

ASSESSING THE UBE PROGRAMME AND THE COUNTERPART FUNDING ARRANGEMENT

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Abstract

The Universal Basic Education (UBE) was planned as a free education programme designed to provide quality education for Nigerian children basically to reduce the level of illiteracy in the country and to improve on the prospects of Nigerian youth for self-employment and higher education. However the observable decline in the quality of education provided in basic schools and the visible short fall in the provision of basic school infrastructures and learning resources point to insufficiency in the funding of the programme. To avert this problem, the financial plan for UBE is based on a counterpart funding arrangement between the federal and state governments. In recent years, most state governments have shown inability in meeting their own part of the financial arrangement with the consequence that they cannot access the basic education fund that is managed by the UBE commission hence the drop in the quality of basic education. This paper assessed the UBE programme with the purpose of highlighting the financial challenges and the consequence of inadequate funding. It concluded that education is a necessary investment by society for its own preservation and improvement, even when it is provided as a social service. The expected benefits will not be achieved if it is not adequately supported with the required level of funding. It therefore suggested that the counterpart funding ratio between state and federal government be modified from 50:50 to 40:60 so that more states can access the Universal Basic Education Commission fund.

Keywords: UBE, counterpart funding, matching grant, education law, financial sufficiency

Introduction

Education is viewed as a tool for excellence and the process of achieving human capital and national development. Every meaningful society ought to give it great attention. Education as perceived by Burtch (2006) is a major factor for knowledgeable, cultural and economic support. It is obvious that no nation can develop above the standard and quality of her education system; that is why it is a sector with global interest and concern. When Education For All (EFA) and Universal Basic Education (UBE) were introduced in Nigeria, it was believed that the growth and development of Nigeria will be accelerated because of the integral values in education. However, years after the introduction of the UBE scheme, there is no substantial indication that the predetermined objectives will be achieved soon. Universal Basic Education is aimed at ensuring that every child in Nigeria has access to basic education without limitation, obstruction, exclusion or discrimination of any sort.

The report of UNESCO (2013) and the observations of Abdumalik (2013) indicated that the objectives of UBE programme have been aborted, thereby dashing the confidence of stakeholders in the education sector. Education no doubt, is a tool for the advancement of national development. It is unjust to think of a case where Nigeria is said to have the largest number of out- of-school children in the world. It is sad to know that the world's sixth largest producer of crude oil and the so called giant of Africa cannot afford the basic education of her citizens. This has made so many things go wrong in Nigeria's educational sector. The above situation is strange; as Opoh, Okou and Nkang (2015) predicted at the conception of the scheme that when the goal of Universal Basic Education (UBE) which concurs with the Millennium Development Goals (MDGs) are achieved, there will be positive transformation in the lives of Nigerian citizens thereby resulting to economic development. Little did anyone envisage that the programme will not make significant achievement in competing with education systems in other developed nations, years after.

The task of funding education has been a great challenge for Nigerian governments from the colonial period till date and has been a major hindrance to education development and progress in Nigeria. According to Federal Republic of Nigeria (2014), education is a capital-intensive, non-profit making social service. Technically, education is never free completely at any level; it will be paid for somehow, by somebody. Education ought to have the largest portion of the national budget after defense, but in Nigeria, this is definitely not the state of affairs. Nigeria has never met the United Nations Organization's (UNO) recommendation of 26% annual budget allocation to education and in UNICEF 2005 report, Nigeria the so called giant of Africa, was ranked the tenth worst country in the funding of education.

Most Nigerians perceive education to be the tool for economic, social and political development. Okoye (2002) opined that education is a public good and all who benefit from its product should participate in its funding. Therefore the local, state and federal governments as well as corporate bodies are to share the burden of providing financial and material resources for education. This idea justifies the need for counterpart funding to ensure financial sufficiency for education.

Conceptual Analysis

Universal Basic Education (UBE)

The former President of Nigeria, Chief Olusegun Obasanjo, formally launched the Universal Basic Education (UBE) on the 30th day of September, 1999 (Anibueze & Okwo, 2013). It comprises of the first year in primary school to the third year in secondary school. Basic Education is the foundation for any educational pursuit. It provides reading, writing, and numerical competence. One of the main reasons for introducing UBE scheme is because Nigeria is a signatory to the 1990 Jomtien declaration of Education for All (EFA) and the education related Millennium Development Goals (MDG's) that is, total eradication of illiteracy (Wali, 2007).

Objectives of UBE

Some of the objectives of UBE as stated by the Federal Republic of Nigeria (2014) include:

- 1) Promoting awareness and commitment for education in the consciousness of citizens
- 2) Providing free basic education for every child of school going age.
- 3) Reducing significantly the rate of drop-out from the school system through enhancing the relevance, quality and efficiency of education
- 4) Granting young disadvantaged persons the opportunity of uninterrupted schooling through appropriate forms of complementary approaches to the establishment and advancement of basic education.

- 5) Ensuring that literacy, numeracy, manipulative, communicative and life skills as well as the ethical, moral and civic values necessary for functional living are transmitted to young Nigerians.

Scope of the UBE Programme

According to the Federal Republic of Nigeria (2014), the scope of the UBE programme encompasses the following:

- 1) Programmes for infant care and development
- 2) Education programmes for the acquisition of reading ability, numeracy and entrepreneurship skills, especially for persons aged 15 and above.
- 3) Adult education for persons who left school before acquiring the basic needs for life-long learning.
- 4) Special programmes for nomadic groups and the physically challenged.
- 5) Non-formal skills and internship training for youth who have not had the benefits of formal education.
- 6) Formal education from primary one to junior secondary school three.

The scope of the UBE programme makes it mandatory on government to ensure that basic education is adequately funded so that appropriate resources need for the programme can be provided in the proper mix and quality. This is actually not the first time Nigeria is embarking on a universal education scheme aims at providing free and qualitative education for all. The UBE programme is aimed at expanding the focus of the failed UPE scheme of 1976. It is expected that UBE programme will provide qualitative, useful, free, and compulsory education to every Nigerian child from primary to junior secondary school. It also includes an informal education component, for children from about 6 years to 15 years and non-formal education for nomadic and fishermen children. In other to make this programme successful the federal government intends to overcome the factors/hindrances in the achievement of UPE goals by: public enlightenment and social organization, gathering information and analyzing it, planning, monitoring, enriched curriculum, provision of physical resources etc. This implies that all that will be needed by the child at school will be provided, for this reason parents have the responsibility of ensuring that children in their custody are availed of such opportunity. The UBE law places sanctions on persons, societies and establishments that prevent children from going to school (Obasi, 2000). According to Adamechi and Romaine (2000), the federal government is the initiator of the UBE programme; this makes basic education the bona-fide-right of every Nigerian child. The UBE programme is facilitated by the financial support provided by some agencies established by the federal government which includes the Education Tax Fund. These agencies constitute additional sources of finance that complement the matching grants from government.

The Concept of Counterpart Funding

Counterpart funding is the agreement between two or more people, associations, institutions and government on modalities to finance or raise fund for the execution of a project or programme that are of common interest to them. Counterpart funding is not a new word or system in Nigerian education. The colonial masters brought the idea of grants in aid to assist individuals, organizations, churches, towns and so on at the inception of formal education in Nigeria (Anibueze & Okwo, 2013). Education is a huge venture that demands big task, which means that a single individual cannot execute it. According to Adamaechi (2000) cited in Enu et al (2016) education cannot be free, meaning that education cannot be provided without any cost. Somebody or some people must pay for it somehow, somewhere. Basic education is financed by the Federal, State and Local government. However the state government has a stronger role in the funding of basic education because it influences the

fund allocated to the local government and determines the amount of funds to be received from the federal government through the counterpart funding. The Education decree No. 7 of 1993 instructs that all companies operating in Nigeria with a minimum of 100 employees are required to contribute 2.0 percent of their pre-tax earnings to the Education Tax Fund for the purpose of funding Education (Ogbonnaya, 2012; Federal Republic of Nigeria, 2004). According to the UBE Act of 2004, Federal intervention in UBE will be funded through:

1. Not less than 20% of the Consolidated Revenue Fund (CRF) of the Federal Government.
2. Financial contributions in the form of Federal Government Guaranteed credits;
3. Local and international donor grants; and
4. The federal intervention fund granted to states to be used for the purpose of broadening access, improving quality and ensuring equity in basic education, but not for teachers' emoluments and overload costs.

The essence of the counterpart funding arrangement is to ensure that the mistakes of UPE (which failed after only three years) as a national education programme are not repeated. The counterpart funding if sustained will ensure a steady pattern of adequate funding which in the long run will enhance steady supply and maintenance of instructional resources, infrastructure and vital human resources. Invariably, the UBE counterpart funding arrangement is aimed at sustaining not just the basic education programme but also the desired quality of basic education that will lead to the achievement of the general goals of education in the country. Table 1 shows the distribution of federal government grants to state governments through the Universal Basic Education Commission Fund over a five year period that spanned from 2010 to 2014. This is in line with the counterpart funding arrangement for the basic education programme in the country.

Table 1: 2010-2014 Federal Government Matching Grant Allocations to States as at June, 2014

STATE	2010	2011	2012	2013	2014	TOTAL
ABIA	1,153,903,58 7.26	872,527,306 .70	852,936,713 .92	1,030,797,29 7.30	396,790,540 .54	4,306,955,445 .72
ADAMAWA	1,153,903,58 7.26	872,527,306 .70	852,936,713 .92	1,030,797,29 7.30	396,790,540 .54	4,306,955,445 .72
AKWAIBOM	1,153,903,58 7.26	872,527,306 .70	852,936,713 .92	1,030,797,29 7.30	396,790,540 .54	4,306,955,445 .72
ANAMBRA	1,153,903,58 7.26	872,527,306 .70	852,936,713 .92	1,030,797,29 7.30	396,790,540 .54	4,306,955,445 .72
BAUCHI	1,153,903,58 7.26	872,527,306 .70	852,936,713 .92	1,030,797,29 7.30	396,790,540 .54	4,306,955,445 .72
BAYELSA	1,153,903,58 7.26	872,527,306 .70	852,936,713 .92	1,030,797,29 7.30	396,790,540 .54	4,306,955,445 .72
BENUE	1,153,903,58 7.26	872,527,306 .70	852,936,713 .92	1,030,797,29 7.30	396,790,540 .54	4,306,955,445 .72
BORNO	1,153,903,58 7.26	872,527,306 .70	852,936,713 .92	1,030,797,29 7.30	396,790,540 .54	4,306,955,445 .72
C/RIVER	1,153,903,58 7.26	872,527,306 .70	852,936,713 .92	1,030,797,29 7.30	396,790,540 .54	4,306,955,445 .72
DELTA	1,153,903,58 7.26	872,527,306 .70	852,936,713 .92	1,030,797,29 7.30	396,790,540 .54	4,306,955,445 .72
EBONYI	1,153,903,58 7.26	872,527,306 .70	852,936,713 .92	1,030,797,29 7.30	396,790,540 .54	4,306,955,445 .72
EDO	1,153,903,58 7.26	872,527,306 .70	852,936,713 .92	1,030,797,29 7.30	396,790,540 .54	4,306,955,445 .72
EKITI	1,153,903,58 7.26	872,527,306 .70	852,936,713 .92	1,030,797,29 7.30	396,790,540 .54	4,306,955,445 .72
ENUGU	1,153,903,58 7.26	872,527,306 .70	852,936,713 .92	1,030,797,29 7.30	396,790,540 .54	4,306,955,445 .72

GOMBE	1,153,903,58 7.26	872,527,306 .70	852,936,713 .92	1,030,797,29 7.30	396,790,540 .54	4,306,955,445 .72
IMO	1,153,903,58 7.26	872,527,306 .70	852,936,713 .92	1,030,797,29 7.30	396,790,540 .54	4,306,955,445 .72
JIGAWA	1,153,903,58 7.26	872,527,306 .70	852,936,713 .92	1,030,797,29 7.30	396,790,540 .54	4,306,955,445 .72
KADUNA	1,153,903,58 7.26	872,527,306 .70	852,936,713 .92	1,030,797,29 7.30	396,790,540 .54	4,306,955,445 .72
KANO	1,153,903,58 7.26	872,527,306 .70	852,936,713 .92	1,030,797,29 7.30	396,790,540 .54	4,306,955,445 .72
KATSINA	1,153,903,58 7.26	872,527,306 .70	852,936,713 .92	1,030,797,29 7.30	396,790,540 .54	4,306,955,445 .72
KEBBI	1,153,903,58 7.26	872,527,306 .70	852,936,713 .92	1,030,797,29 7.30	396,790,540 .54	4,306,955,445 .72
KOGI	1,153,903,58 7.26	872,527,306 .70	852,936,713 .92	1,030,797,29 7.30	396,790,540 .54	4,306,955,445 .72
KWARA	1,153,903,58 7.26	872,527,306 .70	852,936,713 .92	1,030,797,29 7.30	396,790,540 .54	4,306,955,445 .72
LAGOS	1,153,903,58 7.26	872,527,306 .70	852,936,713 .92	1,030,797,29 7.30	396,790,540 .54	4,306,955,445 .72
NASARAWA	1,153,903,58 7.26	872,527,306 .70	852,936,713 .92	1,030,797,29 7.30	396,790,540 .54	4,306,955,445 .72
NIGER	1,153,903,58 7.26	872,527,306 .70	852,936,713 .92	1,030,797,29 7.30	396,790,540 .54	4,306,955,445 .72
OGUN	1,153,903,58 7.26	872,527,306 .70	852,936,713 .92	1,030,797,29 7.30	396,790,540 .54	4,306,955,445 .72
ONDO	1,153,903,58 7.26	872,527,306 .70	852,936,713 .92	1,030,797,29 7.30	396,790,540 .54	4,306,955,445 .72
OSUN	1,153,903,58 7.26	872,527,306 .70	852,936,713 .92	1,030,797,29 7.30	396,790,540 .54	4,306,955,445 .72
OYO	1,153,903,58 7.26	872,527,306 .70	852,936,713 .92	1,030,797,29 7.30	396,790,540 .54	4,306,955,445 .72
PLATEAU	1,153,903,58 7.26	872,527,306 .70	852,936,713 .92	1,030,797,29 7.30	396,790,540 .54	4,306,955,445 .72
RIVERS	1,153,903,58 7.26	872,527,306 .70	852,936,713 .92	1,030,797,29 7.30	396,790,540 .54	4,306,955,445 .72
SOKOTO	1,153,903,58 7.26	872,527,306 .70	852,936,713 .92	1,030,797,29 7.30	396,790,540 .54	4,306,955,445 .72
TARABA	1,153,903,58 7.26	872,527,306 .70	852,936,713 .92	1,030,797,29 7.30	396,790,540 .54	4,306,955,445 .72
YOBE	1,153,903,58 7.26	872,527,306 .70	852,936,713 .92	1,030,797,29 7.30	396,790,540 .54	4,306,955,445 .72
ZAMFARA	1,153,903,58 7.26	872,527,306 .70	852,936,713 .92	1,030,797,29 7.30	396,790,540 .54	4,306,955,445 .72
F.C.T.	1,153,903,58 7.32	872,527,306 .70	852,936,713 .92	1,030,797,29 7.30	396,790,540 .54	4,306,955,445 .78
TOTAL	42,694,432,72 8.68	32,283,510,34 7.90	31,558,658,41 5.04	38,139,500,00 0.10	14,681,249,99 9.98	159,357,351,49 1.70

Source: www.ubec.com in Enu, Opoh and Esu (2016).

Table 1 above shows that the federal government of Nigeria is consistent in efforts at funding the Universal Basic Education programme. The funding challenge faced by the UBE programme obviously lies in the inability of state governments to provide the counterpart fund that qualifies them to access the matching grant that is made available by the federal government. This is reflected in table 2.

Table 2: States' Unaccessed Matching Grant between the Periods of 2010 – June 2014

STATE	2010	2011	2012	2013	2014	TOTAL
ABIA	0	26,430,893 .96	852,936,713 .92	852,936,714 .92	238,074,324. 33	1,970,378,6 47
ADAMAWA	0	0	0	0	1 238,074,324. 33	238,074,32 5.3
AKWAIBOM	0	0	0	0	1 238,074,324. 33	238,074,32 5.3
ANAMBRA	0	0	0	0	1 238,074,324. 33	238,074,32 5.3
BAUCHI	0	0.7	0	0	1 238,074,324. 33	238,074,3 26
BAYELSA	18,700,883 .26	0	0	0	1 238,074,324. 33	256,775,208. 59
BENUE	0	125,312,302 .21	852,936,713 .92	852,936,714 .92	238,074,324. 33	2,069,260,0 55
BORNO	0	0	0	0	1 238,074,324. 33	238,074,32 5.3
C/RIVER	0	872,527,306 .70	852,936,713 .92	852,936,714 .92	238,074,324. 33	2,816,475,0 60
DELTA	0	0	0	0	1 238,074,324. 33	238,074,32 5.3
EBONYI	622,781,965 .64	872,527,306 .70	852,936,713 .92	852,936,714 .92	238,074,324. 33	3,439,257,025 .51
EDO	0	0	0	0	1 238,074,324. 33	238,074,32 5.3
EKITI	0	527,306. 70	0	0	1 238,074,324. 33	238,601,6 32
ENUGU	0	226,430,893 .96	852,936,713 .92	852,936,714 .92	238,074,324. 33	2,170,378,6 47
GOMBE	0	0	0	0	1 238,074,324. 33	238,074,32 5.3
IMO	0	0	0	0	1 238,074,324. 33	238,074,32 5.3
JIGAWA	0	-0.04	0	0	1 238,074,324. 33	238,074,32 5.3
KADUNA	0	-0.04	0	0	1 238,074,324. 33	238,074,32 5.3
KANO	0	0	0	0	1 238,074,324. 33	238,074,32 5.3
KATSINA	0	0	0	0	1 238,074,324. 33	238,074,32 5.3
KEBBI	0	0	0	0	1 238,074,324. 33	238,074,32 5.3
KOGI	0	527,306. 70	852,936,713 .92	852,936,714 .92	238,074,324. 33	1,944,475,0 60
KWARA	0	1,000. 00	0	0	1 238,074,324. 33	238,075,32 5.3
LAGOS	0	0	0	0	1 238,074,324. 33	238,074,32 5.3
NASARAWA	0	0	852,936,713 .92	852,936,714 .92	238,074,324. 33	1,943,947,7 53
NIGER	0	5,000,000 .00	341,177,085 .62	341,177,086 .62	238,074,324. 33	925,428,49 6.6
OGUN	0	0	852,936,713 .92	852,936,714 .92	238,074,324. 33	1,943,947,7 53
ONDO	0	0	852,936,713 .92	852,936,714 .92	238,074,324. 33	1,943,947,7 53

OSUN	0	9,527,306 .70	0	1	238,074,324. 33	247,601,6 32
OYO	0	0	852,936,713 .92	852,936,714 .92	238,074,324. 33	1,943,947,7 53
PLATEAU	0	195,705,208 .14	852,936,713 .92	852,936,714 .92	238,074,324. 33	2,139,652,9 61
RIVERS	0	0	0	1	238,074,324. 33	238,074,32 5.3
SOKOTO	0	0	0	1	238,074,324. 33	238,074,32 5.3
TARABA	0	0	0	1	238,074,324. 33	238,074,32 5.3
YOBE	0	0	426,468,356 .96	426,468,357 .96	238,074,324. 33	1,091,011,0 39
ZAMFARA	0	0	0	1	238,074,324. 33	238,074,32
F.C.T.	0.68	0	0	1	238,074,324. 33	238,074,3 26
TOTAL	64148284 9.6	2,334,516,83 2.39	10,149,949,29 5.70	10,149,949,33 2.70	8,808,750,000 .21	32,084,648,310 .58

Source: www.ubec.com in Enu, Opoh and Esu (2016).

The content of table 2 indicates the weakness of state governments in accessing the matching grants provided by the federal government. This can also be an indication that the states are incapable of providing the requisite level of funding for the UBE programme or they lack the political will to ensure that basic education is adequately funded (Agabi, 2018). Crises prone state like Bauchi, Benue, Bornu and Zamfara can be exonerated for their inability to access the counterpart fund provided by federal government on the grounds that their economic mainstay has been greatly challenged and adversely affected by the militarized insurgent attacks and the high level of insecurity in their states.

Conditions for Accessing the UBE Matching Grants by States

The conditions for accessing the matching grant for the Universal Basic Education as captured by Ogbonnaya (2012) include:

1. Enactment of the State Universal Basic Education Law in compliance with section 12(1) of the UBE Act, 2004.
2. Establishment of State Universal Basic Education Board in compliance with section 12(1) of the UBE Act, 2004
3. Opening of a separate bank account with the central bank "UBE Matching Grant Account".
4. Evidence of Lodgment of state's counterpart contribution in compliance with section 11(2) of the UBE Act, 2004.
5. Development and submission of state action plan to UBE Commission for approval, in compliance with the requirement imposed by the Federal Executive Council, June, 2005.

Issues and Problems of UBE Counterpart Funding

The slow pace in the development of UBE programme is due to the very slow flow of the agreed counterpart funds from state governments. The slow pace at which financial provisions are made available to the UBE programme greatly challenges the chances of successful implementation of the programme. Idoko (2008) in Anibueze and Okwo (2013) observed that whatever efforts being made by the federal, state and local governments in the country at revamping the nation's education system without first strengthening the foundation structure of basic education in the country will be futile. Idoko pointed out that one of the greatest challenges the UBE commission is facing is resulting from the lack of political will by some leaders to draw its matching grant for implementation of the UBE programmes in their

states. Also he has all the time lamented the refusal of some state governments to pay their counterpart fund. For instance, he opined that as at the end of 2008, Edo state had not still accessed third and fourth quarter intervention fund of 2005 and four states have not accessed third and fourth quarter's intervention fund, which include: Bayelsa, Cross River, Delta and Edo. According to Nwankwo (2009) in Opoh et al (2015), a director with the presidency in an annual lecture delivered to the Nigerian Academy of Education Abuja lamented that UBEC has 52 billion naira in the fund not accessed by states in Nigeria to fund basic education.

Other constraints in the implementation of UBE counterpart programme include:

- a) Lack of adequate funding by the government: Most activities of the Universal Basic Education are grounded due to inadequate funds. This can be attributed to the present state of the nation's economy which is further challenged by civil crises.
- b) Misunderstanding of the role of the federal government in the UBE by states and local governments. The failure of state governments to provide their own part of the fund could be a result of the misunderstanding of the financial capability of federal government in funding the programme. It appears that most state governments are seeing the UBE programme as a federal government programme, hence the apathy in fulfilling their own part of the funding arrangement.
- c) Endemic problem of lack of accurate, comprehensive and up to date statistics on expenditures and financial requirements is a major constraint since such data is essential for realistic budgeting and projections on resource requirement.
- d) There is total imbalance in the administrative cost of maintaining teaching and non-teaching education functionaries such that more funds than necessary are expended on services of non-tutorial staff.
- e) Doubtful integrity of some of the managers of education funds. This is made visible when part of the money provided for meeting education needs are misappropriated and mismanaged in the existence of inadequacy of funds. Corruption is one problem that has constituted major stumbling block to the effective management of financial resources that are available to the basic school system in Nigeria

Conclusion

The provision of more funds for education is an imperative demand for the internal efficiency of the basic education system, and the socio-economic survival of the nation. Not only should the nation tap effectively the usual sources of funding available to education, she must remember that the issues of funding are not merely in the quantum of money supplied, but also in its purchasing power in the context of the minimum fund needed for effective performance. Corruption, high inflation, and unstoppable increase in the population of staff and students in the school system are factors that affect the adequacy of funds required for effective implementation of education programmes. These factors must be addressed to ensure the effectiveness of any funding arrangement for the UBE.

Education is a necessary investment by society for its own preservation and improvement. The Western type of education adopted by Nigeria has become very costly to run because of too rapid expansion at all levels of the system. It has become doubtful whether society is receiving value for its investment because the quality of education is believed to be deteriorating. So far there has not been found a less costly alternative to institutionalized education. Since education is a public good which cannot be completely free, all who benefit from its products should share in the cost. Therefore, parents, communities, corporate bodies and the three levels of government must share the burden of providing education for all citizens. This justifies the adoption of education tax in the country.

Suggestions

The challenge of providing adequate fund for the basic education programme has persisted in spite of the counterpart funding arrangement. In view of this, the following suggestions are made:

1. The federal government should reduce the counterpart funding percentage contributed by state government to 40% so as to enable more states access the UBE grant. This suggestion is made in view of the dwindling national economy which impact is felt more at lower levels of governance. Moreover, some state have greater financial burden arising from natural disasters like flood; long lasting civil crises and increasing number of internally displaced persons; while other are economically disadvantaged by their geographical location and topography. It is believed that 10% reduction in the ratio of funds to be provided by state governments will go a long way in encouraging many states to contribute to the basic education fund. It will also improve the quality of education provided in basic schools.
2. Sanctions should be set to deter school administrators and all responsible for managing education funds from misappropriating the funds in their care. Such sanctions should include clear terms of offence and conditions for the public prosecution and possible incarceration of the offender. This suggestion is made in the understanding that any financial activity that compromises the quality of education provided at the basic level (primary and secondary education) amount to economic sabotage because it is a direct attack on the quality of prospective labour force for a growing economy. Misappropriation of education funds should be severely punished as an economic crime. Corruption should not be allowed in the education sector.

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