



Dissertation
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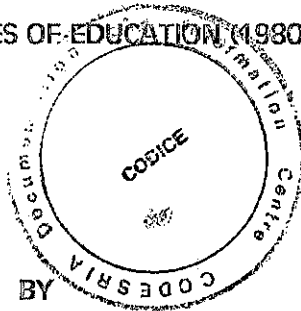
**Financial Allocation and Utilization in Tertiary
Institutions in Bendel (EDO and Delta) State: A Case
Study of Ekiadolor and Agbor Colleges of Education:**

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FINANCIAL ALLOCATION AND UTILIZATION IN TERTIARY
INSTITUTIONS IN BENDEL (EDO & DELTA) STATE: A CASE STUDY
OF EKIADOLOR
AND AGBOR COLLEGES OF EDUCATION (1980-90)



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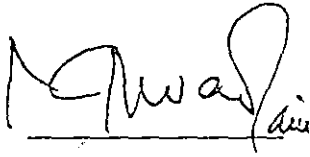
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A PROJECT WRITTEN IN THE DEPARTMENT OF EDUCATIONAL
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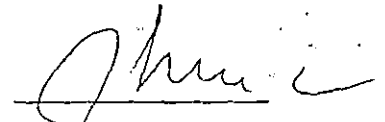
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CERTIFICATION.

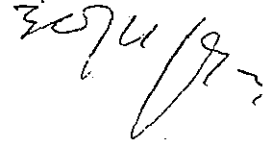
I certify that this study was carried out by Mrs. Uzo Aja- Okorie in the Department of Educational Administration and Foundations, University of Benin, Benin City.



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Head of Department



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DEDICATION

This work is dedicated to my children: Ugonna, Ogonna, Nnenna, and Obinna, who were my primary source of comfort and inspiration during the period of this study.

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ABSTRACT

This study analyzed financial allocations and utilization in two state tertiary institutions in Bendel State (now Edo and Delta states) between 1980 and 1990. The main purpose was to find out the total revenue that was allocated to tertiary institutions and on what considerations and how the allocations were utilized in the selected institutions - Colleges of Education Ekiadolor and Agbor, over the period (1980 - 90).

The following five research questions were posed for this study: What proportion of state's revenue was allocated to the state's tertiary institutions in Bendel (Edo & Delta) state between 1980 and 1990? What were the pattern of internally and externally generated revenue to the Colleges of Education, Agbor and Ekiadolor respectively during the course of study? How was the allocated fund utilized in the state institutions between 1980 and 1990? What were the pattern staffing in the two institutions within the period? What were the pattern of students' enrollment in the two institutions over the period of 1980 and 1990?

The questions laid emphasis on sources of revenue, patterns of general and educational expenditures, pattern of financial allocations and utilizations in the selected state institutions.

The research population consisted of all the state-owned tertiary institutions in existence between 1980 and 1990. These included the Colleges of Education, Polytechnics and State Universities. A purposive sample technique was used, to select the two Colleges of Educations in the state for the study.

The data for this study were collected from the State Ministries of Education and Finance and Economic Planning. Data on utilization pattern were collected from the two institutions - Agbor and Ekiadolor Colleges of Education. A questionnaire was developed, validated and used for data collection. Data were

collected on revenue and financial allocations as well as financial utilization.

Answers to the research question were provided through the use of descriptive statistics which were non-parametric in nature.

The analysis showed that the state had a weak internal revenue base which resulted in meager allocation to funds to the Colleges of Education studied. Thus, the institutions supplemented their allocations through internally generated income. The tertiary education enrollment rate in both institutions over the period under study indicated a tremendous decrease. Within the tertiary institutions, recurrent expenditure marks the higher determinant of financial allocation and utilization during period.

It is therefore recommended that there is the need for greater cost sharing in the maintenance of tertiary institutions between all arms of government and local communities. Also measures aimed at reducing unit cost, such as increasing the students - teacher ratio and the running of day schools are recommended. The need to tap other sources of funds for education in the state such as the introduction of property tax is stressed.

CHAPTER I

INTRODUCTION

Background to the Study

Educational systems of the developing world have expanded at a strikingly high rate during the last fifteen years.¹ The view that education is a key to society's development is responsible for this phenomenon. The way to have a better society is to have a better education. Education is therefore an expansive social service which demands adequate funding and prudent management for the successful implementation of its programmes.

Furthermore, in most developing countries, governments have recognized the importance of education as a key to rapid social economic development and this has led to the pronouncement of public policies aimed at the democratization of education opportunities which has additional implications. The demand for further educational expansion is still high since all countries aim at elimination of illiteracy and providing first level education at least to the whole school age population. It also has been identified as one major external determinants of educational costs.

All government adopt a national policy on education as a way of achieving that part of it national objectives that can be achieved using education a a tool. The main national objectives of Nigeria as stated in the second Development Plan (1970 - 74), and endorsed as the necessary foundation for the National Policy on Education are the building of:

- (a) a free and democratic society,
- (b) a just and egalitarian society,
- (c) a united, strong and self-reliant nation,

¹T.N. Chau, "Population growth and costs of education in developing countries", UNESCO International Institute for Educational Planning, 1972, 46.

- (d) a great and dynamic economy, and
- (e) a land of opportunities for all citizens.²

Nigeria's philosophy of education is based on the integration of the individual into a sound and effective citizen and equal education opportunities for all citizens of the nation at the primary, secondary and tertiary levels, both inside and outside the formal school system.

One basic economic problem that confronts an individual or any society, is that human wants are numerous, while resources available to satisfy these wants are limited. This dearth of resources account for competition. It consequently becomes reasonable to prioritize needs with the highest productivity estimates. Thus allocation and utilization of scarce resources become very crucial. A significant proportions of parents and guardians want their children to go to school because of the anticipated benefits resultant therefrom. Conventionally, formal education has become an achievement criterion which makes for socioeconomic and political mobility and leads to the attainment of high political position. This awareness has led to an increase in educational costs as more money has to be allocated to education to meet the demands.

Higher education which is education covering all post-secondary education such as provided in universities, polytechnics, colleges of education and technology, advanced teacher's colleges aim at helping in the acquisition, development and inculcation of the proper value orientations for the survival of the individual and of society (as well as) helping in the development of the intellectual capacities of individual to understand and appreciate their environment.³ Specifically, the higher education Nigeria aims at:

- (a) the acquisition, development and inculcation of the proper value orientation for

² Federal Governments of Nigeria, National Policy on Education, Lagos. Federal Ministry of Education 1981, p. 16.

³ op. Cit. p. 22

the survival of the individual and society;

(b) the development of the intellectual capacities of individual to understand and appreciate their environments;

(c) the acquisition of both physical and intellectual skills which will enable individuals to develop into useful members of the community;

(d) the acquisition of an objective view of the local and external environments.

The document still specifies some goals to be pursued by higher educational institutions as follows:

(i) Teaching,

(ii) Research,

(iii) The dissemination of existing and new information,

(iv) The pursuit of service to the community,

(v) Being a storehouse of knowledge⁴

In as much as the higher institutions are faced with these principal functions, they are still saddled with the task of reaching and research functions. There is also a management function, all geared towards national development, especially in the production of high level manpower. Furthermore, higher institutions equip the individuals with the development of national consciousness and unity. With these goals and objectives it becomes imperative that the administration be effectively managed and carried out so as to accomplish the set goals.⁵

In Nigeria, the first of its kind was established in 1932 as Yabe Higher College. Subsequently through Elliot Commission's Report of 1945, it gave birth to the University College, Ibadan in 1948 as a college of the University of London. Nsukka came into being in 1960.⁶ The shortage of middle-level manpower at the

⁴ B. S. Okeke, "A Handbook on School Administration", New Africa Publishing Company Ltd., 1985, 116-117.

⁵ University of Benin Calendar, Nigeria. Ibadan University Press, 1978-1980, 22.

⁶ J. O. Ndogi, "Financing of Education in Nigeria Under Military Rule 1968-1978" in Adesina, S. et al (eds) Nigeria Education, Trends & Issues. IFE, UNIFE Press 1983, 176.

time of independence necessitated the setting up of the Ashby Commission, with the frame of reference as investigation Nigeria's Higher Education needs up to 1980. Its recommendation gave rise to massive development of tertiary education. Another striking reason for the massive development of tertiary institutions in Nigeria was based on the recognition that higher education is the prime mover of rapid national development. Moreover, in reaction to general employment boom and the national economic and financial prosperity of the 1970's as a result of the oil glut, more higher education was pursued. Consequently on the indiscriminate expansionist development, the level of the country's tertiary institution's student enrollment in actual fact exploded.

TABLE 1: PATTERN OF STUDENT ENROLLMENT IN HIGHER INSTITUTIONS OF LEARNING IN NIGERIA, 1980/81 - 1987/88.

<u>Institutions</u>	<u>1980/81</u>	<u>1981/82</u>	<u>1982/83</u>	<u>1983/84</u>	<u>1984/85</u>	<u>1985/86</u>	<u>1986/87</u>	<u>1987/88</u>
Universities	70392	85210	96233	112056	126286	135783	151967	162059
Polytechnics	42381	52226	60896	61200	62700	64897	66000	67716
College of Education*	29505	33706	43392	48614	48676	54611	59549	55965
TOTAL	142278	171142	200251	221870	237662	254291	277516	28574

*Includes Advanced Teachers' College.

Source: Compiled from records of Federal Ministry of Education, Lagos.

The table shows the trend of demand for higher education in Nigeria. Overall student enrollment in tertiary institution in Nigeria doubled over the eight years (1980/81 - 1987/88). A breakdown of the institutions by type show that college of education had most remarkable enrollment increase (of more than

double over the period, followed by the universities which just doubled their enrollment); while the polytechnics trailed behind, though they had over fifty percent increase. So far, the funding of these institutions has not followed the same pattern, and therefore has not matched the enrollment increases. The problem therefore, is the inability to match expansion and innovation with adequate financial resources to ensure for adequate and effective management. In a highly monetized economy as Nigeria, many will concede that money, if adequate and well managed, is essential for matching quantitative and qualitative tertiary education. Unfortunately money is known to be in short supply relative to demand. Ndagi describes the system of revenue allocation by the Federal and State governments as the " common pool system " in which no source is tied to any particular expenditure item.⁷ This situation demand that education competes with other sectors of the economy in its budgetary allocation. In the face of the declining revenue, coupled with spiraling inflation conceded after the economic boom in Nigeria, the burden of funding tertiary institutions can be better imagined. This is not to say that the amount spent annually is small in absolute terms.

Unfortunately, irrespective of the expectant contributions of tertiary education to economic and social development, higher education has recently been faced with financial constraints accompanied by underfunding and understaffing. These unpalatable problems in our tertiary institutions have assumed crisis dimension compounded by the explosion of learners population at the higher school levels. Government grants are grossly inadequate, inconsistent and unreliable. Schools now rely almost entirely on self-generating and accounting for its subsistence and existence. Funding of schools through such means has become a most complex and irritating challenge to school administration and management.

⁷J. A. O. Fagbemi, " Practical Strategies for School Administration Under Austerity", University Press Limited, Ibadan, 1966, 16.

Statement of the Problem

In the recent times, higher education has been affected by the shortcomings of adhoc proliferation of tertiary institutions which have financial implications. The budgetary burden on the universities and other tertiary institutions is overwhelming especially when education along with other priorities in needs clash more sharply; defence, health and other social benefits.⁸ Tertiary institutions are besieged with chronic underfunding. Currently Nigeria has thirty-two universities for instance, as against only one university it inherited at independence in 1960. This number is superfluous when compared with the experiences of other African countries such as Zambia which still has only one university. Ghana, Ivory Coast and Kenya which has less than five respectively. Furthermore, there is financial implications of the over stretched nature of the universities in the country which is evident in the current Academic Staff Union of Universities (ASUU) dispute with the Federal Government which has one of the cardinal issues; better funding of the universities.

At the state level, education is equally treated as a public good which is principally propelled by the system of allocation of public funds. Specifically in Delta and Edo states, the amount of funds allocated to education depends to a very large extent on the total annual allocation to all the sectors of the economy. The common pool system of revenue allocation is most often politically based , which poses challenges to educational planners. They are also faced with the task of constantly reviewing and implementing their proposals in the light of resource that are made available. Ironically government grants have been dwindling in recent years; at times allocated funds are not released or disbursed accurately and Federal and State governments, who are the sole financiers accuse institution administrators of financial mismanagement.

⁸"The University and the needs of Contemporary Society", International Association of Universities Papers - Paris, 1970, 26-27.

The shortage of funds as a result these irregularities affect adversely the quantity and quality of education supply. Standards are unavoidably lowered.

The uncoordinated higher education expansion consequent upon the private and social demand for education services has accounted for the present financial squeeze in their management. The development new programmes demand financial allocation for proper control and effective management of tertiary institutions.

Despite these problems and allegations, little empirical evidence exists to enable policy makers make accurate decisions on allocation to tertiary institutions in the states. The school administrators as well need well researched information as a basis for requesting more allocation for their schools. A priori one would expect allocations to tertiary institutions to be linked with students enrollment, number of staff and infrastructural development needs. Also one would expect judicious use and accountability for allocated funds from the institutions' administrators.

So far, little or no research has been done in this area in Edo and Delta states, probably due to the sensitive nature of the research or just due to sheer omission. There is need to fill this gap. The past needs to be examined to understand the present, while the present needs to be analyzed to project into the future. The following questions are asked to guide the study:

- (a) What proportion of state's revenue was allocated to state tertiary institutions in Bendel (Edo & Delta) states between 1980 and 1990?;
- (b) What were other sources of funding explored by the institutions for sustenance?;
- (c) How were the funds utilized within the period understudy in the two selected tertiary institutions?;

- (d) What was the pattern of staffing in the two tertiary institutions over the period?
and,
(e) what was the pattern of students enrollment in the two institutions over the period?

Purpose of the Study

The over all aim of this study is to find out the total revenue that was available to the states, how much of it was allocated to tertiary education and how the allocation were utilized by the two selected state tertiary institutions in Bendel. (Edo and Delta) state between 1980 and 1990. Specifically, it aims at finding out the following:

- (a) The proportion of state revenue that was allocated to tertiary institutions in the state between the period under study;
(b) Other sources of funding explored by the institutions for sustainance;
(c) The pattern of utilization in the two tertiary institutions in the states between 1980 and 1990;
(d) The pattern staffing in the two tertiary institutions over the period; and
(e) The pattern of student enrollment in the two tertiary institutions within the period under study.

Significance of the Study

This study tries to analyze the relative significance of the various components of tertiary education in the states between 1980 an 1990. As an aspect of educational management, this work may be immense help to educational planners and administrators because the greatest dilemma of education in the contemporary times is as prudent and efficient financing. Haphazard allocation and utilization of educational funding pose financial bottlenecks in education. Similarly, a World Bank Study has shown that misallocation of resources has contributed to low quality education in sub-Saharan Africa. This study may

therefore provide some information which may assist educational planners in funding a more rational way of allocation and utilizing educational funds.

The educational administrators should be concerned not only with how much financial resources is allocated to the educational sector but also how the resources are distributed among various levels of education. This study will therefore highlight the balance in the state's investment in tertiary education and this may enable the researchers to identify any inadequacies in coordination and control of our investment in tertiary education and find appropriate remedies.

Scope and Delimitation of the Study

This study is concerned with the state's total revenue that was available to the education and tertiary institutions and how the allocations were utilized in the two chosen tertiary institutions between 1980 and 1990. Both financial allocation from government grants and subventions together with the individuals institutions internally generated income were considered.

The tertiary institutions studied were College of Education, Agbor, and College of Education Ekiadolor. Both are state-owned, and depend largely on the state's funding through allocation and disbursement. In conclusion of the state-owned university (Ekpoma) and Polytechnic (Auchi) was considered unwieldy, in terms of time and cost.

Limitations of the Study

This study has some limitation. First, some required data were not available. For example, data on capital items for 1983 and 1984 for College of Education, Ekiadolor, and the 1480 salaries, wages and depreciation expenses for college of Education, Agbor were available.

Second, the unwillingness of the Ministry staff to release information was a major limitation, as lack of some vital data and information constrained detailed

analysis and inference. For example, the Ministry of Economic Planning and Establishment could not release information on the various sources of revenue for Bendel State between 1980 and 1990.

Third, due to time and resource constraints, only two of the five state tertiary institutions in the then Bendel State were studied. While the two colleges of education studied gave good indication of the fund allocation and utilization, a more comprehensive analysis of the institutions may be required to guide future policy formulation.

Operation Definition of Terms

Tertiary Education: A formalized training given immediately after secondary school education.

Fiscal resource allocation: A process through which a bulk sum of funds are earmarked to education for a year.

Fiscal resource: A process through which funds allocated to education is disbursed to the various components of education such as teachers' salaries, equipment, capital development and students maintenance.

States revenue: This is the means of attracting funds for the state.

States budget: This is an annual comprehensive report of the state of the nation's or state's economy.

Adequacy of financial resource allocation: A situation whereby money earmarked for funding education is enough for running it.

CHAPTER II LITERATURE REVIEW

This chapter reviews relevant literature and highlights the following concepts relating to educational finance:

- the theoretical framework;
- determinants of educational revenue;
- evolution of mode of financing education in Nigeria;
- review of financing allocation; and,
- summary of literature reviewed.

Theoretical Framework

An understanding of the concept of budgeting begins with its definition. A budget may be thought of as a hypotheses which serves as a benchmark or standard for comparison with actual results that would be attained.⁸ In that vein, a government budget could be defined as a predetermined statement of the government's proposition as well as intentions within a specified period, generally expressed in financial terms. However, a more comprehensive definition of budget is given by Wanet as a many faceted phenomenon, which could be viewed from at least seven perspectives, namely:

- as an allocation mechanism whereby a significant proportion of the nation's resources are channeled into efforts decided upon in the governmental sector;
- as a process that organizes the appropriation of money by elected leaders for specific purposes;
- as a stylized interaction among group of government elites, all of whom have specific interests, stakes and motivations for seeing particular budget outcomes;

⁸A. Okorie, "Federal Government's recent budgetary allocation: Implications for agricultural development in Nigeria." Savings & Development, Milan: Finafrica, 1989.

- as a technical tool for controlling expenditure for managing agencies and planning programmes;
- as a ritual in which many political and governmental figures go through the paces leading to nearly fore ordained conclusions;
- as plan and simple politics, by which is meant who gets what, when and how; and
- as a measurement of certain output of the governmental system.¹⁰

Thus one relevant perspective of budgeting is that it is a management tool, which compels policy makers and operators to plan for the future.¹¹ Stressing further, Golembiewski and Rabin, see budgeting as that which facilitates control by providing for a basis to compare actual performance with the planned.¹² On the whole budgeting serves as a detriment to policy formulation and implementation. It also helps the formulators and implementers to assess the level of performance of any programme and in fact in future projection of similar programmes. In essence budgeting is a life wire for effective and efficient programme management.

Allocation is best seen in the context of budgeting. Allocation mechanism refers to the technique used by budgeting officers to allocate available funds among the competing sectors or sub-sectors of the economy. Wanat distinguishes among two allocation mechanisms found in modern societies, as the central command systems and the market or free enterprise systems.¹³ Command system is known to be elitist, authoritarian and potentially more in equity. Government budgets use this system. Under the command system, there are no clear cut and universally applicable set of rules, rather motivations of participants in the

¹⁰ J. Wanat, Introduction to budgeting, Duxburg Press, North Saittuate, Massachusetts, 1978, 10.

¹¹ S. M. Ghalpande, "Budgeting: A Systemic Approach to Profit Planning". An Invited Paper Presented at the Cooperative Business Management Workshop, CRDC, University of Nigeria, Nsukka, 1986 (Feb. -March).

¹² R. T. Golembiewski and Rabin, Public Budgeting and Finance Readings in Theory and Practice F. E. Peacock Pub. In Hasea, Illinois, 1975, p. 7.

¹³ J. Wanat Op. cit., p. 18.

allocation process determine their behaviour and tactics. On the other hand, market system allocation mechanism operates impersonally and is based on individual decisions. The mechanism emphasizes allocation of resources by individual entrepreneur and is commonly used in private sector organizations.

Determinants of Educational Revenue

The allocation of resources to education does not take place in a vacuum. The economy of a country may be seen as essentially a basis for allocation of limited resources among unlimited needs.¹⁴ Consequently the society's economy has just so much income to deploy at any given time.¹⁵ In this regards, the rate of growth of a nation's economy is the major indicator of resource allocation to the various sectors including education. If the rate of economic growth lags behind the demand for education for example, then the annual increments to education budget are likely to decrease.

The positive relationship between economic growth and increased expenditures on education is supported by the study of educational financing techniques in Tanzania by Chau and Caillods. They examined the various financing methods likely to augment resources for education and found that government revenue increased rapidly during the period due to improvement in tax rate and tax collection and this made it possible to increase education's share of public revenue in monetary GDP from 18.5 percent in 1963/64 to 28 percent in 1969/70.¹⁶ Nigeria seemingly recorded the same picture of financial allocation to education boom during the 'oil glut' period in the 70's when public expenditures on education rose to an all-time high average of 5.8 percent of the GDP. The third National development plan period (1975 - 80) was rightly tagged education

¹⁴ J. E. Corabally, Jr. School Finance. (Boston Allyn Bacon Inc. 1962.), 35.

¹⁵ P. H. Coombs, The World Educational Crisis: A system Analysis. (New York Oxford Uni. Press 1969)

¹⁶ T. N. Chau & F. Caillods, Educational Policy and its Financial Implications in Tanzania (Paris UNESCO, 1975)

budget period.¹⁷

The foregoing lends credence to the assertion that the richer a country is, the she is likely to spend on education since education is both a prime mover of economic growth and also part of the growth process, for it is both a consumption and investment good.¹⁸

In a developing country like Nigeria where the common pool system of revenue allocation is used, the amount of resources that goes to education is also determined by competing public needs and the priority ranking government. It has been found that other sectors of the economy such as rural development, agriculture and health are emerging as important consumers.

Evolution of Mode of Financing Education in Nigeria

It is pertinent to evolve the mode of financing education in Nigeria since the introduction of western-type of education because a knowledge of the history of educational financing helps us to cope with the present aid plan more effectively for the future. As Adaralegbe rightly observes, educational finance is a function of factors such as historical antecedents, philosophical view-points and socioeconomic political policies. Such knowledge may provide a base upon which we can plan a more systematic budget for education within the total economic and sociopolitical development of society.

The analysis of the evolution of the mode of financing education in Nigeria shall focus on the following periods:

- (1) the colonial era 1842 - 1954;
- (2) the period of Representative programme 1954 - 1960;
- (3) the post independence era 1960 - 1980; and,
- (1) the colonial era 1942 - 1954.

¹⁷O. Aderounmy and O. Aina, Managing the Nigerian Educational Enterprise. (Lagos Jogn West Publications Ltd. 1986.), 111.

¹⁸M. Blaug, An Introduction to the Economics of Education. (England. Penguin Books Ltd. 1970), 5.

The period 1842 to 1882 marked the effective introduction of western literacy education into the country by Christian missionaries as they were the only bodies interested in providing education at the time. Thus the formulation of policy, provision and financing of education was their sole responsibility. Principally, the education so provided then emphasized reading, writing, arithmetic and religion. Since the prime objective was to evangelize the scripture, the financing was done by the Missions, supplemented by local efforts through church collection, levies and the use of local materials and labour.¹⁹

The period 1870 to 1876 witnessed gradual intervention by the colonial government in education financing to aid the Missions. The colonial Government's initial role in education laid emphasis on grant-in-aid. Even such grants were initially determined by the personal preferences of the Colonial Service Staff than by any over-all colonial policy on education.

The first grant of £30 to the Missions for education was given by the colonial government in Lagos in 1870, some twenty-eight years after the establishment of the first school by the Missions.²⁰ This erratic nature in the release of grants to the Missions was very common during the colonial period and this serves as a proof of lack of seriousness and concern of the colonial Government in the education of the people of the colonies. Between 1870 and 1915 two major education ordinances were passed which had great financial implications for the colonial Government. Government grants were fixed at about eleven shillings, three and a half pence per annum per child in primary school, eighteen shillings and four pence for secondary school and one pound, five shillings per child in the industrial sector.²¹

The Colonial Development Act of 1929 was the first attempt at providing regular funds for the development of the colonies. Unfortunately for education, the

¹⁹ A. Fajana, "Missionary Educational Policy in Nigeria 1842 - 1882" in *WAJE* Vol. 49, No. 3, 1970.

²⁰ A. B. Fafunwa, *History of Nigeria Education*. (London. George Allen and Urwin. 1975)

²¹ A. B. Fafunwa, *Op. cit.*, 95.

annual expenditure was limited to aiding agriculture and industry.²² This could not have been otherwise in view of the fact that the colonial administration was interested more in economic exploitation rather than the development of the colonies.

The first ten year education plan of 1944 was aimed at providing more adequate financial assistance to the Missions and other voluntary educational bodies and it stands out today as the first and only plan of Nigeria's educational plans that did not originally constitute an integral part of a development plan even though its execution was hampered by lack of finance. Other peculiar features of the plan included its reliance for funds almost entirely on the colonial office and its complete silence on higher education.²³ With the growing demand for education and consequent establishment of many new schools of his period, the system of grants-in-aid was found lacking and so Sir Sydney Phillipson in 1947 was asked to undertake the task of reviewing the system and making recommendations for improvement.²⁴ From Phillipson's recommendation came the institutionalization of systematic planning and projection of education costs as a part of financial aid system.

The period of the 1950's marked the period of public finance and educational development in Nigeria. This was made manifest in the introduction of Universal Primary education schemes in the West (1955) and East (1957) and the outgrowth of primary and adult education in the North. All these developments demanded greater expenditure on the part of the governments. For instance, Adesina has observed that the Free Primary Education scheme in the west had envisaged, before its launching, that about 1 70, 000 people would be enrolled in

²² A. Adesina, Planning and Educational Development in Nigeria (Ibadan. Board Publications Ltd. 1977).

²³ A. Adesina, Op. cit., 27.

²⁴ S. Phillipson, "Grant-in-aid of education in Nigeria" in Gray et al (eds) Education and Nation Building in Africa. (New York: Frederick Praeger 1966).

January 1955, but that when the scheme was launched, about 577, 760 pupils turned up; that was about 222 percent increase over the original projections.²⁵

Subsequently, there was the 1962 - 1968 National Development plan, which clearly stated that the Federal Government would be responsible for education at all levels in Lagos and also offer some assistance to the regions by way of grants and other means. Federal grant was provided to Regional Universities and for Scholarship Overseas and within the country. In essence the Federal Government contribution to higher education covered about 3/5 of the total proposed education budget.

The following analysis shows the extent of Federal responsibility in education during the first plan period:

Total capital expenditure	N 91.30 m
Total planned estimates	N 139.32 m
Federal Govt. expenditure	N 49.34 m
Regional Govt. capital expenditure	N 41.56 m ²⁶

In the second National Development plan (1970 - 1974), the Federal Government ear-marked a total of N 13,20 m as grants to states out of a total capital expenditure of N 54.96 m planned by the state governments.

In the third National Development plan 1975 - 80 the Federal Government again dominated the capital investment. Federal Government accounted for about N 1.6 m or 67.2 percent of the total. The states were responsible for the remaining N 808, 629, 000 of the total.²⁷ The federal take over of all Universities in the country (1975) and the launching of the Universal Primary education programme (1976) in these areas of education.

From 1975, the Federal Government was in full control of higher education

²⁵ S. Adesina, Some Aspects of School Management, Op. cit., p. 10.

²⁶ S. Adesina, Some Aspects of School Management, op. cit., p. 147-149.

²⁷ S. Adesina, some Aspects of School Management, op. cit., p. 18.

and also extended its efforts to almost all other levels of education. However, by 1980 the burden of funding education became very unbearable for the Federal Government. For example, the Federal Government allocations to the Universal Primary education had risen from about N 515 m in 1976/77 to about N 584.2 m in 1977/78.²⁸ Besieged by acute shortage of funds, the Government shifted the funding and management of primary education to the local governments.

Review of Financial Allocation in Nigeria's Education

The resource problem facing education is more encompassing than its allocation alone. As Coombs depicts, education competes for resources within itself in an attempt to determine what proportion goes into Primary, Secondary, higher education, or the distribution between formal and non-formal education.²⁹ The spread of funds within education hitherto enables one to understand the extent to which a nation's investment in education is balanced or distorted.

A review of the Nigerian educational system exposes the extent funds are distributed within the various levels of education. Such in-depth knowledge may aid in the identification of inadequacies (if any), in coordination and control of our investment in education.

Table 2 gives a picture of the country's investment mix in education over the 1975 - 80 plan period. The table vividly shows that the highest percentage of fund was allocated to primary and secondary education. This was because the period witnessed the UPE programme which necessitated the expansion of both primary and secondary level education. In fact the money expenditure is in the end translated into the number of people such money can educate and so there is need to compare the amount allocated to the various levels of education with the enrollment trends.

²⁸ P. Coombs, *The World Educational Crisis: A System Analysis*, New York, Oxford University Press, 1969, Op. cit., p. 17.

²⁹ Y. W. Ginneken "Unemployment: Some Trends, Causes and Policy Implications" in *International Labour Review*, Vol. 120, No. 2, 1975.

TABLE 2: CAPITAL EXPENDITURE IN NIGERIA BY LEVELS OF EDUCATION, 1975 - 80 (Nm)

LEVEL	FEDERAL (Nm)	STATE (Nm)	TOTAL (Nm)
Primary	300,000	1,083	301,083
Secondary	513,800	452,839	966,639
Sec. Technical	1,500	87,131	88,631
Post. Sec. Technical	118,945	67,750	188,695
Prim. Tr. Education	20,0000	---	200,000
Non-Prim. Tr. Education	107,700	36,792	144,492
Higher Education	208,929	49,929	251,858
Adult Education	1,000	5,958	6,958

Source: Adesina, S. Some Aspects of School Management (Ibadan, Board publications 1989) p. 19.

Table 3 shows the enrollment trends in education in the period 1960 - 1980. The table shows that the country witnessed a phenomenal growth in education in the two decades (1960 - 80) under discussion. Enrollment in all types and levels of education multiplied several times. Primary education rose from about 2 million to 3 million, secondary recorded about 1500 percent increase and the universities had 800 percent increase. It can be seen that the UPE contributed to the trend of expansion of the primary enrollment in 1976.

The education inherent in the analysis indicates that between 1960 and 1973 it was virtually impossible for secondary level of education to provide either adequate opportunities for products of primary schools or suitable and sufficient input for the university level.

The crime of optimum mix among discipline is also important in finance allocation within education. Some school of thought blame the present graduate

unemployment in the country on our educational system which has been accused of being structurally unbalanced. The mix is said to have been 70:30 Arts/Science.

TABLE 3: DISTRIBUTION OF STUDENTS AT VARIOUS EDUCATION LEVELS IN NIGERIA, 1960 - 1980.

LEVEL	1960 ENROLL	% DIST	1971 ENROLL	% DIST	1980 ENROLL	% DIST
PRIMARY	2,912,618	94.50	3,894,539	90.45	11,521,500	85.46
SECONDARY SCHOOL	135,364	4.40	343,313	7.97	1,555,180	11.54
SECONDARY TECHNICAL SCHOOLS	5,037	0.16	15,590	0.36	117,686	0.87
TEACHER TRAINING COLLEGES	27,908	0.90	38,095	0.89	234,680	1.74
UNIVERSITY	1,395	0.04	14,371	0.33	53,000	0.39
TOTAL	3,082,322	100	4,305,908	100	13,482,046	100

Source: Adapted from S. Adesina, *Some Aspects of School Management* (Ibadan, Board Publications Ltd. 1980) p. 20.

Consequently, our institution of learning have been turning out more arts graduates than the economy can absorb.³⁰ The new national policy on education seems to be working towards the achievement of 40:60 for arts and science respectively at the higher levels of education. This partly explains the present emphasis on science and technology at primary and secondary levels of education in the country.³¹

Determinants of Educational Costs

Longe defines educational costs as the monetary value of resources used up in the production of human capital during a given period of time.³² He used the

³⁰ "National Policy on Education" Government Printer, Lagos 1977.

³¹ R. S. Longe, "Determinant of cost of Secondary Education: A Study of Educational Costs in Nigeria" in Adesina and Ogunseju (eds) *Secondary Education in Nigeria* (IFE, UNIFE Press 1984), p. 191-204.

³² P. Coombs and Hellak, *Op. cit.*, p. 89.

concept in three ways in relation to three investment decision making bodies in education namely: institutional costs which is borne by the institution, private costs which is borne by the household and social costs borne by the society. He concludes that these three bodies incur costs which together form the total cost of education. Coombs and Hallak talking about personnel costs says that teacher costs dominate total education costs. Infact they say it is a "labour-intensive industry which uses a predominantly handicraft technology."³² Coombs and Hallak are of the view that education costs determinants can be examined under broad headings, internally and external.

Here in Nigeria, a study by Callaway and Musone found that staff salaries in primary schools absorbed as much as 80 percent to 95 percent of total recurrent costs in the period 1952 to 1962.³⁴ From the above one can agree that personnel enrollments tend to constitute a high proportion and therefore a major determinant of total costs of education.

Inflation is another determinant of educational costs over which the educational manager has no control. As Haris points out, increase in public expenditures is relatively small in countries where there is inflation.³⁵ The fact remains so because more time is required for public expenditure to adjust to inflated prices.

Enrollment Trends

Enrollment figures and enrollment projections are issues which have featured prominently in writing of educationists and educational administrators in the official documents of the Ministry of Education, the State Education Commission, the Local School Boards and even the individual schools. Suffice to say that the statistics division of these establishments serve the purpose of

³² A. Callaway & A. Musone, Financing of Education in Nigeria. UNESCO/IEP. 1968.

³⁴ S. Haris, "Public Expenditure on Education" in Perman L. (ed) Financing of Education for Economic Growth (Paris OECD Sept. 1964).

³⁵ Lawrence O. Ocho, convocation Address, (Eha-Amufu: college of Education, 1986), pp. 3-4.

compiling enrollment figures and making projections of same into the future.

However, comparative studies on enrollment trends, whether based on sex or type of institutions, have not featured much in the writings of educational research in Nigeria. Nevertheless, from the review of a study carried out in Anambra State school system in the 80's, there was a decrease in student enrollment. Many had voiced their concern at various conferences and symposiums on the subject. On the occasion of the third convocation ceremony of the college of Education Eha-Amufu, for example, the Provost of the college noted that secondary school enrollment in Anambra State dropped from 213, 376 in 1983/84 to 203, 029 in 1984/85 and to 180, 650 in 1985/86. Instead of the enrollment rising with the population, it was diminishing.²⁶ This seemed a matter of serious concern and investigation especially when the decrease was in actual numbers even when the sex differential was not yet the issue. Ocho specifically observed that boys were deserting the schools for girls. He reminded that the school matriculated a total of 261 students this year (1986), 68.2 percent is female.²⁷ The above stipulation buttressed the point that in higher institutions in Anambra State not only was the student enrollment on the decrease, that more girls were enrolled than the boys.

The issue of declining male enrollment in Anambra State was published in an article in the Daily Star of Tuesday, March 21, 1989, Dr. A. M. Elosiuba, noted that 697 out of 847 graduates of the Anambra college of Education Awka in 1988, were females.²⁸ Writing in the same vein in the Daily Times of Friday, March 31, 1989, John Araka observed thus:

"Anambra and Imo States have for long

²⁶ Lawrence O. Ocho, Op. cit., p. 5.

²⁷ Elosiuba, A; Daily Star "Anambra State and Problem of Male Education" (Enugu: Star Publishers), March 21, 1989. p. 5.

²⁸ John Araka, Daily Times, "Educational: Anambra and Imo for Demolition". (Lagos: Times Publishers), March 31, 1989. p. 13.

occupied the foremost positions among the educationally advanced states. Now, however, they are gradually losing this position. As a result of the prevailing economic situation in the country, the people of the two states have adjusted their attitudes towards education. The apparent triumph of the girls over the boys is also informed by the fact that bride price in these two states depends on a girl's level of education³⁸

Succiently, the above expositions substantiate the alarming rate of decline in student enrollment as well as decrease in male enrollment in various institutions in higher learning in former Anambra and Imo States. This course calls for serious concern and attention to avail the ugly situation.

Yet another major determinant of increases in student enrollment in our educational institutions has a relationship with corresponding increase in well qualified teaching staff. The importance of the teacher within the realm of our educational system is quite clear. Thus, Fafunwa, elucidated the fact that,

"well-qualified teaching staff is the first step in any attempt to train skilled man-power and that this should be given first priority."⁴⁰

Summary of Literature Reviewed

1. The literature reviewed was based on the theory of resource allocation to education. It was discovered that even though there is the market system allocation, government adopts more of actual command system in allocation resources for education programmes. Among the work reviewed in this line were Okories's, Wanat's, Ghatpud's, and others.

³⁸ B. Fafunwa, *History of Education in Nigeria*, London, George Allen and Unwin, 1974, p. 199.

⁴⁰ M. Blaug, *Op. cit.*, p. 5.

2. The resource endowment of an economy was seen as the major determinant of resource allocation to education. Studies of patterns of educational expenditures in both developed and developing countries showed that a positive relationship exists between economic growth and the proportions of resources allocated to education. Other determinants of educational revenue include competing, public needs, foreign trade and people's attitude to education.

3. An appraisal of the mode of financing education in Nigeria showed that the system has been using what Adaralegbe calls the "traditional incremental item-and-line" approach for budgeting and allocation resources to education. It was discovered that education depends solely on the federal purse for its finances.

4. An appraisal for financial allocations in Nigeria's economy showed that there were distortions in allocations among various levels and types of education. The New National Policy on education seems to be geared towards correcting this structural imbalance through emphasis on science and technology education especially at the lower levels.

5. Qualitative teaching staff as well as the state on inflation has been described as the major factors inherent in educational costs. Inflationary rate for instance determines the level of expenditure and adjustment required in running any educational system.

6. Enrollment figures and enrollment projections are necessary in school system. A review exposed a steady decline in student enrollment in some higher institutions in former Anambra and Imo States. It was observed that more girls enroll in higher institutions than boys

CHAPTER III

RESEARCH DESIGN AND METHODOLOGY

This chapter describes the research design, population, sample and method of data collection as well as analysis. These are treated under the following headings:

- Research design;
- Population;
- Sample;
- Sampling technique;
- Method of data collection;
- Validity of instrument; and,
- Method of data analysis.

Research Design

This research was an export factor design using both Colleges of Education in Agbor and Ekiadolor to study the state allocation of funds to tertiary institutions and the utilization of both the budgetary allocation and other internally generated funds in the institutions.

The researcher did not have direct control over variable because their manifestations had already occurred out the study. Thus, only deductions about relations among variables were made.

The Population

The research population included all the state tertiary (now Edo and Delta States) between 1980 and 1990. the institutions which existed within this period include:

- State Polytechnic Auchi;
- College of Education Agbor;
- College of Education Ekiadolor;

- College of Education Warri; and,
- Bendel State University, Ekpoma.

The Sample

Two institutions were purposively chosen. The selected institutions were College of Education Ekiadolor in now Edo State, and College of Education Agbor, in now Delta State. Since there was only one State University at Ekpoma and a Polytechnic at Auchi (all currently located in Edo State), the choice of the Colleges of Education was aimed at ensuring comparability and reflecting some geographical spread.

Sampling Technique

The instrument of data collection used was a questionnaire administered on the chief executives of two institutions. In addition secondary data were obtained from the State Ministries of Education, and Finance and Economic Planning.

Validity of Instrument

The research instrument used was a structured questionnaire, which was developed by the researcher in August 1992. The structured questionnaire was adopted for easy administration and to increase the precision of information obtained.

The face validation was done by the researcher's project supervisor, from the Department of Educational Administration and Foundation, University of Benin, Benin City. This response showed that the questionnaire tested what it proposed to test.

To ensure reliability of the instrument, the validated version of the questionnaire was administered on University of Benin, in September 1992. The pretest institution did not form part of the sample. The pretest of the validated questionnaire was to test the clarity of the structured questionnaire and give the questions the intended meaning, thereby respond correctly. The pretest, as

expected, led to some minor modifications of the instrument before it was used on actual respondents of the study.

Method of Data Analysis

The questionnaire was personally administered by the researcher in the two institutions. The statistical tool employed in the data analysis were frequency tables, percentages, averages and ratios. The responses of the sample subjects were extracted and analyzed into tables. This method of analysis was used to ensure that all the research question were adequately answered.

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CHAPTER IV

DATA ANALYSIS, INTERPRETATION AND DISCUSSION OF RESULTS

This chapter contains the analysis of data collected, the interpretations and inferences from the analysis as well as discussion of results. Answers to the research questions are therefore provided based on the analysis.

Research Question One: What proportion of the state's revenue was allocated to the state tertiary institutions in Bendel State (Edo and Delta) between 1980 and 1990?

To answer the question the pattern of financial allocations to education and tertiary education was examined. Table 4, therefore, shows the total state budget, total allocation to education, the capital and recurrent allocation to higher education.

The total state budget in monetary terms ranged from N 339.14 million in 1980 to N 1009.99 million in 1990. The 1983 and 1984 revenue budgets were not available. The state budget showed a tremendous increase from N 339.14 million in 1980 to 989.87 million in 1981, then declined to N 692.85 in 1982 and the decline continued until 1989 when there was a shoot up to N 841.24 million and N 1009.99 million in 1990, recording the highest amount.

The table also shows the pattern total allocation to education within 1980 and 1990. Allocation to education rose from N 49.69 million in 1980 to N 152.77 million in 1981 but declined to N 83.12 million in 1982. The highest amount within the period was N 484.50 million recorded in 1987. The total amount allocated to education from 1980 to 90 was N 1563.87 million.

Furthermore, the table depicts the pattern of financial allocation to higher education in the state during the period under study. There was a further breakdown into two component parts of recurrent and capital expenditures. The table show that N 322.82 million was voted to tertiary education from 1980 to 90

excluding the years of 1983 and 1984 where data were missing. A total of N 118.19 million and N 204.63 million were for capital and recurrent expenditures respectively.

TABLE 4: BENDEL (EDO & DELTA) STATE BUDGETARY ALLOCATIONS TO EDUCATION AND HIGHER EDUCATION*, 1980 - 90 (N M).

YEAR	STATE TOTAL BUDGET	EDUCATION TOTAL	HIGHER EDUCATION TOTAL	HIGHER EDUCATION CAPITAL	HIGHER EDUCATION RECURRENT	HIGHER EDUC. %
1980	339.14	49.69	2.79	2.40	0.39	0.822
1981	989.87	152.77	33.11	32.70	0.41	3.344
1982	692.85	83.12	7.32	0.32	7.00	1.056
1983	**NA	NA	NA	NA	NA	NA
1984	**NA	NA	NA	NA	NA	NA
1985	494.08	184.33	31.83	8.17	23.66	6.442
1986	473.64	172.34	23.34	4.52	18.82	4.927
1987	484.50	484.50	30.18	6.40	23.78	6.229
1988	738.58	233.25	43.48	19.30	24.18	5.886
1989	841.24	204.41	57.68	21.81	35.87	6.856
1990	1009.99	303.55	93.09	22.57	70.52	9.216
TOTAL	6063.89	1563.87	322.82	118.19	204.63	5.323

** Data were not available for the two years due to military intervention, which operated without published budget.

* Higher Education includes five higher institutions, namely: Colleges of Education, Agbor, Ekiadolor, Auch Polytechnic, Colleges of Education, Wani and Bendel State University, Ekpoma.

Source: Bendel State Approved Estimates, Official Document, Ministry of Finance and Establishment, various years 1980 - 1990.

These represent together 5.323 percent of the state total budget allocated to tertiary institutions in the state within the period, 1980 to 1990. The proportion of state budget to higher education within the years under study was not up to 10 percent.

Research Question Two: What were the pattern of externally and internally generated revenue in the two state tertiary institutions within the period under study?

To answer this question an analysis of the two institutions' patterns of funds generation were examined.

Tables 5 and 6 show the respective institution's internally and externally generated revenues.

TABLE 5: INCOME PROFILE OF AGBOR COLLEGE OF EDUCATION, AGBOR.
1980 - 90 (N)

YEAR	GOVT. GRANT/ SUBVENTION	INTERNAL GENERATED REVENUE	TOTAL REVENUE	% GOVT. GRANT TO TOTAL REVENUE
1980	825,329.50	1560.00	826,889.50	99.81
1981	1,235,224	73762.26	1,308,986.76	94.36
1982	1,113,255.00	109,248.28	1,222,503.28	91.06
1983	1,329,266.21	131,905.53	1,461,171.74	90.97
1984	1,358,367.00	138,609.70	1,496,976.70	90.74
1985	1,379,388.00	140,710.00	1,520,098.00	90.74
1986	1,380,000.00	303,382.00	1,683,382.00	81.97
1987	1,450,148.00	200,288.00	1,650,436.00	87.86
1988	1,662,836.00	485,137.00	2,147,973.00	77.41
1989	2,275,180.00	837,845.00	3,113,025.00	74.08
1990	3,048,430.00	1,107,520.00	4,155,950.00	73.35
TOTAL	17,057,424	352,596.77	20,587,391	82.85

The income profile of Agbor College of Education is shown by the Table 5, shows that government grant rose from N 825, 329.50 in 1980 to N 304, 8430.00. Except in 1982 which witnessed a decline, externally generated fund showed a steady increase through out the years under study.

The table equally shows that internally generated revenue witnessed a steady increase over the years except in 1987 when there was a drop. The total amount generated internally over the period was N 352, 596.77 while the amount generated externally N 170, 57424. On the average, government grant to tertiary

institutions was 82.85 percent of the total income generated.

Table 6 shows the pattern of income profile in Ekiadolor College of Education over the 1980 - 90 period. Data, however, were not available for 1980 to 1982. The amounts generated in 1983 and 1990 were N 2, 133, 262 and 1990 N 5, 800, 000, respectively. There was unsteady increase within the years. The total amount realized externally and internally over the years were N 20, 303, 000 and N 4, 440, 493, respectively. An average of 82.05 percent of the total revenue was externally generated.

TABLE 6: INCOME PROFILE OF EKIADOLOR COLLEGE OF EDUCATION, EKIADOLOR, EDO STATE, 1980 - 1990, (N).

YEAR	INCOME			%GOVT.GRANT & SUBVENTION TO TOTAL INCOME
	GOVT.GRANT SUBVENTION	INTERNALLY GENERATED REVENUE	TOTAL INCOME	
1980*	NA*	NA	-	-
1981*	NA*	NA	-	-
1982*	NA*	NA	-	-
1983	1,973,000	160,262	2,133,262	92.48
1984	2,700,000	213,080	2,913,080	92.68
1985	2,300,000	210,010	2,510,010	91.63
1986	1,900,000	356,856	2,256,856	84.18
1987	1,730,000	360,285	2,090,285	82.76
1988	2,300,000	640,000	2,940,000	78.23
1989	2,900,000	1,200,000	4,100,000	70.73
1990	4,500,000	1,300,000	5,800,000	77.58
TOTAL	20,303,000	4,400,493	24,743,493	82.05

Research Question Three: How was the allocated fund utilized between 1980 and 1990 in the two chosen tertiary institutions in the state?

To answer this question, an analysis of the pattern of financial utilization in the two Colleges of Education was carried out using descriptive statistics (See Tables 7 and 8)

Table 7 shows the financial utilization in college of Education, Agbor over the years under study. The expenditure consists of two components, the recurrent and capital expenses over the years. The recurrent expenses include salaries and wages, maintenance, academic and administration expenses, depreciation and incurments. The amount spent on salaries and wages as well depreciation expenses were not available in 1980, but the rest of the incurment in the fiscal year under the recurrent expenditure amounted to N 26, 572.97 or 24.56 percent. There was a steady increase in the amount expended from N 1, 165, 650.74 in 1981 to N 4, 121, 531 in 1990. The total amount spent over the years was N 24, 818, 061.24.

Under the capital expenditure, N 81, 581.95 in 1980 rose to N 522, 013.00 in 1990. The total amount spent for fixed (capital) projects was N 7, 889, 060.20 the table shows that more money was spent for recurrent expenses over the years under study. The total expenditure within the period was N 3, 270, 712.44.

UTILISATION OF FUNDS IN THE COLLEGE OF EDUCATION, AGBOR, 1980 - 90 (N).

	RECURRENT EXPENSES (R)							% OF RECURRENT	CAPITAL (C) TOTAL	CAPITAL + RECURRENT
	SALARIES & WAGES	MAIN. EXP	ACAD. EXP	ADMIN. EXP	DEPREC. EXP	OTHERS	TOTAL			
1980	—	13203.95	1135	11932.15	—	301.87	26572.97	24.56	81581.95	108154.92
1981	379579.40	190730.91	331319.52	159199.70	98210.23	6620.98	116565.74	59.82	782856.12	1948506.86
1982	780376.54	60974.80	92270.97	219978.79	124467.68	7665.22	1285734.00	57.40	953836	772239570.77
1983	872029.28	69617.23	104729	321496.90	127841.31	9034.16	1504747.88	60.96	963464.62	2468212.50
1984	980736.10	100756	110870	370645.15	127975.60	10340	1701322.85	63.31	985762.70	2687085.55
1985	990898.50	99575	118980	390870.50	130651.80	12490	1743465.80	63.62	996850.10	2740315.90
1986	972508.00	70697	89477	1335112	107047	15457	2590298	98.72	33395.00	2623693
1987	973066.00	82752	100028	1401448	117292	17069	2691655	98.42	43179.00	2734834
1988	119124.00	183711	123149	1823692	173841	21155	3516788	75.63	1132827.00	4649615
1989	1301467.00	249867	261425	2453995	166046	37495	4470295	76.23	1393294.00	5863589
1990	1410474	508412	588416	1211474	261835	40920	4121531	88.75	522013.00	4643594
TOTAL	9852374.82	1630296.89	1921799.49	9699834.19	1535207.62	178548.23	24818061.24	75.87	7889060.20	3270712.44

Table 8 shows the expenditure pattern for College of Education, Ekiadolor from 1980 to 1990.

TABLE 8: UTILIZATION OF FUNDS OF EKIADOLOR COLLEGE OF EDUCATION, EKIADOLOR, EDO STATE, 1980 - 1990, (N).

YEAR	RECURRENT**	CAPITAL	TOTAL
1980*	NA	NA	NA
1981*	NA	NA	NA
1982*	NA	NA	NA
1983	2010200	NIL	2010200
1984	2602000	NIL	2602000
1985	2310000	200000	2510000
1986	2297000	3200000	5497000
1987	2349000	190000	2539000
1988	3171000	379000	3550000
1989	3936099	474331	4410430
1990	5495985	233279	5729264
TOTAL	24171284	4676610	28847894

* Data were only available for the 1983 - 1990 period in the college.

** Detailed break-down of recurrent is in appendix.

There were no available data from 1980 to 1982. In 1983, the recurrent expenditure was N 2, 010, 200 which increased to N 2, 602, 000 in 1984 and decreased or declined to N 2, 310, 000 in 1985, increased over the rest of the years recording a peak in 1990 of N 5, 495, 985. the total recurrent expenditure for the period under study was N 24, 171, 284. Details of the recurrent expenditures by sub-heads were not available for the institution, as was the case for college of Education, Agbor.

Under the capital expenditure, there were no data for 1980 to 1984 while in 1983 and 84 no capital expenses were run. 1980 to 1982 the data were not available. The amount spent for the rest of the period fluctuated from N 200, 000 in 1985 to N 233, 279 in 1990. The total amount spent on capital projects over the

years was N 4, 676, 610.

Research Question Four: What were the pattern of staffing in the two chosen state tertiary institutions over the years of 1980 and 1990?

To answer the question descriptive statistics were applied in each of the two colleges.

Table 9 shows the trends of staff strength in College of Education, Agbor. The table shows the respective strength of both academic and non-academic staff over the period year by year. The academic strength in 1980 was 35 or 27.34 percent of the total staff but rose unsteadily to 87 or 31.07 percent in 1990. The total number of academic staff over the years was 86 or 36.86 percent. In 1984 and 1985, the strength of academic staff remained 85 or 39.71 percent.

The table also shows the strength of non-academic staff from 1980 to 1990. In 1980 the number was 93 but by 1990 it rose to 193. The total number of non-academic staff over the years was 1, 500. The total number of staff both academic and non-academic was 128 in 1980 and 280 in 1990.

TABLE 9: TRENDS IN STUDENT ENROLLMENT AND STAFF STRENGTH:
AGBOR COLLEGE OF EDUCATION, 1980 - 1990.

YEAR	STUDENT ENROLLMENT				STAFF STRENGTH				STUDENT-TEACHER RATIO
	MALE	FEMALE	TOTAL	% MALES	ACA.	NON-ACA.	TOTAL	% ACA.	
1980	785	403	1188	66.07	35	93	128	27.34	33.94
1981	686	420	1106	62.02	60	138	198	30.30	18.43
1982	366	399	765	47.84	76	165	241	31.53	10.06
1983	298	460	758	39.31	90	140	230	39.13	8.42
1984	264	263	527	50.09	85	129	214	39.71	6.20
1985	195	253	448	43.52	85	129	214	39.71	5.27
1986	195	253	448	43.52	86	128	214	40.18	5.20
1987	169	194	363	46.55	89	125	214	41.58	4.07
1988	153	218	371	41.23	98	129	227	43.17	3.78
1989	127	175	302	42.05	85	131	216	39.35	3.55
1990	110	219	329	33.43	87	193	280	31.07	3.78
TOTAL	3348	3257	6605	50.68	876	1500	2376	36.86	7.54

The staff strength as shown by the table is divided into two components of academic and non-academic strength. Under the academic staff strength, the number of staff rose from 49 in 1980 to 102 in 1990. There was a decrease of number of staff in 1987 and 1989, 75 and 79, respectively. The total number of academic staff over the years was 825 or 29.43 percent of total staff in the college.

Under non-academic staff, there was a steady increase in number from 134 in 1980 to 223 in 1990. The total over the years was 1978. The total number of staff strength was 183 in 1980 rising to 325 in 1990.

Research Question Five: What was the pattern of student enrollment in the two institutions over the years under study?

To answer the question an analysis of the student enrollment by gender over

the years studied was examined. Table 9 shows that the student enrollment witnessed a tremendous decline in College of Education, Agbor, within the years, from 1188 in 1980 to 329 in 1990. Both male and female enrollment followed the same declining pattern over the years. There were consistent records of higher male enrollment from 1980 to 1986 while 1987 through 1990 recorded more females than males. The student-teacher ratio shows a decline over years, from 33.94 in 1980 to 3.78 in 1990, with an average of 7.54.

Table 10 shows the pattern of student enrollment by gender over the years in College of Education, Ekiadolor. The total student enrollment declined from 1763 in 1980 to 488 in 1990. Remarkably more males than females enrolled in the institution from 1980 to 1984, but in subsequent years (1985 - 90) there were more females students than males. For instance in 1990, there were only 148 males, equivalent to 30.32 percent of the total student enrollment.

TABLE 10: TRENDS IN STUDENT ENROLLMENT AND STAFF STRENGTH, EKIADOLOR COLLEGE OF EDUCATION, 1980 - 1990.

YEAR	STUDENT ENROLLMENT			STAFF STRENGTH			STUDENT-TEACHER RATIO	% MALES	% ACA.
	MALES	FEMALES	TOTAL	ACA.	NON-ACA.	TOTAL			
1980	874	889	1763	49	134	183	35.98	49.57	26.77
1981	878	375	1253	50	158	208	25.06	70.07	31.64
1982	195	217	412	59	163	222	6.98	47.33	36.19
1983	288	285	573	68	167	235	8.42	50.26	40.71
1984	293	274	567	80	177	257	7.08	51.67	31.12
1985	211	221	432	81	179	260	5.29	48.84	45.25
1986	171	207	378	93	206	299	4.06	45.23	31.10
1987	169	245	414	75	182	257	5.52	40.82	29.18
1988	119	214	333	89	193	282	3.74	35.73	31.56
1989	141	184	325	79	196	275	4.11	43.38	28.72
1990	148	340	488	102	223	325	4.78	30.32	31.38
TOTAL	3487	3451	6938	825	1978	2803	8.41	50.25	29.43

The table also shows the trend in the student-teacher ratio in the institution over the years. The ratios in 1980 and 1982 were 35.98 and 25.06 respectively.

The student-teacher ratio over the years studied ranged from 35.98 in 1980 to 4.48 in 1990 indicating an average of 8.41 over the period.

Discussion of Findings

The proportion of state's revenue which was allocated to the state's tertiary institutions in Bendel (Edo and Delta) state between 1980 and 1990 showed an increase from N 2. 79 million or 0. 82 percent in 1980 to N 93. 09 or 9.21 percent of the total budget in 1990

However, there were some fluctuations in the proportions of fund allocated to higher institutions within the period under study. In general, the increasing trend of the proportions allocated to higher institutions is consistent with the increase in students' enrollment and expansion of facilities in state owned tertiary institutions, which resulted in higher development and running costs.

Furthermore, the consistent increase in allocation of fund to tertiary institutions over the period of study is in congruence with Blaug's view of the richer a country is, the more she is likely to spend on education,¹¹ when we consider the nominal increases in oil revenues accruing to Nigeria over these years.

The income profiles of the two state institutions were similar. Both relied heavily on government grants and subventions. On the average, government grants and subventions accounted for 82 percent of all incomes accruing to the institutions over the study period. The remaining 18 percent of the institutions' incomes was generated internally. The income generation in the two institutions were accrued both externally and internally. This method of revenue generation is in line with Coombs' and Hallak's preposition that educational costs are examined under two broad headings: internal and external.¹²

¹¹M. Blaug, *Op. cit.*, p. 5.

¹²P. Coombs and Hallaks, *Op. cit.*, p. 89

Funds were spent on capital and recurrent items in both institutions. The utilization patterns in the institutions indicate that more funds were expended on recurrent items than capital projects. The recurrent expenditures accounted for 83.78 percent and 75.87 percent in Colleges of Education, Ekiadolor and Agbor respectively. The high proportion of expenditures on recurrent items in the institutions over the period under study could be attributed to two reasons. First, is that the essential capital development of the institutions were undertaken before this period. Second, is that the recurrent items such as salaries and wages are basic and essential, which must be taken care of for the institutions to exist at all. More so, spending more on recurrent items was an indication that the institutions were face with financial squeeze. Hence, it was rather for sustenance and existence rather than expansion. The identified situation agrees with Coombs' view that education could be helpless with too little money but an ample supply only makes its problem manageable.⁴⁷ This implies that concerted efforts need be made to ensure prudent management of available funds in running educational costs.

The academic staff accounted for a range of 27 percent to 43 percent, averaged 36.9 percent over the period. While the NUMBERS of academic staff remained relatively stable over the period, the numbers of the non-academic staff were on the increase in both institutions. The difference between the two groups could be explained in terms of the easy supply on non-academic staff and the scarcity of the academic staff. Also, the academic staff are more function-specific than the non-academic.

The pattern of staffing in both institutions is understandable as indicated above. However, there is the need to place priority on the recruitment of academic staff due to the critical role they play in tertiary institutions. This is evident if Fafunwa's assertion that well-qualified teaching staff is the first step in any attempt to train

⁴⁷P. Coombs, *Op. cit.*, p. 89

skilled man-power.¹⁴ The importance of the academic staff within our educational system is glaring due to its direct role in the transformation and development future needed manpower in the society.

The students enrollment in the two institutions declined over the years studied. However, the proportion of female students enrollment increased while that of males decreased. The increase in females could possibly be from greater enlightenment and understanding of the importance of women education in the society. In some states in Nigeria (e. g. old Imo and Anambra), the increase enrollment of female has been attributed to the parental quest for higher bride price which is alleged to be linked to level of education.¹⁵ On the other hand, the decline in male enrollment arose from the increasing urge among the males to get into fast income-generating ventures such as trading.

Of significant note is the declining student-teacher ratio over the period understudy, for Agbor College of Education, the ration declined for the period understudy from 33.94 in 1980 to 3.78 in 1990 with an average of 7.50. The reduction in the student-teacher ratio in both institutions arose from the decrease in students' enrollment.

¹⁴ B. Falunwa, op. cit., p. 199.

¹⁵ Elosiuba, op. cit., p.5.

CHAPTER V

SUMMARY, CONCLUSIONS AND RECOMMENDATIONS

The over-all aim of the study was to find the total revenue available to Edo-Delta states government and how much of it was allocated to education and tertiary education and how the allocations were utilized in the two selected colleges of education in the state between 1980 and 1990.

Five research questions were posed to guide the study. The questions laid emphasis on the budgetary pattern of government financing to education and tertiary institutions, the patterns of general expenditure and education expenditures, patterns of financial allocations and institutions between 1980 and 1990.

The research population was made up of all the state government owned tertiary institutions which existed in the state between 1980 and 1990. Through purposive sampling method, two tertiary institutions - Colleges of Education were used.

The data for the study were collected from the state Ministry of Education and that of Finance and Economic Planning.

Two main inventories were used for data collection. One was a statistics of financial allocations while the other was on statistics of financial utilization.

Time series analysis was applied to the data on financial allocations. In addition information on research questions were provided through the use of descriptive statistics which were non-parametric in nature. These included ratio, percentages and graphs.

Summary of Findings

- (a) The state budget to education and tertiary education over the years under study showed some inconsistencies and an indication of a weak internal

revenue base.

(b) The institutions over-all expenditure exceeded its over-all revenue by N 4,104,401 and N 12,119,730. 44 million, Ekiadolor and Agbor Colleges of Education, respectively within the period under study.

(c) The staff strength in both institutions showed a fair increase over the years which contributed to more expenditure in recurrent items.

(d) There was a corresponding decline in student enrollment in the two tertiary institutions over the years, from 1188 and 1763 in 1980, Agbor and Ekiadolor Colleges respectively, downward to 329 and 488 in 1990.

(e) The nature of student -teacher ratio in the two institutions disclosed a persistent decline to less than 9:1 from 1983 to 1990.

Conclusions and Implications for Educational Administration

(a) The fact that financial allocation to tertiary institutions did not enjoy a linear progression despite the consistent upward rise in inflationary trends during the period seemed to point to the financial constraint which faced tertiary institutions in the state. The allocation seemed to have been determined without due regard to the financial requirements of the tertiary educational system.

(b) In view of the fact that the over-all expenditure in the two institutions under study exceeded the over-all revenue over the period irrespective of low enrollment which in turn required additional funds.

(c) The expenditure profile in Agbor showed that salaries and wages was the major determinant of financial utilization among the items funds were expended. Both institutions that recurrent expenses were more than capital expenses. This calls for more allocation funds by the state government to enable institutions in the state expand their services.

Recommendations

Based on the findings of this study the following recommendation are made:

(a) There is the urgent need to diversify the state revenue base especially for education. This idea could in form of the introduction of education levy pegged to every taxable adult in the state and the money that accrue from such levies could be used to beef up the financing of tertiary education in the state.

Furthermore, community participation in the provision of running assistance to state tertiary institutions in form of grants and subventions seems to be on way to alleviate the financial problem facing some of these tertiary institutions in the states.

(b) Some cost reduction measures could also be used to encourage high demand for tertiary education in the state. These include increasing students- teachers ratio and cost sharing in state owned institutions between the state and local governments.

(c) In the face of increase in staff strength without a corresponding increase in student enrollment, there is need to increase enrollment through more public enlightenment and improvement of learning conditions in tertiary institutions to reduce continual aversion towards tertiary education in the state.

Suggestion for Further Research

This study was concerned with the allocation and utilization of financial resources in tertiary education in Bendel (Edo and Delta) state between 1980 and 1990. It was invariably limited by time and scope. In view of the fact that prudent educational financing and effective management is crucial, especially at this time of present educational crises, the need for a broader study in depth and scope becomes imperative.

This study would have served its ultimate purpose therefore if it sensitizes potential researchers to delve into further research in:

Patterns of financial allocations and utilization in all the tertiary

institutions in Edo and Delta states.

The purpose of such a study should be to develop a more rational basis for financial budget, allocation and utilizations in all the state owned tertiary institutions in Edo and Delta states.

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QUESTIONNAIRE

DEPARTMENT OF EDUCATIONAL
ADMINISTRATION AND FOUNDATIONS
UNIVERSITY OF BENIN
BENIN CITY

RESEARCH STUDY ON "FINANCIAL ALLOCATION AND
UTILIZATION IN TERTIARY INSTITUTIONS IN
BENDEL (EDO & DELTA) STATE:
A CASE STUDY OF EKIADOLOR AND AGBOR
COLLEGES OF EDUCATION (1980 - 90)".

Dear Respondent,

Request for Completion of Questionnaire.

The researcher is an M. Ed. student of the above named Department and Institution currently carrying out a study on "Financial Allocation and Utilization in Tertiary Institutions in Bendel (Edo and Delta) state: A case study of Ekiadolor and Agbor Colleges of Education (1980 - 90)".

Please may you kindly furnish me with some relevant information by answering the questions on the questionnaire. I wish to assure you that this study is purely an academic exercise, and that any information supplied here will only be used for academic purposes and will be treated confidentially.

Thank you very much for your assistance.

Mrs. U. Aja-Okorie
Researcher

1. What was the state budgetary allocations to Education and Tertiary Education between 1980 and 1990 in Bendel (Edo and Delta) states?

BENDEL (EDO & DELTA) STATE BUDGETARY ALLOCATIONS TO EDUCATION AND HIGHER EDUCATION, 1980 - 90 (N.M).

YEAR	STATE TOTAL BUDGET	EDUCATION TOTAL	HIGHER EDUCATION TOTAL	HIGHER EDUCATION CAPITAL	HIGHER EDUCATION RECURRENT	HIGHER EDUCATION %
1980						
1981						
1982						
1983						
1984						
1985						
1986						
1987						
1988						
1989						
1990						
TOTAL						

2. What was the income profile of Agbor College of Education, Agbor between 1980 and 1990?

INCOME PROFILE OF AGBOR COLLEGE OF EDUCATION, AGBOR. 1980 - 90
(N)

YEAR	GOVT. GRANT/ SUBYENTION	INTERNAL GENERATED REVENUE	TOTAL INCOME	%GOVT.GRANT TO TOTAL INCOME
1980				
1981				
1982				
1983				
1984				
1985				
1986				
1987				
1988				
1989				
1990				
TOTAL				

3. What was the income profile of College of Education, Ekiadolor between 1980 and 1990?

INCOME PROFILE OF EKIADOLOR COLLEGE OF EDUCATION,
EKIADOLOR, EDO STATE, 1980 - 1990. (N).

INCOME				
YEAR	GOVT. GRANT SUBYENTION	INTERNALLY GENERATED REYENUE	TOTAL INCOME	%GOVT. GRANT & SUBYENTION TO TOTAL INCOME
1980				
1981				
1982				
1983				
1984				
1985				
1986				
1987				
1988				
1989				
1990				
TOTAL				

4. What was the pattern of utilization of funds in the College of Education, Ekiadolor between 1980 and 1990?

UTILIZATION OF FUNDS OF EKIADOLOR COLLEGE OF EDUCATION,
EKIADOLOR, EDO STATE, 1980 - 1990. (N).

YEAR	RECURRENT EXPENDITURE	CAPITAL EXPENDITURE	TOTAL
1980			
1981			
1982			
1983			
1984			
1985			
1986			
1987			
1988			
1989			
1990			
TOTAL			

5. What was the pattern of utilization of funds in the College of Education, Agbor between 1980 and 1990?

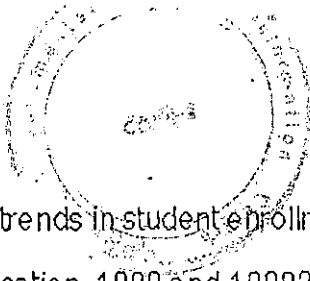
UTILIZATION OF FUNDS OF EKIADOLOR COLLEGE OF EDUCATION,
AGBOR, 1980 - 1990. (N)

YEAR	RECURRENT EXPENDITURE	CAPITAL EXPENDITURE	TOTAL
1980			
1981			
1982			
1983			
1984			
1985			
1986			
1987			
1988			
1989			
1990			
TOTAL			

6. What were the trends in student enrollment and staff strength, in the College of Education Agbor between 1980 and 1990?

TRENDS IN STUDENT ENROLLMENT AND STAFF STRENGTH, AGBOR
COLLEGE OF EDUCATION, 1980 - 1990.

YEAR	STUDENT ENROLLMENT			STAFF STRENGTH			STUDENT-TEACHER RATIO
	MALE	FEMALE	TOTAL	% ACA. MALES	NON-ACA.	TOTAL	
1980							
1981							
1982							
1983							
1984							
1985							
1986							
1987							
1988							
1989							
1990							
TOTAL							



7. What were the trends in student enrollment and staff strength, Ekiadolor College of Education, 1980 and 1990?

TRENDS IN STUDENT ENROLLMENT AND STAFF STRENGTH,
EKIADOLOR COLLEGE OF EDUCATION, 1980 - 1990.

YEAR	STUDENT ENROLLMENT			STAFF STRENGTH					
	MALES	FEMALES	TOTAL	ACA.	NON-ACA.	TOTAL	STUDENT-TEACHER RATIO	% MALES	% ACA.
1980									
1981									
1982									
1983									
1984									
1985									
1986									
1987									
1988									
1989									
1990									
TOTAL									

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