Sources of Funding Infrastructural Facilities in Public Universities in North-Central Nigeria (2008-2012)

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Abstract: This study investigated the source of funding infrastructural facilities in public universities in North-Central Nigeria. *The main objective is to determine the extent to which Government Subvention and Internally Generated Revenue have assisted in the development of infrastructural facilities in universities in the North-Central Nigeria. The study adopted ex-post facto research design to collect classified secondary data kept on sources of funding infrastructure facilities from universities within the study area. The population of the study comprises of thirteen (13) public universities (federal and states) in the North-Central, Nigeria. Purposive sampling technique was used to select sample for the study. The classified data were analyzed using simple percentage and chi-square. The results indicated* that *government subvention was the prevailing source for funding infrastructural facilities in public universities in the study area with 62.5percent while Internally Generated Revenue catered for 37.5 percent of the funding. The study, therefore, recommended that government should partner with private sector in funding infrastructural facilities such as libraries, hostel accommodation, lecture theatre, laboratory, computers to cater* for the growing population of the students which shall impact positively on students learning. Also, university managers should intensify efforts in the *mobilization of funds through internally generated revenue (IGR) by developing fund-driven programmes and projects.*
Keywords: Government subvention, Infrastructural facilities and internally generated revenue.

1. Introduction

Education is an important instrument towards economic, social, political and cultural development of the society. The realization of the importance of education prompted all countries of the world to make conscious efforts at developing virile educational system. Education is meant to create a change for the better in the society generally and specifically, to produce an informed citizenry, to develop the economy and ensure that the citizens contribute positively towards the development of the country (Gbenu, 2005). This underscores the rationale for providing qualitative university education using the state of the arts facilities that will promote conducive learning environment. The Federal Republic of Nigeria (FRN, 1997 p 32) unequivocally states the goals of University thus; (a) intensifying and diversifying its programmes for the development of high level manpower within the context of the need of the nation; (b) making professional course contents to reflect our national requirements and making all students, as improvement in university education to offer general study courses such as history of ideas, philosophy of knowledge and nationalism.

The implication of these stated goals among others is to ensure the execution of university's basic primary assignment, which includes teaching, research and community-service. University education is expected to create needed human capital with enhanced skills that can lead to technological, productivity and growth within the economy (Olaniyonu, 2001). Thus, the need for adequate financing of Public universities cannot be over emphasized, though education is an expensive social service and requires adequate financial provision from all tiers of government for successful implementation of educational programme; hence, the financing of education shall be a joint responsibility of the Federal, state, local government and the private sector (FGN, 2004).

The success of any educational institution is hinged on adequate financing; this is because finance is the lever of any social organization which fuses all other structures or levels together for the attainment of desired goals and objectives (Gabadeen, 2003). Thus, Federal and state governments are intensifying their efforts to increase educational votes and subvention being allotted to universities annually to uplift their performance in their statutory roles of manpower development for national growth which made it imperative on the government to improve the funding of University education. This development led to the inauguration of NEEDS Assessment Team by the Federal Government of Nigeria as part of the

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transformation agenda of tertiary education in Nigeria and eventually 220 billion naira was released for infrastructural facilities development in public tertiary institutions in Nigeria with over 900million naira allocated for each of the public universities to tackle the problem of infrastructure facilities decay in Nigeria tertiary institutions.

Nigeria universities are beset with myriads of problems which have limited their potentials for enhancement of human and societal development, these include, poor funding and thus poor educational infrastructures, inadequate lecture theatres, inadequate laboratories, paucity of quality teachers, brain drain, poor and polluted learning environment and in addition to these inadequacies, university system is plagued with numerous social ills such as examination malpractices, cultism, hooliganisms and corruption (Harnett, 2000). In recent times there has been public concern about the Nigerian university system which is beset with numerous problems; these problems have affected the main objectives of teaching, research and community- service. Notably, these problems are inadequate scholarly journals in our libraries, obsolete equipment in our laboratories, inadequate lecture theatres, hostel accommodations, information technology centre, paucity of teachers, poor and polluted learning environment which could be as a result of inadequate funding on the part of the visitor to public universities in Nigeria.

It is not uncommon to find students sitting outside lecture rooms/theatres to receive lectures and of concern is the overcrowded lecture theatres where one thousand students occupy a lecture theatre designed for four hundred students, the result of this is that there exist little or no interaction between lecturer and students, which is a manifestation of inadequacies in the development of infrastructural facilities in our universities. Adesina (1980) asserted that the Quality of education that our children receive bears direct relationship to the availability or lack of physical facilities and overall atmosphere in which the learning takes place. The rapid expansion of the university system in Nigeria with particular reference to the study area with the consequent shortfall in recurrent and capital expenditure is threatening its ability to perform the statutory roles of teaching, research and community service. Therefore, this study is aimed at establishing the sources of funding infrastructural facilities development in Public Universities in North Central, Nigeria.

1.1 Objectives of the study
The main objective of the study is to determine the extent to which Government Subvention and Internally Generated Revenue have assisted in the development of infrastructural facilities in public universities in North-Central Nigeria. The specific objectives are: (2) to determine the sources of funding infrastructural facilities in public universities in the North-Central sub-region; (3) to determine the extent of government intervention in the provision of adequate funding for infrastructural facilities in the public universities in the North-Central, Nigeria; (4) to determine the percentage from Internally Generated Revenue (IGR) for infrastructural facilities in public universities in North-Central, Nigeria.

1.2. Statement of Hypotheses
The following Null hypotheses were formulated and tested in the course of the study:

H_{01}: *There is no significant difference between Government Subvention and the development of infrastructural facilities in public universities in North-Central, Nigeria.*

H_{02}: *There is no significant difference between TETfund funding and infrastructural facilities development in public universities in North-Central, Nigeria.*

2. Literature Review
Funding of Nigeria University system is an important issue and demands serious attention, to which National Policy on Education (FGN, 2004) averred that relevant sectorial bodies such as the Education Tax fund (ETF) had been established to respond to education in Nigeria. Other bodies which ease the burdens of financing education are: Industrial Training Fund (ITF) and National Science and Technology (NSTF). Education Tax Fund (ETF) now Tertiary Education Trustfund (TETfund) is a trust fund

established by a decree of 1993 (amended by Act 40 of 1998), with the objectives of using funding combined with project management to improve the quality of education in Nigeria. The Act imposes tax rate of 2 percent of the assessable profit of incorporated bodies, the tax applies to all company registered in Nigeria. These funds complement, Federal, state and local government budgets to primary, secondary, and tertiary institutions nationwide. It identifies areas of educational facilities needs and promotes innovative approaches to educational learning and services. The bulk of financing of all Federal Universities are received from the federal government through the National Universities commission, (Harnett 2000). It is mandatory for all federal universities to generate 10 percent of their total yearly funds internally through various revenue diversification means in terms of programs or projection.

Odebiyi and Aina (1999) used the African political economic model to describe the issue of under-funding facing Nigeria universities. The model focuses on how the political economic forces shape the contexts within which Nigerian universities carry out their primary functions, which is, teaching, research, and community service. The model helps to explain the realities of the specific political, economy and social matrix of the present policy environment in Nigeria, where by structural adjustment which really made the government to cut down on university financing, while economic depression and debt burden, political instability in the country, cuts in government expenditure, all these made their impacts in a special way on the educational system. The political economic model sees the different structures in the society. Which include economic structures, social structure, political structure and the belief system as interacting, and in many cases inter-dependent. However, the economic factor provides the axis around which all the movement takes place.

Otu and Daku (2002) are of the opinion that the root cause of the crisis in Nigeria university system is, and most significant one is funding. However, they said it was generally observed that while there may be a level of allocation of funds to education, which may be satisfactory, it may be assumed that total financial resources made available may never be adequate. Virtually every university generates funds internally to offset capital, recurrent, teaching, research and community-service expenses yet, there are many uncompleted and abandoned projects, obsolete equipment, furniture, library books, laboratories and office equipment can hardly be replaced or even repaired. Ajeyalemi (2004) asserted that higher education has be greatly under-funded resulting in a near collapse of the system. Ahunanya (2004) remarked that the economy of Nigeria was undergoing a doom period and all financial allocations were affected and had to compete with each other to maintain a balance, as a result Alumanahn (2002) suggested that there should be appropriate proportional funding to cater for the rate of growth and expansion by the various levels of government to accommodate the growing demand for tertiary education.

Obasanjo and Varkey (2010) are of the opinion that large classes, insufficient books and teaching supplies, poorly constructed schools and aging infrastructure are manifestation of inadequate financing. They went further to assert that Africa's leaders are well aware of these short comings, but they lack the resources to address them alone. Oseni (2012) submits that an insignificant proportion of Nigeria financial resources are spent on education, hence the need for partnership with private sector, which showed an average percentages of 6.45 percentage in 2009, 5.49 in 2010 while in 2011, 2012 and 2013 the percentages were 10.13 percent, 8.43 percents and 8.67% respectively. The scenario in other developing countries, such as Ghana, South Africa, Cote D'ivoire, Kenya and Morocco had an average percentage of educational budget at 25.8, 30, 23, and 17.7 between 2009 and 2013 respectively (Abayomi, 2012). The United Nations recommends that 26 percent of the total budgets be devoted to education, but from the above statistics, there is no doubt that the funding pattern of universities in Nigeria has not been consistent with the need of the university system. This could be as a result of the trend in funding capital expenditures in the education system as captured in the Appropriation bill of 2008-2012 (9.2, 6.45, 5.49, 10.13, and 8.43 percent) (Oseni 2012).

Teferra and Altbach (2004) affirm that in a continent where more than 700 million people live, expenditure on education is depressingly low. Universities in many industrialized countries have budgets exceeding the entire national budget for higher education in many Africa nations. For the 2012 budget of N345.091bn, 83 percent was allotted to recurrent expenditure while a meagre N55.056bn 18percent was for capital expenditure. In the budgetary provision for education from 2008 to 2010, all the appropriations

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for recurrent expenditure were fully released but this was not the case for capital expenditure. In 2010 out of the appropriated amount of N74, 923,247,201, only N38, 569,636,552 was actually released in 2011, 5.49 billion was appropriated and 3.688billion was released. National bureau of statistics (2011) showed that large percentage of the Ministry's budget is voted for recurrent expenditure to the detriment of capital expenditure for infrastructural facilities development in the sector. This distribution of funds poses challenges of slow pace of infrastructural facilities development in institutions of higher learning in Nigeria.

The findings of Samuel (2012) submitted that government subvention is still the major source of funding for Federal Universities in Nigeria and it represents 90 percent which is usually disbursed through National Universities Commission (NUC). He emphasized that Internally Generated Revenue was a means to finding solutions to the unending financial problems in the nations universities. The Federal government directed each university to generate at least 10 percent of its total revenue; in response to this, universities expanded the scope of their Internally Generated Revenue to include; tuition fees, endowment funds and donations, grants, Tertiary Education Fund.

Larry and Joseph (2014) are of the opinion that Internally Generated Revenue will improve universities and the dependence on federal and state will be reduced, this will divert attention from the easy options of increasing school fees. Olaniyonu (1995) described University facilities as educational facilities, that facilitates teaching and learning processes in school which include; buildings(classrooms, assembly halls, lecture theatres, laboratories, libraries, hostel accommodation ICT centre, sport ground, chairs, tables etc). These facilities will help in the delivery of sound and proper education and sustenance of a good educational programme in the nations' educational system. It is worrisome to note that these facilities have been overstretched due to overcrowding. The state of physical facilities in many Nigeria universities as revealed by (NUC 2006)attests to the fact that facilities in Nigeria University are in poor state, the available facilities are severely overstretched and ill maintained.

2.1 Theoretical Bases for the Study

The study is anchored on the Partial Support Model of Educational finance Models by Cubberly (1905). The Partial Support Model is an alternative to the full support Model, the model asserts that burden of educational provision should be shared between the government and other stakeholders in the communities (the household, the firm and the rest of the world). Under this model, district and communities that are wealthy enough are not precluded from offering at their expense any particularly rich educational programs or services, in these view they are permitted to augment the uniform fund provided to achieve desired quality education through local tax effort and not to enjoy state financial reward for additional tax effort.

Agabi and Emenike (2007) asserted, that it is now an evident fact that the level of public or government support to education in terms of finance have been diminishing since the turn of the 1970s. It is even true that such government support to education have always suffered set back due to poor government revenue drive as a result of prospects they enjoyed during the time of oil-boom. Agabi and Emenike (2007) state further that it has even become clear that no appreciable level of improvement in government revenue fortune in this present circumstance can meaningfully boost education. Based on the above, the growing concern is on how to generate funds for educational service so as to improve the existing quality of the education through an improved infrastructural facilities development for public universities in North-Central, Nigeria by adopting shared responsibilities approach for funding of University education. Therefore, this study was hinged on the Partial Support Model of Educational Finance with implication that, parents should be allowed to pay fees instead of deceiving them by declaring free educational policies which are not supported with commensurate financial backing or funding, private sectors should be encouraged to play prominent roles in mobilizing funds for sustainable transformation of the educational sector focusing on University growth and development in Nigeria with particular focus on North Central Nigeria.

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3. Research Methodology

Ex-post facto research design was used to gather classified data kept on Source of Funding Infrastructural Facilities in Public Universities in North-Central Nigeria between 2008 and 2012; this is the period when the geo-political sub-region witnessed more funding of public universities. The population of the study comprised the thirteen public universities (Federal and State) in North–Central Nigeria; as shown in Table 1. But two universities were delimited, that is Federal University lafia and Federal University Lokoja because as at the time of the study these Universities were not fully operational.

4. Results and Discussions

Simple percentages was used for analysis which helps in achieving objectives 1, 2 & 3

Table 1: Population of the Study (Public Universities in North-Central, Nigeria)

State	State University	Federal University
Benue	Benue State University, Makurdi	University of Agriculture, Markurdi
Kogi	Kogi State University, Anyingba	Federal University, Lokoja, Kogi State.
Nassarawa	Nassarawa State University, keffi	Federal University Lafia, Nasarawa State.
Federal Capital Territory	NA	University of Abuja, Abuja
Kwara	Kwara Sate University Malete	University of Ilorin, Ilorin
Niger	Ibrahim Badamasi Babangida University, Lapai, Niger State.	Federal University of Technology, Minna.
Plateau	Plateau State University, Bokkos	University of Jos, Jos.

Source: *National Universities Commission (NUC)*

Table 2: The Prevailing Funding Analysis

Facilities	Source	No.of(Frequency)Institutions	Percentage (%)
Library	IGR	4	16.7
Laboratory	GSV	4	16.7
Hostel Accommodation	GSV	5	20.8
Lecture Theatre	GSV	6	25
Information and Communication Technology Centre	IGR	5	20.8

Source: *Survey Data*

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Table 2 revealed that out of the five facilities investigated, three of the facilities were funded from government subvention at 62.5 percent, while the remaining two facilities got their funds from IGR at 37.5 percent. Therefore, the prevailing source of funding for infrastructural facilities development in public universities in North-Central Nigeria between 2008 and 2012 was government subvention.

Table 3: Analysis of Extent of Government Subvention on Funding Infrastructural Facilities Development

Facilities	Source	No. of (Frequency)Institutions	Percentage (%)
Library	GSV	8	23
Laboratory	GSV	9	26
Hostel Accommodation	GSV	5	14
Lecture Theatre	GSV	7	20
Information and Communication Technology Centre	GSV	6	17

Source: Survey Data

Table 3 revealed the extent of government subvention for infrastructural facilities development which includes: Library 23 percent, laboratory 26 percent, hostel accommodation 14 percent, lecture theatre facility 20 percent and 17 percent for ICT centre development. The table also revealed that government subvention was 20 percent which is far below the UNESCO recommendation of 26 percent.

Table 4: Percentage of IGR Funding Analysis

Facilities	Source	No. of (frequency) Institutions	Percentage (%)
Library	IGR	5	26
Laboratory	IGR	5	26
Hostel Accommodation	IGR	2	11
Lecture Theatre	IGR	2	11
Information and Communication Technology Centre	IGR	5	26

Source: Survey Data

Table 4 shows the percentage of IGR source of funding for infrastructural facilities development in public universities in North – Central, Nigeria between 2008 and 2012. Library and laboratory facilities were 26 percents each, while hostel accommodation and lecture theatre facilities was 11 percent each, and ICT centre was 26 percent. The Table further revealed that the total percentage for IGR was 20 percent, which was not encouraging for infrastructural facilities development in the university system. However, the largest share of IGR was used for developing ICT Centre.

4.1 Test of Hypotheses

H_{01}: *There is no significant difference between Government Subvention and the development of infrastructural facilities in public universities in North-Central, Nigeria.*

Data collected were analysed and presented in Table 4.3.1.

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Table 4.3.1: Analysis of Government Subvention for Facilities Development

Facilities	Observed Frequency (O)	Expected Frequency (E)	O-E	$(O-E)^2$	$\sum \frac{(O-E)^2}{E}$
Library	3	4.0	-1	1.00	0.25
Laboratory	4	4.0	0	0.00	0.00
Hostel Accommodation	5	4.0	1	1.00	0.25
Lecture Theatre	7	4.0	2	4.00	0.00
Information and Communication Technology Centre	2	4.0	-2	4.00	0.00
Total	**20**	**20**			**0.5**

Source: *Computed by the Author*

Table 4.3.1 indicates that there is a difference between government subvention and funding infrastructural facilities development in public universities in North-Central, Nigeria between 2008 and 2012. The difference was not significant, thus, the hypothesis was accepted. This implies that the result $x^2 =0.5 < 9.49$. is an indication, that there was no adequate development of infrastructural facilities for the period under study.

H_{02}: *There is no significant difference between TETfund funding and infrastructural facilities development in public universities in North-Central, Nigeria.*

Data collected were analysed and presented in Table 4.3.2.

Table 4.3.2: Analysis of TET fund for Facilities Development

Facilities	Observed Frequency (O)	Expected Frequency (E)	O-E	$(O-E)^2$	$\sum \frac{(O-E)^2}{E}$
Library	5	3.6	1.4	1.96	0.54
Laboratory	5	3.6	1.4	1.96	0.54
Hostel Accommodation	2	3.6	-1.6	2.56	0.71
Lecture Theatre	2	3.6	-1.6	2.56	0.71
Information and Communication Technology Centre	4	3.6	0.4	0.16	0.4
Total	**18**	**18**			**2.54**

Source: *Computed by the Author*

Table 4.3.2 indicates that there was a difference between TETfund funding for infrastructural facilities development in public universities in North-Central, Nigeria between 2008 and 2012. But it was not significant. So, the hypothesis was accepted. This implies that the result, $x^2 = 2.54 < 9.49$, is an indication that there was no adequate development of infrastructural facilities by TETfund for the period under study.

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4.2 Major Findings

It could be observed from the findings of the study that the infrastructural facilities development of public universities in North-Central Nigeria that offer the most places to students in the geo-political zone are grossly inadequate. The findings concurs with Oyesola (2000) that inadequate provision of school (infrastructural) facilities in higher institutions of learning results in noisy, chaotic, and stuffy environment and students cluster in every small space available. Also, Anukam (2001) observes that most of the key facilities needed to facilitate learning in tertiary institutions are either in short supply or not available at all.

The findings indicated that government subvention was still the prevailing source for infrastructural facilities development. This was supported by Samuel (2012) who established that government subvention is still the major source of funding federal universities in Nigeria, and it represents 90 percent which is usually disbursed through the National Universities Commission (NUC) the body that is statutorily responsible for regulating the affairs of the Nigeria university system. However, the government subvention to universities within the year under review fell short of UNESCO recommended standard 0f 26 percent. The findings agree with Ajeyalemi (2000) who asserted that education has greatly been under-funded resulting in a near collapse of the system particularly the higher education. This is why Ahunanya (2004) remarked that the economy of Nigeria was undergoing a doom and all financial allocations were affected and had to compete with each other to maintain a balance, as a result Alumanah (2002) suggested that there should be appropriate proportional funding to cater for the rate of growth and expansion by the various levels of government to accommodate the growing demand for tertiary education by the teeming population of young school leavers going for higher education.

The findings of the study also showed that the percentage of Internally Generated Revenue for infrastructural facilities development was 20 percent, which was not too encouraging. Samuel (2012) emphasized that internally generated revenue was a means of finding solution to the unending financial problems in the nations universities. The federal government directed each university to generate at least 10 percent of its total revenue; in response to this the universities expanded the scope of their Internally Generated Revenue to include; tuition fees, endowment funds and donations, grants, Tertiary Education Fund, commercial ventures, Alumni association. The findings agree with Otu and Daku (2002) that every university generates funds internally to offset capital, recurrent, teaching, research and community service expenses yet, there are many uncompleted or abandoned projects, obsolete equipment, furniture, library books, laboratory and office equipments which can hardly be replaced or repaired. This confirms that efforts were made by university management to increase in their internally generated revenue but the observable resultant eflect is of concern to stakeholders. Larry and Joseph (2014) submitted that in this way, the IGR of all universities will improve and the dependence on federal and state will be reduced and thus divert attentions from the easy options of increasing school fees.

Findings from the hypotheses revealed that for the period under study no significant difference existed between government subventions and infrastructural facilities development in the study area. Government subvention was inadequate for development of facilities. This is supported by Agabi and Emenike (2007) who stressed that, it is evident that the level of government support of education in terms of finance has been diminishing since the turn of the 1970s. More so, the findings of the study further revealed that there was no significant difference between TETfund funding and infrastructural facilities. This point to the fact that TETfund funding was inadequate as far as funding for facilities was concerned. This corroborate Larry and Joseph (2014) who assert that despite TETfund interventions in tertiary institutions in Nigeria and the study area in particular, these institutions still lack the necessary funds to upgrade the institution to international standard.

5. Conclusion and Recommendations
5.1 Conclusion

From the above major findings, it could be concluded that for the period under review there was evidence of inadequate development of infrastructural facilities such as; library, laboratory, hostel accommodation, lecture theatre and ICT centre to serve the generality of students and academic staff which could be attributed to inadequate funding on the part of government in term of subvention and low revenue drive on the part of institutional managers to cushion the effect through IGR.

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5.2 Recommendations

The following recommendations were made:

1. Government (Federal and State) should intensify efforts to better the statutory roles (i.e. teaching and learning, research and community service) in public universities in North-Central, Nigeria by providing adequate and modern educational facilities to cater for the growing population of students. This would entail increasing the subvention allocated to each of the universities.
2. International voluntary agencies (such as UNESCO, World Bank, UNICEF etc.) should also assist through counterpart funding for the purposes of enhancing the better infrastructural facilities development in the North-Central public universities by providing grants and donations for research and teaching purposes.
3. There should be adequate funding of education at all levels. The government should increase funds to the education sector. Since Nigeria is a signatory to the UNESCO declaration, the government (both federal and state) should devote at least 26-30 percent of their budget to education.
4. The Institutional Managers should develop fund-driven purposes and prospects that can impact positively on the societal needs on one hand and increase the IGR on the other hand.
5. The Institutional managers should enter into partnership agreement with Private sector either on Build-Operate and Transfer or Public Private Partnership (PPP) for the development of infrastructural facilities capable of projecting Nigerian Universities to acceptable Standard.

5.3 Suggestion for Further Studies

So many interesting areas of research which could be considered in the future, they are suggested below:

1) Adequacy of infrastructural facilities in the Nigeria university system
2) Comparative analysis on trends in funding infrastructural facilities in private universities in Nigeria.

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