
USING BUDGETARY ALLOCATIONS TO ACHIEVE QUALITY ASSURANCE IN NIGERIAN UNIVERSITIES: THE COST ESTIMATES

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ABSTRACT: *This paper attempts to estimate the costs of realizing Quality Assurance through budgetary allocation mechanism in Nigerian universities. The Federal Republic of Nigeria (2013, p. 70) recently adopted 26% (UNESCO minimum standard) as a basis of eliminating deficiencies for realizing education imperatives such as QA vis-à-vis sub-Saharan African countries. However, this study analyzed budgetary allocation mechanism and discovered conformance (to the 26%) costs of: 10% (2013); 11% (2014); 11% (2015); 8% (2016); 7% (2017); 7% (2018); and, a nonconformance costs estimates of: -16% (2013); -16% (2014); -15% (2015); -18% (2016); -19% (2017); -18% (2018). Consequently, the paper suggests adoption of more pragmatic funding approach, by both authorities and their private partnerships, in order to actualize education imperatives (like the QA) in the school system.*

KEY WORDS: budgetary allocation, 26% minimum standard, quality assurance, conformance costs, nonconformance costs

INTRODUCTION

In recent times, ensuring increased quality in higher education offerings has become a serious concern for both managers and administrators in Nigeria. This effort aligns with several agencies and commissions' stand on quality assurance in higher education in Europe, America, China, Africa, and Asia with the World Bank playing a key role (World Bank, 2011). Azameti (2013) cited some of these organs to include the International Association for the Evaluation of Educational Achievement (IEA), the National Commission for University Evaluation and Accreditation (NEAU), of Argentina 1991, the national Council on Accreditation and Academic titles and Degrees, the Higher Education Financing Council and University Research Council of Romania (1994), the European Commission Supported Pilot Project on Education Evaluation (1991 and 1995), the Board of the South African Council on Higher Education (2002), the

Philippines Professional Regulation Commission on Education (2004), and German Accreditation Council (1999).

The concept of Quality

Initially, quality concept was applied to products, such as cars, or refrigerators. With the increase in service companies, quality factor is applied in Service firms, including education. This encompasses the measurement of expectations, experiences, and emotions. It is the “relative measure of excellence, worthiness, or relevance” and is dynamic in application (Leigha & Abraham, 2008); the degree of something as measured against other similar things” (Igwe, 2003, p. 2). In absolute terms, it “connotes goodness, perfection, beauty, truth, excellence, and the possible standards that cannot be exceeded” (Okorie &Uche, 2003, p. 53).

In the educational system, quality takes on new dimensions. Curricula design quality does not only include reliability but also functional support services, adaptability, upgrading of the curriculum and the integration of the school infrastructure not only with the system but also with the administration and employment firms and parents. NDU, for instance, would gain competitive edge through graduate-supply chain management. Focusing on the quality of the system infrastructure is critical for any university’s success in the new graduate-employment age.

Also, quality connotes “standard of education, quality of physical facilities, and quality of service...” (Nwafor 2005, p.32). It “relates to purpose (relevance), potentiality (significance), productivity (efficiency), standards (the product), defined goals (to be achieved), culture of academic excellence and effectiveness” (Okeke, 2001, p. 22). This connotes “fitness for use; conforming to requirements”, surpassing customers’ needs and expectations” (Ibid).

Furthermore, it refers to “characteristics or attributes of the educational system adjudged by due authority as adequate or acceptable or desirable for the running of the system” (Nwanna, 2003, p. xxi). This includes the “buildings and other aspects of the infrastructure within the school” (Ebong & Asodike, 2005 p. 119); ranging from suitability of classroom instructions to all activities that enhance teaching and learning outcomes (Maduagwu, 2004).

Total commitment to quality requires quality education and training (Arora, 2007). The development for company personnel in all functions and at all levels of those attitudes, the knowledge and those skills in quality which may contribute to company products/services at minimum cost, consistent with full customer satisfaction. It encompasses analyzing the existing company quality education process, determining its characteristics and its strengths and weaknesses, and then building educational planning from these. The following questions about existing company quality education can be asked:

1. What is the scope, magnitude and effectiveness of the organizations formalized training for personnel that is required for designing, building, and maintenance of good quality;

2. What is the net effect on the quality thinking of organization personnel because of the informal on the job experience contacts and exposure that are basic to the process of quality education;
 3. Degree of quality mindedness existing in sections (Arora, 2007, p. 926).
- On the other hand, the word '**Assurance**' means confidence, undoubting, steadiness, trust, firm persuasion, certainty, intrepidity.

So, what is Quality Assurance?

The European Students Handbook on Quality Assurance in Higher Education (ESIB, 2005) describes quality assurance as a business technology developed in the 1950s and 1960s to forge project, facility, institution- industrial manpower requirement alignment (Oku, 2010); thereby, restore confidence and certainty that '**standards and quality is maintained and enhanced**' first time and every time, and involves monitoring and evaluation of projects, service, or facility in order to prevent mistakes and defects in manufacturing and delivering products or service to customers (ESIB, 2005; Wikipedia, 2019).

Apparently, QA, either external or internal, could be located in the output (Nwafor, 2003; Enaohwo, 2003; Nwanna-Nzewunwa, 2005) or, in the processes (Eraikhuemen, 2014; Nwanna-Nzewunwa, 2008). It involves "holistic monitoring and evaluation process and practice" (Efue-Ejikeme & Onyekwere, 2016; Wikipedia, 2019) - any systematic process and product-based concept where every stage in the manufacture of a product is identified and fine-tuned to the highest possible level in order to ensure that resultant outcome meets customer expectations (Moahi, 1997; Durosaro & Akinsolu, 2007).

The emerging fact is that QA means "the policies, systems, strategies and resources used by the institution to satisfy that its quality requirements and standards are being met"; implying, "fitness for use" (Okebukola, 2008: 24). It could also mean "the degree of conformity of procedures of an organization with set standards" (Ojerinde, 2008 p. 48). That is, ensuring that "the right things are done the right way and at the right time" (Obizue, Obizue, Anorue, Onyeagoro, 2015 p. 192); or, 'right-sizing'.

In educational system, Quality assurance would be the ability of schools (primary, secondary, or tertiary) to meet the needs of the manpower consumers in relation to the quality of required product (graduate) skills (Ijeoma & Osage, 2005). And that 'only conforming products reach the customer (Babalola, 2004).

Does QA relate to Funding?

Obviously, realizing QA in schools involves costs of 'right-sizing' from the first time. Costs related relates to definition, control of quality, evaluation and feedback to conformance of quality, reliability, safety requirements, consequences of failure to meet the requirements are quality costs. It also includes monitoring and maintaining standards at "all levels of education (that means, pre-primary, primary, and secondary, technical, and vocational schools) below the tertiary level" (FRN, 2013 p.67), and requires (i) Instructional materials, (ii) Teacher quality, (iii) Publications, conferences, workshops, seminars meetings, etc, (iv) Scheduled Tours and visits,

(v) Documentation, (vi) Organization of teacher retraining programmes, (vii) Media contacts, (viii) Development of teaching methods, and much more.

It must be repeatedly observed that educational endeavour cannot become a success, unless and until, financial expenditure becomes adequate enough to cope with the enormous facility requirement with which it consummates (Ebong, 2006; Leigha, 2013). Providing education is "... a capital-intensive social service, (and) requires adequate financial provisions from all tiers of government for successful implementation of its programmes" (The Federal Republic of Nigeria, 2013, p. 70). Similarly, there are costs elements involved in realizing QA, viz: Costs of conformance to needs (26%); Costs of nonconformance to needs (26%); and Cost of lost opportunities (Arora, 2007). This study only attempts to estimate the first two elements by examining budgetary allocations model.

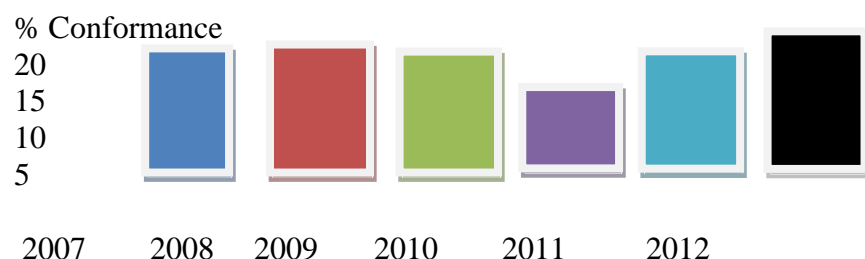
In order to improve educational funding thus eliminate deficiency in public investment between Nigeria and other Sub-Saharan African countries, FRN (2013) intends to (among others): a. "increased government investment in education...(to) ... At least 26% (UNESCO minimum standard recommendation) of the Federal, States and Local Government budgets ..." (FRN, 2013, p. 70). However, the cost of conformance during the Era of Education financing In Nigeria is shown below:

Table 1: Educational Financing in Nigeria, 2007 - 2012

Year	Total Budget (N)	Total Education budget (N)	Edu. % of TB	Deficiency
2007	2,266.39	183.35	8.08	-18
2008	2,492.08	210.44	8.43	-18
2009	3,049.00	221.44	7.25	-19
2010	5,160.00	249.09	4.83	-21
2011	4,972.00	306.30	6.15	-20
2012	4,972.00	400.15	8.05	-18
Total				

Source: ptcij times, Online. Retrieved 30/2/2018.

Table 1 clearly demonstrates a poor character of cost of conformance: 8% (2007); 8% (2008); 7% (2009); 5% (2010); 6% (2011); and 8% (2012), meaning the character is epileptic, unsteady and represents the unserious nature of the authorities. And if allowed to continue, system would not progress. The scheme is represented on the graph below:



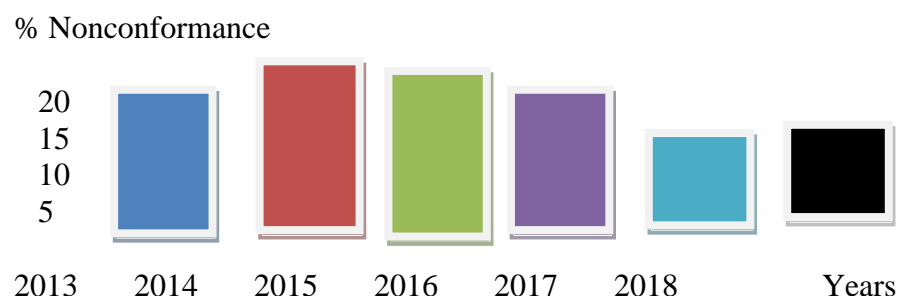
Era of Education funding In Nigeria

Table 2: Era of Education funding in Nigeria, 2013 - 2018

Year	Total Education Budget (N)	Total Budget (N)	Edu. % of TB	Deficiency
2013	499,761,707,888.00	4,924,604,000,000.00	10.15	-15.85
2014	494,783,130,268.00	4,695,190,000,000.00	10.54	-15.46
2015	484,263,784,654.00	4,493,363,957,158.00	10.78	-15.22
2016	480,278,214,698.00	6,060,677.358,227.00	7.92	-18.08
2017	550,597,184,148.00	7,441,175,486,758.00	7.40	-18.60
2018	605,800,000,000.00	8,600,000,000,000.00	7.04	-18.96
Total				

Source: ptcij times, Online. Retrieved 30/2/2018.

Adopting funding scheme did not show any appreciable improvement: 10% (2013); 11% (2014); 11% (2015); 8% (2016); 7% (2017) and 7% (2018). Nonconformance level: -15 (2013); -15 (2014); -15 (2015); -18 (2016); -18 (2017) and -18 (2018) over the period:



Tables 3 and 4 demonstrate a financing example in a Nigerian state.

Table 3: Era of Education financing In Bayelsa state, 2007 - 2012

Year	Total Education Budget (N)	Total Budget (N)	Edu. % of TB	Deficiency
2007	21, 526,286,225.00	155,772,809,283.00	13.83	-12
2008	18,352,019,213.00	186,515,522,428.00	9.84	-16
2009	20,473,574,751.00	195,695,048,490.00	10.46	-15
2010	15,857,233,515.35	187,556,608,263.89	8.45	-17
2011	16,677,793,782.00	161,978,170,858.79	10.30	-16
2012	40,345,838,636.00	238,157,520,114.00	16.94	-9
Total				

Source: Bayelsa state budget office, 2019.

Table 3 above shows deficiencies of -12 (2007); -16 (2008); -15 (2009); -17 (2010); -16 (2011); and -9 (2012). The character shows that the practice was inconsistent, unstable and erratic. It questions government's sincerity to policy intentions and, hence, educational growth and development. Graphically,

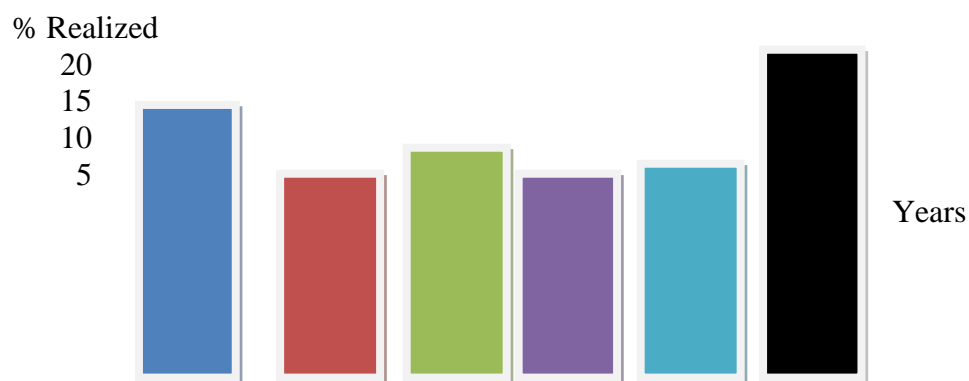


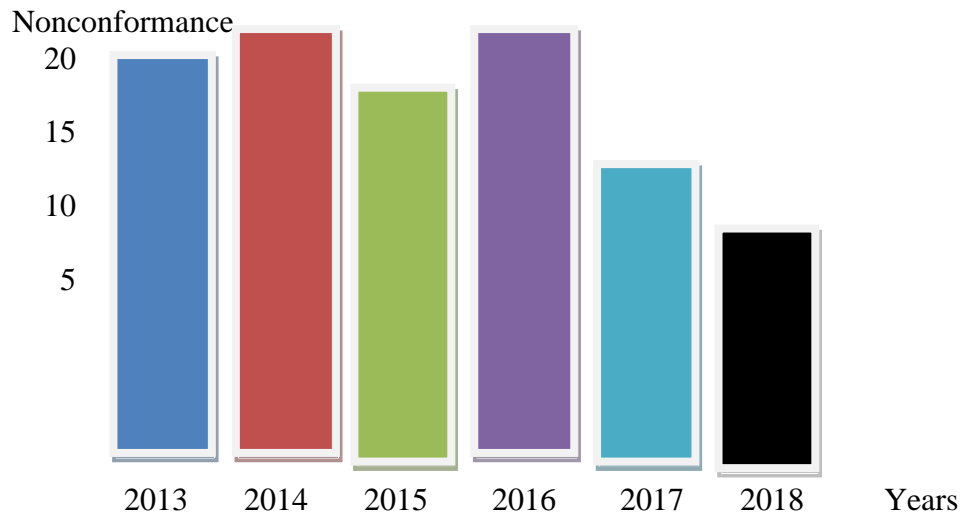
Table 4: Era of Education funding In Bayelsa state, 2013 – 2018.

Year	Total Education Budget (Nbn)	Total Budget (Nbn)	Edu. % of TB	Deficiency
2013	60,856,221,562.00	303,591,390,072.67	20.05	-5
2014	66,152,282,446.00	322,826,831,403.00	20.49	-5
2015	46,417,811,966.00	250,347,223,452.00	18.54	-7
2016	36,362,961,681.00	170,693,068,133.00	21.30	-6
2017	34,513,017,162.00	243,244,389,714.00	14.19	-12
2018	39,477,197,925.00	295,203,000,000.00	13.37	-13
total				

Source: Bayelsa state budget office - 2019.

The table 4 indicates a nonconformance costs: -5 (2013); -5 (2014); -7 (2015); -6 (2016); -12 (2017); and -13 (2018). The rather rising trend of nonconformance costs in recent years is enough source of worry and concern. It may be indicating laxity in policy implementation that need to be nipped in the bud.

Graphical interpretation



Cost estimates of Quality Assurance

The emerging fact is that success in QA establishment means goes beyond the financial cost of procuring and installing quality desks, chairs, tables, chalkboards, classrooms, libraries, laboratories, textbooks, curricula, transportation, health, and so on. It also involves costs of control of quality, evaluation and feedback to conformance of quality, reliability, safety requirements, monitoring and maintaining standards at pre-primary, primary, and secondary, technical, and vocational schools (below the tertiary level – (FRN, 2013) - which includes (i) Instructional materials, (ii) Teacher quality, (iii) Publications, conferences, workshops, seminars meetings, etc, (iv) Scheduled Tours and visits, (v) Documentation, (vi) Organization of teacher retraining programmes, (vii) Media contacts, (viii) Development of teaching methods, and much more.

to actualize this intention, the federal government believes that investing, at least 26% (UNESCO minimum standard recommendation) of the Federal, State and Local government budget should be its goal (FRN, 2013). But this study focuses on two key elements of cost of actualizing QA in schools, viz: cost of conformance through the 26% (UNESCO minimum standard recommendation) Federal, State and Local government budgetary system (FRN, 2013). So far, the average federal government cost of conformance estimate is a paltry 8.8% over the 6 years (2013 – 2018) period that this policy had operated, as indicated above. At the state level, the average best cost of conformance through budgetary allocation scheme (for the state reviewed above) is 18%.

This figure also indicates a nonconformance cost estimate of a whopping 17% (to the 26% minimum funding standard) at the federal level and an 8% (to the 26% minimum) at the state level. The situation may differ among the states.

But, this also implies that using budgetary allocation scheme to fund universities has huge cost of installing QA which clearly demonstrate that desired quality requirements and standards are yet to be met in the universities. And that most of such institutions would be operating (both internally and externally) outside the computerized age; in both output of graduates (Nwafor, 2003; Enaohwo, 2003; Nwanna-Nzewunwa, 2005) and the processes (Eraikhuemen, 2014; Nwanna-Nzewunwa, 2008), yet to be laden with CCTV monitoring cameras, no e-trained staff on CCTV process evaluation (Efue-Ejikeme & Onyekwere, 2016; Wikipedia, 2019), and so on.

Also, that many, if not all, universities are administering non-computerized classrooms, no e-chalkboards, e-libraries, e-laboratories, e-textbooks, standard pedagogy, hence, degree of conformity with desired set standards, very inadequate (Ojerinde, 2008). It further implies that procedures, processes, and practices are yet to be administered the right way, and at the right time (Obizue, Obizue, Anorue, Onyeagoro, 2015).

Invariably, products (graduates) of many, if not all, universities would not be 'fitness for use' (Okebukola, 2008) as they would be incapable of meeting the manpower consumer need vis-à-vis the skill requirements of firms, companies, and government establishments (Babalola, 2004; Ijeoma & Osage, 2005); meaning, universities could not have fine-tune processes to the highest possible level to ensure that resultant outcome meets 21st century customer expectations (Moahi, 1997; Durosaro & Akinsolu, 2007).

We submit that the already achieved estimate is not enough to realize the implementation of quality education imperatives as defined above. Installing QA mechanism in addition would be too high to achieve, at least, for now. This is not accepting a doomsday but realizing the fact that there is a doomsday ahead, until and unless, serious steps are taken to avert this progression. The study further humbly submits that both the cost conformance and nonconformance estimates discovered over in this review is significant and unacceptable and portends a present and clear danger hence the stage for the achievement of policy goals like the quality assurance is yet to set.

CONCLUSION

Indeed, fund supply in this country is in a declining spree since the Federal Government adoption of the 26% funding minimum standard by the following margins: -16% (2013); -16% (2014); -15% (2015); -18% (2016); -19% (2017) and -19% (2018). This character and behavior can hardly support realization of policy goals like quality assurance in educational institutions, as desired, and may further deteriorate existing mechanisms in the years ahead unless and until certain drastic measures are taken to reverse this trend.

This study has not contemplated a doomsday but it realized the fact that there is a doomsday. Specifically, allocating poor budgetary amounts to education does not either fulfill the 26% funding or qualify as funding requirement in the true sense of the concept. Emphasis required is

ensuring that the system is funded, i.e. pooling of resources from different sources, according to policy specifications, independent of subscribing to budgetary mechanisms. Funding must be divorced from budgetary whims and caprices in order to achieve this target.

This study believes that adopting an effective funding with appropriate formula would improve pooling behavior, realize acceptable fund supply requirement per time period, the ensuing conformance cost estimates and pinpoint the precise nonconformance cost estimate required. Realizing this effort would require that certain drastic steps is taken.

Recommendations

Based on the findings of this study, the following measures are suggested:

1. Authorities should implement 5% annual budgetary increments towards the fund, unconditionally;
2. Universities should engage IGR initiatives as buffer to the funding pool;
3. Authorities should assign specific funding responsibility to the private funding partners in order to consistently pool the fund;
4. concerned authorities should institute time-line for each partners donations or contributions to the fund;
5. Authorities should enforce transparency, accountability and probity to ensure effective fund utilization;
6. Government should ensure that parallel fund is set up at each level of administration (Federal, State, and Local Government) to enhance fund supply and thereby reduce scarcities and starvations in the system.

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