

# Evaluation of the Funding Benchmarks of the 2009 Nigeria's Educational Reforms in Selected Federal Tertiary Institutions

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**Abstract:-** This study attempts to evaluate the level of achievements of the funding benchmarks for the 2009 educational reform in Nigeria covering the period 2009 to 2016. The study selected three federal tertiary institutions, namely; Ahmadu Bello University (ABU), Zaria, Federal Polytechnic, Kaduna (KADPOLY) and Federal College of Education (FCE), Zaria which give insight into the main categories of tertiary education. The study had a sample size of 247 from an accessible population of 644 directly linked to formulation of policy, consisting of members of staff, students, Alumni and extended Management of the selected federal tertiary institutions (ABU, Zaria, FCE, Zaria and KADPOLY), management of FME, JAMB and regulatory bodies (NUC, NBTE, NCCE). Results indicate that government funding as per the 2009 educational reforms was not achieved either at the federal level (26% of National budget or in any of the three tertiary institutions (50% annual increase from 2011 – 2016). Specifically, ABU, Zaria actually received 86.8% with a shortfall of 13.2%. While FCE, Zaria actually received 40.8% with a shortfall of 59.2%, and KADPOLY actually received 31.5% with a shortfall of 68.5%. Comparatively, the reform benchmark of 50% annually increase in government funding was least achieved in KADPOLY (31.5%) followed by FCE, Zaria (40.8%), the highest was ABU, Zaria (86.8%). Results also indicate that the 26% funding to the educational sector by UNESCO prescription was not achieved in Nigeria. This adversely affected infrastructural provisions and other quality of education inputs. The study recommends that government should ensure both the UNESCO (26% national budget) and FME Roadmap (50% annual increase) benchmarks for funding the education sector are attained to enhance revitalization of tertiary institutions and for the provisions of needed infrastructure for enduring teaching and research. The 2009 education reforms should like other reforms initiated by the president Obasanjo regime in 2004, (Power, Pension, Public Service Bureau) be backed up by legislation into appropriate sanctions by defaulters to enhance attainment of benchmarks. Alternatively performance bonds be administered to key government officials to achieve targets or be duly reprimanded in line with new public management practices.

**Keywords:** Education, Educational Reforms, Funding, Quality Education.

## I. INTRODUCTION

Globally, there is the general acceptability of education as the most desired instrument for political, economic, social and technological development and advancement. Consequently, an increased level of State activity in education is a function of prioritizing education as a right 'all individuals should have equal access to educational opportunity'. An acceptance of this will make the government to initiate and implement reform measures in order to meet up with the tasks of maintaining and /or raising the standard of education and to constantly improve and expand educational facilities to permit absorption of the rapidly growing school population.

In like manner, successive Nigerian governments have over the years made concerted efforts to reform the educational sector. Significantly, developing the funding mechanisms that ensured access to educational opportunities, infrastructures and quality education was amongst the earliest attempts. The National Policy on Education (NPE, 1977; revised 1981; 1998 and 2004) has amongst other things, devised methods of enhancing the production of quantity and quality of manpower resources; ensuring participation in mandatory education at basic levels and to develop the funding mechanisms that ensures quality education for the overall development of the nation (Tabotndip, 2009; Awofala and Sopekan, 2013).

Paradoxically, instead of the education sector in Nigeria to witness general improvements in access, gender parity, infrastructure, funding and quality education, for nearly four decades now, the performance of this sector is gradually declining. Evidence has shown that due to poor delivery system, the quality of graduates produced in Nigeria dropped from 72% in 1979 to 68% by 1999. Notably, only 10% of the 130,000 students that graduate annually are able to secure paid employment (FME, 2015). Oyaziwo (2012) remarked that, low access to university education and low quality graduates, problem of carrying capacity; infrastructural/facilities challenge are as a result of inadequate public financing. Inadequate funding has hampered education delivery, monitoring, inspection and

other quality assurance activities (Roadmap, Education Sector Reform, 2009).

Inadequate funding is also translated into inadequate academic staff in number and quality. The total number of academic staff in the National University System (NUS) as at 2006 is 27,394 but about 50,000 academic staff was required for effective course delivery across the disciplines. For the polytechnic system, the required number of academic staff is 22,702 while the actual is 12,938. For the Colleges of Education, the actual is 11,256 while the number required is 26,114 (FME, 2015). Consistent with the above, studies by Okebokola (2005) and Akpan and Etor (2016) also established that the depressed quality of education in Nigeria has been explained in part by the inadequate funding of the system.

The major objective of the study is to determine the extent to which the implementation of the 2009 Educational Reform helped to attain 50% increase in funding annually for the tertiary institutions from 2011-2016 to enhance quality of education and to meet up the 26% UNESCO's benchmark on national budgets for education. The study postulated that there is no significant relationship between the 2009 Educational reform funding policy and the quality of education.

The scope of this study spans 2009 to 2016. This is justified on grounds that implementation of the reform on tertiary education started in 2009 with expected attainment of specific benchmarks by 2011 onwards and a span of 8 years is expected to produce a trend for assessment. The choice of federal tertiary institutions in Kaduna State is further informed by the cosmopolitan nature of the State. This study is significant to educational development policy and practice; international development agencies, institutions of higher learning, government at all levels as well as the general public. Hence, the continued investigation of the issues of funding the education sector in general and tertiary institutions in particular is a concern to every Nigerian citizen.

## II. CONCEPTUAL REVIEW

In its mission statement, the Nigeria's Federal Ministry of Education stressed that; education is a tool for fostering development of all Nigerian citizens to their full potentials in the promotion of a strong, democratic, egalitarian, prosperous, indivisible and indissoluble sovereign nation under one God (FME, Annual Report, 2004). The Federal Republic of Nigeria in the revised National Policy on Education (FRN, 2004) stressed the need for tertiary institutions in Nigeria is to encourage the acquisition, development of intellectual capacities as well as the acquisition of both physical and intellectual skills for communal living. This point to the fact that educational reform is perhaps the major driving force of transformation the existing educational system with the aim of having desired positive results. Thus, educational reform denotes a comprehensive rebuilding of the educational system with the ultimate purpose of improving teaching and learning.

Over the course of the past three decades, efforts to reform the Nigeria's educational system have led to shifts in the funding mechanisms, structural responsibilities, and compulsory components of public education at the basic, post-basic/secondary, and tertiary levels. The aim of the reforms was to improve educational access and quality and ensure the adequacy of programming at all levels. Conversely, these reforms have not fully addressed the issues of public financing the education sector, generally and tertiary institutions, specifically which innumerable affect quality of education. Quality education is measured by the extent to which the training received from an institution enables the recipient to think clearly, independently and analytically to solve relevant societal problems in any given environment. Hence quality in education means relevance and appropriateness of the education programme to the needs of the community and country (Yoloye, 1989). Quality assurance in the tertiary institutions implies the ability of the institutions to meet the expectations of the users of manpower in relation to quality acquired by their outputs. Further, it can also include the ability of tertiary institutions to meet certain criteria relating to academic matters, staff- students ratio, staff mix by rank, staff development, physical facilities, funding and adequate library facilities (NUC, 2007).

Fagbamiye (2000) was of the view "that Nigeria's present state of funding can promote neither equality nor egalitarianism" as envisioned in the mission statement of the Federal Ministry of Education (FME, 4 year strategies plan 2011-2015). The study examined Fagbamiye's statement against the performance of the federal government and the selected tertiary institutions in achieving the benchmarks (or otherwise) stated in 2009 educational reform in Nigeria. The study established that the tertiary institutions are grossly underfunded which adversely effected the provision of infrastructural facilities. Oyaziwo (2012) worked on "*Increasing Access to University Education in Nigeria, Present Challenges*" and established that low access to university education in Nigeria could be the result of the problem of carrying capacity; infrastructural/facilities challenge; inadequate public financing; economic constraints; labour market failure (low absorptive capacity of economy; and problem of curriculum and curriculum delivery). Towards achieving greater access to university education in Nigeria, the study recommended curbing financial waste in the Nigeria university system (applying the policy of consolidation to its letter); downsizing the number of support staff in Nigerian university system; retraining of Nigerian universities, academic staff to embrace ICT e-learning; and revision of Education Trust Fund support for the production of books and journals in the Nigerian tertiary institutions to include production of online materials for distance learning centers that would serve the greater populace desiring university education.

### III. METHODOLOGY

This study adopted the survey research design. The target population consists of members of staff, students, Alumni and extended Management of the selected federal tertiary institutions (ABU, Zaria, FCE, Zaria and KADPOLY), management of FME, JAMB and regulatory bodies (NUC, NBTE, NCCE) which were determined to be 644. Yamane's formula was used to draw the sample size in which 247 were determined. The study used Interview and Observation techniques as instruments of data collection. Observation technique enabled us to make on the spot assessment of learning facilities in the higher institutions, under study to authenticate and compliment the verbal interview technique. Essentially, telephone and face-to-face interviews were effectively used. The Authors specifically interviewed the (the Rector of KADPOLY, Provost of FCE, Zaria, the Librarians of ABU, FCE, Zaria, KADPOLY), Deputy Bursar budget, Academic planning ABU, Registrar

FCE, Chairman NASU FCE, Deputy Director research and Statistics NUC, Director Registrar's office JAMB, Director Tertiary Education FME, Special assistant to the Executive Secretary NBTE, Director Executive Secretary office NCCE, ABU President of Alumni Association, ASUU President and Secretary, ex-chairman ASUP and Deputy Registrar, Rector's Office, KADPOLY.

The secondary data used included official publication of Federal Ministry of Education (2014 and 2015) annual reports, UNESCO country reports, Roadmap for Education (2009), JAMB publications, ABU, Zaria; KADPOLY and FCE, Zaria annual reports/publications. To ensure and enhance the validity of the interview instrument, an average validity coefficient of almost 5 (4.953) was obtained hence it is assumed that the instrument was largely free from bias. The tested interview protocols were duly rehearsed with seven research assistants (all with postgraduate research experience).

### IV. RESULTS AND DISCUSSION

Year	Budget (Trn)	Educ (bn)	Allocation % of Budget	26% of Budget (bn) (UNESCO Benchmark)	Shortfall (bn)
2009	3.049	221.19	7.25	792.74	571.55
2010	5.160	249.09	4.83	1341.6	1092.51
2011	4.972	306.3	6.16	1292.72	986.42
2012	4.877	400.15	8.2	1268.02	867.87
2013	4.987	426.53	8.55	1296.62	870.09
2014	4.962	49.3	9.94	1290.12	797.12
2015	5.068	392.2	7.74	1317.68	925.48
2016	6.061	369.2	6.1	1575.86	1206.26
2017	7.444	550	7.39	1935.44	1385.44
2018	8.612	605.8	7.03	2239.12	1633.32
<b>Total</b>	<b>55.192</b>	<b>4013.86 (4.01 Trn)</b>	<b>7.32</b>	<b>14349.92 (14.35 Trn)</b>	<b>10336.06 (10.34 Trn)</b>

Table 1:- Federal Government Budgetary Allocation to Education Sector (2009-2018)

Source: <https://www.vanguardngr.com/2018/04/education-free-fall> and Author's computation, 2019

Table 1 above shows that UNESCO funding recommendation of 26% of the national budget for education (UNESCO Report, 2006) was not achieved in Nigeria over the past ten (10) years (2009-2018). Specifically, ₦4.01 trillion was allocated to education instead of ₦14.35 trillion (from 55.2 trillion National Budgets) representing a shortfall of ₦10.34 trillion for the period under review. Notably, the least allocation to education from the national budget was in the years 2009 with ₦221.19 and ₦2010bn with ₦249.09bn while the highest allocations were recorded in 2018 with ₦605.8bn followed by 2017 with ₦550bn. The result also shows that cumulatively, ₦8.2 trn was expected to be allocated to education sector in Nigeria according to UNESCO benchmark of 26% annual increase but only ₦4.10trn was allocated in the period under review. This implies a shortfall of about ₦4.4trn. Similarly, figure 1 shows a sharp rise in the expected increase in educational budget according UNESCO benchmark of 26% increase while actual allocation was relatively stable with a wide variation from 2014 to 2018.

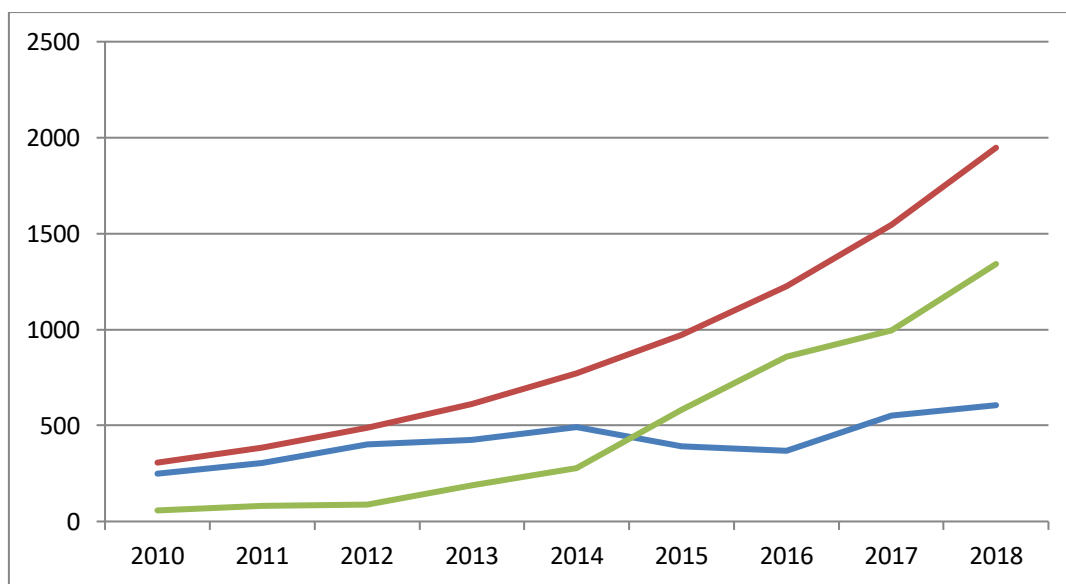


Fig 1:- Trend in Nigeria Educational Budget against UNESCO Benchmark, 2009-2018  
Source: Authors' Computation, 2019

Figure 1 shows a sharp rise in the expected increase in educational budget according UNESCO benchmark of 26% increase while actual allocation was relatively stable with a wide variation from 2014 to 2018.

Year	F.G. Allocation		Actual released		Percentage of actual over allocation
	Capital	Recurrent	Capital	Recurrent	
2011	1,250,000,000	450,000,000	1,250,000,000	450,000,000	100%
2012	1,400,000,000	380,000,000	1,400,000,000	380,000,000	100%
2013	3,100,000,000	620,000,000	3,100,000,000	620,000,000	100%
2014	4,300,000,000	650,000,000	4,300,000,000	650,000,000	100%
2015	8,400,000,000	720,000,000	8,400,000,000	720,000,000	100%
2016	8,650,000,000	740,000,000	8,650,000,000	740,000,000	100%

Table 2:- Federal Government Allocation to ABU, Zaria  
Source: Bursar's Office, ABU, Zaria, 2018

Table 2 above shows that the performance of ABU, Zaria management (100%) in retrieving all their recurrent and capital allocation is commendable. Noticeably, the capital allocation to ABU, Zaria for the period under review were higher than the recurrent because of the approved big infrastructure projects for ABU, Zaria such as roads, water segmentation and lecture theatres.

Year	Actual released		Capital+Rec	Funding as per reform policy +50% annual increase	Short fall
	Capital	Recurrent			
2011	1,250,000,000	450,000,000	1,700,000,000	1,700,000,000	-----
2012	1,400,000,000	380,000,000	1,780,000,000	2,550,000,000	770,000,000
2013	3,100,000,000	620,000,000	3,720,000,000	3,825,000,000	105,000,000
2014	4,300,000,000	650,000,000	4,950,000,000	5,737,500,000	787,500,000
2015	8,400,000,000	720,000,000	9,120,000,000	8,606,250,000	-513,750,000
2016	8,650,000,000	740,000,000	9,390,000,000	12,909,375,000	3,519,375,000
<b>Total</b>	<b>27,100,000,000</b>	<b>3,560,000,000</b>	<b>30,660,000,000</b>	<b>35,328,125,000</b>	<b>4,668,125,000</b>

Table 3:- Federal Government Allocation to ABU, Zaria against the Expected 50% Annual Increase Prescribed by the 2009 Reform

Source: Bursar's Office, ABU, Zaria, 2018

Table 3 above shows that the total amount of funds allocated to ABU, Zaria cumulatively for the period under review was about ₦30.66 billion as against ₦35.33 billion as prescribed by the reforms (50% annual budgetary increase) representing a shortfall of about ₦4.67 billion.

Year	F.G. Allocation		Actual released		% of Actual Retrieved by FCE, Zaria
	Capital	Recurrent	Actual	Recurrent	
2011	35,800,000	1,900,000,000	14,650,000	1,800,652,628	41% & 95%
2012	39,500,000	2,000,000,000	14,989,592	1,982,662,178	38% & 99%
2013	42,000,000	2,727,656,251	24,228,163	2,511,128,224	57% & 92%
2014	49,728,000	2,926,128,164	25,128,327	2,921,111,002	51% & 99%
2015	52,127,816	2,917,228,172	27,116,123	2,911,126,011	52% & 99%
2016	58,500,125	3,147,680,207	29,250,063	3,145,664,828	50% & 99%

Table 4:- Federal Government Allocation to FCE, Zaria

Source: Registrar’s Office FCE, Zaria, 2018

Table 4 above shows that the Federal Government allocation to FCE, Zaria did not increase by 50% annually as prescribed in the Nigeria educational reform agenda (2009), and unlike ABU, Zaria, FCE, Zaria retrieved only an average of 48% of its capital allocation (2011-2016) from the Federal Government with the lowest performance in 2011(41%), and 2012 (38%). However, the institution recorded 97% performance in securing the recurrent allocation. The poor performance in retrieving its statutory allocations was reportedly due to due process obstacles in the Federal Ministry of Finance.

Year	Actual released		Capital+Rec	Funding as per reform policy +50% annual increase	Short fall
	Capital	Recurrent			
2011	14,650,000	1,800,652,628	1,815,302,628	1,815,302,628	-----
2012	14,989,592	1,982,662,178	1,997,651,770	2,722,953,942	725,302,172
2013	24,228,163	2,511,128,224	2,535,356,387	4,084,430,913	1,549,074,526
2014	25,128,327	2,921,111,002	2,946,239,329	6,126,646,370	3,180,407,041
2015	27,116,123	2,911,126,011	2,938,242,134	9,189,969,555	6,251,727,421
2016	29,250,063	3,145,664,828	3,174,914,891	13,784,954,330	10,610,039,440
Total	<b>135,362,268</b>	<b>15,272,344,871</b>	<b>15,407,707,139</b>	<b>37,724,257,740</b>	<b>22,316,550,600</b>

Table 5 Federal Government Allocation to FCE, Zaria against the Expected 50% Annual Increase Prescribed by the 2009 Reform Agenda

Source: Registrar’s Office FCE, Zaria, 2018; NA = Not Available

Table 5 above shows that the total amount of funds allocated to FCE, Zaria was ₦15.4 billion between the period, 2011-2016 as against ₦37.7billion as prescribed by the reforms (50% annual budgetary increase) representing a shortfall of about ₦22.3 billion over a period of six years.

Year	F.G. Allocation		Actual released		Percentage of actual over allocation for Capital
	Capital	Recurrent	Capital	Recurrent	
2011	128,456,606	NA	79,825,998	582,901,279	62%
2012	203,534,001	NA	112,303,121	602,273,536	55%
2013	NA	NA	194,327,700	614,270,054	NA
2014	NA	NA	252,219,256	625,208,120	NA
2015	NA	NA	202,442,660	655,203,120	NA
2016	NA	NA	152,442,660	612,346,848	NA

Table 6:- Federal Government Allocations to KADPOLY, 2011-2016

Source: Rector’s Office KADPOLY, 2018; NA = Not Available



Table 6 above shows that the figures for the Federal Government capital and recurrent allocations to KADPOLY were largely unavailable except for the years 2011 and 2012. However, the actual capital and recurrent funds retrieved were provided for the years 2011- 2016. Also, KADPOLY performance in retrieving capital allocations shows 62% in 2011 and 55% in 2012 due to the institutions inability to meet due process requirements timely.

Year	Actual released		Capital+Rec	Funding as per reform policy +50% annual increase	Short fall
	Capital	Recurrent			
2011	79,825,998	582,901,279	662,727,277	662,727,277	-----
2012	112,303,121	602,273,536	714,576,657	994,090,915.5	279,514,258.5
2013	112,303,121	614,270,054	726,573,175	1,491,136,373	764,563,198
2014	112,303,121	625,208,120	737,511,241	2,236,704,560	1,499,193,319
2015	112,303,121	655,203,120	767,506,241	3,355,056,840	2,587,550,599
2016	112,303,121	612,346,848	724,649,969	5,032,585,260	4,307,935,291
<b>Total</b>	<b>641,341,603</b>	<b>3,692,202,957</b>	<b>4,333,544,560</b>	<b>13,772,301,230</b>	<b>9,438,756,666</b>

Table 7 Federal Government Allocation to KADPOLY Actual Secured against the 50% Annual Increase as Prescribed by the FME Reform Benchmark

Source: Rector's Office KADPOLY, 2018

Table 7 shows that the total amount of funds released to KADPOLY was ₦4.3 billion between the period, 2011-2016 as against ₦13.8 billion as prescribed by the reforms (50% annual budgetary increase) representing a shortfall of ₦9.4 billion (68.5%) over a period of six years.

Year	ABU, Zaria		FCE, Zaria		KADPOLY	
	Actual Receipts	Funding as per reform policy +50% annual increase	Actual Receipts	Funding as per reform policy +50% annual increase	Actual Receipts	Funding as per reform policy +50% annual increase
2011	1,700,000,000	1,700,000,000	1,815,302,628	1,815,302,628	662,727,277	662,727,277
2012	1,780,000,000	2,550,000,000	1,997,651,770	2,722,953,942	714,576,657	994,090,915.5
2013	3,720,000,000	3,825,000,000	2,535,356,387	4,084,430,913	726,573,175	1,491,136,373
2014	4,950,000,000	5,737,500,000	2,946,239,329	6,126,646,370	737,511,241	2,236,704,560
2015	9,120,000,000	8,606,250,000	2,938,242,134	9,189,969,555	767,506,241	3,355,056,840
2016	9,390,000,000	12,9098,375,000	3,174,914,891	13,784,954,330	724,649,969	5,032,585,260
<b>Total</b>	<b>30,660,000,000 (86.8%)</b>	<b>35,328,125,000</b>	<b>15,407,707,139 (40.8%)</b>	<b>37,724,257,740</b>	<b>4,333,544,560 (31.5%)</b>	<b>13,772,301,230</b>

Table 8:- Comparison of Federal Government Allocation to A.B.U, F.C.E, and KADPOLY against the expected 50% Annual Increase in funding

Source: Authors' Computation, 2019

Table 8 above shows that government funding (50% annual increase from 2011-2016) as per the 2009 educational reforms was not achieved in any of the three tertiary institutions. Specifically, ABU, Zaria actually received 86.8% with a shortfall of 13.2%. While FCE, Zaria actually received 40.8% with a shortfall of 59.2%, and KADPOLY actually received 31.5% with a shortfall of 68.5%. Comparatively, the reform benchmark of 50% annually increase in government funding was least achieved in KADPOLY (31.5%) followed by FCE, Zaria (40.8%), the highest was ABU, Zaria (86.8%). Recall ABU, Zaria sourced all its capital and recurrent allocations to achieve this (86.81%).

	Mean	Std. Deviation	Remark
1. Educational reforms have made for increase in the Annual Budgetary Allocation to Tertiary Institutions.	2.9124	1.06509	<i>Not-Significant</i>
2. The budgetary Allocation to tertiary institutions has increased annually by 50% since 2011.	1.8923	1.4329	<i>Not-Significant</i>
3. Inadequate funding adversely affects infrastructure provisions needed to improve quality of tertiary education	4.2835	.99717	<i>Significant</i>
4. Low funding levels have hampered education delivery, monitoring, inspection and other quality assurance activities	4.2831	.8149	<i>Significant</i>

Table 9:- Indices for Funding Affecting the Quality of Education

Source: Authors’ Computation, 2019

Table 9 above shows that more than average of the respondents agreed that the 2009 educational reforms have not made for substantial increase in the Annual Budgetary Allocation to tertiary institutions mean value 2.9124; Budgetary allocations to tertiary institutions have not increased annually by 50% since 2011 as per the reform benchmark, mean value 1.8923; Inadequate funding adversely affects infrastructure provision needed to improve quality of education in the selected tertiary institutions, mean value 4.2835 and low funding levels have hampered education delivery, monitoring, inspection and other quality assurance activities in the selected tertiary institutions, mean value 4.2831.

➤ *Test of Hypothesis*

	Value	Df	Asymp. Sig. (2-sided)
Pearson Chi-square	109.183 <sup>a</sup>	9	.000
Likelihood Ratio	149.199	9	.000
Linear-by-Linear Association	65.996	1	.000
N of Valid Cases	215		
a. 2 cells (12.5%) have expected count less than 5. The minimum expected count is 2.46.			

Table 10:- Funding and Quality of Education

The result from table 10 shows that (p 0.000<0.05) which implies that there is significant relationship between the 2009 educational reform, public funding policy and quality of education in the selected tertiary institutions.

**V. DISCUSSION OF RESULTS**

Results obtained in this study show that government funding to education by the 2009 educational reform policy (50% annual increase from 2011-2016) to tertiary institutions was not achieved in any of the selected tertiary institutions. Specifically, ABU, Zaria received ₦30.66bn (86.8%) instead of ₦35.3bn with a shortfall of ₦4.7bn (13.2%) while FCE, Zaria actually received ₦15.4bn (40.8%) instead of ₦37.7bn with a shortfall of ₦22.8bn (59.2%) and KADPOLY received ₦4.3bn (31.5%) instead of ₦13.7bn representing a shortfall of ₦9.4bn (68.5%). Similarly, results also indicated that the 50% annual increase in government funding was not being achieved since 2011 across the tertiary institutions with the regulatory bodies (NUC, NCCE and NUC) confirming this position.

Well over 80% of the interviewee indicated that inadequate funding adversely affects infrastructure provisions needed to improve the quality of education and that funding levels have hampered education delivery, monitoring, inspection and other quality, assurance activities in the selected tertiary institutions. This viewpoint was supported by the studies of Ajayi and Adeniji (2009), observing that “funding is central to unhindered access to tertiary education. As it has been found that virtually all problems of higher education in Nigeria are attributable to inadequate funding”. In the same vein, Okebukola (2005; 2008 and 2009) established and maintains that “the depressed quality of education in Nigeria has been explained in part by the inadequate funding of the system.

Despite the recommendation of UNESCO that 26% of National budget should be devoted to education (UNESCO Report, 2006), Nigeria only expended between 4% and 16% annually on education with attendant effects on access and

quality (Okebukola, 2009). Table 1 showed that cumulatively ₦8.2trn was expected to be allocated to the education sector in Nigeria according to the UNESCO Benchmark but only 4.10trn was allocated from 2008-2018. This implies a shortfall of about ₦4.4 trn. The trend is shown on Figure 1 with the lowest allocation 2010 (4.83%) of the National Budget to education and (9.94%) in 2014, while 2018 (7.03%) was allocated. Conscious of the Federal Government Allocation to the education sector shortfalls over the years from the UNESCO benchmark of 26%, the Federal Ministry of Education published a 10 year strategic Plan (FME 5<sup>th</sup> March, 2007) “seeking to redress the situation by increasing government spending on education from the current 8% of the budget to the expected 26% UNESCO Benchmark, thus. 2010 – 15%; 2016 – 20% and 2020 – 26%. However, these revised targets were still not achieved with the highest funding less than 10% in all the phases.

**VI. SUMMARY OF FINDINGS**

The recommended UNESCO benchmark of 26% of the national budget to funding education sector was not achieved in Nigeria for the past ten years (2009-2018). Essentially ₦4.10 trillion was allocated to education instead of ₦8.2 trillion (from ₦55.2 trillion national budgets) representing a shortfall of ₦4.4 trillion. Nigeria witnessed least allocation to Education in 2010 (4.83%) and 2016 (6.10%) while the highest allocations were recorded in 2014 (9.94%), 2013 (8.55%) and 2012 (8.20%) in descending order. Particularly the allocation was dismal in 2018 (7.03%) being a decline from 2017 (7.38%). In specific terms, the study obtained the following results based on our survey:

- i. Federal Government Allocation to ABU, Zaria did not increase by 50% annually being the 2009 Education Reform funding benchmark to be enjoyed by tertiary institutions from 2011. ABU, Zaria received a total of ₦30.66 billion (86.8%) in the period 2011 to 2016 as against 35.3 billion as prescribed by the reforms posting

- a shortfall of ₦4.7 billion (13.2%) over the past six years. This is despite the university performance of retrieving 100% of its recurrent and capital grants within the period under review were commendable.
- ii. FCE, Zaria allocation in same period (2011-2016) was ₦15.4 billion (40.8%) as against ₦37.7 billion prescribed by the Reforms (i.e. 50% annual budgetary increase) posting a shortfall of ₦22.3 billion or 59.2% for the six year period. However, unlike ABU, Zaria; FCE, Zaria retrieved only an average of 48% of its capital allocation (2011-2016) from the Federal Government with the lowest performance in 2011 (41%) and 2012 (38%) though recorded 97% performance in securing the recurrent allocation.
  - iii. The Federal Government allocation figures for KADPOLY for same period (2011 to 2016) were largely unavailable except for the years 2011 and 2012, though the actual capital and recurrent releases were obtained. Hence KADPOLY performance in retrieving capital allocations shows 62% in 2011 and 55% in 2012 which was considered just above average. The inability of the Institutions to meet the due process promptly was responsible for this situation. The total funds released to KADPOLY was ₦4.3 billion (31.5%) (2011-2016) as against ₦13.8 billion (50% annual budgetary increase expected) representing a shortfall of ₦9.4 billion or 68.5%.
  - iv. Comparatively (Table 8) shows that the reform benchmark of 50% annual increase in government funding was least achieved in KADPOLY (31.5%), followed by FCE, Zaria (40.8%) and the highest was ABU, Zaria (86.8%). Recall ABU, Zaria retrieved all its capital and recurrent allocations to achieve this feat (i.e. 86.6%).

## VII. CONCLUSION AND RECOMMENDATIONS

As established in this study, the depressed quality of education in Nigeria has been explained in part by the inadequate funding of the system. Results indicate that there is significant relationship between the 2009 educational reform funding policy and the quality of education in the selected tertiary institutions hence, the result of Pearson Chi-square indicates ( $p < 0.000 < 0.05$ ). Consequently, there is evidence that in Nigeria, there is gross underfunding of the educational sector for the past ten years (2009-2018) going by the prescribed UNESCO benchmark of 26% of national budgets with a cumulative total shortfall of ₦4.4 trillion. In a nutshell, the Nigerian government expends between 4% and 16% annually on education in default of the (UNESCO) benchmark.

Similarly, the three tertiary institutions where significantly underfunded going by the 50% annual increase reform benchmarks in tune of ₦4.7 billion or 13.2% (ABU, Zaria), ₦22.3 billion or 59.2% (FCE, Zaria), ₦9.4 billion or 68.5% (KADPOLY). These inadequate funding affected the general standards of education and other quality of education inputs mainly, low access to university education, low quality of graduates; problem of carrying capacity and infrastructural/facilities challenge. Based on the foregoing

findings and conclusions, the following recommendations were offered:

- i. The shortfalls of funding and infrastructure provisions based on the UNESCO benchmark for 26% of the national budget should be addressed as stipulated in the FME 10 year strategic plan (March 2007). This will enhance revitalization of existing universities, attractive conditions of service, establishment of new tertiary institutions, well equipped for teaching and research. The paper calls for an alternative review, thus: 2019 – 15%; 2020 – 20% and 2021 – 26%.
- ii. The tertiary institutions in Nigeria should henceforth get 50% annual allocations from the Federal Government as prescribed in the Roadmap for the reforms to meet their basic needs and revive teaching and research facilities for better service delivery.
- iii. The Educational Reforms should be back – up by legislation with prescribed sanctions by defaulters who fail to meet benchmarks as applicable to other reforms started at same time by the president Obasanjo regime in 2004, such as Power, Pension and Public Service Bureau reform Acts.

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