

Analysis of Appropriations for Recurrent and Capital Costs to Federal Universities in Nigeria, 2016 - 2022

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Abstract

This study analyzes the appropriations for personnel, overhead, and capital costs to federal universities in Nigeria from 2016 - 2022. The study was conducted to analyse the proportions of total budgetary allocations that were allotted for personnel, overhead, and capital costs to federal universities and the impact on staff welfare and manpower development. The extent of funding the staff welfare and capital projects in federal universities certainly are the determinant of staff contentment and provision of quality facilities for quality assurance. The study adopted ex-post facto research design. The population of this study was the fifty (50) federal universities in Nigeria. The entire population was used for the study, hence there was no sampling. Proforma was used to collect certified data on records of annual appropriations for personnel, overhead, and capital costs to federal universities in Nigeria during period under study. Percentage and meta-analysis were employed in data analysis and the results presented in tables and charts. The study established that 91.91%, 1.70% and 6.39%, were appropriated for personnel, overhead, and capital costs, respectively. This implies that approximately 94% of federal universities budgetary allocations was appropriated for consumption at the expenses of capital costs with its attendant consequences on infrastructural facilities for quality manpower development. Therefore, the Federal Government is urged to step-up the annual appropriations for capital costs for improved universities facilities, which has direct bearing on quality of instruction.

Keywords: Appropriation, Recurrent Cost, Capital Cost, Federal Universities.

Introduction

The university education is crucial for influencing personal growth, societal progress, and the development of an informed and engaged citizenry. It is a tool for personal and intellectual growth, fostering critical thinking, creativity, national integration and analytical skills. Beyond the academics, it offers a diverse environment for social interaction, cultural understanding, and lifelong connections that shapes well-rounded individuals with adaptability and resilience.

It was in pursuance of the huge benefits of university education that government prioritize the establishment of university in Nigeria, which has escalated from a single university in 1948 to two hundred and twenty-one (221) universities, which comprised of fifty (50) federal, sixty (60) States and one hundred and eleven (111) private universities (NUC, 2023). The generation of universities established between 1948 and 1976 were citadel of learning as the quality of education

provided then was comparable to that of any foreign university. The universities then attracted foreigners, especially the teaching staff and students, which aided its global rating as centre of academic excellence. This acclaimed global recognition was attributed to satisfactory conditions of service for the teaching staff, and the provision of required facilities and equipment for effective teaching and learning that ensured quality manpower development (Ojeifo, 2014).

However, in order to increase access to quality university education, the Federal Government through the National Universities Commission (NUC) encourages the establishment of more universities and strive to vigorously embark on massive expansion of infrastructural facilities for sustainable quality assurance in the system. So, in the middle 1970, the Federal Government established seven more universities and assumed the sole proprietor and financier of the thirteen universities for their capital and recurrent costs (Icha, 2018). Subsequently, the government established more universities without recourse to funding implications. These universities established during political dispensation were seen as dividend of democracy, which were further used as score card for reelection bid by the political class (Tomori, 2016).

Initially, the Federal Government of Nigeria funded the universities adequately for their capital and recurrent cost but as from 1977, funding began to decline for the provision of adequate facilities, equipment, remuneration, and recruitment of adequate academic staff. These basic varsity needs becomes disproportional to students' enrollment (Odediju, Folawiyo & Akinsurojo, 2023). This, eventually, was part of the reason for the formation of Academic Staff Union of Universities (ASUU), which has been engaging the government through intellectual discourse and radical disposition using strikes as the last mean of protest for the repositioning of the university system in Nigeria for greater efficiency (Fashina, 2014). Thereafter, the Federal Government in 2012, noted its inability to fund university education alone, thus invited other stakeholders to contribute to university financing and further directed the federal universities through the NUC to substantially source their total capital and recurrent costs from internally generated revenue (Akowe, 2013; Timi, 2013 & Ojeifo, 2014).

Since then, the astronomical expansion of universities continued unabated thus, the policy of widening access is achieved but qualitative university education remains a critical issue as government's appropriations to federal universities for personnel, overhead, and capital costs have been inconsistent with funds injected into the universities to the growing cost of administration,

students' enrolment, maintenance, among other operational costs. This situation has led to discontented personnel due to poor remuneration and other conditions of service as well as gross deficit in infrastructural facilities with the attendant consequences on staff productivity and quality manpower development. Although, Icha (2018) noted that the budgetary allocations to federal universities between 2012 and 2015 increased considerably but over 90% of it was allotted for recurrent expenditure whilst capital expenditure received less than 10% of the appropriations.

Personnel costs are expenses incurred on an organisations employees for the payment of salary and wages, which constitutes the major operational cost factor (Orwa, Ouma & Okwemba, 2022). It includes basic salary and other allowances due to the workforces. Overhead cost relates to the indirect cost of materials, labour and other expenses that cannot be economically identified with specific unit cost (Akinyomi, 2021). The personnel and overhead costs constitute the recurrent cost of an organization whilst capital cost is the money spent by the government on the development of machinery, equipment, buildings, health facilities, education, which includes the expenditure incurred on acquiring fixed assets like land and investment by the government that gives profits or dividend in future (Maverick, 2020)). Capital expenditures relates to funds used by an establishment to acquire, upgrade, and maintain physical assets such as school plant, facilities, technology, or equipment. This financial outlay is also made by establishments to maintain or increase the scope of their operations (Kenton, 2020).

Understanding personnel, overhead, and capital expenses concerning university education involves allocating budgets to universities for both capital projects and recurrent costs within a fiscal year. This allocation aims to enhance university education by upgrading infrastructure facilities and improving staff conditions of service. These improvements directly impact on teaching quality, research outcomes, and community service initiatives.

It is no longer news in Nigeria that the proportion of the budgetary allocations to public universities over the years has been on the decline even when the demand for university education by potential qualified candidates was on the increase. This no doubt impaired on the universities' ability to optimally utilize the funds allocated to them for capital projects (Odediju, Folawiyo & Akinsurojo, 2023). For instance, in 2002, the federal universities requested for ₦62 billion to turn them around but only ₦30 billion was released to them when the sum of ₦33.7 billion was actually appropriated. In a similar circumstance, Nigeria allocated ₦220.97 billion to the education sector

in 2008 from which the federal universities were to be financed whereas in the same year, South Korea invested £1.2 billion and Germany £2 billion in university education alone (Adeleye, 2013). Considering the exchange rate of pounds to naira and the infrastructural deficit in the public universities, the financing of federal universities in Nigeria is grossly inadequate.

Icha (2022) indicated fluctuations in appreciations and releases of counterpart funds, and gap between appropriations and releases of capital expenditure. This has resulted in gross deficit in infrastructural facilities with its attendant consequences on quality assurance. Similarly, Orwa, Ourma and Okwemba (2022) in their study examined the personnel costs and financial performance of listed companies in Kenya, which revealed that personnel costs had significant effect on financial performance of workers in the sampled companies. The study by Imam and Icha (2018) revealed that over 90% of the statutory allocations to federal universities with evidence of gap between appropriations and releases of funds has profound effect on staff productivity with the attendant consequence on manpower development. Icha (2018) found that inadequate financing of public universities in Nigeria was the bane of university education as less than 10 % of its total expenditures was allocated for capital expenditure, which resulted in dearth of infrastructural facilities in public universities between 2006 and 2015. Gabadeen and Sadiku (2018) discovered that capital project development was grossly under-funded with evidence of gap between appropriations and releases of funds.

Ojeifo (2014) affirmed that many public universities did not have standard engineering workshops and many faculties operate on dry laboratories due to lack of reagents and tools to conduct real experiments. Although, Icha (2018) in his study reported that the Tertiary Education Trust Fund (TETFund) allotted ₦2.070t to federal universities in Nigeria between 2009 and 2013 out of which, ₦1.485t representing 71.74% was expended on capital projects, laboratory equipment and entrepreneurship workshops. In spite of this huge investment, the deplorable conditions under which teaching and learning occurred in these universities have adverse effects on the quality of their graduates. This development arose from the widened gap between recurrent expenditure and capital expenditure. In the same vein, Adeleye (2013) submitted that the money that would have been used to correct the anomalies of infrastructural deficit in federal universities was expended on recurrent expenditure.

Ahmed (2015) established a deficit in the annual statutory budgetary allocations to public universities, which was in contrast to what obtained in private universities in Nigeria. This resulted in gross deficit of facilities in public universities. Fomade, Omiyale and Adebola (2015) revealed a funding gap between tertiary institutions' financial requests and government's allocations, which resulted in declined staff and students' welfare, depreciation of working conditions and the environment, thus leading to brain drain of professional staff, persistent strikes, extortion of students, embezzlement, amidst other vices in the university.

This study is anchored on human capital theory propounded by Theodore Schultz (1961). The theory postulates that formal education improves the level of knowledge and skills, which increase the level of productivity. The proponents of the theory maintained that education is the main factor that increase cognitive labour skills and abilities. That this leads to increase in the quantity and quality of individuals' production. Al-hajry (2002) posited that individuals and government allocate resources to education on behalf of societies in return for immediate and long term monetary and non-monetary benefits. Therefore, when government allocates resources to university education, it expects that the resources invested will have a positive contribution to the social and economic development of the nation through its quality manpower development. Using this theory as a framework for this study, the government's investment in infrastructural facilities in public universities is tailored towards increasing access to university education and sustained quality manpower for sustainable development of Nigeria.

Funding is fundamental to the success of university education programme. The first-generation universities in Nigeria were adequately funded for their capital and recurrent expenditures at start. Also, the second-generation universities, which were established at the period of oil boom experienced substantial improvement in appropriations and releases of funds initially (Ogbogu, 2011). The Federal Government, besides meeting the total costs of its first set of universities (i.e., University of Ibadan, University of Lagos and University of Benin) then contributed 50% and 30% respectively, to the capital and recurrent expenditures of the three regional universities (i.e., Ahmadu Bello University, Zaria; University of Nigeria, Nnsuka, and University of Ife now Obafemi Awolowo University), respectively. The three regional governments also allocated between 25% and 30% of their annual total public sector allocations to education with priority on university education. Besides, the universities charged tuition fees,

which were proportional to courses of study. The adequate funding of the universities in the 1970s could be responsible for the high students' academic performance and staff motivation to duty as teaching facilities and equipment were readily available.

There were matched expansion of university education with funding in the middle 1970s and 1980s. The trend since then indicated that there was no corresponding increase in funds injected into the universities to the growing cost of administration, students' enrolment, maintenance, among other overhead costs, which may have been responsible for the dearth of infrastructural facilities and discontented staff in the public universities. Even though the budgetary allocations to federal universities have increased considerably over the years, substantial proportion of the appropriations to federal universities were spent on personnel and overhead costs with little or no money for capital projects. This may have affected the funding of capital projects with its attendance consequences on quality manpower development.

Therefore, an investigation into the appropriations for personnel, overhead and capital costs to federal universities is quite apt, to establish whether or not the trend in the proportions of the appropriations that was allotted for personnel, overhead and capital costs from 2016 to 2022 validated the previous patterns of funding and the possible correlation it has with the current dearth of infrastructural facilities in federal universities. This effort is necessary as a result of the hindrances funding has impacted on the universities' quest for high quality manpower development.

Purpose of the Study

The purpose of the study was to analyze the appropriations for personnel, overhead and capital costs to federal universities in Nigeria from 2016 to 2022. The specific purpose of the study were to:

- i. analyze proportions of the appropriations that were allotted for recurrent cost to federal universities from 2016 to 2022; and
- ii. examine the proportion of the total budgetary allocations that were allotted for capital cost to federal universities from 2016 to 2022.

Research Questions

The study provided answers to the following questions:

- i. What proportions of the appropriations were allotted for recurrent cost to federal universities from 2016 to 2022?
- ii. What proportion of the total budgetary allocations were allotted for capital cost to federal universities from 2016 to 2022?

Methodology

This study employed an ex post facto research design to investigate the impact of budgetary allocations on university education, focusing on recurrent (personnel and overhead) and capital costs. Data were sourced from audited records of appropriations obtained from the Budget Office of the Federation to fifty federal universities for the fiscal years 2016 to 2022. A proforma was utilized as the data collection instrument, designed to systematically gather comprehensive information on budget allocations. The validity and reliability of the data were ensured as the information was sourced from certified public documents, undergoing an official and thorough verification process. Ethical considerations were addressed by using publicly available data, avoiding the inclusion of sensitive or confidential information. Data analysis involved the application of percentage analysis to determine the proportional allocations to personnel, overhead, and capital costs for each fiscal year. Additionally, a meta-analysis was conducted to synthesize findings across multiple years, providing an overarching view of budgetary trends. Results were presented through tables and charts, facilitating a clear representation of trends in budgetary allocations over the specified period. The study acknowledges potential limitations, such as the reliance on historical data and the absence of an in-depth exploration of external factors influencing budgetary decisions.

Results

Research Question 1: What proportions of the appropriations were allotted for recurrent cost to federal universities from 2016 to 2022?

Table 1: Proportions of the Appropriations were allotted for Recurrent Cost to Federal Universities from 2016 to 2022

Year	Appropriated University (₦)	Recurrent Cost	
		University Personnel Cost (₦)	Overhead Cost (₦)
2016	219,146,234,207	207,346,916,360 (94.62)	4,655,791,980 (2.12)
2017	237,799,827,686	224,816,987,399 (94.54)	4,492,806,130 (1.89)
2018	270,981,447,851	240,220,808,408 (88.66)	4,586,632,795 (1.69)
2019	272,754,702,518	258,873,175,978 (94.91)	4,939,740,410 (1.81)
2020	288,301,567,299	274,912,174,204 (95.36)	3,417,646,295 (1.19)
2021	331,315,520,969	298,358,091,644 (90.05)	5,408,632,434 (1.63)

Year	Appropriated University (₦)	Recurrent Cost	
		University Personnel Cost (₦)	Overhead Cost (₦)
2022	355,931,561,918	312,743,864,239 (87.87)	6,019,682,796 (1.69)
Total	1,977,230,862,448	1,817,272,018,232 (91.91)	33,515,932,840 (1.70)

Source: Nigeria Budget Office of Federation, 2023.

Table 1 presents the proportions of the appropriations that were allotted for personnel and overhead costs to federal universities from 2016 to 2022. The analysis indicated that in 2016, the federal universities was allotted ₦ 219,146,234,207 for their personnel, overhead and capital costs out of which, ₦207,346,916,360 representing 94.62% was appropriated for personnel cost, ₦4,655,791,980, which is 2.12% was allotted for overhead costs. Based on the analysis, the highest proportions of 95.36% and 2.12% for personnel and overhead costs, respectively were recorded in 2020 and 2016. Similarly, the least proportions of 87.87% and 1.19% for personnel and overhead costs were recorded in 2022 and 2020, respectively. The analysis further revealed that while the amount appropriated for personnel cost increased steadily, the amount of money allotted for overhead cost fluctuated significantly within the period under study. Graphical illustration of allocation for personnel and overhead costs to federal universities.

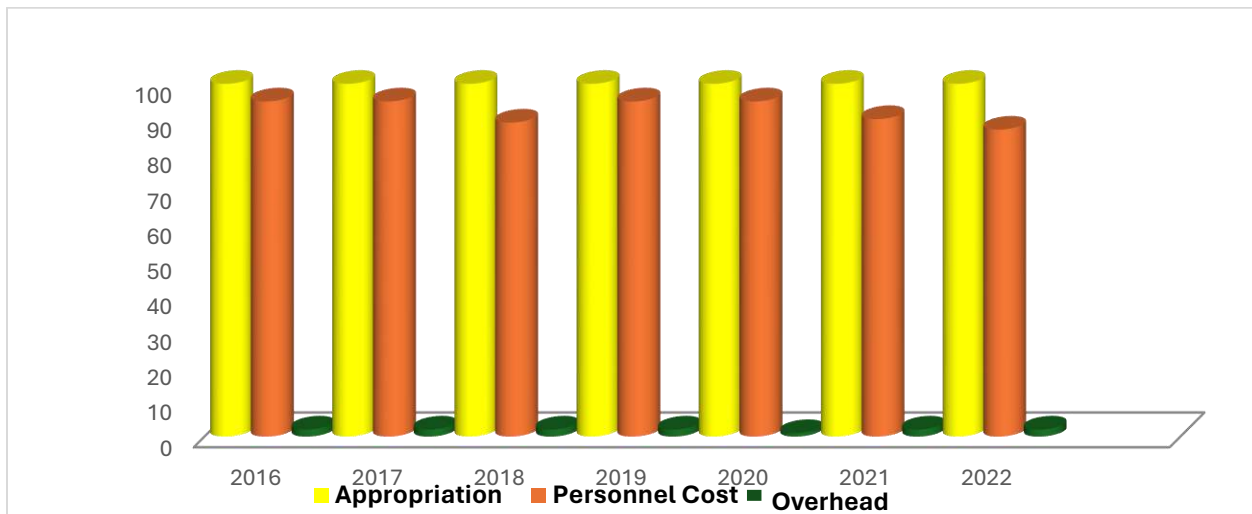


Figure 1: Proportions of the Appropriations allotted for Recurrent Costs to Federal Universities from 2016 to 2022

Figure 1 showed out of ₦1,977,230,862,448 allotted to federal universities from 2016 to 2022 for personnel, overhead and capital costs, the sum of ₦1,817,272,018,232, which represents 91.91% was appropriated for personnel cost while ₦33,515,932,840, which is 1.70% was allotted for overhead cost.

Research Question 2: What proportion of the total budgetary allocations were allotted for capital cost to federal universities from 2016 to 2022?

Table 2: Proportion of the total Budgetary Allocation was allotted for Capital Cost to Federal Universities from 2016 to 2022

Year	University Allocation (₦)	Personnel & Overhead Costs (₦)	Capital Allocation (₦)
2016	219,146,234,207	212,002,708,340 (96.74)	7,143,625,867 (3.26)
2017	237,799,827,686	229,309,793,529 (96.43)	8,489,936,154 (3.57)
2018	270,981,447,851	244,807,441,203 (90.35)	26,174,006,648 (9.66)
2019	272,754,702,518	263,812,916,388 (96.72)	9,941,786,133 (3.46)
2020	288,301,567,299	278,329,820,499 (96.55)	9,971,744,800 (3.46)
2021	331,315,520,969	303,766,724,078 (91.68)	27,553,796,891 (8.32)
2022	355,931,561,918	318,763,547,035 (89.56)	37,168,014,883 (10.44)
Total	1,977,230,862,448	1,850,792,951,072 (93.61)	126,442,911,376 (6.39)

Source: Nigeria Budget Office of Federation, 2023.

Table 2 shows the proportion of the total budgetary allocations that were allotted for capital cost to federal universities from 2016 to 2022. In 2016, the sum of ₦219,146,234,207 was appropriated for personnel, overhead and capital costs to federal universities, out of which ₦7,143,625,867, representing 3.26% was earmarked for capital cost. The analysis of the budgetary allocation indicated that the least proportions for capital cost, which is 3.26% was recorded in 2016 whilst the highest appropriation for same cost amounting to ₦37,165,014,883, which represents 10.44% was appropriated in 2022.

Further analysis revealed that while the total appropriations to federal universities increased steadily over the period under study, the actual figures and proportions allotted for capital cost fluctuated, which ranged between 3.26% and 10.44%, respectively. The graphical illustration of the allocations for capital cost to federal universities from 2016 to 2022 is depicted below.

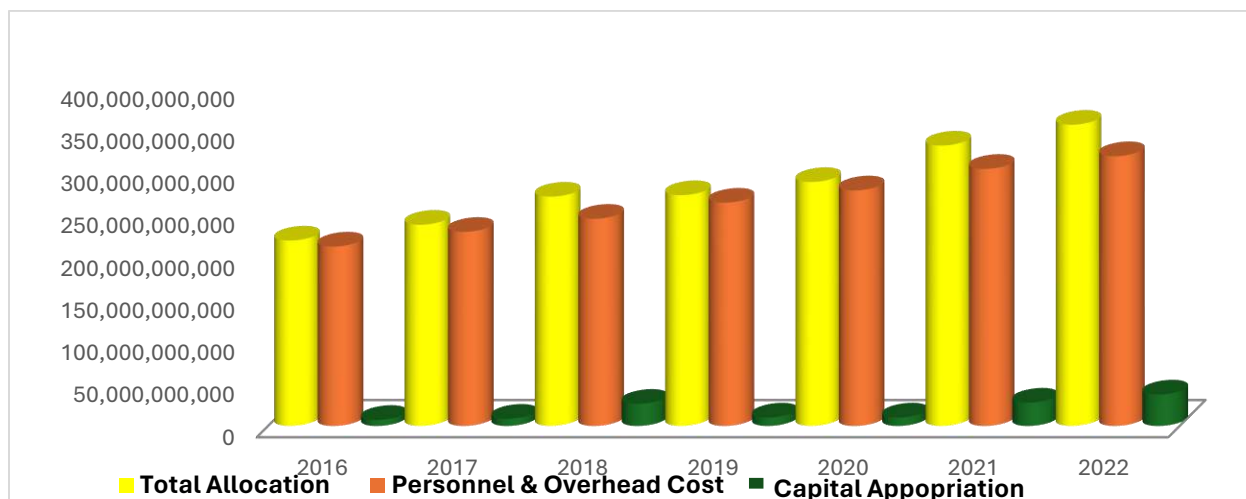


Figure 2: Allocations for Capital Cost to Federal Universities from 2016 to 2022

Figure 2 indicated ₦1,977,230,862,448 was allotted to federal universities for personnel, overheads and capital costs, only ₦126,442,911,376 that represents an average of 6.39% was appropriated for capital cost.

Summary of the Findings

The following are the major findings that emerged from the study.

1. The findings of the study indicated that the sum of ₦1,977,230,862,448 that was allotted to federal universities from 2016 to 2022 for personnel, overhead and capital costs, the sum of ₦1,817,272,018,232 that is 91.91% was allotted for personnel cost while ₦33,515,932,840 equivalent to 1.70% was allotted for overhead cost.
2. The findings of the study established that from the total budgetary allocation of ₦1,977,230,862,448, only ₦126,442,911,376 was allotted to federal universities for capital costs. This represents an average of 6.39% that was appropriated for capital cost.

Discussion of Findings

The study's outcomes revealed that federal universities received a total allocation of ₦1,977,230,862,448 for recurrent (personnel and overhead) and capital costs during the period from 2016 to 2022. Notably, a substantial portion, ₦1,817,272,018,232, equivalent to 91.91%, was designated for personnel expenses, while overhead costs received a modest allotment of ₦33,515,932,840, representing 1.70%. The cumulative budgetary allocations for personnel and

overhead costs, constituting recurrent expenditure, accounted for 93.67% of the total university budget. This allocation pattern highlights a predominant focus on operational costs, specifically personnel emoluments. Interestingly, this trend diverges from historical findings, such as those of Ogbogu (2011), which noted a significant allocation of £3 million for capital projects compared to £112,269 for personnel and overhead costs at University College, Ibadan from 1948 to 1954. Additionally, observations by Orwa, Ourma, and Okwemba (2022) underscored the impact of personnel costs on workers' financial performance in Kenya, contrasting with Nigerian public universities facing high staff turnover due to inadequate remuneration and working conditions.

The study further identified that, out of the total budgetary allocation of N1,977,230,862,448 to federal universities for personnel, overhead, and capital costs, a mere N126,442,911,376, equivalent to an average of 6.39%, was directed towards capital expenses. This consistent underfunding, with less than 10% allocated to capital costs, implies a severe limitation in the development of capital projects within federal universities. Consequently, the inadequate funding from government statutory allocations has perpetually hindered the advancement of capital projects and, subsequently, affected manpower development. These findings align with previous studies by Adeleye (2013), Ojeifo (2014), Ahmed (2015), Fomade, Omiyale, and Adebola (2015), Gabadeen and Sadiku (2018), and Icha (2022), emphasizing the persistent challenges of inadequate funding in public universities, where a substantial portion of funds is allocated to personnel costs, leaving minimal resources for essential capital projects.

Conclusion

In conclusion, the study reveals a substantial disparity in the distribution of resources among federal universities from 2016 to 2022. The predominant focus on operational expenses, accounting for over 90% of the budget, coupled with the meager allocation of less than 10% to capital funding, highlights a notable deficiency in infrastructural growth. In contrast, the substantial expenditures of £1.2 billion and £2 billion on university education in South Korea and Germany in 2008 alone surpassed the entire public expenditure on education in Nigeria. This unequal resource allocation has profound consequences, leading to a shortage of vital facilities and hindering the overall quality of manpower development. As a result, the study underscores the immediate necessity for a more equitable and strategic distribution of funds to address the critical infrastructure deficit. This adjustment is crucial for cultivating an environment conducive to the enhancement of the quality of university education.

Recommendations

Based on the findings of the study, the following recommendations were advanced:

1. The Federal Government of Nigeria should sustain and improve upon the current level of funding the personnel cost while the budget for overhead cost should be added to capital appropriations whereas, the federal universities should endeavour to fund their overhead cost from internally generated revenue.
2. The Federal Government of Nigeria should ensure that 50% of its public sector allocations to federal universities are allotted for capital cost, and other critical stakeholders, especially the local and international donors, and the federal universities from their internally generated revenue should contribute substantially to capital projects funding.

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