



## **Curriculum Financing in Basic School Education in Nigeria**

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### **Abstract:**

This paper discussed the challenges facing curriculum financing in Basic Schools Education in Nigeria. Secondary data obtained from print and online publications were used for the paper. The paper concluded that poor implementation of national policy on education financing, poor access to counterpart funding, insecurity problems, corruption, subsidy payment, state and national debt servicing, poor private contributions and fall in national revenue are challenges hindering effective curriculum financing in the Basic school education in Nigeria. Based on these challenges, the paper hereby suggested the following; that federal, state and local governments should develop the political will to implement the national policy on funding education in Nigeria. The government should use its anti-corruption agencies to fight all forms of corruption in the administration and management of Basic Education. The government should stop the subsidy payment regime and reinvest the funds into critical sectors like health and education with special consideration to Basic education.

**Keywords:** Basic Education, Development, Government, Curriculum Financing

### **INTRODUCTION**

Post-Basic Education and Career Development (PBECD) is the education children receive after the successful completion of ten years of Basic Education and passing the Basic Education Certificate Examination (BECE) and Junior Arabic and Islamic Studies Certificate Examination (JAISCE). It includes (i) senior secondary education, (ii) higher school; and (iii) continuing education given in Vocational Enterprise Institutions (VEIs) to either Basic Education graduates who are not proceeding to Senior Secondary Schools, or Senior Secondary graduates that are not proceeding to the tertiary

level, as a means of preparing them for the world of work, wealth creation and entrepreneurship (Federal Republic of Nigeria, 2013).

The objectives of Post-Basic Education and Career Development (PBECD) are: to provide holders of the Basic Education Certificate and Junior Arabic and Islamic Studies Certificate with the opportunity for education of a higher level, irrespective of gender, social status, religious or ethnic background; to offer diversified curriculum to cater for the differences in talents, disposition, opportunities and future roles; to provide trained manpower in the applied sciences, technology and commerce at sub-professional grades; to provide entrepreneurial, technical and vocational job-specific skills for self-reliance, and agricultural, industrial, commercial and economic development; develop and promote Nigerian languages, art and culture in the context of the world's cultural heritage; inspire students with a desire for self-improvement and achievement of excellence; to foster patriotism, national unity and security education with an emphasis on the common ties despite our diversity; and to raise morally upright and well-adjusted individuals who can think independently and rationally, respect the views and feelings of others and appreciate the dignity of labour.

The curriculum is planned and developed for the implementation of Basic schools' curriculum in Nigeria. Akudolu (2011), defined curriculum as covering educational goals, the content or fact to be learnt, the learning experiences, the outcome of learning encounters and the learning environment. For Igbokwe (2009), a Curriculum is also referred to as a systematic and organized body of knowledge through which the goals of education can be achieved for the fulfilment of the needs and aspirations of any given society. Esu & Emah (2014) viewed curriculum consists of knowledge, skills, values, activities and many more, which students learn through various school subjects. The curriculum is also defined by Offorma (2014) as the document, plan or blueprint for an instructional guide, which is used for teaching and learning to bring about positive and desirable learner behavioural change.

The realization of the school curriculum' objectives and implementation hinges on effective curriculum financing or funding. Curriculum financing is the process of making financial provisions for the implementation of the curriculum in the school. Curriculum finance can also be defined as the set of financial activities or programmes designed to execute curriculum in schools. Curriculum financing is the process of providing funds for curriculum activities, making purchases, or investing for the smooth implementation of curriculum programmes in schools. Curriculum financial is the total budgetary allocation provided annually for the financing of the curriculum in educational institutions. Curriculum financing is the official money released by institutions for the implementation of school curricula. Curriculum financing is very important for the success of curriculum implementation. Curriculum financing is an important aspect of the curriculum that deals with the funding of curriculum activities.

### **Challenges Facing Curriculum Financing in Nigerian Basic School Education**

There are many challenges militating against effective curriculum financing in the Basic schools in Nigeria. Some of these challenges include; poor implementation of national policy on education financing, poor access to counterpart funding, insecurity problems, corruption, subsidize payment, state and national debt servicing, poor private contributions and a fall in national revenue.

#### **Poor Implementation of National Policy on Education Financing**

The poor implementation of national policy on education financing is among the factors responsible for poor curriculum financing in Basic schools. Ogunode (2022) submitted that the

Nigerian government's refusal to implement the funding policy which stated that at least 26% of the total budget would be allocated to the educational sector is another factor responsible for the underfunding of Basic education. The National policy on education stated clearly that the government shall allocate a minimum of 26% of the total national budget to the education sector. Okani, Ogunode & Ajape (2021) posited that the inability of the federal government to implement the UNESCO 26% recommendation for education in the education has affected the implementation of the programme.

#### **Poor Access to Counterpart Funding**

The funding of Basic education in Nigeria is designed in such a way that the federal government provides intervention funds for infrastructural facilities development and capacity building development. To access these funds, the state government must provide a matching grant to access the federal government UBE fund. Many state governments in Nigeria have failed to provide the matching grant to access the federal intervention funds and this has reduced investment in the Basic education. Sahara Reported (2022) reported that official data from Nigeria's Universal Basic Education Commission (UBEC) has shown that 32 states have not accessed over N48 billion in UBEC funds available for improving basic education across all states. The Universal Basic Education Programme is aimed at ensuring free education for Children at the primary school level and three years of junior secondary school. The programme was launched in September 1999 while the law establishing UBEC was signed in 2004. The reason for the failure to access funds that are crucial to the educational outcomes of the states is partly because of the way the UBEC funds are structured. To access allocated UBEC funds, states must match the grant amount available up to at least 50%. Section 11, subsection 2 of the law states that "For any State to qualify for the Federal government block grant under subsection 1(1) of this section, such State shall contribute not less than 50% of the total cost of projects as its commitment in the execution of the project". However, according to recent information uploaded on the UBEC website, Anambra, Ogun and Imo states have the highest amount of funds not accessed with over N3 billion grant for each. The failure of the state government to access these funds has reduced the volume of funds that are supposed to be used for basic education administration and management in Nigeria. Onyekwena, Uzor, Oloko, & Olubor (n.d) opined that it is alleged that some state governments have not been able to access this because they cannot provide the counterpart fund. The federal government has described this trend as worrisome. Billions of naira meant to expand access and improve the quality of Basic education delivery are deliberately left un-accessed and therefore unutilized while the problems facing effective Basic education delivery continue to persist. Ukozor, et al (2022) also stated that the lack of political will to pay the counterpart funding of UBE and access the federal fund is another major factor responsible for the poor funding of Basic education in Nigeria. (Ogunode, Audu & Muhammad 2023) noted that poor access to counterpart funding has affected the development of Basic education in Nigeria. The poor access to counterpart funding by the various state government in Nigeria has affected the financing of the curriculum in the Basic schools.

#### **Insecurity Problems**

For the past decade now, Nigeria is facing various insecurity challenge that is consuming huge financial resources. This investment in the security apparatus has led to low investment in other sectors, especially in the education sector. Daily Post (2022) revealed that the security budgets from 2016 had increased from N1 trillion to N2.4 trillion in 2022 budget. In 2022, N2.41 trillion was allocated to security and defence, this is more than the entire allocation to education and health. The entire budget for education in 2022 budget was N1.290 trillion. Out of which N875.93bn was for the Ministry of Education, all universities, polytechnics, Colleges of education, unity schools and other federal schools. While the Universal Basic Education fund will get N108 billion and TETFUND will get N306 billion for infrastructures in tertiary education. All these funds are less than half of allocation

to defense and security. Even health could only get 5% of the entire budget. The entire federal allocation to health is N811.2 billion, including funding for vaccines and basic healthcare trust funds. Statistically, the 7% allocation to education and 5% allocation to health, put together, is less than the 15% allocated to security. The entire sum of security in the 2016 budget was N1.04 trillion, and in 2022 was N2.4 trillion. In 2017, N1.053 trillion was appropriated for defence-related expenditure. The Ministry of Defence was allocated N330.54 billion and N139.29 billion for capital and recurrent expenditure. In 2018, over N1.305 trillion was allocated to the defence-related sector. In that same year, President Buhari also authorized the withdrawal of \$1 billion from the excess crude oil account, out of which, \$496 million was used to order the 12 Tucano fighter jets. By 2019, the allocation to security jumped to N1.76 trillion. The breakdown is as follows: Interior; N617.9 billion, defence; N589.9 billion, police; N366 billion, operation Lafiya Dole; N75 billion and Office of the National Security Adviser, N120 billion. The allocation to the security sector increased a little bit to N1.78 trillion in 2020, while the allocation to security-related agencies was N1.97 trillion in 2021. Also, the implementation of the Police Trust Fund commenced in 2021, in March, N11 billion was approved for the fund and another N74 billion was approved in June. In the 2021 supplementary budget, a total of N802 billion was allocated to security agencies to shore up their revenue (Daily Post, 2022). The insecurity challenges in Nigeria is competing with resources in many sectors of the economy, especially the educational sector (Ogunode, Onyekachi, & Ayoko, 2023) and have affected the development of education (Ohiare, Ogunode & Rauf, 2021). The insecurity problem in Nigeria has affected the financing of the curriculum at Basic schools across the country.

### **Corruption**

The corruption in the education sector has reduced investment in the education sector. Financing of the curriculum at the Basic schools has been affected by corrupt practices. Premium Time (2019) reported that Transparency International says 66 percent of the money Nigerian governments budgeted for education was stolen by corrupt officials. The group presented the report at its sub-regional meeting in Abuja as part of the policy papers on land corruption and corruption in education systems in West Africa. According to the report, "corruption is commonplace in education systems across the Economic Community of West African States (ECOWAS). "This affects education access, quality, inclusion and learning outcomes with devastating consequences, not only for national economic growth but also for the life chances of children, their families and communities," the report said. The report highlighted Resource misallocation, corrupt procurement, exchange of sex for grades, examination malpractices, fake qualifications, teacher absenteeism, and corrupt recruitment practices as the various corruption risks and challenges facing education systems in all countries. The UNESCO (2014) report on *Teaching and Learning: Achieving Quality for All* indicated that Nigeria is among the 37 countries that are losing money spent on education because children are not learning. UNESCO disclosed that the menace is already costing governments USD 129 billion a year. Nwaokugha & Ezeugwu (2017) noted that corruption in the educational sector drains the system of quality of education, and impacts the moral advancement of the society while impeding the sustainable development of the country. The Independent Corrupt Practices and other related offences Commission (ICPC) reported that the sum of N1,016,133.08 billion (N1 billion) misappropriated by six State Universal Basic Education Boards (SUBEBs) was yet to be returned. The commission said this in its report on the activities of the Universal Basic Education Commission (UBEC) and SUBEBs in the 36 states of the federation and Abuja for the period between January 2005 and December 2006 (Alrt, 2006). Ololube (2016); Ogunode, (2020); Ogunode & Stephen, (2021); Ogunode, & Akimki (2023) posited that corruption in education has reduced the quality of funds in the schools. The high

rate of corruption in educational institutions has slowed down the financing of curriculum at basic schools.

### **Subsidy Payment**

The subsidy payment of the federal government of Nigeria is taken large sums of funds that are supposed to have been used for investment in education and other sector. Subsidy payment has affected and reduced investment in Basic education. This has affected the financing of the curriculum at that level. A report by Daily Trust (2023) stated that in last year (2022) alone, Nigeria spent about N3.27 trillion in subsidising petrol. This means that an average of N272 billion is spent monthly in keeping fuel subsidies. Analysts have maintained that the process of subsidising the petroleum industry is hugely inefficient and does not complement the government's revenue drive, and has not alleviated the sufferings of low-income earners nor has it ended persistent fuel scarcity over the years. In another report, *Daily Trust* reported that adding an estimated N6trn spending on petrol subsidy between 2022 and June 2023 to the N13trn fuel subsidies cost, the amount would have reached N19trn in about 17 years. Recently, Chairman NEITI said, "Nigeria has spent over N13trn (\$74bn) on fuel subsidies between 2005 and 2021. The figure in relative terms is equivalent to Nigeria's entire budget for health, education, agriculture, and defence in the last five years, and almost the capital expenditure for 10 years between 2011 and 2020.". In 2011, the payment was N1.9 trillion (\$12.18 billion), N690 billion (\$4.34 billion) in 2012, N495 billion (3.11 billion) in 2013, N482 billion (\$2.92 billion) in 2014, N316.70 billion (\$1.62 billion) in 2015, N99 billion (\$0.39 billion) in 2016, N141.63 billion (\$0.44 million) in 2017, N722.30 billion (\$2.36 billion) in 2018, N578.07 billion (\$1.88 billion) in 2019 and 134 billion (\$0.37 billion) in 2020 (The cable, 2022). Ogunode, Ahmed & Ayoko (2023) noted that the yearly subsidy payment continues to increase while other sectors like health, education, agriculture, and capital projects continue to experience a decline in resource allocation to develop these sectors. The poor revenue generation and the large number of funds consumed by subsidy payments have made many Nigerians call for the stoppage of subsidy payments and re-directing the funds to other critical sectors that would stimulate social, economic and technological development (Ogunode, Audu & Muhammad, 2023).

### **States and National Debt Servicing**

High debt servicing of both federal and state governments in Nigeria has contributed to low investment in the educational sector. Every year, federal and states government budgeted huge sums of money to service debt from the revenue generated. The high debt services by the federal and state government are eating deep into the government revenue and are preventing huge investments in the educational sector. Financing of the curriculum in the basic schools in Nigeria is affected by these services. According to data from the Debt Management Office (DMO), as of June 30, 2015, the nation's external debt stood at \$10.31bn and total public debt of \$63.806bn or N12.1trn. Fast forward to 2021, the figure has almost tripled to \$37.95bn for foreign debt and \$92.626bn or N38.0trn for total public debt as of September 30th 2021. This indicated a 268 per cent increase — an average of 44.5 percent per year, in external debts and a 214.0 percent increase in total debts in six years. To sustain these debts, the Federal Government spends trillions of naira yearly on debt servicing, an amount required to cover the repayment of interest and principal on a debt(s) over some time (Chukwuajah, 2022). In the past five years, beginning from 2017, the government has spent a total of N15.375trn on debt servicing, excluding N296bn and N110bn allocated for sinking funds in 2019 and 2020. In 2017, the sum of N1.841trn (including N177.5bn for sinking fund) was budgeted for debt services, which was 37.26 percent of the total revenue of N4.940trn and 25.22 percent of the total expenditure of N7.298trn. In the 2018 budget, the Federal Government allocated N2.014trn and N190bn for debt



servicing and sinking funds, respectively (totalling N2.204trn). Servicing the national debt has affected the development of education in Nigeria. The amount for servicing of national and state debts has affected investment in university education. Many resources that are needed for the implementation of the curriculum are not available adequately because of poor funding of basic schools which have links with the subsidy payment programme.

### **Poor Private Contributions**

One of the roles of private institutions is to contribute financially to the development of basic schools. The contribution of the private sector to educational institutions has helped in time past to develop the sector. Recently, the contribution declined and even grew worse. This has an impact on the financing of the curriculum. Jude (2015) acknowledged that the poor financial contribution to educational institutions in Nigeria by the private sector has slowed down investment in the education sector including the basic schools. Okani, Ogunode & Ajape (2021) observed that poor internally generated revenue of the educational institutions in Nigeria is a fundamental reason for a shortage of funds in the schools across the country and it has affected curriculum implementation.

### **Fall in National Revenue**

The fall in the national revenue of Nigeria has affected curriculum financing in the Basic schools in Nigeria. Funding for basic education comes from different tiers of government in Nigeria. Olowonefa, Ogunode, & Ohibime (2022; Ogunode, Lawan, & Solomon (2021) stated that the continuous fall in the annual revenue of Nigeria for the past decade has affected investment in the education sector. The Nigerian economy is an oil-driven economy that is a mono-economy. Since the government's main source of revenue was crude petroleum, any adverse impact of world trade on petroleum was bound to affect the fortunes of Nigeria. This was exactly what happens always. The government revenue fell drastically, and the funding of education began to suffer. According to Business Day (2023), the breakdown of the federal government's revenue for 2022 where the actual proceeds from oil between January and November was N586.71 billion, as against the N1.642 trillion earlier estimated attested to this submission. This represents a 35.7 percent performance, leaving a deficit of 64.3 percent (N1.056 trillion). At N2.09 trillion, non-oil tax revenues recorded a 123.3 percent performance. It exceeded the N1.693 trillion prorated estimate by 23.3 to the tune of N394 billion. John (2023) asserted that despite higher oil prices, oil revenue underperformed due to significant oil production shortfalls arising from oil production shut-ins resulting from pipeline vandalism and crude oil theft; and high petrol subsidy costs due to higher landing costs of imported products. For the past decade now the educational budget has been unstable moving up and down. The figure obtained showed that the education budget in Nigeria has been on a downward trend in the past ten years. Also, (Premium, 2021) observed that education got N393.8 billion or 9.3 percent of the total budget; N468.3 billion or 9.86 percent in 2012; N499.7 billion or 10.1 percent in 2013; N494.7 billion or 10.5 percent in 2014; and N484.2 billion or 10.7 per cent in 2015. In 2016, the allocation was N369.6 billion or 7.9 percent of the total budget; N550.5 billion in 2017, representing 7.4 percent of the total budget; N605.8 billion in 2018 or 7.04 percent; N620.5 billion or 7.05 percent in 2019 and N671.07 billion or 6.7 percent in the year 2020. Olowonefa, Ogunode, Ndayebom, Olatunde-Aiyedun, & Jegede (2022) acknowledged that the fall in national revenue in Nigeria from 2015 to 2022 has affected the funding of education and by extension it affected the financing of the curriculum in Nigerian Basic education.

### **Conclusion and Recommendations**

This paper examined the challenges hindering effective curriculum financing in Basic Schools Education in Nigeria. The paper concluded that poor implementation of national policy on education financing, poor counterpart fund raising, insecurity problems, corruption, subsidy payment, state and

national debt servicing, poor private contributions and fall in national revenue are challenges hindering effective curriculum financing in the Basic school education in Nigeria. Based on these challenges, the paper hereby suggested that:

1. The federal and state government should develop the political will to implement the national policy on funding education in Nigeria. This will help to provide more funds for the curriculum administration and development

2. Federal government should deduct the matching grant from all the states account and release the full UBE funds to the various states with their agreement and consent. This will help to increase investment in Early Basic Education.

3. The government should use its anti-corruption agencies to fight all forms of corruption in the administration and management of Basic Education in Nigeria.

4. The government should stop the subsidy payment regime and reinvest the funds into critical sectors like health and education with special consideration to Basic education.

5. Federal and state governments should diversify the economy and increase sources of internal revenue apart from petroleum products. This will help to sustain investment in the educational sector with special consideration to Basic Education.

6. The government should block all revenue leakages in the country and strengthen revenue-generating agencies to increase revenue generation in the country. The government should borrow only to finance capital projects.

7. The federal government should invite private institutions to increase their investment in Basic schools.

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