# **Evaluation of Cross River State Access of Matching Grants for the Implementation of UBE Policies between 2010 and 2014**

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### Abstract

This study focused on the evaluation of access of matching grants for the implementation of UBE policies in upper basic in Cross River State, Nigeria. To achieve the purpose of this study, a research question was posed to guide the study. Data were generated from SUBEB office and downloaded from UBE web site (www.ubec.com). The result was presented in Tables A and B and simple percentages. The results obtained revealed that matching grants are yearly made available to states but Cross River State access to the grants to facilitate the implementation of UBE policies in upper basic schools between 2010 and 2014 is very low. Considering the finding of the study, it was recommended that to improve access to matching grants allotted by the federal government, the provision of counterpart fund policy should not be a condition to enable poor states access the grants that are lying dormant in billion of naira or such fund should be deducted not source from the allocation to states. If this is put in place, the national body (UBEC) rather than state body (SUBEB) should be charged with the responsibility of disbursement, procurement, execution and monitory of all projects covered by the grant for accountability. **Keywords:** Implementation, Policies, UBE, Matching grant, Counterpart funding

#### Introduction

There is no gainsaying the assertion that education is a "*sine qua non*" for development and progress in any organized human society. It is a sector of priority in every meaningful society. To Burtch (2006), education is a major factor in intellectual, social, cultural and economic support. The source reiterated that a nation cannot develop above the standard and quality of her educational system. It has become a sector with global interest and concern. With the global idea of education for all and the introduction of Universal Basic Education (UBE) in Nigeria as a follow up scheme, it was believed that development of Nigeria will be accelerated because of the inherent values in education. However, fifteen years after the introduction of UBE scheme, there is no convincing indication of achieving its predetermined objectives.

The concept, "Universal Basic Education" in a common sense would have suggested that every child in Nigeria, without limitation and exclusion should have access to basic education without obstruction. Reports from UNESCO (2013) and Abdumalik (2013) indicate that the objectives of UBE programme are bedeviled and defective hence, dashing the hope of stakeholders in the sector. Education is a tool for the advancement of development; it is unjust to contemplate a case where Nigeria is said to have the largest number of school drop out in the world. It repels the patriotic feeling and sends a signal of indignation that the world sixth largest producer of crude oil and the self-acclaimed giant of Africa cannot afford the education of her citizens. This has left many undesirable conditions in the Nigerian school system where curriculum is haphazardly implemented especially at the basic level.

The manifestation of the above problem is a strange phenomenon as Opoh, Okou and Nkang (2015) reported that when the goal of UBE, "Education For All" (EFA) which is in harmony with the Millennium Development Goals (MDGs) was envisaged from the conception of the scheme, little did anyone know that fourteen years after, the policy will not make a significant achievement in competing with systems in other developed nations of the world. The source further reiterated that a critical analysis of the off targets of the UBE scheme is a signal that the programme policy itself was an *obiter dictum* during its conception to meet the demand of the international organization. Hence, the policies of the UBE programme can be said to be a statements without fact, and a theoretical propaganda if its current trend is not reversed. Thus, the researchers are interested in determining those factors that tend to impede the implementation of UBE policies in Nigeria, determine if UBE is properly founded at the upper basic schools over the years in Cross Rivers State.

# Literature review

The Nigerian National Policies in Education indicates that the financial demand of education is a joint responsibility of the Local, State and Federal (Governments Federal Republic of Nigeria 2004). This integrative approach of funding the UBE programme was designed to actualize its objectives. In other words, basic education for the purpose of attaining "Education For All" as enunciated in UBE policy should be jointly funded,

and the programme should have concurrent legislative jurisdiction for funding (Nakpodia, 2011).

Though the federal government takes the lead of initiating policies and financing the basic education through transfers to states, financial demand for basic education is shared largely between the local and state governments. Local Government for instance, is charged with paying the allowances and salaries of teachers in primary schools. Despite the collective responsibility for the financing of UBE by the three tiers of government, funding has remained a challenge (Ejere, 2011).

Some of the operational conditions to access UBE Matching Grant include opening of separate Bank Accounts with the Central Bank titled: "UBE Matching Grant Account" by the State Universal Basic Education Boards, evidence of payment of states' counterpart contribution in compliance with Section 11 (2) of the UBE Act (Edet, 2013). However, the implementation of the UBE programme is being threatened by some state governments that cannot access their matching grant as a result of their inability to provide the counterpart fund. In the 2011 second quarterly meeting of Management with Executive Chairmen of SUBEBs in Makurdi, Benue State, the executive secretary of UBEC explained that states that failed to access their Matching Grants are drawing UBE programme implementation backward. He revealed that "UBEC has received N184,071 billion as Matching Grants since 2005 and disbursed N113,919 billion to states and FCT representing 76.93 per cent access. Reiterating that unaccessed funds remained N34,152 billion as at 6th July 2011. He stressed that distortion in basic education delivery was caused by states failure to access their Matching Grants" (Edukugho, 2011:57).

It is imperative to confirm the relevance of adequate funding in the implementation of any project. A scheme such as the UBE needs a high demand and purposive distribution of fund. The UPE however was noted to have collapsed due to mismanagement of fund. The UBE implementation blue print 1999 informs that the UBE programme is financed with not less than 2% of the Consolidated Revenue Fund (CRF) of the federal government guaranteed credit contribution of federal government and local and international donor grants.

The disbursement of the 2% CRF approved by the Federal Executive Council by section 9(b) of UBE Act 2004 which amounts to N35 billion in 2007 from N24.3 billion in 2005 increased to 30.480 billion in 2006. This specifies 75% of this total amount of the matching grant to States on equal basis for a period that will last till 2015 (UBE Act 2005). The 2% CRF is disbursed to the States based on the proportion:

- 1. 70% Matching Grants
- 2. 14% Fund to address Educational Imbalance among and within States
- 3. 5% Funds for the implementation of the Home Grown School Feeding and Health programme (HGSFHP)
- 4. 5% Incentive to States for Good Performance
- 5. 2% Funds for the education of the Physically and Mentally Challenged Child
- 6. 2% Funds for Monitoring of UBE Programmes
- 7. 2% Implementation Fund.

Matching grant is a joint fund contributed by federal and State governments on equal basis to finance basic education across the federation. This is 70% of 2% CRF. 5% of the matching grant is utilized for Early Childhood Care and Development Education (ECCDE), 60% to Primary Education and 35% to Junior Secondary Education (JSS) . Expenditure of the grant in each of the components shall be 70% of the matching grant which is applied for the construction of classrooms and procurement of furniture, 15% for text books and instructional materials and 15% for teacher training and development. This well organized distribution of fund for the implementation of UBE is not only well planned but thoughtful. If these funds are adequately used for the purpose for which they are raised, the implementation of UBE in States would be an easy task. The board however experience gross misuse and wasteful fund on yearly basis; even when the budget for 1999 to 2005 was an expectation of hope and change for the implementation of UBE.

The above scenario may not necessarily come from the federal government but from components states that failed to access funds made available. In a study conducted by Adebola (2007), a research question was raised thus; "is the funding arrangement put in place for the programme adequate?" It was found that though government sincerely devoted adequate fund for the programme but there is no transparency in the disbursement of the UBE fund. The government was fully aware of the huge cost involve in servicing UBE and indeed made the fund available to cater for the programme. Regettably, because of the many stages the fund passes through makes it practically too insignificant to enhance the programme implementation. According to Adebola (2007) most of the facilities meant for the programme cannot be supplied

In another development, a study conducted by Nakpodia (2011), it was reported that both principals and headmasters/ headmistress in public secondary schools and public primary schools agreed with a mean score ranging from 7.51 to 2.59 that government provides money for payment of staff salaries and allowances regularly, provides fund for development of new structures, provides fund for library and laboratory equipment, provides fund for maintenance and repair of building, equipment and furniture, provides fund for the daily running of the schools and provides fund for sports and health facilities to the funding of UBE Programme in Central Senatorial District of Delta State.

A Federal Government report on the other hand has revealed that over N44 billion of the UBE matching

grants to improve basic education in Nigeria are yet to be assessed by some states of the federation (Edho, 2009). This report, published by the Federal Ministry of Education in collaboration with some of its parastatals, showed that a total of N49,958,585,415.41 of the N253,213,351,443.75 allocated to states between 2005 and 2014 was unassessed as at 18th June, 2014. "Over the years, we have been aware that pockets of innovations exist in our educational institutions. The challenge has been that of bringing these out to the public domain through commercialization so that they can serve the interest of society," (Edho, 2009)

The slow draw-out of the UBE grant and the slow release of non-conditional grants by the states has even made the federal government contemplating that the fund be made accessible to states unable to provide 50 per cent counterpart funding. Edukugho (2011) reported that "about N200 billion unutilised Universal Basic Education (UBE) matching grant is lying with the Central Bank of Nigeria (CBN) due to inability of states to meet stipulated conditions and provide 50 per cent counterpart funding for projects. But the Jonathan administration has now come to their rescue" (p.1). There are indications that states that could not provide their counterpart fund will be allowed to access the matching grant. This will however bring a setback in the implementation of UBE

Figures just released by the Universal Basic Education Commission (UBEC) show that about N30 billion matching grant had remained un-accessed by various states of the Federation. But of the lot, six states namely, Borno, Cross River, Benue, Kano, Nassarawa and Sokoto top the list. While Borno has a total of N2,013, 715, 093 in its account, Cross River, Ebonyi, Kano and Nassarawa have a total of N1,986, 336, 021 respectively while Abia, Akwa Ibom and Anambra have N1, 153,903,589.98 unclaimed grants, each, in their own accounts. It is unfortunate that the research area, Cross River State came second on the top of the list.

A further breakdown of the statistics shows that Cross River State tops the list with second position, was unable to access, in the year 2006, a total N1.8m, in 20011 N872,527,306.70m and it could not access N852, 936, 713.92m, N1,030,797,297.30m and 238,074,324.33m for 2012, 2013 and 2014 respectively, voted for it. But far, the highest is the 2014 allocation for the state which stands at N238, 074,324.33m.

Between 2005 and June 12, 2013, the Commission received N215.63 billion as matching grants and disbursed N172.04 billion to the states and FCT, representing 79.78% access. Based on the 2013 Appropriation Act, the federal government's statutory allocation of UBE matching grant to each state and FCT was N1,030,797,297.30. The commission received a provisional allocation for the first quarter and part of the second quarter of 2013 amounting to N411, 974,455.88 per state and the FCT. The report then stressed that states are therefore required to provide a counterpart fund of N411,974,455.88 and meet other conditions to access the provisional first quarter and part of the second quarter allocations for 2013 which was not encouraging (Edet, 2013).

# **Purpose of the study**

The main thrust of this study was to evaluate Cross River State access of UBE Matching Grants for the Implementation of UBE Policies between 2010 and 2014. In specific term, the study sought to: examine the extent to which Cross River State accessed the UBE matching grants to facilitate the programme implementation at the upper basic level.

# Methodology

The research design adopted for this study is the descriptive design. This research design entails the collection of data to accurately and objectively describe existing phenomena as precisely as possible. The area covered in this study is Cross River State, Nigeria. This comprised 18 Local Government Areas (LGAs) of the state that are educationally mapped out into three zones of Ogoja, Ikom and Calabar.

The researchers used secondary data drawn mostly from SUBEB office, Calabar and UBEC web site to constitute the bulk of data for the study. The instrument used for data collection by the researchers was the researchers' made inventory. Information contained in this instrument was collected by the researchers from SUBEB and Ministry of Education Department of Planning, Research and Statistics (PRS), Calabar by the researchers. Other sensitive data that could not be released by SUBEB such as matching grants allocated and their access rate where then downloaded from the UBEC website (<u>www.ubec.com</u>). Data from SUBEB as well as those collected from the Ministry of Education were raw and bulky which were meaningfully summarized to serve the purpose of this study..

# Results

In this section, the result presented is derived from the research question posed for the study thus; How much does Cross River State access matching grants to facilitate the implementation of UBE policies in Upper Basic Schools between 2010-2014?

To answer this research question, the Cross River State annual access of matching grants allocated by the Federal government which depended on the provision of counterpart funding by the state was revealed within the stated period of 2010 and June 2014. The Federal Government allocation and each state unaccessed match grants were also examined. The reports as accessed from the Universal Basic Education Commission (UBEC)

TABLE 1a									
	2010-2014 Federal Government marching grant allocations to states as at June, 2014								
STATE	2010	2011	2012	2013	2014	TOTAL			
ABIA	1,153,903,587.26	872,527,306.70	852,936,713.92	1,030,797,297.30	396,790,540.54	4,306,955,445.72			
ADAMAWA	1,153,903,587.26	872,527,306.70	852,936,713.92	1,030,797,297.30	396,790,540.54	4,306,955,445.72			
AKWA IBOM	1,153,903,587.26	872,527,306.70	852,936,713.92	1,030,797,297.30	396,790,540.54	4,306,955,445.72			
ANAMBRA	1,153,903,587.26	872,527,306.70	852,936,713.92	1,030,797,297.30	396,790,540.54	4,306,955,445.72			
BAUCHI	1,153,903,587.26	872,527,306.70	852,936,713.92	1,030,797,297.30	396,790,540.54	4,306,955,445.72			
BAYELSA	1,153,903,587.26	872,527,306.70	852,936,713.92	1,030,797,297.30	396,790,540.54	4,306,955,445.72			
BENUE	1,153,903,587.26	872,527,306.70	852,936,713.92	1,030,797,297.30	396,790,540.54	4,306,955,445.72			
BORNO	1,153,903,587.26	872,527,306.70	852,936,713.92	1,030,797,297.30	396,790,540.54	4,306,955,445.72			
*C/ RIVER	1,153,903,587.26	872,527,306.70	852,936,713.92	1,030,797,297.30	396,790,540.54	4,306,955,445.72			
DELTA	1,153,903,587.26	872,527,306.70	852,936,713.92	1,030,797,297.30	396,790,540.54	4,306,955,445.72			
EBONYI	1,153,903,587.26	872,527,306.70	852,936,713.92	1,030,797,297.30	396,790,540.54	4,306,955,445.72			
EDO	1,153,903,587.26	872,527,306.70	852,936,713.92	1,030,797,297.30	396,790,540.54	4,306,955,445.72			
EKITI	1,153,903,587.26	872,527,306.70	852,936,713.92	1,030,797,297.30	396,790,540.54	4,306,955,445.72			
ENUGU	1,153,903,587.26	872,527,306.70	852,936,713.92	1,030,797,297.30	396,790,540.54	4,306,955,445.72			
GOMBE	1,153,903,587.26	872,527,306.70	852,936,713.92	1,030,797,297.30	396,790,540.54	4,306,955,445.72			
IMO	1,153,903,587.26	872,527,306.70	852,936,713.92	1,030,797,297.30	396,790,540.54	4,306,955,445.72			
JIGAWA	1,153,903,587.26	872,527,306.70	852,936,713.92	1,030,797,297.30	396,790,540.54	4,306,955,445.72			
KADUNA	1,153,903,587.26	872,527,306.70	852,936,713.92	1,030,797,297.30	396,790,540.54	4,306,955,445.72			
KANO	1,153,903,587.26	872,527,306.70	852,936,713.92	1,030,797,297.30	396,790,540.54	4,306,955,445.72			
KATSINA	1,153,903,587.26	872,527,306.70	852,936,713.92	1,030,797,297.30	396,790,540.54	4,306,955,445.72			
KEBBI	1,153,903,587.26	872,527,306.70	852,936,713.92	1,030,797,297.30	396,790,540.54	4,306,955,445.72			
KOGI	1,153,903,587.26	872,527,306.70	852,936,713.92	1,030,797,297.30	396,790,540.54	4,306,955,445.72			
KWARA	1,153,903,587.26	872,527,306.70	852,936,713.92	1,030,797,297.30	396,790,540.54	4,306,955,445.72			
LAGOS	1,153,903,587.26	872,527,306.70	852,936,713.92	1,030,797,297.30	396,790,540.54	4,306,955,445.72			
NASARAWA	1,153,903,587.26	872,527,306.70	852,936,713.92	1,030,797,297.30	396,790,540.54	4,306,955,445.72			
NIGER	1,153,903,587.26	872,527,306.70	852,936,713.92	1,030,797,297.30	396,790,540.54	4,306,955,445.72			
OGUN	1,153,903,587.26	872,527,306.70	852,936,713.92	1,030,797,297.30	396,790,540.54	4,306,955,445.72			
ONDO	1,153,903,587.26	872,527,306.70	852,936,713.92	1,030,797,297.30	396,790,540.54	4,306,955,445.72			
OSUN	1,153,903,587.26	872,527,306.70	852,936,713.92	1,030,797,297.30	396,790,540.54	4,306,955,445.72			
OYO	1,153,903,587.26	872,527,306.70	852,936,713.92	1,030,797,297.30	396,790,540,54	4,306,955,445.72			
PLATEAU	1,153,903,587.26	872,527,306.70	852,936,713.92	1,030,797,297.30	396,790,540.54	4,306,955,445.72			
RIVERS	1,153,903,587.26	872,527,306.70	852,936,713.92	1,030,797,297.30	396,790,540.54	4,306,955,445.72			
SOKOTO	1,153,903,587.26	872,527,306.70	852,936,713.92	1,030,797,297.30	396,790,540.54	4,306,955,445.72			
TARABA	1,153,903,587.26	872,527,306.70	852,936,713.92	1,030,797,297.30	396,790,540.54	4,306,955,445.72			
YOBE	1,153,903,587.26	872,527,306.70	852,936,713.92	1,030,797,297.30	396,790,540.54	4,306,955,445.72			
ZAMFARA	1,153,903,587.26	872,527,306.70	852,936,713.92	1,030,797,297.30	396,790,540.54	4,306,955,445.72			
F.C.T.	1,153,903,587.32	872,527,306.70	852,936,713.92	1,030,797,297.30	396,790,540.54	4,306,955,445.78			
TOTAL	42,694,432,728.68	32.283.510.347.90	31,558,658,415.04	38,139,500,000,10	14.681.249.999.98	159,357,351,491.70			

online document is as presented in Table 1a and Table 1b

Source:

www.ubec

www.ii	ste.org
	IISTE

	States' unaccessed matching grant between the period of 2010- June 2014.							
STATE	2010	2011	2012	2013	2014	TOTAL		
ABIA	0	26,430,893.96	852,936,713.92	852,936,714.92	238,074,324.33	1,970,378,647		
ADAMAWA	0	0	0	1	238,074,324.33	238,074,325.3		
AKWA IBOM	0	0	0	1	238,074,324.33	238,074,325.3		
ANAMBRA	0	0	0	1	238,074,324.33	238,074,325.3		
BAUCHI	0	0.7	0	1	238,074,324.33	238,074,326		
BAYELSA	18,700,883.26	0	0	1	238,074,324.33	256,775,208.59		
BENUE	0	125,312,302.21	852,936,713.92	852,936,714.92	238,074,324.33	2,069,260,055		
BORNO	0	0	0	1	238,074,324.33	238,074,325.3		
*C/ RIVER	0	872,527,306.70	852,936,713.92	852,936,714.92	238,074,324.33	2,816,475,060		
DELTA	0	0	0	1	238,074,324.33	238,074,325.3		
EBONYI	622,781,965.64	872,527,306.70	852,936,713.92	852,936,714.92	238,074,324.33	3,439,257,025.51		
EDO	0	0	0	1	238,074,324.33	238,074,325.3		
EKITI	0	527,306.70	0	1	238,074,324.33	238,601,632		
ENUGU	0	226,430,893.96	852,936,713.92	852,936,714.92	238,074,324.33	2,170,378,647		
GOMBE	0	0	0	1	238,074,324.33	238,074,325.3		
IMO	0	0	0	1	238,074,324.33	238,074,325.3		
JIGAWA	0	-0.04	0	1	238,074,324.33	238,074,325.3		
KADUNA	0	-0.04	0	1	238,074,324.33	238,074,325.3		
KANO	0	0	0	1	238,074,324.33	238,074,325.3		
KATSINA	0	0	0	1	238,074,324.33	238,074,325.3		
KEBBI	0	0	0	1	238,074,324.33	238,074,325.3		
KOGI	0	527,306.70	852,936,713.92	852,936,714.92	238,074,324.33	1,944,475,060		
KWARA	0	1,000.00	0	1	238,074,324.33	238,075,325.3		
LAGOS	0	0	0	1	238,074,324.33	238,074,325.3		
NASARAWA	0	0	852,936,713.92	852,936,714.92	238,074,324.33	1,943,947,753		
NIGER	0	5,000,000.00	341,177,085.62	341,177,086.62	238,074,324.33	925,428,496.6		
OGUN	0	0	852,936,713.92	852,936,714.92	238,074,324.33	1,943,947,753		
ONDO	0	0	852,936,713.92	852,936,714.92	238,074,324.33	1,943,947,753		
OSUN	0	9,527,306.70	0	1	238,074,324.33	247,601,632		
OYO	0	0	852,936,713.92	852,936,714.92	238,074,324.33	1,943,947,753		
PLATEAU	0	195,705,208.14	852,936,713.92	852,936,714.92	238,074,324.33	2,139,652,961		
RIVERS	0	0	0	1	238,074,324.33	238,074,325.3		
SOKOTO	0	0	0	1	238,074,324.33	238,074,325.3		
TARABA	0	0	0	1	238,074,324.33	238,074,325.3		
YOBE	0	0	426,468,356.96	426,468,357.96	238,074,324.33	1,091,011,039		
ZAMFARA	0	0	0	1	238,074,324.33			
F.C.T.	0.68	0	0	1	238,074,324.33	238,074,325.3 238,074,326		
TOTAL	641482849.6	2,334,516,832.39	10,149,949,295.70	10,149,949,332.70	8,808,750,000.21	32,084,648,310.58		

TABLE 1b

Source: www.ubec

#### Interpretation and discussion

Table 1a shows the federal government allocation of matching grants to states on equal basis (2.7%) across the four years under consideration. However, access to the annual grant depended on how much states could provide the required counterpart fund. Table 1b shows the unaccessed grant of each of the states over the years. The table revealed that in 2010, Cross River State was one of the 34 states that accessed 100% of the matching grants except for Balyesa, Ebonyi and FCT that could not accessed 18,700,883.26; 622,781,965.70 and 0.68 million naira of their matching grants respectively. However, in 2011, Cross River State became one of the three states with the highest unaccessed matching grants to the tune of 872,527,306.70 representing 37.4% of the total unaccessed grant of 2,334,516,832.39.

The report for Cross River State was not different in 2012 and 2013 with unaccessed grants of 852,936,713.92 (8.4%) and 1,030,797,297.30 (3.7%) in that order. Worst still, Cross River State was one of the 27 states with 100% 2013 unaccessed matching grants and contributing 3.7% of the 28,023,881,521.86. As of June 2014 non of the 36 states and FCT had accessed the year allocation. Cumulatively, Cross River is one of the states with the highest unaccessed grant of the value of 2,816,475,060 representing 8.78% of 32,084,648,310.58 of unaccessed allocations between 2010 and 2014. From these statistics, if Cross River State alone has a cumulative 8.78% of unaccessed grants, then it is a worrisome trend capable of distorting the prospects of educational advancement at that level.

The finding of this present study tends to affirm the earlier position of Adebola (2007), who raised a research question thus; "is the funding arrangement put in place for the programme adequate?" It was found out that though the federal government sincerely devoted adequate fund for the programme but there is no transparency in the disbursement of the UBE fund. From the present finding, the federal government on its part has made adequate provision of funding for the implementation of UBE policies in all the states of the federation. Regrettably, Cross River is among the states that are incapacitated in the provision of counterpart funds which is basic requirement to access the grants. The result of this study also agreed with the Federal Government report that over N44 billion of the Universal Basic Education (UBE) matching grants to improve basic education in Nigeria is yet to be assessed by some states of the federation. This report, released by the Federal Ministry of Education in conjunction with some of its parastatals indicated that a total of N49,958,585,415.41 of the

N253,213,351,443.75 allocated to states between 2005 and 2014 was unassessed as at 18th June, 2014.

#### **Conclusion and Recommendations**

Conclusion was drawn to the extent that the UBE scheme has not really achieved its predetermined goals as planned and envisaged by the federal government 15 years ago. This has created mistrust among stakeholders of the scheme across the federation. That matching grant is yearly made available to all states but Cross River State access to the grants to facilitate the implementation of UBE policies in upper basic schools between 2010-2014 is very poor.

Furthermore, it was concluded that the management of UBE Programme and the state government in the research area do not see education as a priority thereby not according the grants allocated to her by the Federal Government for policies implementation a priority. With these revelations, it can be deduced that the seeming poor implementation of the UBE programme in the state is traceable to the inaccessibility of the substantial amount of money meant for that purpose. Thus, there are glaring issues of lack of provision of resources and materials, poor condition of service, administrative bottle neck, and official corruption among others that hindered the successful implementation of UBE policies under the period under review.

Based on this, it is recommended thus; to improve on access to matching grant provided by the federal government, the provision of counterpart fund policy should not be a condition to give poor states access to the grant since the trend is the same in most states. If this is put in place, the national body (UBEC) rather than state body (SUBEB) should be charged with the responsibility of disbursement, procurement, execution and monitoring of all projects covered by the grant.

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