

MEDICAL EDUCATION AND BARRIERS TO FUNDING IN TERTIARY INSTITUTIONS IN NIGERIA

Niyi Jacob Ogunode

Ogunodejacob@mail.com

Academic Planning Unit, Federal University Wukari, Taraba State, Nigeria.

Mgbemena Nita

nitamgbemena@mail.com

University Health Services, Federal University Wukari, Taraba State, Nigeria

Abstract

Adequate funding is critical for the implementation of medical education in tertiary institutions. Adequate funding is the pillar that aid actualization of medical education globally. It is unfortunate that investment into medical education in Nigeria tertiary education is poor. This paper examined barriers to funding of medical education in Nigeria. The paper established that lack of political will to implement UNESCO 15% - 20% recommendation for education, corruption, insecurity, debt servicing, short fall in national revenue and revenue linkage are the barriers to funding of medical education in Nigeria. Based on these problems identified, the paper recommended that Federal and State government should implement UNESCO 15% - 20% recommendation for education funding in Nigeria. Nigerian government should block all revenue linkages and diversify the economy to improve revenue generation. Government should fight corruption in education administration by using ICT. Provost of colleges of medicine in Nigeria should look inward and improve on internally generated revenue.

Key words: *Barriers, Medical Education, Tertiary institutions.*

Introduction

Medical education is the education that deals with human and animal treatment and sustainable health information. Medical education is a branch education that deals with teaching and learning of human and animal medication. Wikipedia (2023), Medical education is education related to the practice of being a medical practitioner, including the initial training to become a physician and additional training thereafter. Medical education and training varies considerably across the world while Britannic (2020) defined medical education as the course of study directed toward imparting to persons seeking to become physicians the knowledge and skills required for the prevention and treatment of disease. It also develops the methods and objectives appropriate to the study of the still unknown factors that produce disease or favour well-being. The art of medical education is about a teaching program that is designed to serve the

community of the near future. The program is the result of a thorough evaluation of societal needs and is capable of influencing the properties of future care. New care professionals who are trained in the program will become instrumental in solving complex problems in health systems. The art of medical education is about the change of traditional ideas of how to cope with these health systems. This change will raise anger and resistance (Medical education is done for a purpose: To serve health systems for the near future. (Ncbinlmnih undated).

The objectives of medical education according to Medical buffalo (2020) include; perform medical, diagnostic, and technical procedures considered essential to enter post-graduate training; gather essential and accurate information about patients and their conditions through history-taking, physical examination, laboratory data, imaging, and other sources; develop and prioritize a differential diagnosis through clinical reasoning; order and interpret appropriate laboratory tests, imaging studies, and other tests based on scientific evidence and clinical judgment; develop and carry out management plans that are patient-centered, safe, effective, and value based; counsel and educate patients and their families to empower them to participate in their care, engage in preventative health, and facilitate shared decision-making; recognize a patient requiring urgent or emergent care and initiate evaluation and management; recognize and discuss end of life and palliative care with patients and families in the appropriate clinical context; provide appropriate referral of patients, including ensuring continuity of care throughout transitions between providers or settings, and following up on patient progress and outcomes and Provide health care services to patients, families, and communities aimed at preventing health problems or maintaining health

In term of Knowledge for Practice, the objectives includes; demonstrate effective clinical reasoning, using an investigative and analytic approach to clinical situations; apply established and emerging basic scientific principles fundamental to health care for patients and populations; apply established and emerging principles of clinical sciences to clinical reasoning and other aspects of evidence-based health care; Apply principles of epidemiological sciences to the identification of health problems, risk factors, treatment strategies, resources, healthcare disparities, and disease prevention/health promotion efforts for patients and populations; apply principles of social-behavioral sciences to provision of patient care, including assessment of the impact of psychosocial and cultural determinants of health, disease, care seeking, care adherence, and barriers to and attitudes toward care and Contribute to the creation, dissemination, application, and translation of new health care knowledge and practices (Medical et al 2020).

In the areas of practice-based learning and improvement, the objectives includes; identify strengths and limitations in one's knowledge, skills, attitudes, and abilities; set learning and improvement goals to address deficiencies in one's knowledge, skills, attitudes, and abilities; systematically analyze practice using quality improvement methods, and implement changes with the goal of practice improvement; incorporate feedback and self-reflection into daily practice; continually identify, analyze, and implement new knowledge, guidelines, standards, technologies, products, or services that have been demonstrated to improve outcome; locate, appraise, and assimilate evidence from scientific studies related to patients' health problems (Medical et al 2020).

In term of professionalism, the objective includes; demonstrate compassion, integrity, and respect for everyone; Prioritize the needs of patients while maintaining awareness of one's limits; demonstrate respect for patient privacy and autonomy; demonstrate accountability to

patients, colleagues, society and the profession; demonstrate sensitivity to diverse populations, including but not limited to gender, age, culture, race, religion, disabilities, socioeconomic status, and sexual orientation; demonstrate a commitment to ethical principles pertaining to informed consent, confidentiality, and provision or withholding of care and abide by relevant laws, policies, and regulations (Medical et al, 2020).

Adequate funding is critical for the implementation of medical education in tertiary institutions. Adequate funding is the pillar that aid actualization of medical education globally. It is unfortunate that investment into medical education in Nigeria tertiary education is poor. A study by Gambo & Fasanmi (2019); Okani, Ogunode & Ajape (2021); Olowonefa, Ogunode, & Ohibime (2022) indicated that investment into medical education in Nigeria is poor and has affected the quality of medical education. Medical education draws its funding from government federal ministry of education and ministry of health for federal institutions while state tertiary institutions offering medical education gets their funding from state ministry education and state ministry of health. Educational funding in Nigeria is poor. The budgetary allocation into education for ten years is below UNESCO 15% - 20% recommendations.

Funding to medication education in tertiary institution in Nigeria is not encouraging. Underfunding of medical education programme in Nigerian tertiary institutions as affected the development of medical education. For instance, Okonofua (2021) maintained that Nigeria is currently one of the countries with the lowest health research funding in the world. It contributes 0.22% of Its GDP to research. The budget for research was N5bn (\$9.9mn) in 2019 under the National Research Fund. It was raised to N7.5bn (\$14.85mn) in 2020 and is still the same this year. It is to this fund that N1bn (\$1.98mn) has just been added. Peter (2021) lamented that investment in medical education in Nigeria is poor. On this note, Akinola (1990) and Ogunode, Akinyode, & Ayoko (2023) were worried about the funding situation and commented thus: "Education institutions are in dire need of money to cater for both their capital and recurrent needs. For a few years past, the budget has been cut back from year to year by the federal government. This cutback has affected both capital and recurrent expenditures. In many education institutions capital projects embarked upon a few years ago, are yet to be completed due to lack of adequate funds". The problem of providing education funds for the administration and management of education has been an issue for a long time. Poor investment in education in Nigeria is caused by many factors. It is important to discuss the various barriers to investment in the Nigerian educational system and recommend solutions for the sustainability and development of education in Nigeria. It is imperative to examine the barriers to funding of medical education in Nigeria.

Purpose of the Study

The purpose of this paper is to examine the barriers to funding of medical education in tertiary institution in Nigeria. The specific objectives includes;

1. To find out the various barriers to funding of medical education in Nigeria

Research Question

The following research question was formulated;

1. What are the barriers to funding of medical education in tertiary institution in Nigeria?

Methodology

This paper discussed the barriers to funding of medical education in Nigerian tertiary institutions. Secondary data from different sources were employed for the paper. The paper employed content analysis to analyze all literatures collected. Only those relevant to the topic were systematically selected. Exploratory method was adopted in the analysis. To ensure the reliability and validity of the study, multiple secondary sources were used to minimize the risk of error. The secondary data were collected directly from textbooks, journals, articles, newspapers and other local and international publications.

Discussion

Barriers to Funding of Medical Education in Tertiary Institution in Nigeria

There are many barriers to funding of medical education in Nigeria. Some of the factors includes; lack of political will to implement UNESCO recommendation for education, corruption, insecurity, debt servicing, short fall in national revenue and revenue linkage.

Lack of Political will to Implement UNESCO Recommendation for Education

The refusal of both federal and state government to implement UNESCO 15% to 20% recommendation for education in Nigeria has affected investment in medical education in Nigeria. Funding of medical education in Nigeria have been described as inadequate by Ogunode, & Madu (2021); Ogunode, Abubakar & Ajape (2021). The main factor to this poor funding is linked to the inability of the federal and state government to implement the UNESCO 20% recommendation for education. Medical education in Nigeria get it's funding from the general funding that goes into the educational sector. This funding of education is poor according to Ogunode, Attah, & Ebute, (2023) who analyzed ten years education funding in Nigeria. They noted that that Nigerian education spending for 2021, 2020, 2019, 2018, 2017, 2016, 2015, 2014, 2013, 2012, 2011 and 2010 the education spending in GDP percentage had 5.14%, 5.13%, 5.86%, 5.94%, 6.12%, 6.65%, 9.26%, 9.04%, 8.68%, 8.55%, 7.88% and 6.17%. In 2022 and 2023 the education spending in GDP percentage are 7.21% and 5.11% respectively. The major issue in educational development is the shortage of funds (Ogunode & Akimki, 2023).

Ogunode, Onyekachi, & Ayoko (2023) disclosed that the poor implementation of the national policy funding on education by the both state and federal government have also limited the universities' education in Nigeria. The National policy on education (2013) stated clearly that the government shall allocate a minimum of 26% of the total national budget to the education sector. Ohiare, Udebu, Ogunode & Rauf, (2021); Okani Ogunode, & Ajape (2021) observed that the Nigerian government refused to implement the funding policy which stated that at least 26% of the total budget would be allocated to the educational sector. This is another factor responsible for the underfunding of the higher institutions across the country.

Corruption

Corruption in the administration of education in Nigeria is a barrier to medical education funding. Corruption has penetrated the entire educational institutions in Nigeria. Corruption has reduced funds in the administration of education in Nigeria. Corruption in the administrative level has affected implementation of education programme like the medical education in Nigeria (Ogunode, Josiah & Ajape 2021; Olorube 2016). Premium Time (2020) reported that Transparency International noted that 66 per cent of the money Nigerian governments budgeted for education was stolen by corrupt officials. The group presented the report at its sub-regional meeting in Abuja as part of the policy papers on land corruption and corruption in education

systems in West Africa. According to the report, “corruption is commonplace in education systems across the Economic Community of West African States (ECOWAS). “This affects education access, quality, inclusion and learning outcomes with devastating consequences, not only for national economic growth but also for the life chances of children, their families and communities,” the report said. The report highlighted Resource misallocation, corrupt procurement, exchange of sex for grades, examination malpractices, fake qualifications, teacher absenteeism, and corrupt recruitment practices as the various corruption risks and challenges facing education systems in all countries (Premium times 2020).

Also, Ogunode, et al (2023) concluded that corruption is a major barrier to investment in the education sector in Nigeria. Corruption in the administration and management of education is consuming large sums of funds that are supposed to have been invested into education to fix some of the challenges and reposition the sector to its pride. Also, Daily trust (2022) reported that the Chartered Institute of Forensic and Investigative Professionals of Nigeria (CIFIPN) says 70 to 75 per cent of Nigeria’s national budget is lost to corrupt practices at all levels of governance in the country. CIFIPN president noted that brilliant budget ideas hardly translate to the actual implementation of the government’s laudable expenditure framework. She attributed this to “well-orchestrated systemic and endemic monumental corruption of the highest proportion.” Ogunode & Ohunene & Olatunde-Aiyedun, (2022) identified lack of political will to fight corruption, poor participation of stakeholders and weak institutions as factors responsible for high rate of corruption in tertiary institution in Nigeria.

Insecurity

Insecurity in Nigeria is another barriers to funding of medical education. Insecurity has gulped a lot of funds from the federal and state government yearly. Funds that are supposed to be used in other sector are been used to fund security challenges in Nigeria. The past administration in Nigeria revealed that the administration had invested over \$1 billion in the acquisition of weapons from the United States and other countries in the fight against insurgency since he assumed office in 2015 (Thisday 2023). **A study by the Institute of Economics and Peace (IEP) has revealed that protracted violence has affected eight per cent of Nigeria’s Gross Domestic Product (GDP), leading to a loss of about N50 trillion within 18 months. Another study by ICIR reported that the N50 trillion is about three times bigger than the 2022 Budget that former President Muhammadu Buhari signed into law on December 31, 2021. The budget provides for aggregate expenditures of N17.127 trillion, the highest in the nation’s history. This means that the N50 trillion, which the IEP reported that Nigeria lost to insecurity within 18 months, from January 2021 to June 2022, could fund budgets for three years, going by the amount budgeted for 2022 (ICINigeria 2022).**

Also, Omole (2020) observed that in an effort to be seen to be responding to the increasing insecurity in Nigeria, the government has been spending Hundreds of Billions extra on defence and security related expenditure. These are large sums of money that realistically should have been going elsewhere in the economy. The more the government spend of defence and security; the less it will have to spend on other key areas of the economy like education, health and even infrastructure. The domestic economic impact of such expenditure is further devalued if it is committed to mostly foreign procurement. So, Insecurity has displaced government spending away from essential areas that needs it into security matters. This is not helpful to grow the economy. Omole (2020) also noted that it is clear that any effort to grow the Nigerian economy by this government will most likely fail if Insecurity is not dealt with. Insecurity is no longer just

a problem that affects our security sector; the entire economy is at stake if something is not done to fix this menace. This economy cannot grow in a state of mass insecurity. A secure and stable nation is the foundation on which new economy can be built. As we adapt to the challenges of a changing world and repositioning our economy for growth and increased employment; security must be sorted as a matter of economic priority. A strong and stable economy growing at a good rate actually helps national security as more money is available for defence spending which further bolster the security infrastructure. So, Nigeria need a strong and growing economy to assure its long-term security. Ogunode et al (2021) and Omole (2020) concluded that the insecurity problems in Nigeria is taking a lot of investment that are supposed to be used in educational sector in Nigeria.

Debt Servicing

The debt serving in Nigeria is a big challenge to effective funding of medical education. Yearly, both federal and state government are using a lot funds in serving national and international debt. The debt servicing is consuming a lot of funds that are supposed to be used for investment in other sector of the economy like the educational sector. According to data obtained from the Debt Management Office, between October and December 2022, Nigeria spent N406.77bn on domestic debt servicing, while it spent \$312.27m (N143.74bn) on external debt servicing, giving a total of N550.51bn. However, between January and March 2023, Nigeria spent N874.13bn on domestic debt servicing, while it spent \$801.36m (N368.87bn) on external debt servicing, giving a total of N1.24tn. The DMO stated that high debt levels would often lead to high debt services and affect investments in infrastructure. According to the DMO DG, “High debt levels lead to heavy debt service which reduces resources available for investment in infrastructure and key sectors of the economy.” As reported by Tunji (2023). Àkos and István (2019) asserted that a nation’s capacity to expand its economy is significantly hampered by an ever-growing debt burden. This is due to the fact that debt servicing is more expensive and may become unaffordable for the debtor country, limiting its ability to achieve its fiscal and monetary goals. Government borrowing can also discourage private investment, lowering future output and profits and jeopardizing the standard of living.

Abdulkarim and Mohd (2020) noted high public debt makes procyclical fiscal policy more difficult to implement, which can increase instability and weaken growth. Also, High debt levels result in high debt servicing, which lowers the amount of money available for investment in infrastructure and other economic sectors. The nation debt profile is likely to continue to increase in the face of expanding fiscal deficit and low revenue generating capacity. This is concerning because the country’s debt profile is becoming more and more dominated by commercial debt. Chukwuajah (2022) concluded that Nigeria spent the nearly same amount on debt servicing and capital expenditure in 6 years. Peter (2022) observed that debt serving in Nigeria has affected Nigerian investment into education. They noted that a lot of funds are been used yearly to service debt leaving educational sector to suffer.

Short fall in National Revenue

Another barriers to funding of medical education in Nigeria is the short fall in national revenue. Nigeria as a country for the past two decades have been experiencing revenue short fall and this has affected development of infrastructure facilities in Nigeria. The fall in national revenue according to Peter (2022) will directly and indirectly affect expenditure on social programme, health, energy, infrastructure and education. Investment in social programme and

education will reduce because of fall in national revenue. A revelation by by Punch (2023) revealed that the Federal Government has recorded a revenue shortfall of N14.28tn from 2016 to 2022 according to data from the Budget Office of the Federation. The data was obtained from the budget implementation reports for years 2016, 2017, 2018, 2019, 2020, 2021, and 2022. In the period under review, the Federal Government projected N43.05tn as revenue to fund its budget but made only N28.77tn (66.83 per cent of expected revenue). In 2016, the Federal Government's projected revenue was N3.86tn, but it realized only N2.95tn. In 2017, the revenue projection was N5.08tn while the revenue realized was N2.66tn. In 2018, the revenue projection was N7.17tn, while the government realized N3.87tn. In 2019, the revenue projection was N6.99tn and realized revenue was N4.12tn. In 2020, the Federal Government's projected revenue was N5.84tn, but actual revenue amounted to N4.04tn. In 2021, the revenue projection was N6.64tn, actual revenue was N4.64tn. In 2022, the projected revenue was N7.48tn, actual revenue amounted to N6.49tn.

Revenue Linkage

Revenue linkages in Nigeria has affected investment in medication education. Revenue that are supposed to come to the coffers of the federal government are lost daily. National revenue are lost daily in Nigeria due to many factors. For instance, the Speaker of Nigeria's House of Representatives, Tajudeen Abbas, made a revelation that Nigeria lost about N16.25 trillion to crude oil theft between 2009 and 2020. He said the menace of crude oil theft has drastically hampered the country's oil production growth, with Nigeria losing between five and 30 per cent of daily crude oil production. He said if decisive action was not taken to address the issue, the country might be thrown into a deeper fiscal crisis due to dwindling revenue from the oil and gas sector. Quoting data from the Nigeria Extractive Industries Transparency Initiative, NEITI, Abbas observed that Nigeria's oil production declined from 2.51 million barrels per day in 2005 to 1.77 million barrels per day in 2020. Also, "NEITI indicated that 619 million barrels of crude valued at \$46 billion were stolen in the period 2009-2020", adding that "Nigeria has continually failed to meet its daily production quota as set by the Organisation of the Petroleum Exporting Countries, OPEC." Abbas explained further that "recently, Nigeria's OPEC quota was reduced from 1.742 million barrels per day to 1.38 million barrels per day." "Yet, the country is still struggling to meet this quota as daily production output was 1.184 million barrels per day and 1.249 million barrels per day in May and June 2023, respectively. "On average, current daily production output is far from the budget assumption of 1.69 million per day. The implication is manifest in the economic crisis that the country is facing (Business 2023).

Also, Ogunode et al (2023) asserted that the high level of national revenue leakages in Nigeria has also contributed to the poor investment in university education in Nigeria. The various institutions established to collect revenue for the country have not adopted the best practices to prevent leakages. The inability of these agencies to collect the actual revenue that was supposed to have come to the government coffer has limited the total revenue that accrued to the federation account. The Nation online (2021) disclosed that the Federal Government is losing over N5 trillion in revenue yearly, based on the inability of the Federal Executive Council (FEC) to find solutions to the highly corrupt business environment at the port. The Federal Government loses over \$1.95 billion in government revenue and \$8.15 billion in private sector revenue annually due to corruption at the nation's sea ports. The revenue linkage according to Oladipo & Balogun (2022); Olowonefa, Ogunode & Ohibime (2022) and Abdulkarim and Mohd (2021) has affected investment in educational sector in Nigeria that included medical education.

Poor Internally Generated Revenue of the Universities

Poor internally generated revenue of many public universities in Nigeria has limited their investment in university education. The university system needs adequate annual financial investment to be able to realize its objectives. The present structure of the public universities in Nigeria limited their financial autonomy to generate large sum of money from tuition fees. The internally generated revenue of public higher institutions in Nigeria is small and contributes a small percentage to the total funding of the various institutions in the country (Ogunode, et al 2021). Okani, et al (2021) observed that the poor internally generated revenue of the universities in Nigeria is a fundamental reason for a shortage of funds in the universities across the country. Majorities of public universities in Nigeria were designed and structured to depend fully on government subventions. So, universities cannot function without government funding.

Conclusion

This paper examined barriers to funding of medical education in Nigeria. The paper concluded that lack of political will to implement UNESCO recommendation for education, corruption, insecurity, debt servicing, short fall in national revenue and revenue linkage as barriers to funding of medical education in Nigeria.

Recommendations

Based on these problems identified, the paper recommended that

1. Federal and state government should implement UNESCO recommendation for education funding in Nigeria.
2. Nigerian government should block all revenue linkages and diversify the economy to improve revenue generation.
3. Government should fight corruption in education administration by using ICT.
4. Provost of colleges of medicine in Nigeria should look inward and improve on internally generated revenue.

References

1. Abdulkarim Y, Mohd S. (2021).The impact of government debt on economic growth in Nigeria. *Cogent Economics & Finance*. 2021;9(1):1946249. doi: 10.1080/23322039.2021.1946249. [[CrossRef](#)] [[Google Scholar](#)]
2. Abdulkarim Y, Mohd S. (2021). Asymmetric impact of fiscal policy variables on economic growth in Nigeria. *J Sustain Finance Invest*. 2021 doi: 10.1080/20430795.2021.1927388. [[CrossRef](#)] [[Google Scholar](#)]
3. Àkos D, István D. (2019). Public debt and economic growth: What do neoclassical with models teach us? *Appl Econ*. 2019;51(29):104–121. [[Google Scholar](#)]
4. Braitannica (2020) Medical Education. <https://www.britannica.com/science/medical-education>
5. Business (2023). Nigeria lost N16.25 trillion to oil theft in 11 years- Abass. <https://businessday.ng/news/article/nigeria-lost-n16-25-trillion-to-oil-theft-in-11-years-abass/>
6. Chukwuajah, N. (2022). Nigeria spends the nearly same amount on debt servicing and capital expenditure in 6 years. *Tribune*. <https://tribuneonline.com/Nigeria->

- [Spends-6-Years/](#) Nearly- Same-Amount-On-Debt-Servicing-Capital-Expenditure-In-
7. Gambo O. O. & Fasanmi S. I (2019) Funding University Education in Nigeria: The Challenges and Way Forward. *Bulgarian journal of science and education policy*, 13, (1), 80-91
 8. ICINigeria (2022) Nigeria lost money that could fund three years budgets to insecurity within 18 months – Report <https://www.icirnigeria.org/nigeria-lost-money-that-could-fund-three-years-budgets-to-insecurity-within-18-months-report/>
 9. Medicalbuffalo (2020) Medical Education Program Objectives <https://medicine.buffalo.edu/education/md/curriculum/competencies-objectives.html>
 10. Omole, C. (2020). The Economic Consequences of Insecurity in Nigeria. <https://Charlesomole.Org/the-economic-consequences-of-insecurity-in-Nigeria/>
 11. Ogunode, N. J. Abubakar, L & Ajape T. S. (2021) Evaluation of Causes of Inadequate Funds in Nigerian Public Universities. *Middle European Scientific Bulletin*, (9), 92-102
 12. Ogunode, N. J. & Madu, C. O. (2021) Education Financing In Nigeria: Problems and the Way Forward. *International Journal of Development and Public Policy*, 1, (5), 162-174
 13. Ogunode, N. J. (2020) Administration of Public Universities in Nigeria: Problems and Solutions. *Journal Sinestesia*, 10 (2), 86-96
 14. Ogunode, N, J. & Ohunene, L. A & Ol atunde-Aiyedun, T.G (2022) A Review of Factors Responsible for High Rate of Financial Corruption in Public Universities in Nigeria. *Central Asian Journal of Social Sciences and History*, 03, (07), 31-41
 15. Ogunode, N. J Josiah, H.F & Ajape T. S (2021) Effects of Corruption on Public Universities Administration in Nigeria. *Journal of Educational discoveries and long life learning*2, (7), 5-18
 16. Ogunode, N. J, Onyekachi, C. M. & Ayoko, V. O. (2023) Investment in University Education in Nigeria: Obstacles and Possible Solutions. *Journal of Education, Ethics and Value*, 2(1), 1-9.
 17. Ogunode, N. J.,, Attah, G,. E. & Ebute, J. (2023) Investment in Education in Nigeria: Barriers and Way Forward. *European Journal of Higher Education and Academic Advancement* 1 (2), 61-71
 18. Okani D. I, Ogunode N., J. & Ajape T. S (2021) Shortage of Funds in the Nigerian Public Universities: Causes, Effects and Way Forward. *Innovative technological methodical research journal*, 2(7), 5-18
 19. Okonofua , F (2021). **Nigerian health research needs more regular funding.** <https://theconversation.com/nigerian-health-research-needs-more-regular-funding-165907>
 20. Oladipo, O. & Balogun, F (2022). FG's revenue shortfall heads for a 12-year high. <https://businessday.ng/business-economy/article/fgs-revenue-shortfall-heads-for-12-yearhigh/#:~:text=For%202021%2C%20the%20federal%20government's,which%20ha%20more%20than%20tripled.>
 21. Olowonefa. G. S., Ogunode, N. J. & Ohibime E. O. (2022) Public Universities Funding in Nigeria: Challenges and way Forward. *European Journal of Life Safety and Stability (Ejls)*. (13), 122-132.

22. Ololube, N. P. (2016). Education Fund Misappropriation and Mismanagement and the Provision of Quality Higher Education in Nigeria. *International Journal of Scientific Research in Education*, Vol. 9(4), 333-349
23. Peter, T, Y. (2021) An X-ray of medical education in Nigeria.. Abuja, Nigeria.
24. Punch (2023) Economic crisis: FG records N14.28tn revenue shortfall <https://punchng.com/economic-crisis-fg-records-n14-28tn-revenue-shortfall/>
25. Premiuntimes (2020) More than half of Nigeria education budget lost to corruption <https://www.premiumtimesng.com/news/top-news/330104-more-than-half-of-nigerias-education-budget-lost-to-corruption-transparency-international.html>
26. Tunji, S. (2023). Q1 2023 debt servicing rose to N1.24tn –Report <https://punchng.com/q1-2023-debt-servicing-rose-to-n1-24tn-report/>
27. The Nation (2021) Fed govt lose over N5 tr revenue to corruption. <https://thenationonlineng.net/fed-govt-loses-over-n5tr-revenue-tocorruption-foreigners-at-ports/>
28. Thisday (2023) Insecurity: Nigeria Has Spent over \$1bn on Purchase of Weapons in Eight Years, Buhari Reveals. <https://www.thisdaylive.com/index.php/2023/01/18/insecurity-nigeria-has-spent-over-1bn-on-purchase-of-weapons-in-eight-years-buhari-reveals>