The 2009 Nigeria Educational Reform: An Assessment of the Funding and Quality of Education Benchmarks in Selected Federal Tertiary Institutions in Kaduna State, Nigeria.

Lawal Bala Isa

Faculty Of Administration Ahmadu Bello University Zaria, Nigeria

ABSTRACT: In this paper Educational Reform Funding Policy and Quality of Tertiary Education in Nigeria was critically examined. The problem investigated revolves around whether or not the 2009 Educational reforms policy has any significant impact on quality of tertiary Education in Nigeria focusing on selected and foremost Federal Tertiary Institutions in Kaduna state. The variables assessed include Educational reforms, Tertiary Education, quality and Funding. The research questions, objectives, and hypothesis formulated were on the basis of these variables. The survey research design was employed and data were generated from both primary and secondary sources using the instruments of questionnaire, observation and interview as well as books, reports, published papers and the internet. Data was analyzed using both descriptive and inferential statistical tools. The descriptive tools include frequency table, simple percentages, mean and standard deviation. While the inferential tool utilized is the Chi-Square. The study revealed that Educational Funding is inadequate as the 50% annual allocation benchmark was not achieved. The UNESCO 26% benchmark was also not achieved and that the inadequacy of funding affect quality of education significantly. It was therefore recommended that the UNESCO 26% minimum benchmark be implemented, as well the 50% annual allocation from federal government to the Tertiary Institutions to enhance the quality of education.
Primary stakeholders should be involved in the formulation and implementation processes of the reform to make for the needed periodic review and improvements. A legislative Education Act is suggested with provisions for sanctions for breaches and failure to achieve prescribed prime targets.

I. INTRODUCTION

Changing public education is regarded as educational reform with the main assumption that any small change in education will have large returns in the wealth, health, well-being and requisite development of the citizenry. Essentially, reform is a necessity for growth and development of any human organization. Its imperatives is borne out of the reality that as human organization continues to exist; there will always be new hopes and aspirations which the generality of the people living in the organization would want to attain. (Hassan, 2007). In another similar line of reasoning; Uzodinma (2008)asserted that in any dynamic society all areas of human activity seem to undergo some form of change. Supporting this claim; Oraifo (2002) noted that educational reform is not a new thing and has been in practice among developing nations and that reforming in its nature provides the unique opportunity to stop and re-appraise existing conditions with the aim of correcting ills and improving prevailing situations for better results. So, reform is totally described as a major system of transformation.

Over the course of the past three decades, efforts to reform Nigeria's educational system have led to shifts in the funding mechanisms, structural responsibilities, and compulsory components of public education at the basic, post-basic/secondary, and tertiary levels. The aim of the reforms was to improve educational access and quality and ensure the adequacy of programming at all levels.

Like many educational models, the Nigerian system integrates a level of shared responsibility for the funding and execution of educational mandates through federal, state and local government participation (Onyukwu, 2011).

Though this is overseen by the Federal Ministry of Education, the organization of control is based on a model that places responsibility for funding, oversight, and administrational segments. Local governments are primarily responsible for basic education, or the first nine years instruction, while the state governments operate senior secondary or post-basic schools, and Federal Government largely oversees Tertiary Education (Onyukwu, 2011, FME, 2015).

Tertiary education is overseen by the federal government and approximately 1.5 million students each year take the entrance examination for post-secondary education. The Tertiary Education systems provide opportunities for both educational and vocational instruction and approximately 40 percent of the students who take the UTME meet the minimum requirements for admission (Onyekwu, 2011). Tertiary Education in Nigeria is one of the areas in need of continued reform measures to increase access and equity, quality, funding, teacher development across ethnic, socioeconomic, and gender boundaries.

The Tertiary Education System has been criticized for being inefficient and ineffective, making it irrelevant to the needs of a new democracy, for the most part; major issues in Tertiary Education are similar to those in most countries around the world. Problems such as access, quality, funding and efficient management, and governance have been perceived as some of the major issues facing the Nigerian higher education system. Successive governments in Nigeria have made concerted efforts to reform the educational sector. This paper examined the impact of 2009 Educational Reform Funding Policy on Quality of Tertiary Education in Nigeria. It is limited to selected foremost and first generation Federal Tertiary institutions in Kaduna state namely; Ahmadu Bello University Zaria, Federal College of Education Zaria and Kaduna Polytechnic, (cutting across the three main categories of Tertiary Institutions).

The pertinent research question raised in this study include; To what extend has the UNESCO Benchmark of the 26% of national budget was achieved; To what extend have the 50% annual increase in funding achieved in the selected federal tertiary education institutions? And to what extend have public funds been provided to entrance the quality of tertiary education in Nigeria. The fundamental objective of the study is to determine the extent to which public funds as prescribed by the cited educational reforms to enhance the quality of education in the selected tertiary institutions. The Hypothesis formulated in this study is that there in no significant relationship between the 2009 Educational Reform Funding Policy and the Quality of Education.

II. LITERATURE REVIEW
Concept of Tertiary Education

Tertiary Education consists of a University sector and a non-University sector that is comprised of Polytechnics, Monotechnics and College of Education (Clark et. al., 2013).

Higher education products or students must exhibit very high intellectual competence or high level of intelligence. University education for instance confers on its recipient the status of an accomplished individual. This supposes that he/she has been equipped both mentally and socially to assume a dignified position and provide effective leadership where he/she finds himself/herself; whether in the workplace or at the community service level. This is why on the day of graduation; only those found worthy in learning and character are conferred with degrees and certificates.

A higher education product is expected to be dynamic and versatile. This derives from the rigorous exercise he/she had passed through. According to Aminu, (1986), there has always been a gap between ideas and realities. According to him "Universities do not grow like building whose final height and shape is determined before the foundation is dug". Instead "universities the world over grow like trees whose final height, size and shape cannot be determined from the start." A University/Tertiary Institution would consist of students, staff, the workers, the administrators, the well-wishers and above all, the alumni.

Effective planning is a pre-requisite for a good university system. The broad based vision of the founding fathers of Nigeria's first generation universities, despite their seemly political inclination marks them off as leading centers of learning in the country. According to Taiwo (1985), need rather than desire led to their establishment. Obodegbulam (2006) observed that the functioning of any institution be it in education, business or social spheres, will reflect the ideology of its founders. There may be a gap between planning and execution, which calls for effective planning as a guide in the execution of educational reforms.

Concept of Educational Reform

Imoke (2011) said that, reforms in education are representation of conscious evolution of policy regimes which are capable of bringing significant revolutionary changes in the sector. The intent of such reform is to make it more responsive

to the needs of the people. It is also important to know that education is a public good, one which benefits non-proprietors as well as the educated and non-educated. An educated workforce is a vital component of a dynamic economy. According to Cohen (2003), "education reform in any setting is an arrangement by a group of persons or a country to change the 'status quo,' it is the change in policy in education to make it better by converting or making improvements from the deficiencies that are in the previous policy. This involves the development of an alternative policy, experimentation, implementation and feedback. The basic requirement is to meet the needs and aspirations of the people.

Reform has to do with injecting new processes and facilities into an organization, and integrating them to improve the performance of that organization. The provision of excellent service is the major concern of every reform.

Omolewa (2007), stated that educational reforms emanate from the basic conviction that considerable progress can be made in a nation by its people through careful engineering of the educational process. Imoke (2011), emphasized the need for reform when he stated that, "modern societal conditions are reshaping education the world over in a rapid and profound manner. Modern technologies couple with global economic forces have contributed to an intense and pervasive level of individual, organizational, and international interdependence.

Concept of Education Funding

Finance in education is seen in this study as the collection and disbursement of funds for the purpose of education (Oshuntokun, 2003). Finance is also regarded as the financial activities of public authorities in terms of taxing, spending, borrowing and lending and it involves the means of providing for the expenditure involved in the staffing, equipment and maintenance of educational institutions (Charles, 2002). Education funding include, the sources of funding and how the money allocated for education is spent especially in the areas such as the purchase of goods and services men and materials which Adeyemi (1998) sees as a vital area of economics of education.

The sources of financing education according to UNESCO (1968) is that in developed countries of the world, education is financed with tax but in developing countries other sources in addition to tax can be used. Vaizey (1961) in Adeyemi (2011) argued that education can be financed using school fees, repayable loans, local government taxes, direct tax, indirect tax, property

tax for decentralized educational system. Omoike (2013) listed sources of funds for education to include: budgeting allocation, tuition fees, industrial organizations, philanthropists, communities, old students association/ alumni associations, parents-teachers associations (PTA), religious organization, revenue yielding ventures, education tax fund (ETF), school development levies etc.

With all these sources of income for Education, it makes one to wonder why funding is still inadequate?

And why education is still very poor. These could be as a result of corruption, and politics. Expenditure in education on the other hand deals with how the allocated amount to education is spent, this is used as an instrument for analysing financial aspect of education, as a parameter for projecting the trends of an educational system, (Adeyemi, 2011).

Therefore, one of the methods of determining the flow of educational finance is to study the time trend of educational expenditure, Adesina (1990) also supported this point when he said that expenditure on education is determined by budgetary allocations, reiterating that a budget is an estimate of revenues and expenditure for a given period of time usually within a financial year. A budget contains recurrent and capital expenditures (Woodhall, 1987; Borokhovich et al., 1998). In Nigeria, recurrent expenditures per pupil is based on aggregate statistics of expenditure per enrolment which showed that private contribution to cost is higher in the Southern States (Hinchcliff, 1989). To further buttress the point, Adebayo (2008) pointed out that although enrolment was increasing at the primary, secondary and tertiary levels of Nigerian educational system, government's expenditure was decreasing proportionately. The education system of Nigeria has gone through several policy reforms such as curriculum, institutional expenditure, financing etc. this is because having adopted education as an excellent tool to bring about the advancement of the nation, reforms are therefore inevitable, to bring about the actualization of set goals, unfortunately, despite many reforms and huge investments by regimes of government, Education has continued to be the headache of all stakeholders. Umoh (2006), Ololube (2007), Nwanchukwu (2014) and Aigboje and Ehiaguina (2016) have attributed these problems to inadequate and unsustainable funding. Eyiche (2012) blames the failure of the universal primary education

(UPE) to crisis of funding and further confirms that poor funding from the mid 1970s into

2000s have caused cases of unpaid teachers' salaries, dilapidated school infrastructures and inadequate facilities. This has invariably affected the actualization of goals and has made management of education a difficult one in Nigeria. There appears to be a perennial crisis of funding and lack of definite structures and strategies in funding of education (Nwanchukwu, 2014). The condition of the sector remains worrisome. Conditions of facilities are still a far cry from acceptable, basically, this is due to underfunding and systemic corruption according to Ololube (2007). Stressing that education is an essential service that must be scrutinized, monitored and constantly evaluated and fully exorcised from the grip of corruption it will ever attain the education for all (EFA) agenda. This realization has elicited stringent calls for effective utilization of inadequate funds to solve the myriad of problems in the education sector.

Concept of Quality of Education

Quality in education means relevance and appropriateness of the education programme to the needs of the community and country. (Fadipe, 1999, Yoloye, 1976 and Thomas, 1991). Quality assurance is about consistently meeting product specification or getting things right first time. Quality assurance in the University system or Tertiary Institutions implies the ability of the Institutions to meet the expectations of the users of Manpower in relation to quality acquired by their outputs (Ajayi and Akindutire, 2007). Further, it can also include the ability of Tertiary Institutions to meet certain criteria relating to academic matters, staff – students ratio, staff mix by rank, staff development, physical facilities, funding and adequate library facilities (NUC, 2007).

While Quality Control is the arrangement made or mechanism put in place to maintain the degree of excellence of a product or service (Olagboye, 1997).

The challenges of quality in Nigerian tertiary institutions include the decline in quality of graduates as decried by Okebukola (2006) who held that graduate produced in Nigeria in the last four years were of low quality and thumbed down the quality of those that would graduate in the next three years (i.e. 2002 – 2009). Adebayo (2007) further commented on the non-inclusion of any of the nation's Universities in the world best 500 Universities and worst still, Nigeria ranked (then) 44 after Ghana, Kenya, South Africa in ranking of African Universities. Between accreditation and the quality of education in the selected Tertiary institutions.

III. THEORETICAL FRAMEWORK
Public Management Reform Model

The model in its classical form represents an inductive synthesis about the process of reform in many countries (Politt, Bouckaert, 2011,: 32). As par below:

Figure 2: A MODEL OF PUBLIC MANAGEMENT REFORM
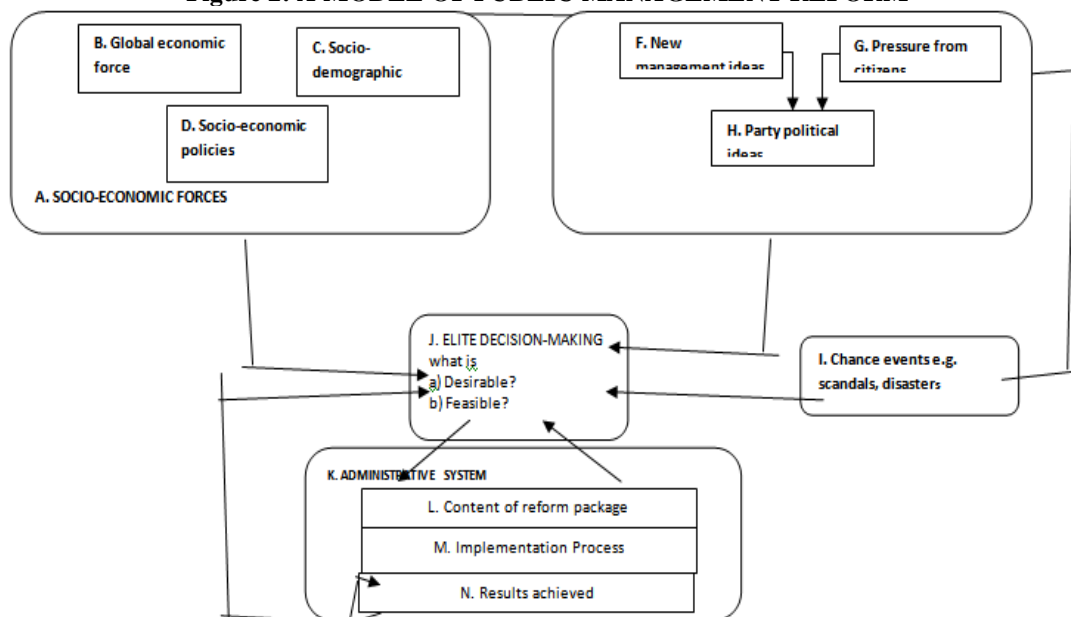
Source: (Politt C. and Bouchaert G. 2011, page 33, Oxford)

The broad architecture of the model embodies a numbers of key assumptions and concepts:

i)   The model takes the government of a single country as its framework while noting that international organizations and networks frequently influence national reforms. Nonetheless key reform decisions are usually formally taken by national governments even if influenced by international organizations such as the OECD or the World Bank.

ii) At the center of the model (Fig II) lies the process of elite decision – making, made up largely by politicians and senior civil servants. That the changes/reforms have been predominantly "Top-Down" in the sense of having been conceived and executed by executive politicians and or senior civil servants. The elites may be considerably influenced by ideas and pressure from elsewhere (see Boxes A,B,C,D,F,G,H). The theory also discovered that elites change in composition as well as governments. Thereby affecting the sustenance of any reform.

iii) New Public Management Reform, particularly in centralised governments is a process that tend to begin in the upper, rather than the lower reaches of governance, and which allows for a measure of choice as to the specific instrument and technique which are chosen (i.e implementation framework and the structures and institutions to drive the reforms. see Boxes K and L).

iv) Note the distinction between elite perceptions of what reforms are desirable or feasible. Elite recognize that their assumptions for reform package may be censored, moderated by culturally and politically acquired factors or norms and expectations of other key actors.

B.   The model identified three other points on the issue of centrality of the Elite decision making as reflected in the middle of the model:-

i)   Note that it is the exception rather than the rule that reform schemes should be comprehensive even in intent. Gradualism instead of 'remodel the entire public sector institutions in one go' is often the rule.

ii) Easy to exaggerate the degree of internality in many reforms. The final result (Box N) may bear only a loose relationship to the intentions embodies in the elite manifesto for change (box L)

iii) Reforms vulnerable to limitations, socio-political roadblocks and unforeseen development that will require moderation or review of the reform periodically.

iv) The reform ideas do not come out of the vacuum, but certainly from somewhere (i.e. management consultancy, an academic, neighboring government, OECD, World Bank etc)

C.   That generally reform initiatives are informed by these 3 large group elements:

i)   In the top left corner – Economic and socio-demographic factors (A, B, C & D) (e.g.Global economic forces, cost and complexity of the welfare state etc)

ii) The top right – a group of political and intellectual factors (E, F, G & H) (e.g. Influx of new management ideas, pressure from interest groups and political parties, the media creating or exerting need for change or reform).

iii) And in between (bottom half) of figure – a group of administrative factors (K,L,M,N). The authors emphasized that it is from the interplay of these three principal elements that management changes emerge. The model also noted that generic approaches and techniques such as management by objectives (MBO) Total Quality Management (TQM), benchmarking, outsourcing, business process Re-engineering (BPR) have been widely adopted within the public sector which can be combined (referred as dishes or plats in the model) to make more or less coherent models/menus/theories were often extensively used.

iv. The model also indicated that change factors such as accidents, disasters, scandals   (box F)with the administrative factors (Box K) often with global dimensions (e.g the   2008 economic collapse/meltdown) led to upsurge of reforms in the financial sector   and bureaucracy.

D.   Content of the reform (Box L) implementation process (Box M) **and Result achieved (Box N)** as expressed by the management reform model (PMM).

i.   **Content of the Reform** (Box L): That these are the product of the interaction between the desirable and the feasible that reform packages display considerable rhetorical   dimensions, playing harmonious on styles and ideas of the moment, thereby reinforcing discourses which support the present institutional changes under consideration. They are considered as **blueprints for Administrative Action with** a value of their own, without necessary follow-through.

ii**. Implementation Process**(Box M): The model observed that the science of administration is

hardly exact, much is learnt in the implementation process, when ideas are being put to practice, and much of the learning frequently translate into departures from the original design. Also that reform packages are often implemented through networks and different institution structures/levels of government, and strength of the weakest link from this linear process of implementation. That often the implementation processes in fields, like Telecommunication, transport, environment health would need to be international with emerging technology to make the exercise meaningful (e.g a reform on the transport sector on Railways in Nigeria will involve the Chinese, Indians or British). That the implementation stage gives a feedback to the elite decision makers' ideas about what to do next – whether to continue on a given track or to discontinue.

iii. **Results Achieved (Box N):** That the achievements that eventually accrue from the implementation process might or might not bear a close resemblance to the original aspirations of the political/administrative elite – particularly the elite perceptions of what types of changes are desirable and feasible.

E. Limitations of the Public Management Model (PMM)

i. The authors accept that the model is limited, being only a starting point, a logical, schematic and heuristic model, certainly not a unified theory.

ii. There is need to identify political and administrative regime types and know what goes on in each of the boxes to explain better their relationships. Further, that it is the interaction between and within the boxes that bring real reforms to life.

F. Relating this Public Management Model (PMM) to our study the following elements unfold:

i. The 2009 educational reforms was largely influenced by the Wendy Thompson (UK) Report (2004) on the poor state of the service delivery in Nigeria. The PMM earlier noted that reforms maybe influenced by ideas from outside the country while politicians and senior civil servants (Federal Executive Council and the Federal Ministry of Education key officials) eventually package the educational reforms. Indeed the political system and socio-economic forces (PMM-Boxes A,B,C,D and F,G,H and E) had a bearing on the birth of the 2009 education reforms.

ii. The Elite – Decision (Politician/Senior Civil Servants) process is Top-down. The educational reforms were formulated by a Ministerial Committee jointly headed by the then NUC executive secretary, Prof. Julius Okojie and Prof. Godswill Obioma, Executive Secretary Nigerian Educational Resource and Development Council (NERDC) as co-chair. The committee's draft reform of the 2009 educational reform were subsequently discussed by the 22 parastatals in the ministry in March, 2009 in a one day retreat at Yar'adua Centre (18th March 2009). The researcher (Lawal Bala Isa) attended this retreat on the Roadmap for the 2009 educational reforms as a Director of administration in one of the parastatals (NABTEB). It was a one day interactive session. We then quickly ask the question – is one day sufficient for inputs by the 22 parastatals of the ministry? Eventually a report was forwarded to all parastatals for implementation inclusive of a short-term action plan chronograph and a strategy plan of action for Tertiary Education. Here we may confirm that the politicians and senior civil servant determined what was desirable and feasible without significant inputs from primary stakeholders (or principals such as students, unions, the alumni, parents, and the general public).

iii. Subsequently a blueprint for implementation of the 2009 reforms for administrative action was formulated largely with a value of their own, without necessary follow-through (PMM – Politt and Bouchaert, 2011: 44) see content of reform and implementation process (Boxes L and M of the PPM).We ask the second question whether the implementation stage, gives a feedback to the elite decision maker's ideas about what to do next – whether to continue on a given track or to discontinue. (see Politt & Bouckaert 2011: 45).We are yet to see a comprehensive periodic review of the implementation of the 2009 educational reform to establish if the objectives are being achieved since 2011.

IV. METHODOLOGY

For the purpose of this study; the survey research design was adopted. This method focuses on population or universe (ABU, FCE Zaria, KADPOLY, FME, JAMB, and the regulatory bodies – NUC, NBTE and NCCE) on which data collected from the population are used for intensive study and analysis. A sample reflecting the

characteristic of the population was drawn. This provides the opportunity to generalize the findings of the study for the whole population.

The population of this study (accessible or study population) consists of members of staff, students, Alumni and extended Management of the selected federal tertiary institutions (ABU, FCE Zaria and KADPOLY), management of FME, JAMB and regulatory bodies (NUC,NBTE, NCCE) represented thus:

a) Extended management (Principal Officers, Committee of Deans and Directors).
b) Students Representative Council (SRC), their unit representatives and executive (EXCO) members.
c) Academic staff represented by ASUU (ABU) executive and their unit representatives, KADPOLY (ASUP) and FCE Zaria (COEASU).
d) Non teaching senior staff ABU (SSANU & NAAT) their executive and unit representatives, KADPOLY (SSAP) and FCE Zaria (SSUCEON).
e) Junior staff union ABU (NASU) their executives and unit representatives, KADPOLY (NASUP) FCE Zaria (NASU) their executives unit representatives,

f) Extended management of the FME, JAMB and Regulatory bodies of NUC, NCCE, NBTE.

Essentially, the total accessible population (study population) covers largely policy makers (primary and secondary stakeholders) relevant to our study.

The population of the study is shown comprehensively in table 3.1

3.3.1Determination of Sample Size

For the purpose of this study, Taro Yamane's formula (1967) was used to determine the sample size of the study from the accessible/study population.

The formula is as follows:

$$n = \frac{N}{1+N(\alpha^2)}$$

Where n= sample size

N = total population

α= level of significance (5% or 0.05)

$$n = \frac{644}{1+6448(0.05)^2}$$

$$n = \frac{46808}{1+644(0.0025)}$$

$$n = \frac{644}{1+1.61}$$

$$n = \frac{644}{2.61}$$

n= 246.74

n≅247

Table 3.1: Population of the Study

	Alumni Executives/Equivalent	Central Admin Management (Principal Officers and Deans/Directors	Students Representative Council (SRC) and Executive /Unit Reps	Senior Non-Teaching Staff Exco and Unit Reps	NATS and Unit Reps (Technologist)	Junior Staff (Exco and Unit Reps)	Academic Staff (Exco and Unit Reps)	Total Population
ABU Zaria	12	35	73	40 (SSANU)	30 (NATS)	36 (NASU)	40 (ASUU)	266
KADPOLY	11	15	25	24 (SSAP)	NA	26 (NASUP)	31 (ASUP)	132
FCE ZARIA	10	13	20	24 (SSUCOEN)	NA	24 (NASU)	30 (COEASU)	121
Regulatory Bodies (Managememt)	FME, NUC, NBTE, NCCE, JAMB 25 X 5 (Allocated)							125
Grand Total								**644**

Source: Researcher's Computation, 2019

Table 3.2: Questionnaire/Interview Distribution to Sample Size

	Alumni Executives/Equivalent	Central Admin Management (Principal Officers and Deans/Directors)	Students Representative Council (SRC) and Executive/Unit Reps	Senior Non-Teaching Staff Exco and Unit Reps	NATS and Unit Reps (Technologist)	Junior Staff (Exco and Unit Reps)	Academic Staff (Exco and Unit Reps)	Total Sample
ABU	5	13	28	15	12	14	15	102
KADPOLY	4	6	10	8		10	12	50
FCE	4	5	8	9		9	12	47
Regulatory Bodies and FME, JAMB	FME (6), JAMB (6), NUC (10), NBTE (10), NCCE (10), (Allocated)						48	48
Grand Total								247

Source: Researcher's Computation, 2019

From the accessible population figure of 125 purposively determined for strategic management staff of FME, JAMB and the regulatory bodies (NUC, NCCE,NBTE) a total of 48 instruments were administered as indicated these are important policy and regulatory bodies central to our study.

Subsequently, the balance (247 - 48 = 199), were proportionately distributed to each category/strata (probability sampling technique) and thereafter simple random sampling technique used to select the key officers in each strata that are relevant and strategic to our study (e.g. Rector, Provost, Registrar, Bursar, Chief librarian, Directors of planning and statistics, ICT/MIS, works, executives of Alumni, staff, and students).

The research employed the use of purposive and stratified sampling techniques as suggested by Attwell and Rule (1991, 300) that "theoretical samples purposively select organizations that exhibit the desired features that are of the researcher's study". The population for the study is heterogeneous, hence the use of stratified sampling technique (staff, students, Alumni, and regulatory agencies). Thereafter, simple random was applied in each of the categories.

Data for this study was collected from both primary and secondary sources. The instruments of primary data utilized include the questionnaire, interview and observation. While secondary data were elicited from books, magazines, periodical progress reports, published and unpublished research methods and the internet

In this study, both the qualitative and the quantitative methods of data analysis were employed using Statistical Package for Social Sciences (SPSS)

Two types of analyses are carried out with the data collected. These includes; descriptive statistics analysis using frequency tables, simple percentages, mean and standard deviation in analyzing and interpreting the data collected. inferential statistical tool of analysis was also employed in this study using Chi-Square Test.

Decision Rule in Hypotheses Testing
The decision rule when testing hypothesis is that;
a) If the probability value (p. value) is less than 0.05 level of significance, we reject the null hypothesis and conclude that there is significant relationship between the variables.
b) Alternatively, if p-value is greater than 0.05 level of significance, we accept the null hypothesis and conclude that there is no significant relationship between the variables.

V. DISCUSSION OF RESULTS AND FINDINGS

Two hundred and forty seven (247) questionnaires were administered to respondents but only two hundred and fifteen (215) were returned. This indicated 86.9% response rate which is considered sufficiently representative for the analysis as suggested by Dommeyer, et al. (2004) who said that 75% response rate of questionnaire survey is adequate in this circumstance for analysis. The data were randomly collected from an adequate and representative sample. Notably, all

the returned questionnaires were duly filled. Also to avoid possible errors an excess of 10 percent (25 instruments) of the sample size were given to the research assistants to administer to the respondents

proportionately in case(s) of inadequate returns. As shown above, the returns (86.9%) was sufficient for analysis.

Table 4.1: Rate of Returns of the Questionnaire			
Institutions	Administered	Returned	Percentage
ABU Zaria	102	93	43.3
KAD Poly	50	47	21.8
FCE Zaria	47	40	18.6
Regulatory Agencies	48	35	16.3
Total	247	215	100.0

Source: Author's Computation2019.

Table 4.2: Federal Government Budgetary Allocation to Education Sector (2009-2018)					
Year	Budget (Trn)	Educ (bn)	Allocation % of Budget	26% of Budget (bn) (UNESCO Benchmark)	Shortfall (bn)
2009	3.049	221.19	7.25	792.74	571.55
2010	5.160	249.09	4.83	1341.6	1092.51
2011	4.972	306.3	6.16	1292.72	986.42
2012	4.877	400.15	8.2	1268.02	867.87
2013	4.987	426.53	8.55	1296.62	870.09
2014	4.962	49.3	9.94	1290.12	797.12
2015	5.068	392.2	7.74	1317.68	925.48
2016	6.061	369.2	6.1	1575.86	1206.26
2017	7.444	550	7.39	1935.44	1385.44
2018	8.612	605.8	7.03	2239.12	1633.32
Total	55.192	4013.86 (4.01 Trn)	7.32	14349.92 (14.35 Trn)	10336.06 (10. Trn)

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

Table 4.2 revealed that UNESCO funding recommendation of 26% of the national budget for education (UNESCO Report, 2006; P. 29) was not achieved in Nigeria over the past ten (10) years (2009-2018). Specifically, ₦4.01 trillion was allocated to education instead of ₦14.35 trillion (from 55.2 trillion National Budgets) representing a shortfall of ₦10.34 trillion for the period under review.

Notably, the least allocation to education from the national budget was in the years 2009 with ₦221.19 and ₦2010bn with ₦249.09bn while the

highest allocations were recorded in 2018 with ₦605.8bn followed by 2017 with ₦550bn.

The result also shows that cumulatively, ₦8.2 trn was expected to be allocated to education sector in Nigeria according to UNESCO benchmark of 26% annual increase but only ₦4.10trn was allocated in the period under review. This implies a shortfall of about ₦4.4trn.

Similarly, figure 13 shows a sharp rise in the expected increase in educational budget according UNESCO benchmark of 26% increase while actual allocation was relatively stable with a wide variation from 2014 to 2018.

Figure 1: Trend in Nigeria Educational Budget Against UNESCO Benchmark, 2009-2018
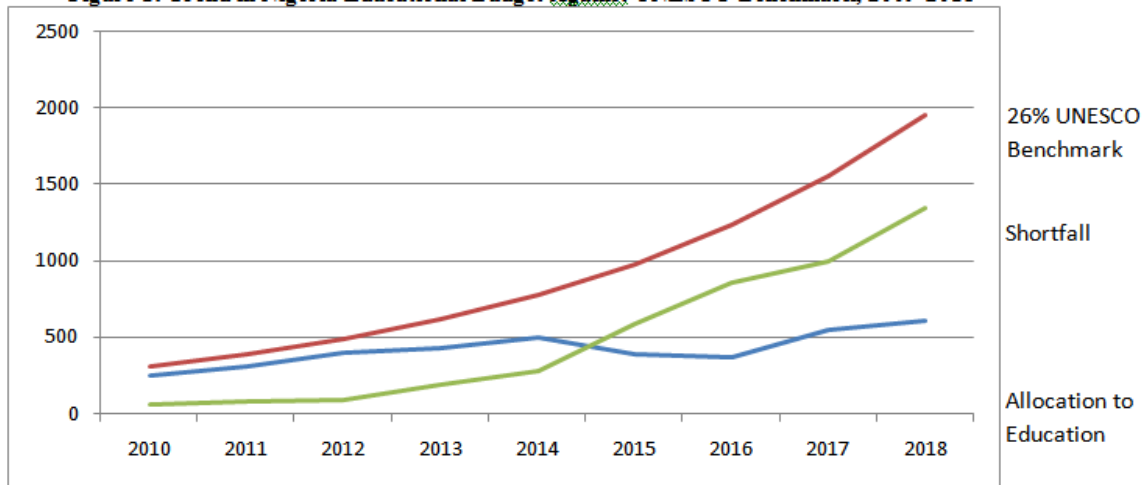
Source: Researcher's Computation, 2019

Table 4:3: Federal Government Allocation to ABU, Zaria

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

Source: Bursar's Office, ABU, 2018

From the table 4.3 it is noteworthy that the performance of ABU management (100%) in retrieving all their recurrent and capital allocation is commendable. Noticeably, the capital allocation to ABU for the period under review were higher than the recurrent because of the approved big infrastructure projects for ABU such as roads, water segmentation and lecture theatres.

Table 4.8: Federal Government Allocation to Kadpoly Actual Secured against the 50% Annual Increase as Prescribed by the FME Reform Benchmark

Year	Actual released				Short fall
	Capital	Recurrent	Capital+Recurrent	Funding as per reform policy +50% annual increase	
2011	79,825,998	582,901,279	662,727,277	662,727,277	----------------
2012	112,303,121	602,273,536	714,576,657	994,090,915.5	279,514,258.5
2013	112,303,121	614,270,054	726,573,175	1,491,136,373	764,563,198
2014	112,303,121	625,208,120	737,511,241	2,236,704,560	1,499,193,319
2015	112,303,121	655,203,120	767,506,241	3,3555,056,840	2,587,550,599
2016	112,303,121	612,346,848	724,649,969	5,032,585,260	4,307,935,291
Total	**641,341,603**	**3,692,202,957**	**4,333,544,560**	**13,772,301,230**	**9,438,756,666**

Source: Rector's Office, KADPOLY 2018

Table 4.8 show that the total amount of funds released to KADPOLY was N4.3 billion in the period 2011 to 2016 as against N13.8 billion as prescribed by the reforms (50% annual budgetary increase) representing a shortfall of ₦9.4 billion (68.5%) over a period of six years.

Table 4.9: Comparison of Federal Government Allocation to A.B.U, F.C.E, and KADPOLY against the expected 50% Annual Increase in funding

Year	ABU		FCE, Zaria		KADPOLY	
	Actual Receipts	Funding as per reform policy +50% annual increase	Actual Receipts	Funding as per reform policy +50% annual increase	Actual Receipts	Funding as per reform policy +50% annual increase
2011	1,700,000,000	1,700,000,000	1,815,302,628	1,815,302,628	662,727,277	662,727,277
2012	1,780,000,000	2,550,000,000	1,997,651,770	2,722,953,942	714,576,657	994,090,915.5
2013	3,720,000,000	3,825,000,000	2,535,356,387	4,084,430,913	726,573,175	1,491,136,373
2014	4,950,000,000	5,737,500,000	2,946,239,329	6,126,646,370	737,511,241	2,236,704,560
2015	9,120,000,000	8,606,250,000	2,938,242,134	9,189,969,555	767,506,241	3,3555,056,840
2016	9,390,000,000	12,9098,375,000	3,174,914,891	13,784,954,330	724,649,969	5,032,585,260
Total	30,660,000,000 (86.8%)	35,328,125,000	15,407,707,139 (40.8%)	37,724,257,740	4,333,544,560 (31.5%)	13,772,301,230

Source: Researcher's Computation, 2019

Comparatively Table 4.9 shows that government funding (50% annual increase from 2011-2016) as per the 2009 educational reforms was not achieved in any of the three tertiary institutions. Specifically, ABU actually received 86.8% with a shortfall of 13.2%. While F.C.E. Zaria actually received 40.8% with a shortfall of 59.2%, and KADPOLY actually received 31.5% with a shortfall of 68.5%.

Comparatively, the reform benchmark of 50% annually increase in government funding was least achieved in KADPOLY (31.5%) followed by FCE, Zaria (40.8%), the highest was A.B.U (86.8%). Recall ABU sourced all its capital and recurrent allocations to achieve this (86.81%). The FCE Zaria and KADPOLY were unable to meet all the due process conditions for the release of the Federal funding in cases.

The researcher also used qualitative data to provide answers to the research question relating to the Null hypothesis that there is no significant relationship between the Federal government funding policy and the Quality of education.

Table 4.10: Indices for Funding Affecting the Quality of Education			
	Mean	Std. Deviation	Remark
1. Educational reforms have made for increase in the Annual Budgetary Allocation to Tertiary Institutions.	2.914	1.06509	Not-Significant
2. The budgetary Allocation to tertiary institutions have increased annually by 50% since 2011.	1.8923	1.4329	Not-Significant
3. Inadequate funding adversely affects infrastructure provisions needed to improve quality of tertiary education	4.2835	.99717	Significant
4. Low funding levels have hampered education delivery, monitoring, inspection and other quality assurance activities	4.2831	.8149	Significant

Source: Researcher's Computation, 2019

Table 4.10 revealed that more than average of the respondents agreed that:
1. Educational reforms have not made for substantial increase in the Annual Budgetary Allocation to Tertiary Institutions.
2. Budgetary allocations to tertiary institutions have not increased annually by 50% since 2011 as per the reform benchmark.

3. Inadequate funding adversely affects infrastructure provision needed to improve quality of education in the selected tertiary institutions.
4. Low funding levels have hampered education delivery, monitoring, inspection and other quality assurance activities in the selected tertiary institutions.

Table 4.11: Chi-Square Tests for Variables of Funding and Quality of Education

	Value	Df	Asymp. Sig. (2-sided)
Pearson Chi-Square	109.183[a]	9	.000
Likelihood Ratio	149.199	9	.000
Linear-by-Linear Association	65.996	1	.000
N of Valid Cases	215		

a. 2 cells (12.5%) have expected count less than 5. The minimum expected count is 2.46.

The result from table 11 shows that the P-value (0.000) is less than 0.05 level of significance. We therefore reject the null hypothesis in favors of the alternative hypothesis which implies that there is significant relationship between the 2009 Educational reform, public funding policy and quality of education in the selected Tertiary Institutions.

VI. FINDINGS OF THE STUDY

i. The results obtained from Secondary data indicated that comparatively government funding to education by the 2009 Reform Policy (50% annual increase from 2011-2016) to Tertiary institutions was not achieved in any of the Tertiary institutions (Table 4.9).

Specifically, ABU received N30.66bn (86.8%) instead of N35.3bn with a shortfall of N4.7bn (13.2%) while FCE, Zaria actually received N15.4bn (40.8%) instead of N37.7bn with a shortfall of N22.8bn (59.2%) and KADPOLY received N4.3bn (31.5%) instead of N13.7bn representing a shortfall of N9.4bn (68.5%).

ii. The responses from the questionnaires and interviews (Table 4.10) indicated that the 50% annual increase in government funding was not being achieved since 2011 across the tertiary institutions with the regulatory bodies (NUC, NCCE and NUC) confirming this position. Well over 80% of the respondents indicated that inadequate funding adversely affects infrastructure provisions needed to improve the quality of education and that funding levels have hampered education delivery, monitoring, inspection and other quality, assurance activities in the selected tertiary institutions.

iii. This viewpoint was supported by the studies of Ajayi and Adeniji (2009), observing that "Funding is central to unhindered access to tertiary education. As it has been found that virtually all problems of higher education in Nigeria are attributable to inadequate funding". In the same vein, Okebukola (2005), 2008 and 2009) observed that "the depressed quality of education in Nigeria has been explained in part by the inadequate funding of the system. As all stakeholders in the education sector have listed the inadequacy of funding as a problem".

iv. Despite the recommendation of UNESCO that 26% of National Expenditure should be devoted to education (UNESCO Report 2006 p.29) Nigeria only expended between 4% and 16% annually on education (Okebukola, 2009) with attendant effects on Access and quality.

Table 5.2 showed that cumulatively N8.2trn was expected to be allocated to the education sector in Nigeria according to the UNESCO Benchmark but only 4.10trn was allocated between 2008-2018. This implies a shortfall of about N4.4 trn. The trend is shown on Figure 5.2 with the lowest allocation 2010 (4.83%) of the National Budget to education and (9.94%) in 2014, while 2018 (7.03%) was allocated.

v. Primary stakeholders participation was absent in the formulation and implementation processes.

VII.   IN SUMMARY

i.   The study revealed that the recommended UNESCO benchmark of 26% of the National Budget was not achieved in Nigeria for the past ten years (2009 – 2018). Essentially ₦4.10 trillion was allocated to education instead of ₦8.2 trillion (from ₦55.2 trillion National Budgets) representing a shortfall of ₦4.4 trillion.

   Nigeria witnessed least allocation to Education in 2010 (4.83%) and 2016 (6.10%) while the highest allocations were recorded in 2014 (9.94%), 2013 (8.55%) and 2012 (8.20%) in descending order. Particularly the allocation was dismal in 2018 (7.03%) being a decline from 2017 (7.38%).

ii.   The study also revealed that Federal Government Allocation to ABU, Zaria did not increase by 50% annually being the 2009 Education Reform funding benchmark to be enjoyed by Tertiary Institutions from 2011. Essentially, ABU, Zaria received a total of ₦30.66 billion (86.8%) in the period 2011 to 2016 as against 35.3 billion as prescribed by the reforms posting a shortfall of ₦4.7 billion (13.2%) over the past six years.

 Though the university performance of retrieving 100% of its recurrent and capital grants within the period under review was commendable.

iii. Similarly, FCE, Zaria allocation in same period (2011 – 2016) was ₦15.4 billion (40.8%) as against ₦37.7 billion prescribed by the Reforms (i.e. 50% annual budgetary increase) posting a shortfall of ₦22.3 billion or 59.2% for the six year period.

 However, unlike ABU, FCE, Zaria retrieved only an average of 48% of its capital allocation (2011 – 2016) from the Federal Government with the lowest performance in 2011 (41%) and 2012 (38%) though recorded 97% performance in securing the recurrent allocation.

iv.   The Federal Government allocation figures for Kaduna Polytechnic for same period (2011 to 2016) were largely unavailable except for the years 2011 and 2012, though the actual capital and recurrent releases were obtained. Hence Kadpoly performance in retrieving capital allocations shows 62% in 2011 and 55% in 2012 which was considered just above average. The inability of the Institutions to meet the due process promptly was responsible for this situation.

 The total funds released to Kadpoly was ₦4.3 billion (31.5%) (2011 – 2016) as against ₦13.8 billion (50% annual budgetary increase expected) representing a shortfall of ₦9.4 billion or 68.5%.

iv.   Comparatively (Table 4.9) the reform benchmark of 50% annual increase in government funding was least achieved in Kadpoly (31.5%), followed by FCE, Zaria (40.8%) and the highest was ABU (86.8%). Recall ABU retrieved all its capital and recurrent allocations to achieve thus feat (i.e. 86.6%) see Table 5.20.

v.   Hence from Table 4.9 and 4.10, we reject the null hypothesis and accept the alternate hypothesis which implies that there is significant relationship between the federal government funding policy and the quality of education in the selected tertiary institution.

VIII.   CONCLUSION

  This paper assessed the impact of Educational Funding Reform. Funding Policy on the quality of education in Nigeria focusing on selected Federal tertiary institutions in Kaduna state (A first generation university, polytechnic and college of Education in Nigeria).

  The prime conclusions reached is that the 2009 educational reform was formulated at the 'Top' largely by the political elites and senior civil servants without wide consultations particularly with the legislature, general public and primary stakeholders. The implementation process involved regulatory bodies who are yet to periodically monitor, evaluate and reassess how the relevant structures, institutions stated on the FME plan of Action are performing on the reform expectations and benchmarks.

  Also there is gross underfunding of the educational sector in Nigeria for the past ten years (2009-2018) going by the prescribed UNESCO benchmark of 26% of National budgets with a cumulative total shortfall of ₦4.4 trillion. Similarly, the three tertiary institutions where significantly underfunded going by the 50% annual increase reform benchmarks in tune of ₦4.7 billion or 13.2% (ABU), ₦22.3 billion or 59.2% (FCE, Zaria), ₦9.4 billion 68.5% (KADPOLY). These inadequate funding affected other quality of education inputs of infrastructural facilities and accreditation. Hence, library, learning, recreational and health facilities were inadequate to enhance the quality of education especially as prescribed by the aforesaid reform agenda.

  Based on the above, it was therefore recommended that the;

1.   Shortfalls at the Federal level based on the UNESCO benchmark for 26% of the National

budget should be addressed as stipulated in the FME 10 year strategic plan (March 2007, p.30) that by 2020 – the 26% to education should be achieved.

2. There is the need to review the attainment of the UNESCO benchmark in Nigeria to the following reasonable targets as follows;

2019 – 15%
2020 – 20%
2021 – 26%

3. This will enhance revitalization of existing universities, attractive conditions of service, establishment of new tertiary institutions, well equipped for teaching and research.

4. The tertiary institutions should henceforth get 50% annual allocations from the Federal Government as prescribed in the Roadmap for the reforms to meet their basic needs and revive teaching and research facilities for better service delivery.

5. Sufficient policy should be provided so that accreditation status in the tertiary institutions would be improved upon and compliance to at least 80% of Academic programmes should be enforced to enhance quality of education.

6. Education Reform should be legislated upon as applicable to other Pension, Procurement and Public Service Reforms all started in 2004 and duly legislated upon with Acts prescribing some form of sanctions for defaulters or breaches to key provisions of the law.

7. The Primary Stakeholders: Unions, the Alumni, Students, Parents, the general public should be involved in the formulation and implementation processes of the Reforms as shown in the Public Management Reform Model reviewed in the paper. This should improve the quality of inputs for periodic review of reforms to enhance quality amongst other evaluation parameters.

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