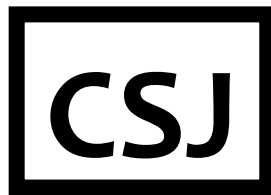


Engaging the Approved 2016 Federal Education Budget



CENTRE FOR SOCIAL JUSTICE (CSJ)

(Mainstreaming Social Justice In Public Life)

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ACRONYMS

CRC:	Convention on the Rights of the Child
CEDAW:	Convention on the Elimination of all Forms of Discrimination Against Women
ECCDE:	Early Childhood Care Development and Education
EFA:	Education for All
FGN:	Federal Government of Nigeria
FMoE:	Federal Ministry of Education
GDP:	Gross Domestic Product
FRA:	Fiscal Responsibility Act
GMR:	Global Monitoring Report
ICESCR:	International Covenant on Economic, Social and Cultural Rights
ICT:	Information and Communications Technology
MTEF:	Medium Term Expenditure Framework
MTSS:	Medium Term Sector Strategy
NASS:	National Assembly
NDDC:	Niger Delta Development Corporation
NV:	Nigeria Vision
OAU:	Obafemi Awolowo University
SDGs:	Sustainable Development Goals
SSA:	Sub Saharan Africa
STR:	Student Teacher Ratio
SWV:	Service Wide Votes
UBE:	Universal Basic Education
UBEC:	Universal Basic Education Commission

UDHR: Universal Declaration of Human Rights

UNESCO: United Nations Educational, Cultural and Scientific Organisation

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EXECUTIVE SUMMARY

The key parameters used in assessing education include how the budget facilitates its availability, accessibility, acceptability and adaptability¹. This review examines the extent to which the budget provides for the activation of existing policies to ensure the realisation of their goals. It further reviews the education budget to determine its coherence with agreed international standards such as the 26% benchmark set by UNESCO on education. It reviews the efficiency and effectiveness of federal education spending. Finally, the review determines whether Nigeria is investing the maximum of available resources to improve educational advancement thereby leading to the progressive realisation of the right to education of all Nigerians.

The study reviewed national education standards found in the Constitution of the Federal Republic of Nigeria 1999, Child Rights Act, National Policy on Education, Vision 20:2020 and international standards including the SDGs. The review indicates that Nigeria's policies are very good on paper. The study further reviewed relevant education statistics including out of school rate for children of primary school age, primary school completion rate, student teacher ratio and secondary school attendance percentage. The findings indicate that Nigeria is lagging behind other countries in Africa and the education system is in need of improvement. The carrying capacity of Nigerian universities was found to be low and challenges facing Nigerian tertiary education institutions were legion.

Federal Government of Nigeria (FGN) allocated 8.77%, 10.55%, 10.75% and 7.92% of its overall budget to the education sector in the years 2013, 2014, 2015 and 2016 respectively. This is an average allocation of 9.50% over the four year timeframe. The variance between the allocations and the 26% UNESCO benchmark for the four years cumulatively amounts to N3.365 trillion whilst it came up to an average of N841.313 billion a year. In years like 2014 and 2015, when the overall allocation was lower, education got a higher vote that in 2016 when the overall vote was higher. The overall budget for 2016 is higher by 29.08% and 34.88% respectively when compared to the 2014 and 2015 overall votes. The expectation would have been for increased allocation to the sector rather than a reduction. The 2016 education vote is skewed in favour of recurrent expenditure which received 92.62% of the allocation. The bulk of the recurrent vote went to personnel expenditure with overheads receiving a paltry 4.05% of the recurrent vote. The capital allocation to education was 2.23% of the overall capital expenditure for the year whilst the recurrent education allocation was 16.81% of the overall recurrent vote.

¹ Availability will include the requirements buildings, trained teachers, teaching materials, libraries and laboratories, computers and ICT for the impartation of knowledge. Accessibility will include physical and economic access while adaptability determines whether education is changing and responding the changing needs of the society. See General Comment No. 13, supra.

In terms of capital allocations to tertiary institutions, federal Universities number 38 and the capital allocation is an average of N83.945 million per university. Colleges of Education and Technology are 23 in number and their capital vote is an average of N46.929 million each. Polytechnics are 21 in number and will receive an average of N67.909 million each. Surprisingly, secondary schools are 104 in number and will receive an average of N131.769 million each.

Previous experience shows that in 2013, only 47.80% of the capital allocation was utilized; the utilization rate declined to 40.45% in 2014 and moved up again to 55.42% in 2015. This indicates that the utilization rate was very low over the three years. It was at an average of 47.92%. Even the paltry capital expenditure was hardly utilized.

SWV contains special intervention programmes and this include N191.5 billion for job creation which will involve the recruitment of 500,000 teachers and 100, 000 artisans. The recruitment of teachers is the relevant part for education. School feeding for 5.5 million children for 200 school days has a vote of N93.1 billion and STEM education grant for 100,000 students in science, technology, engineering and mathematics got N5.8 billion allocation. There is also the sum of N1billion for matching grants to the Safe Schools Initiative Programme. The foregoing involves the addition of not less than N230 billion to the education budget.

Against the background of the foregoing, the study made the following recommendations.

i. Shield Special Intervention Programmes from Politics

The special intervention programmes in education should be shielded from political manipulation and vested interests. FGN needs to design implementation strategies and mechanisms that reduce inefficiencies and corruption in implementation of the programmes.

ii. Moratorium on the Establishment of New Tertiary Institutions

There should be a moratorium on the establishment of new tertiary institutions. Rather, the capacity of existing institutions in new lecture rooms laboratories, libraries, hostels, ICT should be expanded to meet the increased demand for tertiary education.

iii. MTSS should underlie the Education Budget 2016

In accordance with the Fiscal Responsibility Act (FRA), the appropriation process should properly start with the preparation of Medium Term Expenditure Framework and its underlying Medium Term Sector Strategies. There is even a provision in the 2016 education budget for the preparation of the 2017-2019 MTSS. This should be done by a properly constituted sector team including all relevant stakeholders.

iv. Increase Funding to the Sector

Increase the funding to education to 26% of the overall budget or alternatively start a progressive increase of the vote to not less than 13% of the budget in 2017 and thereafter, gradually scale up allocations to the sector to meet the UNESCO benchmark. Allocations should increase with increased overall votes. Other relevant recommendations to increased funding are:

- The increased allocation should be channeled to capital expenditure and increases in overheads that facilitate the realisation of sector objectives. The capital expenditure should be more of developmental capital expenditure as against administrative capital expenditure. FGN should take steps to meet the minimum capital expenditure investment of not less than 20% as recommended in the Education for All Fast Track Initiative benchmark and thereafter progressively increase it. A special education infrastructure fund should be provided to bridge the infrastructure deficit and improve teaching skills through enhanced training and skills acquisition by teachers.
- Increased resources for the sector should also target the binding constraints on educational advancement including libraries, laboratories, ICT equipment, new hostels and classrooms, science and technology and linking the education curriculum and its attainments with industry demands.
- Any proposal for a decrease in allocations to the sector in the future should be accompanied by compensatory mechanism(s) and resources for those who will be deprived of educational facilities paid for by the public treasury.
- There should be a review of the access procedures and rules of the Universal Basic Education Fund with a view to the full drawdown and utilization of all the accruals to the Fund by states.

v. Complete Abandoned Projects before Commencing New Ones

It is imperative that tertiary institutions prioritize the completion of abandoned projects before commencing new ones. This is to avoid waste and inefficiency for projects that would have been abandoned after large sums of public resources have been invested in them.

vi. Reduce the Bloated Personnel Vote

The sector should develop a proper human resources management capacity to reduce personnel expenditure without jeopardising the quality of teaching. The 77,511 non academic staff of universities should be pruned to a manageable level of not more than 50% of the extant numbers. This would lead to a reduction of wastages in the system and the savings can be channeled to improving the conditions of service and remuneration of the teaching staff.

vii. Full Implementation of the Capital Budget

FGN should consider ring fencing the capital budget for the sector and other sectors. The less than 50% implementation of capital expenditure in the sector is not acceptable. This is to ensure that no more than 5% variation exists between appropriated and utilized funds. In this regard, the ring-fencing of capital votes by the fiscal authorities may be necessary.

viii. Capture Donor Funds in the Budget

Donor funds and the contribution of Development Partners through grants and other support mechanisms should be captured in the budget to avoid double counting and corruption. It is imperative that the legislature takes cognizance of donor funds in arriving at the final appropriation decisions.

ix. Early Passage of the Budget

The budget should be prepared and presented by the executive to the National Assembly early enough and NASS should approve of same on or before the commencement of the New Year.

x. Block Leakages and Corruption

The anti corruption agenda of the Buhari administration should beam a searchlight on education and ensure that all leakages are blocked and corruption minimized in the sector.

xi. Enhanced Legislative Oversight of the Sector: The National Assembly needs to enhance its oversight over the management of public funds in the sector to guarantee greater value for money.

xii. Enhanced Civil Society Participation in the Budget Process: Civil Society needs to enhance participation in the sector's budget preparation, approval, monitoring and evaluation processes. Although some work has been done in the education sector, civil society organizations (NGOs, Media, Faith based groups etc) need to invest more time and energy in advocating for improvements, tracking, reporting and seeking compliance with laws and policies on education. The use of the Freedom of Information (FOI) procedure to get information concerning education and prudent utilization of resources is also imperative.

1. INTRODUCTION

Education is the bedrock of the achievements of advanced societies. Experts have stated of education as follows²:

“Education is both a human right in itself and an indispensable means of realising other human rights. As an empowerment right, education is the primary vehicle by which economically and socially marginalized adults and children can lift themselves out of poverty and obtain the means to participate fully in their communities. Education has a vital role in empowering women, safeguarding children from exploitative and hazardous labour and sexual exploitation, promoting human rights and democracy, protecting the environment and controlling population growth. Increasingly, education is recognised as one of the best financial investment States can make..”

Improvements in education are necessary for the transformation of the Nigerian society. These improvements are needed in increased enrolments in the primary, secondary and tertiary levels; improvements in learning outcomes and acquisition of skills and the conversion of the knowledge of science into technology that powers societal development. There is therefore the need for continuous improvements in the quantity and quality of resources available to the education sector if Nigeria is to meet its development vision and the 2030 agenda of the Sustainable Development Goals.

Constitutionally, education is on the Concurrent Legislative List of the 1999 Constitution and this allows the FGN and states to legislate and make budgetary provisions to implement same. Investments in the sector are required in the pre primary, primary, secondary and tertiary phases of education. Indeed, Nigeria runs adult, nomadic, Quaranic, *almajari* and migrant fisherman education programmes. Thus, both FGN and states run secondary schools and tertiary institutions and are directly and indirectly involved in basic education. The Buhari administration is implementing existing policies in the sector and has stated its commitment to increase enrolment and improve educational standards and attainment³. Financial commitments in budgets are needed to provide the requisite resources for the implementation of educational policies and plans.

The right to education is encapsulated in a range of international standards and regional treaties to which Nigeria is signatory. This includes the standard setting Universal Declaration of Human Rights (Article 26 UDHR, 1948); the International Covenant on Economic, Social and Cultural Rights (Article 13 ICESCR, 1966); the Convention on the Elimination of All Forms of Discrimination against Women (Article 10 CEDAW, 1979); the Convention of the Rights of the Child (Articles 28 & 29 CRC,

² Paragraph 1 of the General Comment No.13 of the United Nations Committee on Economic, Social and Cultural Rights on the Right to Education (Twenty First Session 1999).

³ The School Feeding Programme in the 2016 federal budget is targeted inter alia at improving enrolment and retention in schools whilst the recruitment of 500,000 teachers will improve teaching and learning outcomes.

1989); the African Charter on Human and Peoples' Rights (Article 17 [1]) and the African Charter on the Rights and Welfare of the Child. These standards impose a State obligation to respect, protect and fulfill the right to education.

The key parameters in assessing education will include how the budget facilitates its availability, accessibility, acceptability and adaptability⁴. This review will examine the extent to which the budget provides for the activation of the existing policies to ensure the realisation of their noble goals. It will further review the education budget to determine its coherence with agreed international standards such as the 26% benchmark set by UNESCO on education. There will also be a review of the efficiency and effectiveness of federal spending and the capacity of the Federal Ministry of Education (FMOE) to implement budget programmes. Finally, the review determines whether Nigeria is investing the maximum of available resources to improve educational advancement thereby leading to the progressive realisation of the right to education of all Nigerians⁵.

2. SECTORAL STANDARDS AND POLICIES

Section 18 of the 1999 Constitution mandates government to direct its policies to ensure equal and adequate educational opportunities at all levels, promote science and technology, eradicate illiteracy and work towards free, compulsory and universal primary education, free secondary and university education and free adult literacy programme. But there is an interesting caveat; government is to do the foregoing “as and when practicable”.

In implementing the constitutional provisions, Nigeria enacted the Universal Basic Education law which makes basic education, universal, free and compulsory. The Child Rights Act is also another relevant law. Section 15 (1) of the Child Rights Act provides that:

“Every child has a right to free, compulsory and universal basic education and it shall be the duty of the Government in Nigeria to provide such education”.

Nigeria's Vision 20:2020 is an economic transformation blueprint which embodies a long term plan to stimulate Nigeria's economic growth and also launch the nation onto a path of sustained and rapid socio-economic development. Vision 20:2020 targets to propel Nigeria to become one of the 20 largest economies by the year 2020.

“NV20:2020 is a rallying call for all Nigerians, regardless of ethnicity, economic status, or religion to unite and stand behind a common cause of placing the country

⁴ Availability will include the requirements buildings, trained teachers, teaching materials, libraries and laboratories, computers and ICT for the impartation of knowledge. Accessibility will include physical and economic access while adaptability determines whether education is changing and responding the changing needs of the society. See General Comment No. 13, supra.

⁵ This is as envisaged in the ICESCR and other international and regional standards to which Nigeria is a party.

firmly on a path of sustainable growth, and taking it to its rightful place in the comity of nations..... The vision is underpinned by the need to effectively and efficiently mobilize the nation's resources to serve and improve the lives of its citizens, and to respond appropriately to the growing challenges of an increasingly smaller, mutually dependent and interconnected world".⁶

The three (3) pillars of Vision 20:2020 are guaranteeing the well-being and productivity of the people; optimizing the key sources of economic growth and lastly, fostering sustainable social and economic development. Education is the foundation of the first pillar. The goal of Vision 20:2020 in the education sector is to ensure that all children, without regard to ethnic origin, gender, or disability, get a full course of basic education. Basic education refers to 12 years of formal education which comprises of three (3) years of early childhood care development and education (ECCDE), six (6) years of primary schooling and three (3) years of junior secondary schooling. This would be followed by at least three (3) years of vocational training which could be in the form of informal/formal education or senior secondary schooling. The achievement of all the other targets of NV 20:2020 depends on meeting the basic education target.

The National Policy on Education 2006 has general and specific goals⁷.

The general goals are:

- a) *Development of the individual into a morally sound, patriotic and effective citizen;*
- b) *Total integration of the individual into the immediate community, the Nigerian society and the world;*
- c) *Provision of equal access to qualitative educational opportunities for all citizens at all levels of education, within and outside the formal school system;*
- d) *Inculcation of national consciousness, values and national unity; and*
- e) *Development of appropriate skills, mental, physical and social abilities and competencies to empower the individual to live in and contribute positively to the society.*

The specific goals are to:

- a) *Ensure and sustain unfettered access and equity to education for the total development of the individual;*
- b) *Ensure the quality of education at all levels;*
- c) *Promote functional education for skill acquisition, job creation and poverty reduction;*
- d) *Ensure periodic review, effectiveness and relevance of the curriculum at all levels to meet the needs of society and the world of work;*

⁶ Nigeria Vision 20:2020, pg 5

⁷ National Policy on Education, 1977, revised in 1981, 1988, 2004 and 2006.

- e) *Collaborate with development partners, the private sector and local communities to support and fund education;*
- f) *Promote information and communications technology capability at all levels.*

The policy which is divided into ten sections, explained in details the components of the three levels (basic, post basic and tertiary) of our educational system, specifying what the government should do to ensure successful implementation.

Nigeria, as a developing country, and a member of the United Nations Educational, Scientific and Cultural Organisation (UNESCO) has a commitment to dedicate 26% of its annual budget to education. The United Nations Sustainable Development Goals (SDGs) in Goal 4 seeks to ensure inclusive and quality education for all and promote lifelong learning⁸. The targets of Goal 4 of the SDGs are:

- *By 2030, ensure that all girls and boys complete free, equitable and quality primary and secondary education leading to relevant and Goal-4 effective learning outcomes.*
- *By 2030, ensure that all girls and boys have access to quality early childhood development, care and preprimary education so that they are ready for primary education.*
- *By 2030, ensure equal access for all women and men to affordable and quality technical, vocational and tertiary education, including university.*
- *By 2030, substantially increase the number of youth and adults who have relevant skills, including technical and vocational skills, for employment, decent jobs and entrepreneurship.*
- *By 2030, eliminate gender disparities in education and ensure equal access to all levels of education and vocational training for the vulnerable, including persons with disabilities, indigenous peoples and children in vulnerable situations.*
- *By 2030, ensure that all youth and a substantial proportion of adults, both men and women, achieve literacy and numeracy.*
- *By 2030, ensure that all learners acquire the knowledge and skills needed to promote sustainable development, including, among others, through education for sustainable development and sustainable lifestyles, human rights, gender equality, promotion of a culture of peace and non-violence, global citizenship and appreciation of cultural diversity and of culture's contribution to sustainable development.*
- *Build and upgrade education facilities that are child, disability and gender sensitive and provide safe, nonviolent, inclusive and effective learning environments for all*
- *By 2020, substantially expand globally the number of scholarships available to developing countries, in particular least developed countries, small island developing States and African countries, for enrolment in higher education, including vocational*

⁸ The SDGs were developed after the expiry of the MDGs in 2015. The MDGs also had targets and goals on education. There were earlier international Declarations and Programmes including the World Declaration on Education for All (EFA) in April, 2000.

training and information and communications technology, technical, engineering and scientific programmes, in developed countries and other developing countries

- *By 2030, substantially increase the supply of qualified teachers, including through international cooperation for teacher training in developing countries, especially least developed countries and small island developing states.*

All these standards and policies were designed to engender growth in the education sector by way of achieving significant improvements in school enrolment, education infrastructure, quality of learning, enhanced remuneration and favourable working conditions for the teaching staff, etc.

3. RELEVANT STATISTICS ON EDUCATION

In this section, the study reviews statistics on education from a comparative and mainly African perspective to locate Nigeria's progress in the scheme of education in Africa.

3.1 Out of School Rate for Children of Primary School Age

Table 1 shows the out of school rate for children of primary school age. These children are supposed to be in school but due to some reasons are not attending primary school.

Table 1: Out of School Rate for Children of Primary School Age

Country	Percentage of Children of Primary School Age that are out of School (%)	Reference Year
Benin	25	2014
Congo	4	2014
Egypt	3	2014
Gambia	34	2013
Ghana	30	2014
Guinea Bissau	38	2014
Mali	48	2015
Nigeria	32	2013
Senegal	36	2014
Sierra Leone	24	2013
South Africa	3	2014
Togo	12	2013-2014
Zambia	13	2013-2014

Source: <http://data.unicef.org/education/overview.html>

Egypt and South Africa are continental leaders in this regard. Even Congo, Togo, Zambia and Ghana are ahead of Nigeria. Nigerian's 32% out of school population is not in tandem with her free, compulsory, universal basic education policies and laws. Considering the population of Nigeria, the absolute numbers show Nigeria in the lead with an out of school population of not less than 12 million children.

3.2 Primary School Completion Rate among Population aged 3-5 Years Above Primary Graduation Age and Primary School Completion Rate

Table 2 shows the primary school completion rate. However, it does not take cognizance of persons who complete primary school, 6 or more years late. They are not taken care of in this data.

Table 2: Primary School Completion Rate among Population aged 3-5 Years Above Primary Graduation Age

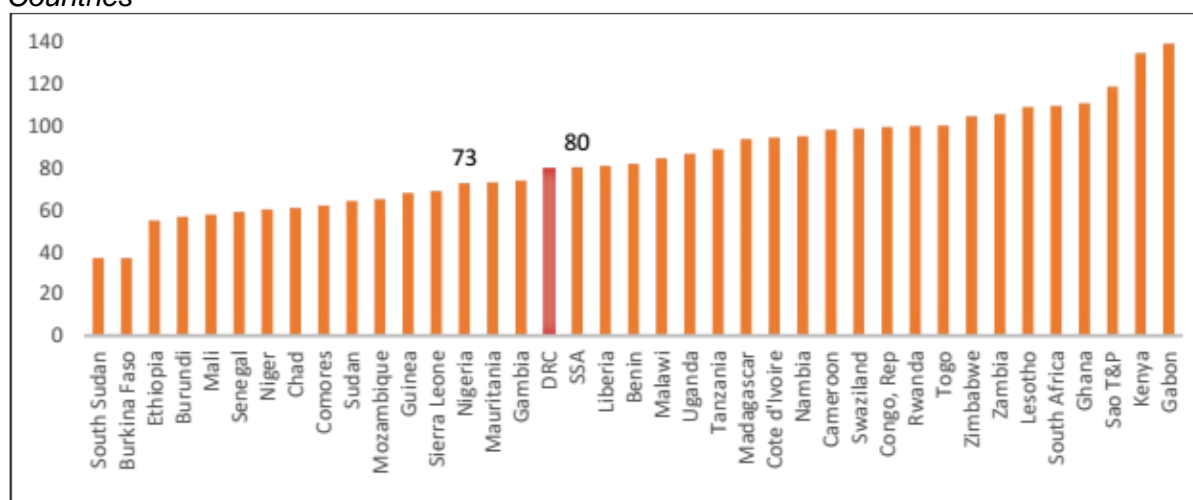
Country	Completion Rate (%)	Reference Year	Country	Completion Rate (%)	Reference Year
Egypt	91	2014	Nigeria	68	2013
Ghana	66	2014	Senegal	50	2014
Kenya	79	2014	Sierra Leone	67	2013
Liberia	34	2013	South Africa	91	2014
Malawi	48	2013-2014	Togo	63	2013-2014
Namibia	81	2013	Zambia	74	2013-2014

Source: <http://data.unicef.org/education/overview.html>

Again, countries like Egypt, South Africa, Kenya and Namibia performed better than Nigeria. This shows the need for improvement in school completion rates.

In Primary School Completion Rate (PCR), Nigeria is lagging behind in this performance indicator in that her PCR is below the Sub Saharan Africa (SSA) average of 80. When compared with her immediate neighbours (with the exception of those that are affected by conflict), the picture leaves much to be desired as Nigeria's 73% PCR is not on the same par with those of Cameroon (98%), Benin (85%) and Ghana (111%).

Figure 1: Primary Completion Rate (PCR) for a Select Sub Saharan African (SSA) Countries



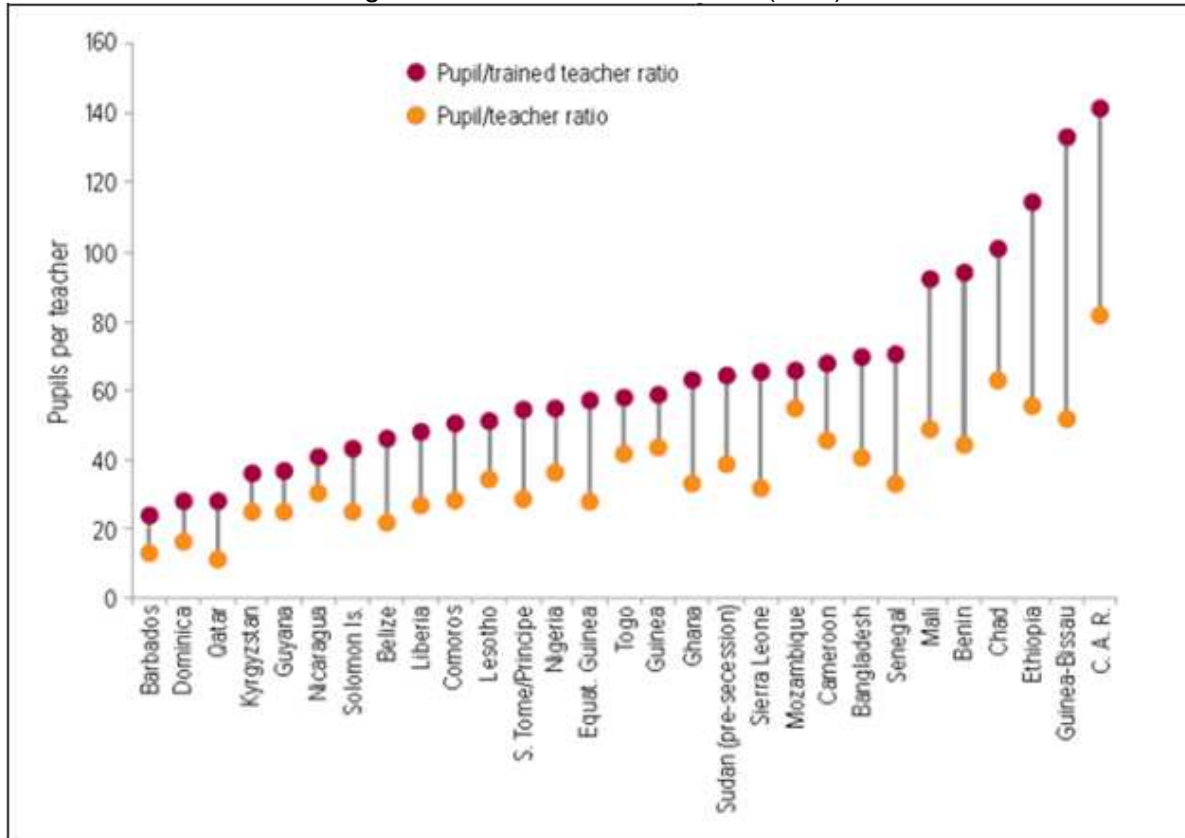
Source: Governance and Financial Analysis of the Basic Education Sector in Nigeria, World Bank Group; Sept. 2015, pg 127⁹

⁹ The Authors arrived at these calculations using Demographic and Health Survey (DHS) 2013 for Nigeria and similar surveys for the rest of the SSA countries.

3.3 Student Teacher Ratio

Figure 2 shows the comparative student teacher ratio across Sub Saharan Africa and selected countries.

Figure 2: Student Teacher Ratio (STR)



Source: Governance and Financial Analysis of the Basic Education Sector in Nigeria, World Bank Group; Sept. 2015, pg 25

The insufficiency of the number of recruited qualified teachers to cater for the Universal Basic Education (UBE) goals is evident in the comparatively high pupil/qualified teacher ratio. Among a selected group of countries, Nigeria ranks among the countries where the ratio of pupil/qualified teacher leaves much to be desired. In primary education, the average STR among African countries stood at 36 in 2010, whereas the ratio of students per qualified teacher hovered at 55 in Nigeria, i.e. 66 percent higher than the average across African countries.

3.4 Secondary Education Attendance Percentage

Table 3 shows secondary education attendance percentages across selected countries in Africa.

Table 3: Secondary Education Attendance Percentage

Country	Percentage Attendance of Secondary Education (%)	Reference Year
Benin	44	2014
Congo	67	2014-2015

Egypt	80	2014
Ghana	37	2014
Guinea Bissau	17	2014
Mali	27	2015
Nigeria	53	2013
Senegal	38	2014
Sierra Leone	45	2013
South Africa	88	2014
Togo	47	2013-2014
Zambia	45	2013-2014

Source: <http://data.unicef.org/education/primary.html>

South Africa, Egypt, Congo performed better than Nigeria.

Considering that the educational performance of the African region is one of the lowest in the world, these statistics clearly indicate Nigeria's performance in education at the global level. The clear message is that there is the need for new strategies and increased investments in the sector to enable Nigeria catch up with her peers and eventually excel in education.

3.5 Carrying Capacity of Nigerian Universities

There is the need to examine the capacity of our tertiary institutions to admit students vis-a-vis the number of applicants to these institutions. Table 4 shows the carrying capacity of Nigerian universities.

Table 4: Nigerian Universities, Number of Applicants and Carrying Capacities

Year	Number of Universities	Carrying Capacity	Number of Applicants	Percentage of Carrying Capacity to Applicants
2010/2011	112	450,000	1,493,611	30.13
2011/2012	117	500,000	1,503,933	33.25
2012/2013	128	520,000	1,735,729	29.96

Source: <http://www.vanguardngr.com/2014/07/limited-admission-spaces-way-out-of-admission-problems-by-stakeholders/>

Nigerian universities are not able to admit more than 31.5% of those applying to be admitted into the university system. Table 5, taken from the Needs Assessment Report of Nigerian Universities compares the carrying capacity of selected Nigerian universities with universities from other parts of the world.

Table 5: Selected Universities and their Carrying Capacities

University	Enrolment	University	Enrolment
ABU Zaria	49,436	National Autonomous University of Mexico	314,557
University of Ibadan	33,481	University of South Africa, Pretoria	250,000
University of Nigeria, Nsukka	23,815	Cairo University, Giza, Egypt	200,000
University of Buenos Aires, Argentina	316,050		

The implication of the foregoing statistics is that Nigeria may not need new tertiary institutions but the expansion of the capacities of existing universities to absorb more students may solve the problem of access to tertiary education.

3.6 Challenges Facing Nigerian Tertiary Institutions

The Committee on Needs Assessment of Nigerian Public Universities after their visit to universities summarised the problems of Nigerian Universities in Box 1 as follows¹⁰.

Box 1: General Problems of Nigerian Universities

- Students sitting on bare floor or peeping through windows to attend lectures;
- Over 1000 students being packed in lecture halls meant for less than 150 students;
- Over 400 students being packed in laboratory meant for 75 students;
- Students cannot get accommodation, where they get, they are packed like sardines in tiny rooms;
- No light and no water in hostels, classrooms and laboratories;
- Students use the bushy areas of their campus for toilet because lavatory facilities are too hazardous to use;
- Academic culture is dying very fast;
- Library facilities and services are archaic and comatose;
- Many laboratory equipment are only known to students in theory (never seen many of them not to talk of using them);
- Broken furniture everywhere;
- Unkept buildings and dilapidating facilities;
- Over-worked, untrained, and inadequate teachers.

In Universities Councils/Managers:

- Spend millions to erect super-gates when their Libraries are still at foundation level;
- Expend millions to purchase exotic vehicles for university officers even though they lack basic classroom furnishing;
- Spend hundreds of millions in wall-fencing and in-fencing when students accommodation is inadequate and in tatters;
- Are more interested in spending money on creation of new programmes instead of consolidating and expanding access to existing ones;
- Are more keen to award new contracts rather than completing the abandoned projects or standardising existing facilities;
- Expend hundreds of millions paying visiting and part-time lecturers rather than recruiting full-time staff and/or training existing ones;
- Are spending hundreds of millions in mundane administration cost instead of providing boreholes, power supplements, hostels and academic facilities;
- Are more interested in hiring more support staff (even when there is clear over-staffing) instead of recruiting/training more Academics;
- Rely solely on government envelopes instead of being creative and diversifying their sources of income;
- Are hiring personal staff, including Personal Assistants, Special Advisers, Bodyguards, Personal Consultants, etc, instead of utilising establishment positions in the universities;
- Are always in tug-of-war with Governing Councils over role-encroachment and contract tendering;
- Deliberately misinform and/or deceive regulatory agencies so as to get accreditation of their programmes;
- Consciously hire mercenary staff and/or borrow equipment for the purpose of accreditation;
- Are always at daggers drawn with staff unions over basic welfare issues;

¹⁰ Report of the NEEDS Assessment Committee of Nigerian Universities, 2012; Report submitted to the Council Chamber, State House, Thursday November 1, 2012.

The Committee summarised that the foregoing problems are actually symptoms of the real problems. The real problems of the universities are: the quality of leadership and governance in the universities; prioritization of resource allocation and limited resources (Some proprietors have abdicated the responsibility for funding of capital projects to TETFund). The poor governance culture is demonstrated by the following statistics: There are 701 physical development projects dotted across the universities in the country. 163 (23.3%) are abandoned projects while 538 (76.7%) are on-going¹¹. Why abandon existing projects to start new ones? The motivation for doing this cannot be noble. It was also reported that most NDDC projects across the universities in the Niger Delta States were abandoned¹².

Again, the Needs Assessment of Nigerian Universities report also indicates over-staffing at the level of non-academic staff as shown in Box 2.

Box 2: Non Academic Staff in Nigerian Universities

Non-teaching staff in the university system are intended to provide administrative and technical support for the maintenance of infrastructural facilities (including laboratories and workshops etc.), the provision of payroll/personnel services and library support services, etc. These are some of their key responsibilities that make the university system complete, effective and efficient. In Nigerian universities, however, the disposition of Non-Teaching staff appears to redefine the objectives of the University:

- There are numerically more support staff in the services of the universities than the teaching staff they are meant to support – a scenario in which the tail is wagging the dog. More expenditure is incurred in administration and routine functions than in core academic matter.
- There are **77,511** full-time non-teaching staff in Nigeria's public universities. This is more than twice the total number of full-time teaching staff. In most of the Universities, there are more non-teaching staff than teaching staff. In fact, the number of non-teaching staff in some Universities doubles, triples or quadruples that of teaching staff.
- In some universities, the number of senior administrative staff alone is more than the number of teaching staff (e.g. Uniben, OAU Ile-Ife). In the University of Benin, there are more senior staff in the Registrar cadre (Dep. Registrars, PARs, SARs) than Professors.
- Almost all the universities are over-staffed with non-teaching staff. The implication of this is over-blown personnel cost and misuse of available resources in the university system.
- In a number of universities, in spite of the general glut of non-teaching staff, those that reached retirement age are still retained in the university service 'on contract' while new recruitment still continues. This is partly responsible for the ballooning of the non-teaching staff.
- Over 70% of non-teaching staff do not have a first degree showing low professionalism or unqualified personnel in specific roles within the universities.

From the foregoing, it appears that a good part of the bulk of the money going to recurrent expenditure in the university system is wasted on staff that should not have

¹¹ Report of the NEEDS Assessment Committee of Nigerian Universities, 2012, supra.

¹² Supra.

been hired in the first place. This is not value for money; it is not in the interest of the advancement of education.

4. PROVISIONS FOR EDUCATION IN THE 2016 BUDGET AND TREND ANALYSIS

4.1 Issues in this Part of the Review

This part will review the key provisions in the overall education envelope, recurrent and capital expenditure and their comparisons to other sectors as well as the funding gap (if any) using the UNECSO benchmark of 26% of the overall budget. It will also highlight capacity deficits and frivolous, inappropriate and wasteful expenditure heads.

4.2 Allocations to Education and the Funding Gap

Nigeria is committed to providing not less than 26% of its annual budget to education under the UNESCO benchmark. In Table 6 below, the study reviews the allocations to education 2013 to 2016 and their compliance with the 26% commitment. The decision to go back to 2013 is to establish a trend in the allocations which will be compared to the 2016 allocation. The Table also seeks to establish the funding gap.

Table 6: Budgets and Funding Gap in Nigeria's Education Sector, 2013-2016

Year	Overall Federal Budget (₦ Millions)	Total Allocation to Education (₦ Millions)	% of Vote to Education to Overall Vote	26% Allocation Education (₦ Millions)	Variance between 26% and Allocation to Education
2013	4,987,220,425,601	437,478,097,032	8.77%	1,296,677,310,656	859,199,213,624
2014	4,695,190,000,000	495,283,130,268	10.55%	1,220,749,400,000	725,466,269,732
2015	4,493,363,957,158	483,183,784,654	10.75%	1,168,274,628,861	685,090,844,207
2016	6,060,677,358,227	480,278,214,688	7.92%	1,575,776,113,139	1,095,497,898,451

Source: Budget Office of the Federation: Approved Budgets and Budget Implementation

Table 6 shows that the Federal Government of Nigeria (FGN) allocated 8.77%, 10.55%, 10.75% and 7.92% of its overall budget to the education sector in the years 2013, 2014, 2015 and 2016 respectively. This is an average allocation of 9.50% over the four year timeframe. The variance for the four years cumulatively amounts to N3.365 trillion whilst it came up to an average of N841.313 billion a year. In years like 2014 and 2015, when the overall allocation was lower, education even got a higher vote than in 2016 when the overall vote was higher. The overall budget for 2016 is higher by 29.08% and 34.88% when compared to the 2014 and 2015 votes respectively. The expectation would have been for increased allocation to the sector rather than a reduction. Thus, Table 6 shows that FGN has not lived up to its commitment under the UNESCO Benchmark.

It should also be noted that this overall vote for 2016 contains the sum dedicated as statutory transfers for the Universal Basic Education Commission (UBEC) in the sum of N77,110,000,000 which is 2% of the Consolidated Revenue Fund of the

Federation¹³. This sum of N77.110billion is 16.06% of the overall education vote. It is only available for UBEC's operations and empirical evidence shows that a lot of the resources in this sub-pot have accumulated over the years and state governments, due to various reasons have been unable to access the resources. In essence, it may not be entirely true to calculate 100% of UBEC's money as available for education purposes in 2016. As at July 2016, a total of N64.896 billion was un-accessed by states in the vaults of UBEC¹⁴.

The Nigerian facts on Table 6 should be compared with the allocations from selected African countries in Table 7.

Table 7: Selected African Countries - Expenditure on Education as a Percentage of Total Government Expenditure (%)

Country	2012 (%)	2013 (%)	2014 (%)
Benin	25	22.3	22.2
Burkina Faso	15.9	16.2	-
Cote D'Ivoire	-	-	20.7
Gambia	13.8	10.3	-
Ghana	37.7	21.7	-
Guinea	9.5	14.1	-
Guinea	14.5	16.2	-
Liberia	8.1	-	-
Malawi	-	20.4	16.3
Mali	22.4	16.6	18.2
Niger	19.2	18.1	21.7
Sierra Leone	14.1	15.2	15.1
South Africa	20.6	19.2	19.1
Togo	17.7	17.2	19.4

Source:

<http://databank.worldbank.org/data/reports.aspx?source=2&series=SE.XPD.TOTL.GB.ZS&country=>

Evidently, Table 7 shows that Nigeria is spending lower than many African countries whose education expenditure is detailed above. According to a recent research by the World Bank group¹⁵:

International comparison shows that Nigeria's spending on education as a share of GDP, is much lower than the SSA average and below the recommended levels..... (of) public education expenditure as a share of GDP and as a share of total public expenditure for 41 SSA countries. With education spending equivalent to 1.7 percent of GDP, Nigeria is the fourth lowest among 41 SSA countries, and its spending is lower than the benchmark target set in the GPE's Education Sector Plan 2010-20,

¹³ See the Universal Basic Education Act, Laws of the Federation of Nigeria, 2004.

¹⁴ <http://ubeconline.com/Pre/UNACCESS%20AS%20AT%2020TH%20JULY%202016.pdf>

¹⁵ Governance and Finance Analysis of the Basic Education Sector in Nigeria at page 39.

lower than the GPE recommendation of 4.1 percent and lower than the SSA average of 4.6 percent. As indicated earlier, public education expenditure as a share of total expenditure is 12.5 percent, which is also below the comparison countries as well as the SSA average of 17 percent. Again this figure is much below GPE's recommended good practice benchmark for developing countries, which was set at 20 percent of total public spending. Given the lags identified in the education sector performance earlier in this report, it clearly demonstrates that the budget allocation for the education sector is insufficient to truly reform the education sector and meet the country's human capital needs.

The conclusion from the foregoing analysis of public sector investment in education is that there is a funding gap which needs to be filled.

4.3 Distribution and Composition of the Allocations 2013-2016

Table 8 shows the distribution of allocations between capital and recurrent budget over the four year term of the review.

Table 8: Composition of Education Allocations 2013-2016

Year	Total Allocation to Education (₦ Millions)	Recurrent Expenditure (₦ Millions)	% of Recurrent Expenditure to Total Education Allocation (₦ Million)	Capital Expenditure (₦ Millions)	% of Capital Expenditure to Total Education Allocation (₦ Million)
2013	437,478,097,032	366,247,658,676	83.72%	71,230,438,355	16.28%
2014	495,283,130,268	444,002,095,037	89.65%	51,281,035,231	10.35%
2015	483,183,784,654	459,663,784,654	95.13%	23,520,000,000	4.87%
2016	480,278,214,688	444,844,727,222	92.62%	35,433,487,466	7.38%

Source: Appropriation Acts, Budget Office of the Federation.

The average percentage allocation to capital expenditure is 9.72% over the four years whilst recurrent expenditure was on the average 90.28% over the study period. The implication is that FGN spent more on recurrent made up of personnel and overheads than it did on capital expenditure. On the average, while recognizing that education is teacher (personnel) driven and needs so much resources to pay teachers; this is not a proper expenditure composition considering the demand for buildings, libraries, laboratories, ICT, etc, which are needed to improve educational quality and standards. However, the 2016 budget allocated only 7.38% to capital expenditure which does not measure up to the four year average.

In 2013, 2014, 2015 and 2016, the bulk of the recurrent expenditure went to personnel expenditure and overheads accounted for a paltry 6.33%, 5.17%, 3.99% and 4.05% respectively of overall recurrent expenditure. This calls for caution so as not to underfund the non-personnel recurrent components of education expenditure.

With the disclosure by the Needs Assessment Report of Nigerian Universities indicating overstaffing by non academic staff, it appears that the personnel vote in tertiary institutions is over bloated. There is also the suggestion that this is applicable to the basic education level leading to the recommendation that adequate human resources management should be prioritized as a way to save misallocated resources¹⁶. However, the contradiction is that personnel votes are over bloated at a time teachers are poorly paid. Overall, there seems to be a consistency in favour of recurrent expenditure, in the distribution of the allocation between recurrent and capital expenditure in the education budget over the four years.

Table 9 below shows capital allocation to education as a percentage of overall capital allocation.

Table 9: Capital Allocation to Education as a % of Overall Capital Vote

Year	Total Capital Allocation to All Sectors (₦ Million)	Capital Allocation to Education (₦ Million)	Capital Allocation to Education as a % of Overall Capital Allocation for the Year
2013	1,591,657,252,789	71,230,438,355	4.48%
2014	1,119,614,631,407	51,281,035,231	4.58%
2015	556,995,465,449	23,520,000,000	4.22%
2016	1,587,589,122,031	35,433,487,466	2.23%

Source: Appropriation Acts, Budget Office of the Federation

The sector attracted 4.48%, 4.58%, 4.22% and 2.23% of the overall capital expenditure for the years 2013, 2014, 2015 and 2016 respectively. This shows the low prioritization of education in the capital expenditure of the country.

Table 10 shows the recurrent allocation to education as a percentage of the overall recurrent vote for the years 2013 to 2016.

Table 10: Recurrent Allocation to Education as a % of Overall Recurrent Vote

Year	Total Recurrent Allocation to All Sectors (₦ Million)	Recurrent Allocation to Education (₦ Million)	Recurrent Allocation to Education as a % of Overall Recurrent Allocation for the Year
2013	2,415,745,972,812	366,247,658,676	15.16%
2014	2,454,887,566,702	444,002,095,037	18.53%
2015	2,607,132,491,708	459,663,784,654	17.63%
2016	2,646,389,236,196	444,844,727,222	16.81%

Source: Appropriation Acts, Budget Office of the Federation

From Table 10, it could be deduced that although this did not meet the 26% benchmark, FGN to a good extent prioritised educational spending.

¹⁶ Governance and Finance Analysis of the Basic Education Sector in Nigeria by the World Bank, 2016 at page 92.

Table 11 shows the total capital votes to educational institutions vis, Universities, Colleges of Education and Technology, Polytechnics and Federal Government Secondary Schools over the four year period.

Table 11: Capital Allocation to Federal Education Institutions in Nigeria

Year	Universities (₦ Million)	Colleges of Education & Technology (₦ Million)	Polytechnics (₦ Million)	Other Institutions (₦ Million)	Fed. Gov. Sec. Colleges (₦ Million)
2013	16,185,867,228	6,686,281,321	4,841,718,673	924,832,772	10,325,000,000
2014	11,280,460,475	4,049,678,647	4,272,677,780	685,222,654	8,662,723,295
2015	2,473,919,231	1,175,792,944	954,384,068	761,624,764	3,613,500,000
2016	3,189,939,304	1,079,385,820	1,426,090,446	812,542,322	13,704,050,160

Source: Appropriation Acts, Budget Office of the Federation

Federal Universities number 38 and the capital allocation is an average of N83.945 million per university. Colleges of Education and Technology are 23 in number and their capital vote is an average of N46.929 million each. Polytechnics are 21 in number and will receive an average of N67.909 million each. Surprisingly, secondary schools are 104 in number and will receive an average of N131.769 million each. This is not the best way to prioritise capital expenditure because the needs of tertiary institutions far outweigh those of secondary schools. With the dire need for infrastructure and facilities, these educational institutions are evidently under-funded. When this allocation is considered against the background of the release and utilization rate in Table 12, the under-funding clearly crystallizes.

4.4 Releases, Cash Backed and Utilised Parts of the Capital Budget

In the Nigerian budgeting practice, there are usually variances between the budgeted sums and the sums released whilst the released sums are not always fully cash backed. The utilisation also comes out lower. Table 12 indicates the position in the education sector between 2013 and 2015.

Table 12: Capital Utilization in the Education Sector

Year	Capital Expenditure (₦ Million)	Total Released (₦ Million)	Total Cash backed (₦ Million)	Total Utilized (₦ Million)	Utilized as % of Capital Vote	Utilized as % of Cash Backed Sum	Utilized as % of Budget Releases
2013	71,230,438,355	36,166,262,144	36,166,262,144	34,049,550,059	47.80%	94.15%	94.15%
2014	51,281,035,231	21,769,408,427	21,702,933,949	20,743,569,845	40.45%	95.58%	95.29%
2015	23,520,000,000	13,832,123,999	13,832,123,999	13,035,149,943	55.42%	94.24%	94.24%
2016	35,433,487,466	-	-	-	-	-	-

Source: Budget Office of the Federation and Budget Implementation Reports.

In 2013, only 47.80% of the capital allocation was utilized; the utilization rate declined to 40.45% in 2014 and moved up again to 55.42% in 2015. This indicates

that the utilization rate was very low over the three years. It was at an average of 47.92%. Even the paltry capital expenditure was hardly utilized.

Table 13 shows other parameters between released and cash backed percentages of the education sector budget.

Table 13: Released, Cash Backed Sums as a Percentage of Total Education Capital Vote

Year	Total Education Capital Budget (₦ Million)	Total Sum Released (₦ Million)	% of Capital Budget Released	Total Sum Cash Backed (₦ Million)	% of Cash Backed to Total Education Capital Budget
2013	71,230,438,355	36,166,262,144	50.77%	36,166,262,144	50.77%
2014	51,281,035,231	21,769,408,427	42.45%	21,702,933,949	42.32%
2015	23,520,000,000	13,832,123,999	58.81%	13,832,123,999	58.81%
2016	35,433,487,466	-	-	-	-

Source: Appropriation Acts, Budget Office of the Federation

From Table 13, the released and cash backed sums for the years were the same. But the percentages were oscillating from 50.77% in 2013 to 42.45% in 2014 before moving up again to 58.81% in 2015. The reasons for the poor releases and cash backing are difficult to fathom considering that overall budgetary expenditures did not decline by up to 10% in the years under review¹⁷.

4.5 Service Wide Votes (SWV)

Under this budget head, there is the sum of N1billion for matching grants to the Safe Schools Initiative Programme. SWV also contains special intervention programmes and this include N191.5 billion for job creation which will involve the recruitment of 500,000 teachers and 100, 000 artisans. The recruitment of teachers is the relevant part for education. School feeding for 5.5 million children for 200 school days has a vote of N93.1 billion and STEM education grant for 100,000 students in science, technology, engineering and mathematics got N5.8 billion allocation. The foregoing involves the addition of not less than N230 billion to the education budget. This is a step in the right direction but the funds and programming should have been left with the FMOE.

4.6 Inappropriate and Unclear Line Items in the Budget

This section details a few of the inappropriate and unclear expenditures in the 2016 education budget with comments on what is wrong with them.

¹⁷ Engaging the Approved 2016 Budget Framework: The Macroeconomic Framework by Centre for Social Justice.

EDUMM001016952: REHABILITATION OF PRIMARY AND SECONDARY SCHOOLS IN SURULERE I, LAGOS STATE: What is the business of FGN in rehabilitating primary schools? What is the duty of the local and state governments? Even though this may be lawmaker's constituency project, it has no place in the federal budget.

EDUMM009016916: STATUTORY PRESIDENTIAL VISITATION EXERCISE INTO THE AFFAIRS OF FEDERAL TERTIARY INSTITUTIONS (40 FEDERAL UNIVERSITIES + 4 INTER UNIVERSITY CENTRES + 25 FEDERAL POLYTECHNICS + 21 FEDERAL COLLEGES OF EDUCATION) for N706,257,719; and EDUMM012016871: QUARTERLY MONITORING EXERCISE FOR IMPLEMENTATION OF POLICIES IN THE FEDERAL TERTIARY INSTITUTIONS for N110,780,272: Over N816million for virtually the same activity in tertiary institutions. The figures are bloated.

EDUMM133021110: IMPLEMENTATION OF INTERNATIONAL PUBLIC SECTOR ACCOUNTING STANDARDS (IPSAS) - ACCRUAL BASIS for N143,222,897. What exactly is this money going to be used for? Should the implementation of an accounting standard that enhances accountability, transparency and efficiency cost so much? What exactly are the materials or skills to be procured?

EDUMM142021137: MAINTENANCE OF FME WEBSITE AND PROVISION OF ANTIVIRUS AND PORTAL DESIGN AND DEVELOPMENT FOR NIGERIA EDUCATION MANAGEMENT INFORMATION SYSTEM (NEMIS) for N20,552,080: Do you need so much for a website and anti virus?

EDUMM159021188: 3 DAY CAPACITY BUILDING WORKSHOP FOR MOTHERS'ASSOCIATION AND COMMUNITY BASED ORGANIZATION ON INCOME GENERATING ACTIVITIES for N13,453,429. Is this part of the duties of the FMoE? What exactly is this meant to achieve?

Michael Okpara University of Agriculture Umudike dedicated a good deal of its capital expenditure to the construction of Chancellor's, Vice Chancellor's lodge and a guest house. Other universities dedicated funds to perimeter fencing. Are these the priorities of the institutions?

These pullouts from the budget are evidently misplaced priorities and examples of inappropriate and unclear expenditure heads.

5. CONCLUSIONS: MATTERS ARISING FROM THE APPROPRIATIONS AND OTHER ISSUES

5.1 Special Interventions Programmes

This is a very welcome development but it faces the challenge of appropriate systems and structures for implementation. FGN needs to design implementation strategies and mechanisms that reduce inefficiencies and corruption. The experience of SURE-P indicates that it should not be politicized if it is to achieve its objectives.

5.2 Low Carrying Capacity of Tertiary Institutions

Compared to other institutions in selected countries, Nigeria's tertiary institutions have low carrying capacity. They are in dire need of new class rooms, hostels, library and ICT facilities that would create room for increased students' intake. In terms of

expanding access to tertiary education, what is needed may be an increase in their carrying capacities rather than the establishment of new institutions.

5.3 No MTSS Underlies the Education Budget 2016

In accordance with the Fiscal Responsibility Act (FRA), the appropriation process should properly start with the preparation of Medium Term Expenditure Framework and its underlying Medium Term Sector Strategies. Both the MTEF and the MTSS are three year medium rolling frameworks in which the provisions of the first year of the framework determine the budget of the next financial year. Section 18 of the FRA is unequivocal in making the MTEF the basis for the preparation of the annual budget, including the need for the budget to be consistent with its sectoral and compositional distribution and its medium term developmental priorities. The MTSS reviews high level national policies in the sector, ongoing and new projects and seeks to determine the ones that will best facilitate the realisation of government's objectives in view of limited available resources. The advantages include:

- Articulate medium-term (three years) educational goals and objectives against the background of the overall goals of high level national policies, international standards and the attainment of the Sustainable Development Goals;
- Identify and document the key education initiatives (that is, projects and programmes) that will be embarked upon to achieve the goals and objectives;
- Cost the identified key initiatives in a clear and transparent manner;
- Phase implementation of the identified initiatives over the medium-term;
- Define the expected outcomes of the identified initiatives in clear measurable terms; and
- Link expected outcomes to their objectives and goals.

Thus the 2016 budget was proposed and passed without the underlying background documents which should inform the budget.

5.4 Disconnect Between Fiscal Strategy, Objectives and Expenditure Allocations

In the Fiscal Strategy Paper which is part of the MTEF 2016-2018, FGN pledged to be committed *inter alia* to the following: *Protecting the poor and most vulnerable, providing affordable and quality education..* Strategic priorities were supposed to focus on human and infrastructure development with emphasis *inter alia* on agriculture, education, health, water supply, etc. But the allocation to education, beyond paying the salaries of personnel, did not demonstrate any emphasis or prioritization of the sector because increased investments are required for

improvements in learning outcomes. Reducing the percentage of allocations going to education from 10.75% in 2015 to 7.92% in 2016 is not the way to prioritise a sector.

Again, the President in the 2016 budget speech stated as follows:

“We will invest in training our youths, through the revival of our technical and vocational institutions, to ensure they are competent enough to seize the opportunities that will arise from this economic revival”.

One would expect that there would be increase, in nominal terms at least, in the amount of funds budgeted for technical and vocational education given the significant nominal increase in the total 2016 budget sum from that of 2015¹⁸. But that was not the case. For example, the sum of ₦1,246, 461, 157 is the total budget for National Business and Technical Education Board in the 2016 budget against the 2015 sum of ₦1, 330, 130, 971. Again, the sum of ₦1, 223, 694, 709 was the total budget sum for National Board for Technical Education in the 2016 budget against the 2015 total budget sum of ₦1, 290, 860, 309. These declines in institutional budget sums despite the nominal rise in the total 2016 budget sum from that of 2015 does not represent the stated objective of FGN.

5.5 Getting the Priorities Wrong

Expenditure heads for libraries, laboratories, class rooms, ICT, equipment, etc, did not get enough attention in the budget. For instance the “production of fabrication of science and technical equipments for primary and secondary schools” was allocated a paltry N1,579,699. Libraries including building construction, purchase of books and equipment got the sum of N471.774 million. This is too poor for all the federal secondary and tertiary institutions considering that the bulk of the money is for construction of buildings. For direct teaching and laboratories cost, building and equipping of school laboratories, only N5.126 billion was allocated in the budget. This is also low for the entire education sector considering the low baseline we are operating from. For class rooms, lecture halls, conference and other halls, the sum of N5.081 billion was provided. Again this is inadequate for the whole federal education sector. Finally, ICT was allocated the paltry sum of N184.695 million for the whole federal education sector. This is inadequate for the purpose. Furthermore, universities have a lot of abandoned projects which have been left over the years whilst new projects have been commenced.

5.6 Inadequate Funding: International Commitments were not Honoured

Despite Nigeria’s commitment to the UNESCO benchmark, the 2016 federal budget was short of the benchmark having provided only 7.92% of the overall vote. Thus, the vote honoured Nigeria’s obligations in the breach. This is a practice that has become the trend over the years in Nigeria. The FGN did not need to make a

¹⁸ From ₦4.358 trillion in 2015 to ₦6.060 trillion in 2016.

commitment it had no intention of fulfilling or even coming close to 33% of its fulfillment. International comparison shows that Nigeria's spending on education as a share of GDP, is much lower than the SSA average and below the recommended levels.

5.7 Retrogressive Provisions

The commitment to progressive realisation of the right to education does not admit of backward steps when the challenges of illiteracy, poor educational quality, skill and capacity gaps persist, unless the reductions in allocation can be justified by other compensatory resource mechanisms. By not increasing allocations to education even when the overall budget increases (as is the case in 2016) shows that FGN ranks education low in its priorities.

5.8 The Personnel Vote

Despite the poor salaries and conditions of service of the teaching staff, it appears that most tertiary institutions are over-staffed with non academic staff. A report by the Federal Government Committee on Needs Assessment of Nigerian Public Universities¹⁹ revealed that there were 37,504 academicians in Nigerian public universities compared to 77,511 full-time non-teaching staff in Nigeria's public universities. This increases the personnel vote without any direct benefits to the institutions. Proper human resource management systems are lacking in these institutions and this leads to wastage.

5.9 Misplacement of Priorities in the Sector

The reduction in the capital allocation of universities from N16.185 billion in 2013 to N11.280 billion in 2014 and crashing the allocation to N2.473 billion in 2015 before the ridiculous allocation of N3.189 billion in 2016 is to show contempt for the right to education. On the other hand, on the basis of needs, to allocate more capital votes to individual secondary schools than infrastructure starved individual universities cannot be explained by any rational logic.

5.10 A Culture of Under-spending in Capital Budgets

There is a pervading culture of under-utilisation in capital budgets. Year after year, programmed capital allocations are not fully released and cash backed, leading to low percentages of capital budget expenditure. The implication is large variances between appropriation and utilization leading to an average of 47.92% capital budget implementation over the last three years.

5.11 Donor Funds are not Captured in the Budget

The 2016 federal education budget did not take cognisance of the contribution of Development Partners through grants and other support mechanisms. It is possible

¹⁹ Needs Assessment of Nigerian Universities, 2012, supra.

that in calculating the resources voted to the sector, the authorities may have taken cognisance of development aid, but this is not clear on the face of the budget. This is faulty as it does not portray a true picture of the level of funding available for education interventions. This is not the practice in other African countries and runs against the standard Nigerian Appropriation Bill clause that:

All Accounting Officers of Ministries, Parastatals and Departments of Government who control heads of expenditure shall upon the coming into effect of this Bill furnish the National Assembly on a quarterly basis with detailed information of all foreign and or domestic assistance received from any agency, person or organisation in any form whatsoever.

If this is the law, all grants sums that are due for draw down within the year should have been declared and incorporated into the budget. The fact that these contributions are not captured may lead to double counting in terms of FGN paying for services and facilities already funded by donors. It may also lead to corruption by MDA officials.

5.12 Late Passage of the Budget

The late passage and assent to the budget in May 2016 cannot augur well for budget implementation and derivation of efficiency gains. MDAs need to be assured of availability of resources at the beginning of the year so that they can plan and strategise on how to use the resources to achieve goals. It is therefore imperative that budget preparation, approval and assent get done early so that the FMoE and other MDAs derive the gains of predictability of funding and other gains derivable from early passage of the budget.

5.13 Leakages and Corruption

The 2015 Education for All (EFA) Global Monitoring Report (GMR) explained why Nigeria failed to achieve any of the targets. Kate Redman, UNESCO's Communications and Advocacy Specialist on EFA GMR, speaking on the issue of why Nigeria failed to achieve the EFA goals stated that:

"Corruption, conflict and a lack of investment has resulted in Nigeria having one of the worst education systems in the world"²⁰.

The activities of Boko Haram insurgents whose fight is against education have also played a role in the poor state of things in education sector, especially in North Eastern Nigeria.

²⁰ <http://guardian.ng/features/education/nigeria-misses-2015-global-education-goals/>

6. RECOMMENDATIONS

The following recommendations flow from the body of this study.

6.1 Shield Special Intervention Programmes from Politics

The special intervention programmes in education should be shielded from political manipulation and vested interests. FGN needs to design implementation strategies and mechanisms that reduce inefficiencies and corruption in implementation of the programmes.

6.2 Moratorium on the Establishment of New Tertiary Institutions

There should be a moratorium on the establishment of new tertiary institutions. Rather, the capacity of existing institutions in new lecture rooms, laboratories, libraries, hostels, ICT should be expanded to meet the increased demand for tertiary education.

6.3 MTSS should underlie the Education Budget 2016

In accordance with the Fiscal Responsibility Act (FRA), the appropriation process should properly start with the preparation of Medium Term Expenditure Framework and its underlying Medium Term Sector Strategies. There is even a provision in the 2016 education budget for the preparation of the 2017-2019 MTSS. This should be done by a properly constituted sector team including all relevant stakeholders.

6.4 Increase Funding to the Sector

Increase the funding to education to 26% of the overall budget or alternatively start a progressive increase of the vote to not less than 13% of the budget in 2017 and thereafter, gradually scale up allocations to the sector to meet the UNESCO benchmark. Allocations should increase with increased overall votes. Other relevant recommendations to increased funding are:

- The increased allocation should be channeled to capital expenditure and increases in overheads that facilitate the realisation of sector objectives. The capital expenditure should be more of developmental capital expenditure as against administrative capital expenditure. FGN should take steps to meet the minimum capital expenditure investment of not less than 20% as recommended in the Education for All Fast Track Initiative benchmark and thereafter progressively increase it. A special education infrastructure fund should be provided to bridge the infrastructure deficit and improve teaching skills through enhanced training and skills acquisition for teachers.
- Increased resources for the sector should also target the binding constraints on educational advancement including libraries, laboratories, ICT equipment, new hostels and classrooms, science and technology and linking the education curriculum and its attainments with industry demands.

- Any proposal for a decrease in allocations to the sector in the future should be accompanied by compensatory mechanism(s) and resources for those who will be deprived of educational facilities paid for by the public treasury.
- There should be a review of the access procedures and rules of the Universal Basic Education Fund with a view to the full drawdown and utilization of all the accruals to the Fund by states.

6.5 Complete Abandoned Projects before Commencing New Ones

It is imperative that tertiary institutions prioritize the completion of abandoned projects before commencing new ones. This is to avoid waste and inefficiency for projects that would have been abandoned after large sums of public resources have been invested in them.

6.6 Reduce the Bloated Personnel Vote

The sector should develop a proper human resources management capacity to reduce personnel expenditure without jeopardising the quality of teaching. The 77,511 non academic staff of universities should be pruned to a manageable level of not more than 50% of the extant numbers. This would lead to a reduction of wastages in the system and the savings can be channeled to improving the conditions of service and remuneration of the teaching staff.

6.7 Full Implementation of the Capital Budget

FGN should consider ring-fencing the capital budget for the sector and other sectors. The less than 50% implementation of capital expenditure in the sector is not acceptable. This is to ensure that no more than 5% variation exists between appropriated and utilized funds. In this regard, the ring-fencing of capital votes by the fiscal authorities may be necessary.

6.8 Capture Donor Funds in the Budget

Donor funds and the contribution of Development Partners through grants and other support mechanisms should be captured in the budget to avoid double counting and corruption. It is imperative that the legislature takes cognizance of donor funds in arriving at the final appropriation decisions.

6.9 Early Passage of the Budget

The budget should be prepared and presented by the executive to the National Assembly early enough and NASS should approve of same on or before the commencement of the New Year.

6.10 Block Leakages and Corruption

The anti corruption agenda of the Buhari administration should beam a searchlight on education and ensure that all leakages are blocked and corruption minimized in the sector.

6.11 Enhanced Legislative Oversight of the Sector: The National Assembly needs to enhance its oversight over the management of public funds in the sector to guarantee greater value for money.

6.12 Enhanced Civil Society Participation in the Budget Process: Civil Society needs to enhance participation in the sector's budget preparation, approval, monitoring and evaluation processes. Although some work has been done in the education sector, civil society organizations (NGOs, Media, Faith based groups etc) need to invest more time and energy in advocating for improvements, tracking, reporting and seeking compliance with laws and policies on education. The use of the Freedom of Information (FOI) procedure to get information concerning education and prudent utilization of resources is also imperative.