



# Education Fund: Leaving No Child Behind

2021 Education Budget Analysis

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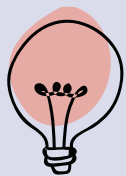
*This document examines the education sector data and its importance in helping the government spend the money disbursed to the sector. Speaking of the education data and its availability, budgetary allocations from the Federal government on salaries, infrastructures and overheads are available in the public space.*



# 10.8tn

Nigeria's budget in nominal terms grew from N4.5trillion in 2015 to N10.8trillion in 2020.

# Executive Summary



## 2.4m

*This year's budget was presented in the context of a global pandemic that has not only claimed over 2.4m lives globally but has also caused economic losses to citizens and companies in Nigeria.*

**O**n October 8, 2020, President Muhammadu Buhari presented the 2021 Budget for approval. Coincidentally, on this day in 2019, the President presented the 2020 budget to the National Assembly for approval.

This year's budget was presented in the context of a global pandemic that has not only claimed over 2.4m lives globally but has also caused economic losses to citizens and companies in Nigeria. To cushion the resultant financial hardships due to this pandemic, the government has set up an MSME Survival Fund, Nigeria Youth Investment Fund, CBN Support programme to aid specific sectors.

As of Q2 2020<sup>2</sup>, Nigeria has a high unemployment rate of 27.1per cent and a high poverty incidence. Nigeria also faces the constraint of weak revenue growth, with its revenue per capita less than 8 percent. The country has not been

able to mobilise private capital as its budget cannot plug an infrastructure deficit that requires \$100billion annually for the next decade.

With its severe dependence on oil over the decades, Nigeria has finally accepted the reality that it cannot sustain this dependence as prices have significantly tumbled while the cost of governance has ballooned. President Muhammadu Buhari's government has intentionally increased Nigeria's budget size despite its weak ability to improve revenues. Nigeria's budget in nominal terms grew from N4.5trillion in 2015 to N10.8trillion in 2020. With the inclusion of 60 Government-Owned Enterprises (GOEs) whose total expenditure stands at N1.35trillion, the Nigerian approved budget in 2021 stands at N13.58trillion. While the expenditure component of the budget might have expanded, the federal government's actual revenue has only increased from N3.24trillion in 2015 to N3.86trillion as of 2019. This represents a 19.3per cent increase. FG has continually met its expenditure through debt escalation and unfunded deficits provided by the Central Bank of Nigeria.

This document examines the education sector data and its importance in helping the government spend the money disbursed to the sector. Speaking of the education data and its availability, budgetary allocations from the Federal government on salaries, infrastructures and overheads are available in the public space. However, data on the number of teachers and lecturers across the country, the number of primary, secondary and tertiary students in the country, enrollment and school performance distribution across all



## N2.07tn

The 2021 education budget should be within the range of N2.03 trillion to N2.7 trillion — not N 1.09trillion.

levels are not available in the public space. This could be achieved if the government can finance data gathering in the sector.

At BudgIT, we believe that a well-educated and healthy workforce is vital if Nigeria hopes to reverse the decline in education data concerning personnel, school performance, infrastructures and teaching aids. Nigeria will need to significantly improve its health and education sectors if the government and citizens' aspirations are to be met. Generally, colossal spending cum investments must be pumped into these two critical sectors in the economy; the health and education sectors.

The world is transitioning into a knowledge-powered economy. With the wave of automation and artificial intelligence threatening labour intensive jobs, Nigeria will need to

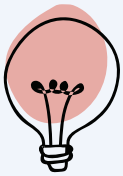
improve the quality of education and expand access if it hopes to compete in the increasingly competitive world and end education tourism. The budgetary allocation to the education sector, as approved in the 2021 budget, relative to the size of the budget and its population, is at 8.1per cent with UBEC and tertiary (TETFund) intervention.

UNESCO recommends that the government should commit 15 per cent to 20 per cent of the nation's budget to education if we hope to reverse the decline trend. This means that the 2021 education budget should be within the range of N2.03 trillion to N2.7 trillion — not N 1.09trillion. The N1.09 trillion can even be contested since TETFund intervention is not captured in the budget.



The world is transitioning into a knowledge-powered economy. With the wave of automation and artificial intelligence threatening labour intensive jobs, Nigeria will need to improve the quality of education and expand access if it hopes to compete in the increasingly competitive world and end education tourism.

# Introduction



## N31tn

*As of June 2020, Nigeria's debt stock stood at N31 trillion, according to the debt management office. The new borrowing pushes the debt profile of the cash-strapped government to over N35 trillion.*

### Fiscal Framework

The Federal Government (FG) plans to spend N13.58 trillion in 2021, with significant resources allocated to capital expenditure. N4.13trillion (including the capital projects in the statutory transfers) or 30.4per cent of its total budget will be devoted to capital. Simultaneously, while the remaining amount will be spent on recurrent items if the National Assembly passes the budget.

The sum of N7.98trillion is estimated as the total Federal Government revenue projection in 2021. This comprises oil revenue at N2.01trillion, non-oil tax revenues of N1.49 trillion and other revenues of N4.48trillion. This is a 6.3 per cent decrease from the 2020 comparative estimate of N8.52trillion inclusive of the Government Owned Enterprises. The federal government's revenue in 2019 was N7.59 trillion, compared to its N3.86trillion revenue in 2018 and the N2.66trillion it had in 2017.

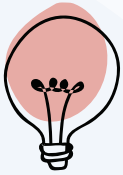
The N7.98trillion revenue indicates that the Federal Government would have to fund the budget deficit of N5.6trillion through borrowing. The deficit represents 3.7per cent of the estimated GDP, slightly above the 3 per cent threshold set by the Fiscal Responsibility Act of 2007." It is,

however, to be noted that Nigeria is still facing the existential challenge of the coronavirus pandemic and its aftermath. The budget deficit will be financed mainly by new borrowings, privatisation proceeds and drawdowns on multilateral and bilateral loans secured for specific projects and programmes.

As of June 2020, Nigeria's debt stock stood at N31 trillion, according to the debt management office. The new borrowing pushes the debt profile of the cash-strapped government to over N35 trillion. The debt profile will continue to increase as long as we miss the revenue projection. For instance, in 2016, revenue projections fell short by 23 percent; in 2017, it fell short by 47.73 per cent and in 2018 by 45 per cent. Furthermore, the projected revenue in 2018 was N7.1 trillion and Nigeria did miss the mark by 45 per cent. In 2019 and 2020, Nigeria missed the mark by 32 percent and 27percent respectively. This indicates that overall, a good part of our revenue projections has not been based on empirical evidence.

### Budget Performance

As of June 2020, the federal government projected a revenue of N2.92 trillion but only raised N1.65 trillion, being 56 per cent budget



## **N2.10tn**

*As of July 2020, the Federal Government's actual revenue available for the budget was N2.10 trillion. This revenue performance was only 68 percent of our prorated target in the revised 2020 budget.*

performance. The surprise element is that oil revenue outperformed projections as FG share of oil revenue was N820 billion, compared to a target of N506 billion. Nigeria has poorly complied with OPEC cuts; a measure meant to boost oil price that significantly tanked in half-year 2020. While FG budgeted \$28 per barrel, average oil prices for the half of the year stood at \$37 per barrel.

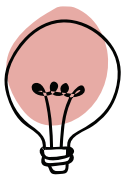
As of July 2020, the Federal Government's actual revenue available for the budget was N2.10 trillion. This revenue performance was only 68 percent of our prorated target in the revised 2020 budget. At N992.45 billion, oil revenue performed well above our budget target, by 168 per cent. Non-oil tax revenues totalled N692.83 billion, which was 73 per cent of the revised target.

On the expenditure side, as of July 2020, a total of N5.37 trillion was spent against the pro-rated expenditure of N5.82 trillion. Accordingly, the deficit was N3.27 trillion. This represents 66 per cent of the revised budgeted deficit for the whole year. According to President Buhari, the 2020 capital budget implementation started in the first quarter for the first time in recent years. As of 15th September 2020, a

total of about N1.2 trillion had been released for capital projects. According to the 2021 budget speech by Mr President, every Federal MDA received at least 50 per cent of its 2020 capital expenditure budget. While revenues might remain grossly deficient, Nigeria has not failed to keep up expenditure, rightly needed during the current fiscal atmosphere. With revenue of N1.65 trillion as of June 2020, FG still spent N4.46 trillion as against a pro-rated budget of N5.41 trillion. This means that Nigeria spends 2.7 times what it earns. About 67 per cent of the total expenditure remained allocated to personnel costs (N1.42 trillion) and debt service costs (N1.56 trillion).

We could not ascertain the 2020 education budget performance as at the time of this publication due to the lack of data/information. The quarterly implementation reports available are Q1 and Q2, which has no data on disbursement to the education sector. The claim of at least 50 per cent disbursement to MDAs as stated by President Buhari cannot be verified when we published this document. This is due to a lack of information on Q1 and Q2, while Q3 and Q4 reports are yet to be published by the Budget Office of the Federation.

# Education Sector Allocation Analysis



## N1.09tn

*If TETFund (intervention funds for the tertiary institutions) allocation of N323.3 billion were included, then the total budget to the sector would be N1.09 trillion, which is an 8.6 percent allocation.*

The education sector has been deteriorating over the last 20 years due to inadequate funding. It is essential to state the importance of adequate funding in the education sector. With proper funding, teachers' training, infrastructure in all schools (basic, secondary and tertiary levels), teaching and learning aids can be executed.

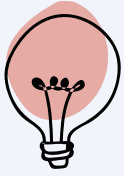
This will limit educational tourism. The education system in Nigeria is not functioning at the optimal level, which is a threat to the country's future social and economic development. The out-of-school children and half-baked graduates Nigeria produces every quarter transcends into high unemployment rates, which is a ripple effect of the decay in the sector.

The allocation to the Education sector in the 2021 budget shows an allocation of N771.5 billion (including the UBEC allocation) out of a total budget size of N13.58 trillion. This means that the sector got a 5.68 percent allocation. However, if TETFund (intervention funds for the tertiary institutions) allocation of N323.3 billion were included, then the total budget to the sector would be N1.09 trillion, which is an 8.6 percent allocation.

Certain schools of thought will argue that the TETFund allocation should not be added as part of the government's funding since it does not appear in the budget and because it is funded through an education tax of 2 percent on the profit of all registered companies operating in Nigeria.

Table 1 below breaks down the Education sector allocation, including Recurrent allocation (personnel and overheads), Capital allocation and UBEC allocation. In contrast, table 2 shows the allocation breakdown of Recurrent allocation (personnel and overheads), Capital allocation, UBEC allocation, TETFund and the percentage of the total allocation against the total budget size.





## N2.7tn

The 2021 budget of education should be in the region of N2.7 trillion — not the N1.09trillion if TETFund allocation of N323.3billion is included (if excluded, the sector got an allocation of N771.5 billion).

**Table 1: Education Sector, without TETFund**

Expenditure Details	Amount (N)
Personnel Cost (including UBEC allocation of N70.05billion)	579,858,298,292
Overhead	35,430,765,996
Recurrent (Personnel+Overhead)	615,289,064,288
Capital	156,172,307,765
Total Allocation to Education Ministry (Recurrent + Capital) including UBEC allocation	771,461,372,053
Total allocation to Education sector (without TETFund)	771,461,372,053
per cent of the allocation of Education against the total budget size	5.68
Total Budget Size	13,588,027,886,175

**Table 2: Education Sector, with TETFund**

Expenditure Details	Amount (N)
Personnel Cost (without UBEC allocation)	509,806,445,120
Overhead	35,430,765,996
Recurrent (Personnel+Overhead)	545,237,211,116
Capital	156,172,307,765
Total Allocation to Education Ministry (Recurrent + Capital) excluding UBEC allocation	701,409,518,881
Amount Provided for UBEC	70,051,853,172
Transfers to TETFund	323,290,000,000
Total allocation to the Education sector	1,094,751,372,053
Percent of the allocation of Education against the total budget size	8.06
Total Budget Size	13,588,027,886,175

The UNESCO's Incheon Declaration recommends that the government should commit 15 per cent to 20 percent of the nation's budget to education if we hope to reverse the trend of decline, meaning the 2021

budget of education should be in the region of N2.7 trillion — not the N1.09trillion if TETFund allocation of N323.3billion is included (if excluded, the sector got an allocation of N771.5 billion).



The UNESCO's Incheon Declaration recommends that the government should commit 15% to 20% of the nation's budget to education if we hope to reverse the trend of decline.

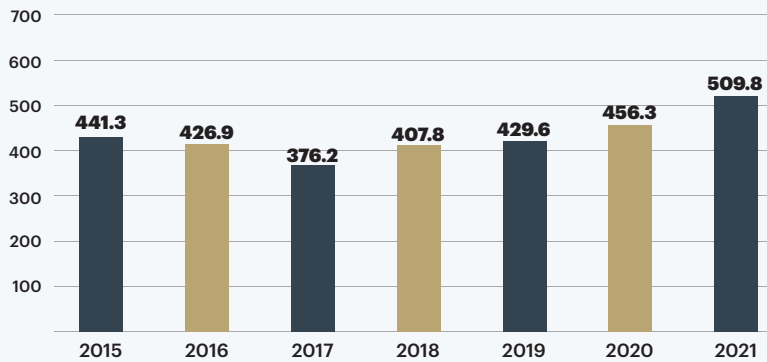


# Table 3

## Education Budget Trend Analysis

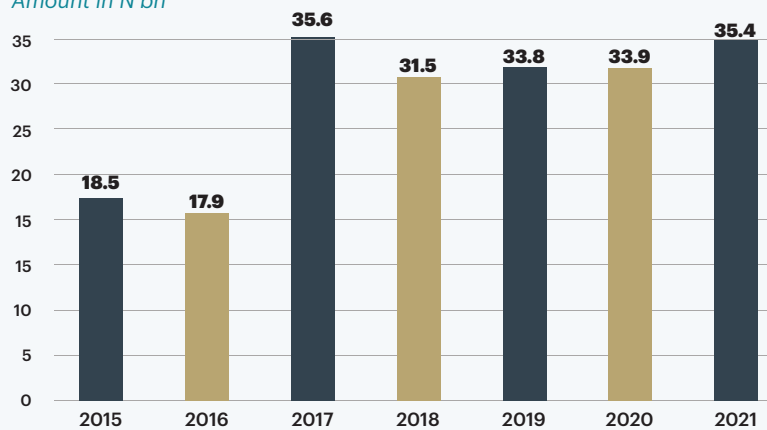
### Personal Cost

Amount in N'bn



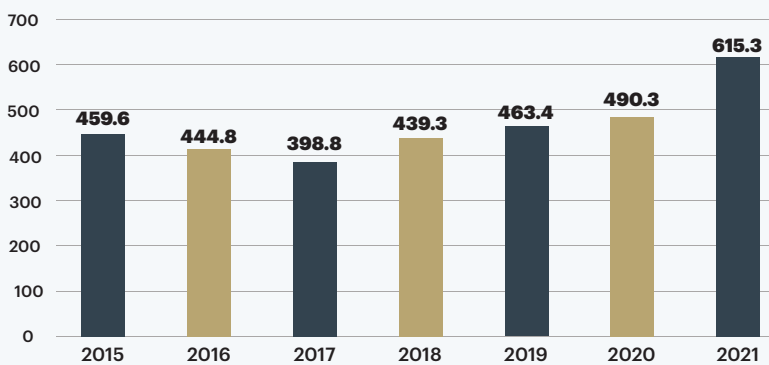
### Overhead Cost

Amount in N'bn

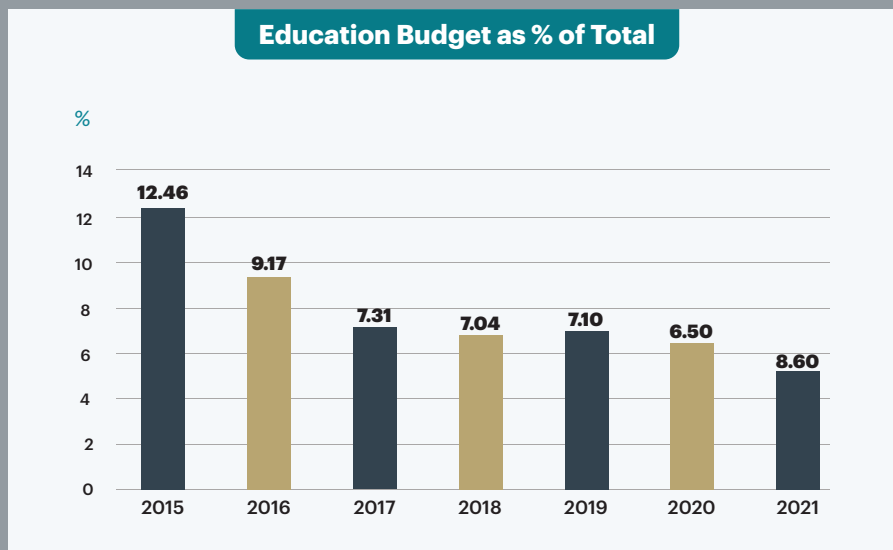
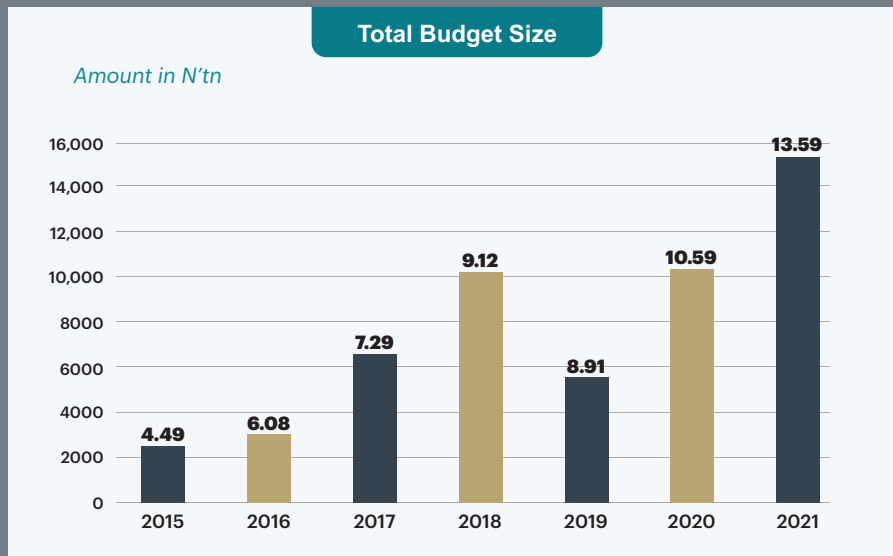


### Recurrent Expenditure

Amount in N'bn

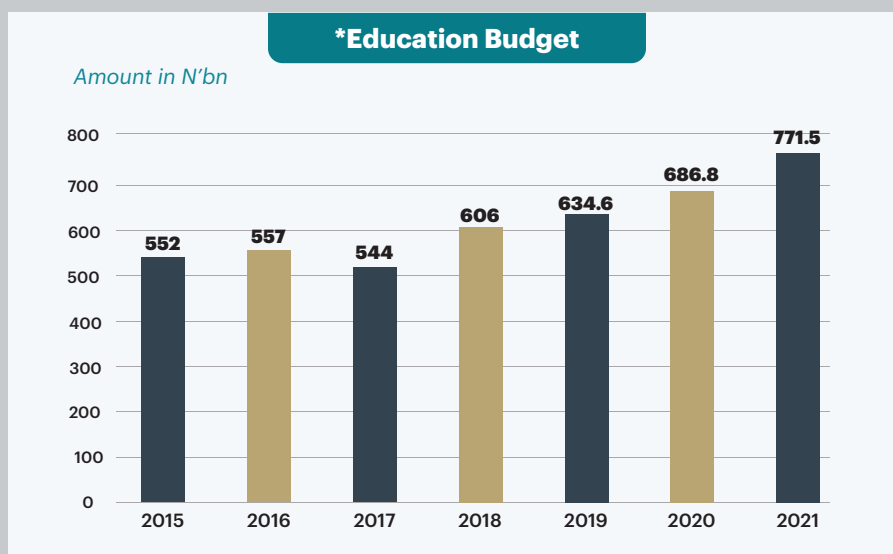
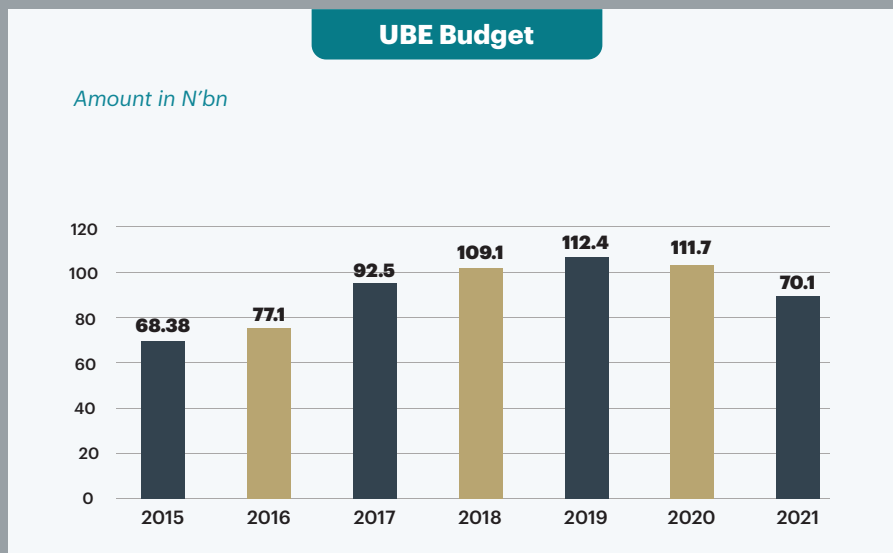
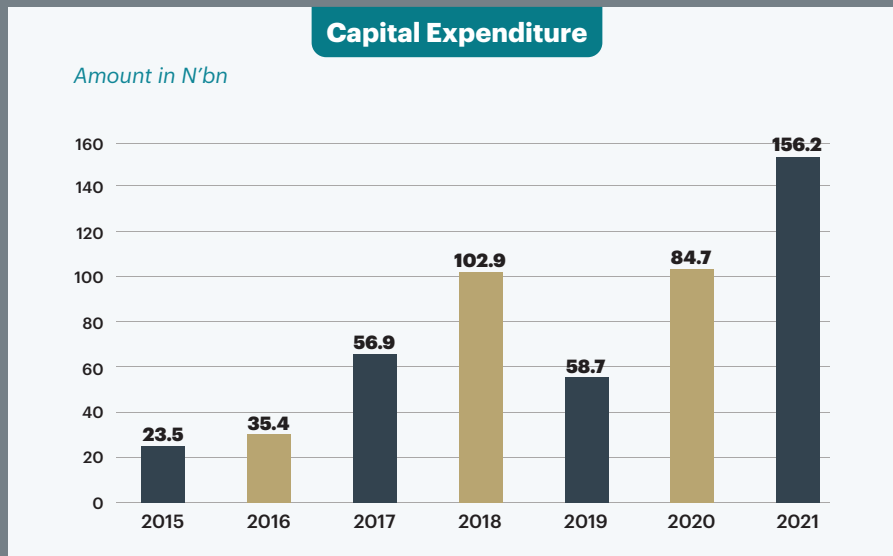


## Table 3 Education Budget Trend Analysis



The education sector has 218 agencies. Thus, the allocation of N771.5 billion will be shared amongst the 218 agencies. Since we already know the sector's total budget, it is crucial to break down the allocations into Basic Education (UBEC), Federal Secondary Schools (Unity Schools) and Tertiary Schools. We will also look at the allocations to the examination bodies, commissions, councils and boards.

# Table 3 Education Budget Trend Analysis



\*without UBEC and TETFund.



Basic education is the local and state governments responsibility; however, federal government support has shifted the responsibility from the state government to the Federal government.



The local and international WAEC offices will spend

**N4.14bn**

though the local office takes a more significant chunk of N3.43billion.

### The Examination Bodies

The sector has 4 examination bodies, though the West African Examination Council (WAEC) has local and international while the other 2 comprises the National Examination Council (NECO) and Joint Admissions Matriculation Board.

The local and international WAEC offices will spend N4.14billion though the local office takes a more significant chunk of N3.43billion. NECO has no capital expenditure, which means that the agency will not be implementing any capital

project in 2021, but JAMB has an allocation of -N15 million, which raises lots of questions.

To avoid assumptions, BudgIT wrote the agency (JAMB) and the Education Ministry to explain why JAMB has a minus (-15 million Naira) for its capital allocation. However, as of the time the publication was released, BudgIT is yet to get feedback to the Freedom of Information (FOI) request that was delivered and acknowledged by the agency.

**Table 4: 2021 Budgetary Allocation to the Examination Bodies**

Agency	Personnel Cost	Overhead Cost	Recurrent Expenditure	Capital Expenditure	Total
WEST AFRICAN EXAMINATION COUNCIL (INTERNATIONAL)	579,512,062	37,171,291	616,683,353	92,141,198	708,824,551
JOINT ADMISSIONS MATRICULATION BOARD	3,628,800,880	0	3,628,800,880	-15,000,000	3,613,800,880
WEST AFRICAN EXAMINATION COUNCIL (LOCAL)	3,218,558,457	30,212,341	3,248,770,798	183,061,370	3,431,832,168
NATIONAL EXAMINATIONS COUNCIL	8,486,229,958	0	8,486,229,958	0	8,486,229,958
<b>Total</b>	<b>15,913,101,357</b>	<b>67,383,632</b>	<b>15,980,484,989</b>	<b>260,202,568</b>	<b>16,240,687,557</b>



The total capital allocation for the 6 commissions stands at

**N27.9bn**

with 80 per cent of the capital projects being administrative capital projects and not developmental capital projects.

### The Commissions

There are over 6 commissions and agencies in the Education sector, namely Universal Basic Education Commission (UBEC), Nomadic Education Commission, National Commission For College Education (NCCE) Secretariat, National Board For Technical Education (NBTE), National Universities Commission (NUC) Secretariat, and National Senior Secondary Education Commission (NSSEC).

Though the NBTE does not have a commission in its acronym, it oversees Polytechnics, Monotechnics; Innovation Enterprise Institutions (IEIs); Vocational

Enterprise Institutions (VEIs) and Technical College.

These commissions oversee the affairs of the education systems/levels in Nigeria, the 6-3-3-4 formation. For example, UBEC takes care of the basic education system, the newly established National Senior Secondary Education Commission (NSSEC) was established to monitor secondary education. Nomadic Commission was established by Decree 41 Of 1989 (now Cap 243 LFN 1990) to provide education to the nomadic pastoralists and migrant fisher folks whose population exceeds 9.4

million people and of recent migrant farmers whose population is yet to be determined.

Tertiary institutions have commissions for each institution. NUC coordinates the Universities, while NCCE and NBTE coordinate colleges and polytechnics. The 6 agencies have a

total allocation of N103.6 billion. The total capital allocation for the 6 commissions stands at N27.9 billion, with 80 per cent of the capital projects being administrative capital projects and not developmental capital projects.

**Table 5: 2021 Budgetary Allocation to the Commissions in the Education sector**

MDA	PERSONNEL	OVERHEAD	RECURRENT	CAPITAL	TOTAL ALLOCATION
NOMADIC EDUCATION COMMISSION	537,559,595	95,527,330	633,086,925	901,270,551	1,534,357,476
NATIONAL COMMISSION FOR COLLEGE EDUCATION SECRETARIAT	760,663,202	282,233,566	1,042,896,768	624,092,894	1,666,989,662
NATIONAL BOARD FOR TECHNICAL EDUCATION	857,645,856	265,817,728	1,123,463,584	596,789,212	1,720,252,796
NATIONAL SENIOR SECONDARY EDUCATION COMMISSION (NSSEC)	0	250,000,000	250,000,000	380,000,000	630,000,000
NATIONAL UNIVERSITIES COMMISSION SECRETARIAT	1,764,487,530	737,540,850	2,502,028,380	1,042,936,464	3,544,964,844
UNIVERSAL BASIC EDUCATION (UBE) COMMISSION	70,051,853,172	0	70,051,853,172	24,408,546,089	94,460,399,261
<b>TOTAL</b>	<b>73,972,209, 355</b>	<b>1,631,119,474</b>	<b>75,603,328,829</b>	<b>27,953,635,210</b>	<b>103,556,964,039</b>

### The Universal Basic Education

The Universal Basic Education (UBE) Programme was introduced in 1999 by the Nigerian government as a reform programme to provide greater access to and ensure quality basic education throughout Nigeria. The UBE Act provides the 36 states of the federation and the Federal Capital Territory (FCT) with intervention funds, which can be accessed upon meeting certain conditions. The conditions to be met include, among others, providing a fifty per cent (50 per cent) counterpart funding to match the Federal Government's

contribution (matching grant); the presentation of an Action Plan detailing proposed projects of how to spend the funds for education for every fiscal year.

Basic education is the local and state governments responsibility; however, federal government support has shifted the responsibility from the state government to the Federal government. The funds that are yet to be accessed may have led to the reduction of UBEC allocation, as seen in the table below.

**Table 6: UBEC Budget Allocation Trend**

Year	Budget (N billion)	Amount Released (N billion)	Unaccessed Amount
2015	63.12	63.12	952.29 million
2016	77.11	77.11	3.55 billion
2017	95.19	95.19	6.22 billion
2018	113.73	113.73	18.14 billion
2019	112.47	112.47	22.72 billion
2020	111.79	-	-
2021	70.1	-	-



*UBEC places the shortage number of teachers at*

**280,000**

*especially at the public primary schools. In Zamfara, the Education Board Chairman complained bitterly about the lack of teachers in the state with pupils' ratio to a teacher placed at 300:1.*

Recently, Thisday Newspaper published a report titled 'UBEC And Shortage of Teachers in Nigeria' gave an insight on how state governments have seen the FG UBEC support as a slush fund while others seem not to care about accessing the fund by presenting a counterpart funding. However, the damage was mentioned by UBEC, which has led to a shortage of teachers across the country.

UBEC places the shortage number of teachers at 280,000, especially at the public primary schools. In Zamfara, the Education Board Chairman complained bitterly about the lack of teachers in the state with pupils' ratio to a teacher placed at 300:1. It is the same situation in most schools in remote areas in Nigeria, where teachers' shortage has led to the pupils' lack of interest in Education.

The irony is that the few teachers available may be incompetent as they may have been recruited with bias (nepotism), as stated by the Education Minister, Adamu Adamu, that the qualified teachers are

without jobs while the unqualified teachers are getting the jobs with its effects seen in the increase of illiteracy. The National Commission for Mass Literacy, Adult and Non-Formal Education (NMEC) has established that the percentage of people from the age of 15 and above who can read and write simple statements is an unacceptable 35 per cent. This high rate of illiteracy partly accounts for the low level of development in Nigeria.

Primary Education is the foundation of all forms of Education, and if it is not well laid, the damage will lead to having half-educated graduates who cannot write a formal letter nor understand simple arithmetic.

It starts from having sound lecturers at the colleges of Education who will impart knowledge to the students - who then become graduate teachers then transfer the same knowledge to the primary school pupils across the country. This can be achieved if the curriculum/syllabuses are reviewed, which will require lots of funds. However, few states are yet to make Education a priority.



Universal Basic Education Projects	Amount
Payment Of 5000 Federal Teachers Scheme Allowance At The Rate Of 30000 Per Month For 12 Months	1,998,000,0005
Construction Of Classrooms Blocks / Supply Of Instructional Materials To Support The Integration Of Almajiri System Of Education Into The Conventional System Of Education At Various Location	600,000,000
Provision Of Instructional Materials, Textbooks, Furnishing And Equipments In Abara Comm. Etche LGA, Rivers State	542,240,000
Provision Of Instructional Materials And Equipment Of Primary And Junior Secondary Across Educational Disadvantages States	500,000,000
Rehabilitation/Reconstruction Of Classrooms In Selected Primary And Junior Secondary School With Provision Of Pupils And Teachers Furniture Across North East Some Selected Geo Political Zones	400,000,000
Provision Of Grants To 22 Existing Mah ad/Isلاميyya Schools @ 5,000,000 * 22 To Improve Their Infrastructures (Classrooms, Rehabilitation, Toilets, Boreholes etc.)	230,000,000



The number of unity schools has increased to **104** an average of 3 schools per state.

### Federal Unity Schools

The British colonial masters established the first set of unity schools. Three new ones were added in Warri, Sokoto, and Enugu in 1966, while General Yakubu Gowon, in 1973, ensured there were such schools in all the 12 states back then. For at least two decades, the schools brought about cultural and religious integration, along with academic excellence. The number of unity schools has increased to 104, an average of 3 schools per state.

These schools have great alumni as head of companies, directors in public institutions, and even political leaders - governors and presidents. The school carefully selects students based on merit and automatically picks the best brains for the common entrance examinations; however, the story

has changed as favouritism has taken over the selection process. According to a Guardian back page story titled "Unity colleges and the battle for survival", the schools have lost their glory.

The infrastructural conditions of the schools have worsened. These issues include a decrepit septic tank discharging waste into water source meant for drinking; dirty kitchen taken over by defiant rodents; hostels that looked like refugee camps; the cholera outbreak in Queens College, Yaba, where 200 students were admitted but still lost 3 students in 2017, and many more.

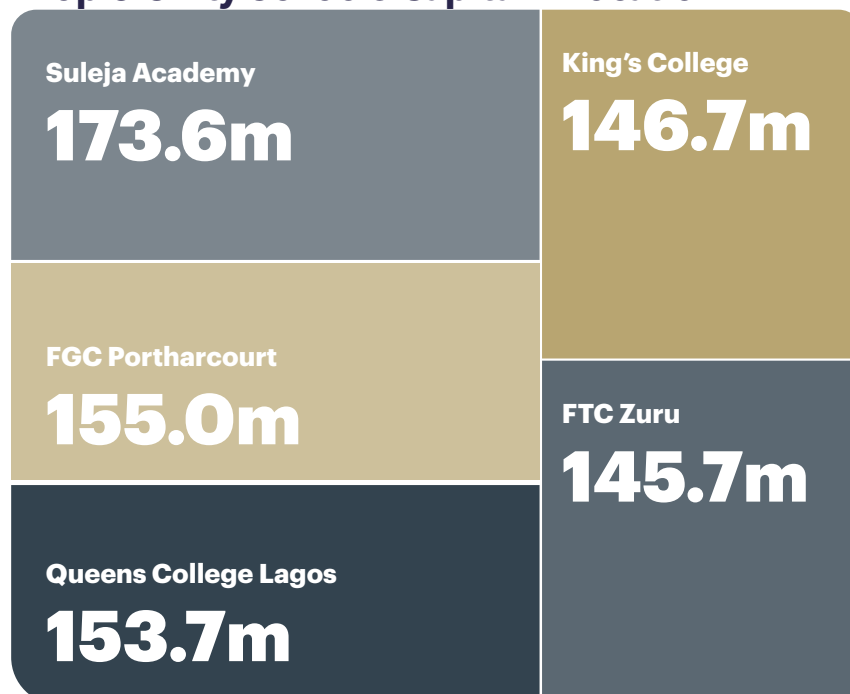
Though, Queens College was shut down with the hope that there would be a total revamp of the situation.

YEAR	PERSONNEL	OVERHEAD	RECURRENT	CAPITAL	TOTAL ALLOCATION
2021	25,453,190,382	20,748,649,383	46,201,839,765	14,958,691,415	61,160,531,180
2020	20,795,061,592	20,748,649,392	41,543,710,984	10,411,839,525	51,955,550,509
2019	20,940,152,673	20,914,649,386	41,854,802,059	10,001,697,004	51,856,499,063
2018	19,991,748,728	18,794,819,154	38,786,567,882	13,821,492,976	52,608,060,858

A breakdown of allocation to these schools in the last 3 years has shown that a tiny amount goes to capital projects, between the range of N10 billion to N15 billion, while the recurrent allocation to these schools is four times (4x) the capital allocation. For example, in 2018, N13.8 billion was allocated as capital spending, while N10 billion was earmarked for 2019. N10.4 billion was allocated in 2020, while N14.9 billion will be spent on capital expenditure in 2021. The allocation has decreased over the years, and it

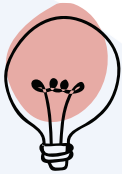
is urgently expedient to increase funding for the unity schools to avoid a situation where PTAs will be hiring and funding the salaries of about 40 percent of the teachers in the unity schools in Nigeria. (Iyabo Lawal, 2019). Among the Federal Unity Colleges, we looked at the capital allocation and ranked the college with the highest capital allocation. For this publication, we looked at the top 5 federal unity colleges and few capital projects as listed in the budget.

### Top 5 Unity Schools Capital Allocation



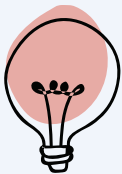
**Table 10: Some Notable Projects in Unity Schools, 2021 budget**

Unity Schools	Amount
Provision Of Security Infrastructure In 104 Colleges : Perimeter Fencing, Solar Street Lights, Solar Powered Motorized Borehole and CCTV	500,000,000
Rehabilitation And Equipping Of Laboratories In 104 FUCs	252,100,000
Rehabilitation Of Classrooms And Hostels In FUCs	404,000,000
Upgrading Of Infrastructure, Erosion Control, Repairs Of Flooding, Rainstorm And Damages In FUCs	377,402,175
Procurement Of Classroom Furnitures And Learning Equipment In Federal Unity Colleges (FUCs)	397,275,573



**N2.89bn**

Capital allocations in 2019 and 2018 were relatively small, with a sum of N2.39 billion and 2.82 billion, respectively.



The combined capital allocation of all 21 colleges of education in the 2021 budget stands at

**N9.97bn**

in the table above.

### Federal Colleges of Education

The current situation in colleges of education in Nigeria is critical. This started during the days of matriculation examinations as a prerequisite for tertiary institutions. The best students with high scores often gain admission into universities. The ones with average scores are shipped into polytechnics, while those with bad grades are admitted into colleges of education.

Oblivious of the fact that many graduates from colleges of education are responsible for grooming pupils across the education system because they are seen as potential teachers. Most of these graduates see teaching as their last option, resulting in the education system being eroded with average teaching officials.

According to the 2019 UBEC personnel audit data, a significant investment is needed to improve teaching staff's skills in government-owned primary schools and junior secondary schools. Out of the

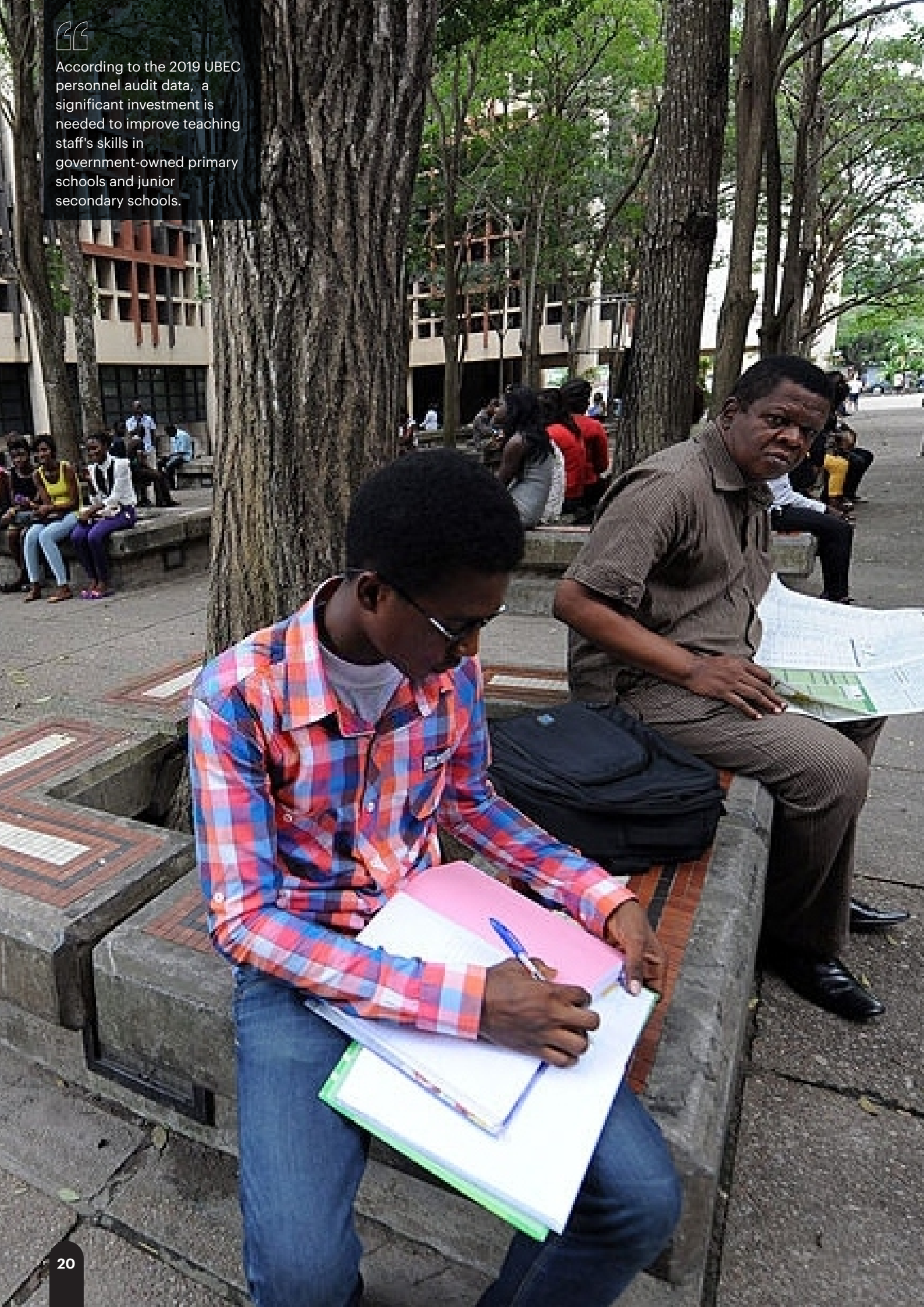
594,653 primary school teachers in 2018, only 410,699 were qualified to teach, showing a gap in the quality of skilled personnel in the primary education system. It simply means that 69 percent of the qualified teachers would have to impart knowledge into the gross enrolment of 22,384,755 in primary schools across the country.

The combined capital allocation of all 21 colleges of education in the 2021 budget stands at N9.97 billion in the table above. This shows an increase of N4.25 billion when compared to the 2020 allocation of N5.73 billion. Capital allocations in 2019 and 2018 were relatively small, with a sum of N2.39 billion and 2.82 billion, respectively.

Recurrent expenditure still takes over 85 per cent of the total allocated budget to the colleges of education. In 2020, 2019 and 2018, recurrent expenditure stands at 91 per cent, 95 percent and 94 percent, respectively.



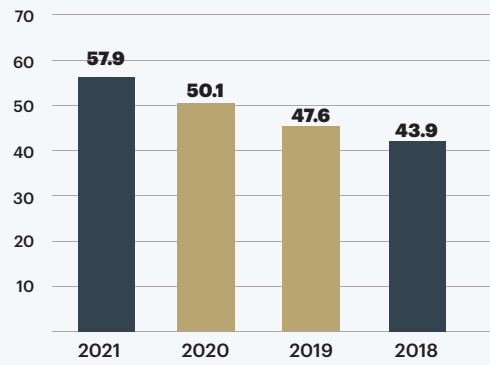
According to the 2019 UBEC personnel audit data, a significant investment is needed to improve teaching staff's skills in government-owned primary schools and junior secondary schools.



## Table II: Budget allocations, Colleges of Education.

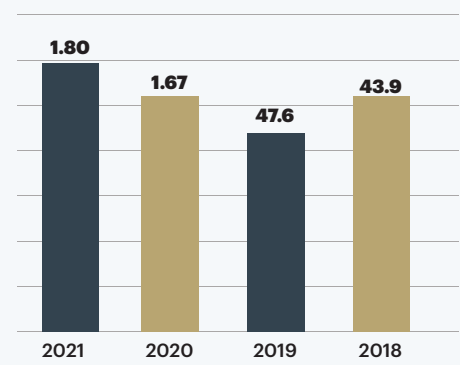
### Personnel Cost

Amount in N'bn



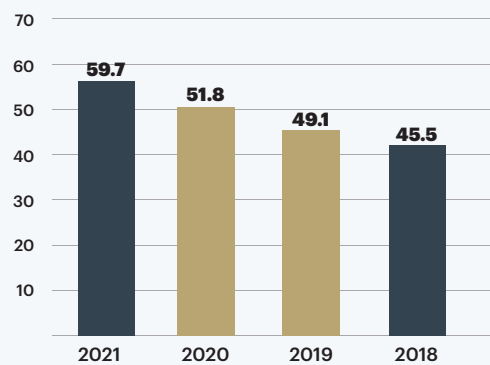
### Overhead

Amount in N'bn



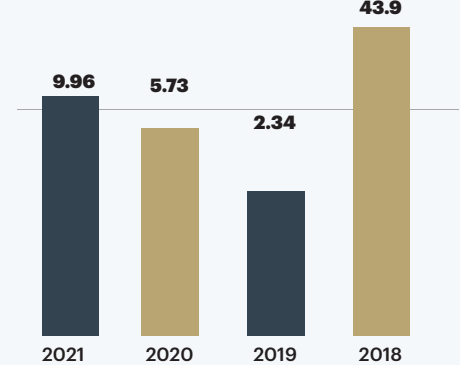
### Recurrent

Amount in N'bn



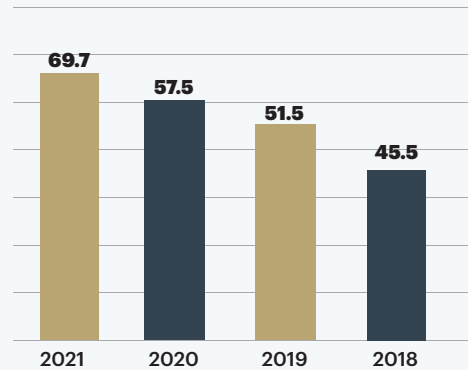
### Total Capital

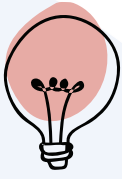
Amount in N'bn



### Total Allocation

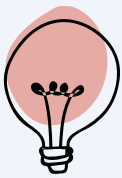
Amount in N'bn





## N2.89bn

Capital allocations in 2019 and 2018 were relatively small, with a sum of N2.39 billion and 2.82 billion, respectively.



The combined capital allocation of all 21 colleges of education in the 2021 budget stands at

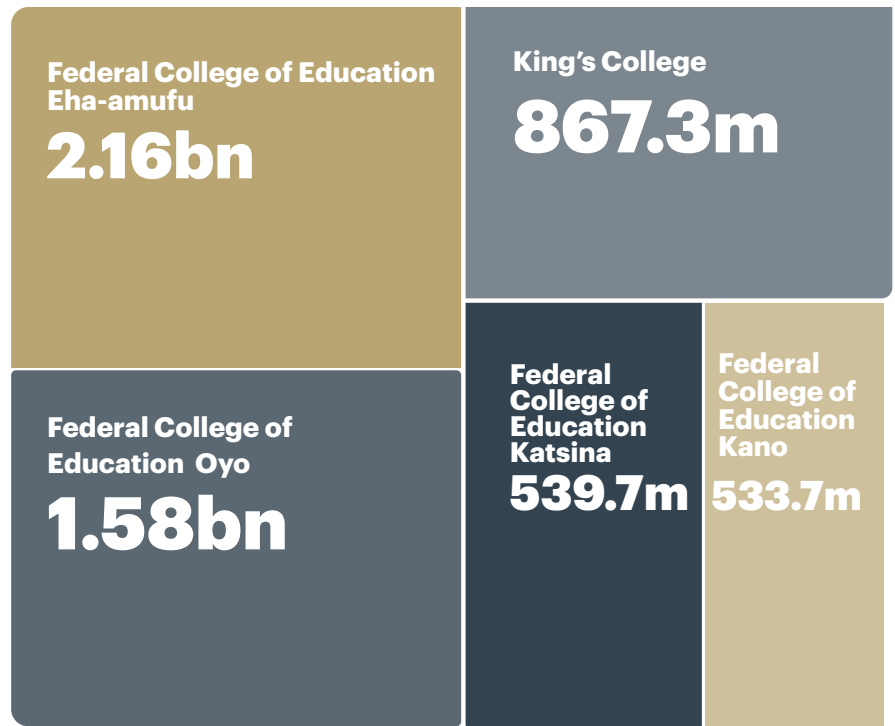
## N9.97bn

in the table above.

The combined capital allocation of all 21 colleges of education in the 2021 budget stands at N9.97 billion in the table above. This shows an increase of N4.25 billion when compared to the 2020 allocation of N5.73 billion. Capital allocations in 2019 and 2018 were relatively small, with a sum of

N2.39 billion and 2.82 billion, respectively. Recurrent expenditure still takes over 85 per cent of the total allocated budget to the colleges of education. In 2020, 2019 and 2018, recurrent expenditure stands at 91 per cent, 95 per cent and 94 per cent, respectively.

**Table 12: The top 5 colleges of education with the highest capital allocation.**



**Table 13: Notable Projects in Colleges of Education, 2021 budget**

Federal Colleges of Education	Amount
CONSTRUCTION OF 2,000 CAPACITY HALL, FEDERAL COLLEGE OF EDUCATION OYO	170,000,000
CONSTRUCTION AND EQUIPPING OF SCIENCE LABORATORY COMPLEX, FEDERAL COLLEGE OF EDUCATION KONTAGORA	100,000,000
REHABILITATION AND FURNISHING OF CLASSROOMS, LECTURE HALLS AND ADMINISTRATIVE BLOCKS, FEDERAL COLLEGE OF EDUCATION, POTISKUM	164,692,789
CONSTRUCTION OF 1500 STUDENT CAPACITY LECTURE THEATER, FEDERAL COLLEGE OF EDUCATION ZARIA	229,790,862
FURNISHING OF BLOCK OF CLASSROOM/VIP TOILETS AND EQUIPPING OF GOVERNMENT SECONDARY SCHOOL IBAGWA, IGBO-EZE SOUTH, FEDERAL COLLEGE OF EDUCATION EHA-AMUFU	250,000,000

“

**N4.25bn**

This shows an increase of N4.25 billion when compared to the 2020 allocation of N5.73 billion.



### Federal Polytechnics

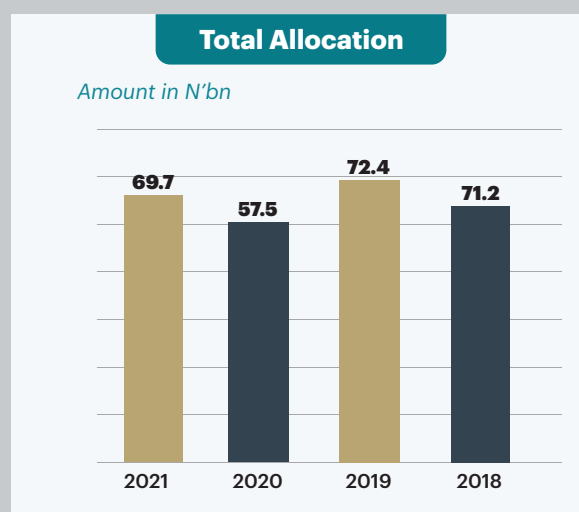
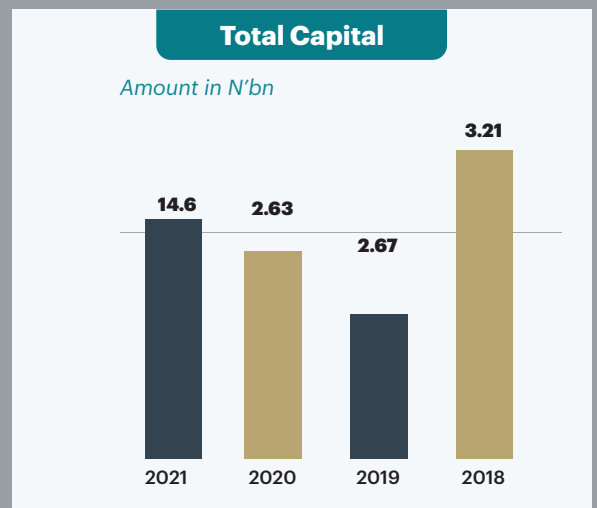
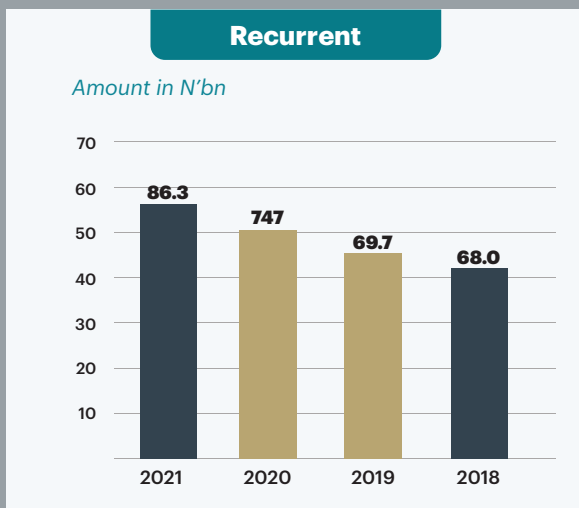
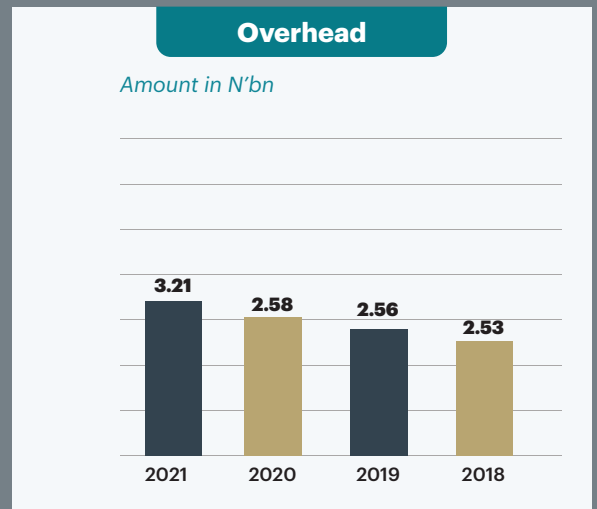
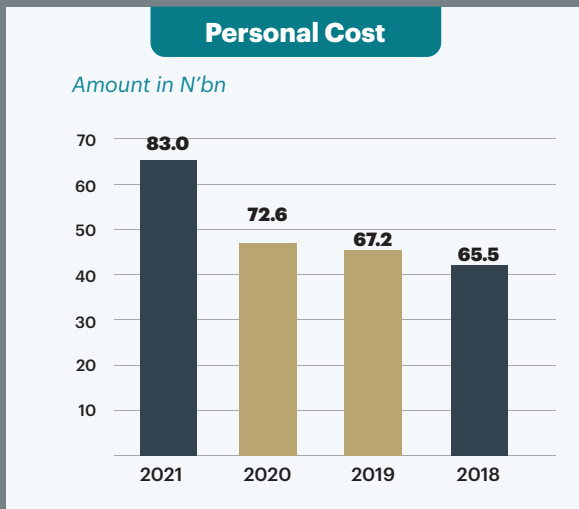
Nigeria can still be described as a country that has not embraced the creation of tech fully. This suggests that technical education has been dramatically undermined, and it raises the question of whether polytechnics have outlived their usefulness in Nigeria.

From all indications, as far as polytechnic education is concerned, Nigeria has reached a crossroad, where critical decisions about whether or not polytechnics are still

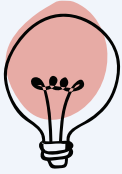
needed must be taken. One of the decisions is funding which will be analyzed based on the financing in the last 4 years. Funding is critical to technical education as technical education will enable any country's technological growth and development.

Regrettably, the polytechnics established to provide technical education have been neglected and relegated to the background over the years.

# Table 14: Budget Allocations, Federal Polytechnics.







*Over the 3 years, the capital allocation has never gone beyond*

***N3.5bn***  
*which speaks volumes of the government's neglect and abandonment.*

Budgetary allocation to FG-owned polytechnics is grossly inadequate when placed side-by-side with the education system's challenge. The combined allocation for all the 22 federal polytechnics in 2021 stands at N100.93 billion.

Compared with the 2020 allocation of N77.37 billion, there is an increase of N23.56 billion, representing a 30.5 percent increase. Over the 3 years, the capital allocation has never gone beyond N3.5 billion, which speaks volumes of the government's neglect and abandonment. The budget shows that the capital allocation increased from N2.63 billion in 2020 to N14.67 billion in 2021.

This represents a 457 per cent increase which is quite impressive. However, allocations do not always equal actuals (fund release).

With a capital expenditure of N3.42 billion, the National Institute for Construction Technology, Uromi, tops the institutions with the highest capital allocation, followed by Kaduna Polytechnic with an allocation of N891.65 million. After

dissecting the sum of N3.42 billion to the institution, it was revealed that 41 projects make up the considerable sum. Out of the 41 projects, only 10 capital projects will be implemented in the school with a sum of N187.08 million.

The remaining 31 projects worth N3.24 billion are constituency projects inserted by the lawmakers. These are projects that are not related to the school.

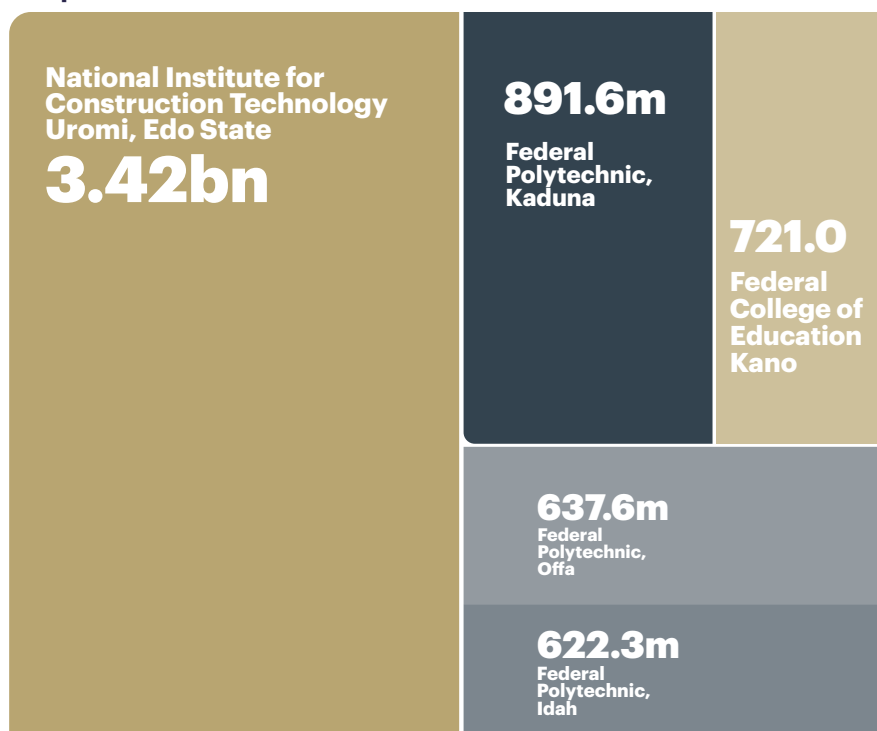
For instance, SUPPLY OF TRICYCLES TO SELECTED COMMUNITIES OF UKELLE, YACHE, IBIL, MBUBE AND IGODOR and CONSTRUCTION OF ACCESS ROAD WITH SURFACE DRESSING/ DRAINAGES FROM IGBOANO SPECIALIST HOSPITAL TO OVOKO-ORBA ROAD, ENUGU STATE with project sum of N250 million and N200 million respectively. The 10 beneficiary states will share the 31 projects, with Akwa-Ibom having 6 projects, followed by Delta with 5, Kogi, 4; Edo, Niger, Rivers and Bayelsa all having 3 projects each. Taraba has 2 projects, while Cross River and Anambra got 1 project each.



With a capital expenditure of N3.42 billion, the National Institute for Construction Technology, Uromi, tops the institutions with the highest capital allocation, followed by Kaduna Polytechnic with an allocation of N891.65 million.



**Table 15: The top 5 Polytechnic with the highest capital allocation.**



**Table 16: Some Notable Projects in Federal Polytechnics**

Polytechnics	Amount
CONSTRUCTION / PROVISION OF OFFICE BUILDING FOR WELDING / FABRICATION AND CARPENTRY WORKS, FEDERAL POLYTECHNIC BONNY	135,000,000
CONSTRUCTION OF ONE STOREY LECTURE HALLS AND ACADEMIC STAFF OFFICES COMPLEX, FED. POLY. BALI	156,110,401
CONSTRUCTION OF ACADEMIC AFFAIRS DIVISION, FED. POLY. GWANDU	217,125,328
CONSTRUCTION OF POLYTECHNIC LIBRARY AT PERMANENT SITE PHASE I, FED. POLY. DA URA	230,000,000
PERIMETER FENCING OF THE SCHOOL (3.4KM) OF THE PERMANENT SITE, FED. POLY. UKANA	63,000,000

### Federal Universities

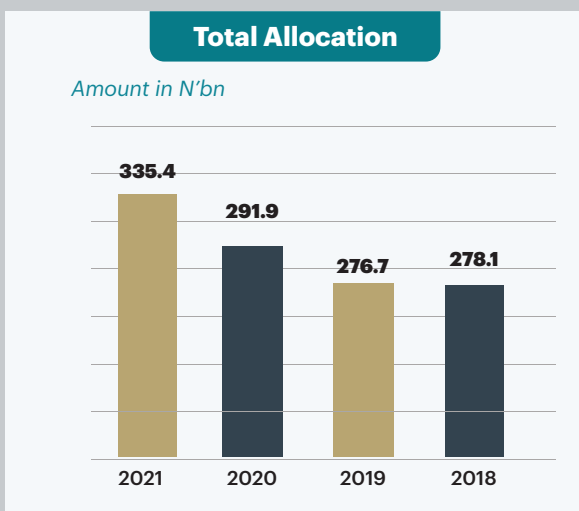
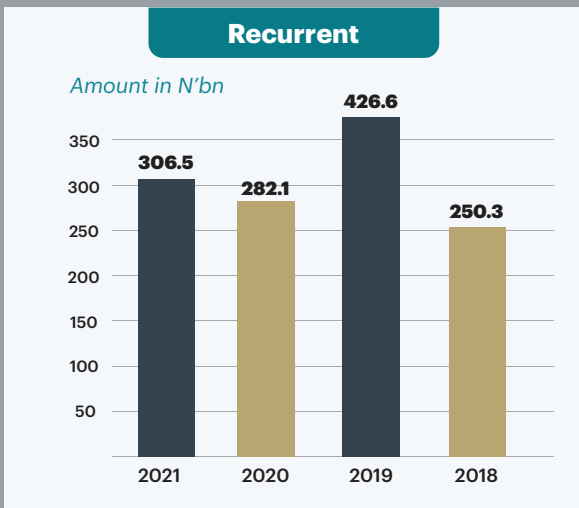
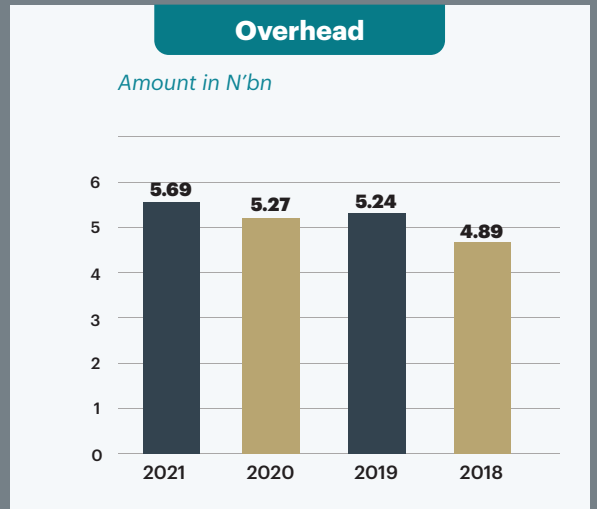
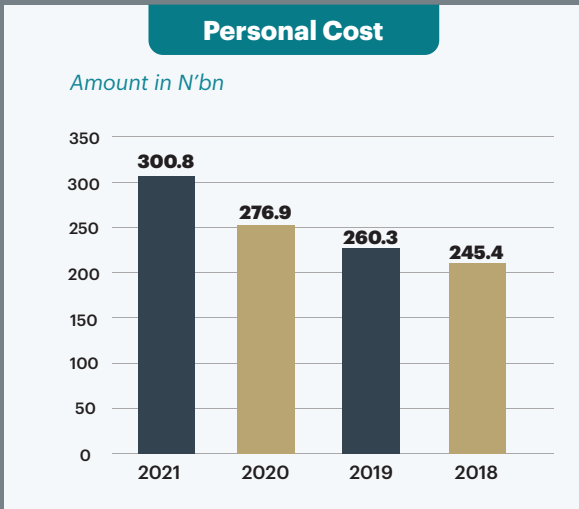
There has been an increase in Nigerians' education tourism in the last 10 years. One of the responsible factors is the sad state of Nigeria's education system. As a result of this, Nigerians don't even mind travelling to countries like Benin Republic to study.

The issue of lack of funds has been over flogged; however, the budgeted budget should be goal-driven not just to make up the number with the construction of buildings, lecture halls, etc. but also to have capital projects have a direct impact on the education system. Having said this, we will still have to look at the budgetary allocation to the

universities in the 2021 budget.

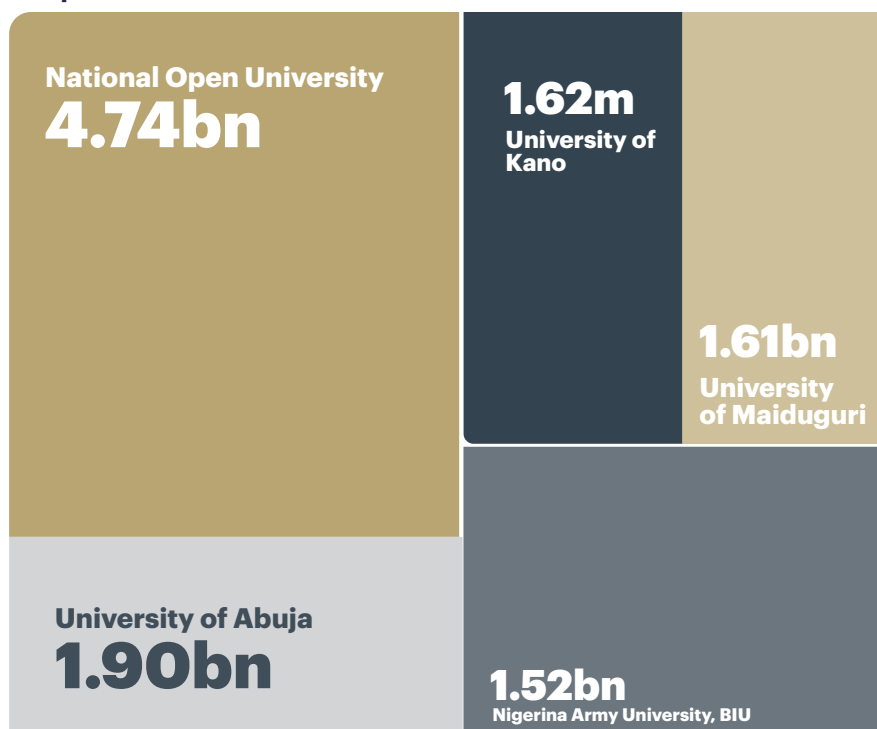
The table below shows that budgetary allocation to Federal Government-owned universities increased in 2021, from N291.92 billion in 2020 to N335.48 billion in 2021. This shows an increase of N43.56 billion. The capital allocation also increased from N11.79 billion in 2020 to N28.95 billion, more than twice the allocation. It is assumed this would translate into more capital development. Capital development might be the first step; however, other things have to be put in place to make Nigerians stop travelling out of the country to study. Curriculum upgrades, teachers' training are part of the things Nigeria has to do.

# Table 17: Budget allocations, Federal Universities.



The 44 Federal Universities in Nigeria have a combined capital expenditure of N28.95billion. Amongst the universities, National Open University got the higher capital allocation of N4.75billion. Some notable projects were highlighted in some of the universities below.

**Table 15: The top 5 University with the highest capital allocation.**



**Table 19: Some Notable Projects in Federal Universities**

Federal Universities	Amount
PROCUREMENT OF TEACHING & RESEARCH EQUIPMENTS, UNIJOs	78,710,3271
PROCUREMENT OF TEACHING AND RESEARCH EQUIPMENT FOR DEPARTMENT OF PATHOLOGY, UNIJOs	43,993,600
TEACHING & RESEARCH EQUIPMENT FOR VARIOUS DEPARTMENTS, UNIJOs	70,678,641
CONSTRUCTION AND FURNISHING OF PHARMACEUTICAL DEPARTMENT, UNIABUJA	500,000,000
CONSTRUCTION OF PHYSIOLOGY LABORATORY, MEDICAL COLLEGE, FEDERAL UNIVERSITY OF TECHNOLOGY, YOLA	188,903,702



# Key Issues and Recommendations

## A Clear Budget Line Item

Most acts of embezzlement or misappropriation tend to take place from the budget while procurement is another phase. However, it is what is approved in the budget that moves to procurement. To this end, Nigerians - legislators should be the change agents to ensure that the budget is corrupt free. It is also important to include capital projects that would add impacts to citizens' lives.

Most people showed excitement when the National Institute of Construction Technology, Uromi

got a capital allocation of N3.42 billion for the 41 capital projects in 2021 approved budget. Only ten (10) out of the 41 projects are projects related to the school or projects that will be implemented in the school. These 10 projects in total, have a sum of N187.08 million.

The 31 remaining projects will be implemented in 10 other states worth N3.2 billion which are constituency projects as it involves distribution of tricycles, solar street lights and skills acquisition etc.



NATIONAL INSTITUTE FOR CONSTRUCTION TECHNOLOGY UROMI, EDO STATE			
CODE	PROJECT NAME	TYPE	AMOUNT
0517018024			
ERGP10159832	CONSTRUCTION AND PROVISION OF ELECTRICITY	NEW	5,000,000
ERGP23149441	CONSTRUCTION OF SCHOOL OF ENGINEERING LIBRARY	ONGOING	10,500,000
ERGP23149513	CONSTRUCTION OF CLASSROOMS BUILDING	ONGOING	10,000,000
ERGP23149514	CONSTRUCTION OF ENGINEERING DESIGN STUDIO	ONGOING	10,000,000
ERGP23149515	LECTURE THEATRE/CLASSROOMS	ONGOING	50,000,000
ERGP23149521	CONSTRUCTION OF WELDING AND FABRICATION WORKSHOP	ONGOING	30,000,000
ERGP23149528	SKILL ACQUISITION WORKSHOP	ONGOING	16,000,000
ERGP23149530	INSTALLATION OF SOLAR STREET LIGHTS	ONGOING	10,500,000
ERGP23157850	CONSTRUCTION OF OFFICE BLOCK FOR SCHOOL OF MANAGEMENT STUDIES	NEW	40,086,903
ERGP23159825	CONSTRUCTION AND EXTERNAL WORKS ON OFFICE AND WORKSHOP BUILDING	NEW	5,000,000
ERGP554002015	SUPPLY OF TRICYCLES TO SELECTED COMMUNITIES OF UKELLE, YACHE, IBIL, MBUBE AND IGODOR	NEW	250,000,000
ERGP554002315	CONSTRUCTION OF ACCESS ROAD WITH SURFACE DRESSING/ DRAINAGES FROM IGBOANO SPECIALIST HOSPITAL TO OVOKO-ORBA ROAD, ENUGU STATE	NEW	200,000,000
ERGP554002323	CONSTRUCTION OF 3-IN-1 SOLAR STREET LIGHTS IN SELETED COMMUNITES IN OGOJA LGA, CROSS RIVER STATE	NEW	250,000,000
ERGP554000963	CONSTRUCTION OF 3-IN-ONE SOLAR POWERED STREET LIGHTS IN OGULAGHA COMMUNITY, BURUTU FEDERAL CONSTITUENCY, DELTA STATE.	NEW	20,000,000
ERGP554003905	CONSTRUCTION OF SOLAR 3 IN 1 STREET LIGHTS IN SULEJA LGA, NIGER STATE	NEW	300,000,000
ERGP554003906	CONSTRUCTION OF SOLAR 3 IN 1 STREET LIGHTS AMONG MAJOR STREETS IN GURAR/TAFASULEJA FEDERAL CONSTITUENCY, NIGER STATE	NEW	300,000,000
ERGP554003098	CONSTRUCTION OF LINK ROADS IN ETHIOPE FEDERAL CONSTITUENCY, DELTA STATE	NEW	200,000,000
ERGP554003165	SKILL ACQUISITION AND TRAINING OF YOUTHS AND WOMEN IN IDAH LOCAL GOVERNMENT AREA, KOGI STATE	NEW	50,000,000
ERGP554003166	TRAINING AND EMPOWERMENT OF YOUTHS IN IGALAMELA LOCAL GOVERNMENT AREA, KOGI STATE	NEW	50,000,000
ERGP554003167	SKILL ACQUISITION OF YOUTHS AND WOMEN IN IBAJI LOCAL GOVERNMENT AREA, KOGI STATE	NEW	50,000,000
ERGP554003168	SKILL ACQUISITION AND TRAINING OF YOUTHS AND WOMEN IN OFU LOCAL GOVERNMENT AREA, KOGI STATE	NEW	50,000,000

### **Embezzlement and Misappropriation of Funds**

The high level of corruption in the sector is worrisome. Corrupt practices like sex for grades, bribe for grades, money gulping snakes and abandoned construction projects have incessantly beguiled the sector. The misappropriation level shows the cost of corruption in the sector through the lack of quality teachers, half-baked graduates and students' performance.

It has become imperative to efficiently manage the little allocation as a prelude to how larger funds would be managed.

We understand that most tertiary institutions collect revenue and spend outside the standard budgetary provisions. The public needs to understand higher institutions' finance holistically, as is the standard worldwide. We urge the National Assembly to compel universities, polytechnics and colleges of education to publish audit reports and financial statements, as budget implementation reports only cover a fraction of the university spending.

Also, the anti-corruption agencies and the Judiciary in Nigeria should be on their game to take up corruption matters as urgently as possible, sending a message to other corrupt-minded citizens to run away from corruption. For instance, the JAMB corruption cases (Ex-JAMB registrar and the money gulping snake cases) are still in court after 4 years of committing such acts.

### **Curriculum Upgrade and Introduction of Technology in schools**

The world is now a global village thanks to information technology. Most of the subjects and course outlines have not been upgraded to

meet the world's current needs. Nigeria has not fully embraced technology in all education systems. For example, other developed countries started online classes during the global health pandemic - COVID 19 while schools were on lockdown. In Nigeria's case, students were told to go home without any contingency or alternative plan for the student's continuous learning.

### **Lack of Education Data**

When citizens complain of lack of data within the sector, it goes beyond actual spending in the sector but the exact number of out-of-school children in the country across all levels of education that is the primary, secondary and tertiary (public and private) institutions, the total number of public school teachers, school performances from primary to tertiary institutions and the actual population of the country.

Without this data, it is not easy to cater to or plan appropriately for the sector. The lack of data has given room for assumptions that could be accurate or flawed. The sector needs to partner with state primary school boards and private and international bodies to carry out proper data collection as it relates to education.

### **Demographic challenge**

Nigeria's population growth is putting pressure on the country's resources, public services, and infrastructure. With kids under 15 years of age accounting for 45 per cent of the 200 million population, the burden of education has become overwhelming.

Primary school enrollment has increased in recent years, but net attendance is only about 70 per cent. Nigeria still has 10.3 million out-of-school children — the world's highest, and 60 per cent of those



children are, incidentally, residing in the northern part of the country.

About 60 per cent of out-of-school children are girls, many of whom do enrol drop out early. Low perceptions of the value of education for girls and early marriages are among the reasons. In the urge to reduce the number of out-of-school children, some northern States are introducing laws requiring girls' education and prohibiting their withdrawal from school. Girls' primary school attendance has been improving, but this has not been the case for girls from the poorest households.

#### Poor Quality of Education

There is a significant connection between the teachers and the pupils, especially in imparting knowledge to the pupils or students. Whether the

teacher is brilliant or not, the pupils will be significantly affected by the level of education he or she dishes out. Allowing the best students in the Unified Tertiary Matriculation Examination (UTME) into Universities, while the average students will be moved into the Polytechnics and Colleges of Education, has created a complex education system.

The Colleges of Education produces the main teachers, and not picking the best students has had a ripple effect on Nigeria's poor quality of education. For example, some teachers cannot communicate well in both oral or written format, and they are expected to train the school children in primary school. A revamp of the selection process of admission into the colleges of education is the first step, the second step is to improve the curriculum in the schools, and the last step is to fund the colleges of education.





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THE EAST WIND

ALBERT & ALBERTO

DONVITO AND THE MAFIA

More: The Assassination

THE MAFIA

*Simplifying the*

# NIGERIAN BUDGET

At BudgIT, we believe it is the RIGHT of every citizen to have access to, and also understand, public budgets. We also believe budgets must be efficiently implemented for the GOOD of the people.

