



Impact of National Revenue Shortfall (2015 - 2022) On Public University Administration in Nigeria

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Abstract: Purpose: This paper examined the impact of national revenue shortfall (2015 to 2022) on the universities administration. The study adopted both secondary and primary methods of data collection; hence it is both qualitative and quantitative. The secondary data were drawn from textbooks, journal articles, magazines, discussion programmes, newspapers facsimiles etc. On the other hand, the primary data were drawn from the authors' observations. Content Analysis was used to facilitate proper understanding and analysis of the impact of national revenue shortfall (2015 to 2022) on university administration in Nigeria. The paper discovered that revenue shortfall in Nigeria affected the Nigerian educational system by reducing in educational funding, led to suspension of recruitment of teachers, projects abandonment (infrastructure facilities), reduction in capacity building financing and poor implementation of policies and programme. The paper concluded that the impact of revenue shortfall (2015-2022) on the university administration include reduction in universities funding, affected teaching programme, research programme, community service programme, infrastructure facilities development and led to strike actions and poor implementation of agreement reached with unions in the public universities. The paper recommended that federal and state government should diversify the economy to create room for more revenue and block all revenue linkage.

Keywords: Education, University Administration, National revenue, Revenue Shortfall, Nigeria.

Introduction

University administration refers to the application of the universities' resources to implement the programme of the universities with the aims of realizing the objectives of the universities. University administration is the mobilization and arrangement of both human and materials resources for the achievement of the university's goals. University administration is the effective use of the resources of the university to implement the teaching programme, research programme and the community service programme of the universities. University administration is the deployment of the universities' resources to accomplish the universities' programme. The objectives of university administration include: to implement the programme of the universities as defined; to allocate resources for the implementation of the universities programme; to ensure implementation of teaching programme, to ensure implementation of research programme; to ensure delivery of quality community service programme, to ensure effective staff development, to ensure effective student administration, to ensure smooth implementation of academic calendar and to ensure quality education (Ogunode, 2020).

The effective administration of the universities depends on planning, administration and funding. The present financing architecture for university education in the country recognizes the Federal and state government and private funding. The main providers of funds for the public universities are the government. The university system in Nigeria is grouped into three, the public universities and

private universities. The public universities, according to Ogunode (2020), are classified into two: state owned, and federal owned universities.

The federal government is responsible for the funding of federal universities while the state government handles the state universities funding individually and the private universities are funded by their owners. Majorities of public universities in Nigeria depend on revenue of federal government and state government which is considered as one of the factors hindering the progress of Nigerian universities in the global ranking of universities (Aiyedun, Olatunde-Aiyedun & Ogunode, 2021). The revenue sharing in Nigeria and education financing is done in such a way that the federal government collects all the revenue into the Federation Account where the revenue is then shared among the three tiers of government. The Federal Government takes the lion share of the federally collected revenue. It has been observed that Nigeria has not been able to come up with an acceptable revenue sharing formula and as such the issue of revenue is a contentious issue. The existing formula is positively skewed in favour of the Federal Government, followed by the States and local governments in that order. The Federation Account holds all federally collected revenue with such funds divided among the three tiers of government. Some of the funds in the Federation Account accrue from government owned mineral resources, a set percentage (13%) of which is returned to the states, apportioned on the basis of the state's original contributions. This implies that each state is entitled to 13% of the revenue accruing from resources generated in its territory. The revenue from the Value Added Tax is also shared through allocation of 15% to the Federal Government, 50% to the state governments and 35% to the Local Governments. Of the funds remaining within the Federation Account, 54.7% goes to the Federal Government, 24.7% to state governments and 20.6% to local governments.

The federal and state universities in Nigeria get their major funding from the government revenue. The federal, state and government fund the education from this revenue majorly. The internally generated revenue of the state government and local government is playing a minimum support in terms of education funding in Nigeria.

The FAAC account in Nigeria has come under pressure resulting to unstable revenue in the country. The revenue of Nigerian government has not been stable for the past five to seven years due to fall in oil price. The Federal Government recorded a revenue shortfall of N15tn from 2015 to 2020, official data obtained by our correspondent have shown. The revenue shortfall led to a funding gap of N3.75tn in the implementation of capital projects of Ministries, Departments and Agencies, according to an analysis of the budgetary provisions and budget implementation reports from the Budget Office of the Federation. According to the documents, the total revenue projection for the six-year period was N31.9tn, while about N16.9tn was generated, resulting in a shortfall of N15tn. The total revenue allocated for capital projects in the period under review was N11.9tn, while the actual amount released to the MDAs was estimated at N8.2tn. The data showed that in the 2015 fiscal year, the Federal Government approved the sum of N557bn for capital projects, out of which N387bn was actually released, resulting in a funding gap of N169.6bn. From the N1.58tn budgeted for capital projects in 2016, the sum of N1.21tn were released, creating a deficit of N368bn. For 2017, N1.56tn was released for the execution of capital projects, out of the budgeted amount of N2.17tn. This resulted in a funding shortfall of N611.35bn. In 2018, the government approved N2.8tn for capital projects but released N1.8tn for implementation. This caused a funding deficit of N1.01tn. Further analysis of the data revealed that in 2019, a funding gap of N863.9bn for the execution of capital projects was recorded. In the 2019 annual budget, the total amount of N2.03tn was allocated for capital expenditure, out of which N1.16tn was released. An analysis of the revised budget for the 2020 fiscal year showed that N2.6tn was projected to be spent on capital projects, but N1.94tn was released. This resulted in a funding gap of N733bn (Punch, 2021a).

From January-November 2021, the Federal Government recorded a revenue shortfall of N1.93tn. According to data from the Budget Office. The Budget Office, disclosed that the Federal Government's aggregate revenue projection in the 2021 Appropriation Act and Supplementary Budget was N8.13tn. It said N7.4tn was the prorated budget for January-November 2021 but the government generated only N5.51tn in the period, resulting in a shortfall of N1.93tn. (Punch, 2022).

The fall in the revenue generation continue in 2022. Premium (2022) reports that Nigeria is already facing serious fiscal problems in 2022 first quarter, with its rising budget deficit, debt and shrinking revenue. The country's fiscal position worsened in the first four months of the year as the cost of repaying debt surpassed the government's revenue in the first quarter of 2022. According to details of the 2022 fiscal performance report for January through April, Nigeria's total revenue stood at N1.63 trillion while debt servicing stood at N1.94 trillion, showing a variance of over N300 billion. The report showed that gross oil and gas federation revenue for the first four months of the year was projected at N3.12 trillion but as at April 30, only N1.23 trillion was realised, representing a mere 39% performance. Despite higher oil prices, the report showed that oil revenue underperformed due to significant oil production shortfalls such as shut-ins resulting from pipeline vandalism and crude oil theft as well as high petrol subsidy cost due to higher landing costs of imported products (Premiumtimes, 2022). The government has a track record of failing to achieve its revenue projections as it grapples with revenue challenges.

The continuous fall in the national revenue made the 36 state governors to raise the alarm that they may not be able to pay salaries in the coming months as a result of dwindling revenue from the federations account. Also, the Lagos Chamber of Commerce and Industry (LCCI) raised the alarm that Nigeria's economy might relapse into recession in the second half of 2022, due to the burden of petrol subsidy and government's dwindling revenue (This Days, 2022). The trend of underperforming revenues and higher-than-expected budget deficits has been a recurring theme for Nigeria according to (Mike, 2021). The annual revenue shortfalls in Nigeria has negative impact on all the economic activities in the country. Vanguard (2022) quoted in Adedokun who asserted that "If government revenue dips, it will affect all the various sectors of the economy, especially Economic Affairs and other sector like education."

Vanguard (2022) cited in Adedokun, reported that "the issue of mounting debt servicing, it is no longer sustainable to use all the revenue to pay debt charges, it will have crowding-out effect on all other sectors such as education, health and social welfare, infrastructural development will be negatively affected, thereby creating wider infrastructural gap in the economy." The worsening finances of the Federal Government, reflected in declining revenue, increased borrowing and debt service, will impact the administration of universities in Nigeria.

Impact of National Revenue Short-Fall (2015 - 2022) on University Administration

There are many impacts of national revenue shortage fall (2015-2022) on university education in Nigeria. Some of the impact include; reduction in universities funding, affected teaching programme, research programme, community service programme, infrastructure facilities development and led to strike actions and poor implementation of agreement reached with unions in the public universities.

Reduction in University's funding

The fall in the national revenue (2015-2022) in Nigeria has affected the funding of education especially that of the university' education. The universities drive their major funding from the federal revenue and state revenue which is determined by the FAAC allocation. The Federal Government recorded a revenue shortfall of N1.76tn in the first half of this 2021. The Federal Government's projected revenue for the 2021 fiscal year was N7.9tn, of which N3.9tn was earmarked as pro rata target for the first six months. As at June 2021, the government had only generated N2.3tn, or 44.1 per cent of the pro rata estimate, indicating a revenue gap of N1.8tn. During the period under review, the aggregate revenue of N2.23tn comprised oil revenue of N492.4bn, non-oil revenue of N778.2bn and N922.1bn from other revenue sources including independent revenue of N558.1bn (Punch, 2021b). The fell in the national revenue affected the funding of education. For instance, from 2016 till date, education budget in Nigeria have been unstable. For instance, in 2016, education was allocated a paltry 6.7 per cent of the annual federal budget; it was 7.38 per cent in 2017; in 2018, it was 7.04 per cent; 7.05 per cent in 2019; 6.7 per cent in 2020; 5.6 per cent in 2021. In the current 2022 budget the allocation to education is a generous 7.9 per cent. The weakening revenue performance, growing fiscal deficit and rising debt service burden in Nigeria has resulted to the poor funding of education. The poor funding of education directly

affected all forms of education especially the university education which drives its major income from the federal and state revenue. The reduction in the funding of education and in specifically that of the higher education in Nigeria can be linked to the revenue fall and low patronage of Nigerian public universities by international students (Ogunode, Olatunde-Aiyedun & Mcbrown, 2022). Government usually allocates sizeable proportion of its revenue to education in order to enhance national development. Ogunode, Zhenseh and Olatunde-Aiyedun (2022) reported that the proportion of national revenue allocated to education has resulted in problems facing higher education. It affected several factors among which are the growth rate of the national economy; the world market condition; competition from other sectors of the economy; the nature of the sources of revenue and the nation's policy on education. The proportion of the national resources that will be devoted to education depends on the rate of economic growth of a nation. If the economic growth rate is low, it may be difficult for the government to provide more science resources to education (Olatunde-Aiyedun, Olamoyegun & Ogunode, 2022). Also, this determines a country's budgetary allocation to education. If a country relies on only one source of revenue, it may not be able to adequately finance education when compared with other country that diversifies her sources of revenue.

Teaching Programme

The teaching programme of many public universities has also been affected with the poor revenue generation in the country. Teaching programme is the first programme of the universities and it requires a lots of human and material resources to implement. These resources have been in shortage as a result of poor funding of the universities which is linked to the poor revenue generation because majorities of the universities in Nigeria depend on government funding. It is impossible to implement the teaching programme without adequate academic staff and other resources. Many public universities especially the federal ones have failed to recruit academic staff for effective implementation of the teaching programme because of government recruitment embargo since 2020. For instance, many public universities are understaffed and they cannot employ because the federal government placed embargo on employment since 2021. It has been observed that for the past two years the federal government has given directive on embargo on recruitment of staff in all federal institutions including universities in Nigeria. Taiwo-Obalonye (2022) confirmed this when he submitted that the Federal Government has reiterated that she has placed embargo on employment into the Federal Public Service since March 2020. The placement of embargo on recruitment is due to poor revenue generation. Agbakwuru (2021) noted that the Federal Government, explained that it placed embargo on employment because the economy was not in good shape. This embargo affected recruitment of staff in federal higher institutions especially the universities. Staff in the higher institutions is classified into academic staff and non-academic staff. The shortage of academic staff in the public universities has affected the quality of teaching and the implementation of teaching programme in the universities. Olatunde-Aiyedun and Ogunode (2022) noted that the shortage of staff in the various public higher institutions especially the universities in Nigeria can also be linked to fall in national revenue and the high debt serving of Nigerian government.

Research Programme

The research programme is the second programme of the universities. The research programme is critical to the development of the universities and the societies at large. The research programme is also affected by the revenue shortage of the federal government. Research programme drives its funding from the **university's** budget that comes from the federal ministry of education through the national universities commission. Research in the universities is also funded by TETFund, an agency of the federal government. Ogunode, **Ukozor** and Iroegbu (2022); Ogunode, Olugbenga and Ezema (2022), and Ogunode, Jegede, Adah, Audu and Ajape (2021) identified that inadequate funding have been a major problem hindering the development of research programme in the Nigerian universities. Nigeria's sole reliance on oil revenue could retard educational development in the country due to fluctuations in oil price in the world market, which could adversely affect government's financial commitment to the sector. If there is diversification of the nation's sources of revenue, the Federal Government would have more sources from which to derive revenue. This scenario would guarantee greater allocation to education.

Community Service Programme

Ogunode, Onyekachi and Olatunde-Aiyedun (2022) opined that the high debt serving and the fall in revenue experiencing by the Nigerian government is affecting the funding of higher institution in the country and the poor funding of the public higher institutions has also affected the implementation of the various programme of the higher institutions such as the community service programme. Community service programme is described as one of the best programmes of the higher institutions because of its direct benefits to the host communities. The higher institutions are known with community service provision to their host communities. Community service programme of higher institutions are community inclined services initiated by the institutions to develop the communities. Community service of higher institution is services provided by institutions to benefit the community people. The inability of the government to adequately funding the tertiary institution is affecting the implementation of community service programme of the tertiary institutions. Since the higher institutions derive their funding from the government, a fall in revenue allocation to the higher institutions will definitely affect the implementation of **institutions'** programme such as the community service programme (Ogunode, Iyabode & Olatunde-Aiyedun, 2022). Ogunode and Atiga (2021); Ogunode, Akinjobi and Musa (2022); and Ogunode, Akin-Ibidiran and Ibidiran (2022) stated that the implementation of the universities programme depends on the availability of the budgetary allocation they received. Vanguard (2022) quoted Iledare, who said, "Another point is that the public investment to create a level playing field for the rich and poor kids will be badly impacted as federation funding declines. Education will be badly affected because of centralised planning."

Infrastructure Facilities

The slow-down of infrastructural facilities development and suspension of capital projects in many public higher institutions in Nigeria can be traced to the fall in revenue and the high debt serving in the country (Ogunode, Jegede, Olamoyegun, Akinjobi & Olatunde-Aiyedun, 2022). Infrastructural facilities are those facilities aiding delivery of academic and non-academic services in educational institutions. Infrastructural facilities include; libraries, laboratories, halls, offices, administrative blocks, hostels, roads facilities, water, electricity, internet (Adams, Zubair & Olatunde-Aiyedun, 2022). The availability of the infrastructural facilities in adequate quantities will support effective administration of educational institutions and the inadequacies will prevent effective administration of educational institutions (Ogunode, 2020). Ogunode, Ndubuisi and Jegede (2022) posited that many capital projects have been suspended in higher institutions due to poor funding. Adenikinju (2022) concluded that the trend of debt serving could pose a serious challenge for financing capital projects and discourage private sector investment. Chukwuajah (2022) also asserted that with dwindling oil revenue due to slump in the price of oil in the international market, Nigeria's government has had to rely on borrowing, both external and domestic, to finance its projects and close up budget deficits over the years. This has caused a surging debt profile -presently at \$38trn, more money to service the debts and almost equal amount as capital expenditure. The high debt serving has implications as it hurts the country's capacity to finance capital and other value-adding projects, while amassing the country in more debts. The Minister of Labour and Employment, Chris Ngige, called for restraint because the nation was broke. He went further to disclose that Nigerian government does not have money to prosecute capital projects, a development that might worsen the nation's unemployment and poverty conditions. Vanguard (2022) quoted Almona, who observed the rising debt servicing costs accompanied with dwindling revenue, provision of critical infrastructure and amenities like healthcare services, education, power, roads, and security will be hard hit as funding shrinks.

Strike actions

The rising debt servicing costs accompanied with dwindling revenue affected the universities administration. The universities unions in Nigeria both the federal and state having been going on strike actions for the past five to seven years due to the inability of the federal and state government to meet up their demands. The government in different occasions has signed agreement with different unions in the universities and fails to implement them. Ogunode, Onyekachi and Olatunde-Aiyedun (2022) asserted that another area where the fall in revenue and the higher debt servicing is

affecting the public higher institutions is in the area of strike actions. Fall in national revenue and high debt serving in Nigeria has also led to industrial strike actions by the different unions in the higher institutions. The federal government has failed to honour various agreement reached with different unions in the public higher institutions as a result of lack of funds to implement such agreement. Ogunode, Adegboyega and Olatunde-Aiyedun (2022); Okebukola, (2018); Ogunode, Ukozor and Jegede, 2022) stated that the failure of the government to honour and implement the various agreement entered into with the unions is responsible for the various strikes actions in the public higher institutions across the country. Ogunode, Onyekachi, and Mcbrown (2022), and Musa (2019) stated that government depends on the revenue to meet up with capital and recurrent expenditures of the higher institutions and other obligations. For few years now the federal government revenue has not be stable as dwindling oil revenue due to slump in the price of oil in the international market.

Poor Implementation of Agreement Reached with Unions

The poor implementation of agreement reached with different unions in the public universities is also linked to the poor revenue generation in the country for the past five to seven years. Inyang (2022) reported that the Minister of Labour, Senator Chris Ngige claimed the federal government does not have the money to meet some of the demands of the Academic Staff Union of Universities (ASUU) as a result of fall in revenue and oil price. This was also reaffirmed by Isiguzo and Arinze (2021) who submitted that President Muhammadu Buhari disclosed that the Nigerian government cannot afford the amount of funding needed to revive the country's educational system. The president also submitted that the competition for funds had become keener because of the recent increase in the number of tertiary institutions in Nigeria and dwindling oil revenue due to slump in the price of oil in the international market.

Conclusion

This paper looked at the effects of the continuous fall short in the national revenue on the public universities administration in Nigeria. Reduction in universities funding, poor implementation of teaching programme, research programme, community service programme, infrastructure facilities development, poor implementation of agreement reached with unions in the public universities and strike actions are the impact of the fall short in the national revenue on the public universities administration in Nigeria.

Recommendations

Based on this impact discussed, the following recommendations were suggested:

The federal and state government should diversify the economy.

The federal and state government should cut the cost of governance across the three tiers of government

The government should borrow from cheaper sources and also to consider deficit financing from equity instead of the expensive debts borrowed and used for recurrent expenditures.

The government should increase taxes or withdraw completely from the subsidy regime, while also cutting back on expenditures.

The government should reform government expenditure in line with prevailing realities. Address fiscal leakages at all levels of government.

The government should address the growing insecurity to reverse the sharp declines in agricultural output and soaring food prices. Address the challenge of oil theft which is affecting our oil output and foreign exchange earnings.”

The government should restructure in the universities in the ways that they can generate funds.

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