

## **Fiscal Allocation and Administrative Effectiveness of University Managers in Southern Nigeria**

### **ALLOCATION BUDGÉTAIRE ET EFFICACITÉ ADMINISTRATIVE DES GESTIONNAIRES DES UNIVERSITÉS DU NIGERIA DU SUD**

**Udom, Akaninyene Amos<sup>1</sup>**

**Bassey, Usang Usang<sup>2</sup>**

**Abstract:** This study investigated Fiscal Allocation and Administrative effectiveness of managers of Federal universities in the South-East and South-South Zones of Nigeria. The causal comparative design was adopted while two hypotheses which covered the sub-variables of the research were formulated to guide the study. Two ten point semantic differential instruments were developed and validated for the study: Fiscal Allocation and Administrative Effectiveness Questionnaire (FAAEQ) and University managers Administrative Effectiveness Questionnaire (UMAEO) were used to obtain data from 600 purposively sampled subjects and 2,400 randomly selected lecturers from a population of 640 managers and 8,654 lecturers respectively in the eight universities within the area of study. The data were analyzed using population t-test. The study revealed a significantly high level of fiscal allocation to universities in Nigeria and that universities manager's administrative effectiveness was equally significantly high. It was concluded that fiscal allocation in terms of the levels of subvention, internal revenue, grant/aid has a significantly high influence on the administrative effectiveness of university managers in terms of budgeting, decision-making and management of finance, personnel, curriculum and plant/facilities.

**Keywords:** Fiscal Allocation; University Managers; Administrative Effectiveness

**Résumé:** Cette étude a examiné l'allocation budgétaire et l'efficacité administrative des gestionnaires des universités fédérales dans les zones sud-est et sud-ouest du Nigéria. La méthode comparative de causalité a été adoptée alors que deux hypothèses qui couvraient les sous-variables de la recherche ont été formulées afin de guider l'étude. Deux instruments sémantiques différents de dix points ont été développées et validées pour l'étude. Le questionnaire de l'allocation budgétaire et de l'efficacité administrative(QABEA) et le questionnaire de l'efficacité administrative des gestionnaires universitaires (QEAGU) ont été utilisés pour obtenir des données de 600 sujets délibérément choisis et 2.400 enseignants choisis au hasard parmi un total de 640

---

<sup>1</sup> Department of Educational Administration and Planning University of Calabar, Nigeria.

<sup>2</sup> Department of Educational Administration and Planning University of Calabar, Nigeria. idohusang@yahoo.com.

\*Received 20 June 2010; accepted 14 September 2010

gestionnaires et de 8.654 professeurs respectivement, dans les huit universités dans le domaine d'étude. Les données ont été analysées à l'aide du t-test de population. L'étude a révélé un niveau significativement élevé de l'allocation budgétaire pour les universités du Nigeria et le niveau de l'efficacité administrative des gestionnaires des universités a été également significativement élevée. Il a conclu que l'allocation budgétaire en terme du niveau de subvention, des recettes internes, de la subvention ou de l'aide avait une influence significative sur l'efficacité administrative des gestionnaires des universités en matière de la budgétisation, de la décision et la gestion des finances, du personnel, des programmes et des installations.

**Mots-clés:** allocation budgétaire; gestionnaires des universités; efficacité administrative

## INTRODUCTION

Nigeria as a member of the United Nations is signatory to the Universal Declaration of Human Right Article 26(1)17 that “everyone has a right to education” with UNESCO defining education as a basic social need to be funded from collectively owned resources of the society. The nation is currently deregulating the provision of university education in keeping with the neo-liberal policies of the emerging global economy that has brought university funding to below optimal levels. University managers now have to supplement governmental allocation through ingenious revenue drives often at the expense of the primary function of teaching, research and community development. Their effort seem to be mitigated by rising student enrolment, over bloated personnel cost and the low value of the local currency.

Student enrolment expanded annually at 12% (NUC, 2000) while staff decline average 13% leaving the university system with only 48% staff strength, Table 1.

**Table 1: Grants to federal universities through NUC (1992 – 2002)**

Year	Total Recurrent	Total Capital Grant	Gross Total Allocation
1992	2,312,056,465.00	743,808,475.00	3,055,864,940.00
1993	3,315,915,278.00	590,000,000.00	3,905,915,278.00
1994	3,497,486,980.00	991,775,000.00	4,489,261,980.00
1995	4,720,756,226.00	1,518,194,570.00	6,238,950,796.00
1996	6,051,136,450.00	1,645,596,019.00	7,696,732,469.00
1997	3,830,438,010.00	1,677,117,302.00	5,507,555,312.00
1998	6,628,894,783.62	2,565,945,000.00	9,194,839,283.62
1999	10,736,131,535.77	10,166,681,045.00	20,902,812,580.77
2000	28,733,320,663.43	5,110,170,598.00	33,843,491,261.43
2001	28,742,711,957.09	5,878,555,739.00	34,621,267,696.09
2002	30,644,828,005.00	2,050,000,000.00	32,694,828,005.00

*Source:* Education Budget for 2003 (National Universities Commission, Abuja) in *the Punch*, January 16, 2003 p. 42

Recurrent allocation per university student fell from \$610 to \$320 between 1990 and 1999 with obvious implications for graduate quality only to ascend just \$900 per student in 2001(FME, 2001). It is instructive that with education listed as a services in the World Trade Organization (WTO) and the new democratic order, demands for educational accountability this does not only call for higher fiscal allocation but also for efficient management of Nigeria’s university educational system.

In Nigeria the federal government has established universities as non-profit organizations to pursue excellence in teaching and research and community service. The universities depend mostly on her for recurrent subvention and capital grants for It’s operation. Callaway and Musone (1965) showed that in the first national development plan, expenditure on education accounted for 3.5% of the gross domestic product

(GDP) and averagely gulped 15.2% of total annual budgets with 50%, 31% and 19% of this spent on primary, secondary and tertiary education respectively. But when government revenue declined, the need to reduce fiscal deficits in the wider economy negatively impacted the expenditure on education that in the fourth plan period it reduced to 2.4% of GDP averaging only 14.3% of total annual budgets; but interestingly with higher education doubling its share to 35%, secondary education 29% and 36% for primary education (Hinchliffe, 2002).

Nonetheless, there is an agreed decline in infrastructure and quality with government instituting visitation panels that have blamed university administrators for mismanaging increased allocated funds and going ahead to do personnel head count and rigorous auditing of varsity account books. The university managers maintain that what government calls 'improved' funding is unrealistic given the prolonged years of neglect with an ever expanding enrolment and that fiscal allocation to education as a percentage of annual national budgets has been declining – 9.6% in 1998, 11.1% in 1999, 8.7% in 2000, 7.0% in 2001 and 7.9% in 2002 (Udeaja, 2005). They readily add that prior to the agreement reached by government and ASUU, the annual unit cost for training a Nigerian undergraduate declined sharply even against the spiraling inflation. Ekpo (2005) holds that poor funding has made it difficult to properly manage universities in Nigeria with no university receiving full funding (100%) of just its wage bill aside sharply declining fund for overhead.

Paradoxically, the trade and professional unions in the universities lump the government and the institutional managers to accusations of insincerity and corrupt practices. The Academic Staff Union in particular has been strident in alleging corrupt practices in higher education funding and management roundly implicating funding and regulatory bodies like the NUC, Ministry of Education, Board of Trustees of the Education Trust Fund . But, the hallmark of effective administration in a university is to ensure that in a given year, all financial resources are controlled to ensure the attainment of set goals; free of all wastages, frauds and losses occasioned by negligence or infidelity.

The problem of this study is that in spite of the alleged under funding and mismanagement of higher education in Nigeria information on the influence of under funding on managerial effectiveness of university administration in Nigeria is either fragmentary or non-existent. Pertinently, the problem can be stated: how does fiscal allocation affect the administrative effectiveness of university managers in the area of study?

## **PURPOSE OF THE STUDY**

The purpose of this study was to find out if there existed any relationship between the levels of fiscal allocation and the administrative effectiveness of managers of tertiary educational institutions in Southern Nigeria. With regards to:

- a) Budgeting
- b) Financial management
- c) Personnel management
- d) Curriculum management
- e) Plant/facilities management
- f) Decision-making

## **RESEARCH QUESTIONS**

The researchers attempted to answer the following questions.

1. What is the level of fiscal allocation to universities in Nigeria?
2. To what extent do managers of universities in Nigeria demonstrate administrative effectiveness?
3. What is the influence of the school managers' annual subvention on their administrative effectiveness?
4. In what ways do the levels of user fees charged affect the administrative effectiveness of the school managers?

## **STATEMENT OF HYPOTHESES**

The following hypotheses stated in the null form were tested in this study.

1. The level of fiscal allocation to universities in Nigeria is not significantly high with regard to:
  - a) Amount of subvention
  - b) Level of internal revenue
  - c) Level of user fees charged
  - d) Volume of grant/aid
  - e) Amount of endowment fund/donation
  
2. The level of administrative effectiveness of managers of universities in Nigeria is not significantly high with regard to:
  - a) Budgeting
  - b) Financial management
  - c) Personnel management
  - d) Curriculum management
  - e) Plant/facilities management
  - f) Decision-making

## **RESEARCH DESIGN**

The research design for this study was the casual-comparative design since it purposed to ascertain if there existed any relationship or association amongst the variables. The causal-comparative design is a method of testing possible antecedents of events that had happened and cannot be engineered or manipulated by the investigator.

## **RESEARCH AREA**

The research was conducted in the South-South and South East geopolitical zones of Nigeria comprising the eleven (11) states of Akwa Ibom, Cross River, Rivers, Bayelsa, Edo and Delta for the South-South and Abia Imo, Enugu, Anambra, Ebonyi for the South-East. The research area lies between Latitude 4° and 7° North of the equator and Longitudes 4° and 10° East of Greenwich Meridian. There are 189 local government areas with the 1991 population census figure of 36.88 million people. The area is inhabited by 6,500 communities of 39 ethnic groups speaking 214 different dialects.

The South-East zone has four federal universities and the South-South zone also has four with each state having one university except the newly created state of Bayelsa, Ebonyi and Delta. The South-East interestingly houses the first indigenous Nigerian university at Nsukka and the youngest federal university – the Michael Okpara University of Agriculture at Umudike, Abia State.

For effective management of the study, the research area was sub-divided into two zones namely:

- (a) The South-East states sub-zone comprising: Abia, Anambra, Ebonyi, Enugu, Imo and Edo states. There are four (4) federal universities in this sub zone viz:
  1. University of Nigeria, Nsukka
  2. Nnamdi Azikwe University, Awka
  3. Michael Okpara University of Agriculture, Umudike
  4. Federal University of Technology, Owerri
  
- (b) The South-South States sub-zone comprising: Cross River, Akwa Ibom, Rives and Bayelsa, Edo and Delta States. There are four (4) federal universities in the sub-zone viz.:

1. University of Calabar, Calabar
2. University of Port Harcourt, Port Harcourt
3. University Uyo, Uyo
4. University of Benin, Benin.

## **POPULATION OF THE STUDY**

The population for this study comprised all the top management team members in all the eight (8) federal universities in the South-East and South-South zones of Nigeria. Specifically it includes the Vice Chancellors, Registrars, Bursars, Librarians and their deputies, Deans of Faculties, Directors of Schools, Heads of Department, Units and Centres of these institutions who are not below university salary scale (UASS 5) covering Senior Lecturers or its equivalent grades. The number of these principal officers as obtained from the institutions' establishment divisions (personnel units) of their registries was six hundred and forty-eight (648).

As academic and administrative leaders in the various institutions, the managers were well placed to assess the level of fiscal allocation to them and also provide information on accountability patterns in the overall (internal and external) system. There are twenty-four (24) federal universities where these managers are located in Nigeria.

The population of lecturers used in assessing the administrative effectiveness of university managers was 8,654 from the eight federal universities in the South-East and South-South Zones of Nigeria. This figure was collated from data in the establishment divisions of the universities.

## **SAMPLING PROCEDURE**

In order to ensure that a representative sample was adopted for the study, the stratified random sampling procedure was used. The first stage in the sampling was to stratify the institutions into sub-zones. The institutions were classified into two sub-zones namely; institution in South-East Zone and in the South-South Zone. Considerations in the selection of administrators and managers took the form of purposive sampling since these positions cut across all the institutions.

Consequently all the four (4) principal officers in the institutions and all the deans/directors of faculties and units were purposively sampled to form the subjects for the study. A simple random sampling of 70% of the total number of heads of departments in each institution was taken as part of the sample to assess fiscal allocation sub-variables. Another random sampling of four (4) lecturers under the sampled departments was used to assess the administrative effectiveness of the institutional managers. These random samplings were done by asking a young girl to pick pieces of paper with their names folded into a basket. The random sampling technique ensures equity of participation, enhances true representativeness of the sample thus making generalization of the findings on the population possible.

## **SAMPLE**

The sample for the study consisted of six hundred (600) university managers including the following, 32 principal officers from the 8 federal universities, 142 other officers including deans, directors, coordinators and managers in the 8 universities. 426 heads of departments, units and centres in the 8 federal universities purposively sampled relative to the sizes of the universities to make it representative of the population.

## **INSTRUMENTATION**

This study was based on two (2) sets of questionnaires.

The first set – Fiscal Allocation, and Administrative Effectiveness Questionnaire (FAAEQ) for institutional managers is divided into seven (7) sections. Section A sought biographic information on the

manager's sex, age, marital status, rank/status, years of managerial experience (cognate), academic/professional affiliations and any special training in managerial accounting/auditing.

Section B sought information on the fiscal allocation sub variables including the levels of budgetary (monthly/annual) subventions. Section C on internally generated revenue including consultancy charges and Section D on tuition fees, user charges, Section E on grants as well as external aid.

Section F sought information on amount of endowment fund and donations available. Six (6) items were constructed to measure each of the six (6) sub variables in sections B, C, D, E and F.

The second questionnaire – University Managers' Administrative Effectiveness Questionnaire (UMA EQ) for academic staff was divided into 7 sections. Section A sought biographic information on the respondent while sections B to G are made up of 36 items with 6 items for each sub variable. The lecturers were required to assess the institutional managers' effectiveness in budgeting/fiscal control, decision-making as well as the management of staff, finance, curriculum and plant/facilities.

The two (2) sets of questionnaire required the respondents to tick (✓) in the appropriate column that best suited their response to the item of the questionnaire. The scores range lied in a continuum of 1 – 10 (i.e. very ineffective to very effective) as they completed the questionnaire.

## RESULTS

The descriptive statistics for all variables are here presented in Table 2.

**Table 2: Means and standard deviations of all variables in the study (n = 578)**

S/n	Variables	X	SD
1.	Fiscal allocation in terms of:		
	(i) Amount of subvention	37.80	6.35
	(ii) Level of internal revenue	41.33	6.71
	(iii) Level of user fees charged	31.17	5.57
	(iv) Volume of grant/aid	44.00	5.68
	(v) Amount of endowment/donations	31.63	6.90
2.	Administrative effectiveness in terms of:		
	(i) Budgeting	37.48	6.08
	(ii) Financial management	42.27	6.03
	(iii) Personnel management	34.38	4.58
	(iv) Curriculum management	44.26	5.43
	(v) Plant management	44.25	5.56
	(vi) Decision-making	35.60	4.65
	(vii) Total	238.24	15.32

## HYPOTHESIS ONE

The level of fiscal allocation to universities in Nigeria is not significantly high with regard to:

- a) Amount of subvention
- b) Level of internal revenue
- c) Level of user fees charged
- d) Volume of grants/aid
- e) Amount of endowment/donations

This is a hypothesis testing of one sample mean. Scores from the variable were tested against a reference score of 33.00, which is the expected mean score computed by adding the scores on the scale and dividing the sum by the number of cells and finally multiplying with the number of items measuring the subvariables of fiscal allocation.

The population t-test (also known as t-test of one sample mean) was employed in testing for significance. The results of the analysis have been presented in Table 3.

**Table 3: Population t-test analysis of the level of fiscal allocation to universities in Nigeria (n = 578)**

Variables	Sample Mean X —	Reference Mean Score	Sample SD	t-value
Amount of subvention	37.48	33.00	6.35	29.537*
Level of internal revenue	41.33	33.00	6.71	40.586*
Level of user fees charged	31.17	33.00	5.57	5.044*
Volume of grant/Aid	44.00	33.00	5.68	59.197*
Amount of endowment/Donation	31.63	33.00	6.90	5.680*

\*Significant at .05 level; df = 577; critical t = 1.96

Result of analysis in Table 3 show that the calculated t-value for all the fiscal allocation sub variables were higher than the critical t-value of 1.96 at .05 level of significance with 577 degrees of freedom. The null hypothesis is therefore rejected and the alternate hypothesis is retained. This implies that the level of fiscal allocation to universities in terms of amount of subvention, level of internal revenue, level of user fees charged, volume of grant/aid and amount of endowment/donation is significantly high.

## HYPOTHESIS TWO

The level of administrative effectiveness of managers of universities in Nigeria is not significantly high with regard to:

- a) Budgeting
- b) Financial management
- c) Personnel management
- d) Curriculum management
- e) Plant/facilities management
- f) Decision-making

This is hypothesis testing of one sample mean. Scores from the variable were tested against a reference score of 33.00, which is the expected mean score computed by adding the scores on the scale and dividing the sum by the number of cells and finally multiplying with the number of items measuring the subvariables of administrative effectiveness.

The population t-test (also known as t-test of one sample mean) was the statistical technique employed in testing for significance. The results of the analysis have been presented in Table 4.

**Table 4: Population t-test analysis of the level of administrative effectiveness of managers of universities in Nigeria (n = 578)**

Variables	Sample Mean Score	Reference Mean Score	Sample SD	t-value
Budgeting	37.48	33.00	6.08	49.402*
Financial management	42.27	33.00	6.03	68.852*
Personnel management	34.38	33.00	4.58	49.264*
Curriculum management	44.26	33.00	5.43	85.360*
Plant management	44.25	33.00	5.56	83.255*
Decision-making	35.60	33.00	4.65	54.795*
Overall	282.00	198.00	15.32	208.861*

\*Significant at .05 level; df = 577; critical t = 1.96

Result of analysis in Table 4 shows that the calculated t-values for all the administrative effectiveness variables were higher than the critical t-value of 1.96 at .05 level of significance with 577 degrees of freedom. The null hypothesis is therefore rejected and the alternate hypothesis is accepted that the level of administrative effectiveness of managers of universities in Nigeria with regard to budgeting, financial management, personnel management, curriculum management, plant/facilities management and decision-making is significantly high.

## **DISCUSSION**

### **Level of fiscal allocation to universities in Nigeria**

The level of fiscal allocation to universities in Nigeria was found to be significantly high. The null hypothesis was rejected for the alternate hypothesis. All the sub-variables of fiscal allocation showed higher calculated t-values than the critical t-values of 1.96 viz: amount of subvention 29.54, level of internal revenue 40.59, level of user fees charged 5.04, volume of grant/aid 59.20 and amount of endowment fund/donation 5.68.

This finding of high fiscal allocation supports Eboh (2003) who noted that actual funds allocated to all federal universities increased from ₦436.11m in 1980 to ₦3,376.75m in 1993. This study revealed a higher t-value of 59.20 for grant/aid against a lower t-value of 29.54 for amount of subvention, though both still constitute about 60% of total allocation in contrast to his claim that capital grant never came to 40% of total grant. He however admitted that capital releases were constantly on the increase until 1990/1991 when they started fluctuating. Asobie (2002) contradicts this finding when he noted that government releases to federal universities against their annual needs has assumed the status of a national crisis. Quoting NUC figures, he held that in year 2000, the NUC requested total capital grant for the federal universities of ₦19.76b but only ₦3.8b was appropriated representing 19.2%, and that only ₦2.02b was actually released.

In 2001, ₦10b was requested and ₦5.14b appropriated representing 54.4% and that only 30% of this was finally released to the universities. He equally reported shortfalls in recurrent grants for the university of Port Harcourt as ₦0.494b for personnel cost and ₦0.0676 for overhead cost in 2002. This finding of high fiscal allocation can be attributed to recent improved fiscal capacity of the government due to improved revenue. Okebukola (2005) supports this enhanced fiscal allocation where public expenditures on the twenty-four (24) federal universities had witnessed a 600% rise from ₦6b in 1998 to ₦36b in 1999 and then to ₦53b in 2004 with ₦12b voted for capital project grant. This finding is further buttressed by the internal revenue generation effort of the individual universities apart from the industry linkages, philanthropy and community patronage that Nigerian universities currently enjoy. Some universities now run non-NUC funded consultancy programmes and quasi-commercial ventures that have helped to buoy their fiscal profiles. But when these figures are adjusted for current inflation rate (8.6%) and enrolment growth rate (13%) and against obsolescence of infrastructure in the varsities then the celebrated \$900 unit allocation towards university funding is a far cry from the required financial commitment to same. This poses the challenge for increased funding to government and renewed fund-generating drives to the university authorities.

The finding has revealed the low t-value of 5.044 and 5.680 respectively for the level of user fees charged and the amount of endowment fund/donations attracted to the institutions under study. Government regulation on university financing may be revisited to allow universities tap this veritable finance source. Nevertheless, when the financing of higher education is placed within the context of overall education sector financing, the picture becomes less heartening. Although tertiary education presently receives a larger share of the education budget, the latter's portion of the federal budget has diminished. Over the past four decades, various Nigerian governments have increased university subventions at the expense of investments in primary and secondary education, as they struggled to maintain financial support in the face of burgeoning higher education enrollments. Using data from 1962, Callaway and Musone (1965) concluded that Nigeria's education expenditure represented 3.5% of GDP and 15.2% of total government expenditure. Of this amount, 50% was allocated to primary education, 31% to secondary education, and



19% to tertiary education. Hinchliffe (2002) estimates that education expenditure is equal to only 2.4% of GDP and 14.3% of government expenditure. The share of these funds going to primary education has dropped to 35% and secondary education's portion has remained relatively unchanged at 29%, but tertiary education's share has nearly doubled to 35%.

Nigeria's recent allocation shares for education diverge sharply from regional and international norms. This divergence begs justification. For example, UNESCO's World Education Report (2000) indicates that for 19 other countries of Sub-Saharan Africa, education expenditures averaged 5.1% of GDP and 19.6% of total government expenditures. On average, these countries allocated 21% of their education budgets to tertiary education. In comparison with other African nations, Nigeria's funding effort on behalf of education is less than half as vigorous and its budgetary priority for the education sector is lower, but tertiary education receives a much higher share of these comparatively smaller amounts of national resources.

A responsive model of financing higher education should address three broad areas of public interests: (i) the need to provide hope and education opportunity to every large segments of a country's population, i.e. increase access, (ii) the need to encourage (and possibly subsidize) study in certain fields important to a country's economic development; and (iii) the need to ensure a steady flow of talent into careers - such as medicine or teaching - where dramatic shifts in supply and demand can negatively affect the quality of life for a country's people (El-Khawas, 2001:244).

Historically, university funding has been distributed in broadly equitable ways across both institutions and disciplines with little concern for their performance. The result has been to create a system of excessively homogenous institutions. This approach, although perhaps justifiable in terms of fairness or useful in reducing competitive tensions and political appeals surrounding the allocation process, does not serve the country's longer term development interests. For example, just 10% of academic programmes of strategic national development were accredited in 2002 (NUC, 2002). Without disciplinary capabilities approaching international standards in at least a few key professions necessary to underpin economic growth, it is difficult to see how Nigeria will be able to compete successfully in the global knowledge economy.

### **Level of administrative effectiveness of university managers in Nigeria**

The level of administrative effectiveness of university managers in Nigeria was found to be significantly high. All the sub-variables of this administrative effectiveness and the overall administrative effectiveness recorded high t-values ranging from 49.264 for personal management to 85.360 for curriculum management leading to a rejection of the null hypothesis.

This finding supports Uvah (2005) that Nigerian universities have since 1995 embraced a culture of strategic planning and good governance that have translated into high research assessments and programme accreditation. The findings of this study reveal that university managers in Nigeria perform optimally in budgeting, management of finance, curriculum, plant/facilities as well as decision-making.

This administrative effectiveness accordingly manifests in the new found stability of calendar, management tenure stability and the stability of the policy environment. This finding is not supported by Ekpo (2005) who holds that, presently, Nigerian university education is characterized by management inefficiencies that have become a drain on scarce resources that the system cannot increase access, quantity and relevance. He listed such inefficiencies to include underutilized facilities, duplicative programmes, uneconomical procurement procedures and allocation of a large share of annual budget to non-educational expenditures. Babalola (1996) equally noted that university managers run huge central and general administrative units that gulp large percentages of overall recurrent expenditure, and called for a cut in cost by reducing the size of the support staff.

The finding of this study is partly attributed to the ongoing reform of the university education system to make it globally competitive. Government has, through the NUC, yearly mounted the University System Annual Review Meeting (USARMs), and reinvigorated the Presidential Visitation Panels. All these are

aside from the management training for senior university managers as part of its good governance and service delivery strategy. These have positively impacted on their administrative effectiveness.

Responsive university systems around the world have been moving towards more business-like forms of management and governance (Clark, 2001). In the process, accountability, quality assurance and performance monitoring have become more important, and management innovation has become a permanent quest.

In Nigeria, capacities for managing the university system and individual institutions have struggled to keep pace with the increasingly large and complex federal universities system. Professional management techniques and training generally have not been applied. Management information systems vary widely in their use and their development is limited. Strategic planning is in its infancy. Institutional communications with internal and external audiences are weakly developed. Moreover, management innovation does not seem to be a conscious pursuit. Recognizing these shortcomings, the National Universities Commission took steps in 2001 to promote more professional institutional management by encouraging institutional strategic planning; organizing annual two-week management training workshops for senior administrators; and establishing a uniform accounting code for the university system. As yet, more efficient and responsive management has been slow to materialize.

A possible explanation for this lack of progress is suggested by Clark (2001:10). He argues that an “institution’s incapacity to respond is the outcome of limits on government funding capacity combined with rigid internal organizational structures”. These conditions seem to prevail in Nigeria.

It must also be recognized that efforts to improve university system management and governance have been confounded by a pervasive culture of corruption within Nigeria society. A long tradition of weak governance oversight and limited management accountability, under a succession of military governments, seems to have made corruption endemic to Nigeria at the end of the 20th century, and the poor ranking of Nigeria by Transparency International – the global corruption watch dog. Not surprisingly, this social malignancy has also extended to the federal universities. Reports of resume falsification, plagiarism, cheating, examination malfeasance, sexual harassment, contract kickbacks, and the obligatory purchase by students of professorial lecture notes have regularly appeared in Nigerian newspapers in recent years. Prior to becoming the head of the National Universities Commission in 2001, Professor Peter Okebukola denounced the growing menace of students’ gangsterism, cult practices, examination malpractice, and other forms of violence and disruptive behaviours within the university system. Clearly, progress towards more responsive university governance and more innovative university management will be difficult until the political will can be found to tackle such deep-seated social dysfunction.

## **CONCLUSIONS**

The conclusions in this study were that fiscal allocation in terms of the levels of subvention, internal revenue, grant/aid has a significantly high influence on the administrative effectiveness of university managers with regard to budgeting, decision-making and the management of finance, personnel, curriculum and plant/facilities. The federal government should adequately fund its universities to enhance the administrative effectiveness of its managers. Fiscal allocation in terms of amount of user fees charged and endowment fund/donation has no significant influence on the administrative effectiveness of university managers in Nigeria. Universities should charge realistic fees for services rendered and the public share cost of university education through donations, endowments and other forms of aid.

## **REFERENCES**

- Alhaji, A. A. (1992, Jan.). *Sustaining university education in developing economies with particular reference to Nigeria*. Paper delivered at Ahmadu Bello University, Zaria.

- Asobie, H. A. (2002, Oct.). *The gains and pains of university governance in the context of partisan politics in contemporary Nigeria: A focus on university governing councils*. Paper presented at ASUU Conference in Port Harcourt – Nigeria.
- Babalola, J. B. (1999). Privatization of higher education in africa an exploration of theories and lessons from some foreign experiences. *Zambia Journal of Humanity*, 2, 145 - 156.
- Callaway, M. P. & Musone, R. (1965). Educational funding in Nigeria. *Higher Education Policy* 16 (3), 78 – 89, abridged in Wenr (2004). Retrieved 21st July, 2005. [www.wes.org.ewenr/Nov./html](http://www.wes.org.ewenr/Nov./html).
- Clark, B. (2001). University management in dwindling finances: *Higher Education Policy*, 16, 3, 46 – 51, abridged in Wenr (2004) Retrieved 21st July, 2005. [www.wes.org.ewenr/Nov./html](http://www.wes.org.ewenr/Nov./html).
- Eboh, S. P. (2003, Oct.). *Financing university education under the regime of autonomy*. Paper presented at NAEAP Conference. Ibadan – Nigeria.
- Ekpo, A. H. (2005). *Managing a federal university in Nigeria: My experience at the university of Uyo 2000 – 2005*. Uyo – Nigeria.
- El-Khawas, A. (2001). Education: Finances and national development. *Higher Education Policy*, 16, (3) 21 – 28 abridged in Wenr (2004). Retrieved 22nd August, 2005. [www.wes.org.ewenr./nov/html](http://www.wes.org.ewenr./nov/html).
- Federal Ministry of Education (2001). *Education sector: Status report*. Lagos: NERDC Press.
- Hinchliffe K. (2002). Public expenditures on education in Nigeria: Issues, estimates and some implications. *The World Bank/ARHD Working Papers Series, Washintgon D.C.: World Bank*.
- National Universities Commission (2000). *Statistical digest on Nigerian universities (1988 – 1992)* Lagos: NUC.
- National Universities Commission (2002). *Quarterly publication* 26, (2), (September).
- Okebukola, P. (2005). Funding university education in Nigeria. *Education Today*, 10(1), 27 – 32.
- Udejaja, E. A. (2005). Appraisal of the 2004 budget with emphasis on basic social services in Nigeria. *Nigerian Journal of Economics and Development Matters* 4, (1), 72 - 85.
- Uvah, I. I. (2005, Oct. 13). University awareness and institutional stability in the Nigerian university system. Paper Presented at NAEAP, Calabar – Nigeria.
- World Education News and Reviews (2004). Higher education in Nigeria: A status report by William Saint, Theresa Harnett and Erich Strassner. 17 (5), 76 – 85.