

# **ABU JOURNAL OF PUBLIC ADMINISTRATION**

A Journal of the Department of Public Administration,  
Ahmadu Bello University,  
Zaria, Nigeria

**Vol. 12 No.1**

**January, 2024**

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**ISSN: 2360-9664**

*Published and Printed by*

Ahmadu Bello University Press Limited, Zaria,  
Kaduna State, Nigeria.

Tel: 08065949711

E-mail: [abupress2013@gmail.com](mailto:abupress2013@gmail.com),  
[abupress2020@yahoo.com](mailto:abupress2020@yahoo.com)

Website: [www.abupress.com.ng](http://www.abupress.com.ng)

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## **Editorial Comment**

This Edition of the Journal started with the important element to any nation, that is leadership. However, the edition is dominated by very another important element to the development of nation, personel, this twin elements which are all part of Human Capital in Public Administration haven discussed. In addition, support elements like agriculture, health and security were not left out.

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**Dr. MADU Abdulrazak**  
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<b>Country</b>	<b>Amount Per Individual</b>	<b>Amount Per Institution</b>
Nigeria	₦3,000.00	₦4,000.00
Africa	\$50.00	\$75.00
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# EFFECT OF FINANCIAL CAPACITY ON THE IMPLEMENTATION OF PRIMARY HEALTHCARE PROGRAMMES IN SELECTED LOCAL GOVERNMENT AREAS OF KATSINA STATE

By

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## Abstract

*Health is wealth; it is fundamental for the survival of humanity. For healthcare services to be effectively provided, finances must be adequately appropriated and released. The paper examined the effect of financial capacity on the implementation of Primary Health Care programmes (PHC) in Katsina State from 2011 to 2019. The problem investigated by this paper were examining whether there is adequate budgetary provision and released as required by the Abuja Declaration (2015) of 15% minimum requirement for the implementation of PHC in Katsina State. The objective of this paper is to assess the effect of financial capacity on the implementation of PHC programmes in selected LGAs of Katsina State. To achieve this objective, quantitative method was adopted and data were generated from both primary and secondary sources with questionnaire and interview as instrument for generating the primary data. The populations of the study were beneficial of Katsina, Funtua, Daura, Chiranchi, Danja and Bindawa Local Governments Areas (i.e.1,181,644). Krejcie and Morgan table was used to arrive at sample size of 384. The study revealed that, there was adequate budgetary provision for the implementation of PHC programmes. It was also revealed that funds appropriated were not adequately released. Budget performance was found to be below the minimum requirement. The study established that financial capacity has a positive and significant effect on the implementation of PHC programmes in Katsina State. There should be strong Civil Society Organisations (CSO) to monitor the budget implementation in the PHC sector. Financial discipline should be improved to ensure compliance with due process in incurring expenditure on PHC.*

**Keywords:** *Primary healthcare, health financing, auditing, budget appropriation*

## 1.1 Introduction and Problem in Context

National health systems aim to improve population health, ensure fair financing, and be responsive to population needs. Such goals are critical to the attainment of Universal Health Coverage, which aims to guarantee that all persons are able to access effective healthcare without facing financial ruin by using services. To achieve universal coverage goals, National Health Systems need to function in such a way that in a sustainable manner, people who need healthcare obtain services of appropriate quality at a cost they can afford, with payment made based on their ability to pay.

Nigeria's national health financing policy recognises the need to mobilise revenue for healthcare through prepayment strategies that enhance efficiency and equity, to pool and manage financial risks in a way that protects vulnerable groups from financial ruin due to healthcare use, and to ensure efficient purchasing arrangements for health services (FMOH, 2006). This explains that healthcare system is formulated with the inclusive dimension.

The global commitment to change the direction of health care services from curative to preventive health care led to a new concept known as Primary Health Care (PHC). The idea was popularized during the Alma-Ata declaration of 1978 which agrees that concentration should be given to preventive and rehabilitative than the curative. To achieve this, the Federal Government established the National Primary Healthcare Development Agency (NPHCDA) under the Decree No. 29 of 1992 to provide support and logistics for the provision of PHC services. A deliberate attempt to adapt and nationalize the entire components of the PHC system started in 1986 in 52 pilot Local Government Areas (LGAs), which culminated in the adaption of the National Health Policy by the Armed Forces Ruling Council in 1987 and launched in 1988.

Under the National Health Policy (2004) the Federal Government is mandated to provide institutional framework at the center (NPHCDA) that provides logistics and other support in the implementation of PHC programmes at the grassroots level. The State governments are to establish State Primary Healthcare Agency (SPHCA) at the State level for provision, supervision and regulation of Primary Healthcare. The Local Government being a government at the grass root which is closest to the people is expected to improve the provision of health workforce and their services.

The Nigerian health system is weak and has been evolving over the years with misplaced priorities and the focus on health inputs rather than outputs. The design and adoption of several policies have contributed little to strengthening the health system towards improvement in health outcomes. Decentralisation and fragmentation of the health system with duplication of responsibilities among the three tiers of government have affected effective health care financing (Sani, 2017)

State and Local Governments Budgets implementation of PHC Programmes has never been closed to the standard of 15% as approved by the Abuja declaration (Sani, 2017 & Aregbesola, 2017). Empirical evidences also showed that there has never been adequate provision that meet the requirement of Abuja Declaration. Worst is the capital expenditure which suffer from non-released

for several years (Sani, 2017). The released also revealed that budget implementation has been the critical issue undermining the success of PHC objectives.

The State and Local Governments made a relatively adequate financial provision for the implementation of PHC programmes. However, the provision is one thing and release of funds for the implementation is also another thing. For instance, Sani (2017) reported that poor budget implementation in the PHC sector was the main factor behind the setback in the healthcare service delivery in Katsina State. Haruna (2021) also revealed that the budgetary allocation and its performance in the healthcare sector of Katsina State is abysmal. Records also revealed that budget performance in the healthcare sector of LGAs has never been 30% from 2011 to 2018. Even where the funds were released, there is also a question of accountability, control, utilization and records which is also fundamental for the implementation of PHC Programmes.

Therefore, this paper is designed to answer question on how financial capacity affects the implementation of PHC programmes in the selected LGAs of Katsina State. The objective of this paper is to determine the effect of financial capacity on the implementation of PHC programmes in Katsina State. The paper hypothesized that the financial capacity of the selected LGAs has no significant effect on the implementation of PHC programmes in Katsina State.

## **1.2 Literature Review on Healthcare Financing**

Healthcare expenditure has many dimensions involving public spending, private spending through NGOs, budgetary allocation, capital spending, recurrent expenditure, expenditure on healthcare research and development as well as expenditure on individual healthcare programmes. Each of these dimensions has specific requirements. This study examined the public health expenditure on PHC programmes by looking at budgetary allocation as well as compliance with the Abuja declaration, 2015.

National health expenditures are defined to include health care services and supplies, research, and construction supplies related to health care. Health care services and supplies include personal health care services, the cost of administering private and public health insurance programmes, and government public health expenditures. Personal health services are by far the largest component of National Health Expenditures (Ukpong, 2016).

The methods used to finance personal health care service play a major role in shaping a country's health care system. Personal health care includes services such as hospital care, physician care, dental services, and drugs that are provided directly to individuals. How this care is financed

influences how people access health care, the types of health care provided, and the mechanisms used to allocate health care services. Financing methods also influence how the costs of health care are distributed among members of society by income and by health status (Ukpong, 2016).

The nature of health care financing systems varies widely across developed countries. With the exception of the United States and South-Africa, all of the developed countries have implemented some kind of National Health Insurance System (NHIS); that is, they have established programmes to ensure that majority of their citizens have access to health care services with minimal cost-sharing. Some countries (such as Germany and France) require employers to offer and employees to purchase a health insurance plan with payroll taxes as the major source of funding. In other countries, such as Canada, general tax revenues supply the major source of funding for their health insurance systems (Omoloke, 2015).

Health care financing has been a major challenge in the Nigerian health system from the initiation of the country at independence in 1960. Health system in Nigeria is financed through general tax revenue, donor funding, social health insurance, private voluntary health insurance and Out-Of-Pocket (OOP) payments. In the 1980s, there was call by the International Monetary Fund (IMF) for the introduction of user fees in African countries due to macroeconomic difficulties. Base on this call, most African countries and governments introduced user fees for Public Health Care services. Nigeria introduced user fees within the framework of the Bamako Initiative Revolving Drug Fund. User fees reduced access to health care for lower income households and the countries trying to achieve universal basic health care were advised to remove or reduce user fees which were OOP for funding health care. In order to address the effects of user fees, the Nigerian government beginning in the year 2000 removed user fees for the treatment of some diseases for children under five years of age and pregnant women. This was initiated on a state by state basis with some states having more free services for women and children than others. However, the removal of user fees at the hospital level means there is no running cost to buy supplies leading to a situation where patients and their families buy all inputs for health care including sometimes gloves and syringes (Onoka, 2010). These inputs are what money from an effective health insurance scheme would provide to the health care centres. After several attempts to introduce health insurance beginning in the 1960s, legislation establishing the National Health Insurance Scheme (NHIS) was passed in 1999 and the program launched in 2005 (after delays due to political instability and the opposition of some interest groups to its implementation). In spite of the

implementation of the NHIS since 2005, the provision of equitable health care financing towards UHC remains a challenge. Over the decade, NHIS has been fraught with corruption and lack of transparency and accountability. This has hindered the achievement of the goals and objectives for which it was established. Enrolment in the NHIS is very poor with only less than 5% of the Nigerian population covered under this scheme (Aregbesola, 2017 & WHO, 2020). These are mainly federal workers and their families, one spouse and up to four children; workers for large corporations and multinationals who either provide health services at company clinics and hospitals or pay health insurance for employees to access private health insurance; and the people in the military. The NHIS is yet to provide health insurance coverage to people in the informal sector of the economy who constitute the bulk of the Nigerian population. Lack of accurate data on the actual rate of enrolment remains a problem. Over the decades; government health spending has been generally low (Ukpong, 2016). There is inconsistency in government health expenditure as a percentage of the GDP. Government health spending as a percentage of total health expenditure has been below 40% in underdeveloped countries and below 15% in the LGAs of Katsina State. Health sector allocation as a percentage of total federal budgets has also been inconsistent. As majority of the health budget goes into wages and salaries of health workers, this affects the level of funds available for the provision and development of health care services. PHC is funded through extra budgetary means while donor funding is the major source of finance for disease programmes such as malaria, HIV/AIDS and tuberculosis. PHCs have largely remained underfunded over the decades (WHO, 2020). About 85% of annual budget for health is allocated to the running of federal teaching and specialist hospitals that are mostly technically curative rather than preventive and rehabilitative.

### 3.0 Methodology

The study adapted quantitative research design. The population of this study are the beneficiaries of PHC of the sampled LGAs (i.e. Katsina, Funtua, Daura, Chiranchi, Danja and Bindawa) under study i.e. 1,181,644 (NBS, 2019). The sample size for the study is 384, Krejcie and Morgan (1970) table was used in arriving at the sample size. The sample size was proportionately distributed among the six (6) selected LGAs Katsina State. This is represented in the table below:

**Table 1: Proportional Distribution of the Sample Size**

Local Government	Population	Sample Size	Percentage
Katsina	326, 085	101	27%
Daura	230, 506	73	19%
Funtua	230, 806	73	19%

Charanchi	140, 414	45	11%
Bindawa	154, 777	50	13%
Danja	128, 618	42	11%
Total	1,181,644	384	100%

Source: Field Survey, 2022

**Table 2 Distribution and category of sampled health facilities**

No. of Health Facilities Available and No. Selected	Katsina	Daura	Funtua	Charanchi	Bindawa	Danja	Total
No. of PHC Center Available	5	1	2	1	1	1	11
<i>No. of PHC Center selected</i>	<i>2</i>	<i>1</i>	<i>1</i>	<i>1</i>	<i>1</i>	<i>1</i>	<i>7</i>
No. of PHC Clinic available	10	8	10	12	11	10	61
<i>No. of PHC Clinic selected</i>	<i>5</i>	<i>5</i>	<i>5</i>	<i>4</i>	<i>4</i>	<i>4</i>	<i>27</i>
No. of HP available	18	14	41	51	43	45	212
<i>No. of HP selected</i>	<i>5</i>	<i>5</i>	<i>5</i>	<i>6</i>	<i>6</i>	<i>6</i>	<i>33</i>
<i>No. of Health Facilities Selected per LGA</i>	<i>12</i>	<i>11</i>	<i>11</i>	<i>11</i>	<i>11</i>	<i>11</i>	<i>67</i>

KSPHCDA (2021)

In all, there are 293 health facilities in the study areas (KSPHCA, 2019) out of which 67 health facilities ( $67/293 \times 100 = 23$ ) representing 23 % of the health facilities in the LGAs under study were selected. For the rural local governments, 1 PHC Centre, 4 PHC Clinics and 6 Health Posts were selected respectively. The PHC Centre came from the local government headquarter, 4 PHCs from 4 different political wards and 6 Health Posts from the political wards other than the selected wards for PHCs. In all, 67 health facilities were selected comprising 7 PHC Centers, 27 PHC Clinics and 33 Health Posts (HPs). This can be presented below;

Data for the study were collected from primary and the secondary sources. Stakeholders of PHC in the study area and the beneficiaries of PHC remain the sources of primary data for this study. The secondary sources of information for this research are files, annual estimates, store received and store issued voucher, medical records and Monitoring and Evaluation Registers. Surveys from National Demographic Health Survey (NDHS, 2013 and 2018) were also used.

Questionnaire was administered to the healthcare providers randomly selected in the PHC Clinics. Although the number of patients in the facility are not known, but a proportion of respondents (324 or 84.4%) from the sample size of 384 and 60 Staff were issued with the questionnaires.

#### 4.1 Results and Discussion

**Table 3: Local Government Financial Capacity for the Implementation of PHC programmes.**

Items	LGA	N	Min	Max	Mean	Std Duration	Decision
Local Government provides funds for the implementation of PHC programmes.	Katsina	5	1	5	2.80	1.300	Agreed
	Funtua	5	2	5	2.98	1.237	Agreed
	Daura	5	1	5	2.46	1.047	Agreed
	Chiranchi	5	1	4	2.37	1.282	Agreed
	Bindawa	5	1	5	2.15	1.038	Agreed

The funds appropriated are released for the implementation of PHC programmes.	Danja	5	1	5	2.91	1.173	Agreed
	Katsina	5	1	5	3.03	1.300	Disagreed
	Funtua	5	2	5	3.83	1.237	Disagreed
	Daura	5	1	5	3.66	1.302	Disagreed
	Chiranchi	5	1	5	3.45	1.370	Disagreed
	Bindawa	5	2	5	3.45	0.987	Disagreed
Funds released for the implementation of PHC programmes are expended accordingly.	Danja	5	1	5	3.26	1.067	Disagreed
	Katsina	5	2	5	2.91	1.184	Agreed
	Funtua	5	1	5	2.82	1.237	Agreed
	Daura	5	1	5	3.28	1.386	Disagreed
	Chiranchi	5	1	5	2.92	1.650	Agreed
	Bindawa	5	1	5	3.44	1.379	Disagreed
Funds expended for the implementation of PHC programmes are accounted for	Danja	5	1	5	3.43	1.290	Disagreed
	Katsina	5	1	5	2.97	1.306	Agreed
	Funtua	5	1	4	1.93	0.57	Agreed
	Daura	5	1	5	3.18	1.357	Disagreed
	Chiranchi	5	1	5	2.71	1.754	Agreed
	Bindawa	5	1	5	2.41	1.095	Agreed
Expenditure of the Local Government on PHC follow due process	Danja	5	1	5	3.03	1.671	Disagreed
	Katsina	5	1	5	2.07	1.306	Agreed
	Funtua	5	1	5	1.87	1.065	Agreed
	Daura	5	1	5	2.98	1.413	Agreed
	Chiranchi	5	1	5	2.71	1.754	Agreed
	Bindawa	5	1	5	2.29	1.250	Agreed
Adequate budgetary provision were made for PHC services	Danja	5	1	5	2.23	1.330	Agreed
	Katsina	5	1	5	2.43	1.435	Agreed
	Funtua	5	1	5	2.78	1.595	Agreed
	Daura	5	1	5	2.86	1.413	Agreed
	Chiranchi	5	2	4	2.47	0.687	Agreed
	Bindawa	5	1	5	2.99	1.609	Agreed
Funds budgeted and released were well audited.	Danja	5	1	2	1.97	0.169	Agreed
	Katsina	5	1	5	3.06	1.442	Disagreed
	Funtua	5	1	5	3.78	1.303	Disagreed
	Daura	5	1	5	3.23	1.401	Disagreed
	Chiranchi	5	1	5	2.76	1.532	Agreed
	Bindawa	5	1	5	3.22	1.370	Disagreed
	Danja	5	1	5	2.57	1.399	Agreed

Source: Researchers Survey, 2021

The Table 3 shows that respondents agreed with the assertion that the local government provides funds for the implementation of PHC programmes with mean scores of 2.80 in Katsina, 2.98 in Funtua, 2.46 in Daura, 2.37 in Charanchi, 2.15 in Bindawa and 2.91 in Danja LGAs. However, observation and information from the secondary data shows that the local government provides funds for the implementation of PHC programmes. Respondents were also asked whether funds appropriated were released for the programmes. The mean scores of 3.03 in Katsina, 3.83 in Funtua, 3.66 in Daura, 3.45 in Charanchi, 3.98 in Bindawa and 3.26 in Danja LGAs show that funds appropriated are not released for the implementation of PHC programmes. This is in line with the budget documents at the Ministry for Local Government, which shows funds were

allocated for capital projects but not released entirely between 2017 and 2018. Also, 2.91 in Katsina, 2.82 in Funtua and 2.92 in Charanchi are the mean score on the assertion that funds released are expended accordingly. This means that the respondents agreed on the assertion that funds are spent accordingly. These also indicated the elements of financial discipline as shown by the respondents. Table 3 also shows mean scores of 3.28 in Daura, 3.44 in Bindawa and 3.43 in Danja LGAs. This means that respondents in these LGAs did not agree with the assertion that funds are spent accordingly.

Table 3 showed 2.97 in Katsina, 1.93 in Funtua, 2.71 in Charanchi and 2.41 in Bindawa LGAs as the mean scores of the assertion that funds expended are accounted for in the PHC sector of the local government. These means that the respondents agreed with the above assertion. It also shows that there is a proper record system in the PHC Departments of the LGAs. These means that there is concern for financial regulations and the procurement act in incurring expenditure in the PHC sector. However, respondents in Danja and Daura LGAs disagreed on the above view with mean scores of 3.03 and 3.18, respectively. Observation reveals that there is no proper records keeping in these LGAs as some books like the DVEA Book did not records any expenditure for over 6 years. The Table also showed a mean score of 2.07 in Katsina, 1.87 in Funtua, 2.98 in Daura, 2.71 in Charanchi, 2.29 in Bindawa and 2.23 in Danja LGAs. These means respondents agreed that due process is taken care of in incurring expenditure in the PHC sector of the local government.

Respondents were also of the opinion that adequate budgetary provisions were meant for PHC Programmes with mean score of 2.43 in Katsina, 2.78 in Funtua, 2.86 in Daura, 2.47 in Charanchi, 2.99 in Bindawa and 1.97 in Danja LGAs. This mean that funds budgeted are adequate for the implementation of PHC programmes. However, response from the interview in the LGAs disagreed with the above assertion. Likewise, the budgetary allocation for the PHC of the LGAs has never been 15%, as agreed by the Abuja Declaration. These are sufficient to reject the above response and agreed that there is inadequate budgetary provision in the PHC sector

The Table also showed that funds released were not audited with mean scores of 3.06 in Katsina, 3.78 in Funtua, 3.23 in Daura and 3.22 in Bindawa LGAs. The response is also not clear, as the secondary data and observation showed auditing of funds even before releases. Staff salary and overhead always pass through different stages of auditing from MFLG to Office of the Auditor General for Local Government (OAGFLG) to the Accountant General Office. Therefore, the recurrent expenditure of salary and overhead used to be properly audited. The Table also shows

mean scores of 2.76 and 2.57 for Charanchi and Danja LGAs, respectively. These means that opinion in these 2 LGAs is contrary with the other LGAs by revealing that there was no auditing in the PHC sector of the LGAs.

Summarily, all the respondents from the six LGAs under study seem to be in agreement that Local Governments provide funds for the implementation of PHC Programmes, funds appropriated are not released for the implementation of PHC Programmes but the expenditure of the PHC followed due process. There is adequate budgetary provision for the implementation of PHC Programmes. Respondents from Katsina, Funtua and Charanchi LGAs agreed that funds released for PHC programmes are expended accordingly. However, those from Daura, Bindawa and Danja LGAs disagreed with the assertion that funds released are not expended accordingly. Also, respondents from Katsina, Funtua, Charanchi and Bindawa held the view that funds expended are accounted for. Whereas those from Daura and Danja LGAs disagreed with the assertion. Katsina, Funtua, Daura and Bindawa LGAs held the view that funds are not audited. However, respondents from Charanchi and Danja are of the view that there is auditing in the PHC sector of their LGAs.

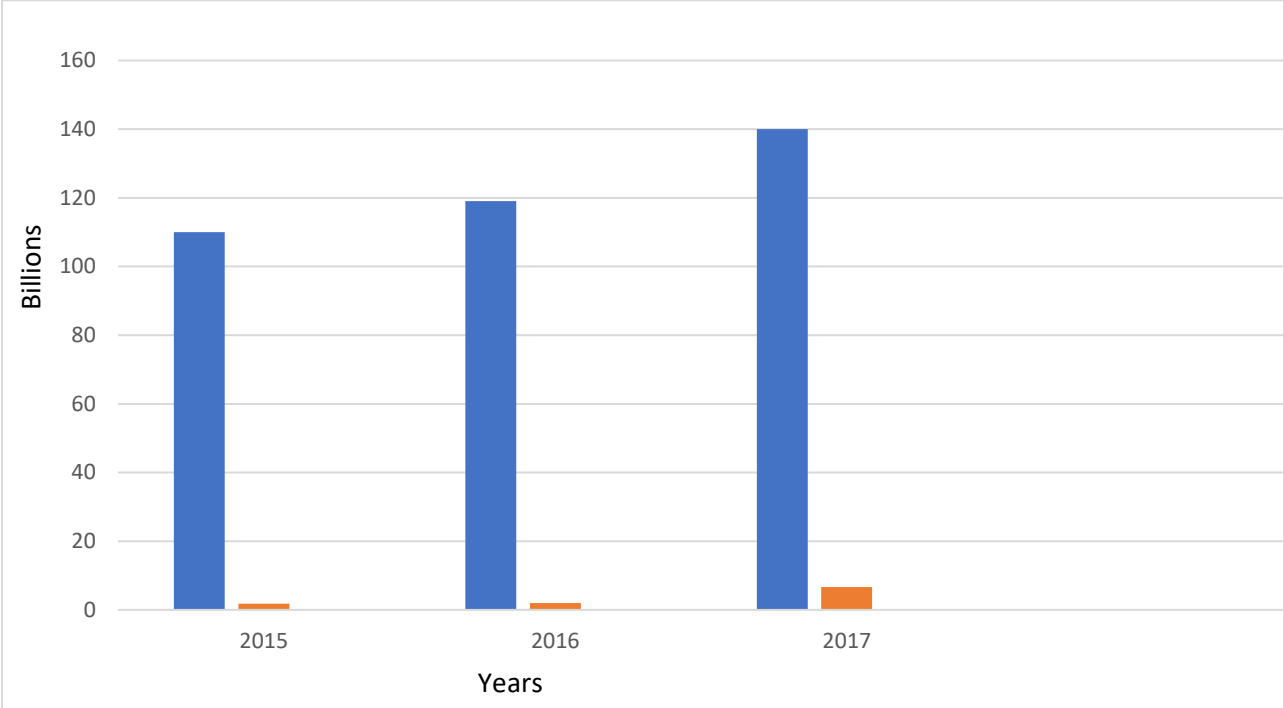
Having presented the responses of the respondents in Table 3, it is pertinent to support the view with secondary data to affirm or dispute the financial capacity or otherwise of these LGAs under study. As a matter of emphasis, let us start with the Health sector budget of Katsina State. The presentation will be followed with the analysis based on the percentage allocated to the health sector from the state budget and the amount appropriated for recurrent and capital expenditure as well as the actual expenditure incurred in the former and the latter. This will show the States financial commitment in the health sector from 2015 to 2017. Data for 2011 to 2014 and 2018 to 2019 was not available to the researcher. Therefore, a three (3) year analysis of the state budget will be made here. Although for the individual local governments under study, there is data for 2015 to 2018 (4 years). This will also be presented later.

**Table 4: Katsina State Health Sector Budget Analysis (2015 - 2017)**

<b>EXPENDITURE</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>
Total budget of the state	110,080,741,165.00	114,034,251,670.00	140,162,092,690.00
Approved capital for the Health Sector	1,806,890,190.00	5,468,948,725.00	6,729,361,995.00
Approved Recurrent for the Health Sector	5,971,105,020.00	5,835,777,850.00	6,082,284,605.00
Total Allocation for the Health Sector	7,777,995,210.00	11,304,726,575.00	12,811,646,600.00
Actual for the capital in Health Sector	637,341,243.00	2,042,135,908.00	2,079,681,199.00
Actual for recurrent in the Health Sector	5,643,085,434.00	5,906,143,049.17	5,488,370,821.35
Total Actual for the Sector	6,280,426,677.40,7.07%	7,948,278,957.17	7,568,052,020.00
% Allocation for the Health Sector	7.07%	9.9%	9.1%
% of Actual for the Health Sector	80.7%	70.3%	59.1%

**Source: MNCH<sup>2</sup> (2018)**

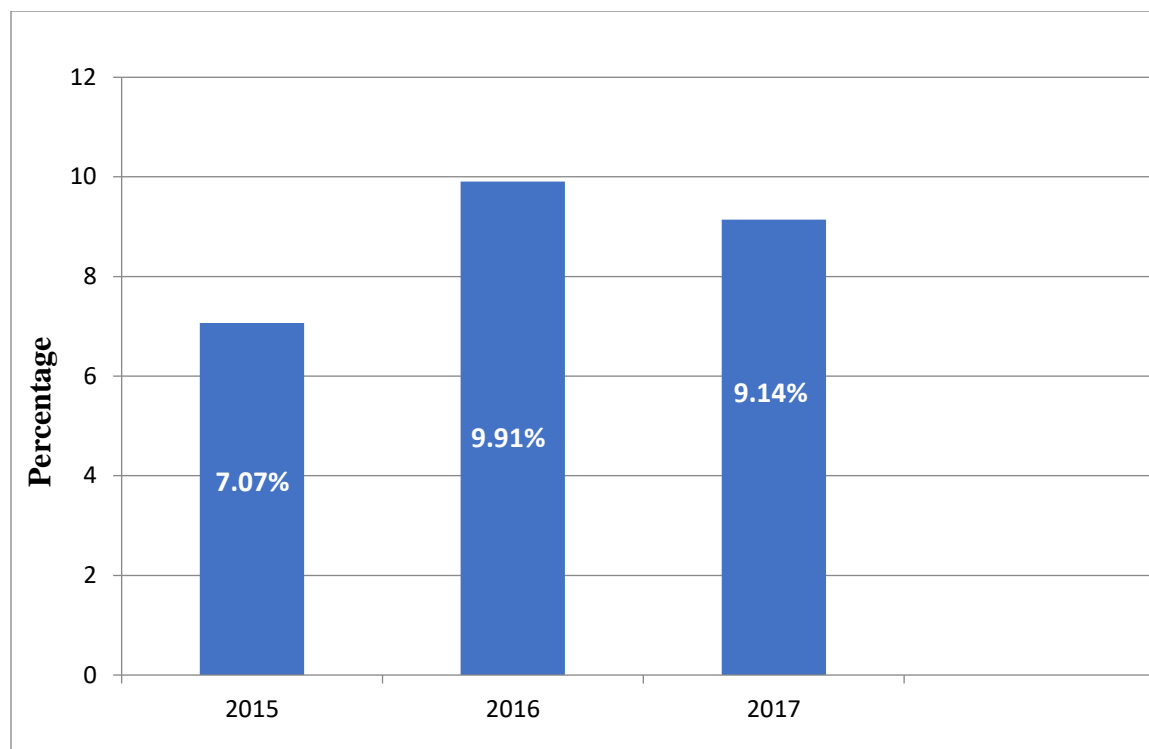
The above Table 4 shows the amount allocated for the entire budget of the state from 2015 to 2017. It also shows the capital expenditure for the health sector and its approved recurrent budget for the period of 2015 to 2017. The Table also explains the total allocation for the health sector (Recurrent and Capital). Actual capital and actual recurrent expenditure incurred between 2015 to 2017 were also revealed in the Table. This gives us the total actual expenditure for the health sector. More importantly on the Table is the percentage of the money appropriated for the health sector and the actual expenses incurred in the sector. As a matter of analysis, let us have a look at the components of the above Table in a more in greater depth.



**Figure: 1 Total Allocation to Health Sector and the KTSG Budget.**

Source: Annual Estimates (various) and MNCH<sup>2</sup> (2018)

From the above Figure 1, it can be seen that the state and healthcare budgets have been increasing from 2015 with ₦110 million to ₦140 million in 2017 while for healthcare from ₦1.8 billion in 2015 to ₦6.7 billion in 2017. This shows the arithmetic increases in the budgets. To determine the adequacy of funding or otherwise, we need to go to the next Table to see the percentage allocated to health whether it is in line with the minimum requirement of healthcare financing, i.e. 15%, as recommend by the Abuja Declaration (2001). This will help to determine how committed the government is in terms of Healthcare.

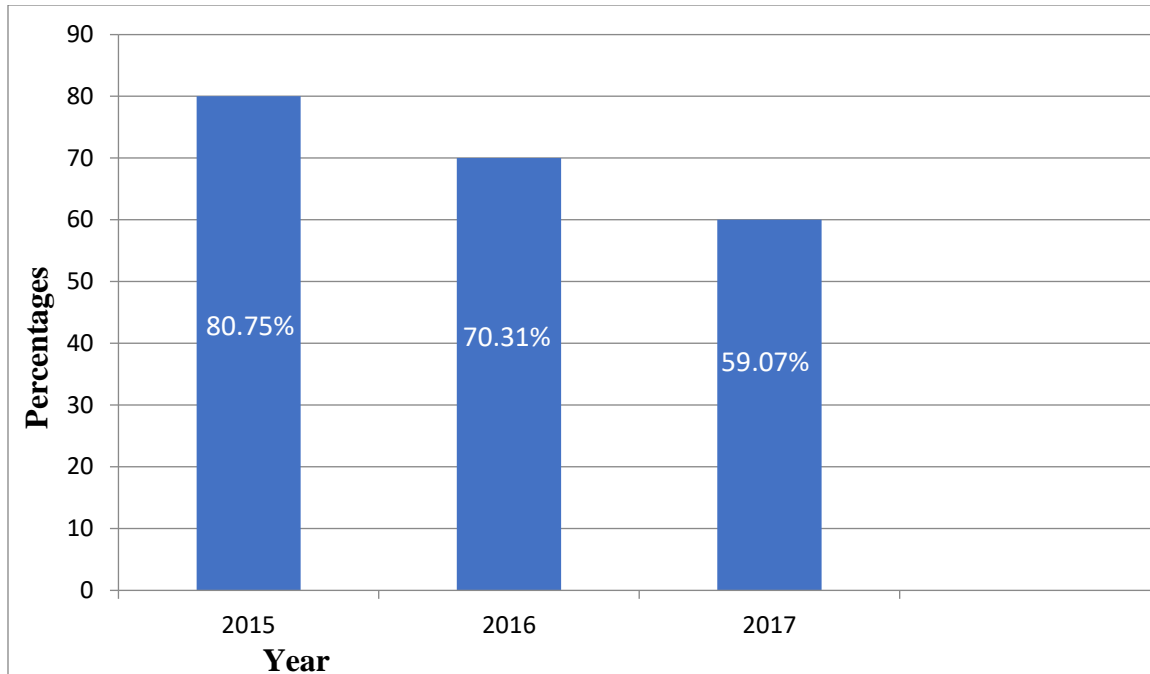


**Figure 2 Percentage of Funds Appropriate to Healthcare 2015 - 2017**

Source: Annual Estimates (various) and MNCH<sup>2</sup> (2018)

The above Figure 2 shows the percentage of healthcare in the state budget from 2015 to 2017. The Table shows that in 2015, there was only 7.07% of the state budget allocated to healthcare. By 2016, it recorded an increase of 2.9% (i.e. from 7.07 to 9.91%). Moreover, it slightly decreased by 0.77% in 2017 to 9.14. However, all the allocations are below the requirement of 15% recommended by the Abuja Declaration. This signifies that, much needs to be done in the healthcare financing of the state. This concern towards healthcare may be attributed to the change of leadership in the state in 2015.

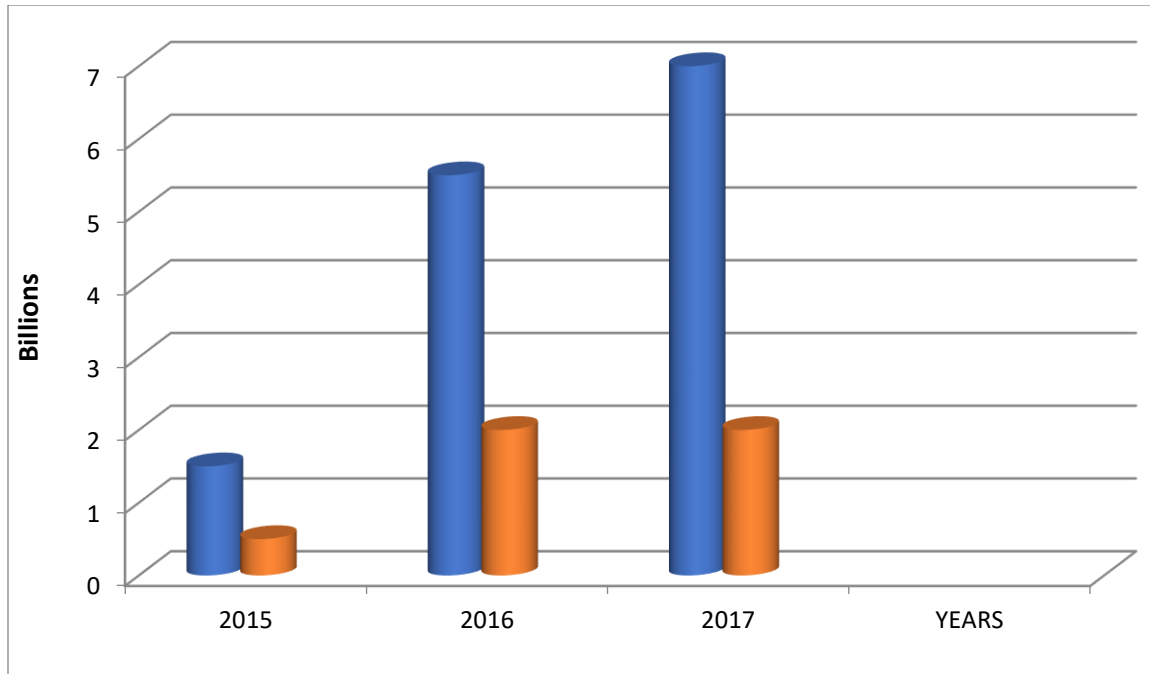
Having money appropriated is one thing, while releasing the funds to incur expenditure is also another thing. This is because there are many instances where the money approved in the budget is far different from the money released. For this reason, let us have a look at the actual expenses incurred in percentages between 2015 to 2019.



**Figure 3 Percentage of Actual Expenditure Incurred (2015-2017)**

Source: Annual Estimates (various) and MNCH<sup>2</sup> (2018)

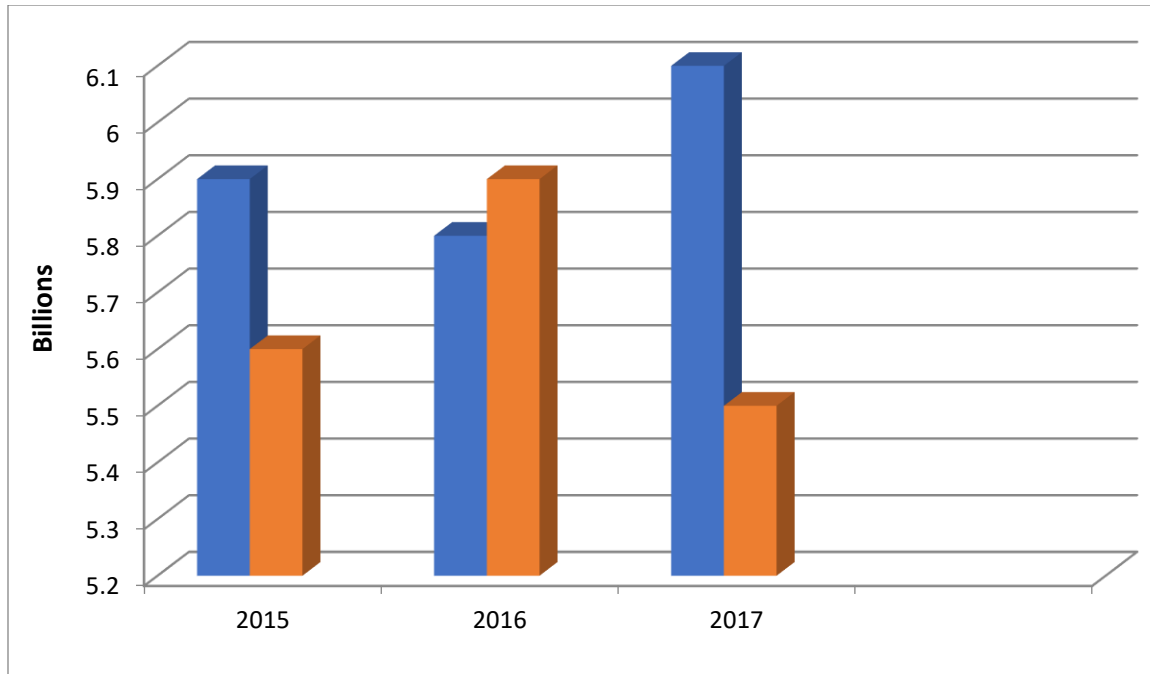
The above figure 3 shows that the percentage of the actual expenditure incurred in 2015 was far better than in 2016. Also, the 2016 actual expenditure incurred was better than that of 2017. The Table reveals the continuous decrease in the state expenditure on health by not less than 10%. This unfortunate situation makes healthcare financing worrisome. We may recall that the previous Table shows improvement in the appropriation to healthcare, which in this administration is far better than in the previous one. But this Table provides us with another dramatic revelation by depicting such a continuous decrease in public expenditure in the healthcare sector of the state. To have a clear picture of the issue, it is also pertinent to present another Table to show the approved and actual capital expenditure:



**Figure 4 Approved and Actual Capital Expenditure.**

Source: Annual Estimates (various) and MNCH<sup>2</sup> (2018)

The above 4 shows the continuous increase in the state budget in capital (approved and actual) expenditure. It shows that as capital expenditure (approved) increased, the actual also increased side by side from 2015 to 2017. This shows the increase in the commitment towards healthcare. However, it also depicts the state is concern on the capital expenditure in health to be low. This was part of the factors responsible for poor health infrastructures, consumables, drugs, tools and equipment, as revealed by the respondents during interviews. Having analyzed the approved and actual recurrent expenditure, it is also pertinent to analyze the recurrent expenditure appropriated and the recurrent incurred. This will enable us to make the analysis of the approved total budget and the actual incurred.

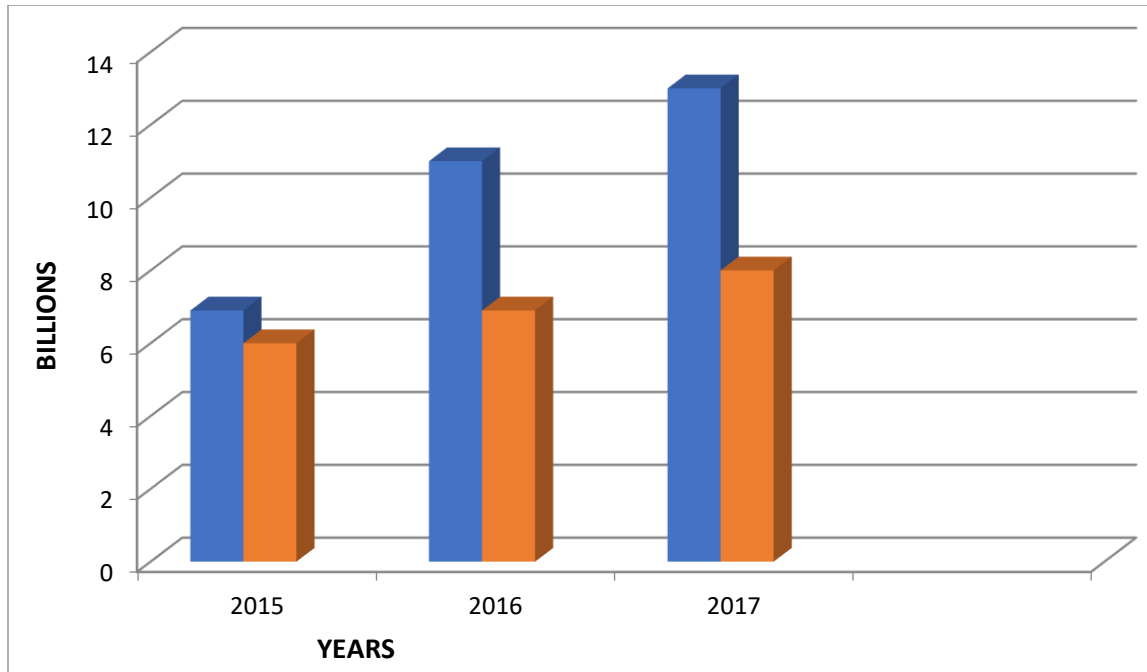


**Figure 5 Approved and Actual Recurrent Expenditure.**

Source: Annual Estimates (various) and MNCH<sup>2</sup> (2018)

From the above Figure 5, it can be seen that the recurrent expenditure on healthcare was implemented 70% in 2015 and 40% in 2017. However, for 2017, the recurrent incurred was more than what was approved in the Appropriation Act. This was due to the supplementary expenditure incurred in the year, particularly on the reversal of the suspended consolidated salary of healthcare workers and the activities of various committees set up to determine the new direction of healthcare service delivery, including funding researches in healthcare and intervention services on immunization.

To compare the Approved Total Budget and the actual expenses incurred in 2015 to 2017, the following Table is very necessary for such comparison, so that we can establish the clear gap between the funds appropriated and the fund released for the healthcare sector in the state from 2015 to 2017.



**Figure 6 Approved Total Budget and Actual Incurred**

Source: Annual Estimates (various) and MNCH<sup>2</sup> (2018)

The above Figure 6 shows that actual expenditure in health sector has never been 75% of the approved one. It shows the budget performances in 2015 to record the highest of the expenses incurred, which was closed to 76% of the total budget for the health sector. The Table also shows a 59% of the approved expenses was incurred in 2016. The actual expenses incurred in 2017 was also around 60%. This means that beyond the Appropriation Act, there was also the issue with the release of funds the approved. This also revealed the non-compliance with the budgetary allocation while incurring the expenses. As usual this will be explained by the response of the interview with stakeholders on the subject matter.

From the above analysis, it can be agreed that there is adequate funding in the Healthcare Sector of Katsina State. It also shows that the Abuja Declaration of 15% of the budget to health care sectors has not been adhered to, but the naira quantum allocated if judiciously used can be enough to properly implement PHC programmes. In the same vein, it depicts that even the little sum allocated to the health sector was not been fully incurred (released). The analysis also revealed that recurrent expenditure always took the largest share in the health sector budget of the state and shows the full implementation of the recurrent expenditure against the capital expenditure. This also is not in line with the Abuja Declaration of 50% (minimum) allocated to capital expenditure

in healthcare. As we said earlier, there is the need to analyses the healthcare financing of the local governments under study. This will give us the picture of the percentage of healthcare from the budget between 2015 to 2018.

**Table 5: Budgets of Selected LGA and PHC Departments under study in Katsina State**

LGAs	2015	2016	2017	2018
<b>Daura</b>	1,587,911,030	3,759,604,929	1,520,629,455	1,630,629,455.7
<b>PHC</b>	301,844,982 (19.0%)	308,844,982 (8.2%)	89,323,443 (5.9%)	88,000,000 (5.4%)
<b>Katsina</b>	1,267,814,530	4,553,873,745	1,653,094,994	1,653,094,994
<b>PHC</b>	234,508,997 (18.5%)	402,240,050 (8.8%)	89,323,443 (15.3%)	334,615,666, (20.2%)
<b>Funtua</b>	3,098,708,589	1,634,697,896	1,177,017,097	1,176,016,097
<b>PHC</b>	257,791,385 (8.3%)	244,833,236 (14.9%)	169,455,711 (14.3%)	226,601,986 (19.4%)
<b>Danja</b>	2,517,016,427	1,605,801,192	1,096,368,521	1,096,368,521
<b>PHC</b>	328,896,944 (13.0%)	297,490,934 (18.5%)	246,593,599 (22.4%)	192,668,116 (17.5%)
<b>Charanchi</b>	4,640,698,096	2,634,270,570	1,227,907,463	1,117,907,453
<b>PHC</b>	172,906,364 (3.72%)	207,345,713 (7.9%)	189,719,534 (15.4%)	208,108,720 (18.6%)
<b>Bindawa</b>	2,335,315,500	2,639,359,581	1,764,313,736	1,623,168,637
<b>PHC</b>	238,276,132 (10.2)	252,814,936 (9.5%)	262,898,416 (14.9%)	251,355,916 (15.4%)

Source: Annual Estimates (2015 to 2018)

From the above Table 5, it can be seen that the budget of Daura Local Government on Primary Healthcare was 19.0% in 2015 which was even more than the minimum benchmark set by the Abuja Declaration, i.e. 15%. In the year 2016 there was a dramatic decrease to 8.2% (about a 58% reduction from 2015). It further went down to 8.9% and 5.4% in 2017 and 2018, respectively. Katsina LGA allocated 18.5% in its budgetary estimates to PHC in 2015. This drastically reduced to 8.8% in 2016 and then rose to 15.3% and 20.2% in 2017 and 2018 respectively. This depicts a remarkable progressive increase in the allocation to the PHC sector over the years by the LGAs as against Daura LGA that recorded a continuous decrease in the allocation.

Funtua LGA allocated 8.3% in 2015. The percentage progressively rose to 14.9% in 2016, slightly dropped to 14.3% in 2017 and then drastically appreciated to 19.4%, which is remarkable in 2018. Danja LGA assigned 13.0% in its budgetary estimate to PHC in 2015. The percentage increased to 18.5% in 2016 and further to 22.4% in 2017 but suddenly fell to 17.5% in 2018. Although, LGA has the highest percentage allocation to the PHC sector in all its budgetary estimates from 2015 – 2018, which is far above the 15% Abuja Declaration minimum standard, yet the percentage allocation over the years is not progressive and suggests an unsteady health financing situation to the LGA.

Chiranchi Local Government recorded 3.7% allocation to the PHC sector in 2015. It rose to 7.9% in 2016, 15.4% in 2017 and further to 18.6 in 2018. This shows a progressive increase in the allocation over the years. It is pertinent to know that Chiranchi local government also has a large number of health facilities (i.e. 58), which means more was expected to be allocated to the PHC sector of the local government. Although, the LGA has tried to allocate around the minimum standard of the 15% Abuja declaration, because of the many health facilities in the LGA, the amount could not make a significant impact. This is noticeable in the poor physical condition of many health facilities in the LGA.

Last, but not the least on the Table is Bindawa Local Government which shows a budgetary allocation to the PHC sector in 2015 as 10.2%. It drops to 9.5% in 2016, rose to 14.9% in 2017 and further to 15.4% in 2018. This shows that apart from 2018, the LGA is operating far below the 15% Abuja Declaration minimum standard, which is quite very low and inadequate.

On comparative terms from this presentation, it revealed that Katsina LGA is doing better in terms of healthcare financing followed by Danja LGA and then Funtua LGA. Whereas the worst LGA in terms of healthcare financing is Daura, followed by Bindawa while Charanchi, which is on the average.

Having analyzed the funding of the PHCs at the local governments under study, it is also pertinent to provide an additional Table showing the financial support from the SPHCDA and development partners. This is because the state budget on PHC did not capture the one from development partners and SPHCDA.

**Table 6, Budgets of The SPHCA from 2011 to 2019**

Expenditure	2011	2012	2013	2014	2015	2016	2017	2018	2019
Recurrent	139,040,	187,040,5	139,040,5	156,109,9	385,861,9	120,200,1	120,200,1	122,604,1	122,604,1
Exp.	500	00	00	00	50	10	10	10	10
Personnel	221,988,	364,655,7	436,655,7	339,861,9	314,209,7	397,389,0	417,258,4	518,761,3	469,947,9
Cost	099	68	68	51	86	55	00	20	60
Capital	600,000,	600,000,0	333,936,3	496,831,6	333,936,3	221,735,1	221,735,1	274,887,0	123,712,8
Exp.	000	00	63	28	65	85	85	30	80
Total from	961,028,	1,151,696,	909,632,6	992,803,4	1,034,008,	739,324,3	759,193,6	916,252,4	716,264,9
state	599	268	31	79	099	50	95	60	50
Donor org.	996,000,	998,000,0	1,000,023,	1,100,000.	1,000,113,	1,221,000,	987,000,0	918,988,8	918,988,8
	000.	00.	221.	00.	211.	000	00.	66.	66.
Total	1,957,02	2,149,696,	1,909,655,	2,092,823,	2,034,121,	1,960,324,	1,746,193,	1,835,241,	1,635,253,
	8,599	268	852	479	310	350	695	326	816

KSPHCDA (2020)

From the above Table 6, it can be seen that apart from the LGAs budget on PHC, the State coordinating body (i.e. SPHCA) has a budget on PHC. This budget comprises personnel cost,

overhead and capital expenditure. Capital expenditure involves funds for the renovation of PHC Centres as they are responsible for maintenance. The Table shows the SPHCDA budget at almost 1 billion Naira annually from 2011 to 2019 respectively. In addition to that the Table also shows the financial contribution of the donor agencies led by WHO, UNICEF, Global Fund, Bill and Melinda Gate and Clinton Health Initiatives. They equally contributed almost 1 billion Naira annually to support the implementation of PHC programmes. Altogether there is almost 2 billion Naira budgeted to support the implementation of PHC programmes from the SPHCDA. Although, there is no data on the State’s budget on healthcare to determine the financial contribution in the implementation of PHC programmes from the State, the Naira quantum of the money budgeted is huge enough to agreed that there is a significant contribution from the state in PHC financing. Consequent to the above presentation on the financial capacity for PHC implementation, we come to the realization that all the LGAs under study have financial capacity, but the release of the funds is the critical issue challenging the implementation of PHC Programmes. There is adequate budgetary provision of the PHC programmes. The MFLG is the body twisting the funding of PHC in the State. Therefore, we can conclude that there is no adequate financial capacity for the implementation of PHC Programmes.

**Table 7: Primary Health Care Programmes**

Items	LGA	N	Min	Max	Mean	Std. Dev.	Decision
There is frequent campaign on health education	Katsina	81	1	5	1.72	0.835	Agreed
	Funtua	55	1	5	2.45	1.156	Agreed
	Daura	60	1	5	2.66	1.417	Agreed
	Charanchi	33	2	5	2.89	1.429	Agreed
	Bindawa	36	1	5	2.88	1.452	Agreed
	Danja	30	1	3	1.74	0.505	Agreed
Sensitization and awareness programme are organized by health educators and facilitated by other stake holders	Katsina	81	1	5	1.80	0.865	Agreed
	Funtua	55	1	5	1.67	0.629	Agreed
	Daura	60	1	4	1.88	0.927	Agreed
	Charanchi	33	2	4	1.71	0.460	Agreed
	Bindawa	36	1	2	1.61	0.494	Agreed
There is ANC centre in all the health facilities	Danja	30	1	3	2.60	1.090	Agreed
	Katsina	81	1	2	1.85	0.360	Agreed
	Funtua	55	1	5	3.58	1.331	Disagreed
	Daura	60	1	5	2.14	0.634	Agreed
	Charanchi	33	2	2	2.00	0.00	Agreed
	Bindawa	36	1	2	1.51	0.506	Agreed
ANC tools and equipments area available	Danja	30	1	2	1.43	1.502	Agreed
	Katsina	81	1	5	3.55	1.124	Disagreed
	Funtua	55	1	5	3.23	1.454	Disagreed
	Daura	60	1	5	3.10	1.556	Disagreed
	Charanchi	33	2	5	3.87	1.095	Disagreed
	Bindawa	36	1	5	3.37	1.392	Disagreed
Your health facility is good in treating	Danja	30	1	5	2.63	1.716	Disagreed
	Katsina	81	1	5	1.80	0.779	Agreed
	Funtua	55	1	2	1.92	0.279	Agreed

common diseases and injuries	Daura	60	1	5	2.28	1.431	Agreed
	Charanchi	33	2	5	2.274	1.245	Agreed
	Bindawa	36	1	5	2.46	1.051	Agreed
	Danja	30	1	2	2.00	0.00	Agreed
Presence of Health Facility addresses common diseases and injuries	Katsina	81	1	5	2.14	1.076	Agreed
	Funtua	55	1	2	1.55	0.502	Agreed
	Daura	60	1	5	2.34	1.471	Agreed
	Charanchi	33	2	5	2.58	1.177	Agreed
Health facilities has demonstrated quick response to address epidemic diseases	Bindawa	36	1	5	2.07	1.421	Agreed
	Danja	30	1	2	1.51	0.507	Agreed
	Katsina	81	1	5	1.92	1.098	Agreed
	Funtua	55	1	2	1.72	0.437	Agreed
Health facilities has demonstrated quick response to address endemic diseases	Daura	60	1	4	2.05	0.276	Agreed
	Charanchi	33	2	5	2.37	1.460	Disagreed
	Bindawa	36	1	5	2.59	1.487	Agreed
	Danja	30	1	2	1.83	0.382	Agreed
Health facilities has demonstrated quick response to address endemic diseases	Katsina	81	1	5	2.05	1.105	Agreed
	Funtua	55	1	5	2.40	1.265	Agreed
	Daura	60	1	5	2.02	1.023	Agreed
	Charanchi	33	1	5	3.68	1.254	Agreed
There are essential drugs in the health facility	Bindawa	36	1	4	1.83	0.892	Agreed
	Danja	30	1	5	1.74	0.852	Agreed
	Katsina	81	1	5	2.56	1.242	Agreed
	Funtua	55	2	5	2.98	1.017	Agreed
	Daura	60	1	3	1.63	0.517	Agreed
	Charanchi	33	2	2	1.68	0.471	Agreed
	Bindawa	36	1	5	2.71	1.209	Agreed
The drugs in the health facility are more cheaper than the one from outside the health facility	Danja	30	1	2	2.80	1.208	Agreed
	Katsina	81	1	5	2.21	0.828	Agreed
	Funtua	55	1	5	1.92	1.169	Agreed
	Daura	60	1	3	1.85	0.441	Agreed
	Charanchi	33	1	5	2.92	1.302	Agreed
	Bindawa	36	2	2	2.00	0.00	Agreed
	Danja	30	2	4	1.40	0.914	Agreed

Source: Field Survey, 2019.

The above shows mean scores of 1.72 in Katsina, 2.45 in Funtua, 2.66 in Daura, 2.89 in Charanchi, 2.88 in Bindawa and 1.77 in Danja LGAs, meaning that respondents agreed with the assertion that there is frequent campaign on health education programmes. This means that health tips and promotion are routine activities in the Local Governments. It goes to show that people know how to prevent some communicable diseases and stay healthy. With that we expected to record fewer diseases, as health campaign is made frequently. The Table also shows mean scores of 1.80 in Katsina, 1.67 in Funtua, 1.88 in Daura, 1.71 in Charanchi, 1.61 in Bindawa and 2.60 in Danja LGAs, indicating the agreement by respondents with the assertion that sensitization programmes are organized by the health educators and facilitated by other stakeholders. This means that there is the division of responsibilities under one direction. It shows that various stakeholders like traditional rulers, religious leaders, R.I, ANC and other service providers took their health campaign activities from health educators.

Mean scores of 1.85 in Katsina, 2.14 in Daura, 2.00 in Charanchi, 1.51 in Bindawa and 1.43 in Danja LGAs seen on the Table show agreement from the respondents with the assertion that there are ANC centers in the health facilities. This means that pregnant mothers were given more access to healthcare services. This depicts that ANC coverage will increase since there are centers for such services in the health facilities. By having such, we also expected to record very low numbers in terms of the Maternal Mortality Rate (MMR). However, responses from Funtua LGA with the mean score of 3.23 reveal the contrary view. This showed that some health facilities that are supposed to have ANC centers like PHC Bakin Kasuwa, PHC Jabiri and PHC Unguwan Dahiru have no ANC centers as learned during observation.

ANC tools and facilities availability scores means of 3.55 in Katsina, 3.23 in Funtua, 3.10 in Daura, 3.87 in Charanchi, 3.37 in Bindawa and 2.63 in Danja LGAs, indicating the respondents' disagreement with the above assertion. It is only those from Danja that reveals the availability of ANC tools and equipment. Observation also showed only benches and chairs in most of the ANC centers visited with the exception of the PHC centers Danja, Tandama Health Clinic, PHC Dutsen Rimi, all the corner clinics in Katsina, PHC Charanchi, PHC Daura and Tama. These health facilities have the USS machine, generator, weighing scale, tape and iron tablets for mothers. The remaining health facilities have no adequate tools and equipment for ANC.

The Table also shows mean scores of 1.80 in Katsina, 1.92 in Funtua, 2.28 in Daura, 2.74 in Charanchi, 2.46 in Bindawa and 2.00 in Danja LGAs, meaning that health facilities are good in treating common diseases like malaria, cough and diarrhea as agreed by the respondents. This means that people are treated and recovered in the health facilities. This goes to show that the death rate in the health facilities will be as low as possible. It also means that people are satisfied with the services given to them in the health facilities.

The presence of health facilities addresses common diseases and injuries is the assertion with mean scores of 2.14 in Katsina, 1.55 in Funtua, 2.34 in Daura, 2.58 in Charanchi, 2.07 in Bindawa and 1.51 in Danja LGAs, meaning that respondents agreed that there is reduction in communicable diseases and injuries. It means that health facilities are controlling the diseases at their level without necessarily referring to other secondary health centers. It goes to show that there is a decrease in the number of diseases reported on routine basis. Health facilities demonstrated quick response to address epidemic diseases also score means of 1.92 in Katsina, 1.75 in Funtua, 2.05 in Daura, 2.37 in Charanchi, 2.59 in Bindawa and 1.83 in Danja LGAs. This means that communicable diseases

are dealt with immediate effect. It also shows that the surveillance system used by partners like WHO and UNICEF is functional with the Diseases Surveillance Notification Officer (DSNO) responsible for reporting the emergence of any new case reported by the Ward Surveillance Officers (WSO).

Health facilities has shown positive responses in addressing the spread of endemic diseases. This is also on assertion with mean scores of 2.05 in Katsina, 2.40 in Funtua, 2.02 in Daura, 3.68 in Charanchi, 1.83 in Bindawa and 1.74 in Danja LGAs, indicating respondents' agreement with the above assertion. It goes to show that local governments respond as quickly as possible in the emergence of diseases. It also means that endemic diseases like malaria are taken care of by the health facilities. This has been proved during observation when we visited PHC Tama in Bindawa LGA. There was a suspected case of yellow fever and instantly, the in-charge called the DSNO. Later, the health team from local government came and took a stool sample of the patient. It was forwarded to WHO for onward investigation at Ibadan. However, responses from Charanchi LGA reveal no positive response in addressing the spread of endemic diseases.

The Table also recorded mean scores of 2.56 in Katsina, 2.98 in Funtua, 1.63 in Daura, 1.68 in Charanchi, 2.71 in Bindawa and 2.80 in Danja LGAs, meaning that respondents agreed with the assertion that there are essential drugs in the health facilities. This means that SDSS, DRF and Drugs from partners like Global fund, MNCH and SOML are provided in the health facilities of the LGAs. Also, it indicated that patients get drugs prescribed to them in the health facilities.

The Table also shows mean scores of 2.21 in Katsina, 1.92 in Funtua, 1.85 in Daura, 2.92 in Charanchi, 2.00 in Bindawa and 1.40 in Danja LGAs, indicating that respondents agreed with the assertion that drugs in the health facilities are cheaper than the drugs bought from outside the health facilities. This means that patients can afford the price of drugs in the health facilities. The Table shows average mean scores of 2.34 in Katsina, 1.99 in Funtua, 2.18 in Daura, 2.64 in Charanchi, 2.30 in Bindawa and 2.17 in Danja LGAs meaning that respondents agreed the extent to which PHC programmes have been implemented. This response goes to show that the programmes are satisfactorily implemented in all the sample LGAs.

#### **4.2 Test of Hypothesis**

To test for the hypothesis formulated in this research, simple linear regression was used to determine the effects of the independent variable on the dependent variable.

**Table 8, Regression Output**

Model	Sum of Squares	Df	Mean Square	F	Sig.
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1	Regression	5.308	5	1.062	15.473	.000 <sup>b</sup>
	Residual	21.889	319	.069		
	Total	27.197	324			

Source: SPSS Output, 2022

Table 8 shows, the results from the regression analysis which tests the effects of the independent variable on Primary health care programmes. The F-statistic which measures the adequacy and fitness of the model used in the study stood at 15.473 with a p-value of 0.000<sup>b</sup> which is significant at 5%; this shows that the model is fit for the data.

**Table 9: Regression Output**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.442 <sup>a</sup>	.195	.183	.2619479

Source: SPSS Output, 2022

Table 9 shows the summary of the regression analysis. The empirical findings show that R, the multiple correlation coefficient stood at 0.442 which indicates a moderate correlation between the independent variables and the dependent variable. R<sup>2</sup>, the multiple coefficient of determination of the variables stood at 0.195 indicating that about 19.5% of the total variation in primary health care programmes is explained by variations in the 'independent variable captured in the study; while other variables not captured in the study will explain 80.5% of the variations in primary health care programmes. The adjusted R<sup>2</sup> being 0.183 also indicates that the independent variable will still explain 18.3% of the variations in primary health care programmes even if other variables were added to the study.

**Table 10: Regression Output**

		Coefficients <sup>a</sup>				
Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		B	Std. Error	Beta		
1	(Constant)	1.224	.172		7.130	.000
	Financial Capacity of the Local Government	.043	.037	.060	1.163	.246

Source: SPSS Output, 2022

Table 10, shows the outcome of the respective independent variables on primary healthcare programmes. The study presented the test for the assumptions of linear regression.

Ho i. The financial capacity of the Local Government has no significant effect on the implementation of PHC programmes in the selected LGAs of Katsina State.

The coefficient of this independent variable stood at 0.128 which is positive. This implies that an increase in the current financial capacity of the Local Governments would lead to an increase in

the implementation of primary health care programmes in the selected LGAs of Katsina State. This depicts a healthy state of financial capacity in relation to primary health care services. However, the significance of this can be judged from the *t* statistics and its significance. The *t* statistics of the independent variable stood at 3.606 with a p-value of 0.000. The p-value is less than 0.05, indicating that the relationship depicted in the model is insignificant at 95% confidence level. This implies that the study does not have enough statistical evidence to accept the null hypothesis  $H_{0i}$  in order to reject its alternate  $H_{1i}$ ;

Based on the above analyses the study rejects the null hypothesis,  $H_{0i}$ , which states that financial capacity of the Local Government has no significant effect on the implementation of PHC programmes in the selected LGAs of Katsina State; and accepts its alternate hypothesis,  $H_{1i}$ , which states that there is a significant relationship between the financial capacity of the Local Government and the implementation of PHC programmes in Katsina State

### **4.3 Summary of Major Findings**

The study also established that the current financial capacity of the Local Government has positive (coefficient 0.060) and significant (p-value 0.043 less than 0.05) effect on the implementation of PHC programmes in Katsina State. It was found that budgetary allocation was around the benchmark set up by the Abuja Declaration (2001). Of course, huge amount of funds was appropriated to the implementation of PHC programmes. However, releases and management of funds are lacking in the PHC sector. The finding also showed that the excessive budgetary control exercised by the MFLG on the LGAs negatively affected the financial capacity of the LGA. It was found that funds appropriated are not released accordingly. This finding is in line with the findings of the NIPPS report (2019) and Haruna (2021) on the implementation of PHC in Nigeria. They revealed that poor financial management and budget indiscipline are the two factors bedeviling the implementation of PHC programmes in Nigeria.

### **5.0 Conclusion and Recommendations**

In view of the data presented and analyzed as well as the hypothesis tested, it was found that LGAs in Katsina State lacks adequate financial capacity for the implementation of PHC programmes. The State government should try to simplify the bureaucratic process of accessing funds by the LGAs through MFLG. This will improve the financial capacity of the local government. This can be achieved by reducing the bottleneck of applying to the commissioner MFLG, who is to also take the request to the executive council for approval as enshrined on the local governments by the

MFLG. In addition to that, there should be concern on the budgetary allocation of the PHC of the LGA to cover at least the minimum requirement of 15% budgetary allocation to the PHC sector. Financial discipline is also desirable for the realization of PHC programme objectives. This can be achieved through independent Civil Society Organizations (CSOs) to pay close monitoring of budget implementation. Budget implementation needs to be closely monitored by the autonomous CSOs to ascertain the performances of health care expenditure. Beyond the internal control instilled by the internal audit at the local government level, there should be a stronger internal mechanism through tax force committee and private consultancy firms to oversee the expenditure in the healthcare sector. Development partners should set this as part of their condition during signing Memorandum of Understanding (MoU) with the State government. There is also need for budget tracking from the community.

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# **PUBLIC-PRIVATE PARTNERSHIP AND ROAD INFRASTRUCTURE DELIVERY IN NIGERIA: LESSONS FROM THE LAGOS-IBADAN EXPRESSWAY**

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## **Abstract**

The overwhelming consensus that PPP fosters accelerated, on-budget and value for money public infrastructure delivery dominates the literature on highway PPPs particularly in the developed world. The situation in developing countries like Nigeria, however, presents a contrary scenario, with several of the projects ending up failing. This paper historically reflected on the experience of the federal government with the Lagos-Ibadan Expressway PPP project. The aim was to identify and explain the failure factors, the consequences generated, and policy lessons for future road PPPs in Nigeria. The paper derived historical evidence from documentary secondary data sources like PPP contract documents, project evaluation reports, government publications, journal articles, publications from magazines and newspapers among others. Interviews were also conducted on eight intermediate members of staff of Federal Ministry of Works and Housing (FMWH) and Infrastructure Concession Regulatory Commission (ICRC) to provide backup evidence for the documentary data and buttress analysis and outcomes or results of the study. Findings indicate that environmental conditions such as politico-administrative machinery, legal-regulatory framework, economic cum financial deficits or weaknesses, feeble political will were among some of the fundamentals that undermined the success of PPP on the expressway. The paper recommended evolvement of the requisite PPP governance mechanism along with genuine political commitment encompassing community consultation and public enlightenment to douse opposition in the pursuit of future road PPP contracts in the country.

**Keywords:** Lagos-Ibadan expressway, Nigeria, public-private partnership, road infrastructure.

## **Introduction**

Public-private partnership (PPP) has gained unprecedented popularity as a potent and illustrious strategy for delivering public infrastructure across countries of the world. The mechanism has been applied with marked success on a wide range of road infrastructure projects in the developed and developing countries (Bulsara, Kumar, Kumar & Chauhan, 2016). Testimonies of the successful application of PPP contracts to construct or rehabilitate highway networks abound in Europe, the United States of America (USA), Australia and India (Albalade & Bel-Pinana, 2016; Villalba-Romero & Liyanage, 2016; Kweun, Wheeler & Gifford, 2018; Rastogi, 2007; Rajan, 2010). Architecture, Engineering, Consultancy, Operations and Maintenance (AECOM) (2007) found that the involvement of the private sector through PPPs has enabled the United Kingdom (UK) government to expedite the delivery of highway projects built to high standards at lower costs. Scholars, practitioners and policymakers have thus consensually acknowledged that highway PPP projects enjoy accelerated and on-budget completion with high service quality irrespective of the brand of PPP adopted (Abiodun, 2017; Klijn & Teisman, 2003; AECOM, 2007; Vining & Boardman [as cited in van den Hurk & Liyanage, 2013]). In Britain, the use of PPP was found to have inspired the project delivery timeframe by 45 percent from average of 11 years to five years (AECOM, 2007).

This unwavering consensus seems oblivious of country peculiarities like economy, environment, technology, political leadership, governance structure, public and private sector capacities among others. These are critical to the operation of PPP, creating bottlenecks that tend to inhibit the win-win situation for partners and stakeholders thereby causing delay in project completion and sometimes project failures. Yescombe (2017), for example, notes that although there are extensive cases of successful PPP projects across the globe, a number of costly failures of PPP projects that have adversely affected development are equally recorded. Similarly, van den Hurk and Liyanage (2013) draw attention to the failure and sometimes sluggish progress of numerous PPP projects in the developing and developed countries alike. A joint assessment conducted by Civil Society Organizations (CSOs) on PPP projects across 10 countries: Sweden, Spain and France (in Europe), Liberia and Lesotho (in Africa), Peru and Colombia (in South America), and India and Indonesia (in Asia) revealed that five of the projects negatively impacted on the economy of the countries involved while three outrightly failed (Romero & Ravenscroft, 2018). The authors reported further

that all 10 projects lacked transparency and undermined accountability and community consultations. The projects also incurred excessive costs and risks leading to poor value for money, which ended up constituting a burden on public finances. Among the developing regions, the World Bank (as cited in Osei-Kyei & Chan, 2015), states that sub-Saharan Africa (SSA) accounts for the least number of successful PPP projects in the transport sector, with a high incidence of cancelled or distressed projects in the last two decades. The Lagos-Ibadan Expressway, Phase III of Lekki-Epe Expressway, Guto-Bagana Bridge, Second Niger Bridge projects (all in Nigeria), and the Kazungula Bridge project in Botswana are among some of the projects in this category.

This study sets out to lend credence to the World Bank's position and contradict the widely held view that PPP delivers on-time and within-budget highway projects across all countries, both the developed and developing. The study shows that certain conditions can interplay to limit the potentials of PPP in accelerating the delivery of road projects and may even lead to outright failure of projects in some developing countries. The study demonstrates this using the Lagos-Ibadan Expressway, the first federal PPP road in Nigeria, whose reconstruction on PPP terms was set for a period of four years but spanned close to three years without commencement of work culminating in the eventual termination of the contract. Being the pioneer case, therefore, it has attracted general public interest which serves as a source of inspiration for this study. The study is thus driven by the desire to broaden understanding on PPP's struggle to actualize its mandate in the road sector in Nigeria and the consequences occasioned by the delay and subsequent failure in completing the Lagos-Ibadan road project. It also aspires to derive lessons from the project with a view to suggesting policy directions for effective or successful future road PPP schemes in the country.

Nigeria boasts of 28,452 kilometres of paved federal highways out of a total 34,340 highway network owned by the federal tier of government (PPP Unit, 2010). These roads are the main truck routes linking the 36 states (Federal Roads Maintenance Agency [FERMA], 2008), conveying human traffic as well as providing access to raw materials and facilitating the distribution of agricultural produce and manufactured products. Road transportation accounts for 95 percent of all freight and passenger movement in Nigeria (Fashola, cited in Ochayi, 2021). However, the federal highways are in an indescribable state of dilapidation due to enormous traffic overburden or pressure and poor maintenance that have precipitated protracted and intractable road

infrastructure crisis. Media reports in the country indicate that the roads are replete with and overwhelmed by potholes, cracks, underground pumping, gullies, narrowed road due to failed road shoulders, extensive pavement failures among others (Abiodun, 2017; Fashola, as reported by Okogba, 2017), so bad that they have been described as death traps (Sanusi, as reported by Shuaibu, 2018). Motorists and commuters endure tortuous travel time, with high propensity for accidents resulting to deaths, injuries and loss of property. Vehicular breakdown accompanied by high and increased vehicle operating and maintenance costs are also common in the country.

Highway funding through the regular public budgeting system has been very challenging to Nigeria due to paucity of funds. Government's intervention using traditional procurement to improve the conditions of federal highways in the country was marred by poor funding as a result of declining public revenues, inter-sector competition, inefficiency of the traditional procurement method, technical and institutional capacity deficits among several other factors. As at 2021, it was reported (Akowe, 2021) that the federal government needed N7.4 trillion to fund 854 roads across the six geo-political regions in the country. The report further revealed that the Federal Ministry of Works and Housing (FMWH) was indebted to contractors to the tune of N420.6 billion. By the same year 2021, the country was using four categories of road financing which include: projects financed by the Presidential Infrastructure Development Fund (PIDF) created in 2016 and managed by the Nigerian Social Investment Authority (NSIA); projects financed by the SUKUK; roads funded by the Road Infrastructure Development and Refurbishment Investment Tax Credit Scheme (a PPP model devised by the federal government of Nigeria); and roads financed through multilateral loans obtained by the federal government. For example, the African Development Bank (AfDB) provided a US\$10 billion loan over 10 years to FERMA to enable the rehabilitation of roads across the country (Radio Nigeria, 2020).

Apparently, government's efforts witnessed fatigue and diminished hence it became absolutely imperative to seek collaboration with the private sector to deliver road projects in the country. The federal government opted for the PPP framework which was considered the most credible, efficient, convenient and reliable alternative for providing transport infrastructure (Oyedele, as cited in Osei-Kyei & Chan, 2015) due to its propensity for on-time and on-budget delivery of projects. Due to its strategic position in Nigeria's socioeconomic development, the Lagos-Ibadan Expressway enjoyed the pioneer attempt at PPP. Contract for reconstruction of the expressway on

PPP terms was signed in 2009. However, work did not commence on the road after three years until the contract was revoked in 2012, contrary to the popular consensus view that PPP accelerates project delivery. The fundamental questions that need to be addressed are why did PPP fail on the Lagos-Ibadan Expressway? What are the consequences of the failure? What policy lessons can Nigeria derive from this failure?

## **Literature Review**

### **Public-Private Partnership: Concept and Context**

Public-private partnership is a brand of cross-sector collaboration which is part of the emerging field of Collaborative Public Management (CPM), though the mixing of public and private efforts and endeavours has been in existence for a long time (Wettenhall, 2005). The literature on PPP recognizes two broad perspectives of the concept: first, as an ideology propagated by the classical liberals to engender competition and efficient operation of the market (Klijn, 2010) and second, as a governance mechanism for delivering public infrastructure (Jeppensen, 2013). It is in this governance context that the concept enjoys much of the academic literature. In ordinary parlance, therefore, PPP is a willing and voluntary cooperation between a state agency and a private partner to provide public goods or services that the state is unable to, on its own, deliver due to numerous challenges or capacity deficits. It is within this context that Van Ham and Koppenjan (2001) define PPP as cooperation between public and private actors to jointly develop products and services and share risks, costs and resources embedded in process. Because two sectors with parallel orientations (the public sector that prioritizes citizens' interest and welfare and the private sector inclined towards profit maximization) are involved, legal parameters are employed to define and set terms and conditions for the relationship in order to foster trust, confidence, commitment and forestall renegees. In this realm, PPP is regarded as a long-term contractual agreement (Savas, 2000; Garvin & Bosso, 2008; Asian Development Bank [ADB], 2012; Organization for Economic Cooperation and Development [OECD], 2013; The Economist Intelligent Unit, 2015) between a public sector agency and a private sector entity to provide infrastructure assets that are publicly consumed, and which afford both parties mutual benefits. The PPP arrangement imposes responsibilities on the private sector to accomplish multiple tasks of designing, financing, construction, operation and maintenance (Paxton, 2008; Blair & Williams, 2017) throughout the life of the contract, and as specified in the project agreement. Each of the tasks is accompanied by

or associated with risks such as cost overruns which are wholly or partially borne by the private partner. There are also rewards (or return on investment) enjoyable exclusively by the private investor while the public authority reaps value for money outcomes of the project for the citizens.

The bolstered interest in and increasing utilization of PPP in lieu of traditional procurement of public infrastructure have been aptly justified on economic, managerial and technical or technological grounds. Severe and persistent fiscal shortfalls or revenue declines, dearth of technology and innovation, and managerial deficiencies among numerous other deficits in the public sector have compelled the ceding of public infrastructure delivery to private investors (Bennett, Grohmann & Gentry, 1999; Kweun, Wheeler & Gifford, 2018). Available funding for infrastructure from traditional sources has fallen short of investment need (ADB, 2012). The desire to curtail public expenditure and minimize the effect of the public debt burden (DPRU, 2000; Yescombe, 2017), the need to disperse or deconcentrate governance and decision making and implementation powers to citizens (Basu, 2012; Sapru, 2013), as well as the complicated and intractable infrastructure crisis (Bhan, 2013) have all necessitated and legitimized the use of PPP. Countries across the world particularly the ones undergoing development have found it difficult to finance infrastructure through budgetary procurement. Private sector engagement to deliver infrastructure facilities has thus become a *sine qua non*, with PPP as the dominant approach due to its accelerated project delivery, cost-effective and value for money potentials. Albaladejo and Bel-Pinana (2016) insist that PPP is now a significant and desirable way of delivering infrastructure assets traditionally procured by the public sector. PPPs are playing an increasingly important role in the provision of new and renovation or rehabilitation of existing infrastructure facilities (DPRU, 2000) and enjoy global popularity nowadays (Hodge, Greve & Biygautane, 2018). Furthermore, PPP's multi potentials or sector inclusivity give it advantage over regular procurement and make it more attractive. Bryson, Sancino, Benington and Sorensen (2017) acknowledge that PPP is multi-sector, multi-level, multi-actor and multi-practice, hence, its wide application across sectors, but more commonly in transportation infrastructure (Blair & Williams, 2017) particularly surface transportation facilities such as highways, bridges, tunnels, underpasses (Kweun, Wheeler & Gifford, 2018). Jenkinson (2003) maintains that highway PPP is gaining worldwide acceptance and application, with remarkable and significant success in saving time and cost compared to the conventional procurement method which is often enmeshed in so many irregularities. Rastogi

(2007) and Rajan (2010) acknowledge the diverse and momentous use of PPP to finance road projects in India with increasing significance in recent decades.

### **The PPP Environment**

The Economist Intelligent Unit (2015a) identifies what could be regarded as a quadruple of environments on which PPP thrives. They include the politico-administrative environment, the institutional environment, the legal environment, and the economic and financial environment which are briefly discussed in this subsection of the article.

**The politico-administrative environment** – besides the polity being democratic, actors of state within the democracy must muster and demonstrate genuine political will and commitment towards decentralization or dispersal of responsibilities to encourage citizen participation in governance through the two other sectors – private and voluntary. Government's commitment is also delineated within the context of designing regulatory and institutional frameworks, capacity building of public sector personnel to competently and expertly handle PPP transactions (Economist Intelligent Unit, 2015b). The political will and commitment equally involves project preservation and continuity (Irabor, 2014) as well as policy and governmental stability (Ibrahim, Price & Dainty, 2006) otherwise there is always palpable fear of project termination or discontinuity by succeeding governments in particularly third world nations. Yissa (2019) notes that within the domain of the political environment of PPP, the ability of the public sector managers to uphold and promote the virtues of honesty, probity, transparency and accountability in transactions like bidding and tendering along with the readiness of government to bear political and environmental risks of projects are sure guarantees for PPP's success.

**The legal and regulatory environment** comprises investment and tax laws, performance regulations and guidelines, dispute resolution mechanisms and more crucially, the contractual agreements which underpin the PPP projects. The legal environment through the relevant laws and guiding documents distributes powers and responsibilities among participants, allocates project risks and mechanisms to safeguard potential losses among partners, and specifies project funding sources (ADB, 2012). The laws and regulations ensure financial accountability and guarantee value for money (Olele, 2016). This helps to curtail recklessness and excesses among PPP actors,

which dispels the skepticisms and apprehension that usually surround PPP contracts in developing countries thereby raising investor confidence and participation.

**The institutional environment** embodies varying institutions and stakeholders (both formal and informal) whose efforts interplay to influence smooth collaboration and coordination of activities. Usually a central unit or body is created like the ICRC (in Nigeria) and the Committee on Infrastructure (in India) along with other institutional stakeholders such as the Bureau for Public Enterprises (BPE), Bureau for Public Procurement (BPP), Debt Management Office (DMO) and so on (in Nigeria), the National Highway Authority of India (NHAI), the National Roads Agency (NRA) Ltd. of South Africa to mention just a few countries. These institutional stakeholders perform governance roles and overall management of the PPP policy framework ranging from planning, coordination, evaluation, monitoring and oversight to capacity building.

**The economic and financial environment** of PPP presents two symbiotically related perspectives, one economic and the other financial. From the economic perspective, it is argued cogently that PPP flourishes in an economy with stable macroeconomic climate involving low inflation, low lending or interest rates, and an exchange rate regime that is in favour of the home or local currency. Decisions to stabilize these macroeconomic variables are an exclusive preserve of public sector agencies spearheaded by or under the tutelage of the central the central bank. The financial axis is where the private sector plays key and leading roles to galvanize PPP. Most PPP projects require huge capital so prospective participants or participating private organizations must be ones that have the capacity to meet such funds or borrow when in shortfall. It becomes obvious that a country must possess a sophisticated financial sector with strong, deep-liquid and well-regulated capital market (Economist Intelligent Unit, 2015c). Allied to this is that the DMBs and other formal lending institutions must be well capitalized, well-regulated, and staffed with personnel who possess the requisite investment expertise and cognate experience to fund and efficiently manage loans and investment risks.

## **Types of Road PPPs**

Road PPP belongs to a broad classificatory PPP perspective consisting of two major strands: traditional and reformed PPPs. The traditional strand possesses the basic attribute of unbundling with full and active government's participation and ownership retention (Yissa, 2019). Project design and specification are done by the government while private investors build and manage the facility (Martimort & Pouyet, 2006). The various forms of leases and management contracts are found in this category.

The reformed model got its name from legal reforms that characterized its emergence. It involves bundling with full private sector participation and limited or restrictive state presence (the state intervening only in the form of regulation and quality assurance). The infrastructure facility could be a Greenfield (an entirely new or from-the-scratch project requiring initial construction) or a Brownfield (an existing project needing renovation, rehabilitation or reconstruction and maintenance) (ADB, 2012). Martimort and Pouyet (2006) stress that the design, construction and maintenance of the infrastructure are vested in a private sector consortium or concessionaire chosen by the government through a competitive process.

This is the category to which road PPP actually belongs. Its broad or umbrella concept known as concession entails the transfer of design, construction, maintenance and operation of a public infrastructure asset to a private consortium who bears almost all the project costs and recovers the investment through user charges (Vassallo & Gallego, 2005; Bennett, Grohmann & Gentry, 1999) or is paid by users of the asset or by the public authority (Yescombe, 2017). Concessions dominate highway procurement due to a variety of factors. First, they can be used for both Greenfield and Brownfield projects and, second, concessions take a long time, usually 10 years and over so provide ample opportunity for investment recovery by the private investor. Concessions cover a wide range of arrangements or options popular among which are BOT (Toll) and BOT (Annuity). BOT (Toll) requires the collection of toll fees from users of the road and was adopted on the Lagos-Ibadan Expressway in 2009 (PPP Unit, 2010) whereas BOT (Annuity) operates shadow tolls and is better for a Brownfield project (Nallathiga and Shah, 2014). Other popular forms of concession are DBOT (often considered same as BOT), DBFOM, DBFOT, DBFO, DBFM, DBOM and DB. In fact, a country can design any form or variety that suits the peculiarities of the project. For instance, India has created several brands of concession such as RIMOT (Rajan, 2010), HAM

(hybrid-annuity-model) (Bramhankar, 2018), EPC (engineering-procurement-construction) (Kalidindi & Singh, 2009; Bramhankar, 2018; Nallathiga & Shah, 2014). The Lagos State Government applied the ROT (rehabilitate-operate-transfer) model on the first phase involving the upgrading and rehabilitation of the existing 49.5 kilometer section of Lekki-Epe Expressway while DBOT was used to construct the 20 kilometer coastal section (Osei-Kyei & Chan, 2015).

There are no marked differences among the concession models as most of them are mutually inclusive with overlaps. The variant adopted or devised may depend upon the type of road project, amount of capital required, level of risk transfer, the payment mechanism and the desired outcome. However, whether a country adopts any of the conventional models or devises its own option, the common denominators that can be extracted from all the variants of concession are that project financing and operation lies with the private sector; risks are allocated according to ability to handle with the private sector bearing most of the project risks; safeguards, cost recovery and return on investment guarantees are provided for the private partner; while the public sector returns regulation, ownership and value for money accountability to the citizenry.

Nigeria has evolved her own road PPP framework known as Road Infrastructure Development and Refurbishment Investment Tax Credit Scheme. It is a Companies Income Tax arrangement which first emerged in 2017 where it was applied by the Dangote Group to construct the Obajana-Kabba Road in Kogi State, and was consolidated by the Executive Order No. 007 of 2019 (hereinafter referred to as EO7). The scheme has a 10-year maturity period from the day the EO7 came into force. It is managed by a Management Committee, and guarantees participating private investors full and timely recovery of investment (Bashir & Oguntuase, 2019). Eligible participants include companies registered under the Companies and Allied Matters Act (CAMA), recognized by the Securities and Exchange Commission (SEC) and certified by the Management Committee; institutional investors duly recognized by the CAMA, example, Pension Fund Administrators (PFAs), insurance companies, investment banks and so forth certified by the Management Committee. Intending participants are required to apply to the Management Committee, providing an Expression of Interest (EOI). Successful applicants (companies) are issued a Tax Credit Certificate (TCC) by the Federal Inland Revenue Service (FIRS). Project costs (among which is a 5-year cost of road maintenance) are almost borne wholly by the private investor. This PPP arrangement seems appealing as it has attracted large-scale private sector interest with

multinational corporations (MNCs) such as Dangote Group, Julius Berger Nigeria, Unilever, Mobile Telecommunication Network (MTN) and domestic companies like Floor Mills Nigeria PLC, Nigeria Liquefied Natural Gas (NLNG) Ltd, Nigerian National Petroleum Company (NNPC) Ltd and so forth all indicating their desire to participate in the scheme. The NLNG is already constructing the Bodo-Bonny Road in Rivers State.

### **Overview of Nigeria's PPP Policy**

Nigeria's drive towards a PPP regime can be traced to the establishment of the National Health Insurance Scheme (NHIS) by the Obasanjo's administration in 1999. The scheme possesses some features of PPP (Yissa, 2019). However, practical and landmark efforts at utilizing the PPP mechanism to douse infrastructure tension in Nigeria were recorded in the enactment of the ICRC Act of 2005, still by the Obasanjo's administration. The Act set the stage for a full PPP era in the country by establishing the ICRC as a Central PPP Unit to coordinate and facilitate the interaction between the state and the market. The Yar'adua's administration that succeeded Obasanjo's consolidated these efforts by inaugurating the ICRC Board in 2008. The board developed the N4P which was approved by the Federal Executive Council (FEC) in 2009. The N4P transcends socioeconomic and environmental boundaries, focusing primarily on service availability, affordability, quality and value for money. The market is engaged as a key player to catalyze, galvanize and facilitate service delivery with emphasis on the key principles of public welfare, appropriate risk allocation, transparency and value for money (ICRC, 2009).

Broadly, the N4P covers four major sectors of the economy: transport – which encompasses highways and railways, airports and seaports; energy – with priority on power generation, transmission and distribution, as well as oil and gas infrastructure; water supply and sanitation – involving the provision of facilities for generation, treatment and distribution of water for domestic and industrial use, as well as solid waste management and; the social sector comprising education, healthcare and housing infrastructure. The PPP process occurs in phases beginning with project development, procurement, implementation and maturity (ICRC, 2009). The policy allows two categories of PPP arrangements – one is private sector-proposed while the other originates from the public sector. Private sector-originated PPP also referred to as Private Initiated Infrastructure Proposal (PIIP) (Yarling, 2020) or Unsolicited Proposal (ICRC, nd) is a project prepared or packaged by an interested private investor who explores the possibility of investing in the project.

Public-initiated PPP project otherwise known as Solicited Proposal on the other hand emanates from an agency of government that wishes to attract investment in the project. In both categories, open competitive bidding is evoked by the public agency in conjunction with the ICRC to ensure that the most qualified, competent and preferred bidder emerges and delivers the project (ICRC, 2014).

The N4P recognizes about eight institutional stakeholders in the PPP governance mechanism or structure, each playing a special and specific role either directly or indirectly through its representatives. They include the ICRC (the Central PPP Unit), National Planning Commission, Bureau for Public Procurement (BPP), Bureau for Public Enterprises (BPE), Federal Ministry of Finance (FMF), Debt Management Office (DMO), Accountant-General of the Federation, MDAs (Ministries, Departments and Agencies) (ICRC, 2009). According to Yescombe (2017), it is from these stakeholder institutions that project teams are constituted comprising intermediate civil servants who prepare and package eligible and bankable PPP projects, and also oversee the day-to-day activities of the projects. They are supervised by a Project Board consisting of higher civil servants of Director and Permanent Secretary levels who in turn report to the political head, the Minister. A major shortcoming of the N4P is the conspicuous absence of a road sector or highway agency which specifically and professionally handles highway matters such as road PPP contracts.

### **Empirical Review**

Studies have been conducted on road PPPs in Nigeria, other African countries and countries outside of the continent. This subsection considers a few of these studies.

In 2018, the Centre for PPP Policy on Transportation, George Mason University sponsored a research on surface transportation infrastructure comprising highways, bridges, tunnels, and transit projects in some states of the US. The research explored the objectives and outcomes of surface transportation PPP contracts utilizing models such as DBFOM, DBFM and DBOM. The research adopted a multiple case study approach covering nine projects in two phases – six in Phase I and three in Phase II. Data were derived from documentary and participant interviews (Kweun, Wheeler and Gifford, 2018). The results dispensed by the study revealed that the common objectives of public authorities seeking access to private sector are funding, expertise, technology and innovation, on-schedule and within-budget project delivery, cost and risk transfer, as well as

service quality. The presence or availability of these factors through private sector intervention galvanized and guaranteed expeditious, effective and quality road infrastructure delivery in the states studied. The study concluded that PPP contracts achieve better outcomes with greater value addition than traditional procurement especially where actors of state seek private sector expertise and innovative intervention in the early stages of project preparation.

Osei-Kyei and Chan (2015) conducted a study on transport infrastructure delivery in sub-Saharan Africa (SSA) using PPP. The aim of the study was to examine the success and failure factors of some transport infrastructure PPP projects in some SSA countries. The research adopted a multiple case study design involving three projects – two highway PPPs (the Lekki Toll road in Nigeria and the N4 Toll road between South Africa and Mozambique) and a seaport (the Maputo Port in Mozambique). Data were generated from both primary and secondary sources. Primary data involved interviews with project partners and stakeholders while secondary data were obtained on project structures, features, and performances basically from governments' reports, documents, media commentaries, newspaper and business magazine articles, as well as World Bank reports. Findings reveal that transport infrastructure provision through PPP is feasible in SSA region. However, this is predicated on strong political will and commitment, robust regulatory framework, stable macroeconomic climate, competitive and transparent tendering process, and greater opportunity or space for local investor concurrence and participation. The study recommended sustainable policy actions and strategies like effective stakeholder engagement and management, macroeconomic stabilization, increased local and community mobilization, enlightenment and negotiation for full embrace and participation along with reasonable toll charges to realize the optimal potentials of the PPP scheme in delivering transport infrastructure in the region.

Mudi, Lowe and Manase carried out a study in 2015 on highway infrastructure financing and development in North Central Nigeria using PPP. The purpose of the study was to examine the strengths and limitations of the PPP model in highway development in the region. The study was theoretical, with priority on the objectives, operational, financial and implementation strategies of road PPPs. The life-cycle and challenges of road infrastructure development in the region through PPP were also assessed by the research. Data were derived principally from secondary sources. Findings identified numerous challenges including ambiguous and directionless policies, capacity deficits, feeble political will, as well as weak regulatory and institutional mechanisms. The study

recommended an overhaul of the institutional and regulatory frameworks with a view to strengthening them towards effectively stimulating road infrastructure delivery in the region.

Abiodun's case study research investigated the challenges confronting conventional procurement and explored an alternative approach in PPP framework for sustainable highway infrastructure development in Nigeria. The study adopted mixed methods research involving both quantitative and qualitative strategies. The quantitative approach, according to the study, utilized questionnaires and examination of documents such as contract agreements and project reports from FMWH and the ICRC. There were on-the-spot or physical visits to road projects. The qualitative approach on the other hand involved what the study referred to as the use of open-ended unstructured questionnaires, which were administered on some senior members of staff of FMWH, the ICRC, as well as consultants and contractors involved in public procurement and PPP contracts to generate the needed data. The study found that inadequate public financing (only 18-24 percent cash flow) with huge cost and time overruns of over 75 percent characterized highway projects thus confirming the inefficiency, ineffectiveness and weak capacities of regular procurement. This prompted the investigator to develop a decision making model couched in a flowchart which, according to the study, will facilitate decision making especially with regards to the choice of an acceptable and workable road PPP variant.

The pitfalls in this study are that it adopted the case study design but did not mention or indicate the case or cases involved. The study used open-ended unstructured questionnaires as a qualitative research instrument which is completely at variance with what qualitative studies entail; qualitative researches use interviews not questionnaires. The study population and elements therein were not stated and, although the population of study clearly occurred in different strata, no attempt was made by the investigator to define these strata and the subjects within each. Again, the study claimed to visit project sites without naming them. It tried to compare conventional procurement and PPP contracts but because it did not clearly state the cases involved initially, the comparison was simply theoretical without any practical evidence, hence, the overall results of the study were imaginary than of practical value.

## **Theoretical Framework**

The **public choice theory** is adopted to underpin analysis in this study. The ground work for the theory was laid by proponents of institutionalism like Thorsten Veblen, John Commons, and Wesley Mitchell who carried out astute and sustained campaign against neoliberalism in the US, advocating democratic reformation to correct the numerous defects and imbalances inherent in the market mechanism. The public choice theory was eventually hatched in the 1970s by a group of scholars referred to as neo-institutionists or institutional pluralists led by James Buchanan, Gordon Tullock, Vincent Ostrom and William Niskanen. The theory contends that the public should determine its consumption preferences and choices. It confers on the public consumer the right to freely choose among competing service providers without restrictions. Put differently, public choice theory advocates a platform comprising several service delivery alternatives from which public consumers or citizens can freely choose. To enhance this choice, the theory saddles the state with the task of allowing the existence and interplay of plural institutions, organizations or players to competitively deliver public goods and services (Basu, 2012). A variety of institutional mechanisms involving multiple private (both for-profit and nonprofit) agencies should participate in the delivery of infrastructure facilities needed by the public (Tullock, as cited in Sapru, 2013). This is necessary given the dearth of finance, technology and innovation, managerial expertise and efficiency prevalent in public agencies. It is also essential due to the crazy monopoly and super-profit tendencies of the market.

Public choice, therefore, advocates constructive and harmonious interaction between the state and business to foster smooth co-existence and tame the tides of self-seeking or rent-seeking by actors of state and cut-throat profiteering by the market. The theory acknowledges that neither the state nor the market in emerging economies can effectively drive the economy without the other hence the need for constructive collaboration or synergy to compensate for or balance each other's weaknesses. This is the thrust of PPP. The state transfers public infrastructure delivery risks and responsibilities to the market and voluntary institutions in a long-term investment-recovery-plus-profit arrangement, but deliberately withholds asset ownership and regulation to halt monopoly, ensure quality and value for money. However, this relationship requires mutual trust, confidence-building and transaction-transparency, the absence of which diminishes or scuttles participation

especially by the business or third sector leading to project delay or failure as was the case with the Lagos-Ibadan Expressway project. This is the fulcrum on which this study revolves.

## **Methodology**

The study employed the case study research design with a qualitative approach and historical orientation. The method afforded the study the opportunity to reflect on the preconditions and circumstances that compelled the adoption of PPP on the Lagos-Ibadan Expressway. The case study design also enabled the study to provide in-depth and detailed analysis of the PPP contract on the Expressway – its inception, implementation or management and the unfolding events in the post-PPP era. Documentary secondary data were retrieved from written materials such as the N4P, contract documents, project evaluation reports from FMWH, published and unpublished reports from the ICRC, as well as journals, magazine and newspaper articles. Interviews were also conducted to provide backup for the documentary evidence. The interviews comprised eight respondents who were intermediate members of staff – five from FMWH and three from the ICRC. The interview schedule consisted of ten questions while each interview lasted between 15 and 20 minutes. The respondents however declined both visual and audio recording of the interview but allowed written note taking.

Discussions in the paper are delineated in four sections: the introductory section provides a background of the problem indicating an overview of the attempt at financing and developing federal highway networks in Nigeria using conventional procurement and provides information about the Lagos-Ibadan Expressway. Section two reviews conceptual and contextual literature on PPP including its environment, types, N4P framework in Nigeria, and showcases some global successes and failures of the PPP mechanism in addition to a tip on the methodology. Section three discusses exclusively the policy lessons derived from the Lagos-Ibadan road PPP contract. The paper ends in section four where a conclusion drawn and recommendations made on the future of PPP in Nigeria.

## Evidence of Successful Road PPPs across the World

Available data indicate that different types of PPP variants have been used to provide new and rehabilitate existing road infrastructure in different countries yet the projects have always enjoyed accelerated and on-budget completion, accompanied by high service quality. Some of the prominent highway projects delivered across countries using different PPP models are highlighted in Table 1.

**Table 1: Some successful PPP roads across the world**

Country	Road project	PPP model	Contract year	Duration (years)	Duration completed (years)
Britain	M6 Tollway	DBFOM	1992	3	3(1995)
	M1-A1	DBFO	1996	4	4(2000)
Ireland	M4/M6	DBFOM	2002	3-5	3(2005)
Canada	S2S	DBFO	2004/2005	5-6	5(2009)
	A25	DBFOM	2002	10	10(2011)
India	ECR	RIMOT	2000	3	3(2002)
Australia	CitiLink	BOOT	1995/1996	5	5(2000)
SA/MOZ	N4 Toll Road	DBFOM	1997	3-4	4(2000)
SA	Platinum Road	DBFOM	2000/2001	3	3(2004)
Nigeria	Lekki-Epe Toll	DBOT/ROT	2003/2006	3	7(2013)

Source: Compiled by the author (2022).

### Interpretation

M6 Tollway – a 44-kilometer, six-lane highway.

M1-A1 – also known as Yorkshire Link, 30 kilometers, six lanes.

M4/M6 – also called Kilkock-Kinnegad Motorway, covering 39 kilometers.

(S2S) – Sea-to-Sky Highway or Highway 99 in British Columbia covering 95 kilometers.

A-25 – Autoroute 25 or Autoroute H-La Fontaine in Quebec, Montreal Province, with six lanes covering 49 kilometers.

ECR – East Coast Road in the state of Tamil Nadu covering 166 kilometers.

CitiLink – Melbourne CitiLink in the state of Victoria, 22.5 kilometers, six lanes.

SA/MOZ – South Africa/Mozambique, co-owned N4 Toll road, 630 kilometers, two lanes in some sections and four in others.

SA – South Africa, Platinum Highway also called Bakwena Toll road, 385 kilometers altogether. Lekki-Epe Expressway in Lagos State, 49 kilometers.

Table 1 provides evidence of road PPP successes across countries of the world. The data in the table indicate that different concession models were adopted in delivering the projects. Apart from the M6 Tollway and the Lekki-Epe Toll road, other projects representing 80 percent in the distribution, though complex due to numerous features, were completed on schedule, 25 percent of which (the M1-A1 and S2S) were completed well ahead of the scheduled date. 40 percent of the projects (in specific nomenclature – M6 Tollway, M1-A1 Motorway, N4 Tollway and Lekki Expressway) faced difficult times particularly community or public opposition to tolls, legal battles and other complexities which affected the commencement period but once they took-off, were completed within the stipulated timeframe. The projects also involved huge capital: L900 million and L293 million for the M6 and Yorkshire highways respectively (AECOM, 2007), L550 million for the M4/M6 Motorway, \$600 million for the S2S, \$207 million for A-25. The ECR cost Rs410 million (Rajan, 2010) while CitiLink was constructed at the cost of A\$2 billion (AECOM, 2007), the N4 Toll road at US\$660 million equivalent R3 billion (DPRU, 2000; SUSSC, 2012). US\$580 million (R3.2 billion) was spent on the Platinum Highway (Yescombe, 2017) and US\$347 million was estimated for the Lekki Toll road (Osei-Kyei, 2015). The concession periods for most of the projects (except the S2S which was 25 years) were 30 years and over.

### **Some Failed Surface Transportation PPPs in Nigeria**

Almost all the PPP roads including bridges just like most PPP projects in other sectors embarked upon by both the federal and state governments in Nigeria have been unsuccessful. In some of the cases, work actually commenced on the projects but progressed so slow that the contract was eventually terminated while in other cases the contracts were signed but the projects failed to take off. Table 2 presents some of the notable cases.

**Table 2: Some failed surface transportation PPPs in Nigeria**

<b>Name of project</b>	<b>Location</b>	<b>Concessionaire</b>		<b>PPP model</b>
Lekki-Epe Expressway (Phase III)	Lagos	Lekki Company	Concession	DBOT and ROT
Lagos-Ibadan Expressway	Lagos/Ibadan	Messrs. Limited	Bi-Courtney	DBOT
KOSRCD	Mushin, Lagos	Messrs. Bertola Nigeria Limited		BOT
Guto-Bagana Bridge	Across River Benue	Messrs. Digital Company	Toll	BOT
Second Niger Bridge	Onitsha/Asaba	Not available		Not available

Source: Compiled by the author (2022) from PPP Unit (2010) and Oyedele (2016) data.

### **Interpretation**

KOSRCD – Kayode and Ogunmokun Streets Railway Crossing Development.

The data in Table 2 represent some of the failed surface transportation PPPs in Nigeria involving both the federal and some state governments. Out of the five projects recorded in the table, two (Lekki-Epe Expressway and KOSRCD) belong exclusively to Lagos State, two (Lagos-Ibadan Expressway and Second Niger Bridge) are exclusively owned by the federal government while one (Guto-Bagana Bridge development across the River Benue, between Nasarawa and Kogi States) though owned by the federal government was to be counter-funded by the federal government, the two states, and the private partner. The federal government was to provide 20 percent funding, Kogi and Nasarawa States were to foot 10 percent each while the concessionaire bore the remaining 60 percent of the cost (PPP Unit, 2010). Nasarawa State paid her own share of the counterpart fund but the other two public partners did not (Oyedele, 2016) hence work commenced on the project but was stalled. Phase III of the Lekki-Epe Expressway could not even start let alone be completed due to several controversies including politicization, tender disputes and public resistance to the project. Although the Second Niger Bridge was listed as one of the

pioneer PPP projects of the federal government in 2009, the contract was not signed until construction of the project was later financed by the PIDF.

### **The Lagos-Ibadan Expressway Project: A Brief Background**

The Lagos-Ibadan Expressway is 127.6 kilometres long, stretching from Ojota in Lagos State to Ibadan, the Oyo State capital (The Punch, 2019). It is the oldest, largest and busiest highway in Nigeria and indeed Africa (Thisday, 2015). The expressway was commissioned in the late 1970s, precisely on August 8, 1978 by the military administration of the then General Olusegun Obasanjo. The highway connects two metropolitan cities: Lagos (the most densely populated city in Nigeria) and Africa's largest conurbation (Yescombe, 2017), and Ibadan (the largest city in the country) (Vanguard, 2015). The road earned its 'busiest' connotation owing to the status of Lagos as the former federal capital of Nigeria and presently the commercial nerve centre of the nation and the fifth largest economy in the African Continent (Sanwolu, 2019; Adesina, 2021, as cited in Clement, 2022) harbouring the first international airport in the country adjudged to be the busiest in SSA (Adesina, as cited in Clement, 2022) as well as the main and largest seaport. Both domestic and international business activities involving importation, exportation, as well as distribution of goods and services to other parts of the country are heaviest in the city.

Given this position, therefore, the highway experiences unprecedented daily traffic density (about 40,000 in 2008) and presently over 25,000 vehicles per hour (Federal Ministry of Transportation, 2008; The Punch, 2019). Due to this huge traffic and haulage, the road has been progressively under enormous pressure that culminated in frequent dilapidation, decrepit and degraded conditions over the years leading to a daily toll of deaths through accidents. Travel time on the road continued to increase along with traffic gridlocks, hardship and attendant security challenges (Adesina, 2021).

To minimize commuter-hardship, accidents, loss of lives and property, as well as facilitate economic activities and expand trade, attempts were made albeit unsuccessfully to refurbish the highway through traditional procurement in the years leading up to 2009. In 2009, however, the federal government commenced its road PPP pilot scheme on the expressway. Contract for the reconstruction, expansion and modernization of the expressway on DBOT basis was awarded to Messrs. Bi-Courtney Consortium at the cost of N89.5 billion for a construction period of four years

and a concession period of 25 years (PPP Unit, 2010). By ‘reconstruction’, it was meant that the entire road would be rebuilt thicker than earlier, with new asphalt, drainages and culverts, as well as repair of failed bridges. ‘Expansion’ entailed increasing the number of lanes on either side of the road, while ‘modernization’ required redesigning the road and adding new changes, ancillary facilities like parking areas for heavy duty vehicles with rest areas of convenience, installation of emergency communication equipment for safety and security of highway users (Iloh, 2013), road signs and symbols among other features. The investment was to be recovered through user charges arising from tolls regulated by the federal government.

Unfortunately, Bi-Courtney Consortium could not even commence work on the road as agreed let alone complete it. This compelled the administration of President Goodluck Jonathan to revoke the contract in 2012. In 2013, contract for the expressway was re-awarded on public procurement basis at the cost of N167 billion for a construction period of four years, which was to be completed in 2017. This time, the contract was split into two: the 43 kilometre Lagos-Sagamu Interchange Section was awarded to Julius Berger Nigeria at the cost of N70 billion while Reynolds Construction Company (RCC) got the 84 kilometre section from Sagamu Interchange to Ibadan at the remaining balance of over N96 billion (The Punch, 2019). Construction work commenced but was sluggish and so did not go far.

In 2016, the expressway was listed among the projects to be executed under the PIDF initiative of the Buhari administration (Adesina, 2021). The project was augmented to include specific features such as widening the existing road with three lanes on either side from Lagos to Sagamu Interchange and two lanes on each side of the Sagamu-Ibadan section. The Lagos-Sagamu section now contains service lanes at built-up areas like Ibafo, Arepo, Mowe, Aseese and Magboro where commuters can alight from buses; bus stops and lay bays are also included along with an interchange planned at Lotto (Nwannekanma, 2019). Toll stations, flyovers and an underpass were also among the features. Due to the addition of these new features, the completion date for the expressway was set for year 2020. But this date was re-fixed to 2022 due to paucity of funds.

## **Lessons from the Lagos-Ibadan PPP Road in Nigeria: A Discourse**

Failure of PPP on the Lagos-Ibadan Expressway and indeed other roads in Nigeria has crystallized a number of bitter lessons that would influence and re-shape the future of public policy initiatives and arrangements.

**Weak legal and institutional frameworks** – these remain one of the foremost lessons learned from the Lagos-Ibadan Expressway PPP project. There is neither an enabling legal nor sound institutional framework to galvanize private sector involvement in road PPP in Nigeria. The country lacks road-specific institutions that would evolve strategic machinery that is attractive enough to spur private sector participation in highway development. The recent institutional reforms like the Highway Development and Management Initiative (HDMI) of the federal government which is anchored on Value Added Concession (VAC) using the Tax Credit Scheme backed by the EO7 though has some fiscal incentives such as tax exemption, other incentives like subsidy provision to road contractors, duty-free import of road construction equipment and materials are still rare or far-fetched leading to lame response and participation-reluctance from private investors. Essential but conspicuously and painfully absent among the institutional stakeholders in the road sector is Highway Development Agency (HDA) which is necessary to steer, direct and coordinate highway infrastructure policy including PPP in the country. van den Hurk and Liyanage (2013) advise against embarking on PPP projects without first getting the governance and institutional fundamentals right.

**Policy instability** – is another critical factor that impeded success of the Lagos-Ibadan highway PPP. A change in political leadership at the federal level in Nigeria usually occasions concomitant changes in some policies. Even when the same political party transits to power, public policies are modified, outrightly changed or completely jettisoned. The Lagos-Ibadan road suffered from this policy somersault. Between 2009 and 2015, Nigeria produced three Executive Presidents with about six Federal Cabinet Ministers for the Ministry of Works and Housing, which oversees activities in the highway sector (Yissa, 2019). Umaru Musa Yar'Adua's administration that awarded the PPP contract in 2009 was short-lived as a result of death, which paved the way for Goodluck Jonathan to ascend power in 2010. Jonathan's administration terminated the contract in 2012 and reversed the road to conventional procurement when the contract was eventually re-awarded in 2013. Such a scenario confirms the fear of projects not outliving the administration

that initiated them, which grips all PPP projects in the country and makes investors wary of undertaking them.

**Capacity deficits** – inadequate knowledge, skills, expertise and experience in managing the market mechanism generally and PPP contracts in particular both by the public and private participants equally affected the Lagos-Ibadan PPP road. This lack of capacity manifested in the adverse selection of Messrs. Bi-Courtney as the concessionaire, which was ill-suited to the job. Sanusi Dagash, a former federal cabinet minister, confessed that public sector officials who participated in preparing the Lagos-Ibadan Expressway for PPP intervention did not do the right things (icirnigeri.org, 2012). Sotola and Ayodele (nd) lament that so many things are wrong with the design of PPP contracts in Nigeria which Jamali (2004) had listed to include poorly drafted legal and regulatory framework, inadequate mechanisms to attract investors (both foreign and domestic), and poor risk management. Capacity deficits on the part of Bi-Courtney led to wrong financial projections and selection of a project financier, who could not provide the needed financial close. In 2011, Bi-Courtney attempted to team up with Group Five and Rand Bank of South Africa to finance and execute the project but these efforts failed to materialize (icirnigeria.org, 2012). Bamgbelu (2004) states that successful PPP requires sound transaction skills and experience of both the public and private sector players.

**Moral hazards** – the Lagos-Ibadan PPP highway also experienced moral hazards – a situation whereby agents work contrary to the instructions, interests and goals of the principal. This often leads to goal-diversity and incompatibility within and between the participating public and private sectors, which in many cases, breeds rancour and conflict of interest. One major challenge with PPP is the complexity of actor choice and composition for both public and private partners, which often poses great difficulty in joint decision making (Klijn & Tiesman, 2003). A study by icirnigeri.org (2012) found that Nigerian public officials and businesspersons prefer the public procurement method where sharp practices are common or even rampant and bribes and inducements change hands. However, this tends to undermine transparency and accountability which are necessary for effective PPP. For PPP to be successful in any sector at all, Bulsara, Kumar, Kumar and Chauhan (2015) emphasize that goals of the participating sectors must be aligned otherwise the collaborating partners may be operating at goal-variance, which will detrimentally affect the value addition desire of the project.

**Paucity of funds** – this was by far the greatest obstacle to the Lagos-Ibadan Expressway PPP as is indeed with other PPP projects in the country thus defeating the whole aim of accessing the private sector to fund public projects. Bi-Courtney could not attract a financial close due to lack of access to credit until the contract was terminated in 2012. This poor access to finance can be attributable to the country's weak private sector financial institutions such as Deposit Money Banks (DMBs), Investment Banks, the Capital Market and the like from which funding could be sourced by investors in times of financial adversity. This had dire consequences in terms of not only delay in project take-off, but also progress cum pace of work and scheduled duration for project completion, with the overall implication of precipitating unimaginable and alarming cost escalation. The project's cost increased from N89.5 billion in 2009 to N167 billion in 2013 and the trend worsened with time. As at November 2020, the federal government announced that it would spend N311 billion on the project, a cost that would have increased more than threefold at the time of completion of the project in 2022. This cost made the project to constitute a huge drain on and a threat to public finances. The delay also fostered a lot of inconveniences on commuters. For example, The Punch (2019) reported that, as at September 2019, due to reconstruction work, the expressway had been partially closed down to traffic three times in 11 months.

**Politicization of the state** – the Nigerian state is highly politicized and this transcends all facets and governance mechanisms including PPP concessions. The Lagos-Ibadan road project was adversely affected by political gimmicks. The project was tendered in the same manner as regular procurement, devoid of open, transparent and fair competition such that only Bi-Courtney submitted EOI and eventually won the bid. Even after a year of non-commencement of work, the powers behind Bi-Courtney's emergence as concessionaire persisted until 2012 when it became evident that the project had stalled. When the project was terminated for non-performance, Bi-Courtney sought redress in the courts of law in the same way its failed project financier, Guaranty Trust Bank (GTBank) did. Politicization, as the ADB (2012) notes, generates high level of political risks and the tendency of government to renege on PPP contract agreements, as it did on the Lagos-Ibadan Expressway and many other PPP projects in the country.

### **Conclusion and Recommendations**

The overwhelming euphoria that PPP guarantees timely, within-budget and value for money project delivery is not yet tenable in Nigeria. The Lagos-Ibadan Expressway PPP and many other

PPP roads and projects in the country failed due to several factors peculiar to the country principal among them being the politic-administrative, legal-regulatory, institutional, and macroeconomic parameters, which all manifested glaring capacity deficits and weaknesses in attracting competent private sector participants and driving the project. The political will and commitment to implement road PPP generally and the Lagos-Ibadan highway specifically was and still remains feeble as exhibited in policy instability and inconsistency, contract preparation and management challenges, as well as pervasive corruption and lack of transparency and accountability. Government has failed to demonstrate the irrevocable commitment and guarantee needed in state-business cooperation that would drive road PPP infrastructure hence the dwindling fortunes of the mechanism in the country in spite of its laudable and remarkable success in the other countries. Ineffectiveness of PPP on the Lagos-Ibadan road has inflicted tremendous damage and consequences on the nation's public treasury due to cost escalation and delay of the project, as well as commuter-inconvenience and hardship. For road PPP to be successful in Nigeria, there is need for a strong and formidable enabling business environment couched in a robust governance structure and mechanism replete with all the fundamentals, along with genuine political will and commitment to drive PPP. Beyond these, however, active dialogue with civil society is necessary hence community consultation and engagement, enlightenment and support are critical to promote public understanding and douse perceived and actual public opposition to PPP projects. This will go a long way to ensuring effective and successful road PPP in particular and PPP across other sectors of the country's economy in general.

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# AN EXPLORATORY OVERVIEW OF TRAINING AND DEVELOPMENT AT LOCAL GOVERNMENT IN NIGERIA

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## Abstract

*Training and development of staff at the local government in Nigeria is quite fundamental to its growth, stability, and effective service delivery. Every effort made in this regard brings about a multiplier effect and productivity outcome not only to the employees but also to the administration of the local government and indeed, the entire nation. However, the attainment of this laudable objective has become a trajectory due to some challenges facing training and development at the grass-root level of governance. This paper unveils challenges of training and development at local government in Nigeria and suggest possible way forward. Secondary information was used in attaining the objectives of the study and content analysis was used in general discussions. The study revealed that, funding and centralization of staff for training are some of the challenges affecting staff training and development at local government. In fact, training and development are hardly relevant in meeting the needs of local governments in the study area as most staff training and development were not meant to address the training gaps especially in terms of skills, knowledge, abilities and competencies (SKAC) needed to work. It was also revealed that, training of senior staff in the local government is centralized at the Local Government Service Commission (LGSC) in almost all states of the of the federation which hinders the selection process of trainees as well as identification of training needs analysis based on the peculiarities of the local needs at the individual, departmental and organisational levels. The study recommended among others for decentralization of training and development to local government under the control supervision of the Local Government Service Commission, merit selection of trainees based on training needs analysis and adequate funding of training and development of all categories of staff in the local government.*

**Keywords:** Decentralization, Funding, Local government, Merit selection of trainees, and Training and development

## **1.1 Introduction**

Training and development for staff at the third tier of governance, known as the local government in Nigeria, is quite fundamental to its growth, stability, and effective service delivery. Every effort made in this regard brings about a multiplier effect and productivity outcome not only to the employees but also to the administration of the local government and indeed, the entire nation. In recognition of this, the local government system in Nigeria provides in its instrument of operation the need for training and retraining of its personnel at all cadre at any given point in time when the need arises.

Training and development are major instrument of increasing human efficiency through which people are offered the opportunity to acquire new skills and current knowledge required, in carrying out various specialised tasks in their place of work (Nwachukwu, 2007). This is more so as the formal educational system does not adequately teach specific job skills for a position in a particular organization. Even where this is obtainable only few employees may have the requisite skills, knowledge, abilities and competencies (SKAC) needed to work. It is for this reason that many employees often require extensive training to acquire the necessary SKAC to be able to make substantive contribution towards the organization's growth and development.

Even though all types of the organizations are now a days, found to be technology driven, yet human resources are required to run the technology. The wind of globalization has made it necessary for organizations to adapt to changes so that they can remain effective and competitive, (Mathimaran & Kumar, 2017).

The purpose of training is mainly to improve knowledge and skills, and to change attitudes or behaviour. It is one of the most important potential motivators which can lead to many possible benefits for both individuals and the organization. Changing technology requires that employees possess the knowledge, skills and abilities needed to cope with new processes and production techniques.

Training and development are very important for organizations. According to Kum, Cowden and Karodia, (2014), training and development enables an organization to adapt to changes that meet the tastes and preferences of customers. It also improves employees' skills and boosts their morale, thereby making them efficient, reducing waste in operations and increasing productivity. In addition, training and development brings about reduction in employee turnover and results in minimal supervision. Still, it shortens the time for learning by new employees, reduces learning costs, and motivates employees to be loyal to the organization.

Many organizations meet their needs for training and development in an ad-hoc and haphazard way as such training and development in these organizations is more or less unplanned and un-systematic. In contrast however, organisations that have productivity, efficiency and result as their

guiding principles, investing in staff training and development is non-negotiable. These organizations therefore set about identifying their training needs, then design and implement training activities in a rational manner, and finally assess results of training.

It is worth noting that in Nigeria, Local Government is recognized as the third tier of government, therefore, it is shouldered certain functions and responsibilities as encapsulated in the Fourth Schedule of the 1999 Constitution of the federal republic of Nigeria, (as amended). However, for local government to carry out these functions, invariably it required competent staff with requisite skills and knowledge. Hence, the need for staff training and development.

It is generally believed that human assets unlike other asset cannot be depreciated and must necessarily be appreciated over entire tenure in the organisation, therefore training is regarded as investment and not a cost. In view of this training and development is expected to bring about needed changes in skills, ability and attitude that would enable local government employees to give their best in carrying out their responsibilities.

However, over the years, training and development at local government is faced with myriad of problems which hinder the actualization of its objectives. These include *inter alia*; Poor funding of training and development which is reflected in the difference between budgetary provisions and actual funds released, and in some instances the little funds released is affected by training costs hiked by the cost of bribe which is often built into the training costs when signing the contract with consultants. Furthermore, Centralisation of training and development at the local government service commission also constitute a cog to effective design, implementation, and evaluation of effective training and development programmes at local government level in Nigeria. This also leads to improper consideration for training needs assessment, lack of effective integration of trainees into the system and poor utilisation of trained workers.

Considering the essence of training and development of staff at local government, 1% of monthly allocation from federation account of a local government is by law set aside for staff training and kept under the custody of local government service commission. However, studies have proved that, these funds are not effectively utilised towards attaining the objectives for which it was designed. Arguing on this direction, Mukoro (2007) lamented that, training fund at the disposal of the Local Government Service Commission of most States of the federation are expended more on casually organized workshops and seminars for staff rather than the much more rigorous and carefully planned formal classroom training programmes that have the capacity to equip staff with requisite skills, knowledge and competencies.

In a similar way, Agalamanyi (2002) stressed that some Chairmen of Local Government Service Commissions now see the training fund as a ready source for personal aggrandizement. And, as a result spurious consultancies are undertaken as veritable channels for siphoning the training funds, consequent upon which the aim of staff training and development is defeated.

More so, Olaopa, (2008) and Onah, (2008) amongst others, have identified plethora of factors as responsible for undermining the effectiveness of training and development in Government-owned organizations local government inclusive. Implicit amongst these factors, are the poor financial allocation for training and development, misappropriation of the insufficient funds allocated for

training and development purposes by those in custody of such funds; low priority accorded to training and development; poor attitudinal disposition of employees to training and development programmes; conducting training and development programmes for staff without assessing their training needs; massive disconnect between the training situation and the job situation; and that, selection and release of staff for training based on non-merit criteria among others (Enojo, et al, 2016).

To address these, the study aimed to achieve the following:

- i. To determine the role of funding on staff training and development at local government in Nigeria.
- ii. To examine the effect of decentralization of training and development programme on achieving training and development objectives at local government in Nigeria.

On the basis of the above objectives, the study proposes that,

- i. Funding has no role in staff training and development in local government in Nigeria.
- ii. Decentralisation has no effect on staff training and development in local government in Nigeria.

## **1.2 Conceptual Issues and Theoretical Framework**

### **Concept of Training and development**

Training and development as one of the major functions of personnel management, has for long been recognized and has thus attracted great attention by academic writers, researchers, practitioners and professionals, this has yielded into a variety of definitions of training in academic parlance.

Gordon (1992) defines training as the planned and systematic modification of behaviour through learning events, activities and programmes which result in the participants achieving the levels of knowledge, skills, competencies and abilities to carry out their work effectively. It can be deduced from Gordon's conceptualisation that, training equipped trainee with the basic knowledge and skill needed to execute his task. However, training goes beyond acquiring requisite skills, sometimes it may involve change in behaviour and attitude of an employee. Supporting this argument, McGhee (1996) laments that, training can be explained as a planned and systematic effort by management aimed at altering behaviour of employees, in a direction that will achieve organizational goals. A formal training programme is an effort by the employer to provide opportunities for the employee to acquire job-related skills, attitudes and knowledge. A cursory Look at these definitions, it can be deduced that, training involve planned and systematic change in workers' behaviour tailored towards improving his ability and competencies in discharging his task.

According to Memoria, (2000) Training is a process of learning a sequence of programmed behaviour. It is application of knowledge and it attempts to improve the performance of employee on the current job and prepares them for the intended job. Training is a short-term process utilizing a systematic and organized procedure by which non managerial personnel acquire technical knowledge and skills for a definite purpose. Training refers to instructions in technical and

mechanical operations, like operation of some machine/equipment. Training is for a specific job-related purpose.

Drummond (2000) posits that training encompasses the adoption of both formal and informal approaches to impart knowledge so that people get the required skills to deliver. This means that, training can take place in both formally planned process and in an informal process which may not necessarily been formally planned by the management of the organisation and which gives an employee ability to acquire basic skills to deliver the needful in the organisation. According to Aswathappa (2000), training is the process whereby employees' aptitudes, skills and abilities enable them to do specific jobs. Armstrong (2003) intimates that 'training is the formal and systematic modification of behaviour through learning which occurs as a result of education, instruction, development and planned experience.

Development on the other hand, includes getting the skills, knowledge and other behaviour necessary for or applicable to a project or an activity. Development is related to enhancing the conceptual skills of the employee, which helps individual towards achieving maturity and self-actualization. In the words of Armstrong (2003) Employee development, often referred to as human resource development (HRD) is about the provision of learning, development and training opportunities in order to improve individual, team and organizational performance. Development prepares employees to occupy positions in the firm and assists them to get future jobs (Drummond, 2000).

Furthermore, Krietner, (1995) avers that, development is a systematic process of training and growth by which individuals gain and apply knowledge, skills and attitude to manage work organizations effectively. Development perspective examines the current environment, the present state, and helps people on a team, in a department and as part of an institution identify effective strategies for improving performance. In some situations, there may not be anything wrong at the present time, the group or manager may simply be seeking ways to continue to develop and enhance existing relationships and job performance. In other situations, there may be an identifiable issue or problem that needs to be addressed, the Development process aims to find ideas and solutions that can effectively return the group to a state of high performance.

Lots of time training is confused with development, both are different in certain respects yet components of the same system. Development implies opportunities created to help employees grow. It is more of long term or futuristic in nature as opposed to training, which focus on the current job. It is also not limited to the job avenues in the current organisation but may focus on other development aspects also. Furthermore, while training focuses often on the current employee needs or competency gaps and education which is concerned with increasing general knowledge and understanding of an employee's total environment, development concerns itself with preparing people for future assignments and responsibilities. More so, Training is a short-term process utilizing a systematic and organized procedure by which non-managerial personnel learn technical knowledge and skills for a definite purpose. While development is a long-term educational process utilizing a systematic and organized procedure by which managerial personnel learn conceptual and theoretical knowledge for general purpose. Training refers only

to instruction in technical and mechanical operations, while development refers to philosophical and theoretical educational concepts. Training is designed for non-managers, while development involves managerial personnel and it is a continuous process and is on the initiative from individual to meet their future needs.

The importance of training is to acquire and improve knowledge, skills and attitudes towards work related tasks. Flippo (1976) acknowledges that no employee is perfect fit at the time of hiring, and as such after recruitment, selection and placement exercise, it becomes necessary to train and develop employees to fit their jobs and the organisation, and in this way enhance their capacity to perform in their respective posts. Training is one of the most important potential motivators which can lead to both short-term and long-term benefits for individuals and organizations. Individual benefits from Training and Development through:

**Career Competencies:** Employees get a lot of benefits from training and development programme. They learn the soft and technical skills as required by their jobs which earn them proficiency and future career development.

**Employee Satisfaction:** Training and development provides employees the opportunities to acquire novel skills, to get the encounter of different duties, and looking for personal and professional development (Wagner 2000). Therefore, nourishing these requirements facilitates in figure up confidence, self-esteem and job gratification in employees (Nunn, 2000). Loyalty with the organization cannot be calculated but it is substantial to intrinsic reward that employee feel. Employee feels comfortable and wants to stay with their organization, when they feel they are putting their efforts and skills in the bottom line for their organization.

**Employee Performance:** Providing training opportunities to employees can enhance the performance of the employees. Training affect behaviour of employees and their working skills which results in enhanced employee performance and further constructive changes that increase employee performance (Kraiger, 2002).

**Organizational Performance:** Training has been defined as mainly contributing factor to the organizational effectiveness (Schuler and MacMillan 1984). This implies that investment in training and development programme can be justified by the impact it creates to develop individual and organizational effectiveness (Bartel, 2000). Furthermore, training and development has direct relationship with organizational commitment. The training and development programme is likely taken consent by employee that their organizations need to enter a social exchange with them. This social exchange agreement produces a durable psychological bond between employee and organization (Garrow, 2004).

**Employee Retention:** Several researches have revealed that one of the characteristics that help to retain employee is to offer them opportunities for improving their learning. Therefore, it has confirmed that there is strong relationship between employee training and development, and employee retention (Jehanzeb & Bashir, 2013).

**Bridging the gap between management and employees** Training is also an important tool for bridging the gap between the worker and the management. It does this by marrying the interests

of the two. On one hand, the worker wants security, want their contributions being appreciated and useful for which they expect rewards in form of incentives. On the other hand, management wants increased productivity at lower costs. Employees who can easily understand and appreciate the limitations and problems who can easily understand and appreciate the limitations and problems of management are also wanted. Most of these lofty organisational goals can be achieved by an intelligently planned and skillfully executed training and development programmes.

In nutshell Cole, (2001) summarizes the importance of training and development as follows:

- i. High morale: employees who receive training have increased confidence and motivations;
- ii. Lower cost of production: training eliminates risks because trained personnel are able to make better and economic use of material and equipment thereby reducing and avoiding waste;
- iii. Lower turnover: training brings a sense of security at the workplace which in turn reduces labor turnover and absenteeism is avoided;
- iv. Change management: training helps to manage change by increasing the understanding and involvement of employees in the change process and also provides the skills and abilities needed to adjust to new situations;
- v. Provide recognition, enhanced responsibility and the possibility of increased pay and promotion;
- vi. Help to improve the availability and quality of staff (Kumar, & Siddika, 2017).

From the above, it is logical to say that the effective training and development of Local Government staff will undeniably position the Local Government bureaucracy to function effectively as a potent instrument of rural development and grass-root transformation. That is why Ezeani (2004) concluded that a carefully planned but flexible training programme is vital if the Local Government workforce is to be willing and able to achieve the socio-economic and political goals set for the organization.

Various studies were carried out on training and development at local government with a view to unravel the problems bedeviling training and development at local government in Nigeria and across. For instance, Enojo, Ojonemi, and Williams, (2016)'s study empirically evaluated the effectiveness of training and development programmes in enhancing the job performance of Lokoja Local Government Council personnel from 2003-2009. It was found that the glaring absence of the systematic approach to training is at the root of the numerous obstacles that beset training and development programmes in Lokoja Local Government Council. It was strongly recommended, the need to incorporate training needs assessments and training evaluations into the configuration of training and development activities in Lokoja Local Government Council.

Most studies on training and development at local government were trying to look at its relation with constructs like performance, motivation, job satisfaction few were concerned with uprooting the cause of the training programmes failure to achieve its designed objective which this study picked the issue of funding which is a central nerve of every programme, training in particular, and the centralisation of training and how it kicked against achievement of the training objectives.

### **Concept of Local Government:**

Local government has been variously defined by scholars and organisations. The United Nations Office for Public Administration defines local government as a political sub-division of a nation

(in a Federal system State), which is constituted by law and has substantial control of local affairs including the power to impose taxes as well as exact labour for prescribed purposes (Odoh, 2014). Within the context of Nigeria, the 1976 Local Government Reform, local government could be defined as:

Government at local level exercise through representative council established by law to exercise specific powers within defined areas. These powers should give the council substantial control over local affairs as well as the staff and institutional and financial powers to initiate and direct the provision of services and to determine and implement projects so as to compliment the activities of the state and federal government in their areas and to ensure, through devolution of functions to their councils and through the active participation of the people and traditional institutions, that local initiative and response to local needs and condition are maximized (FRN, 1976).

While to Green (1976), local government is an essential instrument of national or state government for performance of certain basic functions, which can best be administered locally on the intimate knowledge of the needs, conditions and peculiarities of the areas concerned.

Examining these definitions, it could be examined that, certain features of local governments are discernible which include: Local Government exists at the local level, in a federal system, it operates as a distinct tier of government; it is a creation of the law and has a degree of autonomy; it has a legal status as such it can sue and be sued; it enjoys specific powers reserved for its functioning; it exists within a defined territory with authority over a given population; it can generate incomes and incur expenses; it provides avenues for the promotion of the welfare of the members of the community; and it is administered by elected officials.

A number of reasons have been adduced for creation of local governments. These reasons include: local government is more democratic than any other level of government; it provides veritable political education for the people; it trains people for higher public offices; it is more sensitive to local opinions and it brings local knowledge to bear on decision-making ((Makinde, Hassan, & Olaiya, 2016)). In view of these, training and development at local should be given due consideration so that the reason for its creation could be achieved towards nation building.

### **Concept of Decentralization:**

Decentralization refers to the transfer of government functions to both agents and units of government in a given country (Maddick 1963, cited in Odoh, 2014). The process of decentralization involves the process of deconcentration and devolution. While deconcentration refers to the delegation of authority adequate for discharge of specified functions to staff of central department who are situated under the headquarters. Devolution on the other hand, is the legal conferring of powers to discharge specified on residual functions upon formally constituted local authorities.

Furthermore, Rodinelli (1981) defines decentralization as a process which allows local managers greater discretion in decision making so as to enable them to cut through the red-tape and the ponderous procedures often associated over centralized administration. In a broader perspective Stohr (2001) perceived decentralization as the transfer of responsibility for planning from the

central government and its agencies to lower level of governments. He added that, it carries with it the principle of “subsidiarity” which proposes that, functions (or tasks) be devolved to the lowest level of social order that is capable of completing them. At the local government level this is seen as the local government capacity to provide services. In fact, it is not just delivering services but the personnel and the institutional capacity building processes in service delivery (Odoh, 2014). Khare (2006) perceives decentralized system as one which requires multiple parties to make their own independent decisions. Such decisions are local autonomous decisions towards its individual goals and there is minimum interference from centralized authority.

In the administrative parlance, decentralization seeks to redistribute authority, responsibility and financial resources for providing public services among different levels of government. It is the transfer of responsibility for the planning, financing and management of certain public functions from the central government and its agencies to field units of government agencies, subordinate units or levels of government, semi-autonomous public authorities or corporations, or area-wide, regional or functional authorities.

Administrative decentralization can come in form of deconcentration which is used most frequently in unitary states focusing on redistributing decision-making authority and financial and management responsibilities among different levels of the central government. It can merely shift responsibilities from central government officials in the capital city to those working in regions, provinces or districts, or it can create strong field administration or local administrative capacity under the supervision of central government ministries.

It can also be in form of delegation where central governments transfer responsibility for decision-making and administration of public functions to semi-autonomous organizations not wholly controlled by the central government, but ultimately accountable to it, for instance, this type of decentralization is usually visible where government established public enterprises or corporations specifically charged with the delegative responsibility of special project implementation and are exempted from constraints on regular civil service personnel due to the specialty nature of their services and may charge users directly for services rendered.

The third type of administrative decentralization is devolution. This is when governments devolve functions, they transfer authority for decision-making, finance, and management of certain public functions to the sub-national level, such as a regional, local, or state government with corporate status. Local governments have clear and legally recognized geographical boundaries over which they exercise authority and within which they perform public functions such as provision of services, and raising revenue. This underlies most political decentralization.

Decentralization helps alleviate the bottlenecks in decision making that are often caused by central government planning and control of important economic and social activities and it can help cut complex bureaucratic procedures and also increases government officials' sensitivity to local conditions and needs.

From the foregoing it is pertinent to aver that, decentralization in terms of training and development at the local government is the capacity to make independent decisions on the need for training, planning and implementation of the training as well as evaluation of the training towards achieving its set objectives without much interference from state and central authorities.

This will give the local governance power to identify the individual as well as departmental and institutional training needs gap for proper bridging of such gap through effective training programmes.

### **Concept of Funding**

Funding is the act of providing financial resources usually in the form of money or other values such as efforts or time to finance a need, programme and project. It is the money provided especially by an organization or government for a particular purpose. In terms of staff training at local government in Nigeria, it was provided that, 1% of monthly allocations from the federation account be set aside for staff training and development.

### **Training and Development Process**

Usually, before training or development programmes are organized, efforts are being made through individuals and organizational appraisals to identify the training needs. After the training and development programmes, an evaluation is carried out to ascertain the effectiveness of the programme in line with the need, which had been identified. It is worthy of mention that organization development follows the development of individual who form the organization. It follows that no organization becomes effective and efficient until the individual has and apply the required skills and knowledge. According to Desmone, Werner and Harris (2002), there are four stages or steps involved in the training and development process. These are training needs assessment, designing of the training, implementation of the training and monitoring and evaluation of the training.

### **Training Needs Assessment**

Noe (2013) indicates that training needs assessment concerns the process of finding out if training is required/needed or not. Three analyses are performed: employee (personal), organizational and task (job) analyses. This involves:

#### **a. Organisational Analysis**

The organisational analysis is aimed at short listing the focus areas for training within the organisation and the factors that may affect the same. Organisational mission, vision, goals, people inventories, processes, performance data are all studied. The study gives cues about the kind of learning environment required for the training. Motorola and IBM for example, conduct surveys every year keeping in view the short term and long-term goals of the organisation.

#### **b. Job Analysis**

The job analysis of the needs assessment survey aims at understanding the 'what' of the training development stage. The kind of intervention needed is what is decided upon in the job analysis. It is an objective assessment of the job wherein both the worker oriented-approach as well as the task-oriented approach is taken into consideration. The worker approach identifies key behaviour and ASK for a certain job and the task-oriented approach identifies the activities to be performed in a certain job. The former is useful in deciding the intervention and the latter in content development and programme evaluation.

### c. Individual Analysis

Individual analysis is concerned with who in the organisation needs the training and in which particular area. Here performance is taken out from the performance appraisal data and the same is compared with the expected level or standard of performance. The individual analysis is also conducted through questionnaires, personal interviews etc. Likewise, many organisations use competency ratings to rate their managers; these ratings may come from their subordinates, customers, peers, bosses etc. Apart from the above, organisations also make use of attitude surveys, critical Incidents and Assessment surveys to understand training needs.

In carrying out the analysis Noe (2013) noted that, the methods used to conduct training needs analysis include observation, questionnaires, interview, focus groups and documents. He indicated that if training needs assessment is not carried out, the content, objectives and methods of the training and development programme may be wrong. In addition, cost incurred may be wasted and will not yield the results expected by the organization.

McConnell (2003) posits that training needs analysis is required when there are changes in the system or in the work, when new technology is introduced, when new government's standards are introduced, when there is decline in the quality of work or performance, when there is lack of skills and knowledge and when there is lack of motivation. Furthermore, Firdousi (2011) is of the view that training needs analysis is used to investigate the educational courses or activities to be given to both employees and management in a bid to enhance their delivery. Also, Barbazette (2006) opines that training needs assessment is the process of gathering data to train employees in order to meet organizational needs.

To sum it up, Armstrong (2001) was of the view that training needs analysis is partly concerned with defining the gap between what is happening and what should happen. Table below set a clear example of training needs analysis:

<b>What is</b>		<b>What should be</b>
Corporate or functional results,	Training gap	Corporate or functional standards,
Knowledge and skills possessed,		Knowledge, and skills required,
Actual performance of individuals.		Target or standards of performance.

Source: Armstrong (2001:552)

From the table it can be deduced that, firstly, training needs should be analyzed for the organization as a whole (corporate needs). Secondly, for departments, teams, functions or occupations within the organization (group needs). Thirdly, for individual employees (individual needs). These three areas are interconnected. The analysis of corporate needs will lead to the identification of training needs in different departments or occupations, while these in turn will indicate the training required for individual employees.

## Design of the Training and Development

This involves providing answers as to who are the trainees? Who are the trainers? What methods and techniques? What is the level of training? What are the principles of learning? Where to conduct the programme? Training design deals with defining, identifying the objectives and scope, methods and media to be adopted to deliver the training program. The objective of the training program is derived from the training needs analysis which involves what to be done and be achieved. These should be aligned with the mission and vision of the organization (Boudreau, Boswell & Judge, 2001). The design of the training and development should be done with views and full participation of management, supervisors and employees (Brown & Harvey, 2000). The figure below provides the phases of training and development programme design:



Source: Armstrong (2003)

## Implementation of Training and Development Programme

Implementation of training and development involves actions on deciding the location and organizing training and other facilities, scheduling the training programme, conducting the programme, and monitoring the progress of the trainees. According to Lehman (2007), training and development implementation is concerned with undertaking of the actual training programme. The organization will make sure that the trainers and trainees have reported and are ready to deliver and learn respectively. The programme should also start on time as agreed upon. Resources such as money, vehicles, teaching aids and learning materials are provided and are available to be used. The facilities such as classrooms, furniture, lightening systems, the physical and the general environment should also be conducive to learning.

## Monitoring and Evaluation of Training and Development

Monitoring, evaluation is the determination of whether the training programme is successful or not in relation to the objectives set and makes recommendations for improvement or change (Armstrong, 2003). Since huge sums of money are spent on training and development, evaluation involves determining how far the programme has been useful. Evaluation helps determine the results of the training and development programme. According to Noe (2010), there are two types of training and development evaluation: formative and summative evaluation. Formative evaluation concerns the evaluation that takes place during the training and development design stage to ensure that the training is well organized and whether trainees are contented with the programme and have learnt from it. It also enables the organization to modify the training content and methods to suit trainees before implementation. The summative evaluation deals with the evaluation carried out after the training programme. The evaluation covers the programme from the beginning to the end. It looks at the knowledge, skills, attitudes etc. acquired and their impact, whether it is worth investing in the training programme, as well as its general impact on the organization. The evaluation process involves five stages: conducting needs analysis, developing

measurable objectives and analyzing transfer of training, developing outcome measures, choosing an evaluation strategy and planning and executing the evaluation.

Kirkpatrick (1998) has proposed a model of evaluation of training. According to the model, there are four elements used in training and development evaluation. These include reaction, learning, behaviour and result. The reaction concerns itself with the post training attitudes exhibited by employees. This is done to know the reaction of the trainee whether he was content or not with the training methods, the content of the program, the trainers' delivery styles, resources and materials provided. The second stage, called the learning stage, deals with the measuring of learning acquisition of the trainee. This stage measures the knowledge and skills acquired – and these skills are expected to enhance the performance of the job. The third level concerns the measurement of the changes emanating from the employee's work-related behaviour and the transfer of knowledge. It deals with how knowledge, skills, and attitudes have been transmitted to the workplace. The fourth level attempts to measure the results (impact) of the training on the performance of the organization in areas such as productivity, profitability, sales and safety.

### **Theoretical Framework**

The study adapted systems theory propounded by Easton (1965) as an approach to the analysis of political system. A system is a set of interrelated and interdependent parts arranged in a manner that produces a unified whole (Sapru, 2013).

#### **Assumptions of the Systems Theory**

**i. Holism:** rather than breaking down analysis of organisations into components, systems theory assumes that, something is to be gained by viewing the organisation as a single entity.

**ii. Conversion:** systems theory assumes that organisations in their dynamic interaction with their environments, draw resources from the environment, convert these resources inside the system, and provide outputs that impact on the environment.

**iii. Negative Entropy:** Entropy is a law in thermodynamics which posits that, there will be energy loss in any closed system, and since a closed system has no means of acquiring energy from its environment the system will eventually run down. The open system on the other hand, can import more energy from the environment than it expends, therefore, it can store the energy to escape entropy.

**iv. Regulation:** systems have the capacity to regulate themselves by adjusting to feedback. This enhances the ability for self-regulation and adaption.

**v. Differentiation:** The open system can cope with the stress and/or change emanating from its environment through differentiation of its structure.

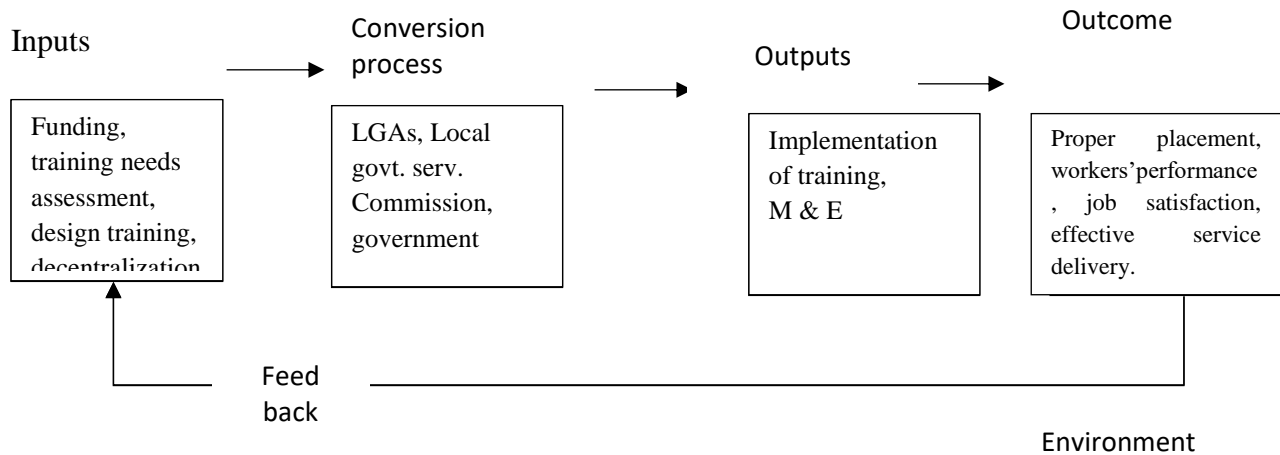
**vi. Equifinality:** Closed systems are deterministic and predictable. Thus, from any given state, a closed system can only, like clockwork, arrive at a single final state (Lucey, 1997 cited in Yusuf, 2016).

According to Easton, the political system receives inputs from the environment in the form of demands and supports; it produces outputs in the form of policies and decisions. The outputs flow back to the environment through a feedback mechanism, giving rise to fresh demands.

In a simple term, funding of the training programme, training needs assessment, designing of the training, and decentralisation of the training to the local government forms the inputs. Local

governments, Local government service commission, and Ministry for local government form the conversion process. Implementation of the training and monitoring and evaluation of the training serves as the output. Proper placement, promotion and advancement, increase in workers' performance, effective service delivery, and employee job satisfaction form the outcome of the training. Beneficiaries of local government services (electorates), government and the larger society that influence the system serves as the environment.

**Figure 1 The Administrative Systems**



**Source:** Researcher's application of systems theory adapted from Sapru (2013)

**Inputs:** Funding, training needs assessment, design training, implement training and development, decentralization of staff training and development to the local government serves as the raw materials infused into the system. Training need assessment, designing and implementing training, M & E of the training enables the training to be successfully implemented. Funding which is also a crucial raw material is also injected into the system and serves as the lubricant for effective implementation of the training and development.

**Conversion process:** LGAs, Local Government Service Commissions are responsible for the implementation of the training and development programmes. Their decisions make or mar the entire training system. Training need analysis both at individual, unit and organisational level is carried out by the LGs and or LGSC depending on the cadre of workers, deciding on the training methods whether on the job or off-the-job is done at this level. Quantifying the training cost and the body responsible for the implementation of the training and the means of fund raising as well as the M & E process.

**Output:** The outputs of the system constitute proper implementation of training and development programme. Successful training brings about trained workers which can be identified through effective training evaluation and performance management. Proper placement after training motivates workers and improve their morale which generally sends a feedback signal for necessary action.

**Outcome:** Proper placement, workers' performance, job satisfaction, effective service delivery and loyalty are the outcomes of the training programme.

**Environment:** the environment includes the social, economic and the political dynamics of the society. The beneficiaries of the local government services, Labour unions as well as pressure groups in the local government serves as the environment since they produce the inputs, political and socio-cultural environment affect both the inputs and outputs. These to a large extent determine the effectiveness of the output of the training and development programmes.

**Feedback:** Feedback mechanism here means how workers, organisation and the entire society react to output and channel their demands for consideration. LG get informed of the effectiveness of the training through feedback mechanisms through M & E and it also creates an avenue for the LG to keep track of the performance of their workers, change in behaviour and increased in performance through job satisfaction.

### **1.3 Methodology**

Secondary data analysis design was employed by the study where information gathered from sources already existing are reviewed. Different sources and materials such as books, newspapers, magazines, journals, published and unpublished documents from the internet containing literatures, policies and reports relevant to the objectives of the study (funding, selection and centralization of training and development at local government) were collected and analysed using thematic and secondary data analysis techniques to arrive at valid conclusion. The technique was used in the presentation, analysis and discussions of data, this was adopted because it is an effective means of research where primary data collection is too costly or infeasible, and secondary data is available at a level of analysis suitable for attaining the research objectives.

### **1.4 General discussions**

#### **1.4.1 Decentralization of training programme at local government in Nigeria**

Among the objectives of local government creation is to bring government closer to the people and the use of local initiatives, opinions and local knowledge to bear on decision-making at the local level. However, training and development at local government has been centralized at the state ministry for local government under the control of local government service commission in all states of the federation. The counterproductive disposition of the Local Government Service Commission of the various states of the federation to the training and development of Local Government staff has seriously undermine the attainment of the benefits of training in local government system. For instance, it was pointed out that the 1 % deductions from monthly federal allocations of training funds at the disposal of the Local Government Service Commission of most States of the federation are expended more on casually organized workshops and seminars for senior staff rather than the much more rigorous and carefully planned formal classroom training programmes that have the capacity to equip staff with requisite skills, knowledge and competencies. In a similar vein, Agalamanyi (2002) avers that some Chairmen of Local Government Service Commissions see the training fund as a ready source for personal aggrandizement, as a result spurious consultancies are undertaken as veritable channels for

siphoning the training funds, consequent upon which the aim of staff training and development is defeated.

More so, the role played by the Local Government Service Commissions in the training and development of Local Government staff in perpetration of ethnicity, nepotism, favouritism, bribery and god-fatherism amongst others, rather than merit (Agalamanyi, 2002). This precipitates the selection of wrong candidates for training programmes, thereby defeating their objectives thereof.

Centralisation of the staff training and development at the state has deterred the local government in many ways. For instance, in identifying training needs analysis, the local government is in a better position to identify its training needs at both individual, departmental and organisational level which help to address its challenges towards better performance. However, as the reality goes such power were centralized at the local government service commission which design and implement training programmes even where there was no need for such, and officers attending the training receive order from above without due consultation and identification the utmost need for such.

Furthermore, failure of decentralization of training and development at local government undermines the merit selection of staff for training and development at local government. Merit selection of trainees and proper integration of the trained staff into the system is one of the most glaring problems associated with training and development in the local government in Nigeria. Nwankwo (1988) described this as organizational politics, this cut across control of training fund, selection of trainees, criteria used for selection etc. These result in wrong selection for training. Furthermore, effective integration of trainees into the system is another challenging task. Experience have shown that, most trained staff are not offered commensurate posts after training which affect the attainment of training objective at both individual and organisational levels.

Moreover, for training and development at local government achieve its purpose, it has to be relevant. Relevancy in terms of content, context, and purpose. Ejimofor, (2000) avers that, for training to achieve its validity in the job situation, the following conditions must be met; First, the training content must be usable that is the material covered or the lesson taught must be similar enough to the requirements of the job to be applicable; Secondly, the trainee must learn or acquire this usable content. He has to be motivated to acquire this knowledge. To do so, the training situation must provide rewards and deterrents which supports and reinforce the acquisition of the training content; and lastly, the organization or the employer must motivate the trainee to change his job behaviour to reflect what he has learnt in the course of the training.

Several research studies disclosed that, contents of training and development are hardly relevant in meeting the needs of local governments in Nigeria. Among these studies is the study of Enojo, Ojonemi, and Williams, (2016) whose study found that, the contents of training and development programmes in the Local Government are scarcely congruent with the duties and demands of workers' job schedule.

More so, Kenney and Reid perceived that, training is the deliberate intervention aimed at receiving the learning necessary for improved job performance. To attain this training must pass through the following steps: Identify and define training needs; define the learning required in terms of what skills and knowledge have to be learnt and what attitudes need to be changed; define the objectives of the training; plan training programmes to meet the needs and objectives by using right combination for training techniques and locations; decide who provides the training; evaluate training; and amend and extend training as necessary.

In a similar vein, Nwosu, and Ugwuera, (2015) noted that: very often a training programme has been judged successful because the trainee learnt the lessons taught even though the training has no effect on his on-the-job behaviour. This unfortunate situation has been revealed by several evaluations on training programmes. The old assumption that if a trainee learnt what he was taught, he would automatically put it into practice on his return to his work place is now discredited. It is not now proper to assume that training is valid only if it is carried over to the job situations.

Furthermore, it has also been observed that in nearly all the states of the federation, there are myriads of centres and agencies that are saddled with the responsibility of Local Government staff training and development. Survey of these centres revealed that, most of the centres are ill-equipped; the meager funds available at their disposal are poorly utilized, and are inefficiently coordinated and in fact some of these centres were turned for other purposes against which they were established. Evidence has shown that, some of these centres were turned to health facilities, schools, entrepreneurship training centres and the like. This is to prove that, the management of training and development at the local government were relegated to background at the expense of the efficiency of the system towards grassroot development.

Arguing in a similar disposition Agu, (2002) lamented that, against the backdrop of the Local Government reforms of 1976, and in order to ensure the realization of the objectives of the Local Government staff training and development, the Federal Government designated and recognized three training centres in three zones of the federation. These are; (a) The University of Nigeria, Nsukka, for the Eastern Zone; (b) The Ahmadu Bello University, Zaria, for the Northern Zone; and (c) The Obafemi Awolowo University, Ile-Ife, for the Western Zone. The question to ask is are these centres effectively functioning towards realizing the set objective? Evidence shows that, some of these departments have derailed from the objectives upon which they were created. As local government a third tier of government turned to background in the fourth republic, some of these departments have changed direction from the norm of providing training ground to staff of this tier, they were shying away and in fact ashamed of their name that is the reason why some of these departments have changed their nomenclatures, curriculum and courses of studies to development studies, and hardly they meet their admission quota in their various institutions. This has seriously undermined training at the local government in Nigeria.

#### **1.4.2 Funding of staff training and development at local government in Nigeria**

Funding is the act of providing financial resources usually in the form of money or other values such as efforts or time to finance a need, programme and project. It is the money provided especially by an organization or government for a particular purpose. In terms of staff training at local government in Nigeria, it was provided that, 1% of monthly allocations from the federation

account be set aside for staff training and development. The fund is managed by local government service commission. In the real sense, local government service commission take responsibilities for training officers on GL07 and above, while the local government is responsible for training the junior cadre. Many studies have proved that, the 1 % deductions from monthly federal allocations of training funds at the disposal of the Local Government Service Commission of most States of the federation are expended more on casually organized workshops and seminars for senior staff without carrying out training needs analysis in the various local governments giving less concern on programmes that have the capacity to equip staff with requisite skills, knowledge and competencies towards executing their jobs. These have seriously undermined training and development at local government in Nigeria.

## **Conclusion**

Considering the pivotal roles played by the Local Governments in driving, facilitating and sustaining socio-economic developments at the grass-root level, its bureaucrats and technocrats have to be equipped with the requisite skills, knowledge, competencies and attitudes. This will go a long way to producing right caliber, skillful, and job satisfied personnel that will translate policies and programmes of the local government into reality for the grass-root development.

## **Recommendations**

The benefits accruing from employees training and development cannot be overemphasized. However, to address challenges of training and development at local government in Nigeria the study recommends that:

- i. In designing training and development programmes for the senior cadre in their states, LGSCs should allow local governments to carry out an extensive training need analysis at their levels to ensure that the three main components of training needs assessments, namely; organizational, job, and individual analyses so that, it precede all training programmes conducted for staff of the Local Government. This is hoped to ensure that, all training and development programmes are relevant in providing necessary SKAC and filling the missing gaps.
- ii. In selecting staff for training programme preference should be given to merit, this will go a long way in identifying the relevant departments, units or individuals who need to be trained so as to fill the vacuum.
- iii. Local government councils in collaboration with the local government service commission should ensure that, trainees in the local government are given proper placement, engagement as well as post-training performance evaluation. This will develop employees' morale and hence job satisfaction which is expected to be of immense benefit to the individual employee, the organisation and grass-root development at large.
- iv. After conducting the training, it is imperative that, monitoring and evaluation exercise should be carried out after each training programme for staff of Local Government Council. This should focus on finding out the reactions of trainees, determining whether trainees have learnt the knowledge, skills, facts and concepts presented at training programmes and observing and evaluating work-place behaviour of staff by their superiors to ascertain the impacts of training programmes on the trained staff and his task.

- v. Furthermore, on-the-job training programmes like in-house training, seminars, conferences, short course, workshops etc should be arranged for those employees who could not be sent on Off-the-job training or those with deficiencies. This will go along in bridging the gap in knowledge, skills or attitude of the workers.

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**TREASURY SINGLE ACCOUNT AND FRAUD PREVENTION IN NIGERIA FEDERAL  
INLAND REVENUE SERVICE (FIRS)**

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**ABSTRACT**

*Successive governments in Nigeria have continued to operate multiple accounts for the collection and disbursing of government revenues in flagrant disregard to the provision of the constitution which requires that all government revenues be remitted into a single account. Treasury Single Account (TSA) is a unified structure of government bank accounts enabling consolidation and optimal utilization of government cash resources. Through it the government transacts all its receipts and payments and gets a consolidated view of its cash position at any given time. Consequently, this study examined the Impact of TSA in Nigeria Federal Inland Revenue Service (FIRS) as the Case Study. It employed a descriptive design approach, studying 102 senior staff of FIRS. The collected data were analyzed using the mean and standard deviation to answer the research questions with a decision rule of 2.5. It was hereby deduced from this study that TSA is more effective and prudent in Federal Inland Revenues Service than the conventional ways in which Federal Inland Revenues Service generate their revenue into multiple bank accounts. The study also revealed that TSA has failed to block leakages and promote transparency in management of government treasuries. It recommends amongst others that adequate political support from all arms of government would strengthen the effectiveness of TSA and also training and retraining of personnel will enhance optimization of TSA.*

***Key words: Treasury Single Account, Fraud Prevention, Fragmented Banking, Treasury Management, & Transparency***

## **1.1 Background to the Study**

Nigeria as a developing country is facing challenges of how to achieve efficient allocation of resources as well as stabilization of the business cycle (Yusuf, 2016). To actualize this, the control and management of cash resources should be structured through a government unified banking system. The system is expected to reflect inflow of all government funds through a unified bank account and the subsequent availability of such funds to undertake government's expenditure when necessary to guide against corruption. As Yusuf (2016) puts it, corruption is a cankerworm that has eaten deep into the fabrics of Nigeria system and keeps Nigeria in a terribly precarious situation that made the great country, Nigeria, to look poor, despite the huge human and natural resources the country is divinely blessed with. It was not until 2012 during the administration of former President Goodluck Jonathan that the government ran a pilot scheme for a TSA using 217 ministries, departments and agencies as a test case. This saved the country about N500 billion in frivolous spending. The success of the pilot scheme motivated government to fully implement the TSA, leading to the directives to banks to implement the technology platform that will help accommodate the TSA scheme. The directives by President Mohammed Buhari in 2015 that all government revenues should be remitted to TSA are in consonance with the pilot scheme programmes and in compliance with the provision of the 1999 constitution (Central Bank of Nigeria, CBN, 2015).

Obinna (2015) stated that prior to the TSA, Nigeria had various banking arrangement for revenue and payment transactions. There were more than 10,000 bank accounts in multiple banks, which made it impossible to establish government consolidated cash position at any point in time. It led to amounts of idle cash balances held in Ministries, Departments and Agencies accounts while government was out borrowing money which would have been avoided using TSA. Thus, in the past years, most Government owned Ministries, Departments and Agencies (MDAs) in the country operated multiple bank accounts for keeping money realized as revenue. These accounts with various deposit money banks have resulted in alleged leakages, massive corruption and idle cash for extended period without proper accountability (Okey and Eduno, 2014; Adebisi and Okike, 2016). Governmental agencies involved in the disbursement of revenues/funds continue to borrow money from both internal and external sources to finance projects when actually, available funds are either not properly managed or effectively harnessed (Emmanuel, 2016). The challenge of multiplicity of MDAs revenue bank accounts coupled with the refusal of some agencies to declare and remit 25 per cent (25%) of annual revenue generated into the treasury as required by law led to the introduction of TSA. The consolidation of all cash inflows from the federal government MDAs at various designated deposit money banks traceable into a single account maintained with the Central Bank of Nigeria was enabled by the TSA (Ahmed, 2016).

Nigeria is faced with different financial irregularities in the management of its finances that range from corruption, fraud, misappropriation of funds by key government officials, which was contributed to a large extent by the operation of a fragmented system of banking in the country. These have significantly affected the implementation of laudable policies, programs, and services that are capable of stimulating economic progress. The previous government continued to operate multiple Bank accounts for the collection and spending of government revenue which contradicts the provision of the country's constitution which stipulates that all government revenues collected be remitted into a single account called Consolidated Revenue Fund (CRF). These practices pave way for the perpetration of fraudulent activities like corruption, mismanagement of public funds among others. Despite tremendous efforts embarked upon by governments to eliminate the act of fraud in the public financial management system, it is indeed discovered that fraud in its countless natures remained undetected and continues to grow in frequency and severity (Wolfe & Hermanson, 2004). Currently, the perpetration of fraud and other fraudulent activities

has become a customary act by Ministries, Departments, and Agencies (MDAs) of the country thereby affecting the entirety of the country's economic system (Gbegi & Adebisi, 2014; Enofe, Utomwen & Danjuma, 2009).

According to Clementina (2016), the primary objective of TSA is to ensure effective aggregate control over government cash balances. The consolidation of cash resources through a TSA aggregate control of cash is also a key element in monetary and budget management. There are other objectives for setting up a TSA. They include: minimizing transaction costs during budget execution, notably by controlling the delay in the remittance of government revenues (both tax and nontax) by collecting banks, and making rapid payments of government expenses; facilitating reconciliation between banking and accounting data; efficient control and monitoring of funds allocated to various government agencies; and facilitating better coordination with the monetary policy implementation (Clementina, 2016). Lastly, the specific objectives are as follows: To provide greater transparency in the Public Financial Management (PFM); to gain greater clarity to national financing needs and the management of the public debt; to increase fiscal savings (less transaction charges, more revenues); to improve financial markets; to provide more accurate accounting and improved reporting (Clementina, 2016).

Fraudulent activities as well as other forms of public sector frauds have been identified as major hindrances working against the rapid growth and development of Nigeria (Odekunle, 2012; Igbuzor, 2012; Nageri, Gunu & Abdul). A combination of these scheme are undeniably the greatest challenges of our time as a nation, a problem that has not only lead to massive societal poverty and loss of lives but also threatening the stability of the society as a whole. Furthermore, Nageri, Gunu and Abdul (2013) were of the opinion that the prevalence of high level corruption and other forms of fraudulent activities in public and private sectors governance constitute a major impediment to the development of Nigeria as a nation. These nefarious activities have been the greatest threats to the economic, social, political, infrastructural as well as socio-cultural development of developing nations including Nigeria.

Therefore, fraudulent and public sector have become the major devastating factors to the growth and development of the Nigerian nation. It has eaten deep into the fabric of the country thereby leaving significant effects such as stunted economic growth and development, maladministration of resources and talents, limitation of flow of aids, loss of tax revenue, negative budgetary consequences, weak infrastructural development, public services and negative composition of government expenditure (Usman, 2013 & Bello-Iman, 2004).

Fraud has become the most viable threat to the global economy that requires maximum attention of the forensic accountants and traditional auditors, as well as anti-graft bodies worldwide. Despite the tremendous efforts to eradicate fraudulent activities, it is indeed discovered that fraud in its various natures continues to grow in frequency and severity (Wolfe and Hermanson, 2004).

Fraud is been considered as a global phenomenon, since it has universally penetrates both the private and public sectors to the extent that no country is protected from its taint although developing countries suffer the most (Okoye and Gbegi, 2013). Nowadays, fraud and other fraudulent activities have become the order of the day in the Nigerian sectors, especially in the public sector where it begins to become a normal way of life in the midst of civil servants (Okoye and Akamobi, 2009 and Gbegi and Adebisi, 2014).

Notwithstanding the colossal number of policies put in place by past administrations in Nigeria in the fight against fraudulent practices in the public sector, one major obstruction to the success of these policies have been the apparent non-existence of honesty on the part of the political and administrative leadership of the country and, on the contrary, their clear accommodation and broad-mindedness of corrupt

practices in both the public and private sectors of the economy. Achebe (1984) opined that the problem with the minimization of corruption and fraudulent activities in Nigeria is the reluctance or inability of its leaders to rise to their responsibility to the task of personal example, which is the trademark of leadership. It is against the standpoint of the above that the present administration decided to direct a holistic implementation and compliance of the TSA for all Ministries, Departments and Agencies (MDAs) in Nigeria. To ensure efficient and effective utilization of public resources, curtail to some extent the level of corruption perpetrated by public officers, minimize fraudulent acts and misappropriation of its resources which will, in turn, ameliorate the deteriorating condition of the country's Public Financial Management (PFM), Nigeria introduced and initiated a sequence of monetary and non-monetary policies capable of assisting in the effective and efficient management of her resources. One of these reforms is the introduction of the TSA. This sparked the interest of scholars, researchers, financial analysts, and policymakers to identify the effect of TSA on PFM in Nigeria. Several studies were conducted in Nigeria to find the effect of TSA implementation on PFM (Amaefule, 2019, Ejoh, 2020; Effiong, Lorenzo, Raphael, Etop & Iroushu, 2017).

It is against this backdrop that this paper looks at Treasury Single Account and fraud prevention in Nigeria using Federal Inland Revenues Service (FIRS).

## **1.2 Statement of the Problem**

Federal Governments' Ministries, Departments and Agencies have been practicing fragmented banking systems in handling governmental receipts and payments over the years (Ekubiat and Ime, 2016). These operating multiple accounts with various deposit money banks all over the country have led to alleged fund leakages and corruption. This hinders the government from having oversight of its cash resources (Pattanayak and Fainboim, 2011). As a result of this, government has been borrowing money to finance projects, while its funds are lying idle in various banks within the country.

Similarly, a great challenge facing most parts of the world and, particularly, the developing countries like Nigeria is how to achieve efficient allocation of resources as well as stabilization of the business cycles especially in Federal Ministries, Departments and Agencies in which The Federal Inland Revenues Service (FIRS) is found to be part of. The poor economic situation characterized by usual corrupt and sharp dealings with the public funds in the country made the government of President Muhammadu Buhari to look inward on how government could curb such sharp dealings and improve the revenue. An important factor for efficient management and control of government's cash resources is a unified structure of government banking. Such unified banking arrangements should be designed to minimize the cost of government borrowing and maximize the opportunity cost of cash resources. It is based on these reasons that the current global revolution in government accounting became paramount following which Nigeria has initiated and implemented the Treasury Single Account (TSA) to assist in the better management of her economy.

However, the implementation of this policy is a critical step towards curbing mismanagement of funds in public sector especially Federal Inland Revenues Service (FIRS) and to ensure accountability and transparency in the management of public funds and also to enable efficient control and monitor fund flow to critical sectors of the economy to sustain growth and development. Adding to this, Oguntodu (2016) said that to hand the issues ineffective control system, ineffective monitoring and evaluation of financial activities, preventing of unlawful use of public funds, preventing under and over involving of fund, deterring payment of ghost workers, and the blockage of leakages in revenue generation the government introduced TSA in 2012 which came into effect in 2015 with intention to help the government to properly unify banking arrangement and ensure proper management of government financial resources (Oguntodu,

2016). Effective management and control of government's financial resources depend to a great extent on government banking and fund management policies. Treasury Single Account (TSA) has been identified to contribute towards the curbing of corruption and financial crimes in the country, Nigeria. Some outlined advantages of TSA include increase in accountability and transparency, improvement in collection and the processing of payments as well as reduction of the borrowing costs (Vanguard.com, 2016). Global economic challenges affecting the nation demand overhauling of the financial management approaches and optimum efficiency in the management of public funds. With the use of TSA, this will ensure prompt allocation and application of government financial resources which will result to development of the economic (Fatile and Adejuwon, 2017). In view of this, this research seeks to appraise Treasury Single Account and fraud prevention in Nigeria using Federal Inland Revenues Service (FIRS) as the case study.

Some of the efforts made by past researchers include that of John, Amos, Alematu, and Patience (2021). They examined the effect of treasury single account (TSA) on corruption in the Nigerian Public Sector. The extent to which TSA has affected the Corruption Perception Index (CPI) in Nigeria triggered this study. Data were obtained from Transparency International from 2012 to 2014 (before TSA adoption) and 2016-2018 (after TSA adoption), with 2015 as the base year. Data were analyzed using descriptive statistics and paired samples t-test statistics. The study findings revealed that there is no significant difference in the mean of corruption perception index (CPI) before and after TSA adoption in Nigeria. The study concludes that TSA has not significantly reduced corruption in the Nigerian public sector. The study recommends that the Federal government should strengthen the judiciary, police, anti-graft agencies and the media in the country to tackle the issues of corruption and ensure transparency, probity and timeliness in handling corruption related cases.

Through the introduction of TSA in order to ensure efficient and effective utilization of public resources, curtail to some extent the level of corruption perpetrated by public officers, minimize fraudulent acts and misappropriation of its resources which will, in turn, ameliorate the deteriorating condition of the country's Public Financial Management (PFM), this sparked the interest of scholars, researchers, financial analysts, and policymakers to identify the effect of TSA on PFM in Nigeria. Other Several studies were conducted in Nigeria to find the effect of TSA implementation on PFM (Amaefule, 2019, Ejoh, 2020; Effiong, Lorenzo, Raphael, Etop & Iroushu, 2017). It is against this backdrop that this paper looks at Treasury Single Account and fraud prevention in Nigeria using Federal Inland Revenues Service (FIRS). Besides, to the best of our knowledge, there is no previous work or study on this topic that focused on Federal Inland Revenues Service (FIRS). Thus, the need to ascertain whether the introduction of TSA in Nigeria aided in the prevention of fraud in Federal Inland Revenues Service (FIRS) which happens to be the gap that this study seeks to fill.

### **1.3 Research Questions**

To facilitate the investigation of this study, the following research questions will be addressed:

1. What is the impact of Treasury Single Account on fraud prevention in Nigeria?
2. What is the impact of Treasury Single Account in promoting transparency in the administration of public funds?

### **1.4 Objectives of the Study**

The main objective of the study was to appraise treasury single account on fraud prevention in Nigeria: using Federal Inland Revenues Service (FIRS) as a case study. The specific objectives of this study were to:

1. Examine the impact of Treasury Single Account on fraud prevention in Nigeria.

2. Investigates the impact of Treasury Single Account in promoting transparency in the administration of public funds.

### **1.5 Research Hypotheses**

The following null hypotheses were tested at 0.05 level of significance.

**H<sub>01</sub>:** There is no significant impact of TSA on Fraud Prevention in Nigeria

**H<sub>02</sub>:** There is no significant impact of TSA in promoting transparency in the administration of public fund.

## **2.0 Literature Review**

### **2.1 Conceptual Framework**

#### **2.1.1 Concept of TSA**

TSA is a financial policy instituted by the Federal Government of Nigeria in 2012 to consolidate all the revenue from the ministries, departments and agencies (MDAs) of the government into a single account at the Central Bank of Nigeria (CBN). This is done by way of deposit into commercial banks by the MDAs which is traceable into one account at the CBN. In other words, it is a unified structure of government bank accounts, or a set of linked accounts for all government transactions (System Specs, 2016). The Federal Government of Nigeria, through the Office of the Accountant General (OAGF) is implementing Treasury Single Account as part of the Economic Reform Programme. TSA commenced in January 2012 with the payments stream, while the collection stream commenced in April 2015.

Chukwu (2015) defined a treasury single account (TSA) as a network of subsidiary accounts all linked to a main account such that, transactions are effected in the subsidiary accounts but closing balances on these subsidiary accounts are transferred to the main account, at the end of each business day. Pattanayak and Fainboim (2011) defined Treasury Single Account (TSA) as a unified structure of government bank accounts enabling consolidation and optimum utilization of government cash resources.

Onyekpere (2019) asserts that treasury single account is a unified structure of government bank accounts enabling consolidation and optimal utilization of government cash resources. It is a bank account or a set of linked bank accounts through which the government transacts all its receipts and payments and gets a consolidated view of its cash position at any given time. The TSA is a process and tool for effective management of government's finances, banking and cash position. The TSA is primarily designed to bring all Government funds in bank accounts within the effective control and operational purview of the Treasury, in order to: enthrone centralized, transparent and accountable revenue management; facilitate effective cash management; ensure cash availability; promote efficient management of domestic borrowing at minimal cost; allow optimal investment of idle cash; block loopholes in revenue management; establish an efficient disbursement and collection mechanism for Government funds; improve liquidity reserve; and eliminate operational inefficiency and costs associated with maintaining multiple accounts across multiple financial institutions (CBN, 2019). Treasury Single Account is a public accounting system under which all government revenue, receipts and income are collected into one single account, usually maintained by the country's Central Bank and all payments done through this account as well. The philosophical underpinning of TSA is primarily to ensure accountability of government revenue, enhance transparency and avoid misapplication and mismanagement of public funds. The proponents of Treasury Single Account argue that it would help to ensure proper cash management by eliminating idle funds usually left with different commercial banks and in a way enhance reconciliation of revenue collection and payment (Adeolu, 2018).

To Eze (2020), treasure single account is a process and tool for effective management of government's finances, banking and cash position. In accordance with the name, it pools and unifies all government accounts through a single treasury account. Eze argued that, the consolidation into a TSA paves way for the timely capture and payment of all due revenues into government coffers without the intermediation of multiple banking arrangements. This prevents revenue leakages in terms of revenue loss and mismanagement by operators of all revenue-generating agencies. Chukwu (2020) described treasure single account (TSA) as a network of subsidiary accounts all linked to a main account such that transactions are affected in the subsidiary accounts but closing balances on these subsidiary accounts are transferred to the main account at the end of each business day. With the implementation of the Treasury Single Account, Ministries, Agencies and Departments (MDAs) will maintain their individual accounts with the commercial banks, but daily funding of their disbursements are made from the central or main account, which is resident within the Central Bank, just as their closing balances at the end of the day are transferred to the main account.

According to Akande (2016), TSA includes; the collection of revenues such as taxes, tenement rates, royalties, custom duties etc and the disbursement of such monies meant to pay government and individuals in the country. Bashir (2016) the TSA through Remita payroll Module can be used to pay salaries of workers. Kanu (2016) and Emme & Chukwurah (2015), note that the central objectives behind the introduction of TSA were to engender accountability of government funds, and to avoid undue misappropriation of funds.

#### **2.1.2 Impact of Treasury Single Account in Public Sectors**

- (i) Allows complete and timely information on government cash resources:** In countries with advanced payment and settlement systems and a Government Integrated Financial Management Information System (GIFMIS) with adequate interfaces with the banking system, this information will be available in real time. As a minimum, complete updated balances should be available daily.
- (ii) Improves appropriation control:** The TSA ensures that the full control over budget allocations, and strengthens the authority of the budget appropriation. When separate bank accounts are maintained, the result is often a fragmented system, where funds provided for budgetary appropriations are augmented by additional cash resources that become available through various creative, often extra-budgetary, measures.
- (iii) Improves operational control during budget execution:** When the treasury has full information about cash resources, it can plan and implement budget execution in an efficient, transparent, and reliable manner. The existence of uncertainty regarding whether the treasury will have sufficient funds to finance programmed expenditures may lead to sub-optimal behavior by budget entities, such as exaggerating their estimates for cash needs or channeling

#### **2.1.4 Concept of Fraud**

The term 'Fraud' has been defined in different ways by different scholars and authors. According to the Collins English Dictionary, fraud can be defined as: "deceit, trickery, sharp practice, or breach of confidence, perpetrated for profit or to gain some unfair or dishonest advantage". Also, the Association of Certified Fraud Examiners defines fraud as "any illegal acts characterized by deceit, concealment or violation of trust. These acts are not dependent on the application of threat of violence or of physical force". Frauds are perpetrated by individuals and organizations to obtain money, property or services; to avoid payment or loss of services, or to secure personal or business advantage.

Awe (2005) defines fraud as the intentional alteration of records accompanied by the defalcation of assets to deceive a certain group of people for the benefit of the perpetrator. Although not all frauds are accompanied by the defalcation of assets the majority of frauds perpetrated by low and middle officers normally involve the defalcation of assets.

According to Akinyomi (2010), fraud is the sneaky deprivation of something to which a person would or might be entitled. However, committing fraud in the strict sense of the word refers to a deliberate act of deceit done in order to acquire an unfair advantage. According to Wells (2011), fraud is “unintentional deception or omission of amount or disclosure from an entity's accounting records or financial statements.”

Curtis (2008) stated that fraud encompasses the acquisition of property or economic advantage by means of deception, through either a misrepresentation or concealment. Other components of fraud include bribes, cronyism, nepotism, political donation, kickbacks, artificial pricing and frauds of all kinds (Williams, 2005). However, Levanti (2001) argues that no definite and invariable rule can be laid down as a general proposition in defining fraud.

Fraud may be classified into two broad ways: nature of fraudsters and method employed in carrying out the fraud. On the basis of the nature of the fraudsters, fraud may be categorized into three groups, namely; internal, external and mixed frauds. Internal fraud relates to those committed by members of staff and directors of the organizations while external fraud is committed by persons not connected with the organization and mixed fraud involves outsiders colluding with the staff and directors of the organization (Ajie & Ezi, 2000). Karwai (2002) reported that the identification of the causes of fraud is very difficult. He stated that modern day organizations frauds usually involve a complex web of conspiracy and deception that often mask the actual cause.

Merriam Webster's Dictionary of Law (1996) as quoted in Manurung and Hadian (2013), fraud can be defined as: “Any act, expression, omission, or concealment calculated to deceive another to his or her disadvantage, specifically, a misrepresentation or concealment with reference to some fact material to a transaction that is made with knowledge of its falsity. And or in reckless disregard of its truth or falsity and worth the intent to deceive another and that is reasonably relied on by the other who is injured thereby.

### **2.1.5 Categories/Classification of Fraud**

Fraud can be categorized or classified into two broad groups, namely; internal and external fraud.

#### **1. Internal Fraud:**

These are frauds committed by employees and managers of an organization, either acting alone or in groups or through collusion with outside parties. This fraud is perpetrated/committed by the employees of the bank or organization is also known as non-management fraud. According to “Orange County Public Schools (OCPS) Internal Audit Department” is the fraud perpetrated to the detriment of the organization generally is for the direct or indirect benefit of an employee e.g., acceptance of bribes, diversion to an employee of a potentially profitable transaction that would normally generate profits for the organization, embezzlement, falsification of financial records, intentional concealment of event or data etc., (Olatunji & Adekola, 2014). Boniface (1991) identifies some of the typical manifestations of employee's frauds in the banks to include: Cash thefts from the tills by banks' staff, Forgeries of customer's signatures with the intention of illegally withdrawing money from the account with the bank, Use of forged cheques to withdraw money from the customer's accounts, Opening and operating of fictitious account to which illegal transfers could be made and false balance credited, Lending to fictitious borrowers effected through a fictitious account opened at a branch, Claiming of overtime for hours not worked, Suppression of cash/cheques (Ogechukwu, 2013).

#### **2. External Fraud:**

These are frauds committed by third parties of organizations such as suppliers, competitors, partners and customers. Other offenders include potential customers, governments and criminal organizations. The perpetrators can work independently or can collude with staff to defraud the bank. The various types of external fraud witnessed by the bank are money laundering, identity theft and use of lost or stolen documents, use of counterfeit cards, theft and confidential information etc. These types of fraud can be relatively costly if not detected quickly. The probability that the bank could unknowingly be transacting with criminal gangs is very challenging. If for instance, such a transaction was to come in the limelight, the bank could face great damage to its reputation and customer confidence (Ogechukwu, 2013).

Fraud can also be classified according to the perpetrators criteria as stated by Adeyemo (2012). These include:

- a. **Management of the banks** (otherwise referred to as management fraud)
- b. **Insiders/Employees:** These perpetrators are purely the employees of the banks.
- c. **Outsiders:** These include customers and/or non-customers of the banks.
- d. **Outsiders/Insiders:** This is a collaboration of the bank staff and outsiders as described.

#### **2.1.6 Causes and Sources of Fraud**

In this paper, the researcher chooses to use the variables as highlighted in the Fraud Diamond Theory theorized by David T. Wolfe & Dana R. Hermanson, 2004 as the causes and sources of fraud occurrence. They include: Pressure, Opportunity, Rationality and Capacity.

##### **a. Pressure:**

Hernandez (2007) found that pressure on a worker and the probability to commit fraud in the workplace are positively related, indicating that the drive to perform also raises the tendency to behave fraudulently and allowing a benefit in salary increment. The pressure to obtain bonuses and higher wages also has a positive influence on the practice of fraud among employees (Hernandez, 2007). Dellaportas (2013) argued that an individual tends to get involved in fraudulent behaviour to solve or reduce their financial or personal pressures.

**b. Opportunity:** Opportunity refers to the weak internal control that exists in an organizational environment (Kassem & Higson, 2012; Mui & Mailley, 2015; Wolfe & Hermanson, 2004). Insufficient supervision and lack of duty segregation also contribute to fraud (Dellaportas, 2013). The inmates interviewed by Dellaportas have admitted that these loopholes in the workplace are the reason for their fraudulent acts, such as embezzlement and loan manipulation. The presence of opportunity enables employees to think that their probability of getting caught is small and thus commit fraud (Cressey, 1953; Albrecht, Albrecht, Albrecht and Zimbelman 2008).

Without opportunity, a fraudulent act is impossible (Coleman, 1987; Lister, 2007). In other words, a fraudster must find some ways in which he can use his position to settle his financial problem with a low risk of getting caught (Cressey, 1953).

##### **c. Rationalization:**

Rationalization is recognized as the leading contributor to fraud. For example, in terms of financial misstatements, rationalization was established as the greatest factor causing people to be tolerant of petty theft (Kula et al., 2011). Petty theft in the study was found to be acceptable in companies, indicating the rationalization in committing crimes by the employees. In the fraud of asset misappropriation, Mohamed et al. (2014) also found that almost all respondents' agreed rationalization was the factor leading to fraud, especially the sense that "others are doing it as well." Cleff et al., (2013) stated that the adaptation of the sense of right and wrong to fit criminal behaviour by a fraudster can also be categorized as rationalization. According to ACFE (2014), people rationalized a crime before they committed it. ACFE 2014 revealed that

government employees or organizations that committed fraud usually rationalized their conduct of corruption in many ways, which allowed them to “innocently” carry out the act. They used excuses such as “bribery is our country’s culture,” “we have no idea that the behaviour is considered as a bribe,” “bribery is just a way of doing business,” “our anti-corruption programs are already sufficient,” “we are doing this as usual,” and “there is no other way to complete this.”

#### **4. Capacity:**

In 2004, Wolfe & Hermanson introduced the “Fraud Diamond Model” where they presented another side that extends the fraud triangle which is “the fraudster’s capabilities”. Wolfe and Hermanson believed many frauds would not have occurred without the right person with the right capabilities to implement the details of the fraud. They also suggested four observable traits for committing fraud; (1) Authoritative position or function within the organization, (2) capacity to understand and exploit accounting systems and internal control weaknesses, (3) confidence that she/he will not be detected or if caught she/he will get out of it easily, and (4) capability to deal with the stress created within an otherwise good person when she commits bad acts.

##### **2.1.7 TSA and Fraudulent practices**

The FG ordered all agencies generating revenue to shut their accounts with commercial banks by February 28th 2015 and relocate the revenue into a CRF of the Federation and TSA (Eme, Chukwurah, and Emmanuel 2015). The Office of the AG of the Federation (OAGF) directed all MDAs of the FG yet to comply with the TSA domiciled at the CBN to embrace the policy not later than 28th February 2015. By implication, the MDAs ordered to close all accounts they maintain in different Banks. Obinna (2015) asserted that the fundamental goal of TSA is to ease implementation of the FG’s Cash Management Policy (CMP) and to achieve accountability for government expenses. TSA control aggregate cash flow. Otunla added that the policy had instilled financial discipline and prudence Eme, Chukwurah, and Emmanuel (2015) noted that aside from the NNPC that directly sell crude oil on behalf of the FG, other MDAs are equally on the list of revenue generating agencies. These include the FIRS, Nigeria Ports Authority (NPA), Nigerian Maritime Administration and Safety Agency (NIMASA), National Communications Commission (NCC), the Nigeria Customs Service (NCS), and others. This singular absence had made it feasible for revenue generating agencies to have generated N3.06tr in 2009 but remitted N46.80b to the government account. Also, generated N3.07tr in 2010 but submitted N54.10b, and earned N3.17tr in 2011 and remitted N73.80b. The NNPC and its subsidiaries generated N6.132tr between 2009 and 2011 but remitted N00.0 to the government treasury (Okwe, et al., cited in 2015 Eme, Chukwurah, and Emmanuel 2015).

##### **2.1.8 Fraud Prevention Systems Available in FIRS**

Corporate fraud prevention systems are series of physical, logical and procedural barriers established to discourage fraudulent activities. It aims at implementing cost-effective counter measures that can prevent or reduce the impact of fraud threats identified by risk assessment (Achaka, 2004). At the heart of any corporate fraud prevention system is the effective, efficient and secure management of information. He stated that information is a key asset and is the product of people interacting with processing systems, technology and raw data. He further stated that the management of information involves the maintenance of confidentiality, integrity, availability and accountability of the information. Robust physical, environment and corporate security controls are integral parts of the information management. Achaka also stated that information management is a primary measure in corporate fraud prevention and a key element in establishing acceptable standards of corporate care in an organization.

## **2.2 Empirical Studies**

Some of the past and related studies carried out on the concept of Treasury Single Account (TSA) were reviewed in this section. John, Amos, Alematu, and Patience (2021) examined the effect of treasury single account (TSA) on corruption in the Nigerian Public Sector. The extent to which TSA has affected the Corruption Perception Index (CPI) in Nigeria triggered this study. Data were obtained from Transparency International from 2012 to 2014 (before TSA adoption) and 2016-2018 (after TSA adoption), with 2015 as the base year. Data were analyzed using descriptive statistics and paired samples t-test statistics. The study findings revealed that there is no significant difference in the mean of corruption perception index (CPI) before and after TSA adoption in Nigeria. The study concludes that TSA has not significantly reduced corruption in the Nigerian public sector. The study recommends that the Federal government should strengthen the judiciary, police, anti-graft agencies and the media in the country to tackle the issues of corruption and ensure transparency, probity and timeliness in handling corruption related cases.

Okorocho and Emma (2022) researched on Evaluating Treasury Single Account in Selected Federal Ministries in Enugu State: A Draft Indicators and Benchmark for Performance Assessment. The study investigated the effect of treasury single account on the performance of selected Federal Ministries in Enugu State. The study adopted survey research design. Questionnaire, face- to- face interview and focus group discussion guide were the major tools used to elicit data from respondents. Data elicited were analysed with the aid of parametric and descriptive statistics. The study revealed among other things; that treasury single account has not significantly ameliorated fund misappropriation in selected federal ministries in Enugu State and treasury single account has not significantly enhanced prompt release of funds for goods and services in selected federal ministries in Enugu State. It is therefore the recommendation of the study that the adoption of TSA alone may not be sufficient to curb corruption in the Nigerian public sector hence the need for the judiciary, police, anti-graft agencies and the media in the country be strengthened to tackle the issues of corruption and ensure transparency, probity and timeliness in handling corruption related cases.

Abdulrahman, Abdulrasheed and Sirajo (2021) examined Treasury Single Account in Nigeria as a Tool for Fraud Prevention. The study is primarily aimed at determining whether the introduction of Treasury Single Account (TSA) minimizes fraud perpetration in Nigeria with particular reference to federal MDAs in Sokoto. To achieve this, Questionnaires were administered to selected federal MDAs in Sokoto State. A sample of 252 staff was arrived at using Taro Yamane's (1967) sampling formula out of a total population of 4393. Descriptive (Mean and Standard deviation) and Inferential (Correlation and Multiple Regression) were employed to analyze the data collected. The result from the analysis revealed that the introduction of TSA has contributed immensely to minimizing fraud perpetration, blocking revenue leakage leading to consolidation of government cash balances in the country. This was evident from the significant p-value of 0.032 and a positive coefficient of 0.103 in respect of fraud perpetration against the independent variable (TSA). Also revealed was that the control variables (blocking revenue leakage and cash consolidation) alongside the independent variable account for about 42% variation of the dependent variable. In view of the above, the study concluded that TSA undoubtedly mitigates the perpetration of fraudulent activities in the public sector by ensuring accountability and transparency in the management of public finances. Base on the finding it is recommended that there is the need for massive enlightenment by regulatory bodies on the importance of implementing TSA by States and Local government. Also, there is the need for appropriate statutory backing on the implementation of TSA to ensure its effectiveness.

Allison and Ndukwe (2021) assessed the extent to which the implementation of Treasury Single Account in Nigeria has contributed towards achieving public accountability in Nigeria Public sectors. The paper adopted the content analysis as means of gathering and analysis of data. The paper observed that as

envisaged, the implementation of Treasury Single Account has enthroned centralized, transparent and accountable revenue management in Nigeria by instilling fiscal discipline and ensuring effective aggregate control over government cash balances. The paper concluded that the only way Nigeria can fight the intense pressure on their cash flows in the face of dwindling revenues and decreasing statutory and social responsibilities is to strengthen and sustain the Treasury Single Account (TSA) scheme. They therefore recommended among others that since establishing a TSA has given rise to tough decisions by the government such as closing the existing bank accounts of budget organizations (outside treasury control) and this provoked powerful opposition, for success a TSA reform must be explicitly and strongly supported by the highest officials of government. Thus, decisions of the regime in power to reinforce the TSA will be helpful.

Benjamin, Adamna and Jane (2020) examined the effect of Treasury Single Account (TSA) implementation on the financial performance of commercial banks in Nigeria. The study employed ex-facto survey research design and seven big commercial banks in Nigeria. First Bank of Nigeria, Zenith Bank, Access Bank, UBA, Union Bank, Diamond Bank and Fidelity Bank were judgmentally sampled for this study. Secondary data were gathered through CBN statistical bulletin from 2013 to 2017 (that is two years before and two years after implementation of TSA). Customers' deposit was used as proxy for independent variable (Treasury Single Account), while profit after tax, return on equity and return on assets are proxies for dependent variable (financial performance). The data collected were analyzed using comparable mean, while research hypotheses were tested using Simple regression analysis. The findings obtained from the statistical testing of the hypotheses of this study show that customers' deposit has a significant effect on profit after tax, return on assets and return on equity of commercial banks in Nigeria.

Ashibogwu (2019), investigated analysis of influence of treasury single account on the effectiveness of public finance management in tertiary institutions in south-south, Nigeria. The study was designed to analyse the influence of treasury single account on the effectiveness of public finance management in tertiary institutions in South-South Nigeria. Four research questions were posed and eight null hypotheses were tested at 0.05 level of significance. The study adopted a descriptive survey design and the population of the study comprised 48 bursars in federal and state owned tertiary institutions in South-South Nigeria and there was no sampling. The instrument was validated by two experts in accounting and one expert in measurement and evaluation. The Cronbach Alpha method was used to establish the reliability of the instrument and the overall reliability of 0.82 was obtained. Data were collected for the study through the administration of validated instrument on the respondents. The mean and standard deviation were used to analyse data in relation to the research questions while the analysis of variance (ANOVA) was used to test the null hypotheses. The findings of the study revealed that treasury single account highly influences the effectiveness of fraud control, accurate accounting, budgetary control and cash management. The findings of the study also revealed that there is no significant difference in the mean ratings of respondents on the influence of treasury single account on the effectiveness of fraud control, accurate accounting, budgetary control and cash management based on educational qualification and years of working experience. Based on the findings, it was concluded that treasury single account highly influences the effectiveness of public finance management in terms of fraud control, accurate accounting, budgetary control and cash management. It was recommended among others that the federal government should continue to operate with the principle of treasury single account and that the states and local governments should fully adopt the operations of treasury single account.

Solanke (2018) investigated opinion and perception of treasury single account implementation for revenue generation and utilization in Nigeria. Primary data was used in the study. A total sample size of

200 was purposively selected. Data were analyzed using frequency and percentages, as well as analytic weighted mean. The result showed variation in acceptability attitude towards TSA implementation in Nigeria. Kanu (2016) assessed the effect of implementation of treasury single account and the performance of banking sector in Nigeria. The study was done through questionnaire targeted to the management staff of ten banks and chi-square statistical tool was used to analyze the data. The findings revealed that the implementation of treasury single account in the public accounting system impacted negatively on the liquidity base and the performance of banking sector in Nigeria. Clementina (2016) conducted a study on the effect of treasury single account on the liquidity base and performance of the banking sector. The main objective of the study was to find out the influence of treasury single account on the liquidity base and performance of the banking sector in Nigeria. The study made use of mainly Primary data from ten (10) randomly selected banks. Questionnaire was administered to the Management staff of the ten (10) banks selected for the study. They employed Chi-square as a statistical tool for analysis of the data. The results obtained confirmed that the implementation of Treasury Single Account in the public accounting system impacted negatively on the liquidity base and the performance of banking sector in Nigeria.

It was concluded that the federal government of Nigeria should initiate policies and various means to make sure that there are proper accountings of the funds entering into the Treasury Single Account, and that such fund should follow due process. Also that any subsequent foul play by any agencies, or even the CBN is duly prosecuted. Studies conducted have been able to establish the significance of TSA to public sector and its ability to curb government spending and revenue generation in the MDAs in Nigeria. Although most studies conducted covers all the MDAs; this study was conducted to purposively assess MDAs that are mainly revenue generating agencies to assess the implication of adoption of TSA on accountability and transparency in these ministries, departments and agencies.

## **2.3 Theoretical Framework**

### **2.3.1 Stakeholder Theory**

This theory is conceptualized on the assumption that the adoption of Treasury Single Account (TSA) by the FGN was as a result of the pressure mounted on the government by the stakeholder for the eradication of corruption. Stakeholder theory is a theory of organizational management and business ethics proposed by Freeman, R.E. in 1984 (Freeman, 1984). Freeman (1984) asserts that managers must satisfy a variety of constituents (e.g. investors and shareholders, employees, customers, suppliers, government and local community organizations). Based on this theory, the researcher argued that the emergence of TSA was as a result of government response to the yearnings, demands and aspirations of critical stakeholders by way of developing strategic options towards eliminating corruption. The stakeholder's theory therefore explains the motivating factors that made the government to adopt and implement the TSA.

### **2.3.2 Public Finance Management Theory**

This theory assumes that the government should endeavour to prudently manage her expenditure to the benefit of the citizenry. The theory also stress that the government's revenue should be well mobilized to disallow the looting of such into private pockets (Udo and Esara, 2016). These consist of resources prioritization, prioritization of programmes the budgetary process, efficient management of resources etc. (Bashir, 2016), therefore, the essence of TSA is to avoid misapplication of public fund.

### **2.3.3 Modern Monetary Theory (MMT)**

This theory deals with how sovereign government should act, operate, especially in terms of the management of finance and the impact of her action on the economy. Udo and Esara (2016) are of the view that the government should aggregate all government revenue into one single account. This theory advocates for the concurrent existence of the Treasury Single Account (TSA) and the Central Bank of

Nigeria such that the Central Bank of Nigeria, being the apex bank is allowed to be in charges and in control of the TSA. According to Éric and Wray (2013) Modern Monetary Theory labels any transactions between the government sector and the non-government sector as a vertical transaction. The government sector is considered to include the treasury and the central bank, whereas the non-government sector includes private individuals and firms (including the private banking system) and the external sector – that is, foreign buyers and sellers.

### **3.0 Research Methodology**

#### **3.1 Research Design**

The study employed a descriptive survey design. Descriptive survey is a generalized means of data collection through the use of interviews or questionnaires. In the opinion of Osuala (2004), survey design answers questions pertaining to characteristics frequencies of occurrences, vital facts of people, their belief, opinions, attitudes, activities and behaviours. Also, Ezeji (2004) stated that survey research design is considered most appropriate because information will be gathered by means of self-report, which could be designed as the subject response to questions asked by the researcher.

#### **3.2 Population for the Study**

A research population is generally a large collection of individuals or objects that are the main focus of a scientific study. The population for the study was one hundred one and two (102) senior staff of the Federal Inland Revenue Service (Field Survey, 2023).

#### **3.3 Sample Size and Sampling Technique**

The entire population of one hundred one and two (102) of the senior staff of the Federal Inland Revenue Service was studied. This was because the population was manageable

#### **3.4 Instrument for Data Collection**

Instrument is the general term that researchers use for a measurement device for collection of necessary data (survey, test, questionnaire, etc.). The instrument for data collection for the study was a structured questionnaire developed by the researcher from the review of related literature for the study. The questionnaire was intended to elicit the objective opinions of the respondents on the impact of TSA on public finance management, using Federal Inland Revenue Service.

The questionnaire was divided into two part A and B. Part A covered personal data of the respondents; while Part B contained questions relating to the impact of Treasury Single Account policy and operation, and whether it has promoted accountability and transparency in the management of public funds. The questions were structured based on four scales of Strongly Agree, Agree, Disagree and Strongly Disagree.

#### **3.5 Validation of the Instrument**

Validation refers to the extent to which an instrument measures what it is supposed to measure. The questionnaire was validated by one expert in the Department of Business Education, Federal Inland Revenue Service. The comments, corrections and suggestions by the validator helped the researcher to produce the final instrument for data collection.

#### **3.6 Reliability of the Instrument**

Test-retest reliability was used to establish the reliability of the instruments. The instrument was administered on twenty respondents other than those drawn from the population within the research sample. A coefficient of 0.70 was obtained which indicated that the instrument was reliable.

#### **3.7 Method of Data Collection**

One hundred and two (102) copies of the questionnaires were personally administered by the researcher to the sampled population where the research was conducted and all the questionnaires were completed and retrieved.

### 3.8 Method of Data Analysis

The collected data were analyzed using the mean and standard deviation to answer the research questions with a decision rule of 2.5. This means that any item with a mean score of 2.5 and above was adjudged as agree and mean less than 2.5 was adjudged as disagree. Chi square was employed to test the null hypothesis at 0.05 alpha significant level.

#### Research Questions Analysis

**Research Question One:** What is the impact of Treasury Single Account on fraud prevention? This research question was answered in Table 4.3.

**Table 4.1: Mean and Standard Deviation of Response based on the Impact of Treasury Single Account on Blocking Leakages in Revenue Collection**

S/No	Statement	Mean	SD	Decision
1	A lot of loopholes/ avenue through which funds due to the government are diverted to private pockets have been blocked with the introduction of TSA	3.70	0.52	Agree
2	TSA has ensured transparency in terms of financial management in Federal Inland Revenue Service	3.60	0.50	Agree
3	TSA has helped Federal Inland revenue save a lot in the face of the current dwindling financial resources.	3.70	0.57	Agree
4	Corruption in the public sector has drastically reduced due to the implementation of TSA.	3.50	0.51	Agree
5	Implementation of TSA has positively affects the activities of Federal Inland revenue.	3.45	0.51	Agree
<b>Grand Mean</b>		<b>3.59</b>		

Decision Mean = 3.59

Table 4.1 shows that the mean ranges between 3.45 and 3.70 while the grand mean is 3.59 for respondents' opinions on the impact of Treasury Single Account has blocked leakages in revenue collection in FIRS. This implied that the respondents agreed that TSA is a good measure in blocking leakages in revenue collection. This is because the cumulative mean 3.59 is greater than the decision mean of 2.50.

**Research Question Two:** What is the impact of Treasury Single Account on promoting transparency in the administration of public funds? This research question was answered in Table 4.2.

**Table 4.2: Mean and Standard Deviation of Response based on the Impact of Treasury Single Account on Promoting Transparency in the Administration of Public Funds**

S/No	Statement	Mean	SD	Decision
1	Government financial transactions are almost in the open	3.65	0.52	Agree

2	TSA ensures easy accessibility of how public funds are accrued in Federal Inland revenue	3.90	0.61	Agree
3	TSA has helped to check financial mismanagement in Federal Inland revenue.	3.55	0.51	Agree
4	TSA provides single depositing account for all MDAs which enhance transparency	3.80	0.61	Agree
5	The Implementation of TSA checks financial mismanagement and diversion.	3.70	0.57	Agree
<b>Grand Mean</b>		<b>3.72</b>		

Decision Mean = 3.72

Table 4.2 shows that the mean ranges between 3.55 and 3.90 with a grand is 3.72 for respondents' opinions on the impact of Treasury Single Account on promoting transparency in the administration of public funds. This implies that respondents agreed that the TSA promote transparency in the administration of public fund. This is because the cumulative mean 3.72 is greater than the decision mean of 2.50.

**Research Question Three:** What are the ways for strengthening the workings of Treasury Single Accounting system in public financial management? This research question was answered in Table 4.3.

**Table 4.3: Mean and Standard Deviation of Response based on the Ways for Strengthening the Workings of Treasury Single Accounting System in Public Financial Management**

S/No	Statement	Mean	SD	Decision
1	Adequate political support would strengthen the effectiveness of TSA.	3.95	0.52	Agree
2	Adequate legal and adequate regulatory backing would ensure the effectiveness of TSA in financial management.	3.85	0.57	Agree
3	Application of technological facilities would ensure increased effectiveness of TSA.	3.90	0.56	Agree
4	Adequate data and information regarding finances to ensure true transparency.	3.80	0.53	Agree
5	Training and on re training of TSA personnel would strengthen the effectiveness of TSA in Federal Inland revenue.	3.90	0.56	Agree
<b>Grand Mean</b>		<b>3.88</b>		

Decision Mean = 3.88

Table 4.3 shows that the mean ranges between 3.85 and 3.95 while the grand mean is 3.88 for respondents' opinions on the ways for strengthening the workings of Treasury Single Accounting system in public financial management. This implied that the respondents agreed that adequate political will, strong legislation, application of relevant technological facilities, tracking of data and information and training and retraining of personnel would enhance the effectiveness of TSA. This is because the cumulative mean 3.88 is greater than the decision mean of 2.50.

#### 4.4 Test of Hypotheses

This section tried to test the hypotheses stated by using Chi-square statistical tool. In calculating Chi-square ( $X^2$ ), the expected frequency is 100 on four (4) categories of the response namely; strongly agree, agree, disagree and strongly disagree.

Therefore, expected frequency =  $\frac{\text{Total number of respondents}}{\text{Total column of variable}}$

$$\text{Chi-square } (X^2) = \frac{\sum(O-E)^2}{e}$$

Where O = observed frequency

E = Expected frequency

∑ = Sum

X<sup>2</sup> = chi-square

Df = Degree of freedom

Therefore, to establish the degree of freedom from the above data Df = n- 1

$$= 4 - 1$$

$$= 3$$

However, 0.05 will be adopted for table value while the critical value = 9.488 under degree of freedom of 3.

**H<sub>01</sub>:** There is no significant difference in the mean response of respondents on the impact of TSA on fraud prevention in Nigeria. This research hypothesis was answered in Table 4.4

**Table 4.4: Chi-square Analysis on the Response of Respondents on the Impact of TSA in Blocking Leakages in Revenue Generation**

O	E	O-E	(O-E) <sup>2</sup>	$\frac{(O-E)^2}{E}$
240	102	138	19,044	186.7
114	102	-12	144	1.4
8	102	-94	8836	86.62
0	102	-102	10404	102
				<b>376.72</b>

Table 4.4 revealed that the calculated Chi-square at 0.05 significant level at the degree of freedom of 3 equals 376.72 which is greater than the critical X<sup>2</sup> value of 7.82. Therefore, the null hypothesis was rejected. The finding showed that there is significant difference in the response of respondents on the impact of TSA on fraud prevention in Nigeria. This implied that TSA has impacted positively in fraud prevention in Nigeria.

**H<sub>02</sub>:** There is no significant difference in the response of respondents on the impact of TSA in promoting transparency in the administration of public fund. This research hypothesis was answered in Table 4.5.

**Table 4.5: Chi-square Analysis on the Response of Respondents on the Impact of TSA in Promoting Transparency in the Administration of Public Fund**

O	E	O-E	(O-E) <sup>2</sup>	$\frac{(O-E)^2}{E}$
344	102	242	58564	574.15
48	102	-54	2916	28.58
0	102	-102	10404	102
0	102	-102	10404	102
				<b>806.73</b>

Table 4.5 revealed that the calculated chi-square at 0.05 significant level at the degree of freedom of 3 equals 806.73 which is greater than the critical  $X^2$  value of 7.82. Therefore, the null hypothesis was rejected. The finding showed that there is significant difference in the response of respondents on the impact of TSA in promoting transparency in the administration of public fund, implying that TSA has promoted in the administration of public funds.

**H<sub>03</sub>:** There is no significant difference in the response of respondents on the ways for strengthening the working of Treasury Single Account system in public financial management. This research hypothesis was answered in Table 4.6.

**Table 4.6: Chi-square Analysis on the Response of Respondents on the Ways for Strengthening the Working of Treasury Single Account System in Public Financial Management**

O	E	O-E	(O-E) <sup>2</sup>	$\frac{(O-E)^2}{E}$
208	102	106	11236	110.15
144	102	42	1764	17.29
4	102	-98	9604	94.15
0	102	-102	10404	102
				<b>323.59</b>

Table 4.6 shows that the calculated Chi-square at 0.05 significant level at the degree of freedom of 3 equals 323.59 which is greater than the critical  $X^2$  value of 7.82. Therefore, the null hypothesis was rejected. The finding revealed that there is significant difference in the response of respondents on the ways for strengthening the working of Treasury Single Account system in public financial management. This implied that measures can be put in place to strengthen the workings of TSA in order to make it more effective

## 4.2 Discussion of Results

Hypothesis one indicated that there is significant difference in the response of respondents on the impact of TSA in blocking leakages in revenue generation. This finding is in consistent with

Ekubiat and Edet (2016); Yusuf (2016) whose works reveal that TSA enhance blocking leakages in revenue generation.

Hypothesis two showed that there is significant difference in the response of respondents on the impact of TSA in promoting transparency in the administration of public fund. This finding is in consistent with Akhidime (2015); Mutalib, Bulkachuwa, Urame and Chijioke (2015) whose study indicates that TSA promote transparency in the administration of public fund.

Hypothesis three showed that significant difference in the response of respondents on the ways for strengthening the working of Treasury Single Account system in public financial management. This finding is in agree with Clementina (2016); Omodero and Okafor (2016) who noted that TSA technological application, training and retraining of personnel and adequate legislation strengthen the adoption of TSA

### **5.1 Conclusion**

Base on the aforementioned findings of the research work, it was concluded that Treasury Single Account (TSA) has tremendously impacted positively in Federal Inland Revenues Service. Also, Treasury Single Account enhanced the blocking leakages in revenue collection in Nigeria and promotes transparency in the administration of public funds. It was hereby deduced from this study that TSA is more effective and prudent in Federal Inland Revenues Service than the conventional ways in which Federal Inland Revenues Service generate their revenue into multiple bank accounts. Consequently the use of TSA could be regarded as one of the invaluable public financial management technique for promoting public financial management in FIRS and Nigeria in general.

### **5.2 Recommendations**

Based on the findings of this study, the following recommendations were proffered:

1. Adequate political support from all arms of government would strengthen the effectiveness of TSA.
2. There should be adequate legal and regulatory backing from the legislature to improve the effectiveness of TSA in Federal Inland Revenues Service.
3. There should be constant application of updated technological facilities to ensure increased effectiveness of TSA and meet the complexities and demands associated with public financial management.
4. There should be adequate data and information on governmental sources of revenue in making TSA more effective.
5. Training and retraining of TSA personnel would strengthen the effectiveness of the system in Federal Inland Revenues Service.

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**EFFECT OF WORK-LIFE BALANCE ON EMPLOYEE PERFORMANCE IN  
NIGERIAN INSTITUTE OF LEATHER AND SCIENCE TECHNOLOGY, ZARIA**

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**Abstract**

*This study assessed the Effect Of Work-Life Balance On Employee Performance In Nigerian Institute Of Leather and Science Technology, Zaria: from 2019- 2023. The Objective of the study is to assess the effect of work-life balance on employee performance at the Nigerian Institute of Leather and Science Technology. The data for the study were generated from primary and secondary sources. The instruments of the primary data collection used were questionnaire and interview, while secondary sources made use of published and unpublished material. Questionnaires were distributed on a sample of 163 respondents selected from 238 population of the study through a stratified and simple random sampling techniques. Data were analysed using descriptive, inferential and thematic statistical tools. Regression analysis tests result revealed that work-life balance has a significant effect on employee performance also the result from the interview indicate that work-life balance has significant effect on employee performance. It was recommended among other things that employees were able to balance work-life balance, and personal time and more attention should be given to them in terms of incentives and working conditions. This will further enhance their performance.*

**Keywords: Work-Life Balance & Employee Performance**

## **1.1 Background to the Study**

Managers and researchers have long shared the perception that organisational goals are unattainable without the enduring commitment of members of the organisation. The primary input in any organisation, public or private, is the human resources that are the labour force and stands as the life wire of all organisations. An organization committed to excellence should strive to unite and motivate its employees by promoting behaviors that contribute to the achievement of organizational goals (Zulfiqar et al., 2022). A satisfied worker extends more effort into employee performance and works harder and better. Thus, every organisation tries to create a satisfied workforce to operate the organisation's well-being. In every organisation, employees are a highly valued asset. Ghulam et al., (2020) clarify that a productive prosperous organization can be achieved by actively engaging employees in improving their performance.

The phenomenon of employee performance is much vital to the survival of any organisation. As rightly noted by Anthony et al., (2013), employee performance is an emotional issue that can be measured from different perspectives ranging from the pay system to other motivational mechanisms of encouraging employee productivity. Therefore, an employee's performance is determined by different factors, and the absence of some of those underpinning conditions can affect low motivation on the part of the employees, which invariably leads to low performance.

A positive Balance between work and non-work roles are beneficial for both employee and Employer. Work-life balance practices allow employees to balance personal and employment responsibilities (Wiradendi, 2020). These work-life balance practices enable employees to be

effective in both work and personal roles. The more control employees have over their lives, the more they can balance work and family. Furthermore, this balance in work and life domains enhances the quality of personal relationships and organisational outcomes. Work-life balance could be seen clearly as the equilibrium point between the amount of time and effort spent by a person in their work and personal life (Abdirahman, et al., 2020).

The issue of work-life balance is a global phenomenon that affects all societies. This is because combining work with other activities has become an essential issue among employees in many organisations. The most vulnerable happen to be women that are required to combine work with other domestic activities. The inability of employees to balance official responsibilities with social life is alarming in the contemporary working force. This implies employee performance in delivering adequate service towards achieving organisational goals. However, work and home remain two essential variables in the survival of humanity. However, the combination of both activities has always been a challenging moment that does not only affect employees but also job satisfaction. More so, the balance of both work and home can only make man healthier and happier. Given this, this study explores the dynamics of work life among employees in Institutions and its implication on their performance.

Based on this, every Institution's management determines the commitment and direction through which respective Institutions operate. Meanwhile, the employees remain essential in the running of the Institutions. If the management fails to be proactive, such could affect the Institution. The fundamental question is, does the work-life balance significantly affect employee performance at the Nigerian Institute of Leather and Science Technology, Zaria . Therefore, the objective of this study is to examine the effect of work-life balance on employee performance in Nigerian Institute of Leather and Science Technology, Zaria. The paper hypothesizes that; Work-life balance has no

significant effect on employee performance at the Nigerian Institute of Leather and Science Technology, Zaria. The essence of research lies in enriching existing knowledge and providing solutions to social issues. Identifying affected parties aids in proposing beneficial solutions. While previous studies focused on international contexts, the current research aims to fill a local gap by examining the impact of work-life balance, on employee performance at the Nigerian Institute of Leather and Science Technology, Zaria, potentially benefiting staff, students, organizational branches and country at large. The study cover the period of (2016-2023). The choice of this period is justified on the ground that is the headquarters where the significant activities occur, and staff strength is significant with different reasons for performance. Regarding space. Eight (8) departments were selected from headquarters. Out of the twelve (12) department, Administration Department, Finance and Accounting, General Studies Department, Science and Lab Department, Polimer, Foot and wear tech, Leather and Leather Tech, and Macro Biology local government areas were selected. The choice of these local government areas is justified on the ground that they have the highest number of staff in the institute.

## **2.1 Literature Review and Theoretical Framework**

### **2.1.1 Concept of Employee Performance**

An employee is one of the essential assets in the organisation. When highly motivated, the employee becomes more innovative and posse his unlimited potentiality and creativity that enable him to become more productive in his performance and contribute to achievingorganisation aims and objectives. According to the business dictionary (2010), Employee performance is the accomplishment of a given task measured against the current standard of accuracy, completeness, cost, and speed. According to Mangkunegara (2010) are the ability and motivation received.

According to Mathis & Jackson (2011), the factors of employee performance are individual abilities, such as personality, talents, and interests; level of effort, which includes task design, work ethic, motivation, and attendance; organisational support, such as training and development, work standards, technology, management, and co-workers. The performance of employees could include the quantity of output, quality of output, timeliness of output, presence at work, and cooperativeness (Güngör, 2011). Employee Performance is a stage of achievement of accomplishing certain work (Simanjuntak, 2011). It means that Employee performance is an achievement stage as a work accomplishment by an individual from the organization. Employee performance in organization is extremely affected by three main factors: organizational support, abilities or management effectiveness and work performance of every individual working at that organization, in which each unit in a organization has several divisions in which there are some individuals in each division (Simanjuntak, 2011). According to Soomro *et al.*, (2019), employee performance is the productivity of each employee, which results in rewards for tangible or intangible returns. Employee performance can be described as a response in the form of behaviour that reflects the learning outcomes of employees, including the results of mental and psychological abilities (Bataineh, 2019). Employee performance is characterized as the level of a person's work achievement after having applied exertion (Mohamad F. *Set al.*, 2020). employee performance as used in this study refers to the degree of achievement and completion of tasks which constituent of the function of the individual employees.

### **Concept of Work-Life Balance**

According to Kinnunen *et al.* (2014), over the last two decades, the line between a person's professional life and nonwork life has become increasingly blurred. This is largely due to changes in family structures, increases in women's participation in the workforce, and technological

changes (e.g., mobile phones and portable computers), which has seen the nature of work evolve with the introduction of remote working practices (Peeters et al., 2005). Given such an environment, employees now place more value on free time or social interaction with friends, family, and their community. Work Life Balance it is essential to understand that individuals juggle multiple roles. These roles can be generally categorized into professional (work) and personal (non-work roles) (Das & Baruah, 2016). On the other hand, WLB is found to be enhanced when there is work-family enrichment (WFE) and family-work enrichment (FWE) (Chan et al., 2016). Work-life balance can be interpreted as balancing individual lives in carrying out dual roles in work and personal life (Saina et al., 2016; Shaffer et al., 2016). Al-Hazemi and Ali (2016) identified Work-Life Balance as a wide concept that includes appropriate equilibrium between career and aspiration on one hand, compared with pleasure, vacation, and family life on the other. Work-life balance is a challenge for every profession to balance responsibilities for work and family Vyas & Shrivastava, (2017).

According to Wambui *et al.*, (2017) work-life balance gives employees greater flexibility to balance their responsibilities and interests outside work. Work-life balance can be defined as an individual who can manage time well or harmonies work at work, family life, and personal interests (Lumunon et al., 2019). Work-life-life balance is a kind of achievement of job-related expectations negotiated by the organisation to the employee role partners in the work arena and family domains. Work-life balance is defined as an individual's circumstance in achieving an equal balance between their professional and personal life (Welmilla, I. *et al.*, 2022). As used in this study refers to balancing time, participation, satisfaction, work, and other activities. Retaining a valuable workforce reduces work-family conflict and employee stress, job satisfaction, and better life balance.

## **Theoretical Framework of the Study**

The study adopted Role Theory by George Herbert Mead (1863–1931) which is used for this study. George Herbert Mead was a pioneering sociologist and philosopher who made significant contributions to the understanding of social behavior and interaction. Mead's work, particularly his emphasis on symbolic interactionism, laid the foundation for role theory. Mead's concepts of the "self," "role-taking," and the "generalized other" are central to role theory. His ideas helped shape the understanding of how individuals navigate social roles and interactions within society. While Mead is often cited as a prominent figure in role theory, it's important to note that role theory has been further developed and expanded upon by numerous other scholars and researchers in sociology, psychology, organizational behavior, and other related fields.

### **2.5 Relevance of the Theory**

The relevance of this theory to the research work is that various roles employees undertake at Nigerian Institute of Leather and Science Technology, Zaria, including researchers, educators, administrators, and support staff, each with specific responsibilities and expectations. It discusses how role theory helps understand the influence of these roles on employee behavior, interactions, and performance. It further delves into the challenges like role conflict and role ambiguity that employees may face, impacting their work-life balance and well-being. It suggests that clear communication about roles and organizational support for work-life balance initiatives can mitigate these challenges. Moreover, it highlights the positive impact of role enrichment on performance, emphasizing the importance of providing opportunities for skill development and recognition. Lastly, it underscores the significance of organizational culture in promoting role

integration and balance, suggesting that a supportive culture can facilitate the integration of work and personal roles.

### **3.1 Methodology**

This study used mixed methods and adopted concurrent embedded research design. The design allows for making quantitative and qualitative analysis of data generated through questionnaire and interview instruments. The primary data was generated through questionnaire and interview method. While, the secondary sources of data were generated from published and unpublished materials. It consists of all Administration Department staff, General Studies Department, Finance & Accounting, Computer Science, Science and Lab Tech, Polymer, Foot and Wear Tech and leather and leather Technology of Nigerian Institute of Leather and Science Technology Zaria which is 238. A sample size of 163 was drawn using Krejcie and Morgan (1970) table. Stratified, Simple random and Purposive sampling method was applied in selecting the respondents and five (5) management staff were interview for the study. Thematic and Simple linear regression was used in making the analysis and testing the hypotheses respectively.

### **3.2 Validity and Reliability of the Instrument**

To ascertain the appropriateness of the questionnaire items before administering it to the respondents, three experts validated questionnaire for content and face validation. One from Department of Chemistry Ibrahim Babangida University Lapai and one from Department of Industrial and Technology Education, Federal University of Technology Minna and one from National Institute of leader science research Jos branch, Plateau state. Their observation was used to produce the final copy of questionnaire.

The researcher used the validated instrument to conduct a pilot test on twenty (20) respondents in Maiduguri branch, Imo branch , Ogun branch and Jos branch . The choice of this state branches are for pilot test exercise was considered suitable since it is in the Northeast, southeast, southwest and North central of Nigeria, hence, it did not form part of the study area. Chronbach Alpha statistics was chosen to determine the reliability of the instrument because the items are non-dichotomous scored. Number Cruncher statistical system (NCSS) version was used to compute the reliability coefficient from the research question. The internal consistency obtained for the research question is work-life balance is the reliability coefficient for the entire questionnaire – item was found to be 0.83 the data above provide evidence that items in the instrument were consistent and reliable in assessing the intended idea, therefore considered suitable for one.

**Table 1.1: Reliability statistics**

Cronbach's Alpha	Cronbach's Alpha Based on Standardized Items	N of Items
.789	.823	2

### 3.1.3 Decision Rule

The null hypothesis should be rejected if the P value is less than 0.05% level of significance and where the P value is greater than 5% level of significance, the null hypothesis should be accepted.

### 4.1 Data Presentation and Analysis

This section tests the hypothesis of the study using simple linear regression through SPSS computer package (Version 20.0) in order to draw inferences and establish relationship and degree

of magnitude between the independent or predictor variable (i.e. work-life balance) and dependent or criterion variable (employee performance).

**Table 1.2 It Is Easy For Me To Participate And Balance The Demands Of Work And Also My Personal Life**

Variables	Frequency	Percentage	Valid percent	Cumulative percent
Strongly agree	32	21.6	21.6	21.6
Agree	77	52.0	52.0	77.6
Undecided	19	12.8	12.8	86.5
Disagree	13	8.7	8.7	95.1
Strongly disagree	7	4.7	4.7	100.0
Total	148	100.0	100.0	

Source: SPSS output from field survey, 2023.

From the table 1.2, it can be seen that 32-respondents representing 21.6% of the respondents strongly agree that it is easy for me to participate and balance the demands of work and also my personal life. 77 respondents representing 52.0% of the respondents agreed with the assertion. 19 respondents representing 12.8% where un-decided, 13 respondents representing 8.7% of the respondents disagreed with the assertion. Very insignificant number of the respondents i.e. 7 representing 4.7% of the entire respondents strongly disagreed with the above assertion.

Therefore, it can be understood that 109 respondents representing 73.6% of the respondents unanimously agreed that, It is easy for me to participate and balance the demands of work and also my personal life.

**Table 1.3 That I have sufficient time away from my job to maintain adequate work and personal life balance.**

Variables	Frequency	Percentage	Valid percent	Cumulative percent
Strongly agree	51	34.4	33.4	33.4
Agree	70	47.2	47.2	80.6
Undecided	11	7.4	7.4	88
Disagree	11	7.4	7.4	95.4
Strongly disagree	5	3.3	3.3	100.0
Total	148	100.0	100.0	

Source: SPSS output from field survey, 2023.

From the table 1.3, it can be seen that 51 respondent representing 34.4% of the respondents strongly agree that I have sufficient time away from my job to maintain adequate work and personal life balance. 70 respondents representing 47.2% of the respondents agreed with the assertion. 11 respondents representing 7.4% where un-decided, 11 respondents representing 7.4% of the respondents disagreed with the assertion. Very insignificant number of the respondents i.e. 5 representing 3.3% of the entire respondents strongly disagreed with the above assertion.

Therefore, it can be understood that 121 respondents representing 81.7% of the respondents unanimously agreed that, I have sufficient time away from my job to maintain adequate work and personal life balance.

**Table 1.4 I Feel Satisfied In Balancing Between My Work And Personal Life.**

Variables	Frequency	Percentage	Valid percent	Cumulative percent
Strongly agree	93	62.8	62.8	62.8
Agree	37	25	25	87.8
Undecided	5	3.3	3.3	91.1
Disagree	10	6.7	6.7	97.8
Strongly disagree	3	2.0	2.0	100.0
Total	148	100.0	100.0	

Source: SPSS output from field survey, 2023.

From the table 1.4 above, it can be seen that 93 respondents representing 62.8% of the respondents strongly agree that I feel satisfied in balancing between my work and personal life. 37 respondents representing 25% of the respondents agreed with the assertion. 5 respondents representing 3.3% where un-decided, 10 respondents representing 6.7% of the respondents disagreed with the assertion. Very insignificant number of the respondents i.e. 3 representing 2.0% of the entire respondents strongly disagreed with the above assertion.

Therefore, it can be understood that 130 respondents representing 87.8% of the respondents unanimously agreed that, I Feel Satisfied In Balancing Between My Work And Personal Life.

**Table 1.5 I Often Neglect My Personal Life Needs Because Of The Demands Of My Work**

Variables	Frequency	Percentage	Valid percent	Cumulative percent
Strongly agree	5	3.3	3.3	3.3
Agree	15	10.1	10.1	13.4
Undecided	21	14.1	14.1	27.5
Disagree	61	41.2	41.2	68.7
Strongly disagree	46	31.0	31.0	100.0
Total	148	100.0	100.0	

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Source: SPSS output from field survey, 2023.

From the table 1.5, it can be seen that 5 respondent representing 3.3% of the respondents strongly agree that often neglect my personal life needs because of the demands of my work. 15 respondents representing 10.1% of the respondents agreed with the assertion. 21 respondents representing 14.1% where un-decided, 61 respondents representing 41.2% of the respondents disagreed with the assertion. 46 representing 31.0% of the entire respondents strongly disagreed with the above assertion.

Therefore, it can be understood that 107 respondents representing 72.2% of the respondents unanimously disagree that, often neglect my personal life needs because of the demands of my work.

**Table 1.6 I Feel Drained/Stressful When I Go Back To Home From Work Pressures And Problems.**

Variables	Frequency	Percentage	Valid percent	Cumulative percent
Strongly agree	1	0.6	0.6	0.6
Agree	5	3.3	3.3	3.9
Undecided	20	13.5	13.5	17.4
Disagree	41	27.7	27.7	45.1
Strongly disagree	81	54.7	54.7	100.0
Total	148	100.0	100.0	

Source: SPSS output from field survey, 2023.

From the table 1.6, it can be seen that 1 respondent representing 0.6% of the respondents strongly agree that I feel drained/stressful when I go back to home from work pressures and problems. 5 respondents representing 3.3% of the respondents agreed with the assertion. 20 respondents representing 13.5% were un-decided, 41 respondents representing 27.7% of the respondents disagreed with the assertion. 81% representing 54.7% of the entire respondents strongly disagreed with the above assertion.

Therefore, it can be understood that 122 respondents representing 82.4% of the respondents unanimously disagree that, I feel drained/stressful when i go back to home from work pressures and problems.

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**Table 1.7 I Understand The Criteria Of Performance Review Of My Organization.**

Variables	Frequency	Percentage	Valid percent	Cumulative percent
Strongly agree	48	32.4	32.4	32.4
Agree	82	55.4	55.4	87.8
Undecided	7	4.7	4.7	92.5
Disagree	8	5.4	5.4	97.9
Strongly disagree	3	2.0	2.0	100.0
Total	148	100.0	100.0	

Source: SPSS output from field survey, 2023.

From the table 1.7, it can be seen that 48 respondent representing 32.4% of the respondents strongly agree that they Understand the Criteria of Performance Review of my Organization. 82 respondents representing 55.4% of the respondents agreed with the assertion.7 respondents representing 4.7% where un-decided, 8 respondents representing 5.4% of the respondents

disagreed with the assertion. Very insignificant number of the respondents i.e. 3 representing 2.0% of the entire respondents strongly disagreed with the above assertion.

Therefore, it can be understood that 130 respondents representing 87.8% of the respondents unanimously agreed that they Understand the Criteria of Performance Review of my Organization.

**Table 1.8, I Am Able To Resolve Unexpected Schedules On Time.**

Variables	Frequency	Percentage	Valid percent	Cumulative percent
Strongly agree	64	43.2	43.2	43.2
Agree	49	33.1	33.1	76.3
Undecided	17	11.4	6.0	82.3
Disagree	9	6.0	6.0	88.3
Strongly disagree	9	6.0	11.4	100.00
Total	148	100.0	100.0	

Source: SPSS output from field survey, 2023.

From the table 1.8, it can be seen that 64 respondent representing 43.2% of the respondents strongly agree that am able to resolve unexpected schedules on time.49 respondents representing 33.1% of the respondents agreed with the assertion. 17 respondents representing 11.4% where undecided, 9 respondents representing 6.0% of the respondents disagreed with the assertion. 9 representing 6.0% of the entire respondents strongly disagreed with the above assertion.

Therefore, it can be understood that 113 respondents representing 76.3% of the respondents unanimously agreed that i am able to resolve unexpected schedules on time.

**Table 1.9 I Maintain Good Record Of Attendance In This Organization.**

Variables	Frequency	Percentage	Valid percent	Cumulative percent
Strongly agree	86	58.1	58.1	58.1
Agree	53	35.8	35.8	93.9
Undecided	9	6.0	6.0	100
Disagree	0	0	0	100
Strongly disagree	0	0	0	100.00
Total	148	100.0	100.0	

Source: SPSS output from field survey, 2023.

From the table 1.9 above, it can be seen that 86 respondent representing 58.1% of the respondents strongly agree that I maintain good record of attendance in this organization. 53 respondents representing 35.8% of the respondents agreed with the assertion. 9 respondents representing 6.0% where un-decided, 0 respondents representing 0% of the respondents disagreed with the assertion. 0 representing 0% of the entire respondents strongly disagreed with the above assertion.

Therefore, it can be understood that 139 respondents representing 93.9% of the respondents unanimously agreed that I maintain good record of attendance in this organization.

**Table 1.20 I Am Very Conversant With The Standard Operating Procedure Of My Job.**

Variables	Frequency	Percentage	Valid percent	Cumulative percent
Strongly agree	58	39.1	39.1	39.1
Agree	74	50	50	89.1
Undecided	5	3.3	3.3	92.4
Disagree	4	2.7	2.7	95.1
Strongly disagree	7	4.7	4.7	100.0
Total	148	100.0	100.0	

Source: SPSS output from field survey, 2023.

From the table 1.20, it can be seen that 58 respondent representing 39.1% of the respondents strongly agree that I am very conversant with the standard operating procedure of my job.74 respondents representing 50% of the respondents agreed with the assertion. 5 respondents representing 3.3% where un-decided, 4 respondents representing 2.7% of the respondents disagreed with the assertion. 7 representing 4.7% of the entire respondents strongly disagreed with the above assertion.

Therefore, it can be understood that 132 respondents representing 89.1% of the respondents unanimously agreed that am very conversant with the standard operating procedure of my job.

**Table 1.21 I Can Carry Out Assigned Duties Effectively And Efficiently.**

Variables	Frequency	Percentage	Valid percent	Cumulative percent
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Strongly agree	56	39.1	39.1	39.1
Agree	87	57.6	57.6	96.7
Undecided	5	3.3	3.3	100.0
Disagree	0	0	0	100.0
Strongly disagree	0	0	0	100.0
Total	151	100.0	100.0	

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Source: SPSS output from field survey, 2023.

From the table 1.21, it can be seen that 56 respondent representing 39.1% of the respondents strongly agree that I can carry out assigned duties effectively and efficiently. 87 respondents representing 57.6% of the respondents agreed with the assertion. 5 respondents representing 3.3% where un-decided, 0 respondents representing 0.0% of the respondents disagreed with the assertion. 0 representing 0.0% of the entire respondents strongly disagreed with the above assertion.

Therefore, it can be understood that 113 respondents representing 74.8% of the respondents unanimously agreed that I can carry out assigned duties effectively and efficiently.

#### **4.2 Simple Linear Regression Analysis and Test of Hypotheses**

To test the hypothesis formulated in this research, simple linear regression was used to assess the Effect of Work-Life Balance on Employee Performance in Nigerian Institute of Leader and

Science Technology, Zaria. The results from Statistical Package for Social Sciences (SPSS) are presented below:

**Hypothesis: Work-life balance has no significant effect on employee performance at the Nigerian Institute of Leather and Science Technology, Zaria.**

**Table 1.22:** Model Summary of Regression Result

Model Summary

Model	R	R Square	Adjusted Square	R	Std. Error of the Estimate
1	.908a	.824	.505		1.23201

Predictors (constant): work life balance

From the findings in Table 1.22 shows that, R was 0.908 meaning that there was a positive relationship between work life balance and employee performance.  $R^2$  was 0.824 implying that only 82.4% of the dependent variable variations could be explained by independent variables while only 17.6% of the variations were due to other factors. This implies that the regression model has very good explanatory and predictor as only 17.6% of the variations could not be explained.

**Table 1.23:** Analysis of Variance (ANOVA)

ANOVA

Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	538.127	1	538.127	522.251	.000 <sup>a</sup>
	Residual	149.451	145	1.0307		
	Total	687.578	146			

Predictors: (Constant), work life balance

Dependent Variable: Employee performance

The table 1.23 above shows the F statistics which stood at 522.251 having a P-value of 0.000 which is less than 0.05 ( $0.000 < 0.05$ ) indicating significance at 95% confidence level. Therefore, the overall regression model is statistically significant and can be used for prediction purposes at 5 % significance level.

**Table 1.24:** Regression Standard Coefficient Results

Coefficients

Model	Unstandardized Coefficients		Standardized Coefficients		
	B	Std. Error	Beta	T	Sig
(Constant)	2.767	.132	.908	29.519	.000
Work life balance	.536	.039		22.921	.000

Dependent variable: youth empowerment

$$Y = 2.767 + 0.536x + \epsilon$$

The t and Sig (p) values give the indication of the impact of the predictor variable – a big absolute t-value and small P-value suggests that a predictor variable is having a large impact on the criterion variable.

Table 1.24 shows the coefficient of the variables in the model. From the model, the coefficient of work-life balance stood at 0.536 which is positive. This implies that effective work-life balance lead to effective employee performance.

Conclusively, from tables above, a Simple linear Regression was computed for the effect on employee performance at the Nigerian Institute of Leather and Science Technology, Zaria. A positive significant impact was found in which  $F=522.251$ ,  $P=.000$  indicating that, work-life balance has a significant impact on employee performance. Furthermore, the beta value (.908) in table 1.24 means that work-life balance has significant effect on employee performance in such a way that work-life balance account for 0.536 which will lead to 90.8% effective employee performance. Therefore, we reject the null hypothesis which state that, “Work-life balance has no significant effect on employee performance at the Nigerian Institute of Leather and Science Technology, Zaria”. This gives the impetus to conclude that, Work-life balance has significant effect on employee performance at the Nigerian Institute of Leather and Science Technology, Zaria.

#### 4.2.1 Qualitative data analysis

To complement the responses generated through questionnaire, interview was conducted with 5 management staff. The responses from the interviews were analyzed using thematic method of qualitative data analysis. This method involves getting familiar with the data, coding, generating the themes, reviewing the themes, defining and naming themes as well as writing up the report.

**Table 4.9 Analysis of Interview Responses Using Thematic Analysis**

<b>Respondents</b>	<b>Position</b>	<b>Code</b>	<b>Date</b>
Respondent <sub>1</sub>	Director General	(R <sub>1</sub> )	
Respondent <sub>2</sub>	Civil Society	(R <sub>2</sub> )	
Respondent <sub>3</sub>	Community Leader,	(R <sub>3</sub> )	

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Respondent <sub>4</sub>	Management Staff	(R <sub>4</sub> )
Respondent <sub>5</sub>	Junior Staff	(R <sub>5</sub> )

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**Source:** Researcher's survey 2023.

### **Question on Interview**

How has work-life balance (in terms of balancing time, participation, satisfaction, work, and other activities) ensured employee performance in Nigerian institute of leader and science technology zaria?

### **Theme I: Work life balance and employee performance in NILEST**

**Sub-theme 1a** Work life balance and employee performance in National Institute of Leather and Science Technology, Zaria

There is unanimous agreement among the respondents by stating that:

National Institute of Leather and Science Technology, Zaria employees having balance in their work and life are more satisfied with their job. So it is attested that connection exist in balancing time, participation, satisfaction, good functioning at work and motivation. Work-life balance also leads to retaining a valuable workforce, reduces work-family conflict and other work-related activities which has led to good employee performance in the study area. (R<sub>1</sub>, R<sub>2</sub>, R<sub>3</sub>, R<sub>4</sub>, and R<sub>5</sub>).

### **5.7 Summary of Major Finding**

The study assessed the effect of work-life balance on employee performance at the Nigerian Institute of Leather and Science Technology, Zaria from (2019 to 2023). From the analyses of data, a number of findings were arrived at which are discussed below.

The findings on hypothesis, revealed that the work-life balance has positive significant effect on employee performance at the Nigerian Institute of Leather and Science Technology, Zaria. that Work-life balance has significant effect on employee performance at the Nigerian Institute of Leather and Science Technology, Zaria. The findings from interview also corroborate the questionnaire results as the response indicate that employees having balance in their work and life are more satisfied with their job. So it's attested that connection exist in balancing time, participation, satisfaction, good functioning at work and motivation also leads to retaining a valuable workforce, reduces work-family conflict and other work related activities which has led to good employee performance in the study area.

### **6.3 Conclusion and Recommendation**

The research was set out to assess the effect of work-life balance on employee performance at the Nigerian Institute of Leather and Science Technology. Based on the findings, it is concluded that employee performance has great effect on Nigeria Institute of Leather and Science Technology, Zaria. The institute achieved this through balance time, participate between work and personal life which has brought about high employee performance. Despite the successes recorded, there is a Lack of scholarship to staffs, Improper placement of staffs, short fall of over -head cost, lack of modern equipment and dilapidated structures. These are some of the constraints that affect the Nigerian Institute of Leather and Science Technology Zaria. However, the study recommended that though employees are able to balance time, work-life and personal life, more attention should be given to them in terms of incentives and working conditions. This will further enhance their performance

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**Enhancing Students' Administration through Effective Utilisation of Electronic Registration: Evidence from Ahmadu Bello University Zaria and Federal University Dutsin-Ma**

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**Abstract**

*Improving student administration through effective e-registration has captured the attention of scholars in Public Administration, particularly amplified by the exigencies of the COVID-19 pandemic. This research aims to assess the efficacy of online registration in enhancing student administration at Ahmadu Bello University, Zaria, and Federal University Dutsin-Ma. Employing a mixed-methods research design, primary and secondary data sources were employed for data collection. Structured questionnaires, one-on-one interviews, and the university library served as data instruments. The study encompassed undergraduate and postgraduate students, ICT staff members, and Student Affairs Division personnel, constituting a population of 80,896. A sample size of 396 responses was analyzed. Descriptive statistics were used for frequency tabulation, while simple linear regression analyses, facilitated by Statistical Package for the Social Sciences (SPSS version 24), were applied for hypothesis testing. Thematic analysis was utilized for interview responses. The results underscored that e-registration significantly enhances student administration in the study area ( $P < 0.05$ ), implying that increasing electronic registration in higher education can evidently enhance student administration. Challenges hindering optimal e-registration utilization include, limited student ICT skills, unreliable power supply, protracted decision-making, insufficient student orientation on the use of the portal, inadequate readiness before deploying intricate ICT systems, and sluggish bureaucratic processes for outdated gadget replacement. Recommendations encompass clear and timely communication about e-registration*

*and fostering a supportive environment for digitally disadvantaged students. In conclusion, effective e-registration utilization in Nigerian universities can substantially enhance the student administration.*

**Keywords:** E-registration, student administration, information communication technology

## **Introduction**

Any institution that intends to continue making progress in its administration especially in education and in this competitive business world, must not only join the bandwagon of e-governance but must show some reasonable level of effectiveness in e-governance. The introduction of e-governance in most developed and developing countries in the world comes with the promise to improve public administration in terms of efficiency and create a paperless environment and seamless public institutions with effective service delivery. E-registration is an aspect of e-governance which has become a driving force in most institutions of higher learning due to its magical power in improving students' administration. The shift from the traditional method of administration to a more modern and technologized system in the world has been supported by the United Nations e-government report 2014. According to the UN, joint service delivery is now spreading throughout the global community, creating an avenue for government agencies, citizens, civil society, and the private sector to partner together. This shift towards e-administration can be seen in both developed and developing countries, and in different government agencies and parastatals.

Estonia as one of the most advanced countries in terms of e-governance, after gaining independence from the Soviet Union in 1991, saw that it was more cost-effective to accelerate the administration and equip it with technology. This brought about e-Estonia, an ecosystem that has enabled the council of ministers to do away with the use of paper, laws to be approved with a digital signature, and public services to be connected to optimize resources and administrative procedures, like renewing a passport without wasting time. Nigeria launched its national information technology policy in 2001, and thereafter, the implementation of this policy began with the establishment of the National Information Technology Development Agency (NITDA). The launching of the e-registration of teachers in Nigeria in May 2006 was the first rollout of National E-Government Strategies (NeGST) services (Olatokun & Adebayo, 2012).

The importance of information and communication technologies in organizations cannot be overemphasized due to its role in eliminating time and space, facilitates communication between the administration and citizens, provides access to more egalitarian information, improves the internal processes of government, increases the transparency of these processes, reduces corruption, facilitates democratic processes, and, lastly, strengthens the credibility of institutions. (UN, 2020). There is practically no sector or segment of Nigerian society where the influence of Information and Communications technology (ICT) has not penetrated in this new age. ICT in education can be considered a vehicle for improving students' administration in institutions of

higher learning like universities. Several tertiary institutions in Nigeria have adopted e-registration systems to manage their student affairs including Ahmadu Bello University Zaria and Federal University Dutsin-Ma. This is observed from the first stage of a student's application to the university to his graduation.

However, it has been observed that some institutions of higher learning are still backward and poor in the use of ICT. According to Adeyinka and Akanbi (2021), only a small percentage of Nigerian universities have fully embraced e-governance due to the lack of technological infrastructure and resources. Also, Adeniran and Ogunmakin (2020) posited that inadequate funding for ICT infrastructure, poor maintenance culture, and insufficient technical expertise are significant challenges that affect the effectiveness of e-governance in Nigerian universities. According to Kayode et al. (2020), the adoption of ICT in the management of institutional affairs in Nigeria has not been smooth sailing due to a variety of challenges that can either be at the institutional or individual level. Records also show that there are disparities in the implementation process of e-governance in various organisations.

From a positivist perspective, both ABU Zaria and FUDMA continue to grapple with inadequate internet service delivery on their campuses, particularly during school hours. Additionally, there are delays in tasks such as the issuance of student identity cards, provision of internet passwords, medical registration, and student screening, among others. These are tasks that electronic registration should ideally address. Challenges facing ICT service delivery in institutions of higher learning undoubtedly leads to situations where service provision is sluggish, resulting in subpar academic performance, limited knowledge acquisition, deficient research output, inefficient time management, production of low-quality academic work, and an inability to effectively compete with other universities and their contributions.

Given that various student registrations, including course registration, bio-data registration, and other forms of enrollment, are conducted electronically, the emphasis on effective e-registration within the selected institutions becomes paramount. The chosen topic is in alignment with the prevailing trend of leveraging technology to optimize administrative processes within educational institutions. Electronic registration holds the potential to streamline administrative procedures, minimize paperwork, and enhance overall operational efficiency.

Based on the aforementioned gaps, this research aims to assess the extent to which e-registration can influence student administration at ABU Zaria and the Federal University Dutsin-Ma. These institutions were selected due to their status as prominent higher education establishments in the northwest geo-political zone of Nigeria, high in Information Technology use, with varying years of establishment. More so, all the available studies reviewed show different findings and conclusions which might have resulted from different methodologies, variables used and period of study. Therefore, the study sought to contribute to the existing literature by empirically investigating the effect of e-registration on students' administration in ABU Zaria and FUDMA.

This paper hypothesizes that e-registration has no significant effect on the student administration in ABU Zaria and FUDMA.

## **Conceptual and Theoretical Considerations**

### **E-Registration**

The E-Registration is another development for attaining complete computerization in educational system whether private or public institution of learning. Student registration system or e-registration is a system that could easily manage its student body while also providing added bonuses, with a main goal being to ease the transfer of information (Olasina, 2011, cited in Akal & Margaret, 2013). The student registration system deals with hardware devices and installed software components on devices. E-registration emerged because of the problems associated with manual handling of registration and student records. Such problems included mismanagement of students' academic records, mismanagement of courses registered for, among others (Olasina, 2011). The system helps to record students' personal details, publish time table, preview student result, and select subjects for the semester. The education system requires a tremendous amount of data and documentation, and this e-registration allows institutions to focus less on processing paperwork and more on what matters most, meeting the educational needs of their students by having a cost-efficient, secure registration process that allows for easy access to student files. Kuria et al (2011) as cited in Akal and Margaret (2013) stated that wear and tear are always occasioned during retrieval and handling of data and sometimes some of the data is lost. In this form data sharing is difficult and reproduction usually involves high costs per unit. It is in view of these, among more other reasons, that the introduction of e-registration in educational sector found its root.

Scope of e-registration includes programmes which will contain a detailed information of the students since first date of enrolment and up to the graduation day including all student information and procedures required by the students during study semesters, and particularly the registration and following -up lecture schedules as well as checking up the absence among others (Olasina, 2011). Adeyegbe (2007), stated some of the benefits of students' registration system (e-registration) to be first; it enables candidates to register from any location without visiting the admission office, it enhances the efficiency of data capture and shortens processing time as manual checking of entries is dispensed with, it minimizes errors because it is self-validating in design and most of the data required are selected from a drop down menu. Fourthly, it allows longer periods of registration. Fifthly, it eliminates the cumbersome tasks of manual processing and physical transfer of entry data on tapes. It minimizes problems of storage space. Facilitation of the capture of continuous assessment scores of school candidates is also another important benefit of e-registration. E-registration can be worth more than that, an evidence from 2020 Covid-19 pandemic period can attest to that. Through e-registration, spread of diseases can be minimized as contact with people is reduced. In a nutshell, e-registration is the effective use of an electronic

device to carry out students' related registrations that under normal circumstances can be done manually.

E-registration has certain challenges characterizing it. The adoption of e-registration has been faced with a number of teething problems. According to Adeyegbe (2007), the main one being adequate maintenance of the IT infrastructure in order to minimize down times. Secondly, the low level of computer literacy in the country did not augur well for such an initiative. Additionally, the complexity of the portal can make e-registration to be very unfriendly to operate.

### **Students' Administration**

Student administration is a vital facet of university management, encompassing a range of activities from the admission process through learning endeavors to result processing and performance assessment. Integrating ICT effectively into this process enhances higher education institutions' overall admission operations, rendering them more accessible to a wider audience. In essence, student administration involves the comprehensive task of planning, organizing, directing, and controlling affairs concerning students, from application to convocation, within a school, college, or university. Moreover, student administration signifies the accomplishment of university goals aimed at nurturing quality and proficient graduates through the efficient management of available resources. It consistently focuses on managing student matters based on a foundational set of principles and strategies.

Given the intricate nature of student concerns, the necessity for student administration systems has arisen. As noted by Chen et al. (2021), the importance of student administration systems has escalated due to the increasing student population and the complexity of student data. The authors emphasize that these systems facilitate the automation of administrative tasks, enhance data accuracy, and offer personalized services to students. Similarly, Al-Haderi and Al-Khazali (2021) highlight the significance of student administration systems in augmenting the efficiency and effectiveness of educational institutions. They assert that contemporary student administration systems aid institutions in real-time management of student data, promoting communication between students and faculty, and providing prompt feedback to students.

In summary, student administration pertains to the organization of student-related information and processes within an educational institution. This encompasses activities such as admissions, enrollment, scheduling, grades management, and academic progress tracking. The notion of student administration is critical as it empowers educational institutions to proficiently oversee student data and deliver effective services to students.

## **Theoretical Framework**

### **Technology Acceptance Model (TAM) and Its Application**

The Technology Acceptance Model (TAM), introduced by Fred Davis in 1986, offers a valuable lens through which to examine the adoption and usage of electronic registration systems in the context of student administration. TAM asserts that an individual's intention to use a technology is influenced by two main factors: perceived usefulness (PU) and perceived ease of use (PEOU). These factors subsequently impact the individual's actual usage behavior (Davis, 1989). In the context of the study focusing on Ahmadu Bello University Zaria and Federal University Dutsin-Ma, the TAM can provide insights into the factors that influence the effective utilization of electronic registration systems for student administration.

Perceived usefulness, within the framework of TAM, refers to the extent to which students and administrative staff perceive the electronic registration system as valuable and beneficial in managing various aspects of student administration. For example, if students perceive that electronic registration expedites the registration process, reduces paperwork, and provides convenient access to information, they are more likely to adopt and use the system.

Perceived ease of use pertains to how easily students and staff believe they can learn to use the electronic registration system and navigate its functionalities. If the system is intuitive and user-friendly, it is more likely to be embraced by users.

The TAM is a widely used and validated model that provides a comprehensive framework for understanding technology adoption and usage (Teo, 2015). The model is parsimonious, easy to understand, and can be applied across a range of contexts and technologies (Venkatesh & Bala, 2008). The TAM provides practical implications for designers and developers of technology by highlighting the importance of perceived usefulness and ease of use in promoting technology adoption (Davis, 1989).

One limitation of the TAM is that it focuses primarily on individual-level factors and does not account for broader social, cultural, and structural factors that may influence technology adoption (Venkatesh & Bala, 2008). Additionally, the model assumes that users are rational and make deliberate decisions about technology adoption, which may not always be the case in real-world situations (Teo, 2015). In conclusion, TAM provides practical insights for enhancing the design and implementation of these systems to promote technology adoption and improve student administration processes.

## **Methodology**

For the purpose of this study, mixed method of research design was adopted where data were gathered using both questionnaire and interview. The theoretical framework of analysis of the study is Technology Acceptance Model (TAM), which highlights the adoption and usage of new information technologies. The population of the study comprises undergraduate and postgraduate students from ABU, Zaria and FUDMA. Thus, the population is 57,096 and 23800 respectively. In determining the sample size for the population, Krejcie and Morgan (1970) formula was adopted.

Furthermore, some of the staff of the universities entrusted with rendering ICT services were interviewed along with some Students' Representative Council members of the studied universities.

The sample size is 382. In order to provide for error that may occur by respondents, additional of 10% was added to the calculated sample size. Thus the sample size for the study is 420. The goggle form questionnaire was used and the distribution was made easy through the class representatives of the various departments in the survey institutions. The study made use of simple linear regression for questionnaire analysis while the research hypothesis was tested through the aid of SPSS version 23.0. The responses were measured on a five point likert scale of strongly disagree, disagree, undecided, agree, and strongly agree.

**Data Presentation and Analysis**

An analysis of the data collected through goggle form questionnaire distributed to the students. Out of the 420 expected copies of the questionnaire to fill, 396 were retrieved and used. This was good, because the researcher was able to get up to the initial sample size of 382 and above. Among the filled questionnaire, there was no invalid questionnaire. This was due to the methods the researcher applied in constructing the online goggle questionnaire form. Therefore, 396 (94 per cent) copies of questionnaire were duly completed, retrieved, used for presentation, and analysis.

**Table 1. Reliability Statistics**

Cronbach's Alpha	N of Items
.713	5

Source: SPSS OUTPUT 2023

Table 1 displays the reliability test results for the instrument employed in the study. The table reveals a Cronbach's Alpha coefficient of 0.713 for all constructs within this variable, surpassing the threshold of 0.70. Thus, it meets the accepted standard for research (Skaran and Bougie, 2010). The data collected were presented and analyzed as follows:

1. To what extent has e-registration enhanced students' administration in ABU Zaria and FUDMA?

**E-registration reduces the cost of transportation to my institution**

**Table 2. reg1**

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid	A	171	43.2	43.2
	SA	221	55.8	99.0
	SD	4	1.0	100.0
	Total	396	100.0	100.0

Source: SPSS OUTPUT 2023

Table 2 shows that out of 396 responses we got from the field on whether e-registration reduces the cost of transportation to my institution's admission office, 171 respondents, which represent

43.2%, agree, 221 respondents (55.8%) strongly agree, and 4 respondents (1.0%) strongly disagree. We did not have any respondents who disagreed or were undecided with the statement. Therefore, we infer that the use of e-registration in ABU Zaria and FUDMA in handling admission processes has reduced the cost of transportation at the sampled universities. This has also proved that the advent of information and communication technology has made the activities of government more accessible to the governed, while the orthodox barrier of distance has become tractable through the modern approach to communication.

### **E-registration enables easy registration of my courses online**

**Table 3 reg2**

	Frequency	Percent	Valid Percent	Cumulative Percent
A	131	33.1	33.1	33.1
SA	256	64.6	64.6	97.7
Valid SD	8	2.0	2.0	99.7
UD	1	.3	.3	100.0
Total	396	100.0	100.0	

Source: SPSS OUTPUT 2023

Table 3 is an indication that the advent of e-governance in the education sector is an effective policy towards making the students' course registration easy. Before the introduction of e-governance especially in the educational sector, registration of courses was formally done manually. This is obvious in the respondents' rate of 131 (33.1%) that agree, 256 (64.6%) strongly agree, eight respondents which represent (2.0%) strongly disagree and 1 respondent was undecided on the sentence.

### **E-registration minimizes errors because it is self-validating in design**

**Table 4. reg3**

	Frequency	Percent	Valid Percent	Cumulative Percent
A	150	37.9	37.9	37.9
D	9	2.3	2.3	40.2
Valid SA	232	58.6	58.6	98.7
UD	5	1.3	1.3	100.0
Total	396	100.0	100.0	

Source: SPSS OUTPUT 2023

Table 4 indicated that 150 respondents which represent (37.9%) and 232 respondents which represent (58.6) agree that e-registration minimizes errors because it is self-validating in design. The same table also shows that 9 respondents (2.3%) disagree while 5 respondents which represent (1.3%) were undecided. Electronic registration refers to the process of registering or enrolling individuals, entities, or items using electronic systems or platforms. It

typically involves filling out online forms, submitting necessary documents electronically, and completing any required verification steps. One of the advantages of e-registration is that it can minimize errors due to its self-validating design.

**E-registration reduces physical contact with my institutional staff.**

**Table 5. reg4**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	A	216	54.5	54.5	54.5
	SA	173	43.7	43.7	98.2
	UD	7	1.8	1.8	100.0
	Total	396	100.0	100.0	

Source: SPSS OUTPUT 2023

Table 5 shows that indeed e-registration has reduced physical contact with their institutional staff. This is evident where 216 (54.5%) agree while 173 respondents (43.7%) strongly agree. We observed 7 respondents (1.8%) that are undecided. E-registration has significantly reduced the need for physical contact between students and institutional staff by facilitating the registration process through digital means.

**My institutional bio-data is updated electronically**

**Table 5. reg5**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	A	217	54.8	54.8	54.8
	SA	168	42.4	42.4	97.2
	UD	11	2.8	2.8	100.0
	Total	396	100.0	100.0	

Source: SPSS OUTPUT 2023

Table 5 shows that out of 396 respondents, 217 respondents which represent 54.8% agree, 168 respondents which represent (42.4%) strongly agree and 11 respondents (2.8%) are undecided that their institutional bio-data is updated electronically. The table is an indication that with the use of ICT in education especially in students' registration, bio-data updates will be made easy and safe to retrieve better than manual or traditional way of doing it. E-registration allows students to upload required documents electronically, such as identification proof, transcripts, or other supporting materials. These documents can be scanned or captured digitally, ensuring a paperless process. Institutional staff can then review and verify the submitted documents remotely, minimizing the need for physical document exchanges between students and staff.

## Test of Hypothesis

**H0<sub>1</sub> E-registration has no significant effect on students' administration in ABU Zaria and FUDMA.**

**Table 7 Linear Regression Result (Model Summary) between E-registration and Students' administration**

**Model Summary**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.680 <sup>a</sup>	.463	.461	.372

a. Predictors: (Constant), e-registration

The value R = .680a in Table 7 represents the coefficient of correlation between the independent variable (e-registration) and the dependent variable (students' administration). This value indicates a moderate positive correlation between e-registration and students' administration in the sampled universities. The closer the value is to 1, the stronger the correlation. The value R-squared = 0.463 indicates that approximately 46.3% of the variance in students' administration in the sampled universities can be explained by the independent variable (e-registration). This suggests a moderate level of predictability, as a higher R-squared value indicates that a larger proportion of the variance is accounted for by the independent variable. The remaining 54% can be determined by other variables not included in this study. In a nutshell, the results indicate a statistically significant and moderate positive relationship between e-registration and students' administration in universities. The model explains a substantial portion of the variance in students' administration, suggesting that e-registration has a meaningful impact on this aspect as we can see below in the ANOVA table.

**Table 8. Linear Regression Result (ANOVA) between E-registration and Students' administration**

**ANOVA<sup>a</sup>**

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	47.026	1	47.026	339.153	.000 <sup>b</sup>
	Residual	54.631	394	.139		
	Total	101.657	395			

a. Dependent Variable: Students' administration

b. Predictors: (Constant), e-registration

The Anova table 8, which includes the independent variable (e-registration) predicting the dependent variable (students' administration), is statistically significant. The large F-statistic (339.153) suggests that the model as a whole provides a significantly better fit to the data. The extremely low significance value of 0.000 indicates that the probability of obtaining such a large

F-statistic by chance is virtually negligible. In other words, these results provide evidence that the regression model, including e-registration as a predictor of students' administration, is statistically significant and has a meaningful impact on explaining the variation in the dependent variable.

**Table 9. Linear Regression Result (Coefficients) between E-registration and Students' administration**

**Coefficients<sup>a</sup>**

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	1.336	.172		7.786	.000
e-registration	.702	.038	.680	18.416	.000

a. Dependent Variable: Students' administration

Table 9, shows the standardized coefficient represents the strength and direction of the relationship between the independent variable (e-registration) and the dependent variable (students' administration) after standardizing both variables. The value of 0.680 indicates a positive and moderate-to-strong relationship between e-registration and students' administration. The t-value is 18.416, indicating that the estimated coefficient is 18.416 standard errors away from zero. The significance value (often denoted as the p-value) assesses the statistical significance of the coefficient. Therefore, the significance value of 0.000, means the probability of observing such a large t-value (or an even larger one) by chance is extremely low. Typically, a significance value below a predetermined threshold (e.g., 0.05) is considered statistically significant. This supports the notion that the relationship is statistically significant. The positive beta value of 0.680 suggests that as e-registration increases, there is a corresponding increase in the level of students' administration in universities. In a nutshell, we fail to accept the null hypothesis which states that "e-registration has no significant effect on students' administration in ABU Zaria and FUDMA". This finding aligns with the expectation that electronic registration processes can contribute positively to administrative efficiency and effectiveness.

### Synthesis of the Interview Reports

This section analysis the interview responses generated from Ahmadu Bello University Zaria and Federal University Dutsin-Ma Katsina. The interview here was carried out to support the quantitative responses generated through the questionnaire technique. The following persons were interviewed; Head of Department, Management Information System ABU Zaria, and Manager Users' Support Unit FUDMA, officers of Students' Affairs, and President, Student Representative Council of the two institutions.

**Question 1:** In what ways do you think the use of e-registration in this university has enhanced students' administration?

After conducting interviews, the researcher reads through the interview transcripts and identifies recurring ideas and concepts from the respondents. Themes such as “cost reduction”, “error minimization”, “promote Covid-19 guild line of physical contact”, online results, and “ease of course registration”, were identified by the respondents. According to their general opinions, e-registration has made it easy for the university to realize the actual number of students registered in the university based on their states, local governments, and even towns. It also helps the university management to ascertain the gender balance of the students. More so, e-registration helps to ease the accommodation allocation process in the university.

**Question 2.** What challenges do you face in discharging e-registration services to students?

Similar responses were that congestion during registration sometimes occurs, leading to 2 to 3 students clicking the same room and possibly making payment on the same. Another challenge according to the student representative council is the poor attitude of some stakeholders in administering the portal the way it should be carried out. Manager in charge of Users’ support units in FUDMA revealed that most students in their university still have poor ICT skills among them thereby, leading to several errors in their data during online registration. Some of the students are not even the ones that carried out the online registration. The researcher identified commonalities in the opinions between staff of system support units of two sample institutions. According to them, some students have a poor attitude in reading instructions before doing their online registrations.

### **Discussion of Findings**

The hypothesis stated that e-registration has no significant effect on students’ administration in ABU Zaria and FUDMA. The result shows otherwise with a strong positive correlation of 0.68, F-statistic value of (339.153) suggesting that the model as a whole provides a significantly better fit to the data and an extreme low value of p-value (0.000). Typically, a significance value below a predetermined threshold (e.g., 0.05) is considered statistically significant. This supports the notion that the relationship is statistically significant. Therefore, we rejected the null hypothesis and accepted the alternate which says that e-registration has a significant effect on students’ administration in ABU Zaria and FUDMA. This is also evident in table 1, 2, 3, 4 and 5 of the descriptive analysis which further proved that the advent of e-governance in the education sector is an effective policy towards making the students’ administration easy. This is in line with the perceived usefulness (PU) and perceived ease of use (PEOU) of TAM which are the two primary factors that influence an individual's intention to use a technology of Acceptance model. Furthermore, Odero and Oloko (2013) study revealed that online registration has reduced multiple registrations in Kenya Certificate of Secondary Education Enrolment and impersonation cases in KCSE Examination. Ogoegbulem and Godwin (2013) studied “Application of ICT in the Management of Universities in the North-Central State of Nigeria. Their findings also showed that ICT has helped in the areas of accessing of results online, filling of students’ personal data and for communication. Osakede, et al (2017) concluded that e-administration in Adekunle Ajasin University Akungba-Akoko, (AAUA) Ondo State, Nigeria has greatly impacted positively on the

efficiency and effectiveness of services delivery. Akal and Margaret (2013) evaluated the head teachers' perception of online registration on Exam performance in Kenya Certificate of Secondary Education enrolment. The results indicate 88% of the respondents' preferred online registration.

From the findings also, e-registration systems often incorporate real-time validation mechanisms. When users fill out online forms, the system can instantly validate the entered data, such as checking for correct formats, required fields, or logical inconsistencies. For example, if a date of birth is entered in an incorrect format or if a mandatory field is left blank, the system can prompt the user to correct the errors immediately. E-registration systems can integrate with various databases or external systems to automatically verify the provided information. This automated verification helps ensure accuracy and reduces the possibility of manual errors. For instance, when registering for a government service, the system can verify the identity of the applicant by cross-referencing their details with a national identification database. E-registration systems can also perform consistency checks within the submitted data to identify potential errors. This includes verifying if the provided information aligns with predefined rules or known patterns. For example, if someone enters their age as 150 years old, the system can flag it as an error and prompt for correction. Above all, E-registration systems reduce errors associated with manual data entry by enabling users to directly input information electronically. This eliminates the need for transcribing information from paper forms into digital format, which can introduce typographical mistakes or misinterpretations.

### **Conclusion and Recommendations:**

E-registration as an aspect of e-governance has become entrenched not only in other governmental agencies in Nigeria but also in institutions of higher learning. The Covid-19 pandemic has further emphasized the imperative to fully embrace e-governance. During the pandemic, universities worldwide had to shift to remote learning and adopt online platforms for administrative processes. The pandemic forced universities to expedite their digital transformation initiatives, including the adoption of e-governance systems. The reliance on online platforms for administrative tasks, especially on the student administration became more prominent. Emphasizing the importance of effective e-registration practices to ensure smooth students' administration will support the United Nations goal of e-governance in the world.

Based on the common identified challenges in the study, the institutions should provide clear and timely communication to students regarding the e-registration process. This includes sending out detailed instructions, deadlines, and any updates or changes to the registration system. Utilize multiple communication channels, such as email, SMS, and online portals, to reach all students effectively. The management can also conduct training sessions or workshops to familiarize students with the e-registration system. Where that is expensive, they can alternatively, provide resources such as video tutorials or user guides to assist students in using the system effectively.

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**FINANCIAL CAPACITY AND SERVICE DELIVERY IN TAMBUWAL  
AND SABON- BIRNI LOCAL GOVERNMENT AREAS OF SOKOTO  
STATE, NIGERIA**

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## ABSTRACT

*This paper assessed the financial capacity of Tambuwal and Sabon-Birni Local Government Areas (LGAs) in Sokoto State in service delivery. It hypothesised that there was strong relation between financial capacity of the local government Areas and provision of services. The study used survey method in drawing samples from two main primary sources: Local government officials and the communities, using structured questionnaires. The secondary sources of data consisted of records of revenue, expenditures, and services provided and largely obtained from State Government and the LGAs. Hypotheses were tested using both qualitative and quantitative analyses, including Mean, Standard Deviation and Pearson Product Moment Correlation. Findings revealed that LGCs in Sokoto State heavily depended on statutory allocations from the Federation Account with no contribution from the state government with very poor Internally Generated Revenue (IGR), thus, the service delivery due to the weak revenue generation capacity was very poor. Both the Local government officials and the communities generally agreed that the Local governments have not significantly contributed to the provision of services, in line with constitutional responsibility, to their communities. The paper recommended that the LGAs should have direct statutory allocation that could empower them to improve on their IGR; enhance their financial management, financial prudence, personnel efficiency and the LGAs operational freedom for effective capacity building to enhance their service delivery; that LGAs financial autonomy should be with control mechanism for prudence through enabling State legislation.*

Keywords: Service delivery, Financial allocation, Internally Generated Revenue (IGR)

## 1.1 Introduction

Local governments historically played a critical role in agricultural, education and general transformation of rural areas. Sokoto State being generally a semi-urban state rely heavily on the contributions of local governments. The state has 23 Local Government Areas. This paper is interested in understanding the contribution of two Local Government Area (LGAs): Tambuwal and Sabon-Birni being semi-urban and rural respectively visa-vis their financial capability to service delivery. Local governments play very important role in the social and economic development of most countries of the world, and, indeed, certify as the effective catalyst for grassroots and national development.

The definition of local government as given officially in the 1976 Reform document contained the central objectives of local government administration, and stating that:

*Government at (the) local level exercised through representative councils established by law to exercise specific powers within defined areas. These powers give the council substantial control over local affairs such as the staff, institutional and financial powers to initiate and direct the provision of services; and to determine and implement projects as to complement the activities of the State and Federal Governments in their areas, and to ensure through devolution of function to these councils an active participation of the people and their traditional institutions, that local initiative and response to local needs and conditions are maximized (Olowu, 1991 in Mbaye, et.al 2010).*

Local Governments, have a great potential in raising agricultural and industrial productivity in Less Developed Countries (LDCs), in the areas of collective action in managing scarce resources (land, soil, water), assisting cooperatives both in the rural and semi-urban areas. All these can be achieved with local government financial capacity in revenue generation, with adequate managerial skill and able personnel. However, this paper is only interested in the financial capacity of local governments and in particular Tambuwal and Sabon-Birni.

The challenge of revenue generation and disbursement under fiscal federalism is that service delivery and development will have to suffer at particular levels of government if not at all levels. In most cases, the lowest level of government, that is Local Government, tends to be more adversely affected by problems arising from the inability of Federal Government to fashion out a functional, efficient and equitable system of revenue sharing and administration as observed by Rowland (1972).

Local governments are by nature established to perform functions which directly impact on the lives of people at the grassroots level. This explains why statutory provisions which establish local governments in most countries tend to emphasize their service delivery and local developmental functions. For instance, the Guidelines to the 1976 Local Government Reforms (Section 3) in Nigeria envisioned the new Local Government System as one that:

*... Give the Local Government Council substantial control over local affairs as well as the institutional and financial powers to initiate and direct the provision of services through active participation of the*

*people and their traditional institutions that local initiatives respond to local needs, and conditions are maximized.*

Specifically, the Reforms (1976), had the following objectives:

- i. To make appropriate services and development activities responsive to local wishes and initiatives by developing or delegating them to local representative bodies;
- ii. To facilitate the exercise of democratic self-government close to the grassroots of our society, and to encourage initiative and leadership potential;
- iii. Mobilization of human and material resources through the involvement of members of the public in their development, and
- iv. To provide a two-way channel of communication between local communities and government (both State and Federal).

Since the 1976 Reforms, Nigerian Constitutions have not only recognized Local Government as a tier of government with defined functions and responsibilities, but have also accordingly made appropriate provisions for them to share from the pool of centrally collected revenues, i.e. the Federation Account, in the country. Indeed, the 1976 Reforms paved the way for the inclusion of Nigerian Local Governments into the mainstream of the country's fiscal federation and intergovernmental fiscal relations. This is expected to strengthen the capacities of Local Governments to perform more effectively in the challenging tasks of service delivery and grassroots development as pointed out by Abubakar (1991).

Well over three decades after the consequent fiscal and financial empowerment of the country's local government system, there is a general feeling that Nigerian local governments have not lived up to expectations. One of the major problems which appear to have constrained local governments in making them play the effective roles envisioned for them in the 1976 Reforms is the problem that has emerged in the management of fiscal federalism in the country.

The structure and, indeed, the politics of fiscal federalism have tended to put local governments at a disadvantage. This is further confirming what Abubakar (2001:4) described as the "Financial Stress Hypothesis", to explain virtually all their problems, particularly relating to non-performance in service delivery.

Essentially, the argument has been two-fold: firstly, the vertical revenue sharing arrangements i.e. between the Federal, State and Local Governments put the latter at a severe disadvantage. Secondly, that the arrangement for statutory revenue administration through the State Joint Local Government Account (SJLGA) provides an avenue for the states to interfere, manipulate and control the local government funds undermining their capacity to provide services to their communities within their respective jurisdictional areas. The Local Governments have always blamed their poor performance on the State Governments with the main reason that they are not allowed full access of their financial allocations, or even determine what services are desirable by their communities. In addition to financial constraints affecting the local governments' performance, there is also the challenge of administrative efficiency necessary to facilitating rural development and check the rural urban migration syndrome in Nigeria, and providing the rural population with essential services and employment opportunities to enhancing their general wellbeing.

## **1.2 Statement of the Research Problem**

It is believed that Local Governments in Sokoto State, like Local governments in other States of the Federation, received their statutory allocations from the Federation Account, all proceeds that goes into the State Local Government Joint Account and in addition, the State government is mandated to allocate a percentage of its own total revenues to the Local Government. Records obtained from the Office of the Accountant General of the Federation, Abuja, revealed that the 23 Local Government Councils (LGC) in Sokoto State, received over N62 billion from the Federation Account within the period 2010 - 2015. This was made up of about N51 billion or over 82 percent from their share of Statutory Allocation; while VAT and the Local Governments' share of Crude Oil Proceeds each accounted for about N5 billion or over 8 percent each. These monies were paid into the State Joint Local Government Accounts for onwards sharing to the LGCs. There are no records of the State Government contribution.

These are quite substantial funds that have accrued to Local Government in Sokoto State in both absolute and relative terms. Therefore, the major questions that arise are: How much of this money actually got to the LGCs, how much was used to enhance their capacity to deliver services and how prudent is their financial management capacity. That is whether the LGCs in Sokoto State have adequate financial capacity to provide required services for development and general wellbeing of their respective local communities and for this paper Tambuwal and Sabon-Birni Local Governments?

## **1.3 Research Questions**

- i. What are the impacts of Local Government's statutory allocation on service delivery in Tambuwal and Sabon-Birni?
- ii. What is the capacity of the local government councils to fully explore and enhance Internal Generated Revenue for more service delivery?

## **1.4 Objectives of the Paper**

The broad objective of the study is to assess the capacity of the Local Governments and provision of services in Sokoto State. The operational objectives are:

- i. To ascertain the statutory allocations to the Local Governments and effects on service delivery in Tambuwal and Sabon-Birni.
- ii. To examine the capacity of the local governments in enhancing their IGR for the provision of services in Tambuwal and Sabon-Birni.

## **1.5 Hypotheses**

The study was designed to test the validity or otherwise of the following hypothetical statements:

- H<sub>1</sub>: The statutory financial allocations have no significant relationship with Local Government Areas' capacity for service delivery in Sokoto State.

H<sub>2</sub>: There is no significant relationship between the ability of the local government administration to enhance internally generated revenue and the capacity to deliver services in Sokoto State.

## 1.6 Significance

There is scarcity of researches in area of local government finances, operational performances and services for grassroots development. In more recent times Jumare (2008), Otaha (2008) have tried with commendable success to examine the relationship between fiscal federalism and socio-economic development. Jumare (2008) in his doctoral dissertation examined Local Government finance in Nigeria with particular interest to identify the relationship between revenue, expenditure and development. Otaha (2008), in a similar doctoral dissertation, examined fiscal federalism and growth of local government spending in Nigeria. Both scholars provided groundbreaking research findings, appropriately recommending guide to future research in the areas.

The significance of this paper is in providing empirical evidence to prove the financial capacity or otherwise of the Local Government Areas. This will no doubt add to our understanding of the developmental challenges of the local government areas. Secondly, it will add to the scanty of literature on public finance capacity, intergovernmental relationship and service delivery at the Local Government Areas.

## 1.7 Scope and Limitations

The paper covered a period of five years, between 2010 and 2015. The choice for this period was to assess the transition period and observe if there was any difference with the past government or even influence policy in the new administration. The choice of period also afforded the researchers the opportunity of accessing actual financial data, which are usually not immediately available until years after. The study covered two Local Government Areas: Tambuwal and Sabon-Birni. The choice was guided by the need to choose semi-urban and rural Local Government Areas to probably display the dearth of Internally Generated Revenue (IGR).

The study significantly used secondary data as evidence of determining service delivery as provided mainly by actual expenditure incurred in social and economic services. There was no meticulous inspection other than physical observation of projects and programmes claimed to have been executed by the Local Governments. This was however mitigated by the questionnaire survey responses elicited from the communities' perceptions of the contributions of their Local Governments in the provision of social and economic services.

## 1.8 Review of Literature

### Operational Definition of Key Concepts

**Financial Allocation:** This consists of financial accruals, both statutory and administrative, given to local governments to discharge their constitutional responsibilities as approved by the Constitution from the Federation Account as well as including the share of State government

revenues that is administratively allocated to the Local governments. This financial allocation to the local government is often referred to as the external sources of revenue base of this third tier of government in Nigeria. These external revenue sources consist mainly of statutory allocations from the Federation Account, VAT and other miscellaneous government (petroleum surpluses, State government grants, etc.) and non-government sources that accrued to the local governments in federal Nigeria.

**Internal Generated Revenue (IGR):** This is this is the internal revenue sources generated to enhancing the revenue base of the Local Government Councils to strengthening their financial capacity for effectively service delivery in Sokoto State. IGR are thus the internally generated sources of revenue (IGR) available, explorable and that are within the jurisdiction of the Local government Councils to supporting the financial needs for service delivery. It is the operational autonomy and freedom of the Councils to generate revenue and deliver services towards enhancing the local government areas development. It includes the ability of the local government councils to profound effective strategy to enhancing their revenue base through exploring the multiples internal sources.

**Service Delivery:** These are the social and economic services provided by the local governments to enhance the general wellbeing of the local communities and accelerate grassroots development. It includes health, education, transport and communication, roads, power and energy infrastructural facilities, agriculture supports, water supply, etc.

#### Review of Empirical Studies

The need to improve on local government services in Nigeria cannot be overemphasized. Demands for socio-economic services are always on the increase; over 70 per cent of the Nigerian population reside in the rural areas and are directly or indirectly affected by services of local governments. In others words, quality and adequate services play significant role in the survival of any country's economy and development. Services like; public education, health care, well-maintained roads, safe drinking water, security of lives and property are fundamental for stable economy.

According to Akwara *et al.*, (2013:458) the provision of social services such as education, health, maintenance of roads, and other public utilities within the jurisdiction of most local government in the country is a mirage; the tenure of local government chairmen is primitively conceived as a period of wealth accumulation and not of service to humanity. Empirical studies has shown, that the average residents at grassroots level are still suffering from lack of potable water, inadequate health facilities, poor hygienic conditions and low quality of education. It is glaring that local governments in Nigeria have not justified the reasons for their creation through the delivery of services. In the following expression of ex-president Obasanjo in 2003: below:

*...what we have witnessed is the abysmal failure of the local government system. It is on record that at no time in the history of the country has there been the current level of funding accruing to the local governments from the Federation Account, yet the hope for rapid and sustained development has been a mirage as successive councils has grossly under-performed in (their assigned responsibilities). Almost all the areas of their mandate, yet the clamour for the creation of more LGAs have not abated (p.458).*

Government efforts, in injecting efficiency and effectiveness in the ability of local government to deliver through established reforms, structure of services and increase funding

capacity from the Federation Account to 20%, SERVICOM charter and anti-corruption agencies have remained abortive in their results. Obasanjo's observation shows among others that local government services is a mirage to the very objective for which they were created by the 1976 local government reforms. According to Ukiwo, 2006 (in Akwara, 2013:459) instead of bringing government and development closer to the people local governments have produced absentee local government chairmen who are only seen at council headquarters when the monthly Abuja allocation arrives and leave immediately with their standby jeeps and mobile police escort.

The underperformance of Nigeria's 774 local governments has continued to attract huge policy and research concern in the last three decades. About 70% of the Nigeria population is classified as poor while about 54.4% are absolutely poor and live below the global US\$1 benchmark, with life expectancy flipping between 48 and 52years. This indicator is a huge performance lapse on the side of government at all levels. Moreover, basic local government services (education, water supply, health services and rural roads) are below the expectation. Health care centres are mostly inhabitable, grossly under staffed and without basic drugs. In Ofu local government of Kogi state, the health centres are ridiculously inadequate with 18 poorly equipped health centres; given the ratio of health centre to population of the people is 1:2000 falling below expectation (Achimugu *et al.*, 2013:335).

Abdulraheem, 2012:6 (in Oshungboye, 2015) noted that the provision of Primary Health Care is the responsibility of local government with support of state ministries of health. Quality primary health services is fundamental right of all Nigeria citizens, with the goal to provide accessible health for all that is protective, preventive, restorative and rehabilitative. The health service provided at Primary Health Centres include; primary health education concerning prevailing health conditions and methods of preventing and controlling endemic diseases, immunization against infections, provision of essential drugs, environmental health and the collection of statistical data on health and health related event. The Sokoto State Local Government Areas, like other States of the federation, run their primary health care services delivery in compliance with the principles/framework of the National Health Policy in Nigeria.

It was the view of Nwanko (2004), environmental sanitation is another socio-economic service delivery of local government to the community. It is the provision of safe and adequate water supply, proper and efficient disposal of wastes, safeguarding of food other include the provision of insect vector and other pest control measures, control of animal reservoir infection, air hygiene and prevention of atmospheric pollution and the elimination of environmental hazards. The impetus for decentralizing government activities cut across two political frameworks: first is provision of basic services such as education, health, water supply, etc. and these are failing in the rural communities while secondly it is assumed that most of the services to be provided are consumed locally (World Bank, 2003). In Nigeria, decentralization of governmental activities is meant to prepare for the transition to democracy, strengthen governance at the local level and improve service delivery to citizen. The evolving antecedents of Nigeria local government shows lack of capacity to discharge responsibility for provision of public services. As reported by Usman (2008), the joint research conducted across Northern Nigeria by United Nation Development Programme (UNDP) and Ahmadu Bello University (ABU) shows lack of ability of local governments to manage public finances and maintain proper books of accounts. Further, the objective of decentralizing governmental activities among the tiers of government was intended to strengthen both the administrative, political and fiscal powers of local governments in Nigeria. But the application has wittingly or unwittingly resulted in political subjugation and subservience of the lower levels by the elites, especially at the local government level. Thirdly, decentralization of

service delivery has led to mis-alignment of responsibilities. This is manifested when responsibility of service provisions falls within the concurrent legislative list. Thus, the issue of sharing responsibility and percentage of cost weighs down the discussion to the total neglect of provision at the end of the day.

In the views of Usman 2008, Abdulraheem, 2012, Achimugu, 2013 and Akwara, 2013, the decentralization of governmental activities is meant to improve local government and service delivery such as primary education, health services, water supply and sanitary of the environment among others. In this regards, local government have performed below expectation in terms of the provision of services in areas of their jurisdiction. However, the local government ability to deliver these services is inhibited by financial and administrative capacity. In more recent times Jumare (2008), Otaha (2008) have tried with commendable success to examine the relationship between fiscal federalism and socio-economic development. Jumare in his doctoral dissertation examined Local Government finance in Nigeria with particular interest to identify the relationship between revenue, expenditure and development. Otaha, in a similar doctoral dissertation, examined fiscal federalism and growth of local government spending in Nigeria. Both scholars provided groundbreaking research findings, appropriately recommending guide future research in the area. Wamakko (2008) research examined and advance the fiscal and financial relationship between the Sokoto State Government and its Local Government Areas. The studies did not, however, provide a strong insight into the issues of finance sources (Internal and External), administrative capacity and effect on Local Governments services delivery for grassroots development and their communities wellbeing.

Mbaye et.al (2014), in their publication on administrative efficiency of local governments in Borno State, notes that about 80% of the State total populations are rural based and needs urgent socio-economic development. That administrative efficiency at the local government level will facilitate rural development and check the influx of the skilled and unskilled manpower from the rural areas to the urban centers. That good local governance through proper execution of rural projects that will provide the rural population with employment opportunities, education, recreation and leisure, security, health and the like are very essential. They argued that the allegations from the public that local governments have not been performing very well in delivering services and being described as centres of sharing money is a problem of administrative efficiency and effectiveness. The paper revealed that the nature of state-local government relations in Borno State is such that has negative impact on local administrative efficiency thereby rendering service delivery ineffective. That generally local governments in Nigeria are not recognized as third tier of government but local administration, operating simply as an extension of State ministry because they lack autonomy in line with the presidential system of government. They recommended enhance administrative capacity and operational autonomy of the local governments; and that there should be consultation of community members to properly assess and appreciate their felt needs before formulation and execution of community projects.

## **1.9 Theoretical Framework**

### **Systems Theory**

The theoretical framework for this paper is derived with the following considerations in mind: first, the study is in the area of public administration and thus any theoretical framework to support the study must be one that can locate a relevant theory within the broad area of public administration. Second, a major consideration for proposing a theoretical framework for the study

is that it deals with issues of inputs, interactions and outputs within the system. In view of the foregoing, we have found the “Systems Theory” a more appropriate framework.

The Systems Theory is predicated on the functional interrelatedness of parts or units which are seen as any entity, conceptual or physical which consists of inter-related, interacting or interdependent parts. (Harnka, 1972:5). According to Macmillan and Gonzahs (1973:2), “End system is a set of all entities, a change in whose attributes affect the system and also those entities whose attributes are changed by the behaviour of the system.

The Systems Theory as used in policy and administrative studies was popularized by Easton (1957). Easton (1957) explains that if one holds the system as a unit before our minds eyes, as it were, we can see that what keeps the system going are inputs of various kinds. These inputs are converted by the processes of the system into outputs and these, in turn have consequences both for the system and the environment in which the system exists. Essentially therefore, the Systems Theory views a system first of all as being a dynamic entity or process, and secondly it derives its essence from the dynamic process of converting inputs to outputs after going through a political (decision) process.

The Systems Theory is appropriate theoretical framework. We can see the fiscal and financial relationship between the Local governments and the State Government in particular, and the Federal and State governments in general, as a system. The financial allocations coming from the Federation Account and the State government as well as the local government internally generated revenue capacity as inputs. The interactions between the State and Local Governments regarding the management of the SJLGA and administrative operations of the areas are the representative of the political system which converts inputs into processes and socio-economic demands into outputs through service delivery.

## **1.10 Research Design**

The study used survey research design to allow for systematic use of any instruments of data collection to elicit firsthand information from the studied population. The survey method also allows the researcher to have mix information generation strategy (i.e. qualitative and quantitative) for comprehensive articulation and analysis of the research problem (Craswell, 2008:21).

### **Population of the Study**

The parent population of the study comprises stakeholders (members of the communities and beneficiaries of service delivery) in the selected local governments and principal officers and senior personnel of the local government areas in Sokoto State. The stakeholders’ views shall confirm the actual state of provision of social and economic services and the impact of the local government on their general wellbeing and development. From 2006 census, Sabon-Birni has an estimated 280,100 while Tambuwal has estimated 305,000 in 2015. **Sample size and**

### **Sampling Technique**

Sample size is the total number of elements of the population that is selected for closer study in the research (n of N). The larger the size of the sample, according to Olabisi, 2004 (in Wamakko, 2010) the more representative of the total population and the more reliable the generalization about the total population, because large size reduces the standard error of measurement. A sample is usually considered a true representative of the population. A good

sample must therefore embody the key features or characteristics of the entire population. It is necessary that a sample must truly represent the entire population because generalizations are usually made about entire populations on the basis of samples. This also strongly suggests that the size and the process of determining samples (i.e. sampling techniques) are very important in any study.

The two LGAs selected are: Tambuwal, and Sabon-Birni were classified as semi-urban and rural respectively. The sample size of the study used Robert and Morgan, 1970 formula (Oshungboye, 2014), in determining maximum sample size.

The formula is expressed as:

$$s = \frac{X^2 N P (1-P)}{d^2 (N-1) + X^2 P (1-P)}$$

Where s = sample size  
 $X^2$  = chi-square table value at .05 degree of freedom  
 N = population size  
 P = population proportion (assumed to be .50)  
 d = degree of accuracy (expressed as a proportion)

Calculation of the sample size using the formula above;

$$s = \frac{3.84 \times 433,387 \times 0.50 (1 - 0.50)}{0.05^2 (433,387 - 1) + 3.84 \times 0.50 (1 - 0.50)}$$

$$S = \frac{433,387}{0.0025(433,387) + 0.96}$$

$$S = 383$$

The sample size for all the local government areas 381, to get the percentage of each cluster of the population is determined as:

$$\frac{\text{Cluster population}}{\text{Total population}} \times 100 = \% \quad \text{i.e} \quad \frac{207,490}{433,387} \times 100 = 21.83\%$$

In order to get the number of questionnaires to be distributed to each cluster, using the sample size and percentage of cluster is determined as:

$$\frac{\text{Sample size}}{100} \times \% = \text{proportion of questionnaire distribution in each cluster}$$

$$\text{i.e} \quad \frac{383}{100} \times 21.83 = 84 \text{ from Sample Size 175}$$

**Table 1.0: Population, Percentage and Sample Proportion of the LGAs**

	<b>Selected Communities</b>	<b>Population</b>	<b>% of Population</b>	<b>Proportion of Sample</b>
Semi-Urban	Tambuwal	225,917	23.77	91
Rural	Sabon-Birni	207,470	21.83	84

Source: Field Survey 2021

Thus, the questionnaires were distributed and administered according to the above sampled size as the representative of each of the local government. Sabon-Birni, Tambuwal

In determining the characteristics of the stakeholders sampled was also tasking, considering each of the LGAs population of not less than 200,000 people. We thus note the need that respondents from the population should be adults, having understanding or informed opinion of the role of the LGAs in service delivery. Again, even among those sampled from the stakeholders, other factors as socio-cultural and economic, were considered. Thus, the question is not what should be our sampled size but the character to include in the sample for well inform responses became a problem. However, for practical purpose and to achieving the research objectives, the sampled stakeholders' population was significantly educated people (good enough to read, write or understand the role of local government in service delivery). We also ensured that different shades of interest and bodies including gender, position, traditional institutions and civil society were included.

#### Sources of Data Collection

There are basically two sources from which data are drawn; these are primary and secondary sources:

##### Primary Data

The primary data was collected through questionnaire from the stakeholders identified above.

##### Secondary Data

The secondary sources of data includes: Revenue Allocation to Local Government Councils in Nigeria 1999 – 2005 Local Government Annual Estimates, 1999 - 2005 Local Government Law (Sokoto State) Funding Reports of Projects on Local Governments, MDGs, and other socio-economic projects, Records of Income and Expenditure, Internal revenue structure and constraints, Local Governments Projects Development activities, circulars, guidelines etc. Others include personnel records/profiles (qualifications, training, remuneration, promotion, leadership election/appointment, knowledge, skills and ability/competency). Further, research works by other scholars, particularly thesis and dissertations; Local Government Year Book, journal publications, workshop/seminar papers, and other related materials were used.

**Table 2.0: Revenue Structure of Tambawal LGC, 2010 - 2015**

Revenue source	2010	2011	2012	2013	2014	2015
1. IGR	N/A	3,478,720.00	3,478,720	3,547,290.00	3,547,290.00	3,547,290.00
2. Statutory allocation	N/A	339,883,330.00	275,227,050	17,348,740	213,170,680	665,738,280
3. VAT crude	N/A	28,841,580.00	39,795,800	45,663,360	53,663,360	64,407,510
4. Excess crude	N/A					
5. State allocation	N/A					
<b>Total (Rev. (TR))</b>	-		<b>372,203,630</b>	<b>318,501,570</b>	<b>226,559,390</b>	<b>270,171,540</b>
<b>% of IGR to TR</b>	-		<b>0.93</b>	<b>1.10</b>	<b>1.60</b>	<b>1.31</b>

**Source:** Tambawal LGC Annual Budget/Estimates 2010-2015.

**Table 3.0: Revenue Structure of Sabo-Birni LGC, 2010 – 2015 (Estimates) (N'm)**

Revenue source	2010	2011	2012	2013	2014	2015
1. IGR	1,432,750	1,470,240	1,470,240	1451,620.00	1451,620.00	1451,620.00
2. Statutory allocation	123,404,600	309,301,790	278,826,720	177,929,630	213,514,730	673,783,610
3. VAT crude	19,530,880	28,090,300	40,140,000	45,628,270	54,277,530	65,400,980
4. Excess crude						
5. State allocation						
<b>Total (Rev. (TR))</b>	<b>144,368,230</b>	<b>338,862,330</b>	<b>320,436,969</b>	<b>225,002,520</b>	<b>269,243,880</b>	<b>952,023,840</b>
<b>% of IGR to TR</b>	<b>0.99</b>	<b>0.38</b>	<b>0.46</b>	<b>0.64</b>	<b>0.54</b>	<b>0.15</b>

**Source:** Sabon-Birin LGA Annual Budgets/Estimate 2010-2015

The data in the Tables show that LGAs in Tambuwal and Sabon-Birni rely almost entirely on statutory transfers for their recurrent revenue. That allocation was not direct to the accounts of the local governments and even if so, spending it outside salaries was with the permission of the State government as lamented by the stakeholders. The data also shows that Tambuwal and Sabon-Birni LGAs recorded IGRs that are less than one percent throughout the period covered in the analysis. In 2015 for instance, the IGR of Sabon-Birni was no more than 0.15 percent while Tambuwal LGA performed slightly better but appreciably low nonetheless. None of the LGAs out of the two surveyed, and by extension almost all the other LGAs in the State, recorded an IGR that was up to 3 percent of total revenue. In all cases, however the IGRs of all the LGAs dropped progressively. The IGR situation in the State's LGAs is extremely low. They should in fact be among the bottom lowest in the Federation.

Another point worthy of note is the non-contribution of the State's statutory contribution to the LGAs. The explanation as provided by the State Ministry for Local Government and Community Development was that the State Government was unable to honour this statutory obligation because there was no legislation stipulating the percentage of its total revenue it should contribute to its LGAs. This is a very serious lapse in the existing revenue sharing legislation in the country.

In practice, the allocation to the LGAs was quite different from what the Law stipulated. Throughout the period covered in the study, LGAs were given allocations from the SJLGA to cover Personnel cost and Overheads. According to official sources, the LGAs received less than 50 percent of their statutory allocation from the Federation Account, during the period. It should however be noted that the law itself was deficient because it did not make provision for funding primary education, training and the Local Government Pensions Board.

It should be noted that the management of the SJLGA has changed substantially in recent years particularly from 2007. The arrangement provided for the following deductions from the SJLGA after which whatever balance remains were credited to the accounts of the respective LGAs on the basis of equality, population, and landmass. However, the expenditure of the balance after salaries, was at the instance of the State.

- a) 3.0% Allocation to the Sultanate
- b) 1.0% for Training
- c) 2.5% for Local Government Pension Board
- d) 2.0% for Primary Education
- e) 1.0% for Secretariat Charges
- f) 1.5% for Joint Projects

### **1.11 Major Findings**

1. From our data, we could evidently see that the Local Governments were financially strangled through the operation of the State Joint Local Governments Account (SJLGA) which was far more to the benefit of the state.
2. The Local Governments could not deliver any appreciable service to the people.
3. The Local Governments were at the mercy of the State Government or more appropriately, the Governor of the State

### **1.12 Recommendations**

1. We strongly recommend that the law establishing SJLGA be revisited to either abrogate the account or make it mandatory for the State government to remit same allocation to each Local Government to allow them function effectively and efficiently.

3. Instead of leaving Local Governments to the mercy of the State or the Governor for control, there should be enabling laws to ensure accountability, transparency and good governance in the local government system.

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## Assessment of the Impact of UBE on Reduction of Illiteracy in Kaduna State.

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### ABSTRACT

*The Universal Basic Education is a programme that is meant to engender educational development in various dimensions and one of it is the reduction of illiteracy. Hence this study focused on the impact of UBE on the reduction of illiteracy in kaduna state being one of the states that has high population of children of school age and out of school children hitherto. The study focused on three components or subsector within the framework of the UBE to assess whether each of them has impacted on the reduction of illiteracy. To this end, the study specifically sought to determine the impact of basic education on literacy rate, determine the extent to which the upper basic education has increased literacy rate, and The study used data collected through the use of questionnaires and interview in addition to statistics on the trend of UBE gotten from kaduna state educational strategic plan document. The findings revealed that the UBE has increased the number of students and pupils enrolled into the UBE schools over the years and invariably improved access to education without corresponding provision for infrastructures. consequently, there is class overcrowding and poor ratio of teacher to student as well as certain degree of negligence on the part of the school management and teachers. The study recommended among other things that the state government should build more classes and provide other infrastructure to reduce the density of students, and ensure strict and prompt supervision to ensure compliance to the UBE curriculum.*

**Keywords:** Basic education, educational development, enrolment, literacy.

### 1. Introduction

Improving literacy level is an aspect of development in the global community that is inevitable and crucial for economic integration and progress. This is why the advocacy and effort towards effective education of citizens, especially children is not the responsibility of only the respective national governments but it is also an international struggle. In 1948, the Universal declaration of human rights asserted that everyone has the right to education. Over 40years later, it is clear that

many people are still being denied this basic human right (Ejiogu, 2011). Indeed, the 1980s saw more backward than forward movement in most countries of the world (Ejiogu, 2011). It was at that point that world conference on education for all was held in jomtien, Thailand for the purpose of forging a global consensus and commitment to provide basic education for all. Universal Basic Education(UBE), is the programme which grew out of the conference (Dikwe, 2008). Despite this global effort, In 2000, Nigeria's literacy rate was 52 percent (Babalola2000). In 1998 only 40% of all heads of households in Nigeria had any education at all, 21% had only primary education, 14% had up to secondary school education while only 5% had post-secondary school education (UNDP1998),

Data from the Federal Ministry of Education, education statistics (2002) showed that only 1million out of the 21million school age children are enrolled in primary school. Consequently, the effectiveness of the basic education to eradicate or reduce level of illiteracy as well as enhance development has been an issue of concern to all the stakeholders of basic education in Nigeria (Adu, 2009). The UBE which was formally launched in Nigeria on 30<sup>th</sup> September, 1999 was intended to provide adequate access to education, free and compulsory (Eya2000). The UBE is an improvement over the 6-3-3-4 educational blue print that was introduced in 1982 and was eventually observed by educational analysts that the educational objective of the 6-3-3-4 system of education have not been fully realized (Preece, 2006). UBE is expected to enable all Nigerians to acquire the basic skills of education and these skills will make them active participants in the decision making process in their community (Preece, 2006). The UBE programme is meant to bring illiteracy to a halt and thus launched Nigeria into a literate society. Also it will enhance mobilization and participation of the grassroots. UBE programme comprises formal education from primary one to junior secondary three JSSIII, non formal and formal sector (Eya, 2000). UBE will provide free and compulsory education to every Nigeria child of school age, no matter the economic or social background. In Kaduna state looking at the enrolment ratio in JSS education, three LGAs have an enrolment ratio less than 20% (Birnin Gwari, Kachia and Kubau). As expected the best of all the area is Kaduna North, a major urban centre. At the same time this poses questions about Kaduna South where the ratio is very low at 35.5%. Only four LGAs have an enrolment ratio greater than 50%. Overall, in contrast to the situation in primary education, a shortage of schools seems to be a major obstacle to increasing access to junior secondary education. In deed all LGAs with enrolment ratio less

than 20% have less than three JSS schools per 10000 children (aged6-14) (Fafunwa, 2008). To this end, the objective of this study is to determine the impact of the three components (basic, Junior secondary, and adult education) of UBE on literacy in Kaduna State. The study hypothesized that UBE programme has not significantly increased the rate of literacy among the people in Kaduna State.

## **2.1 Literature Review**

The primary(basic) education aspect of the UBE is a critical foundation whereby pupils within the age range of 6 and 11 are enrolled into primary school and at this level the pupils are given adequate foundational knowledge (Langlo, 2002). Accordingly, it is at this level that basic literacy skills such as ability to read and write is being developed. The pupils in primary 6 transit or move to the upper basic (junior secondary) section where their foundational knowledge is being consolidated. The curriculum at this section is such that equip the students with not just academic based activities but also productive skills (Langlo, 2002). The UBE also promote adult education which is known as adult basic education(ABE), according to Langlo (2002) Adult Basic Education(ABE) refers to education which is aimed at adults who have had no schooling or very little schooling. According to him, Adults within the context of basic education are reckoned to be persons above14years. In line with the fourth goal of the universal basic education which is "Catering for young persons, their schooling as well as other out of school children or adolescent through appropriate form of complementary approaches to the provisions of UBE". This shows that the concept of adult education within the framework of UBE is determined by age distribution and the ratio of students who are enrolled at an age beyond 14years. The UBE through this objective encourages adolescents to get knowledge by being enrolled into the school system.

Obanya (2000) opined that UBE is conceived as a programme with strong emphasis on all round development of its beneficiaries. He equally stressed that the UBE programme aims at cutting across all Nigeria children and adolescents in all social conditions of geographic allocation irrespective of sex, in and out of the formal school system. According to him, it is expected that the compulsory nature of the UBE programme will ensure that more girls are enrolled in the primary and junior secondary schools which are the stages that lay the foundation for the educational attainment of children. To this end, Obanyi (2000) makes a case on the need for UBE to meet the need of gender parity in literacy level, UBE programmes also

aim at correcting gender disparity in education by ensuring that all children of school age, including girls are compelled to enroll in school to improve the literacy rate of the people eventually. The UBE programme is intended to be universal, free, and compulsory, thereby emphasizing that parents have an obligation to send their children to school. Furthermore, sanctions will be imposed to person, societies, or institutions that prevent children adolescents, and youth from benefiting from the programme (Nigerian Federal Ministry of Education, 2000). It is however important to state that the ideals of the universal basic education programme which are exposed by Obanyi (2000) and federal ministry of education (2000) could be best described as theoretical understanding of the programme but that is not enough. Most of these beautiful ideals have not been absolutely translated to reality in Kaduna State (Adu, 2009). It is necessary that there be an effective programme designed for the new curriculum, an equipment programme including laboratories, books, workshops, teaching aids, a guidance and counseling programme, a management and administration programme in schools and a deployment programme for distributing the graduates of the junior secondary to senior secondary schools, trade centers, apprenticeship and employment. Implementation and strategic planning are essential to the success of the nine-year programme and for capacity building in the system as well as for its implementation (Agbanta,2000). Failures in the past cannot be blamed entirely on low levels of funding but also lack of capacity for planning and implementation at both national and local levels (Agbanta, 2000). If the goals, policies and strategies for implementing the UBE must be accomplished, a number of organizational resources, especially, finance, must be available. The implementation process, particularly its effectiveness, will depend on how the participants perceive the relative advantage, the cost, the degree of pervasiveness, and the level of understanding. This is as posited by Campbell (1999), Rogers (1992), and Knight (1997).

Dieter (1992) warned about implementing the policy of Education for all (EFA) that success cannot be achieved by a simple policy of “more of the same” which means that we cannot implement UBE in the same way and manner in which we implemented other educational programmes. It is necessary for the Universal Basic Education implementers to identify its primary and secondary targets audience in implementation. Research should not be regarded as tertiary to UBE success (Bassey, 2013). The stake holders should be involved both at the village, town, Local and State levels. Personal and group contact maybe necessary to

compensate the use of media. The position of Dieter (1992) is true but in Nigeria, the implementation of programmes of these kinds does not carry the local people along.

Olaitan (2002) expressed that UBE have passed through some trials or experimentation which some of the successful educational programmes in Nigeria passed. Therefore, without consolidating all these into the UBE programme, its implementation will be shaky. With due respect to the view of Olaitan (2002), care must be taken in doing such if at all it is necessary because UBE has its peculiarities.

### **2.3 Empirical Review**

Ibrahim (2017) Conducted research on the Evaluation of the Management of Universal Basic Education programme in Kano state, the objective of the study was to examine the opinions of principals, teachers, Universal Basic Education (UBE) officials, and Parents Teachers Association (PTA) members on the issues of funding of the UBE Programme. The study employed descriptive research design and used simple random sampling technique. Finding of the research shows that there was deficiency in quality and quantity of teachers employed for proper implementation of the UBE Programmes. And there is no enough classroom blocks to cater for the continuous increment of enrolment of pupil into the programmes. It therefore recommended that qualified teachers should be employed for proper implementation of the UBE Programmes, provision of other motivational factors such as textbook, pen, pencil, uniforms should be provided.

Sulaiman (2009) in her work, Assessment of the Implementation of Universal Basic Education Programme in Nigeria. The main objective of the research aimed at giving free and compulsory education to Nigerian children from primary to junior secondary schools. The descriptive survey method was adopted for investigation and data collection. The sample size of the study was 1325. The research revealed that infrastructural facilities were grossly inadequate for the implementation of UBE programme in Nigeria.

Asiyi and Romina (2012) also conducted a study titled, Investigation of school facilities in public secondary schools in Delta State, Nigeria. The purpose of the study was to find out the state of the facilities, the types of maintenance carried out on the facilities by school administrators, the factors encouraging school facilities depreciation and the roles of school administrators in the management and maintenance of school facilities. The study employed the ex-post-facto research design. The questionnaire was the instrument for data collection from 640 respondents selected

through stratified sampling techniques from all the 358 public secondary schools in the state. Findings revealed that school facilities in the schools were generally in a state of disrepair. The findings further revealed that the maintenance carried out on school facilities were inadequate for majority of the facilities. The study recommended that school administrators, teachers and students should develop and inculcate good maintenance culture; government should budget for facilities maintenance and allocate more funds to schools for effective management and maintenance of school facilities.

Nakpodia (2011) conducted an empirical research on teacher's factors in the implementation of (UBE) Programme in junior secondary schools in south Senatorial District of Delta state, the population of the study was made up of 2,040 teachers in 120 junior secondary schools in the south senatorial district of delta state, The findings of the research shows that urban teachers are more in numbers compared to rural teachers, and their main response is higher than that of rural teachers, the finding revealed that both the more and less experience teachers teach together in the same school making the use of the same scheme of works as well as attending the same seminars and workshop, The study recommend that state government should recruit professional teachers into the primary and junior secondary schools in order to enable pupils to achieve permanent literacy and numeracy and ability to communicate effectively.

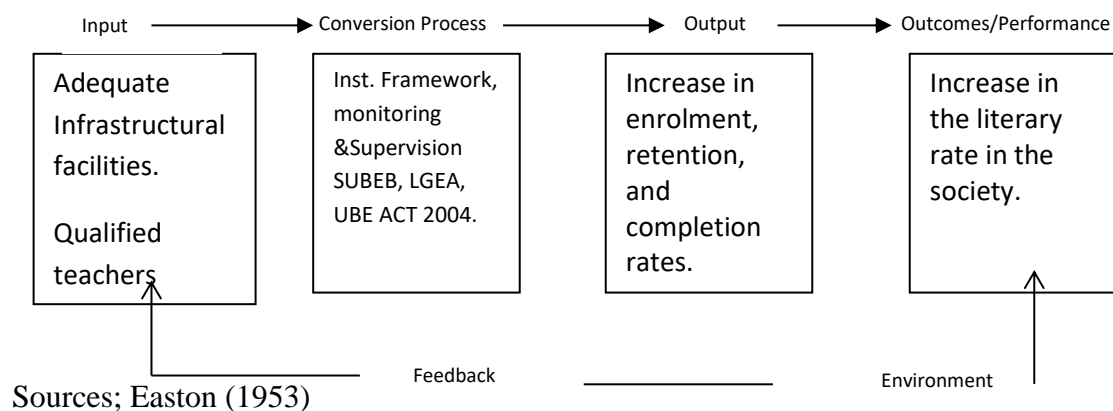
Aliyu (2015) in his study Impact Assessment of the Universal Basic Education Policy on School enrolment in selected local government Areas of Kwara State. The main objectives of this research is to ascertain the extent to which UBE Programme has created more access to basic Education for all children of School age, secondary data were mainly used; data collected were analyzed using tables, percentage, and content analysis. The study found progressive increase in the rate of enrolment, which implies that more school children were enrolled in the year under review, gender disparity still remain steady, but insignificant because of the marginal differences (49%: 51%). The study recommends that state and local government should establish more schools, build more classrooms to cater for the increasing number of prospective school age pupils. Therefore, none of the above researches were specifically conducted to assess the impact of UBE on the reduction of illiteracy in Kaduna State that is what makes this research unique.

## **2.4 Theoretical Framework**

The study adapted the system theory to explain the value chain involved regarding the impact of UBE on literacy in Kaduna State. In employing the approach, David Easton (1953) conceived the political system as integrated activities through which social policy is formulated and executed—that is, the political system is the policy making process. The analysis of the system was influenced by Australian Canadian scholar Ludwig Von Bertalanffy and American sociologist Talcott Parson. Their submission is a broad descriptive theory on how the various parts and level of political system interact with each other. The central idea of the system analysis is based on Biology notion, just as the heart, lung and blood function as a whole, so do the component of social and political system. When one component change or come under stress the other component will adjust to compensate. While Easton conceived political system as integrating all activities through which social policy is formulated and executed. That is the political system is the policy making process. Easton's conception of the system emphasizes linkage between the system and its environment. Input (demand) flow into the system and are converted into output (decision and action) that constitute the authoritative allocation of values, (Britannica.com 2019)

The study adopted system theory propounded by David Easton (1965) an approach to the analysis of political system, this is the political system receives Input transform them and export the output to the Environment. This can be seen and show the various Input are transformed into output by providing basic Education. This can however be shown below.

Fig 1. Relevance of System Theory to the Study



Inputs are seen as what is referred for the system to operate; which consists of primary school Infrastructural facilities, they are received into the system in the form of demand and support. Demand can be categorized into two types (1) demand for Infrastructural facilities (2) Demand for participation in the system in terms of provision of education such as the need for School Base

Management Committee and Community Development Associations, Support are categorized into two types; material support such as using the schools accordingly, obedience to schools regulations, participation support such as community participation through Parent Teachers Associations, Community Base Organizations, e t c. At the heart of the political system are the institutions and personnel for carrying out basic Education functions. These include the Universal Basic Education Commission, (UBEC) State Universal Basic Education Board (SUBEB), Local Government Education Authorities (LGEAs) and Non-Governmental organizations (NGOs.) In the system they translate Input into Output; Output is the increase in Enrolment, Retention and Completion.

### **3. Methodology**

The study which covered the period between 2011 and 2022 used the survey research design which involved the use of instruments such as questionnaire and interview. This was because the study required relatively wide range collection of public opinion from the students, and teachers under the UBE programme in Kaduna State. This was to ensure that qualitative and quantitative data is generated and analysed to come up with findings and recommendations that could be generalized in kaduna State in respect of the impact of the programme on the reduction of illiteracy. Three LGAs were selected from the three Senatorial Districts in Kaduna State. Three LGAs were chosen because they have relatively large number of rural areas where the impact of UBE is much expected. They are Kubau, Kachia and Birnin gwari LGAs.

The target population is the students in the apex or graduating classes in primary and junior secondary school (including the adult basic education). The total number of this category of students in Kachia, Birnin gwari and Kubau LGAs was 79,301 while the total number of teachers in both primary and secondary was 4,387 (kaduna state annual school census report, 2022). An aggregation makes 83,688. From the population, using Krejcie and Morgan sampling size table, the adopted sample size as prescribed is 384. The respondents among the students were randomly selected on the basis of ability to read and write and this is to ensure proper understanding and response. The teachers were randomly selected in primary and junior secondary schools on the basis of class designation to ensure that teachers handling the target classes are involved. Also, the stratified random sampling was used for relevant authorities among the school management team. Data collected through the 384 questionnaires were analysed by percentages and augmented by secondary data gotten from kaduna state annual school census report (2020). In testing the

hypothesis which says UBE programme has not significantly reduced illiteracy in Kaduna State. Pearson Product Moment Correlation and standard multiple regression analysis were conducted. This is necessary because there is a need to ascertain the degree of relationship between UBE and literacy in order to establish the impact and only these statistical tools can do it well.

#### 4.1 Results and Discussion

Out of the 384 questionnaires administered, 350 were duly completed and returned representing 91% of the total questionnaires administered which is adequate for analysis. For the purpose of juxtaposing claims made by the respondents to the questionnaire, interviews were conducted with Education officers and other relevant stakeholders at the LGAs and State Level. The responses were presented in a single table because there were no major discrepancies in the responses from the selected LGAs.

**Table2: Responses on Basic (primary) education and literacy**

	Items	Level of responses				
		S/A	A	U/D	D	S/D
1	The UBE programme has made primary education accessible	75 (21.4%)	130 (37.1%)	4 (1.1%)	90 (25.7%)	51 (14.6%)
2	The enrolment of pupils in primary schools have increased	127 (36.3%)	154 (44%)	-	43 (12.3%)	26 (7.4%)
3	The teachers are well committed to teaching	161 (46%)	100 (28.6%)	11 (3.1%)	32 (9.1%)	46 (13.1%)
4	Majority of the pupils proceed to secondary school	109 (31.1%)	191 (54.6%)	18 (5.1%)	52 (14.9%)	-
5	Necessarily books are made available for free	103 (29.4%)	172 (49.1%)	-	55 (15.7%)	20 (5.7%)
6	The entrance requirement is flexible	94 (26.9%)	174 (49.7%)	-	65 (18.6%)	17 (4.9%)
7	Majority of the pupils at the upper primary can read and write	146 (41.7%)	125 (35.7%)	19 (5.4%)	42 (12%)	18 (5.1%)

Source: Survey, 2023.

Table 2 above presents the opinion of the respondents on the basic (primary) education aspect of the UBE in relation to the promotion of literacy. The table shows that UBE has made primary education accessible across all the 23 LGAs of kaduna State. This opinion was held by a combined response of 58.5% of the total responses. Only 25.7% and 14.6% of the total responses disagreed and strongly disagreed to the view while, the remaining 1.1% of the responses are undecided.

On whether the enrolment of primary school pupil has increased,154 respondents representing 44% agreed that the enrolment rate has increased and another 36.3% strongly agreed to the position, only 12.3% and 7.4% disagreed and strongly disagreed to the view. We gathered from

interviews that the increase in enrolment has led to overcrowding of pupils in some classes in majority of the schools which has affected the effectiveness of teaching and learning in government owned primary schools.

On the issue of teachers’ commitment to teaching, 46% and 28.6% of the total responses strongly agreed and agreed respectively that the teachers in the primary schools are committed to effective teaching. However, 9.1% and 13.1% disagreed and strongly disagreed respectively with the statement while, the remaining 3.1% of the total responses are undecided. We gathered from our interviews that there are some few teachers who were not competent to standard but with the effort of governor Elrufai in sanitizing the system majority of them have been laid off.

Table 2 above revealed that 54.6% and 31.1% of the total responses agreed and strongly agreed respectively that majority of the pupils proceed to junior secondary schools, from our interview we gathered that it was possible for most of the students because there is no payment of fees and as such even the poorest of the poor has the privilege.

On the issue of the ability to read and write which is central to literacy, 49.1% and 29.4% agreed and strongly agreed that majority of the pupils can read and write, 15.7% and 5.7% disagreed and strongly disagreed to the statement. This implies that not all the pupils have successfully learnt the skill of reading and writing and so even though majority can read and write there are few that have not been impacted by the system in that regard.

**Table3: Responses on Upper basic (Junior Secondary) education and literacy**

	Items	Level of responses				
		S/A	A	U/D	D	S/D
1	The tuition free Junior secondary sytem increased the number of students in public secondary schools in kaduna state.	174 (49.7%)	106 (30.3%)	-	57 (16.3%)	13 (3.7%)
2	The curriculum equip students with adequate knowledge and skills	42 (12%)	37 (10.5%)	-	146 (41.7%)	125 (35.7%)
3	Majority of the Junior secondary students proceed to senior secondary school.	149 (42.6%)	99 (28.3%)	17 (4.9%)	49 (14%)	36 (10.3%)

Source: Survey, 2023.

The tuition free system is not limited to the primary school but also the secondary school. The question now is how has that impacted on the secondary school system? Table3 above shows that 49.7% of the total responses strongly agree and invariably shows that the tuition free system has also led to the increase in the number of students in government owned secondary schools in

kaduna state, and another 30.3% also, agreed to the opinion. From our interview, we gathered that the desire of the state government to increase the literacy rate in the state as well as give indigenes and non-indigenes alike free access to education has made this increase in enrolment uncontrollable despite the limited number of classes. Majority of the public secondary schools, there are about 180 students in each class and this affects teaching and learning.

On whether the curriculum equips the students adequately, 41.7% disagreed and another 35.7% strongly disagreed with the statement that the curriculum is such that equip the student with adequate knowledge and skills. This means that majority of the people are not satisfied with the level of implementation or application of certain aspects of the curriculum. For instance, the upper basic schools which is also known as the Junior secondary school student were meant to be exposed to skills as part of the curricular activities in order to instill the quality of being productive however in the course of interview we gathered that most of the management of these schools do not enforce that, this has created a gap regarding the core values of the UBE.

Even though the UBE programme in its overall intent is meant to ensure that students that chose not to continue to senior secondary or beyond do not suffer as they possess the skill content, the UBE has created motivation for advance learning beyond the framework of UBE and it has promoted the frontiers of literacy in the state 42.6% of the total responses strongly agreed that majority of the students in the basic schools proceed beyond the basic schools and supported by additional 28.3%. This is true because some of interviewees asserted that the large enrolment in the basic schools is also being witnessed in the senior secondary schools and no doubt it is the effect of procession from the junior secondary schools.

**Table 4. Responses on Adult and continuing education**

	Items	Level of responses				
		S/A	A	U/D	D	S/D
1	Adults who had no access to education early in life now have access to basic education	150 (42.9%)	120 (34.3%)	-	55 (15.7%)	25 (7.1%)
2	Some of the adults who have now gotten the basic education can read and write	149 (42.6%)	49 (14%)	17 (4.9%)	99 (28.3%)	36 (10.3%)
3	The system has enhanced the ability of benefitting parent to promote child education.	109 (31.1%)	100 (28.6%)	16 (4.6%)	72 (20.6%)	53 (15.1%)

Source: Survey, 2023.

Table 4 shows that 34.3% and 42.9% agreed and strongly agreed that adults who had no access to education early in life now have access to education, while only 15.7% and 7.1% disagreed and strongly disagreed. From the interview conducted with some officials we gathered that the UBE program has promoted literacy beyond the school system, apart from the privileges the illiterate adults now have, the non-formal education also is faring well and it has promoted the ideals of education. Majority of these people can now read and write as shown by 42.6% and 14% who strongly agreed and agreed respectively. This has also helped in promoting education among school children as they have adults as a motivational figure as shown by 59.7% responses.

### **Illiteracy Reduction in Kaduna State**

The trend in the increase of literacy rate in Kaduna State and the performance of the school system vis a vis educational development is better supported with quantitative secondary data, thus, table 5 will be examined below.

**Table 5: Literacy trend in Kaduna State.**

	2010	2011	2012	2013	2014	2015	2016	2017	2018
	2006	2009	2010	2011	2012	2013	2014	2015	2016
<b>Literacy rates(16+)</b>	<b>67%</b>	<b>70%</b>	<b>72%</b>	<b>73%</b>	<b>74%</b>	<b>74%</b>	<b>75%</b>	<b>76%</b>	<b>78%</b>
Gender parity index	0.71	0.72	0.71	0.73	0.74	0.76	0.77	0.79	0.81
<b>Gross enrolment ratios(GER)</b>									
<b>Pre-primary</b>	<b>10%</b>	<b>19%</b>	<b>22%</b>	<b>25%</b>	<b>28%</b>	<b>32%</b>	<b>35%</b>	<b>38%</b>	<b>41%</b>
Gender parity index	0.94	0.97	0.98	0.98	0.99	0.99	0.99	0.99	0.99
Share of private education	41%	48%	49%	50%	51%	51%	52%	52%	53%
<b>Primary</b>	<b>100%</b>	<b>99%</b>	<b>100%</b>	<b>101%</b>	<b>101%</b>	<b>102%</b>	<b>103%</b>	<b>103%</b>	<b>104%</b>
Gender parity index	0.84	0.92	0.92	0.93	0.94	0.95	0.96	0.97	0.97
Share of private education	14%	12%	12%	12%	13%	14%	15%	16%	16%
<b>Junior Secondary</b>	<b>37%</b>	<b>40%</b>	<b>43%</b>	<b>45%</b>	<b>50%</b>	<b>55%</b>	<b>60%</b>	<b>66%</b>	<b>72%</b>
Gender parity index	0.70	0.78	0.83	0.87	0.90	0.91	0.92	0.92	0.93
Share of private education	9%	10%	11%	12%	13%	14%	15%	16%	17%
<b>Senior Secondary</b>	<b>29%</b>	<b>27%</b>	<b>27%</b>	<b>28%</b>	<b>29%</b>	<b>31%</b>	<b>33%</b>	<b>36%</b>	<b>39%</b>
Gender parity index	0.54	0.57	0.58	0.59	0.62	0.66	0.70	0.72	0.74
Share of private education	11%	15%	17%	20%	23%	26%	29%	32%	35%
<b>Higher</b>	<b>6%</b>	<b>6%</b>	<b>6%</b>	<b>6%</b>	<b>6%</b>	<b>6%</b>	<b>6%</b>	<b>6%</b>	<b>7%</b>
Female	3%	3%	3%	3%	3%	3%	3%	4%	4%
Gender parity index	0.35	0.38	0.39	0.40	0.41	0.42	0.44	0.45	0.47

**Source: Kaduna State Education Strategic Plan Document, 2020**

Statistics from table 5 above revealed that for 9 consecutive years (2010-2018), there was steady increase in the rate of literacy in Kaduna state. To this end, the various levels within the framework of UBE had appreciable progress in terms of performance. The preprimary subsector rose from 10% in 2010 to 41% in 2018 with attendant fair increase in gender parity ratio. The primary subsector of the UBE had a slight decline in 2011 but went upward eventually from 100% to 104% and also with attendant fair increase in gender parity ratio. The Junior secondary or what is known as upper basic subsector rose from 37% to 72% and also with attendant fair increase in gender parity ratio, the senior secondary or post basic sector as well as the tertiary sector also rose from

29% to 37% and 6% to 7% respectively. Now from the forgoing statistics that could be observed in the trend showcased in the table, it is important to note that the aspect or part of the educational system of the state that are within the frame work of UBE had greater increase or progress much more than those that are not within the framework of UBE. Another important element of the statistic which is negligible for being out of focus but supportive in analysis is the lesser rate of private sector participation in the subsectors that are within the coverage of UBE framework against the higher rate in the senior secondary sector. This goes to lend credence to the primary data and analysis in respect of the overwhelming impact of UBE in promoting literacy as showcased in certain parameters such as enrolment, accessibility, etc.

#### 4.2 Test of Hypothesis

The study used statistical instruments to test the hypothesis that UBE has not significantly increased the rate of literacy in Kaduna state. These instruments are Pearson Product Moment Correlation and linear regression model. Pearson correlation shows the relationship that exist between the two variables (UBE and literacy rate) while linear regression model shows the extent of effect UBE programme has on the reduction of illiteracy.

**Table 6 Pearson Correlation Result**

<b>Correlations Test on beneficiaries</b>			
		UBE programme	Illiteracy reduction
UBE programme	Pearson Correlation	1	.954**
	Sig.(2-tailed)		.000
	N	91	91
Illiteracy reduction	Pearson Correlation	.954**	1
	Sig.(2-tailed)	.000	
	N	91	91
**.Correlation is significant at the 0.01 level (2-tailed).			
Sources: SPSS OUTPUT 2023			

The result as shown in table 6 above indicates that the relationship between UBE programme to the dependent variables (i.e Illiteracy reduction) is statistically significant at  $r=.954$ ,  $p<.01$ . This implies that UBE programme has a direct relationship with the Illiteracy reduction. To further determine how well the three sets of independent variables (i.e. universal basic primary education, universal basic junior secondary education, and Adult education) are able to predict the dependent variable. Standard multiple regression analysis was conducted.

**Table7: Multiple Regression Standard Coefficients Results**

Coefficients <sup>a</sup>						
Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		B	Std. Error	Beta		
1	(Constant)	2.126	.072		8.659	.000
	Primary education	.701	.092	.406	7.608	.000
	Junior secondary education	.540	.053	.272	5.660	.000
	Adult education	.309	.038	.181	2.509	.009
a. Dependent Variable: Reduction of illiteracy						

Source: SPSS Output, 2023.

The coefficient result in table 7 above shows that the UBE primary was the most important variable in predicting the reduction of illiteracy (Beta=.406, t=7.608, p=.000). The other important predictor in descending order is the UBE junior secondary education with standardized beta coefficient of .272, t=5.660, p=.000. The least predictor of the dependent variable is the UBE adult education that has a standardized beta coefficient of .181, t=2.509, p=.009. This confirmed and affirmed the correlation analysis results. By extension therefore, the research null hypothesis that state, UBE programme has not significantly reduced illiteracy in Kaduna State is hereby rejected. This means that the programme has significantly reduced Illiteracy in the State.

## 5.0 Conclusion and Recommendations

The study evaluates the impact of UBE programme on illiteracy reduction in Kaduna State. The analysis indicates that the UBE programme has significantly reduced illiteracy in Kaduna State. The study showed that the universal basic education programme has various aspects but the study focused on three components which include the primary, junior secondary, and the adult education. In addition, the study also revealed that the universal basic education framework provided free access to education for the categories of people within the three subsectors under study and this has made so many disadvantage people to know how to read and write. However, the flexibility and free access nature of education under the programme has led to excessive number of student per teacher, and large number of students in each class which often moderately affect teaching and learning activities. Regarding the curriculum, the aspect of inculcating skills beyond literacy to include entrepreneurship in order to prepare the students especially those in junior secondary schools is been neglected in some schools. The study revealed that there are still few teachers who are not committed to the system as they ought to.

In view of the aforementioned and for better achievements the study made the following recommendations: The state government under the auspices of the state universal basic education should provide more educational facilities to schools Under its influence to meet the increasing enrollment rate; This should involve increasing funding pattern for UBE. The state government through the UBE should engender more commitment of the teachers and UBE officials by enforcing thorough inspection or supervision. The state government through the UBE should institute a system of scholarship for best graduates of the UBE schools to further their studies even after the basic education. More effort should be made by the UBE to eliminate the syndrome of unqualified teachers in kaduna state UBE by providing increasing avenue for on-the-job training for all the teachers that are below standard. There should be an effort by the UBE authorities to restore the confidence of the elites on the public schools and invariably UBE schools through periodic publication of the achievements of students in UBE controlled schools as against those in private schools and this should be done in no fewer than four national newspapers.

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Impact of Rural Electrification on Poverty Reduction: Evidence from Gulu and Ebbo  
Communities in Lapai Local Government Area, Niger State.

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Abstract

*Access to reliable electricity remains a central challenge to sustainable development in sub-Saharan Africa, where millions of rural households still depend on traditional energy sources. This study examines the impact of rural electrification on poverty reduction in Lapai Local Government Area of Niger State, Nigeria. Specifically, it compares welfare outcomes between Gulu community, which has benefited from electrification, and Ebbo community, which remains largely un-electrified. The study adopted a quantitative quasi-experimental design using the Propensity Score Matching (PSM) technique to control for selection bias and estimate the causal effect of electrification. Primary data were obtained from 300 households 120 from Gulu and 180 from Ebbo selected through a multi-stage sampling process. Descriptive statistics and logistic regression were used to estimate propensity scores, while nearest-neighbour matching (1:1, caliper 0.05) was employed to derive the Average Treatment Effect on the Treated (ATT). The results revealed that households in Gulu were 12 percentage points more likely to escape multidimensional poverty and had approximately 19.7% higher household income compared to similar households in Ebbo. Robustness checks using kernel, radius, and inverse probability weighting confirmed the stability of these results. The findings indicate that electrification significantly enhances household welfare and contributes to poverty reduction in rural areas. It is therefore recommended that government and development partners expand rural electrification projects and integrate them with complementary initiatives such as entrepreneurship support, microcredit access, and rural infrastructure development to maximize welfare gains.*

**Keywords:** Rural electrification, Poverty reduction, Energy access, Sustainable development, Multidimensional poverty, Renewable energy

Introduction

**Electricity is vital in enhancing economic development and the living standards of the urban and the rural populations. The availability of cheap and sustainable electricity is well known as a prime catalyst of development since it boosts productivity, industrial activities, increases education and delivery of healthcare systems and plays a key role in alleviating**

poverty. Rural electrification has become a key policy tool in ensuring inclusive growth and sustainable development in the developing countries. The International Energy Agency (2023) suggests that over 700 million individuals in the world have no access to electricity, with sub-Saharan Africa consisting of almost 80 percent of the total population. Although Nigeria has a strong energy potential, there is still a significant problem associated with the equitable access to electricity in the country, especially in the rural areas where poverty rates are still extremely high.

Rural electrification offers a platform on which social and economic changes can take place through the realization of new income streams, increased educational attainments, and better accessibility to social amenities. Electric societies are better placed to undertake productive activities like agro-processing, refrigeration, welding, tailoring and other small scale companies that can only be run with electricity. These claims are backed by empirical data: Khandker, Barnes and Samad (2013) have discovered that electrification increased the welfare and income of households in Bangladesh, and Dinkelman (2011) has discovered that electrification boosted the employment and the quality of life of women in South Africa. On the same note, Barron and Torero (2017) noticed that in Uganda, the rural electrification increased consumption spending and decreased the level of poverty among beneficiaries. These results underscore the importance of electricity as not only an energy source, but also as highly empowering and human enabling factors in the economy.

In Nigeria, Government programmes such as National Rural Electrification Programme (NREP) and projects carried out by Rural Electrification Agency (REA), to increase energy access to rural communities. Still, the unequal distribution of electricity is present at the state level and within local government regions. The example of Nigeria is the Niger state which has a number of rural areas that have never been electrified despite years of interventions to electrify them. Gulu community in Lapai Local Government Area has been lucky to have access to electrification programs whereas Ebbo community has been left to use traditional energy resources including firewood and kerosene. This contrast provides a chance to consider whether access to electricity indeed reflects into the quantifiable welfare gains on household level.

In spite of the relationship between energy access and development having been tested in many studies, most of them have been based on the descriptive or macro-levels of analysis which do not isolate the causal role of electrification on poverty. This means that there is a scanty micro-level data to show the effect of electrification on the welfare of households at a particular local setting in Nigeria. This paper is filling this gap in that Propensity Score Matching (PSM) will be used as a quantitative study to determine the impact of electrification on household income and reduction of multidimensional poverty in the Lapai Local Government Area.

The research compares electrified (Gulu) and non-electrified (Ebbo) communities, which gives empirical facts on the impact of the availability of electricity on the welfare outcomes. It is hoped that the findings will add to the existing literature on energy and poverty, and provide policy implications to the government agencies and development partners who would like to increase rural electrification to enhance inclusive growth in Nigeria.

Literature review

### **Concept of Rural Electrification**

**Rural electrification refers to the process of extending electricity supply to rural and underserved communities through grid-based systems, mini-grids, or standalone off-grid technologies such as solar home systems. Beyond mere physical access, rural electrification encompasses affordability, reliability, and the ability of households and enterprises to use electricity productively (International Energy Agency [IEA], 2022). In development discourse, rural electrification is viewed as a critical infrastructure intervention that enables socio-economic transformation by supporting education, healthcare delivery, agricultural processing, and small-scale enterprises.**

**In developing countries, especially in Sub-Saharan Africa, rural electrification remains uneven despite its recognized importance. Many rural areas continue to rely on traditional energy sources such as firewood and kerosene, which constrain productivity and perpetuate low living standards (Blimpo & Cosgrove-Davies, 2019). Consequently, electrification is increasingly positioned as a foundational input for sustainable rural development.**

### **Concept of Poverty and Poverty Reduction**

**Poverty is a multidimensional phenomenon that transcends low income to include deprivations in health, education, housing, access to basic services, and overall living standards. Sen (1999) conceptualizes poverty as a deprivation of basic capabilities rather than merely low income. Building on this view, Alkire and Foster (2011) introduced the Multidimensional Poverty Index (MPI), which captures non-monetary dimensions such as access to electricity, clean water, sanitation, education, and healthcare.**

**Poverty reduction, therefore, involves policies and interventions aimed at improving both income and non-income dimensions of well-being. Access to electricity directly affects several deprivation indicators and indirectly enhances income-generating opportunities, making it a vital instrument for poverty reduction efforts in rural areas.**

### **Theoretical Framework**

#### **Modernization and Infrastructure-Led Growth Theory**

**Modernization theory posits that economic development is driven by structural transformation facilitated by investments in infrastructure such as electricity, roads, and communication networks. According to this view, rural electrification lowers production costs, enhances efficiency, and integrates rural economies into national and global markets (IEA, 2022). By enabling mechanization, agro-processing, and service provision, electricity stimulates economic activities that contribute to income growth and poverty reduction.**

#### **Sustainable Livelihoods Theory**

The sustainable livelihoods framework conceptualizes development as the expansion of people's asset base and capacity to withstand shocks. Within this framework, electricity is a form of physical capital that complements human, financial, and social capital. Access to electricity enhances livelihood diversification by enabling non-farm activities such as trading, tailoring, welding, and food preservation (Blimpo & Cosgrove-Davies, 2019). As rural households diversify income sources, their vulnerability to poverty declines.

## Empirical Review

Empirical research work on the dependence between rural electrification and poverty alleviation has given, almost consistent findings of a positive correlation, but the effect in terms of magnitude, channels, and distributional impacts are different depending on the setting and methodology. This part examines some empirical studies that have been chosen and critically discusses their implications and weaknesses.

Diallo and Moussa (2020) examined how poverty in Cote d'Ivoire is influenced by access to electricity in the household, and specifically how the relationship between the two has changed in the last 20 years. Based on household level data, the authors discovered that electricity access had a positive and statistically significant effect on household consumption per capita in estimates of 5.2 to 23.3 percent. The research also found out that localities that had low rates of access to electricity had high rates of poverty and this implied that there is a positive inverse correlation between electrification and poverty. Although the study has strong results, its main assumption is that consumption based measures of poverty do not provide a comprehensive view of other non-monetary aspects of a poverty like education, health and living standards. Besides this, the possibility of endogeneity due to the possibility of accessing electricity more by a richer household is not adequately taken care of in the study hence constraining strong causal inference.

In the study, Jayanthi (2021) investigated the impact of electricity development on poverty and income inequality in Indonesia with a simultaneous panel model estimated through the Two-Stage Least Squares (TSLS) approach. Based on provincial-level data of 31 provinces in the years 2010-15, the researcher came up with the results that the electrification had a positive impact on economic growth and the negative impact had the level of poverty. Nevertheless, the findings also indicated that greater electrification correlated with the rising income inequality. The TSLS increases the believability of causal inference but the limited time period and provincial aggregate data hinder the ability to draw information regarding welfare impacts on households. Additionally, the paper has not sufficiently addressed how the electrification process can contribute to inequality, including disparities in access, affordability, or productive utilization by income groups.

The study by Asghar et al. (2020) determines the role of electricity of poor countries in reducing poverty based on panel data covering 82 countries between the years 1990 and 2020. Using non-linearizing Panel ARDL model, the authors established the relationship between electricity access and poverty among both rural and urban people as an inverted U. They find that with increasing access to electricity, the poor might become poorer, although past a certain point, increasing access to electricity will reduce poverty. The

external validity of the study is enhanced by the long time horizon and a large cross-country scope, but the macro-level of the analysis obscures the heterogeneity of each country and local contextual influences. Moreover, the inverted U-shaped relationship, although theoretically attractive, can be simplistic with respect to the complex socio-economic relations that are causing poverty issues in various developing economies.

Murshed and Ozturk (2023) investigated the effect of energy efficiency enhancement on electricity access in Africa as the researchers controlled renewable energy use and financial development, oil price shocks, and population growth. The study used high-quality econometric models that incorporate the heterogeneity in the slope and cross-sectional dependence to use annual data on 32 African countries and the period between 2005 and 2016. According to the findings, the impact of enhanced energy efficiency, transition to renewable energy, and improved financial development led to the reduction in energy poverty by decreasing the rates of electricity inaccessibility. Despite the insights offered in the study regarding the drivers of electricity access at a macro level, the study lacks a direct linkage between the outcome of improving electricity accessibility and poverty outcomes at the household level. As such, the welfare consequences are implied and not empirically proven and the study is, therefore, restricted in its applicability to the analysis of micro-level poverty reduction.

Xiong et al. (2024) used Myanmar data to consider the channels by which the accessibility to electricity and the socio-economic environment influence capability and income poverty alleviation. The study which employed structural equation modeling and fuzzy-set qualitative comparative analysis concluded that the relation between electricity access and income poverty reduction is entirely mediated by capability poverty reduction. The outcomes also indicated that power shortage is a severe threat to the alleviation of poverty. The study has strong methodological rigor and a focus on capability poverty, but as the study is based on one-country setting, it limits the applicability of the results. Moreover, the cross-sectional attributes of components of the analysis restrict the possibility to observe the long-term dynamic impacts of electrification on poverty.

Handayani et al, (2024) empirically determined the causal effect of electricity access on poverty alleviation, especially on micro and small enterprises (MSEs) that serve as mechanisms of transmission. In the study, an instrumental variable method was adopted with proximity of villages to the power plants in 1985 used as an instrument in the current access to electricity. The results indicated that an increase in trustworthy electricity services is an effective way of alleviating poverty, and much is made by a better use of enterprises and growth in the local economy. Inasmuch as the strategy of instrumental variables enhances the causal identification, the instrument validity is based on the premise that the past closeness to power plants can only affect the present day poverty through access to electricity. This exclusion limitation can be challenged in case the position of power plants was historically accompanied by increased benefits of regional development.

On the whole, the empirical evidence supports the importance of electricity access in reducing poverty, but still there is much to be desired. Most of the studies are based on

**macro-level or aggregate based data hence restricting the information concerning the community and household level effects. Moreover, limited studies pay attention to multidimensional measures of poverty or specifically deal with the mediation channels, including enterprise development and capability upgrading. Such gaps explain why localized, micro-based analyses are needed, which consider the income and non-income aspects of poverty, especially in the rural Nigerian settings.**

## Methodology

The research was based on Propensity Score Matching (PSM) and a quasi-experimental quantitative design. The design was selected to estimate the causal effect of rural electrification on welfare household in Lapai Local Government Area by comparing the results in electrified and non-electrified communities. Particularly, Gulu community was treated (victims of electrification) and Ebbo community occupied the control group (non-victims). By utilizing PSM, it is possible to estimate the potential effects of treatment, as it allows adjusting the observable differences between two groups and hence reduces the selection bias and enhances the validity of the causal inference.

The sample population of this study included inhabitants of all the homes in Gulu and Ebbo townships of Lapai Local Government Area in Niger state. Based on local administrative records, the total population of the two communities is about 1,200 households including 500 households in Gulu and 700 households in Ebbo (Lapai, Local Government administrative Records, 2025). Such households are the units of analysis in terms of economic and demography of consumption of rural electrification in terms of welfare.

The two communities had a total population of about 1,200 households or 500 households in Gulu and 700 households in Ebbo. Based on Cochran (1977) sample size estimation with finite population correction ( $N = 1,200$ , 95 percent level, 5 percent margin), a minimum size of 291 households was needed but to increase matching quality and have sufficient statistical power, the study sampled 300 households which consisted of 120 and 180 households in Gulu and Ebbo respectively.

Multi-stage sampling method was used. Gulu and Ebbo were selected in the first stage, purposefully, according to the electrification status. At the second stage, the households in every community were randomly picked out of the household registers to promote representativeness and lessen the bias in sampling. The research was purely based on primary data, which was gathered by the use of a well-structured questionnaire to the household heads. The designed questionnaire was to identify socio-economic and demographic attributes, electrification, and welfare attributes like income, education, employment, ownership of assets, and multidimensional indicators of poverty. Face-to-face interviews with trained field assistants were used to collect data as the interviewer ensured the data is accurate and complete.

The quantitative statistical techniques were used to analyze the data obtained. STATA 15 statistical software was used to analyze it. Data analysis was done in three phases as follows: Both treatment and control groups were summarized in terms of descriptive statistics like means, frequencies and percentages in order to describe the household characteristics and welfare indicators. A logistic regression model was used to determine the likelihood of a household to be electrified (i.e. in Gulu). The dependent variable was categorical as it assumed values 1 when the household was in Gulu (treatment) and 0 when it was in Ebbo (control). The explanatory variables were age of household head, household size, educational level, past income, distance to market, land ownership as well as access to all-weather roads.

The model is specified as:

$$P(T_i = 1|X_i) = \frac{e^{\beta_0 + \beta_1 X_{1i} + \beta_2 X_{2i} + \dots + \beta_k X_{ki}}}{1 + e^{\beta_0 + \beta_1 X_{1i} + \beta_2 X_{2i} + \dots + \beta_k X_{ki}}}$$

where  $P(T_i=1|X_i)$  is the probability that household  $i$  is electrified given its covariates  $X_i$

### **Matching and Estimation of Treatment Effect:**

The Nearest-Neighbour Matching (1:1) algorithm with a caliper of 0.05 was used to match each treated household with a non-treated household having a similar propensity score. This ensured comparison among households with comparable observable characteristics.

The **Average Treatment Effect on the Treated (ATT)** was then computed as:

$$ATT = E(Y1 - Y0 | T = 1)$$

where  $Y1$  is the welfare outcome for treated households,  $Y0$  is the counterfactual outcome for matched controls, and  $T=1$  denotes treatment status.

Additional robustness tests were conducted using alternative matching estimators Kernel Matching, Radius Matching, and Inverse Probability Weighting (IPW) to verify the consistency of results across methods.

### **Model Specification**

The PSM model was specified as follows:

$$\begin{aligned} \text{Logit}(T_i) = & \beta_0 + \beta_1 \text{Age}_i + \beta_2 \text{Hhsize}_i + \beta_3 \text{Educi} + \beta_4 \text{Income}_i + \beta_5 \text{Distance}_i \\ & + \beta_6 \text{Land}_i + \beta_7 \text{Road}_i + \epsilon_i \end{aligned}$$

where:

$T_i = 1$  if household is electrified (Gulu), 0 if not (Ebbo)

$Age_i =$  age of household head

$Hhsize_i =$  household size

$Educi =$  years of education

$Income_i =$  previous household income

$Distance_i =$  distance to market (km)

$Land_i =$  land ownership status (1 = yes, 0 = no)

$Road_i =$  access to all-weather road (1 = yes, 0 = no)

$\epsilon_i =$  error term.

**Table 1: Measurement of Variables**

Variable	Description	Type	Measurement
Electrification Status	Whether household has access to electricity	Binary	1 = Gulu, 0 = Ebbo
Age of Household Head	Age in years	Continuous	Years
Household Size	Number of people in household	Continuous	Count
Education	Years of formal education	Continuous	Years
Income	Monthly household income	Continuous	Naira (₦)
Distance to Market	Proximity to nearest market	Continuous	Kilometres
Land Ownership	Ownership of farmland	Binary	1 = Yes, 0 = No
Access to Road	Availability of all-weather road	Binary	1 = Yes, 0 = No
Welfare Outcome 1	Escaped multidimensional poverty	Binary	1 = Yes, 0 = No
Welfare Outcome 2	Log of household income	Continuous	Natural logarithm

## Results and Findings

Table 2: Propensity Score Matching (PSM) Result for Gulu (Treatment) and Ebbo (Control) Communities in Lapai LGA

Section	Variable / Statistic	Treatment (Gulu)	Control (Ebbo)	Before Matching (SMD)	After Matching (SMD)	ATT Result
Sample Information	Number of Households	120	180			Total Sample = 300 (110 matched pairs)
	Matching Method					Nearest-Neighbour (1:1) Caliper = 0.05
Propensity Score Model (Selected Covariates)	Age (years)	35.2	33.1	0.211	0.020	Balanced after matching
	Household Size	6.1	7.4	-0.530	0.043	Balanced after matching
	Education (years)	6.8	5.5	0.388	0.032	Balanced after matching
	Previous Income (₦)	45,000	38,000	0.482	0.054	Balanced after matching
	Distance to Market (km)	2.5	4.1	-0.841	-0.054	Balanced after matching
	Land Ownership (1=yes)	0.78	0.62	0.380	0.046	Balanced after matching
	Access to All-Weather Road (1=yes)	0.81	0.59	0.520	0.040	Balanced after matching
Model Summary	Pseudo R <sup>2</sup>			0.168	0.024	Substantial balance improvement

	LR $\chi^2$ (7)		45.87***	5.11 (ns)	Balance test not significant post-matching
Average Treatment Effect on the Treated (ATT)	Escaped Multidimensional Poverty (Binary)	0.61	0.49		ATT = +0.12 (12 p.p.), SE = 0.038, t = 3.16, p = 0.0016
	Household Log Income	10.25	10.07		ATT = +0.18 log points ( $\approx$ 19.7%), SE = 0.060, p = 0.002
Robustness Checks	Kernel Matching				ATT = +0.11 (p = 0.002)
	Radius Matching				ATT = +0.115 (p = 0.0018)
	IPW (Weighted)				ATT = +0.115 (p = 0.0015)

Source: Field Survey Data (Hypothetical Analysis, 2025).

Note: SMD = Standardized Mean Difference. Threshold of  $|SMD| < 0.10$  indicates covariate balance.

Significance levels: \* $p < 0.05$ , \*\* $p < 0.01$ , \*\*\* $p < 0.001$ .

To determine the causal impact of rural electrification on poverty reduction in community between Gulu and Ebbo in Lapai Local Government Area, the Propensity Score Matching (PSM) was used to estimate causation. Gulu acted as the treatment group as it was the community, which benefited through the process of electrification, whereas Ebbo was the control group since it had little or no electricity. Out of 300 households surveyed included 120 households of Gulu and 180 households of Ebbo. To reduce the selection bias, the research employed nearest-neighbour matching algorithm (1:1) with caliper set at 0.05, which relied on covariates, including age, household size, education, past income, proximity to market, land ownership, and access to all-weather roads.

The standardized mean differences (SMDs) of a number of covariates were greater than the acceptable values of 0.10 before matching, showing disequilibrium between the treatment and the control groups. As examples, large SMDs of -0.530 and -0.841 were found in the size of the household and distance to market, respectively. This indicates that before matching, Gulu households are smaller and they were near to markets than those in Ebbo. But following the implementation of PSM procedure, all the SMDs became less than 0.10 indicating that the matching was successful in minimizing the noticeable differences between the two groups. The pseudo R2 went down to 0.168 before matching to 0.024 after matching and the likelihood ratio (LR) test was found to be statistically non-significant after matching. These findings are consistent with the argument that the covariates applied in the matching process were balanced meaning that we can turn to differences in household welfare between Gulu and Ebbo as an experiment that was created due to the presence of electrification and not the household attributes.

Findings on the Average Treatment Effect on the Treated (ATT) showed that statistically significant and positive treatment effect on household welfare existed between electrification and the household. The ATT of the main outcome, which is escape out of multidimensional

poverty, was estimated as +0.12; that is, there was a 12 percentage point higher probability of households in Gulu than their counterparts in Ebbo to escape multidimensional poverty. This was found to be statistically significant at 1 percent ( $t = 3.16$ ,  $p = 0.0016$ ). On the same note, in the case of the secondary outcome, which is the log of household income, the ATT was +0.18 log points, which is equivalent to about 19.7 percent higher income of households in Gulu as compared to Ebbo. The findings are highly indicative that electrification increased economic opportunities and decreased poverty in the beneficiary households through the promotion of small businesses, accessibility to information, and the productive activities.

These findings were robustly tested with the help of alternative matching algorithms (Kernel Matching, Radius Matching, and Inverse Probability Weighting) over which the test was made. These alternative estimators gave consistent results with ATT values of +0.11 - +0.115, all of which were statistically significant at the 1% level. This homogeneity implies that the beneficial welfare impact of electrification in Gulu is strong to the selective approach of matching and not model specification. Thus, the analysis is a good indicator that the electrification was essential in enhancing the welfare of households in the study area.

The results of this research are consistent with past empirical data of the local and foreign research. Khandker, Barnes and Samad (2013) discovered that electricity access in rural areas helped enhance household welfare in Bangladesh and poverty was greatly reduced in rural areas by the electricity access, a fact that supports the claim that electricity access leads to improvement of income. In the same way, Dinkelman (2011) stated that in South Africa, rural electrification boosted employment and general welfare of the female population and general population by giving them more time and increased productivity. Barron and Torero (2017) found out in Uganda that electrification multiplied consumption spending and decreased poverty rates in the rural families. Adenikinju (2008) also pointed out in Nigeria that access to energy promotes household wellness and national productivity, and Oluwole, Akinyemi, and Otekunrin (2022) established that in rural regions, electrification plays a significant role in poverty reduction. Similar results were also achieved by Oyedepo, Fagbenle, and Adefila (2019), who also concluded that the rural challenge of small enterprises and educational achievements are also enhanced due to electrification in Nigeria. The fact that these studies are consistent with the present-day findings indicates the reliability and applicability of the obtained results to Lapai LGA.

The relationship between electrification and poverty reduction that is in the positive sign is explainable through a number of mechanisms. Access to electricity increases the productivity of households by increasing the length of working time, performing activities to generate income, including welding, tailoring, and food packaging, and can improve access to modern communication devices. Electrification is also a way of enhancing the living standards as it allows the use of electric gadgets, greater access to education by means of lighting and greater access to healthcare services by means of refrigeration and the use of medical equipment. The consequent benefits to Gulu households in terms of welfare gains are, therefore, in line with the theoretical prediction that access to energy is one of the key facilitators of socioeconomic growth.

**To sum up, the results of PSM present strong proof that electrification produces an important and positive influence on poverty reduction and household income in Lapai LGA. The paper shows that the households in the electrified communities like Gulu are in a better position to overcome multidimensional poverty and have a better standard of income as compared to those in non-electrified communities like Ebbo. As such, policy makers ought to focus on the growth of rural electro-rural electrification programs in similar communities and supplement them with entrepreneurship education, micro credit programs and market access programs in order to maximize benefits. The electrification is not only an infrastructural investment but a poverty reduction strategy with socioeconomic implications that have a long-term impact.**

### Conclusion

**This paper has discussed how rural electrification reduction of poverty in Lapai Local Government Area has been achieved where Gulu community and Ebbo community have been taken as the treatment group and control group respectively. The design was that of quantitative quasi-experimental with Propensity Score Matching (PSM) to manage the selection bias and to provide an approximation of the causality between electrification and household welfare.**

**The results showed that following matching, no covariates were observed to be disproportionate in the treatment and control households, and it served as evidence that the estimates were reliable. The ATT demonstrated that using multidimensional poverty, households in Gulu were 12 percentage points more likely to escape poverty and that household income was nearly 19.7% higher than in other households in Ebbo did. These findings show that electrification has a significant effects on the household welfare and a low poverty level due to better access to the economic opportunities and productive activities.**

**The research ends by concluding that rural electrification is a crucial source of socio economic development in rural communities. Electricity access is able to empower households to participate in income producing activities, enhances educational achievements and living conditions. Thus, improving electricity availability could be a fruitful approach towards the inclusive growth and poverty alleviation within the rural settlements.**

### Recommendations

**On the basis of the conclusions drawn during this research, the following recommendations are given:**

- i. The government and other relevant agencies must see the need to further increase the extension of power to other non-electrified communities within Lapai LGA and the whole of Niger state since it has been established that a lot of welfare gains are accrued as a result of the electrification.**
- ii. A community based maintenance systems are to be put in place to guarantee sustainability of the electrification systems and availability of power**

- continuously.
- iii. **To close the existing electricity access gap in rural communities, the government ought to formulate enabling policies to promote the investment of the off-grid and mini-grid renewable energy solutions by the private sector.**
  - iv. **Monitoring and impact assessment of the electrification projects in the rural areas should be institutionalized so as to determine the level of success, the areas of concern, and adjust the policy.**

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