State Governments' more effective use of their resources – the shared objective of DFID/FCDO governance programmes in Nigeria, as noted in Chapter 1. In the short term, development partners can fund service delivery (e.g. vaccination programmes, building schools, training nurses and teachers), which can lead to improved outcomes. But could improved access to health and education potentially generate citizens' expectations of continuously improving services, and in this way incentivise politicians to invest in systems to make this happen? There is anecdotal evidence in the State Case Studies, for example of Governor Ganduje in **Kano**, having to continue to reinstate his political rival's school-feeding programme, or **Jigawa** needing to increase funding for free MNCH services because of their popularity. Further research on this would be useful, to test whether Governors can win the support of the rural poor by providing tangible government services, and in this way make effective and sustainable service delivery systems politically salient issues (not just patronage-based delivery by State Governments or vertical programmes by development partners).

3. *What are the ways in which programmes operate and reform processes are managed that are most likely to contribute to sustained governance and service delivery improvements?*

The main operational implication is that development partners' governance and sector programmes need the capacity to think and work politically. This is not a new message, yet it is still not mainstreamed in development, and may become even harder for FCDO to implement. The TWP 'second development orthodoxy' (Teskey, 2017) remains in tension with the political economy of development cooperation. In recent years, UK government development policies and processes, and the incentives they create for programme management and delivery, are making it increasingly challenging for UK governance programmes in Nigeria to operate in TWP ways. Given the report's main findings that these programmes achieved most results when they tailored their interventions to a deep understanding of the context, and through their cumulative learning over nearly 20 years, the consequence is that DFID/FCDO incentives might be preventing their programmes from achieving their full potential. Working politically to support locally led change, which is more likely to be sustainable, requires autonomy for country offices and implementing organisations, space to learn and not just to report back, and staff with both technical knowledge and relationship skills. Drastic cuts, organisational restructuring, and changes in UK policy priorities in 2021 indicate that this trend is unlikely to be reversed in the near future.

The realist synthesis inspired methodology used by the research has demonstrated its value-added for TWP programmes: it opens up the 'black box' of incentives that can motivate the behaviour changes that can

drive institutional change. This helps unpack 'political will' assumptions too often made by programmes to justify their objectives and ways of operating, regardless of how realistic they appear. Identifying and testing 'causal mechanisms' could be used not just in evaluations, but also in design, implementation, learning and adaptation processes. While the relevance of political and wider incentives is well acknowledged in the literature, there are fewer studies examining how interventions can contribute to changes by stimulating specific incentives in practice, taking different aspects of the context into account. It is therefore a useful methodological addition to the practice of thinking and working politically, and adaptive management.

8.2 Recommendations

To international development partners:

1. **Invest for the long term – 10 to 20 years – combining support for both state and non-state actors.** Development partners, such as bilateral agencies or the World Bank, may only allocate programme budgets for shorter cycles, but their development assistance is likely to continue over the long term (even if in different forms). As the UK in Nigeria has shown, consistently investing in the same places and on similar issues contributes to results. Long-term relationships and trust are critical, built over years of collaboration. There are very few 'quick wins' in institutional reforms, and many reversals along the way. However, this report shows transformational changes can be achieved especially when interventions target how governments relate to their citizens, rather than only focusing on internal state processes. Long-term investments should therefore include both state and non-state partners.

2. **Ensure programmes have the strategic-level mandate, managerial capacity and frontline staff skills to pursue politically savvy opportunities.** To be more than aspirations in design documents, TWP requires not only programmes with the right staff and adaptive management systems, but most importantly, an 'authorising environment' to operate in politically savvy, adaptive ways. This means less time on upwards reporting, more time on analysing, testing, learning and sharing. And in the new COVID-19 context which requires localising development now more than ever, successful programmes will be the ones with staff well embedded in the states, cities or rural areas where they live and work, with enough autonomy and delegated responsibilities.

3. **Take PEA to the next level by unpacking 'causal mechanisms'.** In some programmes, PEAs have at times become a tick-box exercise even when staff have an in-depth understanding of the political context which shapes how they operate. PEA reports can be required in contracts and delivered quickly during inception phases, but then not used during implementation. Drawing on the insights of the realist synthesis approach, this Flagship report has shown how incentives can be not only used to design interventions that provide the reasonings or resources to make change happen. Monitoring, evaluation and learning systems can then assess the relevance of causal mechanisms at play, and inform strategic decisions.

4. **Give governance programmes the ability to flex between core governance and service delivery issues.** There is a tendency for governance programmes to focus on 'upstream' issues, such as state systems and processes, and not engage with how these systems actually influence the lives of citizens. The Flagship evidence shows more sustainable results are

likely with E&A elements to the approach. This could mean, for example, including 'downstream' elements in centre of government programmes, to ensure a feedback loop between how services are provided and policy processes. Let programmes select the best entry points for change, even if they are not conventional or part of the expected 'menu' of sectors/policies designed in a programme document.

5. **Incentivise greater collaboration between governance and sector programmes.** UK governance programmes made a greater contribution to sector outcomes when they worked closely with sector programmes. Development partners can manage tensions and rivalries between programmes implemented by different companies or grantees by putting the right incentives in place. This can include, for example, results framework objectives shared by governance, health and education programmes. How development partners organise themselves also sends messages to implementers and programme partners. Technical advisers shared across governance and sector teams can contribute to greater coherence. The ultimate goal should always be government-led coordination of these programmes, to build their longer-term capacity, but barriers to collective action makes it particularly difficult.

6. **Incentivise greater attention to gender and to social inclusion, beyond disability issues, in governance programming**. Governance programmes need to ask systematically: who benefits, who is excluded, why, and what can be done about it? They also need to differentiate between different civil society groups – whom do they claim to represent, and for whom do they actually speak? This is no longer a question of gender and social inclusion mainstreaming; these issues should be explicitly embedded within the mandate of all governance programmes, broadening beyond gender and PWD which are more commonly prioritised. This will reinforce attention to service users and accountability issues, more likely to contribute to sustained institutional change.

To FCDO:

7. **Empower and resource FCDO teams to enable TWP programmes**. There is a fear that the creation of FCDO in 2020 will affect the ability of the UK development programme to support locally led change by centralising decision-making in London. Budgets have been severely cut, and many technical experts are leaving the new organisation. FCDO must ensure that decision-making autonomy is maintained with country teams so they can respond to local priorities and retain advisory staff with the right skills and mindset. Even with reduced budgets, FCDO country teams and programme implementers can design and manage programmes that respond to local priorities and incentives. As the evidence provided in this report shows, this is likely to lead to a better use of UK taxpayers' contributions, with more sustainable results that contribute to poverty reduction.

8. **Re-imagine TWP for FCDO Nigeria.** These significant UK policy and budget changes since 2020 mean that FCDO Nigeria must design and manage programmes in radically different ways. This will require FCDO Nigeria, and the governance team in particular, to navigate the new environment and experiment with creative solutions. Protecting the most significant governance investments, such as PERL, from further short-term budget insecurity, and giving programme implementers and their delivery teams the

space to operate in TWP ways, is most likely to achieve FCDO Nigeria objectives for these programmes. Some changes are within the remit of FCDO Nigeria, such as encouraging more learning rather than upward reporting, and within the framework of FCDO Nigeria's strategic objectives, giving the teams leeway to experiment.

9. **Incentivise stronger collaboration between PERL, Lafiya (health) and PLANE (the forthcoming education programme).** FCDO Nigeria governance and human development teams should invest the time to develop and continuously send consistent messages to these large-scale state-level programmes. This will incentivise programme implementers to work in collaborative and complementary ways, drawing on 20 years of lessons summarised in this report.

10. **Invest in impact data analysis.** This research was possible because of the availability of impact-level data on core governance reforms and service delivery improvements covering parts of the period under review. However, data on final service delivery outcomes from 2018 onwards is limited. It has not been possible to assess fully the contribution of PERL to the longer-term trend and sustainability of health and education outcomes in the focal states. PERL's extension provides an opportunity to address this shortcoming which will need to be resourced. FCDO should consider collecting such data in other long-running programmes.

To partner governments in Nigeria and beyond:

11. **Explicitly set out the objectives for which you would like to receive assistance.** Programmes documented in this Flagship report achieved more results when they were aligned with political incentives. This lesson applies not only to development partners who should support locally led change, but also to local actors who need to select which development partners they want to work with, and around which shared objectives. Some development partners can even support the identification of shared objectives, such as through the participatory approach and self-assessments undertaken with SLGP support. If partner governments do not define their objectives, development partners will do it for them through their funding decisions.

12. **Use TWP to decide how development partners can support your political objectives.** TWP principles also apply to partner governments; they can use PEAs and 'causal mechanisms' to understand the incentives faced by the UK government and their other development partners, and the scope for politically-feasible and mutually-beneficial collaboration.

13. **Invest in the coordination of development partners.** While it may initially appear beneficial not to share too much information with development partners, it can result in wasted resources; development programmes may compete with one another or support contradictory interventions. As demonstrated by Kaduna and Yobe States, state-led coordination of development and humanitarian partners can release more resources towards political leaders' objectives.

To non-state partners in Nigeria and beyond:

14. **Join coalitions to achieve your priorities.** Most of the results documented in this report relied on some aspects of E&A interventions and were delivered through coalitions of state and non-state partners, including different types

of CSOs developing relationships with media, political actors such as those in SHoA and government officials. By working in coalitions, they achieved more than they could have on their own.

15. **Select development partners that can strengthen your skills, not just fund your activities**. Local civil society groups need financial support to pay staff and undertake activities. In the search for funding, some organisations can lose sight of their main objectives. However, programmes such as SAVI and PERL have been able to offer something additional to funds: developing technical skills, such as understanding a budget, and learning to work through coalitions. These experiences can have longer-lasting benefits, such as gaining access to state-level decision-makers because of the technical credibility and relationships forged.

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Nigerian National Bureau of Statistics (www.nigerianstat.gov.ng)

PERL (www.perlnigeria.net)

SAVI (http://savi-nigeria.org)

SPARC (http://sparc-nigeria.com)

Annex 1 List of Interviewees

Jigawa

Name	Designation
Abubakar Dalha	Former SPARC, State Team Lead, PERL (ARC)
Isa Surajo	Former PATH1 and MNCH2, State Team Lead PERL (ECP)
Rasheed Adebesin	Former SPARC and former Reform Manager, Jigawa State, PERL (ARC); South West Regional Hub, PERL (ARC)
Abdulahi Barde	Former Team Lead W4H
Abubakar Kender	Former Team Lead PATHS2
Ahmad Mustapha	Former Team Lead, ESSPIN
Audu Grema	Former DFID Jigawa and DFID Northern Nigeria Representative
Habeeb Saleh	Former Team Lead, TDP
Dr Hassana Adamu	Former Jigawa State Commissioner for Health, former DFID Jigawa Coordinator, now Lafiya
Dr Kabir Ibrahim Aliyu	Fomer Jigawa Ministry of Health, Executive Secretary, Jigawa State Primary Health Care Development Agency
Adamu Muhd Garun Gabas	Formerly Permanent Secretary, Budget, Permanent Secretary Government House
Yushau Muhammad	Director Planning Research and Statistics, Ministry for Local Government
Aminu Sarkin Hatsi Kudai	Former Director Budget, retired
Ado Hussaini	Director General Due Process & Project Monitoring Bureau
Abdullahi Yunusa	Director General, State Educational Inspectorate and Monitoring Unit
Hajiya Lami Danjani	Director Social Mobilisation, SUBEB
Muhd Inuwa Tahir	Retired from Office Head of Service
Alhaji Muhammad Musa Umar, Dan malikin Gumel	Member, Friends of Democracy Nigeria, Former Permanent Secretary/Ag Secretary to the State Government
Alh Muhammad Muhammad Katanga	Director Planning Research and Statistic State House of Assembly, Secretary House Committee on Health; SAVI and PERL focal person in the SHoA
Alh Aminu Dan mallam	Co-Chair Open Government Partnership, Citizens
Muhammad Garba Malam Madori	Former General Manager, Radio Jigawa
Isa Mustapha	Project Monitoring Partnership
Alh Danjuma Yakubu	Member, Steering Committee, Open Government Partnership (CSO), long career in Jigawa education sector

Name	Designation
Nafisa Halliru	Primary Education-SUBEB/Women Empowerment

Kaduna

Name	Designation
Ashiru Sani	State Team Lead, PERL (ARC)
Abel Adejor	State Team Lead, PERL (ECP)
Dr Zainab Muhammad-Idris	Former MNCH2 Team Lead, former PATHS2 Team Lead
Mallam Auwal Musa Waziri	State Primary Health Care Management Board; formerly Government staff at facility, ward, LGA and state levels
Chris Umebese	Kaduna State Team Lead, SPARC
Badamasi Musa	Deputy Director, Planning and Budget Commission; former Co-Chair Evidence Committee, KADMAM
Mustapha Jumare	KADMAM and Open Government Partnership Co-Chair (CSO)
Hannatu Ahuwan	Former Kaduna State Programme Manager, M4D

Kano

Name	Designation
Auwalu Hamza	Former SLGP and SPARC (Jigawa), Jigawa and Kano State Team Lead, PERL (ARC)
Jibrin Giginyu	Former SAVI (Jigawa), State Team Lead, PERL (ECP)
Salisu Yusuf	Civil Society Person – Health
Hafsat Kolo	Civil Society Person – Health
Mairo Bello	Civil Society Person – Education
Akibu Hamisu	Civil Society Person – Education
Olalekan Saidi	Former Team Lead ESSPIN, former Team Lead TDP
Nabila Ismail	Former PATHS2 Officer
Munzali Mustapha	Director of Planning, Research and Statistics, SUBEB
Maryam Umar	Former W4H Officer

Yobe

Name	Designation
Yusuf Jajere	Regional Team Lead, North East, PERL (ARC)

Name	Designation
Elizabeth Sara	Regional Team Lead, North East, PERL (ECP)
Amina Abdullahi Abubakar	Director of Planning, Research and Statistics of Yobe State of House of Assembly
Atiku Yola	Programme Manager, Yobe EU Resilience Project, Save the Children
Zanna Ali	MNCH2, Lafyia
David Lominyo	Humanitarian Affairs Officer, Head of Sub-Office
Dr Mohammed Goje	Executive Secretary, Yobe State Emergency Management Agency
Baba Shehu	Chairman, Network of Yobe Civil Society Organisation
Gambo Garba Mohammed	Executive Director, Taimako Community Development Initiative
Ibrahim Baba Saleh	Journalist, Daily Trust Newspaper
Ishaku Adamu	Humanitarian and Recovery Platform
Mohammed Baba Kucici	Network of Yobe Civil Society Organisation
Dr Lawan Cheri	Lecturer, Federal Polytechnic, Damaturu
Muazu Alhaji Modu	Voice and Accountability platform – Spotlight Transparency Initiative

Other PERL staff

Name	Designation
Ifeanyi Peters	National Team Lead, PERL (ARC)
Adiya Ode	National Team Lead, PERL (ECP)
Myani Bukar	National Team Lead, PERL (LEAP)
Ordu Obibuaku	Technical Director, PERL (ARC)
John Mutu	Technical Director, RERL (ECP)
Mark Walker	Former Team Lead SPARC, Technical Adviser PERL (ARC)
Dr Stephen Fraser	Former SLGP and SAVI, Technical Director PERL (ECP)
Margarita Aswani	Former Technical Director, PERL (ARC)
Daniel Bijimi	Monitoring, Evaluation and Learning Advisor, PERL (ARC)
Sylvanus Nabena	Monitoring, Evaluation and Learning Advisor, PERL (ECP)
Adewale Agbojo	Team Lead, South West Regional Hub, PERL (ECP)