

Education Financing: Analysis and Recommendations

2018



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INTRODUCTION

Education is the foundation upon which developed societies are built. Nations that thrive invest in education as a tool for the development of skills which can be used to produce wealth, create and sustain a suitable society. The education decay in Nigeria began in the late 90s when the sector was starved of funding. Gradually, this was followed by infrastructure decay and brain drain. With the flight of these three elements, the education sector went down a slope. Despite, the Federal Government intervention, through the establishment of Universal Basic Education, a reform programme aimed at providing free primary and secondary education for all, not much has changed.

This publication is an empirical analysis of the root causes of the decline in the education sector, chief among which are inadequate funding and improper utilisation of provided funds. Government spending in the sector is relatively small when compared with other African countries. In 2014, according to Index Mundi, Ghana spent 21.7% of its budget expenditure on education which shows its commitment to improving the sector, compared with Nigeria's 10% in the same year despite the fact that Nigeria has a larger population and even more resources.

According to Okebukola (2016), money cannot solve all the problems in the education sector, but without money, no solution is possible. Basic education needs proper funding, and investment in quality basic education brings the highest returns from individuals, societies and countries. There is always a better outcome for children who have access to equality basic education programmes as they

likely do better in secondary school and in life. To achieve this, Global Partnership for Education (GPE) has suggested that low and lower middle income countries need to invest more in affordable early childhood and basic education programmes.

A look at the Universal Basic Education grants—a form of intervention from the federal government to help states provide basic education—highlights some trends. In 2011, the UBEC grant stood at N64.57 billion which increased by 68.9% in 2018; despite that, some states, like Ogun, Oyo and Ebonyi, still could not access theirs due to lack of political commitment. Education is never expensive, and few states are calling for reduction in the 50% counterpart funding—the fund a state is expected to put forward to access the grant—to 10%. The conditions placed to access these grants should not be tampered with, if they are, states will have the room to use the grants on salaries as some states continue to owe their workers, teachers inclusive.

Studies have shown that adequate motivation is a precondition for the achievement of maximum output in any work environment. Insufficient salaries, dearth of incentives and lack of motivation contribute to the decline in the education sector. Every worker deserves wages as even sinners get wages for their sins, this means that every teacher on the surface of the earth needs to be paid. The annual salary for a public school teacher in South Africa ranges between \$13,000 and \$14,000, which is higher than that of a public school teacher in Nigeria. The primary school teacher in Nigeria with a TC II starts on Grade Level 4 and earns between \$1,335 and \$1,500 annually. An NCE

holder earns between \$1,666 and \$1,800 annually depending on their level. The highest paid in the primary school system is the head teacher who earns around \$6,000 annually with Grade Level between 14-16. Inconsistent payment is another issue which has made the profession a last option for jobseekers especially young graduates. If the profession is respected and government is consistent with payment, teachers will have the right frame of mind to impact knowledge.

The newly proposed increment in the minimum wage is a right step towards boosting the morale of teachers and improving the lives of civil servants generally. This payment challenge runs through all the levels of education, from primary to tertiary, and has been the reason behind incessant strikes at the tertiary level.

Lastly, funding the colleges of education is another way to revive the education sector. Colleges of education remain the bedrock of teacher training in Nigeria. It is at these colleges that many future teachers are trained, making it the foundation upon which the seeds of education is sown. Yet, as significant as colleges of education are, they are not funded properly. In 2018, the sum of N48.3bn has been allocated to 21 colleges of education which is an average of 2.3bn to each college. This is low when compared with allocations for universities which stands at N278.1bn.

This discrimination transcends funding as education graduates from colleges of education are placed below university graduates of education. Besides these,

enrolment into these colleges is seen as the third choice among admission seekers. Admission seekers into tertiary institutions will usually choose the federal or state university as first choice, polytechnic as a second choice and a college of education as third choice. This is even seen through the cut-off marks set by the Joint Admission Matriculation Board where colleges of education have the lowest marks for entry when compared with other tertiary institutions.

This means that it is only admission seekers with the least capacities that make it into the colleges of education. This raises key questions: should we continue to put the future of the entire education system in the hands of the least qualified? What implications does this have on the morale of the students of colleges of education? How does it affect people's perception of the college of education graduates? This continues in an unending cycle, affecting the future of Nigerian children.

Consequently, the problem of unskilled teachers will affect pupils to the extent that they will pass out without the required educational skills that match their level of education. At the end, the objective of having completers of the Universal Basic Education who possess literacy and basic life skill will be defeated.

The major challenge is utilisation of funds as most states that access the Universal Basic Education Commission (UBEC) grants end up not utilising the funds appropriately. Basic



education is the foundation for any beginner which means that for a child or ward to know Mathematics and English, he or she must first understand quantitative reasoning and verbal

reasoning. If the foundation of learning is destroyed, what would become of Nigeria's education system?



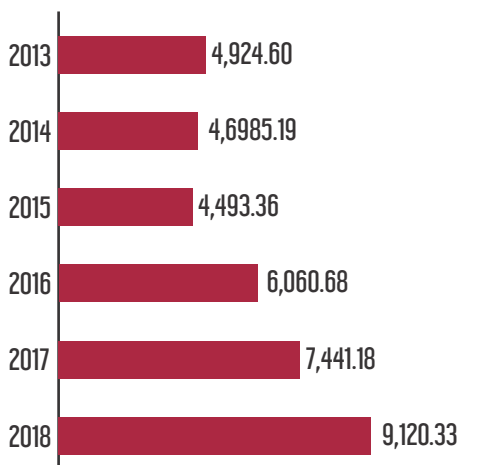
THE 2018 BUDGET

The budget delay in Nigeria is becoming a soap opera, which in local parlance, is known as a seasonal movie. The prolonged tussle of who should insert budget line items is repeated yearly. The insertion debate affected budget implementation in 2017; it also led to the late submission of the proposed 2018 budget.

Assembly with an insertion of over N570 billion discovered which led to the delay in signing the budget into law. The approved budget size of N9.12 trillion is the highest and it has increased significantly during the Buhari administration. The 2016 budget had a 34.9% increase while 2017 and 2018 budget sizes had 22.8% and 22.6% increase respectively. It is evident that the budget size has doubled since 2015 with a percentage increase of 103.

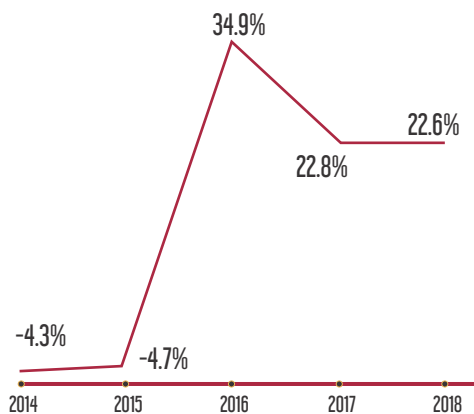
The 2018 proposed budget of N8.61 trillion was presented to the National

The Federal Government Budget (Nbn)

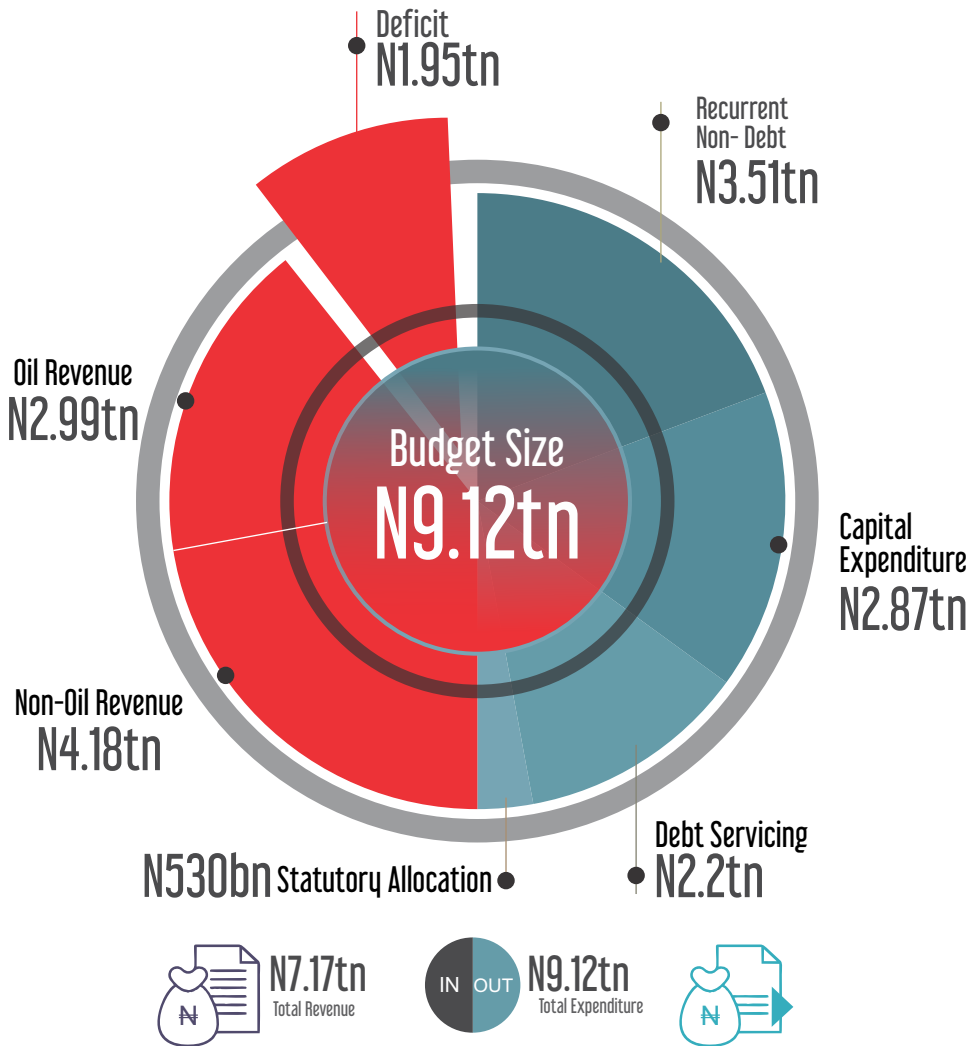


Source: BudgetIT Research, Budget Office

Year on Year percentage Increase
(% annual increase)



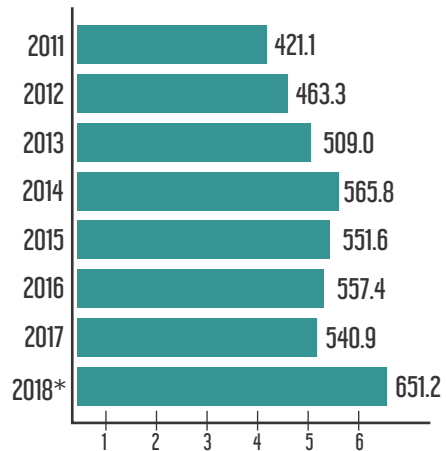
BREAKDOWN OF THE 2018 BUDGET



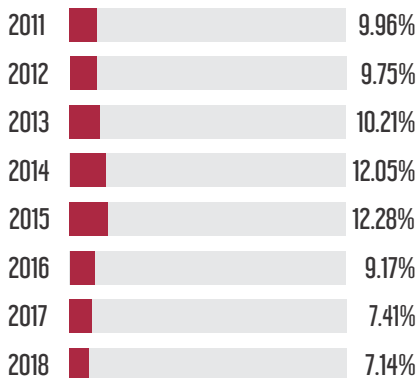
Source: Budget Research, Budget Office



The increase in the budget had major effects on all key sectors in the country but the major sector we will be concentrating on is the education sector. The 2018 education budget stands at N605.79bn which includes Universal Basic Education grant of N109.06bn—a big commitment by the government to ensure her citizens have access to quality education. There was an increase of 12.04% when compared to 2017 education budget of N540.89bn, though small, if the budget sizes of 2017 and 2018, of N7.44 trillion and N8.61 trillion respectively, were considered. The percentage of the education budget when compared with the budget sizes in 2017 and 2018 (both proposed and approved) are 7.41%, 7.03% and 7.14% respectively.

Total Education Budget Trend (Nbn)


Source: Budget Office

Percentage of Education Budget against the Budget Size.


Source: Budget Office

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 ”



Recurrent Expenditure

The recurrent expenditure has been a hot topic in budget analysis, as most people see the recurrent expenditure as a means of enriching the pockets of the corrupt.

The recurrent expenditure deals with the welfare of staff and running cost of an organisation which includes payment of pensions and salaries, health insurance, office maintenance and supplies, travels and allowances, and more. However, the lack of information of the number of Federal Government civil servants (this includes teachers, lecturers, drivers) on the payroll of government working in the education sector is worrisome.

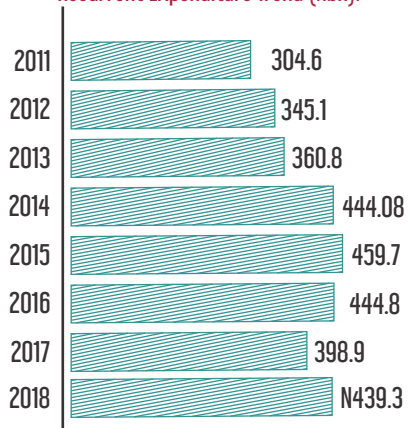
Logically, one could say if there is an increase in recurrent expenditure, it could mean that government plans to recruit, or has recruited, teachers or workers in the sector. The promasses sectors like education and health have more staff than any other sector excluding the military and police departments.

In the 2018 budget, the difference of N4.25bn which is approximately a 1% increase when proposed recurrent is compared with approved recurrent expenditures without universal basic education grants.

The recurrent budget can also reduce if certain costs, such as generator maintenance, are taken out. If the country generates stable power then generator

maintenance which gulps hundreds of millions of Naira will be added to boost the capital expenditure.

Recurrent Expenditure Trend (Nbn).



Source: Budget Office.

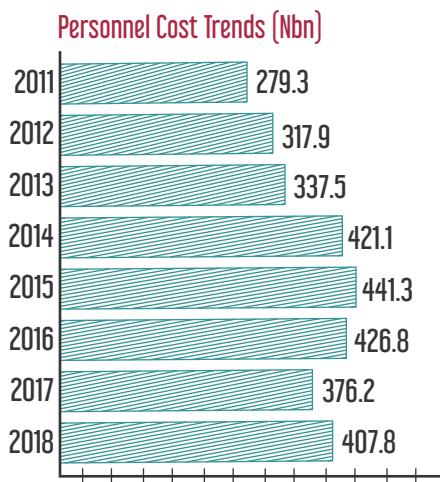
As mentioned above, recurrent expenditure is divided into two components namely: personnel cost and overhead cost. The personnel cost takes care of salaries, allowances and pensions. The personnel cost of the ministry of education has been declining since 2015 but there was an increase of N31.6 million in the 2018 budget, which is 8.4% increase when compared with the 2017 budget. This means that there will be an increase in the welfare package for teachers and civil servants in the education

sector.

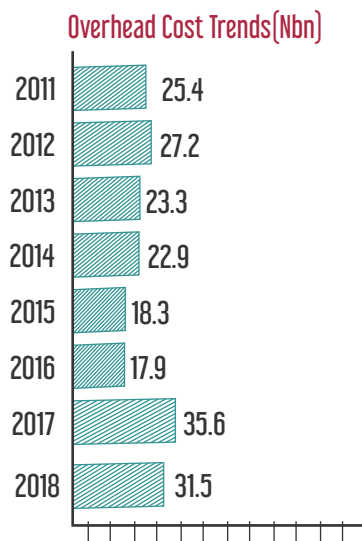
In 2018, approximately 75% of the allocation to the Federal Ministry of Education will go into the settlement of salaries and emolument of workers in the sector.

The running cost of an organisation is usually determined by the size of the firm. The education sector boasts of a large workforce including agencies and other education boards. The cost of maintaining offices, fuelling of cars, trainings, travels, electricity bills, and water bills have been fluctuating since 2011 as the sector has over 200 agencies including schools (both unity schools and tertiary institutions).

The overhead cost of running the Federal Ministry of Education, education agencies and departments under the direct supervision of the ministry decreased from N35.62bn to N27.68bn as proposed in the budget but National Assembly increased it to N31.49bn in the approved budget. Overall, the overheads decreased by 11.58%.



Source: Budget Office.



Source: Budget Office.



Capital Expenditure

If the workforce are paid timely, if offices are maintained to aid smooth running of the sector, then quality education through safe and sound learning environment, equipped laboratories and conducive classrooms, should be improved upon.

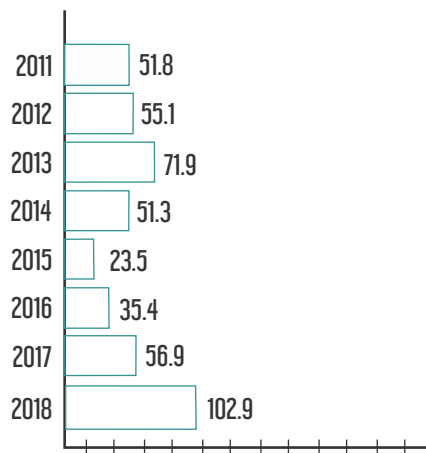
Given that significant investment is needed to close the education infrastructure and knowledge gaps, then, Federal Government needs to improve capital spending on infrastructure. A healthy and educated citizen will definitely help to improve the economy while a country whose commitment is not directed to health and education will have an unemployable citizen.

In 2018, the sector received its highest allocation since 1999. The proposed budget had a slight increase in the capital expenditure of N4.7bn which still did not show any political will to improve the education sector. A huge statement was made when The National Assembly inserted 471 new projects spread across all departments and agencies in the sector.

This automatically increased the capital expenditure from N56.9bn in 2017 to N102.9bn in 2018. This is an increment of N45.91bn and a percentage increase of 80.5%. It should be stated that despite the increase in capital spending, 15% of the education allocation is directed to capital spending which includes infrastructure, fencing, equipping of laboratories, and more. With the increase in the

budget, we expect to see commensurate improvements in the sector, especially in the improvement of infrastructure.

Capital Expenditure Trends (Nbn)



Source: Budget Office.

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Capital Spending Budget Performance

It is important to discuss budget performance as we have learnt that allocation does not mean releases and fund releases do not mean utilisation. Until allocated money is utilised, we cannot track budget performance.

The actual spending on capital projects is always lower than the amount budgeted or allocated. The actual spending in the education ministry in 2011, 2012, 2013, 2014, 2015 and 2016 were N28.5bn, N47.6bn, N36.2bn, N20.7bn, N13.1bn and N20.8bn respectively. In 2017, the figure dropped due to shorter implementation cycle which also fell within the rainy season as the weather plays a major role in capital project implementation. Other factors include ability to raise funds from the capital market and security status within the project site.

In the first quarter of 2017, no fund was released for capital projects/programmes under the 2017 Budget in the quarter under review. This was due to the extension of 2016 capital budget implementation to May 5, 2017 and the late passage of the 2017 Budget.

According to the budget office of the federation, a total of 96.35 billion was released

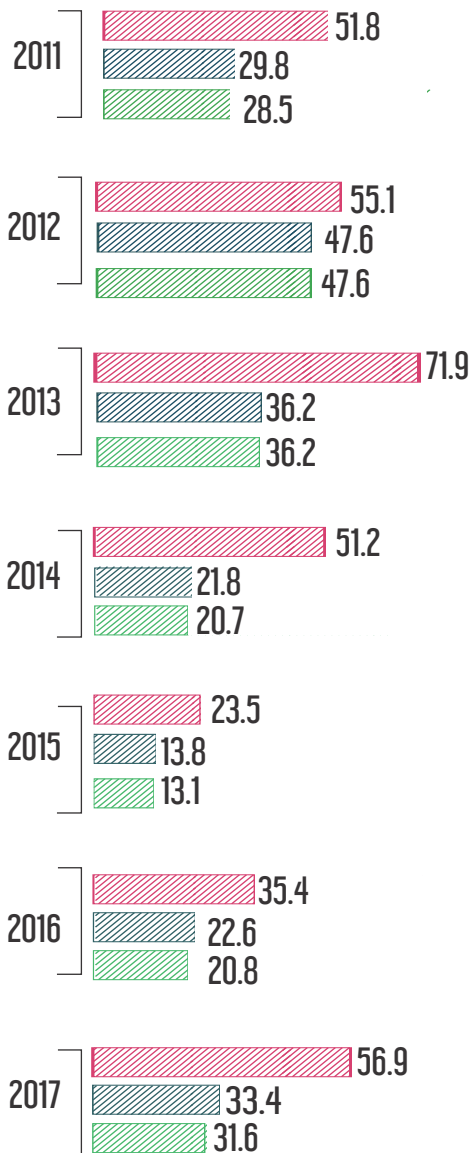
for capital expenditure in the second quarter of 2017 under the 2016 budget. Funds were, however, not released for capital projects/programmes under the 2017 budget for the second quarter. This was due to the extension of 2016 capital budget implementation to May 5, 2017, the late passage of the 2017 Budget as well as the need for Ministries, Departments and Agencies (MDAs) to finalise their procurement processes.

The Sector was allocated a total of N56.81billion in the 2017 budget, out of which N33.42billion was released and N31.61 billion utilized as at the end of the fiscal year.

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Capital Budget Implementation Trends (Nbn)

▨ Total capital
 ▨ Amount Released
 ▨ Amount Utilized



Source: Budget Office.



THREE LEVELS OF EDUCATION IN NIGERIA: AN ANALYSIS



UBEC - Basic Education

The Universal Basic Education programme is a nine-year education programme which was launched to eradicate illiteracy and ignorance as well as accelerate national development and integration. The UBE programme covers basic education which comprises of Early Childhood Care and Education, Primary and Junior Secondary Education. The UBE Act mandates state and local governments to take responsibility for providing education for their citizens.

Basic education is the responsibility of the states and educating her citizens should be one of the pillars of any government. The importance of education especially basic education cannot be quantified as it provides a foundation for other forms of education. If the foundation is not laid well, it becomes


impossible for a child to cope with subjects in the secondary education.

The intervention aid from the Federal Government comes with a condition which mandates states to put down 50% counterpart funding to access this fund. This has been a major deterrent for majority of the states in terms of accessing UBE funds. UBEC is a commission that houses intervention funds directed at basic education but it should not be limited to this task. Though UBEC monitors projects every six months, especially for states that have accessed their funds which seems enough, but the impact of such monitoring is not felt on the quality of education. In a society where local Civil Society Organisations exist across the country, UBEC may consider working with

these CSOs for project monitoring. UBEC should also upgrade its website with relevant information about funds and projects implemented.

In 2017, 8 out of 36 states accessed N1.2bn UBEC fund each namely Lagos, Jigawa,

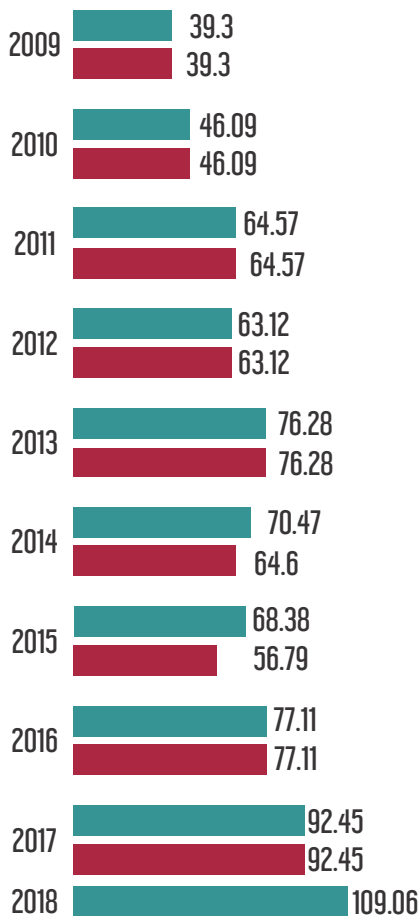
Kebbi, Borno, Gombe, Osun and Rivers. Eye monitors which includes civil society organisations and citizens should be empowered with useful information especially adequate releases of fund to the states which will aid project tracking.



Basic education is the responsibility of the states and educating her citizens should be one of the pillars of any government.

Statutory Allocation of UBEC Grants vs Actual Releases

All amounts are in Nbn



Source: UBEC website.

Funds are released on a quarterly basis to states through the State Universal Basic Education Board (SUBEB) account of the state. Funds can be accessed when work plans for the year are submitted and matching grants are put forward to the

commission. During a recent visit to the UBEC, the executive chairman said accounts are frozen when they discover that funds are not utilised after monitoring. He mentioned that over N65bn of unaccessed funds lies with the Central Bank of Nigeria. South East has the largest funds with the commission which amounts to N15.49bn, followed closely by North Central N15.36bn, then South West N11.99bn and South South N11.18bn. North East and North West had the lowest unaccessed funds which begs the questions on how the funds are used.

UNICEF puts the number out-of-school children in Nigeria at almost 11 million, the highest in the world. The northern part of the country has the highest number of these children with little or no access to education. Pictures of schools in the north leave a sour taste in the mouth: students receiving classes under trees while those who learn in classrooms sit on the floor. Accessing UBE funding is just a step while utilisation is another activity on its own. Monitoring these funds from access and transfer to contractors, call for bidders and proposals, and so on, should be adopted. It must be mentioned that while some projects were implemented as captured in the work plan, many of these projects are of low quality.

Private schools dominate public schools because schools funded by government lack good teachers, teaching aids and

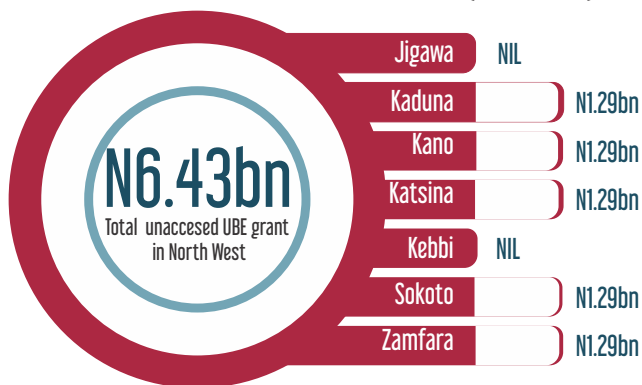
infrastructure. In Lagos for instance, where there are more private than public schools, parents would enrol their children and wards to private school because states have failed to make education a priority.

North West zone has a total of N6.43bn, North East, North Central, South West, South East and South South zones have N7.58bn, N15.36bn, N11.99bn, N15.49bn and N11.82bn respectively.

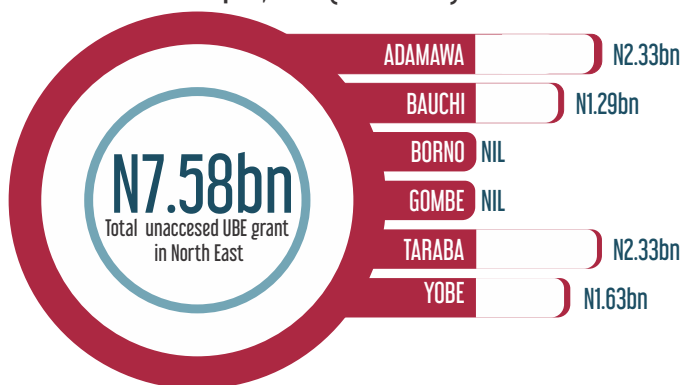
The unaccessed UBEC funds in Nigeria as at April, 2018 stood at N68.04bn as some states are yet to access these funds which is in coffers of the Central Bank of Nigeria. The



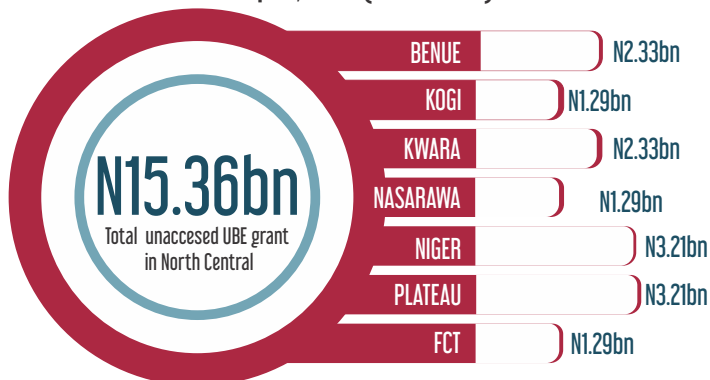
Breakdown of Unaccessed UBE Grant in North West as at April, 2018 (2013-2017).



Breakdown of Unaccessed UBE Grant in North East as at April, 2018 (2013-2017).



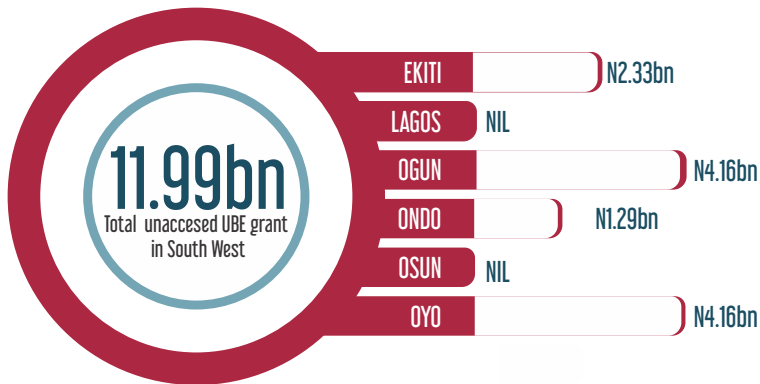
Breakdown of Unaccessed UBE Grant in North Central as at April, 2018 (2013-2017).



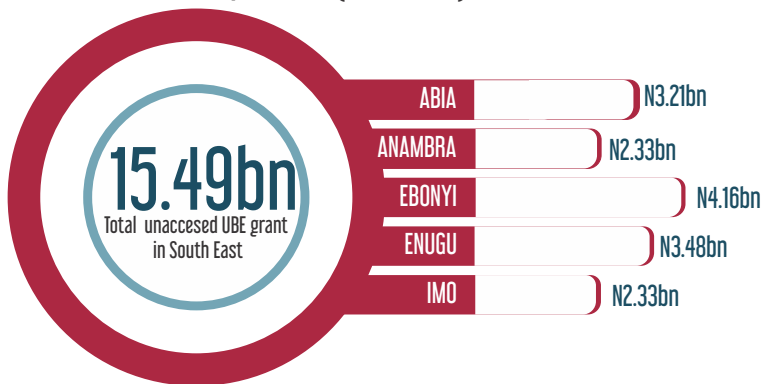
Source; UBEC



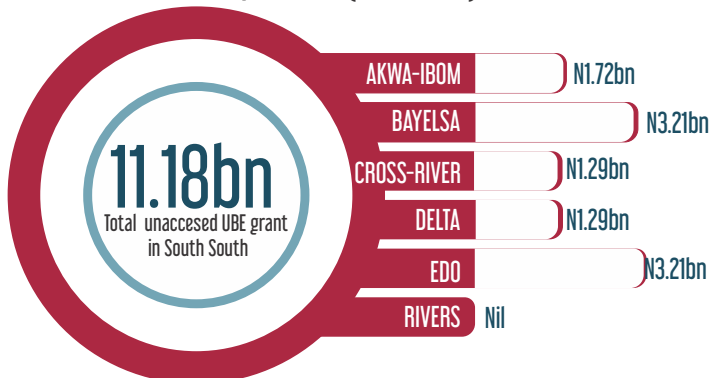
Breakdown of Unaccessed UBE Grant in South West as at April, 2018 (2013-2017).



Breakdown of Unaccessed UBE Grant in South East as at April, 2018 (2013-2017).



Breakdown of Unaccessed UBE Grant in South South as at April, 2018 (2013-2017).



Source; UBEC

Secondary Education

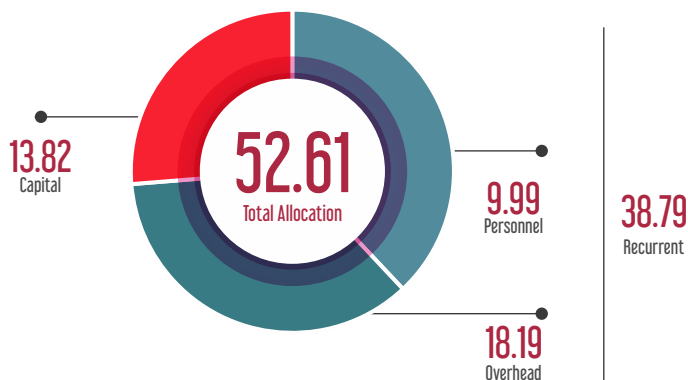
While secondary education in Nigeria includes public secondary schools at the state and federal levels, for our case study, we will focus on the unity schools. According to Okoro Dennis, a former Director at Federal Ministry of Education, one of the reasons for the creation of the unity schools is to guarantee national integration and nation building among Nigerian children, if given an opportunity to live and learn together in a conducive academic environment.

Many years after the establishment of the unity schools, the story is different as the schools have been neglected by the government. This neglect is manifest through the dearth of infrastructure, lack of proper

funding, insecurity as well as poor management.

In the proposed 2018 budget, N49.24bn was allocated to the schools while there was an increase of N3.4bn in the budget as adjusted by The National Assembly. There are 104 unity schools in Nigeria and a total budget of N52.61bn is relatively small when 74% (N38.79bn) of the amount is targeted at recurrent expenditure, on the one hand; capital expenditure takes N13.82bn, on the other hand. If divided among 104 schools, each school will spend an average of N132.8 million on capital projects.

Breakdown of 2018 Approved Budget of 104 Unity Schools (Nbn).



Source; Budget office, Budget research

Tertiary Education

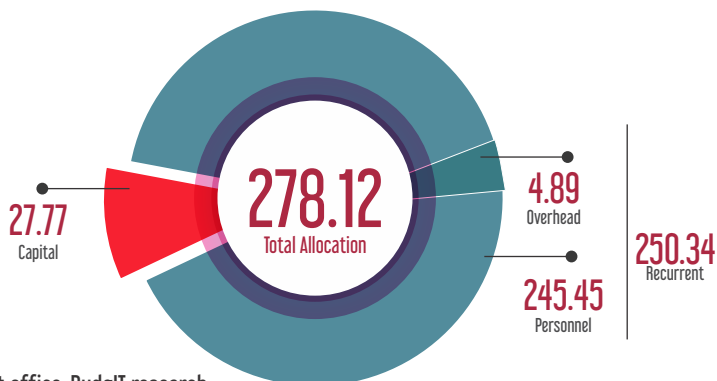
Allocations to tertiary institutions in Nigeria remains worrisome as little is done in terms of capital spendings. In 2016, a total sum of N216bn was allocated to the federal universities and N235.1bn was allocated in 2017, an increase of N19.1bn shows that 70% of the increase was directed to recurrent expenditure. The proposed budget had a total spending of N254.5bn while the insertions helped with an increase of N23.6bn which brings the total to N278.1bn in the approved education budget.

It must be emphasised that 90% (N250.3bn) of the amount directed towards the federal universities will be spent on recurrent expenditure while the 10% (N27.8bn) will be spent directly on students via construction of lecture rooms, equipping laboratories, and more. For Nigerian universities to effectively carry out the primary mandate of a university system, they must be adequately funded to

suit contemporary times. Provision of physical facilities and teaching aids in the academia is predicated upon how well the universities are funded.

The above observation cuts across all other tertiary institutions including polytechnics and colleges of education. The polytechnics and colleges of education are strategic to both the education sector and the society at large, yet they are largely ignored. Colleges of education produce future teachers but what is allocated will not revive the education sector.

Breakdown of Federal Universities Allocation (Nbn)

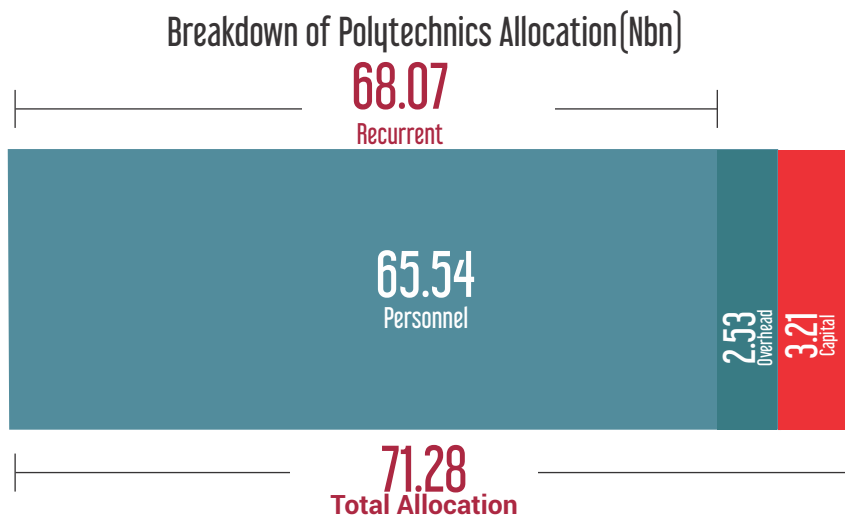


Source; Budget office, Budget research

The aim of establishing polytechnics in Nigeria is to train technologists, technicians and provide management skills in courses leading to the awards of certificates, ND, HND and Advanced Professional Diploma which are relevant to the needs, aspirations and the development of the nation's diverse economy. It is with that hope that such acquired training will lead to the transformation of the country's economy and industrial development (Ibrahim Janhu, 2017). Though, the challenges of the education sector transcend funding, yet funding is fundamental to the transformation of the sector. Curriculum review, staffing, equipments and infrastructure all revolve around funding and the funding should be increased and released

timely.

The total allocation to federal polytechnics in 2017 was N60.9bn, up from the 2016 figure of N56bn. The proposed budget had a total allocation of N73.42bn while the approved budget for all 25 polytechnics decreased by 2.94%. The approved budget of N71.28bn is small when compared to what is allocated to federal universities. More noteworthy is the fact that 95% of the allocation is channelled to recurrent cost while the remaining 5% is for capital expenses.



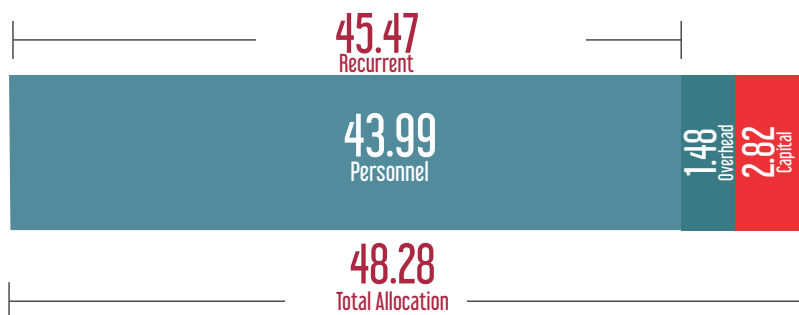
Source; Budget office, Budget research

Colleges of education are known for grooming future teachers, but the prerequisites for admission remain questionable. It is a known fact that teachers are not seen in the same light as doctors or engineers, parents also try to impose professional careers on their children. Teaching is a gift but it could also be learned and colleges of education are the right places to groom teachers. JAMB has made colleges of education a third option for admission seekers. When the bright ones are not admitted into universities and polytechnics then the last place of refuge is the college of education. The government compounded the problems of the institution with inadequate funding. The universities receive more than the polytechnics and colleges and the discrepancy is seen in allocation to the TETFund which is a ratio 3:2:1 for universities, polytechnics and colleges of education.

Total allocation to Federal Government-owned colleges of education in the proposed 2018 budget was N46.57bn, up from 2017 allocation of N43.1bn, the approved budget increased by 1.7bn which is N48.3bn. Out of the total or 94.16 % of allocation to FG-owned colleges of education will go into recurrent expenditure. Capital expenditure allocation in 2018 is set at N2.8bn, down from 2017 level of N1.5bn.

A total allocation of N48.3bn in 2018 has been allocated to 21 colleges which is an average of 2.3bn per college. A significant investment is needed to develop the quality of teachers' skills so as to bridge the gap in skilled personnel in both primary and secondary schools.

Breakdown of Colleges of Education Allocation(Nbn)



Source; Budget office, Budget research

RECOMMENDATIONS

Align Budgetary Allocation with UNESCO Standard

UNESCO (United Nations Educational, Scientific and Cultural Organisation) recommends that government should commit 15% to 20% of the nation's budget to education if we hope to reverse the decline. Unfortunately, education sector allocation over the last three years, as a percentage of the federal budget, is falling. The 2018 budget of education should be in the region of N2.2tn' not the abysmal N606bn' if the recommendation were followed. Rather than working to close the gap, allocations relative to the size of the Nigeria's budgetary shows a trend of decline. If the government fails to act now, over 20 million young Nigerians will have minimal or no skills to compete in an increasingly competitive world. Needless to say, increasing crime rate and poverty are directly linked to lack of skills and education.

Review and Redevelop Tertiary Education Curriculum

We believe Nigeria needs to commit significant amounts to improving the quality of education delivered at our higher education institutions. It is critical to understand the skill needs of the economy and also understand how tertiary institutions are delivering them. We observe that there is a disconnect between what the economy requires and what tertiary education gives. . As such, significant funding is needed to review the curriculum of

federal-owned tertiary institutions and understand the skills gap in the economy. It is important to redevelop the university curriculum and align faculty programmes with recent research.

Improve Education Infrastructure

Equally important is the need to improve the quality of infrastructure across our institutions of learning. The procedure for accessing funds under the Tertiary Education Trust Fund remains unclear, and significant level of transparency is needed on how the fund is administered. We recommend that the 2019 budget sets aside approximately N220bn huge funding to expand the capacity of our higher education system and improve the quality of infrastructure across our institutions. Disbursement of funds can be connected to the schools' ability to absolve more students especially in areas where Nigeria is suffering significant skills gap. It is important for government to honour its agreement with ASUU.

A Need for Research Endowment Fund

Research and Development is the foundation upon which a knowledge economy is built. Nigeria needs to learn from the success and failure of the Nigerian Communications Satellite Limited/Nigeria Satellite (NIGCOMSAT/NigeriaSAT) programme, among other initiatives. Significant

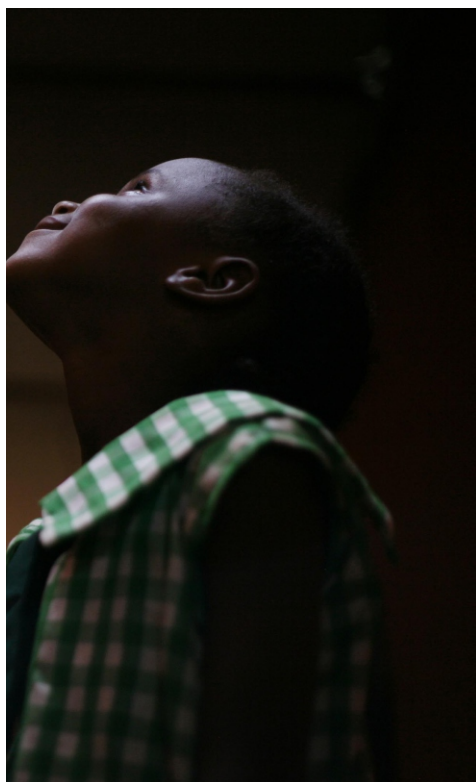
investment is needed annually to enhance our research and development ecosystem. The National Assembly will do well to condense some of the research-related spending within the line items of the budget and redirect some administrative capital items, which have very little bearing on the country's development aspirations, into a research endowment fund. It is also important to have a clear procedure on how to access the fund, especially by researchers. Significant level of transparency is also needed to ensure funds are used in line with the research goal, skills gap and aspirations of the country.

Publish the Accounts of Tertiary Institutions

We understand that most tertiary institutions collect revenue and spend outside the normal budgetary provisions. We also know that higher institutions also have sources of Internally Generated Revenue (IGR) which is not directly tied to the funds from the government coffers. It is important for the public to holistically understand the finance of higher institutions, as is the standard all round the world. 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. This is important to enshrine accountability and ensure service delivery across these institutions.

States should invest more in basic education

States should see the need to access UBEC grants. If the unaccessed fund (N68bn) was accessed by the states, basic education would improve. State government should make education a priority. UBEC should blacklist states that misuse funds for basic education via limiting access to accounts until the funds are recovered.





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