Questioning the Claim of Inadequate Funding of Tertiary Education in Oyo State, Nigeria

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ABSTRACT

It is generally believed that education is poorly funded, this may be true in Nigeria, but inefficient use of the available resources has not yet been seriously addressed. This is further compounded by the inability of many to appreciate the economists' theory of scarcity of resources and the high level of corruption in the educational sector.

This study, therefore, evaluated the financial management systems of selected tertiary institutions of Oyo State, Nigeria. The available data led to the conclusion that education in general in Nigeria and tertiary education in particular is inadequately funded. However, tertiary institutions are also inefficiently managed and this inefficiency may be made worse by corruption.

INTRODUCTION

In recognition of the importance of education to national development in Nigeria, the Federal Government took control of the four existing regional universities in 1975 and established seven new ones. The programmes of the institutions were expanded and the increased Federal Government involvement in education made it necessary to establish regulatory bodies such as National Universities Commission (NUC), National Board for Technical Education (NBTE) and the National Council for Colleges of Education (NCCE). However, it was not long before the Federal monopoly was broken because it could not cope with the demand from potential students. Many state governments established their own universities and private individuals and organizations were also granted permission to establish their own universities.

Batagarawa (2007), talking on the holistic plans of the government, asserts that "from now on we see education as the collective responsibility of society as a whole, parents, religious institutions and communities have to come together and move education forward" (page 13). It was claimed that the thirst for education in Nigeria was great and the challenge for a government with lean resources at its disposal was almost too daunting.

Higher education, in Nigeria, is confronted with formidable challenges and must proceed with radical change and renewal, so that our society, which is currently undergoing a profound crisis of values, can transcend mere economic considerations and incorporate deeper dimensions of morality and spirituality.

It is with the aim of providing solutions to similar challenges and of setting in motion a process of in-depth reform in higher education worldwide that United Nations Educational Scientific and Cultural Organizations (UNESCO) convened a World Conference on Higher Education in the

Twenty-First Century: Vision and Action. This Conference in 1998 agreed that education is a fundamental pillar of human rights, democracy, sustainable development and peace and should therefore become accessible to all throughout life. It was also noted at the Conference that substantial change and development of higher education, the enhancement of its quality and relevance, and solutions to the major challenges it faces, required the strong involvement not only of governments and of higher education institutions, but also of all stakeholders. Higher education institutions also need to show clear accountability in the use of public and private, national or international resources.

The UNESCO Conference also agreed that the core mission and values of higher education, in particular, the mission to contribute to the sustainable development and improvement of society as a whole, should be preserved, reinforced and further expanded. Higher education institutions should educate students to become well informed and deeply motivated citizens, who can think critically, analyze problems of society, look for solutions to the problems of society, apply them and accept social responsibilities.

Many scholars (for example, Bello-Imam (2005) and Sanda (1992),) assert that adequate funding of education will make educational problems manageable. However, it is doubtful whether there will ever be a time when adequate funds are allocated to education, especially tertiary institutions.

According to Lipsey (1980), a nation's resources are insufficient to produce the quantities of goods and services that are required to satisfy all its citizens' requirements. As we cannot ignore the scarcity of resources, we should come to terms with the judicious use of available resources. This will involve a series of questions:

- What are the key targets and what are the resources needed to achieve these targets?

- What information is necessary to persuade the key stakeholders share the available resources?

- Is the sharing of available resources considered to be equitable?

Sanda (1992:20) opines that:

> *"Not all departments and units are equally indigent* [needy]. *The administrative support departments and units under the registrar were and are usually luckier, with a disproportionately larger share of the university's financial allocations... Government, however, feels that the real problem is not shortage of funds but absence of prudence and accountability"*.

The funding and management of higher education may require the development of appropriate planning and policy-analysis capacities and strategies, based on partnerships established between higher education institutions and state and national planning and co-ordination bodies, so as to secure appropriately streamlined management and cost-effective use of resources. Higher education institutions may need to adopt forward-looking management practices that respond to the needs of their environments. Managers in higher education may need to be responsive, competent and able to evaluate regularly, by internal and external mechanisms, the effectiveness of procedures and administrative rules.

ADEQUACY OF FUNDS FOR HIGHER EDUCATION

Minister of Education, Prof. Ruqqayatu Ahmed Rufai (2010), has stated that the lack of transparency and accountability are the bane of service delivery in the education system in Nigeria. She further asserted that stakeholders in the education sector emphasised the need to improve funding for the sector, but added that she was of the belief that the sector would perform better if it concentrated on the challenges of appropriate resources utilization in the same way it emphasized the scarcity of resources. Speaking in August 2010, at the opening ceremony of the zonal anti-corruption forum organized by the Nigeria Development Initiative (NDI) for State Universal Education Boards in the North-central geo-political zone in Minna, she further asserted that:

> *"It is the daunting challenges that lack of accountability and transparency has brought on the overall performance of social service delivery mechanism and particularly that of the basic education delivery in Nigeria that has affected the sector."*

The writer had six years experience as the head of the Bursary Department (Eruwa Campus) and five years experience as head of the Finance Department of Continuing Education Centre at The Polytechnic Ibadan. This provided him with the opportunity to observe and appreciate why there may be a need to direct the attention of stakeholders in education management toward judicious use of resources instead of just stating that the resources allocated are not adequate.

Mustapha A. Jaji, the Executive Secretary, Education Trust Fund (2007), stated that:

> *"The 1999-2006 intervention funds for higher institutions amounted to N103 billion out of which only N59 billion had been accessed by the relevant institutions, leaving a total outstanding of over N44 billion. These figures show a serious lack of capacity by beneficiary institutions to fully make good use of the ETF funds to drive human and national development".*

The emphasis on inadequate funds being allocated to education is overwhelming and has continued for many years without a significant change in the allocation of fund to the education sector. It is therefore imperative to look into other areas of educational management for possible solutions to some of the factors of crisis perceived in educational management. Among the areas to be investigated is the level of ignorance of the facts about the available resources and justifiable competing demand for it.

Bello-Imam said, in a lecture to doctoral students of Lead City University, Ibadan April, 2007:

> *"There cannot be optimal use of resources allocated to a common objective if the user of the allocated resources believes that their unit has been short-changed… The effort of the Government, if any, to alleviate the problems perceived in education may not be yielding the expected results if some stakeholders are not well informed. Members of society are not critical of what you spend on their behalf if you are able to prove the source and uses, to which you put their funds".*

CONCEPTS OF MANAGEMEN

Management as the act of planning, organizing, leading and controlling activities has existed for thousands of years. The Egyptian pyramids and the Great Wall of China, for instance, are tangible evidence that projects of tremendous scope, employing tens of thousands of people, were undertaken well before modern times.

The pyramids are particularly interesting examples. The construction of a single pyramid occupied more than 100,000 workers for 20 years. Who told each worker what to do? Who ensured that there would be enough stones at the site to keep workers busy? The answer to such questions is managers.

It could be recalled that in the 18th century, Adam Smith, as a classical economist, came up with management as a field of study. He was not alone, other social scientists worked in this field. Later in 20th century, management sciences were expanded to include: human resources, finance, marketing and many other fields. According to Yolokun, (2002), in the 21st century, public administration and public management were also added.

Public confidence in public administration can be reduced to three fundamental principles of transparency, accountability and trust. Phillips (2011) says that there is a persistent trend across the developing world for public confidence in public institutions to decline. Permeating this consideration is a range of contemporary issues.

Changes in Government: According to Osborne (2007), across the globe, government is being, and has been, reinvented. The pressures for change include:

- fiscal stress
- increasing demand for public accountability
- demand for governments to be more responsive to its customers' needs
- demand for public sector agencies to be more responsive to government needs
- pressures of globalization and information technology
- commercialization, corporatization, and privatization
- downsizing.

Basically, the growing complexity of social and economic structures at a national level and the globalization of many of the world's major financial trading and scientific systems have combined to question traditional concepts of government. And with growing resistance to any increases in the revenue base, like increases in the cost of petroleum to pay for new or increased services.

Organizational performance is a measure of how efficiently and effectively managers satisfy customers and achieve organizational goals. Or put the other way around, organizational performance increases in direct proportion, to increases in efficiency and effectiveness Richard (2005).

Efficiency is a measure of how well or how productively resources are used to achieve a goal. Organizations are efficient when managers minimize the amount of input resources needed to produce a given output of goods or services.

Effectiveness is a measure of the appropriateness of the goals that managers have selected for the organization to pursue, and of the degree to which the organization achieves those goals. Organizations are effective when managers choose appropriate goals and then achieve them Harris, (2011). According to Okemakinde (2011), the job of management is to help an organization make the best use of its resources to achieve its goals.

A TYPOLOGY OF ETHICS REGIMES

In trying to combat corruption and malpractices in functional areas of public management, various countries have implemented ethics programmes. In particular, many countries of the Organization for Economic Cooperation and Development (OECD) promote transparency and accountability by supporting the ethical behavior of civil servants through a mixture of rules and managerial incentives. The OECD literature suggests a conceptual typology of such regimes (OECD, 1996).

All countries and their ethics programmes can be placed on a continuum of approaches. At one end of the scale is the *teleological* or *integrity-based* approach to ethics management, which is consistent with New Public Management. Within this approach, the focus is on what values should be observed in carrying out official duties. The use of rules mainly deals with behavior that represents criminal or illegal acts. According to Hay (2006), the emphasis is on *what* rather than the *how* something was achieved. It focuses more on good and honest behavior rather than on policing bad conduct and punishing error.

At the other end of the scale is the *compliance* or *rules-based approach* to ethics management. In this approach, the focus is on strict compliance with administrative procedures and detailed rules, which are often codified in legislation or formal regulations. They define what the civil servants should do, how it should be done and what they should avoid. There are usually detailed codes of conduct that focus often on what should not be done, with a heavy emphasis on policing actions and catching wrongdoings.

The OECD (1996) postulates that the integrity–based approach is more likely to be used within the context of New Public Management (results orientation). The compliance–based approach would be more consistent with traditional public administration (rules orientation).

To design a well-functioning ethics regime, the desired behavior needs to be defined within the context of the overall ethical conditions present and management reform approaches. According to Ashour (2004) two general conditions needs to be differentiated: high and low levels of corruption:

> **High levels of corruption** imply a greater need for compliance and rules-based approaches, with clear, firm and detailed controls and sanctions. Results-based management, with the devolution of authority, discretion, and empowerment, is not advisable in such cases. ECA (2003), says, “Empowering ethically bankrupt people” (or institutions) “simply leads to corruption more quickly”.
> **Low levels of corruption** imply the possibility of using integrity or value-based management. This, according to ECA, (2003), is where public sector employees are highly

motivated to perform to the best of their abilities, integrity or values-based management is more likely to succeed. Where civil servants are not motivated or trying to escape responsibility, either by staying passive (not necessarily engaging in corruption) or by actively engaging in wrongdoing, such an approach will likely fail.

ACCOUNTABILITY

All organizations, whether public or private, need to be accountable to the community in which they exist. The recent crisis in the Arab world shows that even if you are honest, you must also be accountable to the people especially over decisions that affect them directly.

In administration, there is a strong necessity to have checks and balances for efficient administration. The theory of separation of powers is key to internal control. This is amplified by Bello-Imam (2005) saying that:

> There would be an end of everything, whether the same man or the same body, whether of the nobles or of the people, to exercise those three powers, that of enacting laws, that of executing the public resolutions, and of trying the cause of individual (P2).

He however, also alluded to the issue of corruption as one of the effects of concentration of power in an individual or group of individuals. While quoting CNN, he further said:

> Corruption leads to poverty, suffering, underdevelopment and hence, leaves hospitals and schools without drugs, equipment and qualified personnel and in the end everyone pays dearly for it.

A casual look at publically owned institutions in Nigeria, particularly, Lead City University, Ibadan, may suggest that they be privatized. This should not be advised because, according to Bakre (2010):

> The biggest challenge facing the Bureau of Public Enterprises… is that out of over 400 government-owned companies privatized since 1999, less than 10 of them are performing well. The privatization of most companies was carried out in a hurry and lacked effective regulation. We are particularly worried that some of the privatized companies now owned by foreigners are defrauding Nigerians by repatriating their earnings to their countries while failing to file returns to the Nigerian government (p56).

Good financial reporting is not a sufficient condition for the effectiveness of corporate governance if stakeholders in the institutions are not ready to use the reports to monitor the management of the institutions.

Financial statements should be ready within the first quarter of the following financial year and the auditor should provide the audited accounts to the Governing Council within the second quarter of the financial year. However, at the time of this evaluation (2011), it was only the following annual financial statements that were available:

- The Polytechnic, Ibadan - 2009
- Ladoke Akintola Univeristy - 2006
- Emmanuel Alayande College of Education - 2006.

In April, 2007 there was two-day national workshop on "Tertiary Education Financing: Which Way Forward?". The Nigerian Tribune of Friday 27 April, 2007 published the following on the workshop:

> In five years, the Federal Government has reduced the budgetary allocation to education by five percent in spite of the continuous increase of university's needs. In 2003, government allocated 15 percent to education but tactically reduced to 10 percent in 2007, in fact government could only allocate four percent to education in 2005 contrary to 25 percent standard required by the United Nations Education, Scientific and Cultural Organization. (p31).

At the workshop, the Director of the MacArthur Foundation, Dr. Kole Shettima, clained that international donors' fail to help Nigeria with education because the country had problems of accountability and transparency, wastefulness and economic instability. According to him, the MacArthur Foundation had released about N820 million to support education in Nigeria since 2000 but the Foundation found it ridiculous that the country could not account for this money. This is corroborated by the paper presented by Dr. Jamila Shuarau, that there has been a lot of mismanagement of fund by educational boards.

While much of the allegations were speculation, universities have joined other public sector institutions by having a sizeable number of uncompleted or abandoned projects. This suggests the need for better husbandry of available financial resources.

Nwankwo (1981) is of the view that education is unique in that its requirements and expenses may not be related to its outputs. He is of the view that cost has a different meaning in education because of the following:

(a) It is domesticated - its longevity does not necessarily depends on its marginal productivity, but on the social demand for education.
(b) It pursues multiple objectives some of which are not easily determined.
(c) It has a long production cycle spanning sometimes over 20 years
(d) It operates with a fairly rigid handcraft technology handed over from one generation to another.
(e) It purchases most of its inputs at administered prices. The term cost of production is ambiguous because its meaning and types differ with sectors.
(f) The provision of environments conducive for learning requires huge funds which must be judiciously managed.

Sanda (1992) has this to say:

> There is often a temptation on the part of University Managers to attribute the decline in quality of University education, or in the fall in standard of services rendered by the university principally to the inadequacy of financial resources (p52).

Finally, on the financial health of the university, the exploitation of the linkages of the university with the interest groups in its environment, most especially with the alumni association and the business community should yield some financial support (Sanda, 1992).

Institutions need to collect tuition fees effectively and efficiently, although this can be an challenging undertaking. For example, the Registrar of Ladoke Akintola University of Technology (LAUTECH) in The Nation news paper of Thursday 7 April, 2011, claimed that LAUTECH has about 25,000 students who were paying N40,000 each then but to be paying N90,000 (nearly US$600) per session or a total of N2.25 billion. These fees led to a riot by the students.

According to Sanda (1992), enhanced managerial capacity is crucial in the following eight spheres of university administration if objectives are to be achieved:

- Financial administration
- Student administration
- Administration of academic programmes
- Administration of the committee system
- Personnel administration
- Welfare administration
- Administration of the reward system
- Administration of physical facilities

However, achievement of enhanced managerial capacity requires stability in the headship of the institutions. Political interference was evidenced in the appointment and removal of headships of the three institutions reviewed in this study. There were more than two changes of the headships within a period of five years (2007-2011).

Educational institutions may have to tackle the over establishment of some units by ensuring that:

- Appointments are based on capability and expertise rather than just seniority
- Appointments are based on genuine needs and are made against approved posts or vacancies
- Internal and external advertisements are made for all vacancies
- Any officer who has gained additional qualifications should apply for vacancies relevant to their new qualification
- Reports on the number of employees and the financial implications are provided to the appointments and promotions committee at each meeting to avoid exceeding the agreed number of employees and the associated costs

EDUCATION TRUST FUND

The Education Trust Fund (ETF) was set up in 1993 to use funding and project management to improve the quality of education in Nigerian. ETF generates its fund from 2% education tax on assessable profit of all registered companies in Nigeria. ETF is mandated by the Education Tax Act No. 7 of 1993 and its amendment Act No. 40 of 1998, to disburse the fund to primary, secondary, tertiary and other educational institutions in Nigeria. It has to provide necessary and effective monitoring of projects executed and where the monies have been released to the beneficiaries. ETF is only allowed to release funds to institutions when they meet its minimum requirements on efficient financial management.

In order to address the inability of some institutions to access the funds, the Education Trust Fund organized a capacity building workshop for Bursars and Financial Return Officers in September 2011.

The Executive Secretary of the Fund, Prof. Mahmood Yakubu, stated at the opening session of the workshop that:

> *after funds had been allocated to beneficiaries, these funds were not accessed for two to three years. This resulted in the accumulation of billions of Naira [Nigerian currency] un-accessed by the beneficiaries. The Board of Trustees… concluded that this was not acceptable to them. It is therefore becomes important to use this event to address the issue of un-accessed funds and to strategize to ensure the timely delivery of quality projects nationwide.*

At the workshop, the accounting manual for intervention funds was provided, reviewed and discussed. The manual was based on a report from consultants, the Federal Auditors, Federal Treasurers and others. This report revealed certain inadequacies regarding record keeping and report by tertiary institutions. These include:

- Poor record keeping
- Misappropriation
- Non-adherence financial procedures e.g Financial Regulations, Procurement Act
- Non-maintenance of separate cash books
- Incorrect use of accounting codes
- Non-maintenance of vote books
- Incorrect calculation of VAT and withholding tax
- Fixed assets register not kept.
- Relevant documents not attached to vouchers
- Confusion on application of VAT rules.

ANALYSIS OF FINANCIAL STATEMENTS

At the time of this research, financial statements for The Polytechnic, Ibadan were available up to 2009, but Ladoke Akintola University and Emanuel Alayande College of Education had theirs available only until 2006. So the analysis covers the period 2002-2006.

Income and Expenditure of Ladoke Akintola University

INCOME	**2002** **₦ millions**	**2003** **₦ millions**	**2004** **₦ millions**	**2005** **₦ millions**	**2006** **₦ millions**
Revenue Grant (percentage of total)	530 (76%)	660 (81%)	760 (68%)	810 (74%)	880 66%
Internally Generated Fund (percentage of total)	170 (24%)	160 (19%)	350 (32%)	280 (26%)	440 (34%)
TOTAL INCOME	**700**	**820**	**1,110**	**1,090**	**1,320**
EXPENDITURE					
Personnel cost/expenditure (percentage of total)	530 76%	640 74%	870 76%	740 78%	970 70%

Other Cost (percentage of total)	170 24%	220 26%	220 24%	210 22%	410 30%
TOTAL EXPENDITURE	**690**	**860**	**1,140**	**950**	**1,380**
SURPLUS	**10**	**(40)**	**(30)**	**140**	**(60)**

Source: Ladoke Akintola University, Income and Expenditure Accounts, 2002-2006
Over the five years the surplus amounted to only N20 million (US$130,000).

Income and Expenditure of The Polytechnic, Ibadan

INCOME	**2002 ₦ millions**	**2003 ₦ millions**	**2004 ₦ millions**	**2005 ₦ millions**	**2006 ₦ millions**
Revenue Grant (percentage of total)	520 63%	600 65%	720 59%	700 58%	1,040 70%
Internally Generated Fund (percentage of total)	300 37%	320 35%	500 41%	500 42%	450 30%
TOTAL INCOME	**820**	**920**	**1,220**	**1,200**	**1,500**
EXPENDITURE					
Personnel cost/expenditure	650 75%	730 79%	850 74%	1,030 74%	1,100 80%
Other Cost	210 25%	200 21%	300 26%	370 26%	280 20%
Total	870	920	1,150	1,400	1,600
SURPLUS	**(60)**	**0**	**70**	**(200)**	**(100)**

Source: The Polytechnic Ibadan, Income and Expenditure Accounts, 2002-2006.
So over the five years there was a deficit of N290million (less than US$2 million).

Income and Expenditure of Emmanuel Alayande College of Education

INCOME	**2002 ₦ millions**	**2003 ₦ millions**	**2004 ₦ millions**	**2005 ₦ millions**	**2006 ₦ millions**
Revenue Grant	300 48%	390 78%	450 79%	520 83%	490 87%
Internally Generated Fund	320 52%	110 22%	120 21%	110 17%	70 13%
TOTAL INCOME	620	490	570	630	560
EXPENDITURE					
Personnel cost/expenditure	400 64%	390 75%	490 81%	580 80%	540 86%
Other Cost	230 36%	130 25%	120 19%	140 20%	90 14%
TOTAL EXPENDITURE	630	520	610	720	630
SURPLUS	**(10)**	**(30)**	**(40)**	**(90)**	**(70)**

Source: Emanuel Alayande College of Education, Income and Expenditure Accounts, 2002-2006.
So over the five years there was a deficit of ₦240million (US$1.5 million).

DECISION MAKING

The table below shows the respondents who agreed with each question:

	Percentage of Respondents that agreed
The Bursar is more acquainted with the financial position of the institution than other officers of the institution	92%
Ignorance of available resources and other competing demand has a negative effect on the effectiveness and efficient use of resources allocated	77%
Inclusion of bursary in governing council will assist the governing council to understand the financial environment of the institution	69%
Provision of adequate information on financial position will make you to be disposed positively to a better use of the allocated fund to your faculty/department.	90%

The analysis shows that a significant number of respondents agreed that the provision of adequate information on the financial position of an institution will encourage managers to make better use of the funds allocated to their faculty or department. The inclusion of the bursar on the governing council will assist the governing council to understand the financial environment of their institution. Ignorance of available resources and other competing demands has a negative effect on the effectiveness and efficient use of resources allocated.

CONCLUSION AND RECOMMENDATION

There is yet to be a stable administration in the three institutions as the head (Vice Chancellor, Rector and Provost) changed more than two times within a period of five years (2007-2011) due to political interference in the institutions.

The best financial management system cannot achieve a better result than the environment allows. Therefore, instability in the administration of the institutions will effect negatively on its financial management.

The study concluded that it was justified to assert that higher education in Nigeria was inadequately funded, but it may also be inefficiently managed.

Institutions generate income from student tuition fees and other charges (but this may deny students from a poor background access to higher education). Students also complain of individual faculty and departments collecting additional money from them. The three institutions used for this evaluation had educational programmes (part-time and other) that were self accounting and could be likened to a private educational institution or business venture that generated sizeable fund for the institutions.

The knowledge based economy is going to be essential in the future and so the Nigerian governments should invest significant amounts of its oil wealth in education for the benefit of future generations. This will also tend to overcome the great inequalities which are the cause of the violence which has spread across Nigeria in recent years.

It is recommended that for the Governing Council of a tertiary institution of higher learning, like University, Polytechnic or College of Education to achieve the institutions goals and objectives effectively and efficiently, at least one of its members should be a financial expert. In this respect, the Bursar of the institution, because of his insider's knowledge of the resources of the institution which gives him an edge over and above every other finance expert that is not in charge of financial resources of the institution to provide graphic information that is informative on financial position of the institution to the Governing Council.

It is also recommended that the institution list the ventures it is operating, the statistics of the students it has in the full time, part-term and out-reach centers with the income realized on them.

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