



## Trend Analysis of the Nigerian Budgetary Allocation to the Education Sector from 2009 – 2018 with Reference to UNESCO'S 26% Benchmark

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### **Abstract**

*The importance of education in boosting the manpower of an economy cannot be overemphasized. This critical sector has been bastardized, relegated and put in a dust bin position through paltry figures usually allocated to it by the Federal Government of Nigeria. This paper presents a holistic trend of budgetary activities in Nigeria with a particular focus on the allocation to the Education sector using times series approach from 2009-2018. Two research questions were answered using secondary data gathered from the Central Bank of Nigeria's Statistical Bulletin, 2018. Collected data were analyzed using descriptive statistics, while the results of the analysis showed that, the total allocation to the education sector from 2009 – 2018 is ₦4,038,115,000,000. The results further revealed a difference of ₦ 10,311,805,000,000 between UNESCO benchmark of 26% and the actual allocation to the education sector for the same time period. It was concluded that the total allocation made to the education sector within the time period of 2009-2018 is generally low, and below the UNESCO benchmark. Based on the findings, it was recommended amongst others that the Federal Government of Nigeria should adequately fund the educational sector by allocating at least 26% of her budget to the education sector as prescribed by UNESCO.*

**Keywords:** Trend analysis, Nigerian budget, UNESCO, Benchmark, Education sector, Allocation to education

### **Introduction**

Investment in education is as important as the plan for nation-building. It has the capacity to boost the human capital assets of individuals and fosters economic advancement for increased welfare and livelihood. Using computing terms, the importance of education in the economy can be likened to a computer motherboard, which houses all other components within the system unit, as well as peripheral devices used in controlling the entire computer system. In the same manner, education is the hub which connects all other sectors, serves as the processing or coordinating unit of the economy, a veritable tool for expanding man's knowledge, and a means for enhancing rapid economic productivity.

Education also contributes immensely to technological development both in terms of the acquisition, adaptation, capital widening and deepening (Omotor, 2017). An educated man is more efficient with a high degree of productive capacity and

minimal waste. The significance of education can also be perceived in the sociopolitical stability of a nation. The attendant effect of this is overall economic growth and development (Omotor, 2017). It follows from these assertions that there is a clear difference between an educated man and another who is not educated in terms of socioeconomic, political, religious, and technological contributions to national development.

According to Offem, Aniah, Agunwa, and Owan (2017), the quality of human resource available in any nation is dependent on their skills, creative abilities, training, and education. If the human resource of a country is well skilled and trained then the output would also be of high quality. On the other hand, a shortage of skilled labor hampers the growth of an economy, whereas the surplus of labor is of lesser significance to economic growth. Human resources of a country should be adequate in number with required skills and abilities so that economic growth can be achieved. The educated population is a major determinant of economic growth (Offem et al., 2017). This shows that human skills cannot be developed without education (whether formal or informal).

The quality of education offered in Nigeria today is not without myriad of problems. It is very disheartening to say that, education in Nigeria is at the taproot level vis-à-vis developed economies of the world who are operating at leaves and branches level. One major issue bedeviling the effective implementation of educational policies and consequently, national development in Nigeria is inadequate funding. While it is commonplace to see good educational policies being formulated in Nigeria, it is also uncommon to see that such policies are not adequately followed at the implementation stages. Therefore, such good policies collapse due to inadequate budgetary figures allocated to this crucial sector. The issue of poor financing of education remains unchanged even in recent times and justifies one of the reasons why the United Nations Educational, Scientific and Cultural Organization (UNESCO) specified that, for educational systems of developing nations to witness stability, at least 26 percent of such nations' budget must be channeled to the education sector (Ekaette, Owan, & Agbo, 2019:56).

On the contrary, the allocation usually made in Nigeria to this pivotal sector is not mouth-watering and can hardly convince anyone that such a country of Nigeria's repute will forego a benchmark forecasted by a world-known organization. Oweh (2013) affirms that education sector in Nigeria still faces the problem of inadequate funding with regard to the benchmark advocated by UNESCO that all member countries ought to channel at least 26% of their annual budget to education alone. Ifionu and Nteegah (2013) assert that the budget is a key government tool for the implementation of social, political and economic policies and priorities. Despite its importance, the budgeting process in Nigeria has been characterized by policymakers rather than a participatory approach to goal design and priority setting (Amakom & Obi, 2007).

A critical look into 1999, 2000 and 2010 budgetary provisions for education in Nigerian showed that 16.77%, 4.08%, and 10.24% went to the sector respectively while in 2011 and 2013, it got 10.24% and 8 percent respectively, a far cry from the year 1999 and 2010 appropriation (Daily Independence as cited in (Onuma, 2016). Relying on the benchmark advocated by UNESCO, it is implicit that the Nigerian education sector

still faces the problem of inadequate funding. No public policy or programme will reach a successful end without a supporting means. The bastardization of education in Nigeria can also be held accountable for poor economic growth and development-related issues. A look at the Human Development Index released by UNESCO in 2018 (Table 1) shows a clear evidence that Nigeria is sitting in 24<sup>th</sup> position out of 54 African countries, and 157 in the world in terms of educational development, and lagging behind several West African countries like Ghana, Cameroon, Kenya. Nigeria is also characterized by low human development when countries like Seychelles, Mauritius, Algeria, Tunisia, Botswana, Libya, and Gabon are cruising at the top with high human development figures.

**Table 1:** List of African Countries by Human Development Index

Africa Rank	Global Rank	Country	HDI value	Change in HDI value 2016–2017
<b>High human development</b>				
1	62	Seychelles	0.797	Increase 0.004
2	65	Mauritius	0.79	Increase 0.002
3	85	Algeria	0.754	Increase 0.002
4	95	Tunisia	0.735	Increase 0.003
5	101	Botswana	0.717	Increase 0.005
6	108	Libya	0.706	Increase 0.013
7	110	Gabon	0.702	Increase 0.004
<b>Medium human development</b>				
8	113	South Africa	0.699	Increase 0.003
9	115	Egypt	0.696	Increase 0.002
10	123	Morocco	0.667	Increase 0.005
11	125	Cape Verde	0.654	Increase 0.002
12	129	Namibia	0.647	Increase 0.002
13	137	Republic of the Congo	0.606	Decrease of 0.006
14	140	Ghana	0.592	Increase 0.004
15	141	Equatorial Guinea	0.591	Decrease of 0.001
16	142	Kenya	0.59	Increase 0.005

17	143	São Tomé and Príncipe	0.589	Increase 0.005
18	144	Eswatini (Swaziland)	0.588	Increase 0.002
18	144	Zambia	0.588	Increase 0.002
20	147	Angola	0.581	Increase 0.004
21	151	Cameroon	0.556	Increase 0.003
<b>Low human development</b>				
22	154	Tanzania	0.538	Increase 0.005
23	156	Zimbabwe	0.535	Increase 0.003
24	157	Nigeria	0.532	Increase 0.002
25	158	Rwanda	0.524	Increase 0.004
26	159	Lesotho	0.52	Increase 0.004
26	159	Mauritania	0.52	Increase 0.004
28	161	Madagascar	0.519	Increase 0.002

**Source:** Human Development Report (2018) – Human Development Indices and Indicators

*One of the core reasons why Nigeria is lagging behind amidst her Africa's contemporaries is due to poor financing and insufficient funding of education. Thus, it is common to see in Nigeria that many schools lack buildings, facilities, shortage of human resources to drive planned policies, poor supervision, monitoring, amongst others. All these issues are tied to finance in one way or the other. Classrooms are highly unequipped in many Nigerian schools, especially public schools. It is also common to see children learn under tree shades as classrooms, and under other poor learning environments. Below are images of poorly financed schools in South-East Nigeria.*



*Source: Ebonyi State Ministry of Education, (2018).*

In a study, Nwadiani (2012) identified underfunding, shortage of all other resources except learners; and politicking and lack of political will as antecedent elements to the ills in education in Nigeria. According to Onuma (2016), schools at all levels lacked basic infrastructure and qualified teachers, suffer inadequate allocation, inadequate funding, features abandoned capital projects, such as library and laboratories. The attendant and composite effects are poor quality teaching and poor performance of students at the internal and external examinations in West African Certificate Examination (WACE). These most times lead to the closure of schools and strike actions (Omotor, 2017).

Onuma (2016) presented the trend of Nigeria's allocation to Education from 1988 to 2007 as presented in Table 2.

**Table 2:** Federal Government Financial Allocation to Education, 1988-2007. (20 years)

S/N	Year	Total budget	Allocation Education	% Alloc.
1	1988	24, 365, 232, 328	584, 130, 070	2.40*
2	1989	30, 107, 057, 130	1,067 179, 030	3.55*
3	1990	39, 763, 988, 960	1,126, 664, 140	2.83*
4	1991	38, 665, 978, 779	419, 906, 180	1.09*
5	1992	52, 036, 021, 610	2,008, 340, 430	3.86*
6	1993	114, 600, 529, 300	6,436, 080 750	5.62*
7	1994	110, 500 000, 000	7,878, 084, 920	7.13*
8	1995	155, 500 000, 000	12,728, 676, 390	8.19*
9	1996	188, 221, 068, 083	12,135, 951, 790	6.45*
10	1997	4004, 000 000, 000	16,440, 162, 819	4.97*
11	1998	260, 000 000, 000	26,721, 320, 906	10.28*
12	1999	419, 500 000, 000	27, 712 000, 000	6.61*
13	2000	677, 511, 714, 733	56, 668, 169, 766	8.36*
14	2001	894, 214, 805, 186	62, 567, 055, 443	7.00*
15	2002	1,064, 801, 253, 520	73, 435, 499, 300	6.90*
16	2003	765, 100 000 000	13, 900, 000, 000	1.82*
17	2004	1,849, 400, 000, 000	93, 770, 000, 000	5.07*
18	2005	1,846, 000 000, 000	92, 000, 000, 000	4.98*
19	2006	1,900, 000, 000, 000	92, 000, 000, 000	4.84*
20	2007	2,300, 000 000 000	186, 000, 000, 000	8.09*
		% Average		5.457

*Source:* Central Bank of Nigeria Statistical Bulletin and information [2013] available on [www.nigeria.gov.ng](http://www.nigeria.gov.ng) as cited in (Onuma, 2016).

The budgetary figures as presented in Table 2 indicate that the education sector had received paltry sums from the national budget between 1988-2007. The highest percentage allocated during this period was 10.28% which was allocated in 1998. The

lowest allocation made to the education sector between 1998-2007 was 1.09% in 1991. All these figures including the highest allocation made, are well below the 26% advocated by UNESCO. This shows that education has not been adequately funded in Nigeria during this time period. Onuma (2016) reveals from his study that, Federal Government allocation fluctuated in the percentage of the total budget to education from 2.40 percent in 1988 to 8.09 percent in 2007. This shows an indication of underfunding of education in Nigeria.

The purpose of this paper therefore is to explore further and present the trends of the allocation made to the education sector by the Nigerian Government from 2009– 2018. This is necessary in order to expound further, the hidden issues in the funding of Education in Nigeria, and extend more on the work of Onuma (2016). The study also used a unique approach in analyzing pictorially/graphically the allocations apportioned to the education sector from 2009 to 2018. The study showed the trends and other salient analyses that are groundbreaking in revealing the poor state of educational funding in the country using a trending approach. UNESCO 26% benchmark is the reference point of this trend study. Thus, this study provides current data, builds on previous studies, closes the gaps that were not covered in past studies, as well as building a framework for future studies. The study is quite different from all other existing based on its unique approach that is simple and clear in explaining the observed phenomena.

### **Statement of the Problem**

The role of education in elevating any nation's rapid growth and development cannot be overstated. It is the nexus that strengthens all other sectors of an economy. Those in health, politics, economic, and even agricultural sectors rely on education for the acquisition of skills and for coping with societal dynamics. Just like all other policies, educational policies require adequate financing to stir up all other activities revolving around it. Unfortunately, the educational sector in Nigeria has faced several bottlenecks, one of which, is the poor financing of the sector. The political dominance, especially from the executive arm of government, has not been providing adequate funds to stir up educational activities in the country. Every year, annual budgetary estimates are released, with little of such proportions allocated to the education sector which ought to have been given more priority.

UNESCO specified that developing nations should allocate at least 26 percent of their estimated budget to the education sector. Available evidence suggests that, while focused nations (including some in West Africa) are meeting or surpassing the benchmark set by UNESCO, Nigeria is far away from reaching this feat. Hence, the human development index of the country is very low. The data released by HDI as presented in Table 1 indicated that the HDI of Nigeria only increased by 0.2% from 2016 to 2017. Thus, it is unsurprising to see the so-called small countries like Kenya, Ghana, Cameroon, and even Equatorial Guinea, overtake Nigeria in terms of educational standing.

These days many Nigerians now run to such small countries for education, and those with academic degrees from such countries are respected so much in Nigeria. The same politicians who refuse to fund the education sector now send their children/wards to foreign countries for education, due to the poor state of education in Nigeria. If every

country had underfunded education sector like Nigeria, where would our politicians have taken their children to? Will there have been rapid technological advancement as we see today? What is the hope of the common man who cannot afford three-square meals, let alone send his child to abroad for education? Based on these prevailing circumstances bordering around a sector as critical as education, one may be tempted to say that, Nigeria is far from reaching the sustainable development goals she currently yearns for. This study, therefore, was undertaken to uncover the budgetary figures allocated to education from 2009 to 2018 as a means of proving even to a blind man that, there is problem of underfunding of the education sector even up till 2018.

### Research Questions

1. How much fund has been allocated to the education sector from 2009 – 2018?
2. What is the difference between UNESCO’s 26% benchmark funding and what were actually allocated to the education sector from 2009 – 2018?

### Methodology

The study adopted a longitudinal survey research design with a specific focus on the trend research design. A longitudinal design was considered appropriate for this study since data across different time period were collected and were compared. Trend approach was used specifically as a type of longitudinal design, to show the existing activities (trends) and to ease man’s understanding of the phenomena under focus.

Data for this study were mainly gathered from secondary sources such as the Central Bank of Nigeria, and UNESCO. The collected data were analyzed by the researchers in line with the direction and purpose of this study. Descriptive statistical tools such as tables, percentages, and graphs were used to analyze data and for answering the research questions.

### Results

**Research Question 1:** How much has been allocated to the education sector from 2009 – 2018? This research question was answered using the budgetary data presented in Table 3.

**Table 3:** Nigeria’s budget and allocation to the education sector from 2009 to 2018

Year	Budget (₦)	Education allocation (₦)	Allocation to education as % of total budget
2009	3,049,000,000,000	221,019,000,000	7.249
2010	5,160,000,000,000	249,009,000,000	4.826
2011	4,972,000,000,000	306,003,000,000	6.155

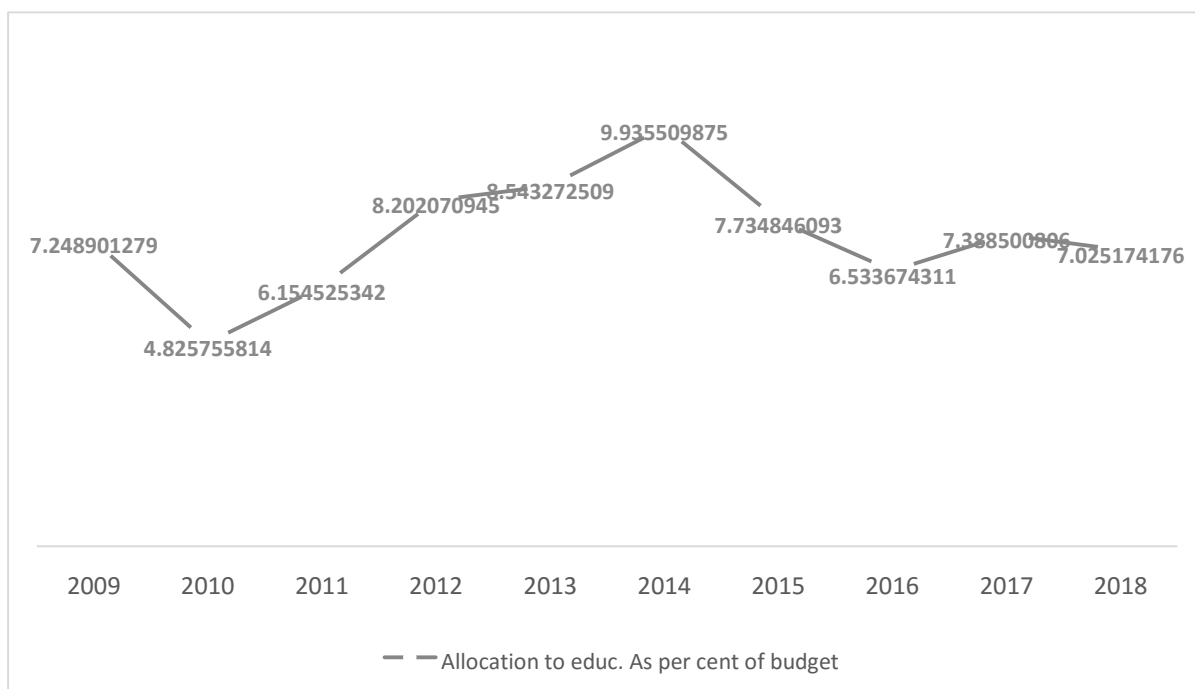


2012	4,877,000,000,000	400,015,000,000	8.202
2013	4,987,000,000,000	426,053,000,000	8.543
2014	4,962,000,000,000	493,000,000,000	9.936
2015	5,068,000,000,000	392,002,000,000	7.735
2016	6,061,000,000,000	396,006,000,000	6.534
2017	7,444,000,000,000	550,000,000,000	7.389
2018	8,612,000,000,000	605,008,000,000	7.025
<b>Total</b>	<b>55,192,000,000,000</b>	<b>4,038,115,000,000</b>	
<b>Mean</b>	<b>5,519,200,000,000</b>	<b>403,811,500,000</b>	<b>7%</b>

*Source of Data: Central Bank of Nigeria Statistical Bulletin (2018); Authors' computation*

The data presented in Table 3 indicated that the total allocation to education between 2009 – 2018 is ₦4,038,115,000,000 (Four trillion, thirty-eight billion, one hundred and fifteen million naira). This figure implies that on the average, only ₦403,811,500,000 (Four hundred and three billion, eight hundred and eleven million, five hundred thousand naira) was allocated to education between 2009 – 2018 annually. Meanwhile, the total budget estimated by the Federal Government during this period stood at ₦55,192,000,000,000 (Fifty-five trillion, one hundred and ninety-two billion naira) with an average annual budget of ₦5,519,200,000,000 (Five trillion, five hundred and nineteen billion, two hundred million naira). The results also indicate that, from 2009 to 2018, the Federal Government of Nigeria has been allocating only 7% of the nation's budget each year (average) to education. This is far below 26 percent prescribed by UNESCO.

In specific terms, the results showed that 7.2% of Nigeria's budget was allocated in 2009, 4.8% in 2010, and 6.2% in 2011. The figures further showed that an allocation of 8.2%, 8.5% and 9.9% was made in 2012, 2013 and 2014 respectively. Also, 7.7%, 6.5%, 7.4% and 7% were allocated to education in the year 2015, 2016, 2017, and 2018 respectively. Thus, a cursory look at the trend shows that budgetary allocation to education by the Federal Government of Nigeria is below the 26% benchmark prescribed by UNESCO for developing nations. In understanding the growth pattern as well as growth rate, the trend graph below was used as shown in Figure one.



**Figure 1:** Trend graph showing Nigeria's budget allocation to the education sector as a percent of the total budget from 2009 – 2018. *Source: Authors' computation*

From Figure 1, it can be seen that from 2009 to 2010, there was a decline of 2.4% growth in the allocation to education. In 2011, there was a 1.3% increase in the allocation to education from the previous year. The increase maintained stable growth and continuity in 2012, 2013, and 2014, with growth rate increasing by 2%, 0.3%, and 1.4% respectively; this was followed by a drop in 2015 and 2016, with growth rate dropping by 2.2% and 1.2% respectively. There was a rise in the allocation to education in 2017 with a growth rate of 0.86%. However, the allocation again dropped in 2018 by 0.36%.

The trend shows clearly that the allocation to education by the Federal Government of Nigeria has been highly unstable and dwindling. Onuma (2016) revealed from his study that, Federal Government allocation fluctuated in the percentage of the total budget to education from 2.40 percent in 1988 to 8.09 percent in 2007. Thus, the fluctuations in the budgetary allocation have been systemic and have existed even before the time period studied (2009 – 2018). In this study, a little stability was only witnessed from 2012 to 2014. It was also shown that the highest allocation to education was recorded in 2009 where approximately 10 percent (9.9% in real terms) was allocated to education within the time period. This is followed by 2013 (8.5%), 2012 (8.2%), 2015 (7.7%), 2017 (7.3%), 2009(7.2%), 2018 (7%), 2016 (6.5%), 2011 (6.2%), and 2010 (4.8%), in that order. All these figures were all relatively below 26 percent benchmark advocated by UNESCO.

**Research Question 2:** What is the difference between UNESCO’s 26% benchmark funding and what were actually allocated to the education sector from 2009 – 2018? The research question was answered using the data presented in Table 4.

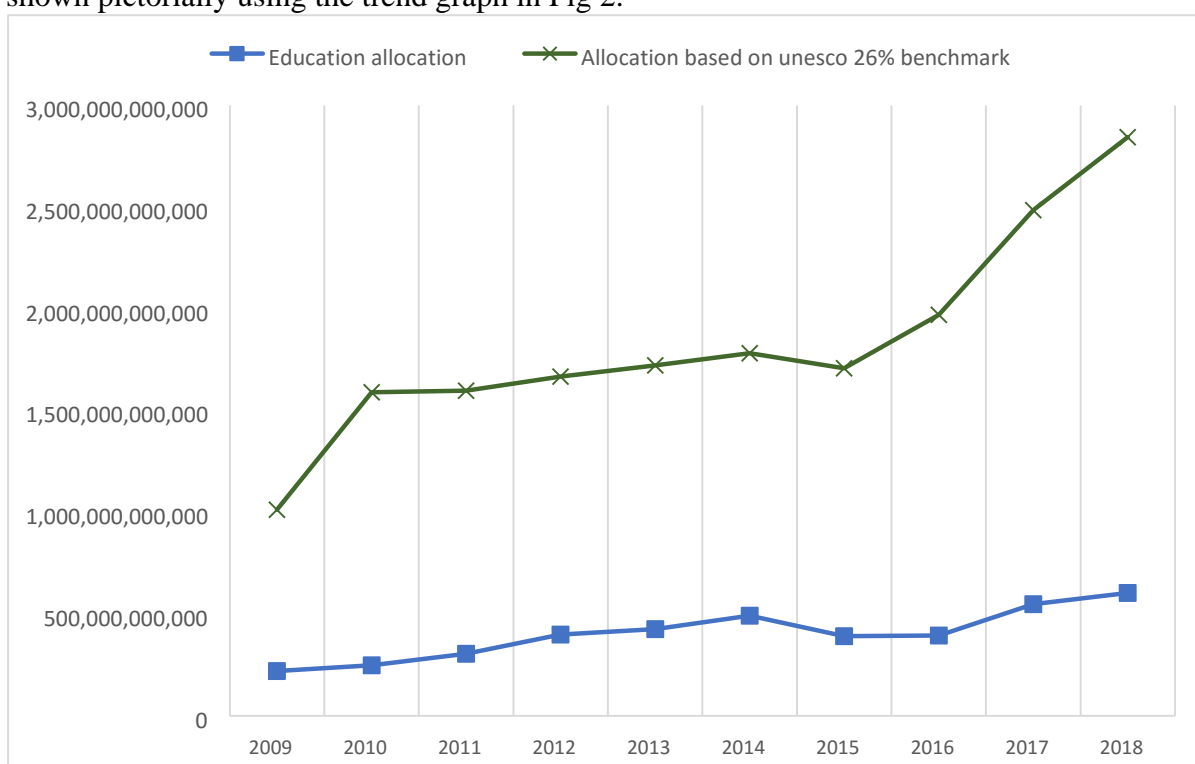
**Table 4:** Federal Government allocations computed based on UNESCO specification and actual allocations to the education sector from 2009 – 2018.

Year	Alloc. based on UNESCO 26% (A)	Education allocation (E)	A – E (Difference)
2009	792,740,000,000	221,019,000,000	571,721,000,000
2010	1,341,600,000,000	249,009,000,000	1,092,591,000,000
2011	1,292,720,000,000	306,003,000,000	986,717,000,000
2012	1,268,020,000,000	400,015,000,000	868,005,000,000
2013	1,296,620,000,000	426,053,000,000	870,567,000,000
2014	1,290,120,000,000	493,000,000,000	797,120,000,000
2015	1,317,680,000,000	392,002,000,000	925,678,000,000
2016	1,575,860,000,000	396,006,000,000	1,179,854,000,000
2017	1,935,440,000,000	550,000,000,000	1,385,440,000,000
2018	2,239,120,000,000	605,008,000,000	1,634,112,000,000
<b>Total</b>	<b>14,349,920,000,000</b>	<b>4,038,115,000,000</b>	<b>10,311,805,000,000</b>
	<b>1,434,992,000,000</b>	<b>403,811,500,000</b>	<b>1,031,180,500,000</b>

*Source: Authors’ computation*

In answering research question two, 26% of each year’s budget was computed based on UNESCO’s benchmark to show the allocation that would have been accorded to the education sector had UNESCO prescription been followed. The results as presented in Table 4 indicated that, the total amount that will have been allocated to the education in Nigeria if UNESCO benchmark was followed is ₦ 14,349,920,000,000 (Fourteen trillion, three hundred and forty-nine billion, nine hundred and twenty million naira); as opposed to the ₦ 4,038,115,000,000 (Four trillion, thirty-eight billion, one hundred and fifteen million naira) that was eventually allocated. A cursory look at the figures also shows a clear difference of ₦10,311,805,000,000 (ten trillion, three hundred and eleven billion, eight hundred and five million naira) between UNESCO’s specification and what was allocated to education from 2009-2018.

On the average, a total of ₦1,434,992,000,000 (One trillion, four hundred and thirty-four billion, nine hundred and ninety-two million naira) would have been allocated to the education sector each year, if UNESCO’s benchmark had been followed. This figure is different from the average annual allocation of ₦403,811,500,000 (Four hundred and three billion, eight hundred and eleven million, five hundred thousand naira) that was actually allocated to the education within the same time period. Thus, within the time period, there is also an annual average difference of 1,031,180,500,000 (One trillion, thirty-one billion, one hundred and eighty million, five hundred thousand naira) between UNESCO annual average and the actual average computed from the budget data from 2009 to 2018. This difference is shown pictorially using the trend graph in Fig 2.



**Figure 2:** Trend graph showing the difference between UNESCO 26% benchmark that would have been allocated and what was actually allocated to the education sector from 2009 – 2018 (*Source: Authors’ computation*)

**Conclusion**

This study concluded that the total allocation made to the education sector from 2009 – 2018 is generally low, and below the UNESCO’s benchmark. The education sector is not given a serious priority in the country. The average allocation during this time period was 7%, which is 19% less than the recommendation made by UNESCO. It follows that approximately 27 percent of UNESCO's benchmark is what the education sector is getting every year as allocation, between 2009 and 2018 with 73 percent kept away for other purposes. Such low figures could be held accountable for the slow and

unstable growth in Nigerian schools. Schools in the entire nation, and indeed across all levels, have been managing this paltry sum for sustainability of schools. There is a wide gap between the specification made by UNESCO and what the Nigerian Government has been allocating to education. The fluctuations in the allocation to education has contributed to the backwardness currently being faced by our educational system specifically, and slow economic growth of the country generally.

### Recommendations

The following recommendations were made based on the findings of this study:

1. The Federal Government of Nigeria should adequately fund the educational sector by allocating at least 26% of her budget to the education sector as prescribed by UNESCO. This will give room for effective payment of teachers' salaries, elimination of strike actions, provision of school plants and facilities, the overall running of the entire educational system, and rapid economic growth in terms of human development index as the quality of education improves.
2. There should be stability, consistency, and continuity in the allocation of budgetary figures to the education sector; the zig-zag trend in the allocation to the education sector should be abolished. This will help in eliminating the problem of instability and poor sustainability of policies in the school system.
3. Funds allocated to the educational sector should be used purposefully and judiciously in pursuing educational policies and programmes in the country. Issues of diversification and misappropriation of funds should be strictly abolished by public educational office holders. This can be achieved through honesty, discipline, integrity, and patriotism.
4. There should be adequate supervision and placement of qualified and experienced individuals with credible integrity to oversee the formulation and implementation of educational policies in Nigeria.

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