

FUNDAMENTAL ISSUES IN FUNDING AND ACCOUNTABILITY OF SPECIAL NEEDS EDUCATION IN NIGERIA

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Abstract

In this paper, issues in the funding and accountability in special needs education in Nigeria are highlighted. The role of the Universal Basic Education (UBE) in funding special needs education is discussed. Funding special needs education in the other countries is also presented. Moreso, the paper outlines three funding models in special needs education; demand driven, supply driven, output and mixed finding models. More so, the sources of funding in special needs education are also enumerated. The paper also provided recommendations in terms of adopting a feasible funding model aimed towards improving funding and accountability in special needs education in Nigeria.

Introduction

Education is the bedrock of any society and it requires the manipulation of resources to make it functional and effective at all levels. It is often said that no nation can develop beyond the level of its education. Therefore, adequate funding is required in general education and especially in special needs education. This is because it is a field of education that requires special support facilities, equipment, special methods of learning, the availability of special educators/personnel, special classroom settings and conducive learning environment. More so, educating a child with special needs cost two to four times much more than educating a child without a special need. The cost is higher in special schools when compared with mainstream education and likewise in inclusive settings.

According to Donald (2013), funding is an act of providing resources usually in form of money or any other value such as effort or time. Similarly, accountability is a state of being accountable especially an obligation and/or willingness to accept responsibility and to account for one's action (Sherpherd, 2013). Funding and accountability is absolutely necessary to ensure that funds being approved are disbursed and managed appropriately through supervision and management by personnel entrusted with the fund. It also provides proper documentation on the disbursement of such funds.

Consequently, financial management and accountability in education involves procuring, expending, accounting, organizing and maintaining financial resources in an effective manner in the achievement of educational goals (David, 2002). Funding and accountability in special needs education therefore is required to ensure the maintenance and procurement of special equipment and facilities, staff development, procurement of instructional aids/materials which are unique and diversified on the category of special needs children being managed.

However, in Nigeria, special needs education is characterized by poor funding, poor infrastructure, expensive learning materials and poor human capacity development amongst others. Underfunding of special education is a big problem that has left existing structures deteriorated, insufficient qualified professionals in the field, poor remuneration of teachers, lack of support equipment and facilities and also lack of interest by the general populace on the field.

According to Adeniyi, and Olawale (2012), there is expensiveness in special needs education in terms of money, time-frame and rarity of materials. It is a true fact that the cost of educating or training five regular learners could barely be enough for the training of one child with special needs. It is based on this that the paper seeks to discuss fundamental issues in funding and accountability in special needs education in Nigeria.

Funding and Accountability in Special Needs Education in Nigeria

Funding in special needs education in Nigeria has been one of the most controversial issues today. The argument according to Otiye (2006) has always raised questions on; who should finance education? Should it be borne by the government or by individuals receiving such education? These arguments have never reached a conclusion due to the special provisions that are required. However, the Federal Ministry of Education (2004) in section 12 of the National Policy of Education states that financing of education is a joint responsibility of federal, state, local government and also the private sector. However, participation of local communities, individuals and organization are welcomed.

A critical look at state of funding in special needs education in Nigeria is characterized by grossly inadequate budgetary allocation of funds by the government. The federal government's expenditure on education over the years has been far inadequate from the primary level up to the tertiary level. The role of non-governmental agencies in financing special needs education has been on the forefront on providing educational programmes for pupils who are receiving special education. Consequently, budgetary allocation by the federal government has been less than 10% from 1995 till date. This trend has contributed to the numerous challenges facing special needs educational sector which ranges from poor academic standards, decline in supplies of learning materials, books and instructional aids etc. Consequently, the grossly inadequate funds being allocated are not budgeted, tracked and managed to ensure the proper utilization of resources for education (Nigerian Education Summit Group, 2011)

The Role of the Universal Basic Education in Funding Special Needs Education

The schools management committees as well as the Universal Basic Education Commission (UBEC) who is saddled with the responsibility of disbursing intervention funds through the various State Universal Basic Education Boards (SUBEB) need to carry out proper monitoring and accounting on the use of such funds accordingly. According to Universal Basic Education (n.d), the federal governments funding criteria for disbursement of funds to various sections with each state as direct implementers. The disbursement formula is as follows:

(i)	Matching grants to states	70%
(ii)	Educational Imbalance fund	14%
(iii)	Grants to states adjudged for good performance	05%
(iv)	Grants to states to support their efforts in the education of the physically and mentally challenged children	02%
(v)	Grants to states for school feeding programme	05%
	UBEC implementation and monitoring fund	04%

From the above outline, the disbursement formula indicated that the matching grant to the 36 states in Nigeria including the Federal Capital Territory is 70%. 14% is allocated to educational imbalance fund while 5% is allocated to states for good performance, 2% is allocated to the various states for the school feeding programme and the UBEC implementation and monitoring fund receives 4%. Thus, from the breakdown above it is obvious that money allocated as grant for special needs education which is relatively low is generally spent on teaching aids and equipment for special schools.

According to Universal Basic Education Commission (2006), certain guidelines are outlined by the UBE in ensuring that the two percent intervention fund is properly utilized. The objective of these guidelines is to ensure that: A) The two percent UBE intervention fund to states for the education of the physically and mentally challenged children is adequately utilized for the purpose it is meant for, and B) States plan adequately for the physically and mentally challenged children. These funds are meant to adequately utilize in the procurement of a number of infrastructure, furniture, construction and renovation of classrooms, hostels, toilets, workshops, teachers' and students' furniture etc. Similarly, the fund must not be used to pay teacher salaries and allowances or the procurement of vehicles and consumables of whatever type for educational purposes.

According to Bila (2010), this unequal disbursement of funds has affected the under- funding of special needs education. The condition for releasing such allocation is done in trenches (intended to be quarter by quarter) as administered by the Universal Basic Education Commission (UBEC) through the State Universal Basic Education Boards (SUBEB). Beneficiaries include public and private sector special needs education providers. In addition, approved guidelines are adhered to in the disbursement of funds.

However, an action plan is followed to provide evidence that the previous tranche was properly spent. This is carried out through monitoring after three months of disbursement to provide room for further disbursements.

Consequently, in some cases, the 2% allocated is not well accounted for due to poor administration and monitoring of the fund, lack of transparency, lack of proper disbursement of funds, lack of proper monitoring committee to oversee the use of such funds. Similarly, the unavailability of a clear and detailed education sector funding strategy or model has contributed to the poor financial state of special needs education in Nigeria as compared to other countries.

A current state assessment of key issues in the Nigerian funding sector by the Nigerian Education Summit Group (NESG, 2011) revealed unavailability of a detailed education sector funding strategy inadequate and ineffective arrangement between the State Governments and UBEC/SUBEB in the disbursements and utilization of UBE funds, unclear definition of roles and responsibilities of regulatory bodies in the administration of education sector funding at the national and sub national levels, overdependence on limited public sector funds and also inability to develop a strategic plan which will effectively quantify funding needs and respond to labour market demands.

Funding Special Needs Education in Developed Countries

As posited by Evans (2004), in developed countries such as the United States of America, special needs education programmes are adequately funded in the areas of research, social service agencies, institutions that cater for special needs persons, correctional homes, and special education rehabilitation centres etc. Similarly, proper accountability and transparency in the disbursement of such funds are carried out and monitored effectively by adopting the demand driven model. This is particularly evident in the United States Department of Education Report (2010) which indicates that the request for increased special education grants has been approved and a total sum of \$11.755.2 million will be spent on special needs education in 2010 and estimated federal share per child will be \$1.750.00 annually.

Consequently, these funds are available to contribute to the costs of educating students with Individualized Education Plans (I.E.Ps). In order to receive these funds, the state and local educational agencies are required to provide free appropriate public education. According to the Centre for Special Education Finance Report on State Special Education Finance Systems, states provide 45% while local districts about 46% support for special education programmes (Parrish 2000). More so, in England for instance, the demand driven model is also adopted there is an increasing proportion of education budget at the school level. However, there is greater emphasis on schools deciding how to allocate their budget. At the beginning of each school year local authorities carry audit on the number of pupils with special educational needs in particular schools. This is done to enhance funding in the school level of generally.

In the Netherlands recently, there has been recorded higher proportions of student's registered special schools and/or special classes than in most other European countries. This major change occurred in the funding model with the introduction of a "black pack system" as a new funding model which is indeed a major breakthrough in funding special needs education in the Netherlands. (Emmanuelson, Haug, and Persson, 2005)

However, from the above mentioned examples of funding special needs education in other countries, there is a lot that still needs to be done in Nigeria, though being a developing country, special needs education is yet to be given optimum priority. This is due to the fact that budgetary allocations are made but not backed through policies and also the non-adoption of funding models that will facilitate proper accountability and management of such funds.

Funding Models in Special Needs Education

There is a need for proper accountability of monetary allocations made to special needs education. This can be achieved if proper models are adopted to enhance the provision of services that will meet the unique needs of children with special needs. A study conducted by the European Agency for Development in Special Needs Education (2012) was aimed at analyzing the relationship between funding and inclusion in special needs education. The study revealed that financing of special needs education among member countries reveal that funding models were adopted which are undergoing development.

In some developing countries, huge changes are to be expected where such the models are recently been implemented. Such funding models need to be implemented in Nigeria to bring about the change in the funding and accountability in special needs education. Three funding models in special needs education as outlined by Mitchell (2010) are identified to include the following:

Demand driven funding model: This model is based on allocating individual funding to identify students and it is sometimes referred to as input model or categorical funding. It has a strong force on disability, difference and deficits for upsetting for parents and also has a deleterious effect on inclusive culture and practices. It seeks to know the population of students before allocation of funds is carried out. This model may not be feasible in Nigeria due to the absence of prevalence and incidence rate of persons with special needs and where censuring is not carried out periodically to ascertain the population of persons with special needs which is relevant in making budgetary allocations.

Supply driven funding model: The supply driven model in contrast to the demand driven model ensures that different levels are transparently and differently resourced and funded. That is there is no direct connection between the needs of students with special needs and the totality of funding allocated to them. The allocation of resources is done based on the amount of money allocated and not on the basis of the number or population

of children with special needs. This model may be feasible in a developing country like Nigeria.

Output funding model: The output model is aimed at rewarding schools for effectiveness and excellence. They are funded for tasks completed rather than tasks to be done as is the case presently. The schools are funded based on their quick completion of projects and assignment. They are given time frame to complete such projects and assignments. They are given time frame to complete such projects and are expected to adhere to such. However, in this funding model will be beneficial as it is good way of checkmating the corrupt practice of public officers who take for personal use funds meant for certain projects.

Mixed funding model: This is a combination two or more models e.g. the input model and the demand driven model, the output funding model and the demand driven model, etc. Presently most developed countries employ the mixed funding model due to its effectiveness.

However, each model outlined above has its strengths and weakness, incentives and disincentives and also positive and negative outcomes that may affect students with special needs differently. Therefore a combination of funding models seems to be more effective in funding special needs education that should be adopted in a developing country like Nigeria.

The Need for a Funding Model in Special Needs Education in Nigeria

However, each model outlined above has its strengths and weakness, incentives and disincentives and also positive and negative outcomes that may affect students with special needs differently. Therefore a combination of funding models seems to be more effective in funding special needs education as it is practiced in developed countries, however, a developing country like Nigeria that should adopt a working model rather than relying on a disbursement formula which is not very reliable because it gives room for embezzlement of funds. A funding model for special needs education in Nigeria will go a long way in allocating and also providing effective monitoring of funds allocated in special needs education as well as the general education system.

Sources of Funding in Special Needs Education

From its inception, special needs education has been funded by missionaries, philanthropic individuals, organizations and volunteers. However, the government later developed interest by contributing to special needs education. Although the financial allocation is very poor, there are different sources from which special needs education in Nigeria is funded. They include the following:

Government: The government's role in funding special needs education is carried out with the involvement of the Universal Basic Education Commission (UBEC) and the States Universal Basic Education Boards (SUBEB). Local government allocations and

also other bodies have the responsibility of disbursing, monitoring and supervising the funds.

Non-governmental Agencies: A good number of national and international organizations have been in the forefront of funding special needs education since its inception. Quite a good number of special education institutions and centres are as a result of the contribution of these agencies. A good number of these agencies are funded by international organizations while some others are within the country example of some of these institutions are Christoffel Blinden Mission, Leprosy Relief Centre, Sightsavers, Lilianford etc.

Communities: The Federal Ministry of Education (2004) asserts that the government encourages the participation of communities in funding special needs education. Community involvement has been very helpful in changing the general attitudes of the society towards children with special needs. However, collaborative effort of the government and NGO's in funding special needs education is mostly initiated by community effort. Consequently, community participation has become the most acceptable approach in special needs education within the context of community based rehabilitation; this is a strategy for addressing the needs and demands of persons with special needs in developing countries. In Nigeria, communities are beginning to mobilize themselves in funding special needs education and also supporting government initiatives.

Parents of Special Needs Children: Parents often play important roles in securing special education services for their children. Parental partnership with stakeholders in financing the education of persons with special needs is necessary. Parents of special needs children often initiate and organize welfare support systems that provide counseling, funding, care, support, and other rehabilitation services (social, mental, vocational, and educational) that are needed. Through the Parents Teachers Association (P.T.A), parents play vital roles in advocacy to encourage government support.

School administration: According to Okeke (2005) head teachers are expected to engage in financial management practices such as fund raising and accountability in school finances to complement the effort of the government. Appropriate accountability in school and management of funds is required in special needs education to improve facilities and also the procurement of equipment and materials necessary for effective teaching and learning in schools. Financial management in school ensures proper coordination of funds acquired through fundraising activities, voluntary donations, allocations etc.

Challenges in Funding Special Needs Education

There are several factors that affect funding and accountability in special needs education. These challenges include the following:

1. There is expensiveness in special needs education (it is more expensive to train a child with special educational needs than a child without special needs) and

adequate funding is required in providing specialized educational services. This fact is not taken into cognizance in the disbursement of funds in special needs education in Nigeria.

2. Funding in special needs education is characterized poor participation of stakeholders in the funding of special needs education programmes in Nigeria.
3. There are no adequate provisions for the education, coordination, disbursement and accountability of funds allocation to special needs education. Therefore proper supervision and, management is needed to encourage honesty and transparency.
4. The Nigerian government over the years has not adopted funding models that have been practiced by other developing countries recording successes.
5. The modalities for funding are not clearly spelt out, therefore giving room for mismanagement of funds.
6. Policies in special needs education are not given strong legal backing as practiced in the United States.

Recommendations

The following recommendations will go a long way in improving the funding and accountability in special needs education in Nigeria;

Firstly, there is need for relevant research in the area of special needs education this is because research propels educational advancement therefore attracting funding needs in such area. Secondly, there is also a need for a policy to guide the management and accountability of budgetary allocations in special needs education in Nigeria.

More so, the present funding allocation by the federal government should be increased from 2% to 40% to provide adequately for the proposed implementation of inclusive education as practiced in some developing countries. Coupled with the recent education budgetary proposal for 2013 presented by the President Jonathan in the tune of N4.92 trillion (\$ 32 billion) showed a modest increase by five percent from that of N4.697 trillion in 2012 which is insignificant (Oweh, 2013).

In addition, there is a need for advocacy on the field of special needs education especially at a period when the much advocated inclusive practice is globally accepted. This is necessary because awareness is a platform for fundraising.

Consequently, a committee should be set up to oversee the affairs of persons with special needs. These issues should include funding, access and quality education etc. Lastly, the Nigerian government needs to adopt a feasible funding model e.g. the demand driven model or the mixed funding model to allocate, disburse and monitor funds effectively to achieve transparency and accountability.

Conclusion

Funding is the life wire in effective service provision in the educational sector. Special needs education as well as the general education requires adequate funding and

accountability to function effectively. However, special needs education require more funding due to the special needs of students being catered for, special equipment and facilities and material, training of professional/special teachers etc. The government of Nigeria should adopt appropriate funding models and approaches that will cater for its children with special needs. In addition, special needs education will benefit immensely from increased budgetary allocations, effective monitoring, prudent management, transparency and also accountable for funds allocated through proper documentation.

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