

# The Management and Funding of Education in Nigeria

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**Abstract**—This paper looks at the management and funding of education in Nigeria. The concept of management and administration has been concisely defined. Also the historical background of educational management in Nigeria has been discussed alongside the management of primary education, secondary education and tertiary education in Nigeria. Furthermore, the funding of education has also been concisely discussed in this paper alongside the various sources of funds available to education in Nigeria. The sources include government grant, school fees, external aids, school revenue yielding businesses and so on. The budgetary allocation of Nigeria to education from 1999 to 2013 was also highlighted in this in paper and it was discovered that the lowest allocation was in 1999 with 4.46% while the highest allocation was in 2006 with 10.43%. It is also of note that, Nigeria is still yet to meet the recommendation of UNESCO of 26% budgetary allocation to education by developing countries. Recommendations have been drawn that the government should increase budgetary allocation to this sector in a consistent manner because of its importance to the national economy, hoping that with proper monitoring of fund, it would contribute more significantly to the development of the country. An effective utilization of such funds is also advocated for greater achievements. All organs of the government should exhibit good corporate governance and transparency and so on.

**Keywords**—Education, funding, management, Nigeria.

## I. INTRODUCTION

EDUCATION has been defined as all efforts, conscious and direct, incidental and indirect, made by a given society to accomplish certain objectives that are considered desirable in terms of the individual's own needs as well as the needs of the society where that education is based [14]. At the outset, it is important to point out that education goes beyond schooling, but schooling at all levels, helps to achieve the purpose of education [22]. On the other hand, management is an organ of institutions, the organ that converts a mob into an organization and human efforts into performance. Reference [25] also defines management as the performance of executive duties, the carrying out of policies or decisions to fulfill a purpose, and the controlling of the day-to-day activities of organization. According to [19], management is a process that is concerned with creating, maintaining, stimulating, controlling and unifying (formally and informally), organizing human and material, energies with a unified system, designed to accomplish pre-determined objective of the organization. Reference [9] defined management as the guidance, leadership

and control of the efforts of a group toward some common objectives. It is a social/interactional and economic process involving a sequence of coordinated events- planning, organizing, coordinating and controlling or leading – in order to use available resources to achieve a desired outcome in the fastest and most efficient way. From the foregoing, management could be defined as social process of acquiring and utilizing resource towards the accomplishment of organization's objectives. It also refers to the process of coordinating human and material resources in order to achieve organizations' stated goals. It can also be said that management involves mental activities of planning, organizing, staffing, directing, budgeting and controlling for the attainment of organizations' pre-selected mission and objectives effectively and efficiency.

Meanwhile, public funding is described as the collection and disbursement of funds for public use [23]. It is regarded as the financial activities of public authorities in terms of taxing, spending, borrowing and lending and it includes the means of providing for the expenditure involved in the staffing, equipment and maintenance of educational institutions [11]. Education funding as an aspect of public finance embraces all features of funding of education including the sources of funding and how the money earmarked for education is spent especially for the purchase of goods and the services of men and materials [9].

From the above definitions, it is pertinent to note that without proper management and funding of the educational system in Nigeria the whole system will be in total disarray. It is therefore expected, that with the huge benefit of education as an instrument for national development, the Federal Republic of Nigeria will “hold the financing of education with two hands”, to the extent of surpassing the 26% UNESCO minimum standard for developing countries [28].

## II. DIFFERENT LEVELS OF EDUCATION IN NIGERIA

In Nigeria, today we have five levels of education and they are; early childhood/pre-primary education, primary education, secondary education, mass literacy, adult and non-formal education and tertiary education.

### A. Early Childhood/Pre-Primary Education

According to [15], early childhood/pre-primary education is the education given in an educational institution to children prior to their entering the primary school. It includes the crèche, the nursery and the kindergarten.

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### *B. Primary Education*

Primary education, according to [15], is the education given to children aged 6 to 11 plus. Since the rest of the education system is built upon it, the primary level is the key to the success or failure of the whole system. The duration is six years. It is in regards to this that the Universal Basic Education (UBE) was introduced and it serves as a replacement of the Universal Primary Education (UPE) and an innovation to enhance the success of the first nine years of schooling. The UBE involves 6 year of primary school education and 3 years of junior secondary school education, culminating in 9 years uninterrupted schooling and transition from one class to another is automatic but determined through continuous assessment [16].

### *C. Secondary Education*

This is a type of education which children receive after completion of primary education and before the tertiary level. The broad goals of secondary education according to the [15] shall be to prepare the individuals for: (a) useful living within the society; and (b) higher education.

### *D. Mass literacy, Adult and Non-Formal Education*

This level of education encourages all forms of functional education given to youths and adults outside the formal school system, such as functional literacy, remedial and vocational education. Some of the goals of this level of education according to the [15] are to: provide functional literacy and continuing education for adults and youths who have never had the advantage of formal education or who did not complete their primary education. These includes the nomads, migrants families, the disabled and other categories or groups, especially the disadvantaged gender; provide functional and remedial education for those young people who did not complete secondary education and so on.

### *E. Tertiary Education*

This is a type of education given after secondary education in universities, colleges of education, polytechnics, and mono-technics including those institutions offering correspondence courses. The goals of the tertiary level of education according to the [15] includes the following among others: contribute to national development through high level relevant manpower training; develop and inculcate proper values for the survival of the individual and society; and so on.

## III. MANAGEMENT AND FUNDING OF EDUCATION IN NIGERIA BEFORE INDEPENDENCE

The first attempt to finance education in Nigeria was in 1842. Christian Missionaries established, owned and controlled schools, and maintained them through school fees paid by parents, subscriptions from churches and grants from Missionary Societies. The Wesley and Missionary Society, for example, established and financed Nigeria's first elementary school at Badagry in 1842, while the Church Missionary Society founded the C. M. S. Grammar School, Lagos in 1859 and financed it for a long time [2]. The colonial government

did not consider education as a priority until 1882. As such, it did not take part in financing education in the colony. However, the 1882 Education Ordinance made provisions for the financing and maintenance of schools established by the colonial government. The Ordinance also made provision for assistance through a system of grants-in-aid to schools established by the Missions and private individuals. It must be pointed out that the period between 1842 and 1952 witnessed more of educational financing by the Missionaries and voluntary agencies than the colonial government. However, the 1944 Ten-Year Education Plan formed a landmark in the financing of education in Nigeria. The plan was designed for the development and improvement of education in the country, and was primarily aimed at making provisions for increased financial assistance by government to Missions and voluntary educational agencies as well as giving financial aid to native administration to assist them in expanding education in their areas [6]. Following this Plan, the period between 1953 and 1980 witnessed a lot of development in the financing of education that resulted in massive expansion of schools. It was a period of attainment of self-government by the various regional governments; a period when Nigeria attained its independence in 1960; a period when the Federal and Regional Governments had constitutional roles for educational development; a period of take-over of schools by the new Federal and Regional Governments from the Missionaries and voluntary agencies; a period when the First National Development Plan (1962-1966) was drawn which made provision for the Federal Government to be responsible for education in the capital territory, Lagos, and in some institutions of higher learning while the Regional Governments had primary responsibility for education in their areas; although the Federal Government still provided some financial assistance for education in the Regions [12].

## IV. MANAGEMENT COMPONENTS IN EDUCATION

Management involves planning, administration and supervision. Reference [15] emphasizes the success of the entire educational system on proper planning, efficient administration and adequate funding. School administration is the process by which principles, methods and practices of administration are applied in educational institutions to establish, maintain and develop such institutions in line with the goals of the institutions. Reference [8] defines school administration as the scientific organization of human and material resources and programs available for education and using them systematically and meticulously to achieve educational goals.

Basically, educational administration implies the arrangement of the human and material resources and program available for education and carefully using them systematically for the achievement of educational objectives. Thus educational administrator, whether in the ministry of education, the schools board, or in a school is essentially the organizer, the implementer of plans, policies and programs meant for achieving specific educational objectives. The educational administrator may contribute, one way or the

other, in planning, policy – making and program designing, yet his major role rests with the effective and efficient implementation of such plans, policies and programs for the benefit of education. Viewed from this angle, educational administration is concerned with organization and implementation – it may be categorized under broad areas of

- i) Planning and Policy
- ii) Implementation

Although such a categorization is essentially arbitrary and broad and these aspects of management are closely tied, inseparable and inductive, it is possible to separate the functions of administration from that of planning and policy – making in education. For example, the administrator at the ministry of education (essentially a planner and a policy maker) is concerned with formulating general plans and policies for education.

Meanwhile, supervision and inspection have been identified as very germane to the day-to-day activities of educational institutions. The supervisor assesses and records the performance of teachers, their ability and consistency in carrying out the classroom activities and keeping of high quality records. The activities of supervisors include the following: inspecting, monitoring, rating, assisting, recommending etc. All these activities if carried out by professional supervisors are aimed at improving instructional delivery and quality of teaching in the educational institutions. However, not all the appointed supervisors by ministries of education (federal and state levels) are trained, this accounts for the reasons why the quality of work of supervisors is very low.

#### V. FUNDING OF EDUCATION IN NIGERIA

Education is an expensive social service and therefore requires adequate financial provision from all stakeholders including government for successful implementation of all identified educational program adopted for implementation. Education is expensive because money is needed to hire, train and pay teachers; provide and maintain facilities (like classrooms, laboratories, studios, workshops) and replace consumable equipment on a continuous basis. Unfortunately, in Nigeria, according to [5], successive governments have erroneously encouraged people to believe that government alone can provide free education at all levels. This state of affairs is not only wasteful in it but has made it very difficult to formulate policies that will make the Nigerian people contribute to finance education. Even though the government has realized its mistakes and is now begging or welcoming or encouraging the participation of local communities, individuals and organization to assist in funding education, there is an urgent need to embark on a program of reorientation of the Nigerian people to appreciate the need to adequate finance education. More so, the major challenge of funding Education in Nigeria is not that of more money: it has more with better money [21]. On the part of government, relevant sectorial bodies such as the Education Trust Fund (ETF), Industrial Training Fund (ITF) and National Science and Technology Fund (NSTF) have been established to

respond (by way of intervention) to the funding needs of education [26].

#### VI. SOURCES AND STAKEHOLDERS IN THE FUNDING OF EDUCATION

Education is a very expensive social service. The expensive nature notwithstanding, education can be adequately financed through various sources. Some of these sources are quite conspicuous and described as major sources while other neglected traditional sources if improved upon could augment the funding of public education in Nigeria. According to [27] the sources are as follows:

*Government Grants:* Government is the owner of public schools and therefore is responsible for the provision of substantial proportion of the funds expended on education at all levels.

*School fees:* School fees are means of generating funds from students that are direct beneficiaries of education. Appropriate fees for quality education should be charged for different educational program at all levels [1].

*External Aids:* These aids in form of money, equipment, facilities and even personnel are provided by wealthy countries and organizations like the United States of America, Britain, Canada, UNESCO, Ford Foundation, Rockefeller Foundations etc. for indigent countries. Nigeria as a poor country therefore should take advantage of these aids by applying for them. Though [21] see external funded development projects in Africa had usually taken the form of a small animal with a loud roar.

*School Revenue Yielding Businesses:* Schools can get fund by establishing revenue yielding projects like farms, consultancy services, bookshops catering and rental services etc.

Other sources include the following:

- Endowment funds and donations
- Contributions from parents
- Company profit tax
- Loans
- Work study schemes
- Contribution by industry
- Income tax
- Purchase tax (for goods and services)
- Gift duty or transfer tax
- Entertainment tax.

From the foregoing, it can be deduced that, education funding comes from different sources. The major one for all levels of government is Public revenue from taxation, [7]. Education funds are reported to be distributed among the Primary, Secondary and Tertiary education levels in the proportion of 30%, 30% and 40% respectively, [16]. The public funding includes direct government expenditure (for teachers' salaries and instructional materials as well as indirect expenditure in the form of subsidies to households such as tax reductions, scholarships, loans and grants. It also includes payment from Education Tax Fund (ETF), mainly for capital expenditure. The main source of fund that the Nigeria government has are federal taxes and duties on petroleum,

profits imports and export, which form the revenue of the Federation Account, and the centrally collected value added tax (VAT) introduced in 1996, [17]. At present, private sources account for about 20% of total national donors, particularly in the form of loans.

The Nigeria government was able to strive in education sector considerably, as a result of huge wealth generated from the sale of oil, whose discovery brought a fundamental change to the economy of Nigeria. The government of Nigeria switched large amount of the huge wealth made from the sale of oil into expenditure in various sectors including education [7]. Government's ultimate objective according to [15] situation thereafter engendered indiscriminate establishment of institutions, and increased student enrolment, to mention a few. According to [4], enrolment in higher education increased from 14,468 in 1976 to 176,700 in 1990. Education is supposed to attract considerable portion of public expenditure because of its position as a social service with direct economic significance with generally acclaimed positive spill-over effects. According to Ismail in [4] education is considered as a long term investment that leads to a high production for a country in the future. In fact, economists argued that advanced education sector will certainly lead successfulness of a country's economics and socials development. Therefore, most of the developed and developing countries emphasize the enhancement of educational sector. But in Nigeria, there is no denying the fact that education is very poorly funded, because it is yet to comply with the UNESCO recommendation that 26 % of annual budget be spent on education. The country spends less than 11 % of her total annual budget on education. Botswana spends 19.0 %; Swaziland, 24.6; Lesotho, 17.0; South Africa, 25.8; Cote d'Ivoire, 30.0; Burkina Faso, 16.8; Ghana, 31; Kenya, 23.0; Uganda, 27.0; Tunisia, 17.0; and, Morocco, 17.7%.

Alternative sources of funding education have been explored. In 1995 the government established the Education Tax Fund in which companies with more than 100 employees contribute 2% of their pre-tax earnings to the Fund. Primary education receives 40% of these funds, secondary education receives 10%, and higher education receives 50%. Primary education has in the past also received funds from the Petroleum Trust Fund for capital expenditure and provision of instructional materials. The Fund is currently defunct. Additional funds for primary education are allocated through the National Commission for Nomadic Education. And the Tertiary Education Trust Fund (TETFUND) which was established as an intervention agency under the TETFUND ACT of 2011 and saddled with the responsibility for imposing, managing and disbursing the tax money to public tertiary institutions in the country.

In Table I, the actual total budget of the country from 1999-2013 and the real allocation to the education sector during the same period of time and the corresponding percentage of allocation over the period under consideration. The real total budget from 1999-2013 is 15.125 Trillion Naira while real total allocation to education amounted to 1.290 Trillion Naira

with a percentage of allocation of 8.28 [10]. It can also be deduced that the lowest allocation was in 1999 with 4.46% while the highest allocation was in 2006 with 10.43%, which is far below the UNESCO recommendation of 26%.

TABLE I  
BUDGETARY ALLOCATION TO EDUCATION FROM 1999 TO 2013 [10]

Year	Recurrent-Education Nigerian Billion	Capital-Education Nigerian Billion	UBEC Nigerian Billion
1999	2,700,000,000	-	-
2000	29,514,932,709	11,425,730,621	-
2001	38,983,776,900	24,800,000,000	-
2002	51,355,499,300	22,100,600,000	-
2003	61,726,621,039	13,981,206,481	-
2004	72,217,886,839	21,550,000,000	-
2005	92,594,737,799	27,440,790,000	27,800,000,000
2006	129,421,908,835	35,791,763,831	30,480,000,000
2007	137,478,261,081	48,293,513,848	35,300,000,000
2008	162,694,071,909	47,750,746,670	39,700,000,000
2009	183,014,340,686	33,625,096,425	35,565,376,384
2010	198,084,948,657	97,208,440,839	44,341,401,504
2011	304,392,631,774	35,088,896,911	54,328,643,090
2012	345,091,448,178	55,056,589,805	68,237,452,545
2013	360,822,928,272	71,937,785,489	76,279,000,000

#### VII. THE COST OF EDUCATION IN NIGERIA

It is a common saying in Nigeria that if education is expensive one should try ignorance. Based on the above, many Nigerians strive to ensure that their wards are educated. Many private schools and even government schools now bill fortunes as fees. One of the issues of utmost concern with private educational institutions in Nigeria is the fees they charge exorbitantly and the frequent upward of these fees. Most private educational institutions have become profit driven and are charged between ₦620,000.00 and ₦3,000,000.00 [18]. With the declining academic activities of public institutions in Nigeria coupled with low or inadequate carrying capacity, many parents who could have taken solace in private schools are inhibited due to huge cost. It has become obvious with the fees they charge that private universities according to [18] can only accommodate the children of the affluent, except of course middle class parents that are willing to struggle and sacrifice other comforts of life. The incidence of the burden of these huge fees parents pay is obvious on the standard of living of many families.

In Nigeria today it is obvious that the tertiary level of education is the most expensive among all the other levels of education (pre-primary, primary, secondary and adult education). This issue of high cost of tertiary education needs to be addressed by the government and all the relevant stakeholders so that the aim of this level of education in the country would not be defeated.

#### VIII. STABILITY IN EDUCATIONAL POLICY IN NIGERIA

Education policy is a projected programme of educational activities, which specifics the goals, values and practices of the educational system. It is a statement which guides and direct all actions directed at achieving goal leading to national

development through the educational sector [15]. Education policy provides the basis to regulate and control the conduct of the national educational system. These policies are thus formulated to meet the desires and aspiration of a people, community and the entire nation [13].

In Nigeria, educational policy which constitutes the centre piece of any meaningful analysis and useful assessment of recent development in Nigeria educational system was formulated based on the country's national philosophy that aimed at creating:

- A free and democratic society
- A just and equalitarian society
- A United, strong and self-reliant nation
- A great and dynamic economy
- A land of bright and full opportunities for all citizens [15]

It is important to note that the nation's policy on education is government way of realizing that part of the national goals which can be achieved using education as a tool. Therefore, in line with above national goals, Nigeria's philosophy of education has been articulated to guide the development, integration and provision of equal access to educational opportunities for all citizens of the country.

Every government leader is charged with the responsibility of formulating policy which must be used as a basis for guiding the administrative machinery of the organization. In formulating the education policy, the challenge before leaders in the educational sector today, is that, these leaders must squarely face decisions about means, aims and values. This has become pertinent in the sense that all policies formulated should be seen as essential ingredients that serves as the bedrock on which educational program of activities are built upon for the development, progress and total benefits of the system and society. Since educational policies deals with both general and specific procedures of what is to be done, and how the deferent operations of the education system will be carried out, educational planners or policy formulators must be conscious about policies being formulated and ensure that there is a stable political and conducive environment to enable the educational sector to have efficient, effective and qualitative delivery of services for improvement of the citizenry and the society [24]. More so, leaders of the educational system should be conversant with the fact that once education policy is made it must be successfully implemented or put into action so as to enhance rapid transformation of the education sector. Such policy when implemented should also ensure that facilities and human resources are adequately provided for, in order to achieve the policy goals and objectives. At the implementation stage the responsibility of leaders or Government is enormous. According to [3], policies are made and implemented normally to reflect the values, wishes, program and ideology of the government in power and it is at this level that decisions are made to initiate changes or shifts between types of education and program. Thus, environment where the policy operates and the societal needs may change while implementation is on. At this juncture, it may be suggested that policy program could be frequently reviewed to meet up the challenges of the

time. In most cases the function of leaders is to make sure that all decisions are within the confines of the educational policy and that no decision on implementation deviates from the overall policy document. On this note, [20] emphasized that, obviously for the implementation stage to meet the needs of the society, carefulness, commitment, administrative willingness and efficacy or efficiency are required for the successful implementation of the stated and designed program of activities. In Nigeria education system today, policy outcome is below expectations or poor due to lack of patriotic leadership as well as government's consistent poor attitude towards the education sub-sector, manifesting in dishonest financial allocations to the sector and in the apathy towards teachers' welfare during the process of translating policy into practice. Also, there is frequent change in the educational policies of the country which often leads to instability in policy implementation and this amount to waste of resources and time.

#### IX. CONCLUSION AND RECOMMENDATION

Education is found to enhance productivity and increase in productivity will in turn entail more training of the manpower that generates the output. The study examined the management and funding of education in Nigeria. The commitment of the federal government of Nigeria to education through her budgetary allocations within the period of 1999-2013 has been highlighted. It was found that little attention was paid to the sector as the percentage of budgetary allocation to the sector ranged from the lowest allocation of 4.46% in 1999 to the highest of 10.43% in 2006. However, when the budgetary allocations to education were compared with the 26% of the total budget recommended by UNESCO for developing countries like Nigeria, it is clear that government has to devote more resources to the sector.

It is recommended based on this paper that government should increase her budgetary allocation to this sector in a consistent manner because of its great importance to the national economy and growth, hoping that with proper monitoring of fund, it would contribute more significantly to the development of the country. An effective utilization of such funds is also advocated and all areas of wastage blocked. All organs of the Government should exhibit good corporate governance and transparency. Lack of corporate governance and transparency have been the problems of successive governments and attempts to curb incidences of fraud and misappropriation of funds by the establishment of bodies such as the Economic and Financial Crimes Commission (EFCC) and the Independent Corrupt Practices and other related Offences Commission (ICPC) seem not to have made the desired impacts judging from the number of reported cases and the concluded ones. These institutions should be strengthened and given more powers to dispense with cases speedily.

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