



Impact of National Revenue Shortfall on the Nigerian Educational System (2015-2020)

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Abstract: Objectives: *This paper looked at the impact of national revenue shortfall (from 2015 to 2020) on the Nigerian educational system.*

Method: *Content analysis was adopted for the paper. Secondary data was used in the paper to support opinions raised. The data were sorted from national and international dailies, published and unpublished papers and articles, and reference materials.*

Findings: *The paper discovered that revenue shortfall in Nigeria has affected the Nigerian educational system by inadequate funding in the education system which led to the suspension of recruitment of teachers, projects abandonment (infrastructure facilities), reduction in capacity building financing and poor implementation of policies and programme.*

Conclusion: *This paper concluded that the impact of revenue shortfall on the Nigerian education system includes: reduction in educational funding, suspension of recruitment of teachers, projects abandonment (infrastructure facilities), and reduction in capacity building financing, and poor implementation of policies and programme.*

Recommendations: *The federal and state government should diversify the economy by generating more revenue through education diverse stream of income rather than focusing on crude oil and agriculture alone.*

Keywords: *Education, Educational system, Revenue Shortfall, National Revenue.*

Introduction

The shortfall in national revenue of the Nigeria Education system has led to poor quality education when globalization demands much more. The Federal Government recorded a revenue shortfall of N15tn from 2015 to 2020; Orjiude (2021a) disclosed that the revenue shortfall led to a funding gap of N3.75tn in the implementation of capital projects for Ministries, Departments, and Agencies, according to an analysis of the budgetary provisions and budget implementation reports from the Budget Office of the Federation. The document indicated that the total revenue projection for the six years was N31.9tn, while about N16.9tn was generated, resulting in a



shortfall of N15tn. The total revenue allocated for capital projects in the period under review was N11.9tn, while the actual amount released to the MDAs was estimated at N8.2tn. The data showed that in the 2015 fiscal year, the Federal Government approved the sum of N557bn for capital projects, out of which N387bn was released, resulting in a funding gap of N169.6bn. From the N1.58tn budgeted for capital projects in 2016, the sum of N1.21tn were disbursed, creating a deficit of N368bn. In 2017, out of the budgeted amount of N2.17tn, only N1.56tn was disbursed for capital projects, creating a funding shortfall of N611.35bn. In 2018, the government approved N2.8tn for capital projects but released N1.8tn for implementation which caused a funding deficit of N1.01tn. Likewise, in 2019, a funding gap of N863.9bn for the execution of capital projects recorded. In 2019 annual budget, the total amount of N2.03tn allocated for capital expenditure, out of which N1.16tn was released. Analysis of the revised budget for the 2020 fiscal year showed that out of the N2.6tn meant for capital projects, only N1.94tn was remitted which led to a funding gap of N733bn. Economists told our correspondent that the annual revenue shortfalls could be majorly attributed to the disproportionate reliance of the Nigerian economy on crude oil (Orjiude, 2021a).

Recently, the Nigerian Ministry of Finance released the four-month fiscal report of the economy during a public consultation on the 2023-2025 Medium Term Expenditure Framework/FSP. The Minister observes that the gross oil and gas federation revenue for the first four months of 2022 failed to meet the expected target, falling from N3.12 trillion to N1.23 trillion, representing a 39 per cent performance, according to the Overview of 2022 Fiscal Outcomes and Update on 2022 Federation Revenue Performance presented by the finance minister. The Minister submitted that the subsidy projection was based on business-as-usual or reform scenarios, noting that the first scenario assumed that subsidy would be retained and fully provided for. The Minister said 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 cost due to higher landing costs of imported products. The Minister said that the amount available for distribution from the Federation Account was N1.52 trillion within the first four months of the year (Balogun, 2022).

Of this amount, The Minister said, the Federal Government received N802.50 billion, while states and local governments got N407.04 billion and N313.81 billion respectively. "Federal, State and Local governments received N107.67 billion, N358.90 billion and N251.23 billion respectively from the VAT Pool Account." She said as of April 2022, FGN's retained revenue was only N1.63 trillion, 49 percent of the prorata target of N3.32 trillion. Upward pressure on prices is expected to be driven by the current and lag effect of the global price surge due to the Russian-Ukraine war, domestic insecurity, rising costs of imports, exchange rate depreciation, as well as other supply-side constraints." She said overall, fiscal risks were somewhat elevated, following weaker-than-expected domestic economic performance and structural issues in the domestic economy. The Minister noted that revenue generation remained the major fiscal constraint of the Federation, stressing that the systemic resource mobilization problem had been compounded by recent economic recessions (Ogwu, 2022).

In addition, Orjiude (2021b) stated that the aggregate internally generated revenue of the 36 states in the country and the Federal Capital Territory Administration fell by 37bn in two years, data obtained from the National Bureau of Statistics have shown. As of the end of 2018, states' IGR stood at N1.68tn, while by the end of 2020, the total IGR fell to N1.31tn. This means that the total IGR of states declined by 22.02 per cent within the review period. Findings showed that during the period under review, the IGR of the states and the FCT came primarily from Ministries, Agencies and Departments and tax. The shortfall of national revenue affects the states government revenue. The shortfall of revenue is affecting all the sector in the economy which include the educational



sector. It is important to discuss the impact of national revenue shortfall on educational system in Nigeria.

Concept of Education System

Educational system is key in the educational development of a country. It dictates the direction on how education will be implemented. Educational system defines the process education will take to achieve its whole objectives (Ogunode & Josiah, 2021). Educational system means not only formal schooling but all those processes, agencies including individuals that play different roles which are mutually inclusive in the provision of opportunities geared towards learning in any society. Thus, educational system implies formal, informal and non-formal processes of learning. It includes formal school education, in-service training, on-the-job education provided by apprenticeship centers, industries and firms, labour union activities, government agencies for farmers and other rural dwellers; forms of learning provided for migrant nomads and fishers, legal institutions, the press and mass media (radio, T.V.) orientation courses of whatever type, social rights, and even educational efforts provided by religious and political parties (Noun, 2011).

The Nigerian educational system comprises the Early Child Care Development and Education (ECCDE), primary school, secondary school, and tertiary education (Ogunode, et al., 2021). The Early Child Care Development and Education (ECCDE) is the care, protection, stimulation and learning promoted in children from age 0 - 4 years in a crèche or nursery (Abara, Ogunode & Olatunde-Aiyedun, 2022). The purpose of Early Child Care Development and Education shall be to: Effect of a smooth transition from the home to the school; to prepare the child for the primary level of education; provide adequate care, supervision and security for the children while their parents are at work; inculcate social, moral norms and values; inculcate in the child the spirit of enquiry and creativity through the exploration of nature, the environment, art, music and the use of toys; develop a sense of co-operation and team-spirit; stimulate in the child good habits, including good health habits; and teach the rudiments of numbers; letters, colours, shapes, and forms, through play. To ensure quality education in the Early Child Care Development and Education (ECCDE) the government established some quality assurance agencies to supervise the programme (FRN, 2014).

Primary Education is the education given to children aged 6 — 12 years. The objectives of primary education are to: Inculcate permanent literacy, numeracy and the ability to communicate effectively; lay a sound basis for scientific, critical and reflective thinking; promote patriotism, fairness, understanding and national unity; instill social, moral norms and values in the child; develop in the child the ability to adapt to the changing environment; to provide opportunities for the child to develop life manipulative skills that will enable the child to function effectively in the society within the limits of the child's capability (FRN, 2014).

Post-Basic Education and Career Development (PBECD) is the education children receive after a 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 School, or Senior Secondary graduates that are not proceeding to the tertiary level, to prepare them for the world of work, wealth creation and entrepreneurship (FRN, 2013).

Ogunode, Somadina, Yahaya and Olatunde-Aiyedun (2021) stated the objectives of Post-Basic Education and Career Development (PBECD) in line with the FRN (2014) to include: the provision of Basic Education Certificate and Junior Arabic and Islamic Studies Certificate with opportunity for education in higher level, irrespective of gender, social status, religious or ethnic



background; offer diversified curriculum to cater for the differences in talents, disposition, opportunities and future roles; provide trained manpower in the applied sciences, technology and commerce at sub-professional grades; provide entrepreneurial, and vocational job-specific skills for self-reliance, and for agricultural, industrial, and economic development; develop and promote Nigerian languages, art and culture in world's cultural heritage; inspire students with a desire for self-improvement and achievement of excellence; foster patriotism, national unity and security education with emphasis on the common ties despite of our diversity; and 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 goals of Tertiary Education in Olatunde-Aiyedun, Ogunode and Ohiosumua (2021) was in line with the FRN (2014) to include: the contribution of national development through high-level manpower training; provide accessible and affordable quality learning opportunities in formal and informal education in response to the needs and interests of all Nigerians; provide high-quality career counseling and lifelong learning programmes that prepare students with the knowledge and skills for self-reliance and the world of work; reduce skill shortages through the production of skilled manpower relevant to the needs of the labour market; promote and encourage scholarship, entrepreneurship and community service (Ogunode, Iyabode & Olatunde-Aiyedun, 2022); forge and cement national unity; and promote national and international understanding and interaction.

Tertiary Educational institutions shall pursue these goals through: Quality student intake, quality teaching and learning; research and development; high standards in the quality of facilities, services and resources; staff welfare and development programmes; provision of a more practical based curriculum relevant to the needs of the labour market; generation and dissemination of knowledge, skills and competencies that contribute to national and local economic goals which enable students to succeed in a knowledge-based economy; a variety of flexible learning modes including full-time, part time, block release, day-release, and sandwich programmes; access to training funds such as those provided by the Industrial Training Fund (ITF), Tertiary Education Trust Fund (TETFund); Students Industrial Work Experience Scheme (SIWES) that is well structured, coordinated and supervised; maintenance of minimum educational standards through appropriate regulatory agencies; an all-inclusive credible admissions policy for national unity; supporting affordable, fair access to tertiary education through scholarships and students' loans; inter-institutional co-operation and linkages; and dedicated services to the community through extra-mural and extension services.

Concept of Revenue Short-fall

Revenue shortfall is a situation whereby the projected revenue of a country and state fell below expected planned revenue within a year. Revenue shortfall occurs when the expected revenue fell below the projected revenue in a calendar cycle.

The Nigerian economy is used to revenue shortfall. National Bureau of Statistics (NBS) shows that the average retail price of Automotive Gas Oil (Diesel) paid by consumers in Nigeria increased by 181 percent from N238.82 in May 2021 to N671.08 recorded in May 2022. On a month-on-month basis, the average retail price increased from N654.46 in April 2022, indicating a rise of 2.54 percent compared to the average retail price paid in May 2022. The rising cost of diesel is partly due to the Russia-Ukraine conflict. The economic sanctions imposed on Russia, a leading oil producer in the international market, have disrupted the global distribution chain for crude oil.

There are many factors responsible for the revenue shortfall in Nigeria. The Monetary Policy Committee of the Central Bank of Nigeria points out to the negative impact of the increasing oil



thefts. Specifically, it said the situation was affecting the accretion of the country's foreign exchange reserves and government revenue.

Secondly, the Monetary Policy Committee of the Central Bank of Nigeria also submits that the rising global oil prices had been compounded by the shortage of supply of petroleum products. The shortage supply of petroleum products by the domestic refineries. Third, the shortage of Refineries in Nigeria, The Monetary Policy Committee of the Central Bank of Nigeria was hopeful that the proposed take-off of the Dangote Refinery in the course of the year would help to improve the supply of petroleum products in Nigeria. Corruption, the corruption in the oil sector is responsible for the fall in the revenue coming into the government pause. Another problem responsible for the shortfall in revenue in Nigeria is PMS subsidy deductions by NNPC, this is constituting threat to the achievement of our revenue growth targets (Punch, 2021).

Impact of Revenue Shortfall on Nigerian Educational System

In this paper, the following would be considered; reduction of education funding, suspension of recruitment of teachers in schools, projects abandonment (infrastructure facilities), reduction in capacity building funding and poor implementation of education policies and programme in schools as impact of national revenue shortfall on the education system in Nigeria.

Funding of Education

The fall in national revenue in Nigeria from 2015 to 2022 has affected the funding of education. For the past one decade now the educational budget has been unstable moving up and down. Figure obtained showed that education budget in Nigeria has been a downward trend in the past ten years. In 2011, education got N393.8 billion or 9.3 per cent of the total budget; N468.3 billion or 9.86 per cent in 2012; N499.7 billion or 10.1 per cent in 2013; N494.7 billion or 10.5 per cent in 2014; and N484.2 billion or 10.7 per cent in 2015. In 2016, the allocation was N369.6 billion or 7.9 per cent of the total budget; N550.5 billion in 2017, representing 7.4 per cent of the total budget; N605.8 billion in 2018 or 7.04 per cent; N620.5 billion or 7.05 per cent in 2019 and N671.07 billion or 6.7 per cent in 2020 (Premium, 2021). In 2021, N742.5bn or 5.6% was allocated to education out of a budget of N13.6 trn and 2022 5.4% out of N17 trillion 2022 *budget*. The budgetary allocation for education for ten years is not stable because of the rising and falling in the national revenue of the country. The upward and downward in the educational budget can be linked to the fall in the national revenue of the country. Ohiare Udebu, Sarafadeen and Abashi, (2022), and Ogunode and Onyekachi (2021) reported that problem affecting funding of education in Nigeria is the continuous shortfall in the government revenue over the years. According to the documents released by Punch (2021), the total revenue projection for the six-year period was N31.9tn, while about N16.9tn was generated, resulting in a shortfall of N15tn. The shortfall in the national revenue is affecting the funding of education, especially the Basic education in Nigeria (Olamoyegun, Olatunde-Aiyedun & Ogunode, 2022). The budget revenue projections of the federal government based on the amended 2020 Budget Framework was N5.365 trillion, showing a quarterly estimate of N1.341 trillion. However, the total revenue inflow of the Federal Government stood at N3.418 trillion as at the end of December 2020, representing a N1.947 trillion (36.29 percent) shortfall from 2020 annual budget estimate. Noun (2017) concludes that education contributes to economic growth through increased Gross Domestic Product arising from the additional training of the labour force. Government devotes resources to education. However, the proportion of the national resources that will be devoted to education will depend on the rate of economic growth of a nation. If the economic growth rate is low, it may be difficult for the government to devote more resources to education. The annual revenue shortfalls in Nigeria could be largely attributed to the disproportionate reliance of the Nigerian economy on crude oil. Ifeanyi, Ogunode, & Ajape (2021); Ogunode, Abubakar, & Ajape, (2021); Ogunode & Abubakar (2020); Ogunode (2020) submits that the factors responsible for inadequate funding of public



universities in Nigeria include lack of political will, corruption, increase in population, inflation, fall in national revenue and poor financial planning. The implications of underfunding of the public universities include; inadequate infrastructural facilities, shortage of academics staff, poor quality of education, brain-drain and strike action (Ogunode, 2020).

Recruitment of Teachers

The fall in the revenue of Nigerian government from 2015 to 2022 has also affected recruitment of professional teachers in all the forms of educational institutions in the country. The teacher is an important figure in the realization of the objective of educational institution. The teacher is responsible for the training and production of manpower for the social, economic and technological advancement. (Ogunode, Ahmed, Gregory & Abubakar, 2020) also observed that teachers are fundamental to effective delivering of teaching programme in the educational institutions. The teachers' place in the educational institutions cannot be replaced. Teachers are the implementer of the curricular. The teacher plans the lesson, organizes the instructional resources and delivers the lesson. The teachers ensure the students learn the right knowledge and skills through the process of teaching and learning. (Atiga & Ogunode, 2021) noted that their functions include provision of leadership in class, performs academic services, relate with parents on feedback on students' progress and sometime carry students for excursion with school permission. It is unfortunate that most educational institutions under the federal government for sometimes now are faced with the problem of shortage of teachers because the government placed embargo on recruitment of teachers since year 2021. The embargo placed on the recruitment of teachers is due to the fall in the revenue of the country. The federal government claimed that the reason behind the embargo was the bad sharp of the economy. This embargo is responsible for shortage of teachers in educational institutions. The National Universities Commission has declared that there is a shortage of lecturers in Nigerian varsities, stating that 100,000 academic staff currently caters to 2.1 million student .The commission said owing to this fact, universities should be excluded from the Federal Government's plan to place embargo on new recruitment of civil servants. The entire system has about 2.1 million students and staff strength of about 170,000 non-teaching and 100,000 academic staff. Some of the problems facing the system include increased running cost, meagre budgetary allocations, issue of power shortages and shortages of manpower. There is a need for universities to be isolated from the Federal Government's circular on embargo on new employment because of the peculiarity and distinctive nature of the universities in order for them to keep up the pace in attaining comparable standards with their counterparts globally (Thewhistler, 2022). Likewise, it was noted by Ogunode, Olatunde-Aiyedun and Akin-Ibidiran (2021) that some of the challenges faced by the Universal Basic Education Commission was shortage of teachers in government schools across the country. This shortage can be linked to the poor revenue generation. Ogunode and Abubakar (2020); Ogunode and Adamu, (2021) and Ogunode, et al. (2021) identified the factors responsible for inadequate funding of public universities in Nigeria to include fall in national revenue, lack of political will, corruption, increase in population, inflation, and poor financial planning and the implications of underfunding of the public universities include; inadequate infrastructural facilities, shortage of academics staff, poor quality of education, brain-drain and strike action.

Projects Abandonment (Infrastructural facilities)

The fall in the revenue generation in Nigeria from 2015 to 2022 has impacted negatively on projects (infrastructural facilities) completion in many educational institutions. Infrastructural facilities that is viewed by Ogunode, Jegede, Olamoyegun, Akinjobi and Olatunde-Aiyedun (2022) as social capital within the school environment. They include school buildings/complexes such as classrooms, tables, exam hall, chairs, auditoria, desks, staff offices, seminar/conference/board rooms, laboratories, workshops, studios, farms, gymnasias, central



libraries, specialized/professional libraries, faculty libraries, departmental libraries, etc., Institute/centers' specialized facilities e.g. ICT infrastructure, special laboratories, conference facilities, etc., and Boards e.g. interactive, magnetic, screen and chalk, etc., ICT that is computer laboratories and services, network connectivity, multi-media system, public address system, slide, and video projectors, and Ergonomics furnishing in laboratories, libraries, and lecture rooms/theaters, moot courts, and studios, etc. Students' hotels or accommodation include Boys and Girls hostels; municipal/physical infrastructure i.e. power supply, water supply, good road networks, sports, health and sanitation, staff schools, security facilities, etc. Work on these facilities in many schools have been stopped or suspended due to poor funding which is linked to the fall in the revenue of the country. Erunke (2022) pointed out that Tertiary Education Trust Fund, TETFund blamed slow pace of work in its various intervention projects in public tertiary institutions across the country to fluctuations in prices of important building materials, COVID-19 lockdown and disruption to other economic activities (Aiyedun & Ogunode, 2020). TETFund, an agencies in charge of facility development in tertiary institutions in Nigeria submitted that projects in most tertiary institutions are experiencing delay as a result of inflation and economic crisis in the country. TETFund acknowledged that there were challenges of high cost of materials. Olusegun and Michael (2011) carried out a surveyed in the six states of South Western Nigeria on factors responsible for project abandonment. The research revealed the causes of project abandonment include inadequate funding, delayed payment, poor project planning, inflation, the bankruptcy of contractor, variation of project scope, political factor, the death of a client, incompetent project manager, wrong estimate, poor cost control, and faulty design. The fall in the national revenue of Nigeria is another critical factor responsible for projects abandonment in public Universities across the federation. Ogunode (2021) asserts that for the past five years now, Nigeria's revenue generation has continued to fall below the projected target and the implication of this is that many ongoing capital projects across the universities will be affected. According to the documents released by the Federal Government, a revenue shortfall of N15tn from 2015 to 2020 was recorded. The revenue shortfall in Nigeria has led to a funding gap of N3.75tn in the implementation of capital projects of Ministries, Departments and Agencies, according to an analysis of the budgetary provisions and budget implementation reports from the Budget Office of the Federation (Punch, 2021). The factors responsible for inadequate infrastructural facilities in Nigerian public universities include; underfunding, increased in students population, corruption, poor infrastructural facilities planning, poor supervision and inflation (Ogunode, 2020). The implication of inadequate infrastructural facilities in the Nigerian public universities include; poor quality of education, poor teaching and learning, low productivities, brain-drain and overcrowdings of lecture halls (Ogunode, 2020).

Capacity Building

Capacity building programme for many teachers in the public educational institutions have been affected too by the poor revenue generation from 2015 to 2022. In order to ensure production of adequate professional teachers in Nigeria, the Nigerian government declared in the National Policy on Education (FRN, 2014) in section 72 stipulates that, all teachers in the Nigerian educational system should be professionally trained to produce teachers that are highly motivated, diligent and competent with intellectual and professional background for all levels of our educational system that enhances the spirit of enquiry and creativity. Capacity building is defined by United Nations Environment Programme (2006), as building abilities, relationships and values that will enable organisations, groups and individuals to improve their performance and achieve their developmental objectives. The funding of capacity building programme for teachers in all level of Nigerian educational system has dropped due to the fall in the revenue. The fall in revenue of the government has affected government programme in public institutions which educational institutions is included. For instance, the capacity building programme in the Universal Basic



education in 2022 was affected by fall in revenue because the funding was reduced. In the universities, the Tetfund which is responsible for staff development lamented of shortfall of revenue affecting their programme for 2022 (Bitrus, 2022). Ogunode and Oluseun (2020); Ogunode, et al. (2020) identified that inadequate funding, lack of Strategic Plan on Human Resources Development, institutional corruption, favoritism, strike actions, political influence and poor implementation of staff development programme as the challenges facing the administration of professional development programme in the Nigerian educational (higher) institutions.

Implementation of Policies and Programme

The implementation of educational policies and programme in the Nigerian schools has also been affected by the fall in the revenue generation from 2015 to 2022. The Nigerian government signed some international treaties and formulated some policies and programmes to develop the educational sector. Some of these policies and programmed included safe school initiative, national feeding programme, girl child education policies, ICT policies, Federal Teachers' Scheme project, and people with disability policies. Most of the policies and programme have affected by the revenue crisis in the country. For instance, The FTS intervention programme was established by the Federal Government in 2006 to assist states address the shortage of teachers at the basic education level. Some government-owned primary schools, especially in the northern part of the country, has only one teacher in the entire school. The SDGs funds the FTS and not UBEC. Funding the next batch may be problematic except funded from other sources (Punch, 2022). Other programmes that were affected by shortage of budgetary allocation as a result of shortfall in government revenue and the drop in oil price includes: the National Social Investment Programmes (NSIP) of the Ministry to N-power, Home Grown School Feeding Programme, and Conditional Cash Transfer and Empowerment Programme. The instability in the revenue of Education in Nigeria has affected many capacity building programme of teachers in the educational institutions.

Conclusion

This paper looked at the impact of revenue shortfall on the Nigerian educational system. The paper concludes that the impact of revenue shortfall on the Nigerian educational system include reduction in educational funding, suspension of recruitment of teachers, projects abandonment (infrastructure facilities), reduction in capacity building financing and led to poor implementation of policies and programme.

Recommendations

1. The federal and state government should diversify the economy by generating more revenue through education diverse stream of income rather than focusing on crude oil and agriculture alone. Nigerian government should minimise economic dependency on crude oil and research on what other developed countries are doing right to improve their revenue in education. The Federal Government should focus on expanding its revenue sources in order to generate adequate revenue to finance capital projects for the benefit of the country's economy especially the educational sector.
2. The Nigerian government should disburse adequate funds for the implementation of educational programmes and projects in schools that would generate revenue
3. Experience and qualified professional teachers should be employed in schools to foster international students' patronage
4. The federal and state government should create a structures that will enable them to boost internally generated revenue as the proposed fuel subsidy would inevitably gulp a significant



fraction of funds which would otherwise be allocated to State and Local Governments education system.

5. The federal and state government should create alternate source of income for the education system to ensure sustainable development in the sector.
6. Funds disbursed for projects and programmes should be adequately supervised, monitored and evaluated to achieve effective implementation.

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