

# Tertiary Education Development and Sustainability in Nigeria: Beyond Financial Accountability

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## Abstract

The decay experienced in the Nigerian tertiary education system has been linked to poor management triggered by a number of factors including systematic neglect and inability of the system to adapt to, and cope with global changes and the changes in the economy. The decay occasioned by poor management is so deep that Nigerian University system is no longer able to meet its expected obligations and perform its valuable duties. Is there no hope? Can't our universities compete with her foreign counterparts and be both financially independent and productive? Sustainance of Universities calls for a "home-grown" coping strategy complimented with a pragmatic management framework. We argue for an almost total decentralization that encourages responsibility accounting. The system must be bailed out or forfeit the opportunity to create value in the society. These expositions are the thrusts of this article.

**Key words:** Accountability, Management, Strategy, Funding, Sustainability

## 1. Introduction

Theses, theories and models have been provided as blueprint for the proper management of the Nigerian university system, given the prolonged funding problems and value crisis (Bollag, 2002; Awosika, 2001; Anya, 2001, Soludo, 2004; Ogbeifum and Olisa 2001). The crisis is assumed to be due to the many years of military mis-rule, neglect and the system's opposition to the rule. The military believes (according to Machiavelli's principle, 1940) that under-funding the system will give it less oppositional power. Successive government have not improved the system any better. Therefore, finances made available to the system's managers were and are inadequate (resulting in limited resources) to meet essential maturing obligations.

Allocations to the education sector by the federal government were 14% of the total budget in 1987, 3.4% in 1998, 27.7% in 1993 and 9.4% in 2000 (Ukeje, 2002). This situation has not shown any significant improvement to date. Of the 9.4% in 2000, 35% was allocated to primary education (as against 50% in the 1960's), 29% to secondary education, while tertiary education (Universities, Polytechnics, Colleges of Education, etc) doubles its figure to 36% (Callaway and Musone, 1965; Hinchliffe, 2002). Hartnett (2000) states that between 1990 and 1997, the real value of government allocation for higher education declined by 27% even as enrolment grew by 79%. Although Nigeria's funding for the education sector is low, tertiary education receives a much higher share of these amounts; with universities receiving the highest share among the tertiary institutions (Strassner et al, 2004). This is however, still a far cry from the actual need of these universities.

The gap between the perceived need of the universities and what is actually realized from all revenue sources explain the inadequacy in funding these institutions. Data obtained for the Federal Government/Academic Staff Union of Universities (ASUU) renegotiations in 2002 on the universities' own perceived budget requirement for three years showed that the federal universities would require N873,312,877,545.45, while the state universities would require N451,601,666,737.59, for the three years period. In contrast, the sum of N196 billion allocated to the federal universities in the period 2004 to 2006 (Okojie, 2008) is only 14.8% of the required N1.3249 trillion.

There has been incessant strike by the Academic Staff Union of Universities (ASUU), demanding for improvement in funding and independence of management, all but to no avail. This system is monopolized by government. The systematic decay and managerial crises have resulted in education gradually losing its pride of place as the bridge

between the rich and the poor (Soludo, 2004) and a tool for increased productivity (Pritchett, 2001). This has given rise to questions like: Where have all the education gone (Pritchett, 2001)?

The Nigerian University system – the knowledge bank, the citadel of learning, the ivory tower – is in dire need of coping techniques and strategies in the management of its limited resources to avoid financial dependence. **The question is, from whom and where can these additional resources be acquired?**

Without financial independence, an institution or sub-system cannot change or contribute to the development of the society (the super system) because her product will not cope with the challenges of this 21<sup>st</sup> century. The system might in some future date grind to a halt if it cannot devise coping strategies to enable it adapt and respond to the demand of the 21<sup>st</sup> century (Awosika, 2001). Thus, institutions must change primarily because its environment is changing or earn a colossal collapse, beyond the result of a violent change, if evolutionary change is overlooked (Stewart, 1990). Considering the import of financial independence and challenge of the universities living up to expectations, the following questions are derived from the main questions are:

- i. Is it impossible for the Nigerian Universities to be financially independent?
- ii. Can the existing university structure admit more {than barely 20% as noted by Soludo (2004) or even less in the years following} of the qualified applicants?
- iii. Is there no hope? and what are (is) the coping strategies (strategy) required?

This paper addresses these three complex questions in 3 sections; where the universities are, where they ought to be and how to get there.

## **2. The Current Position of Nigerian Universities**

University education in Nigeria has passed through a number of developmental stages which can favourably be compared with some other countries in the world. The number has grown from 4 (Federal university) in 1960s to 125 Universities; 38 Federal Universities, 37 State Universities and 50 private universities (NUC, 2012).

The expansion in enrolment during the oil boom in 1970's, coupled with the political pressure of the 1980's and early 1990's, marked the beginning of the decline in the quality of university education. The existing system can barely admit 20% of its applicants (Soludo, 2004). This decline, sadly, has resulted in systemic collapse (Soludo, 2004, Bollag, 2002). In two decades the number of university students increased eight (8) fold, from fifty five thousand (55,000) in 1980 to more than four hundred thousand (400,000) in 2002 (Bollag, 2002). The number of candidates that apply for admission into the Nigerian universities has increased from 975,060 in 2002 to 1,503,931 in 2012.

The principal source of funding for the universities, given the free (tuition) education system has been the government in its different tiers respectively. The over N80bn required in the management of universities in Nigeria is funded mostly by the federal government (see table 1). Available statistics show 85% dependence on government funding (see table 2a and 2b). Thus, Nigerian universities generates, less than 20% of the total revenue required for its management. This shows the inefficiencies of these universities in creating money. Many universities are saddled with unpaid pensions and salary arrears. Government ownership and monopoly of university education is a problem, more so with the consistent clamour for more funds and the assumption that government “**alone**” could adequately fund university education a thereby monopolizing their activities and direction.

**Table 1 Universities Funding From 1997-2006:**

<b>A. Recurrent</b>					
<b>Year</b>	<b>Amount Requested by Universities</b>	<b>Amount Allocated</b>	<b>Percentage of Amount Allocated</b>	<b>Amount Received by the Universities</b>	<b>Percentage of Amount Received</b>
1997	10,522,155,501.00	4,929,093,300.00	47%	3,697,819,940.00	35%
1998	17,427,030,158.00	5,415,461,292.00	31%	7,295,447,523.50	42%
1999	34,695,109,125.00	7,568,388,580.00	22%	10,362,430,271.98	30%
2000	47,346,272,832.00	28,206,218,865.91	60%	28,206,218,865.91	60%
2001	49,150,259,219.11	26,948,001,227.42	55%	28,419,719,502.84	58%
2002	57,545,682,641.00	26,425,549,500.00	46%	30,351,483,193.00	53%
2003	65,516,123,727.00	34,411,319,280.00	53%	34,203,050,936.33	52%
2004	199,677,706,206.00	41,051,218,783.61	21%	41,492,948,787.01	21%
2005	42,604,258,068.00	50,961,971,536.00	120%	49,453,098,168.72	116%
2006	71,090,382,041.00	75,400,267,475.00	106%	75,400,267,475.00	106%
<b>B. Capital</b>					
<b>Year</b>	<b>Amount Requested by Universities</b>	<b>Amount Allocated</b>	<b>Percentage of Amount Allocated</b>	<b>Amount Received by the Universities</b>	<b>Percentage of Amount Received</b>
1997	5,298,000,000.00	2,130,085,265.00	40%	1,650,354,002.00	31%
1998	5,340,500,000.00	2,781,050,000.00	52%	2,502,945,000.00	47%
1999	6,189,000,000.00	2,939,000,000.00	47%	1,469,500,000.00	24%
2000	18,233,724,860.00	5,582,721,446.00	31%	1,936,785,632.00	11%
2001	19,761,500,000.00	4,896,323,619.00	25%	4,226,691,359.00	21%
2002	4,609,802,000.00	7,352,901,000.00	160%	-	-
2003	13,246,000,000.00	-	-	-	-
2004	16,945,000,000.00	11,973,338,699.00	71%	11,973,338,699.00	71%
2005	10,122,800,000.00	11,253,660,000.00	111%	8,822,869,440.00	87%
2006	6,976,417,723.00	6,976,417,723.00	100%	6,976,416,815.00	100%
<b>Notes:</b>					
A: The Federal Govt Also Made Direct Releases To Some Universities From Approve Budge Allocation In Some Years Without Reference To Nuc. The Nuc Therefore Has No Record Of Such Releases.					
B: The Allocations Represent Approved Allocations Based On The Approved Budget .					
C: Where Receipt Exceeds Allocation, Implies Supplementary Grants Which Are Released To Universities/Centres On Receipt.					
*Source: NUC Records					

**Table 2a. Sources of Recurrent Income, As Percentage of Total, Federal Universities, Various Years**

	<i>All NUC-Funded Universities</i>				<i>1<sup>st</sup> Generation</i>			
	<i>91/91</i>	<i>02/03</i>	<i>07/08</i>	<i>08/09</i>	<i>91/92</i>	<i>02/03</i>	<i>07/08</i>	<i>08/09</i>
	%	%	%	%	%	%	%	%
NUC Grants	86.5	92.7	79.7	83.6	88.2	95.6	78.9	84.4
Research grants & contracts	0.5	1.8	1.6	1.2	0.0	0.0	0.0	0.0
Student Fees	3.6	1.9	9.7	8.7	3.2	1.7	9.7	7.7
Investment income	6.2	2.9	5.3	4.1	5.4	2.3	8.9	5.0
Gifts/donations	0.6	0.0	1.3	0.4	0.0	0.0	0.0	0.0
External grants	0.0	0.0	0.4	0.6	0.0	0.0	0.0	0.0
Other income	2.6	0.5	2.0	1.4	3.1	0.4	1.7	1.2
Total locally-Generated income	13.5	7.3	20.3	16.4	11.8	4.4	21.1	15.2
	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0

SOURCE: Hartnett, 2000: 13 and author's computation based on available data

**Table 2b. Sources of Recurrent Income, As Percentage of Total, Federal Universities, Various Years**

	<i>2<sup>nd</sup> Generation</i>				<i>3<sup>rd</sup> Generation</i>			
	<i>91/92</i>	<i>02/03</i>	<i>07/08</i>	<i>08/09</i>	<i>91/92</i>	<i>02/03</i>	<i>07/08</i>	<i>08/09</i>
	%	%	%	%	%	%	%	%
NUC Grants	84.7	93.7	78.6	82.6	83.9	83.4	83.8	82.6
Research grants & contracts	1.5	0.6	3.9	2.7	0.3	9.5	0.0	1.2
Student Fees	4.9	2.4	9.3	8.8	1.7	1.8	10.9	11.1
Investment income	5.4	2.6	2.4	3.0	11.5	5.4	3.4	4.1
Gifts/donations	1.8	0.1	2.9	0.8	0.0	0.0	0.0	0.0
External grants	0.1	0.1	0.3	0.3	0.0	0.0	0.1	0.0
Other income	1.7	0.5	2.7	1.7	2.5	0.7	1.1	1.0
Total locally-Generated income	15.3	6.3	21.4	17.4	16.1	17.6	16.2	17.4
	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0

SOURCE: Hartnett, 2000: 13 and author's computation based on available data

In terms of structure and infrastructure, most universities could only qualify as **Glorified Comprehensive High Schools**. Some with scientific and engineering faculties do not have a practical site and equipment for training. **They breed theoretical engineers and scientist who upon graduation are found in banks, theatres and other unrelated sectors while banking and finance, accounting and business oriented graduates litter the streets as "Site Engineers"**.

On academic excellence and quality of education, Soludo (2004) describes it as follows:

*... up to 50% of the lecturers in the universities do not have the requisite skills and capacity for university career in the 21<sup>st</sup> century. For many of the lecturers, the human capital they acquire (even with Ph.D abroad in the 1960's, 1970's and 1980's) has grossly depreciated for lack of continuing upgrading and use of the skills. As we all know, human capital is the only form of capital that decays without use. Many of the lecturers (highly trained) have either been misapplying their skills or not used appropriately due to the structure, management and facilities in the system. Whether university lecturers are paid or not is an empirical question especially when scaled against productivity. My view is that some (highly productive ones) are underpaid, while some (low productive ones) are overpaid.*

*There is a growing percentage of students who now buy their admission into the universities and systematically also buy the grades until graduation. Of course, the university system is a mirror image of the decay in the wider Nigerian society – with some students “sorting” or “sleeping” their way through the system. There is loss of character for many – with corruption and cultism increasingly defining the character of many universities.*

The energies of students are not directed towards positive productive change because the adults - *the role model for students* – do not encourage positive change. The slogan at convocations: “...**have been found worthy both in character and in learning...**,” remains a “**cruel joke**”.

The university now is a menagerie that offers degree, involved in credentialing and providing students with tradable token in job markets. University education, as seen by most people who give their time and money, is to get a degree, diploma and other credentials with the hope of getting jobs, higher status and salaries. It provides a route into general job “draft”. Even employers of labour have their own complaints; “... the Nigerian university graduates are unemployable”. But universities and their education should do more than just these.

On productivity, within a 204 months period (1993 – 2009), the university system has been on strike for forty two months, eighteen days. The true costs of retraining university graduates by organizations are very high. Sorters and sleepers are now teachers themselves – Garbage In Garbage Out (Soludo, 2004). This signals a **doom ward** movement for the productivity of the economy as a whole. If the products of this subsystem (the university system) are unemployable, what is the future of the total system which is dependent on the subsystem?

The management system of Nigerian Universities is based on, Financial accountability and stewardship of a Not-for-Profit organization; totally dependent on government financing. It is monopolized by, reports to, and executes government instructions. The system meets external regulatory and legal requirement, and ignore other relevant specific functions of accountability (Horngren, et al, 1997).

Most universities in Nigeria do not carry out their required socioeconomic catalytic roles of directing change and development. The system is transformed into network where too many people are making money in and no one wants it changed, although there is a lot of discussion about the need for change. Although the university system has a multibillion Naira budget and thousands of employees, it exists to spend the taxpayers' money and spend it all and, like Oliver Twist, ask for more. It spends only to justify next years' budget.

The Nigerian university system has become a state controlled manufacturer of echoes, full of dull, unintelligent task, new and unpleasant ordinances and brutal violation of common sense and decency, teaching people mostly to become what they cannot find within themselves and “schooling” is replaced with education. The system is now regarded as a jail with torture. Most students have no interest in the subject of study, which most at times is suggested as the most desired (Accounting, Medicine, Engineering, etc) or the only option and opportunity that the victim has to just get a credential or a ticket into the (all important) job market. This is the cause of unemployment, under-employment and low productivity in the economy (Pritchett, 2001).

Managing Nigerian Universities in this era of globalization, competition and entrepreneurship requires a technique or strategy beyond financial accountability and stewardship. It requires a system that encourages money creation and management.

### 3. Where the Nigerian Universities Ought to be

The Nigerian universities ought to be where the world's best universities are. They ought to be catalysts for economic growth and development. The world's best universities are financially independent, sourcing for funds from private, competitive, research, entrepreneurial and public sources, and delivering services equitably.

#### 3.1 The Theoretical Framework

The world best universities have adapted themselves to the dynamic principles of (management beyond financial accountability) **decentralized-responsibility accounting**. It is a clear reality that central authorities have always failed to provide effective services (Litvack, et al, 1998). By what ever origin, decentralization can have significant repercussion for resource mobilization, entrepreneurship (Pauly, 1973; Litvack and Bodart, 1993; Breton, 1996; Salmon, 1987), allocation and macro-economic stability (Wallich, 1994; Musgrave 1983; Oates, 1972; Prud'homme, 1995; Tanzi, 1996), service delivery (Litvack and Bodart, 1993), equity and economic development (Litvack and Bodart, 1993).

Decentralization is a management concept which is not easy to define. It takes many forms and has different dimensions. It is seen in the following concepts – De-concentration, delegation and devolution (Rondinelli, 1982 and 1989). The most extensive among them is devolution and this is the decentralization referred to in this paper. It is the dispersion of fiscal, political and administrative responsibilities across different units of an organization. **“It is a situation in which the central body transfers authority for decision making, finance and management, to quasi – autonomous units of subsystem. It transfers responsibilities for services, generates its own revenue and possesses independent authority to make investment decisions”** (Rondinelli, 1998).

Some researchers are of the opinion that decentralization creates more problem than solve them, with non-existing or conflicting evidence (Bird and Fiszbein 1988; Martinez-vezquez and McNab 1997; Zhang and Zou 1988; Davoodi and Zou, 1988; Ravallion 1998; Alderman, 1998; Inman and Rubinfeld, 1997). Their charges are not without substance but presents only the dark side, omitting the **“link”** - the institutional specific design (what we refer to as management style and structure). This is the determining factor in the success of decentralization (Litvack, Ahmad and Bird, 1998; Chandler 1998). As posited by Stewart (1990), **“organizations that fail to decentralize not only run a risk of being consumed by changes, but most importantly forfeit opportunity to create value for the society at large”**.

#### 3.2 World's Best Universities Management Practice

Harvard University for instance, adopts a decentralized management style with flat structures, supported by a decentralized financial management strategy to permit accountability and efficiency as shown by their departmental operation expenditure for 2003. With a total of eight specialist faculties and a student population of over 18,000 in 1998 and 19,000 in 2003 only for the “fall”, the university had a total income of over two billion dollars (\$2,472,692,000). The sources of revenue are Non-government grants and contract 5%, Government grant and contract 17%, student income less scholarship 21%, current use gift 6%, other receipts 20%, and endowment income distribution 31%. The endowment income distribution management provides an astonishing income to the university. It is worthy to note that tuition less scholarships to students, accounts for only 21% of their total income and government contributes only 17%. This is an exhibition of a unique management style, financial restructuring, competition, specialization and combination, entrepreneurship and an enhanced responsibility accounting system.

### 4. How to Get There – The Strategic Plan

The coping strategies must not be an imitation, but **home-grown** (Rodrik, 2000). It requires positive thinking, innovation and creativity in the use of **“What one has, in getting what one needs” (achieving desired goals effectively and efficiently without distorting its component elements)**. The Nigerian university system has all it takes to get there; the human and material resources, and the environment. We have to utilize our latent reserve to develop a **“home-grown”** matching strategy to spread out the variational effects of outcome resulting from

locational, structural or other individual university advantages and disadvantages. It requires a “**remaking of universities from within and not from without**”. It requires a “**Four-In-One**” strategy; decentralization that encourages responsibility accounting, which involves:

- i. A Unique financial re-structuring (via the Cost and Management Accounting approach).
- ii. Combination and specialization.
- iii. Competition, Entrepreneurship, and
- iv. A distinctive management style and structure.

A totally decentralized management that manages the whole structure and its subsets by motivation and not by mandate, by empowerment not by punishment; elimination of central bureaucracies, no central meetings, no central goals, and no allocation of central overheads; without central bureaucracy to keep close tabs on its units and witch-hunt, and an organizational structure to complement and support this strategy, is the **Four – In – One Strategy**. Without this complementary and supportive management structure, the strategy will fail (Chandler, 1988). Combination and specialization, and competition and entrepreneurship encourage synergy. With this strategy, existing facilities can admit more than 20% of applicants and financial independence guaranteed through resource mobilization and allocation.

The proposed strategy differs significantly from the proposed university autonomy. The autonomy will shift the burden of revenue generation to student tuition fees, which is not the best for our developing economy. The sharp increase in tuition can distort the state of the economy negatively (Stiglitz, 2005). The **Four- In- One Strategy** is an adaptation of what the best universities practice. It takes into consideration the peculiarities of Nigerian university system; the central entrance examination body, the NUC as a regulator and the cross-cultural-ethnic selection of university candidates. This strategy involves the merging of weak departments (whose student intake per annum is less than fifty, inadequate staff strength and inadequate facilities) of various universities to ensure effectiveness and efficiency. This will reduce the financial burden on individual universities running such programmes. The recent accreditation exercise will provide vital information for this re-organization. There is hope, *the hope from within*.

#### **4.1 The Four-In-One Strategy: Almost Total Decentralization that Encourages Responsibility Accounting**

The faculties and departments in the universities should be assigned responsibilities and authority for services/products, generation of own revenue or sourcing for own funds and independent authority to make own investment decision. This must be accompanied by clearly defined boundaries on:

- (i) Expenditures.
- (ii) Revenue sourcing – separating fiscal and financial systems.
- (iii) Transfers and;
- (iv) Borrowings.

These set of expenditure, revenue, transfer policy and borrowing can increase efficiency and equity (accumulated fund), if designed with a common objective (otherwise its consequences could be devastating {World Bank, 1997}).

This decentralization must be designed to create incentive that holds each entity accountable for its responsibilities and makes explicit the institutional relations between each entity (Litvack, Ahmad and Bird, 1998).

**STEP 1:** Make the heads of departments and Deans “corporate officers” and design effective Cost and Management Accounting System for responsibility accounting where each faculty becomes a profit centre and staff bonuses tied to measurable results.

**STEP 2:** Selectively decentralize the use of infrastructures and assets, incentives and decisions making authority to the same units.

**STEP 3:** Decentralize the use of debt. Certain individual units; those in position to distribute substantial levels of cash without impairing their intrinsic value, should borrow without re-course to their full dynamic debt capacity and pass the proceeds to the parent (weak centre). The parent will in turn pay down its debts. This system frees the Heads of Departments and Deans of Faculty, to devise and pursue aggressive plans to maximize value.

**STEP 4:** Design a financial decentralization strategy suitable for each unit depending upon the stage in its life cycle;

debt for the mature, cash-rich sunset operations and equity for the rapidly growing and cash-starved sunrise ventures. This system allows for effectiveness and efficiency. It allows the university system to add value and create money, manage people and reduce cost as much as possible.

## 5. Conclusion

Though our challenges are fearsome, so is our strength. We can construct from this crisis, the pillars of our historical positive change and the engine of our renewal. The use of the four – in – one strategy will offer more opportunities to all and demand more responsibility from all. This reform, will face one fundamental problem raised in the classic expression by Machiavelli in *The Prince* (1513) 1940, ***“It must be considered that there is nothing more difficult to carry out, nor more doubtful of success, nor more dangerous to handle, than to initiate a new order of things. For the reformer has enemies in all those who profit by the old order, and only lukewarm defenders in all those who would profit by the new order.... Thus, it arises that on every opportunity for attacking the reformer, the opponent do so with the zeal of partisans, the others only defend him half-heartedly, so that between them he runs a great danger”***. The solution to the university’s management and value crisis lies in selecting and strengthening the best initiative for reformation and in taking positive actions to overcome the obstacles of vested interests.

The management technique in Nigerian Universities must change primarily because its environment is changing or earn a colossal collapse, beyond the result of a violent change, if evolutionary change is overlooked. The managers of this system must adopt a different and new approach to management that will add value, enhance human asset productivity and ensure effective and efficient education - the decentralized- responsibility accounting.

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