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Enhancing the Effectiveness of the Universal Basic Education Counterpart Funding Policy in Nigeria: Challenges, Prospects, and Strategic Reforms

Okafor Ikechukwu Maduka PhD¹, Folasade Serifat AKINOLA-OJEDOKUN PhD²

1. Department of Foundations, Arts and Social Science Education Faculty of Education, Federal University Otuoke
 2. Department of Educational Management, Emmanuel Alayande University of Education, Oyo
- * Correspondence: okaforii@fuotuoke.edu.ng, sadeakinola2@gmail.com, akinolafs@eauedoyo.edu.ng

Abstract: The Universal Basic Education (UBE) programme was introduced in Nigeria in 1999 as a strategic intervention aimed at providing free, compulsory, and universal basic education for all school-age children. To facilitate the achievement of its objectives, the Federal Government established a counterpart funding policy through the Universal Basic Education Commission (UBEC), requiring state governments to contribute matching funds before accessing federal intervention grants. The policy was designed to promote shared responsibility, increase educational financing, improve accountability, and accelerate the development of basic education infrastructure and services across the country. Despite the significant resources committed to the programme, many states have faced difficulties in accessing and utilizing counterpart funds due to financial constraints, weak institutional capacity, poor accountability mechanisms, political interference, and inadequate commitment to educational development. Consequently, substantial amounts of intervention funds have remained unaccessed while educational challenges such as inadequate infrastructure, teacher shortages, and high numbers of out-of-school children persist. This paper reviews the UBE counterpart funding policy in Nigeria with a view to examining its objectives, implementation challenges, and possible strategies for improving its effectiveness. The study adopts a review methodology relying on existing literature, policy documents, government reports, and empirical studies. Findings indicate that while the counterpart funding policy has contributed to improvements in educational infrastructure and access, several structural and administrative challenges continue to hinder its optimal performance. The paper recommends the adoption of a differentiated counterpart funding formula, strengthening of monitoring and accountability systems, enhanced capacity building for educational administrators, performance-based funding mechanisms, and increased stakeholder participation in educational financing.

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Keywords: Universal Basic Education, Counterpart Funding, Educational Finance, Basic Education Development, UBEC, Educational Policy Implementation, Educational Management, Nigeria.

1. Introduction

Education remains one of the most important instruments for national development, human capital formation, poverty reduction, and social transformation. Across the world, governments invest heavily in education because of its capacity to enhance productivity, promote social cohesion, and improve the quality of life of citizens. In Nigeria, the quest to provide equitable access to basic education has informed the development of several educational policies and programmes since independence. Among these initiatives, the Universal Basic Education (UBE) programme represents one of the most ambitious efforts aimed at ensuring access to quality basic education for all Nigerian children.

The history of Universal Basic Education in Nigeria can be traced to earlier attempts at achieving universal access to education. The first major effort was the Universal Primary Education (UPE) scheme launched in 1976 by the Federal Military Government. Although the programme significantly increased school enrolment, it encountered numerous challenges including inadequate funding, poor planning, shortage of teachers, and insufficient infrastructure. In response to these shortcomings and in line with global commitments such as the Education for All (EFA) initiative and the Millennium Development Goals (MDGs), the Federal Government introduced the Universal Basic Education programme in 1999 [1], [2]. Subsequently, the Universal Basic Education Act was enacted in 2004 to provide a legal framework for the implementation and financing of the programme.

The UBE programme covers one year of Early Childhood Care Development and Education (ECCDE), six years of primary education, and three years of junior secondary education. It also incorporates non-formal education programmes designed to cater for out-of-school children, nomadic populations, and other disadvantaged groups. The overarching goal of the programme is to ensure that every Nigerian child has access to free, compulsory, and quality basic education regardless of socio-economic status, gender, religion, or geographical location. To facilitate effective implementation of the programme, the UBE Act established the Universal Basic Education Commission (UBEC) and introduced the counterpart funding policy as a major financing mechanism. The counterpart funding policy requires state governments to contribute matching funds before accessing federal intervention grants allocated through UBEC. The policy is anchored on the principle of shared responsibility and cooperative financing between the Federal Government and state governments. Through this arrangement, states are expected to demonstrate commitment to educational development by providing counterpart contributions that complement federal allocations [3].

The counterpart funding policy was introduced to achieve several objectives. First, it seeks to increase the financial resources available for the development of basic education. Second, it promotes ownership and commitment among state governments toward educational projects and programmes. Third, it encourages accountability and prudent utilization of public resources through compliance with established funding guidelines. Fourth, it supports the provision of educational infrastructure, instructional materials, teacher development programmes, and other essential services necessary for quality basic education. Finally, the policy aims to reduce disparities in educational development across the federation through targeted intervention funding.

Despite its noble objectives, the implementation of the counterpart funding policy has encountered several challenges. Many state governments have experienced difficulties in providing the required counterpart contributions due to fiscal constraints and competing developmental priorities [4], [5]. As a result, substantial amounts of federal intervention funds have remained unaccessed over the years. Other challenges include weak monitoring and evaluation mechanisms, poor accountability, bureaucratic delays, inadequate technical capacity among educational administrators, political interference in project implementation, and insufficient transparency in fund management. These challenges have limited the effectiveness of the policy and constrained its contribution to the achievement of universal access to quality basic education.

The persistence of these challenges has generated concerns among policymakers, educational planners, researchers, and development partners regarding the effectiveness of the counterpart funding arrangement. At a time when Nigeria continues to face significant educational problems, including inadequate school infrastructure, teacher shortages, declining learning outcomes, and a large population of out-of-school children, there is a compelling need to critically examine the operation of the UBE counterpart funding policy. Such an examination is necessary to identify existing gaps, assess implementation challenges, and propose strategies capable of enhancing the effectiveness of the policy in achieving its intended objectives [6]. It is against this background that this paper reviews the Universal Basic Education counterpart funding policy in Nigeria with

a view to providing insights for policy improvement and sustainable financing of basic education.

Conceptual terms

Concept of Universal Basic Education

Universal Basic Education is the provision of compulsory, free, and equitable basic education that equips every child with fundamental literacy, numeracy, life skills, and values necessary for lifelong learning and productive citizenship. Universal Basic Education can be defined as a government-driven educational intervention designed to guarantee equal access to quality basic education for all children regardless of gender, socioeconomic status, religion, disability, or geographical location. Universal Basic Education refers to a national educational framework aimed at developing the knowledge, skills, attitudes, and competencies required for individual growth and national socio-economic development [7].

Universal Basic Education is the realization of every child's fundamental right to education through the provision of free, compulsory, and uninterrupted schooling at the foundational levels of the education system. Universal Basic Education is a comprehensive educational programme that seeks to eradicate illiteracy, reduce educational inequalities, promote social inclusion, and prepare citizens for active participation in national development and democratic governance. In the Nigeria, the Universal Basic Education Commission views Universal Basic Education as a programme that provides free and compulsory education covering one year of pre-primary education, six years of primary education, and three years of junior secondary education, together with non-formal education for relevant groups, with the aim of ensuring access, equity, quality, and lifelong learning opportunities for all citizens [8].

Objectives of the Universal Basic Education (UBE) Programme in Nigeria

The Universal Basic Education (UBE) programme was established by the Federal Government of Nigeria to provide equitable access to quality basic education and promote national development. The major objectives include:

1. To Develop in the Entire Citizenry a Strong Consciousness for Education

One of the primary objectives of UBE is to create and sustain a strong national awareness of the importance of education. The programme seeks to encourage parents, communities, and individuals to view education as a fundamental tool for personal and societal development. Through public enlightenment campaigns and educational policies, UBE aims to increase demand for schooling among all segments of society.

2. To Provide Free, Universal, and Compulsory Basic Education

UBE aims to ensure that every Nigerian child of school age has access to free and compulsory basic education irrespective of gender, ethnicity, religion, disability, or socio-economic background [9]. This objective seeks to eliminate barriers that prevent children from attending school and to guarantee educational opportunities for all.

3. To Reduce the Incidence of Dropout from the Formal School System

The programme is designed to minimize school dropout rates by creating a conducive learning environment, improving school facilities, enhancing teaching quality, and providing supportive educational services. By retaining learners in school, UBE contributes to the achievement of universal literacy and educational attainment.

4. To Cater for Out-of-School Children and Other Relevant Groups

UBE seeks to provide alternative educational opportunities for children, youths, and adults who, for various reasons, have missed formal schooling [10]. Through non-formal education, literacy programmes, nomadic education, and other special interventions, the programme aims to ensure that all citizens have access to basic learning opportunities.

5. To Ensure the Acquisition of Literacy, Numeracy, Life Skills, and Values

Another key objective is to equip learners with essential knowledge, practical skills, moral values, and competencies necessary for productive living. UBE emphasizes literacy, numeracy, communication skills, civic responsibility, entrepreneurship, and character development to prepare learners for further education and meaningful participation in society [11]. According to the UBE Act (2004), the broad objectives are:

a) Develop a strong consciousness for education among Nigerians.

- b) Provide free, universal, and compulsory basic education for every school-age child.
- c) Reduce dropout rates through improved relevance, quality, and efficiency.
- d) Cater for young persons who have interrupted their schooling through appropriate complementary approaches.
- e) Ensure the acquisition of appropriate levels of literacy, numeracy, manipulative, communicative, and life skills, as well as ethical, moral, and civic values needed for lifelong learning.

Concept of UBE Counterparts fund

The UBE Counterpart Funding Policy in Nigeria According to the UBE Act, 2004

The Universal Basic Education (UBE) counterpart funding policy is one of the most important financing mechanisms established under the Universal Basic Education Commission framework to support the implementation of basic education in Nigeria [12]. The policy is rooted in Section 11 of the Universal Basic Education (UBE) Act, 2004, which provides for the financing of UBE programmes through contributions from both the Federal Government and state governments. The policy was designed to promote shared responsibility, accountability, and commitment among all levels of government in the provision of basic education.

Meaning of Counterpart Funding Under the UBE Act

Counterpart funding refers to a cost-sharing arrangement whereby the Federal Government provides intervention funds for basic education while state governments are required to contribute an equivalent amount before accessing the federal allocation. The UBE Act stipulates that a state must provide not less than 50 percent of the total project cost as its counterpart contribution before receiving the federal matching grant [13], [14]. This arrangement is commonly referred to as the "matching grant system." In practical terms, if the Federal Government allocates ₦3.55 billion to a state through UBEC, the state must deposit an equal amount as counterpart funding before it can access the federal grant. Once the condition is met, the state receives the federal allocation, thereby doubling the resources available for basic education projects. In 2024, each state was entitled to approximately ₦3.55 billion in matching grants, provided it contributed an equivalent amount.

Legal Basis of the Policy

The legal foundation of counterpart funding is found in Section 11(2) of the UBE Act, 2004. The Act provides that states wishing to benefit from the Federal Government's intervention fund must contribute a prescribed percentage as counterpart funding. The provision was introduced to ensure that states demonstrate commitment to basic education development rather than relying solely on federal assistance [15]. The Act further empowers State Universal Basic Education Boards (SUBEBs) to administer and utilize the funds in accordance with approved educational action plans and established guidelines. Funds can only be released after compliance with statutory requirements, including the lodgement of counterpart funds and submission of implementation plans.

Sources of UBE Counterpart Funds

The counterpart funding policy is financed from two principal sources. First, the Federal Government sets aside 2 percent of its Consolidated Revenue Fund (CRF) annually as intervention funding for basic education. Second, each state government provides an equivalent contribution to match the federal allocation. The combination of both contributions forms the pool of resources used for educational projects under the UBE programme. According to UBEC, 50 percent of the intervention fund is reserved for matching grants, while the remaining portion is allocated to teacher development, instructional materials, special education, educational imbalance interventions, monitoring, and other programmes.

In order to provide adequate funding for the implementation UBE programme in Nigeria. The ACT provided a joint funding sources. Ogunode, Audu and Muhammad, (2023) and Amuchie, Asotibe, and Audu, (2013) noted that the funding of Basic education is the constitutional responsibility of the local government and the state government while the federal government provides intervention UBEC funds [16]. The Universal Basic Education Intervention Fund (UBE-IF) is the main federal funding that is provided to

states for basic education and designated for development expenditure only. This is funded by a statutory transfer of 2% of the FAAC revenue and overseen by the Universal Basic Education Commission (UBEC). To access this FG intervention grant, the UBE Act also provides for the establishment of the Universal Basic Education Commission (UBEC) to coordinate the implementation of the programme at the state and local government through the State Universal Basic Education Board (SUBEB) of each state and the Local Government Education Authorities (LGEAs) [17], [18]. Access to this intervention grant by the state government in Nigeria have been poor since the inception of the programme. It is being alleged that some state governments have not been able to access this because of many factors. The inability of the state government to access these grants have led to huge volume of unused FG UBE grant. It is based on this, that this paper aims to discuss the barriers to accessing FG UBE intervention grants.

Objectives of the Counterpart Funding Policy

One major objective of the policy is to encourage state governments to invest actively in basic education. By requiring states to contribute their own resources, the policy promotes ownership and commitment to educational development. States are more likely to monitor projects effectively when they have invested their own funds [19].

Another objective is to increase the volume of funds available for basic education. The matching arrangement enables states to leverage federal resources and undertake larger projects than would have been possible through state funding alone. The policy also seeks to promote accountability and transparency in educational financing by linking access to funds with compliance requirements and monitoring mechanisms [20].

Areas of Utilization of Counterpart Funds

The UBE Act and UBEC guidelines require that matching grants be used for projects within the three major components of basic education:

- Early Childhood Care Development and Education (ECCDE);
- Primary Education; and
- Junior Secondary Education.

Funds are commonly utilized for classroom construction, renovation of school facilities, provision of furniture, procurement of instructional materials, teacher development programmes, information and communication technology facilities, libraries, laboratories, and sanitation facilities [21]. Evidence from UBEC reports shows that thousands of classrooms, furniture units, libraries, and laboratories have been provided through the matching grant scheme

Conditions for Accessing Counterpart Funds

Before accessing matching grants, states must satisfy several conditions. These include:

- 1) Establishment of a State Universal Basic Education Board (SUBEB);
- 2) Replication of the UBE Act at the state level;
- 3) Lodgement of counterpart funds into designated accounts;
- 4) Submission of approved Basic Education Action Plans;
- 5) Provision of financial and project implementation reports for previously accessed funds; and
- 6) Demonstration of satisfactory implementation of ongoing projects. Failure to meet these conditions renders a state ineligible to access the intervention funds allocated to it.

2. Materials and Methods

The paper is a review study titled Enhancing the Effectiveness of the Universal Basic Education Counterpart Funding Policy in Nigeria: Challenges, Prospects, and Strategic Reforms. The paper depends on secondary data that were collected from government documents, print resources and online publication. Content analysis was used to narrow the literature to the theme of the study.

3. Result and Discussion

Result and Discussion on strategies for Improving the Federal Government–UBE/UBEC Counterpart Funding Policy in Nigeria

The Universal Basic Education (UBE) counterpart funding policy was established to encourage shared responsibility between the Federal Government and state governments in financing basic education. Under the arrangement, states are expected to provide counterpart contributions before accessing matching grants from the Federal Government through the Universal Basic Education Commission (UBEC). While the policy has contributed to school infrastructure development and educational expansion, several studies have shown that many states fail to access available funds due to financial, administrative, and political challenges. Consequently, there is a need to strengthen the policy framework to improve efficiency, equity, and educational outcomes.

1. Review the Counterpart Contribution Formula

One strategic approach is to review the existing counterpart contribution requirement to reflect the fiscal realities of different states. The current system assumes that all states possess equal financial capacity to provide matching funds, yet considerable disparities exist in internally generated revenue and federal allocations. Onyimadu observed that financially weaker states often struggle to raise the required counterpart funds, resulting in billions of naira remaining unaccessed despite severe educational needs. A differentiated funding formula based on fiscal capacity would promote equity and enable poorer states to benefit from federal interventions. States with lower revenue profiles could contribute a smaller percentage, while wealthier states could maintain higher counterpart obligations. Such a model would increase fund utilization and reduce regional inequalities in educational development [22], [23].

2. Introduce Performance-Based Funding Mechanisms

The counterpart funding policy should be strengthened through the introduction of performance-based incentives. Rather than focusing solely on the provision of counterpart funds, additional allocations should be tied to measurable educational outcomes such as enrolment growth, reduction in out-of-school children, infrastructure completion rates, teacher deployment, and learning achievement indicators. Evidence from educational finance literature suggests that performance-based funding encourages accountability and efficient resource utilization [24]. States that demonstrate prudent management of previous grants should receive bonus allocations or priority access to additional intervention funds. Such an approach would transform the policy from a mere financial matching arrangement into a results-oriented educational improvement strategy.

3. Strengthen Transparency, Monitoring, and Accountability Systems

Improving transparency and accountability remains essential for enhancing the effectiveness of counterpart funding. Studies and anti-corruption agencies have repeatedly identified cases of poor project monitoring, diversion of funds, and weak procurement practices in the implementation of UBEC-funded projects [25]. Effective monitoring mechanisms involving independent auditors, civil society organizations, school-based management committees, and community representatives should be institutionalized. Digital project tracking platforms can also provide real-time information on fund disbursement and project execution. When stakeholders can monitor expenditures and project progress openly, the likelihood of fund misuse declines significantly, thereby increasing public confidence in the scheme.

4. Enhance Capacity Building for State Education Administrators

Many implementation challenges arise from inadequate technical expertise among officials responsible for planning, budgeting, procurement, and project management within State Universal Basic Education Boards (SUBEBs). Capacity development programmes should therefore become an integral component of the counterpart funding framework. Regular training in educational finance, project monitoring, financial reporting, data management, and strategic planning would improve states' ability to prepare quality proposals and effectively manage accessed funds. Research on educational policy implementation consistently shows that institutional capacity influences programme success as much as financial resources. States with stronger

administrative systems are generally more successful in accessing and utilizing counterpart funds efficiently [26].

5. Establish Automatic Deduction and Matching Fund Arrangements

Another practical strategy is the institutionalization of automatic deduction mechanisms for states that consistently fail to provide counterpart contributions. Previous federal interventions demonstrated that deductions from statutory allocations enabled some states to access previously unclaimed grants [27]. Rather than allowing funds to remain idle for years, a regulated and transparent deduction framework could be established with the consent of participating states. Under this arrangement, counterpart contributions would be deducted directly from monthly allocations and deposited into dedicated education accounts. This approach would eliminate delays arising from political reluctance and ensure continuous funding for basic education projects. It would also improve predictability in educational planning and project implementation.

6. Expand Community and Private Sector Participation

The long-term sustainability of counterpart funding can be strengthened by broadening the funding base beyond government contributions alone. Educational financing scholars increasingly advocate multi-stakeholder funding approaches involving communities, corporate organizations, development partners, alumni associations, and philanthropic foundations. States should be encouraged to mobilize supplementary resources through public-private partnerships and corporate social responsibility initiatives. For example, private companies can support classroom construction, ICT facilities, school renovation, and teacher development programmes as part of their community development commitments [28]. Increased stakeholder participation would reduce pressure on government finances while fostering collective ownership of educational development. Research indicates that community participation also improves project sustainability and accountability [29], [30].

4. Conclusion

The Federal Government's counterpart funding policy remains one of the most important instruments for financing basic education in Nigeria. The UBE counterpart funding policy is a statutory financing mechanism established under Section 11 of the UBE Act, 2004 to support the development of basic education in Nigeria. The policy operates through a matching grant system in which state governments contribute counterpart funds to access federal intervention resources. Its major goals are to promote shared responsibility, increase educational financing, improve accountability, and enhance educational infrastructure and service delivery. Although the policy has significantly contributed to the development of basic education, challenges such as inadequate state contributions and weak political commitment continue to limit its effectiveness.

However, persistent challenges such as unequal state fiscal capacities, weak accountability structures, inadequate administrative capacity, and poor political commitment have limited its effectiveness. Strengthening the policy through a differentiated contribution formula, performance-based incentives, enhanced transparency systems, professional capacity development, automatic funding mechanisms, and broader stakeholder participation would significantly improve fund accessibility and educational outcomes. If properly implemented, these reforms would enable the counterpart funding scheme to achieve its primary objective of providing equitable, accessible, and quality basic education for all Nigerian children.

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