

# HIGHER EDUCATION SITUATION REPORT

2017 Edition



[www.basicrightswatch.org](http://www.basicrightswatch.org)

Basic Rights Watch is a Nigerian non-governmental organization whose mission is to undertake advocacy-driven research and action focused on ensuring open financial government in higher education spending, eradicating extreme poverty in local communities and promoting human rights.

The organization uses its initiative, Transparency Alert to promote and ensure open financial government, citizen participation, access to information and discourage corruption in the management of public finance in higher education institutions through tracking of funds' implementation and advocacy.

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## EXECUTIVE SUMMARY

The landscape is changing, higher education is being reshaped by globalization and the digital revolution. In Nigeria, there are growing concerns related to decline associated with poor performance of graduates from various universities. The standard of learning are falling rapidly. Analysis from the 2018 Times Higher Education World University Rankings showed that only the University of Ibadan, Nigeria's oldest university, was ranked 801st of the world's top 1000 universities featured in the survey. This is 400 steps lower than Makerere University, Uganda, which was ranked 401st. The University of Cape Town, South Africa, was at 171st position, making it the highest ranked university in Africa, over 630 steps higher than the University of Ibadan. Seven other South African universities are included in the list of top notch universities in the world, making it the highest from a single African country.

This situation is worrisome and requires conscious efforts by the management of universities, National University Commission and other key stakeholders to turn around the current state of affairs in the Nigerian higher education sector. There is heightened competition in the global market, which requires quality and sound graduates. Institutions should channel their resource and programs towards producing vibrant and excellent minds to drive the economy of Nigeria, in all sectors.

In addition, the higher education sector has a great share in the generic Nigerian public sector open government deficit, which breeds an environment for corruption to thrive. The nanoscopic funds pushed into the sector, in comparative terms with universities abroad, have in most instances failed to deliver anticipated results as a result of corruption. Most of these higher education institutions do not publish the breakdown and full copies of their budgets in public domain except the contracted aggregates sent to the Federal Ministry of Education. There have been much ambiguities and secrecy in the management of public finance, by higher education institutions management. The public often lacks knowledge of what they make in terms of revenues and how they implement their budget. This has continued over time, providing a scenario for poor governance, contracted citizen engagement and imperiling access to quality educational facilities for students to learn with because of financial recklessness. At the same time, there has been limited civil society effort in the sector to ensure open government.

It is against this backdrop that Basic Rights Watch (BRW) initiated Transparency Alert programme to promote and ensure open financial government, citizen participation, access to information and discourage corruption in the management of public finance in higher education institutions through tracking of funds' implementation and advocacy. The organization has engaged the 72 public universities most specifically on the NGN 213 billion 2016 Tertiary Education Trust Fund (TETFUND) Intervention which is currently being implemented in 2017. Each public university was entitled to NGN 1.009 billion from the lump sum.

Specifically, BRW has requested for knowledge of whether the universities have received the first tranche of the NGN 1.009 billion disbursement and access to the project proposal provided to TETFUND by the universities to be eligible for the fund.

At this time, only the Federal University Dutsin-Ma, Katsina State; Federal University Birnin Kebbi, Kebbi State; Umaru Musa Yar'adua University, Katsina State; and Nasarawa State University, Nasarawa State have shared their project proposals for implementing the fund. On a generic basis, most of the universities are currently tender-advertising or evaluating submitted bids for projects to be implemented through the 2016 TETFUND intervention. The organization has also been on extensive offline and online campaigns, creating public awareness of the intervention for citizen engagement and oversight.

In a way to scale up conversations in the sector, with special focus on open government, BRW launched an annual Higher Education Situation Report to conduct a quality research on a trending or chosen phenomenon in the higher education sector and administer an independent assessment on the level of openness in the sector. The latter will be utilitarian in monitoring the utilization of funds through citizen engagement. This year's report assesses the state of Nigerian public universities on transparency, accountability, citizen participation and access to information, as regard their financial spending. Through such assessment, the report hopes to galvanize coherent feedback which would inform policy, facilitate openness in universities financial governance and facilitate service delivery. It's also geared toward discouraging impunity, corruption, misappropriation of funds across these universities and catalyzing effective public oversight. This report is divided into three segments:

- 1). A sweeping reportage of corruption and spending opacity in the sector, linking it up with the need for enhanced openness.
- 2). Infographical illustration of TetFund financial intervention to public universities from 2009 - 2016.
- 3). Ranking of the universities on the level of disclosure and access to information, following Freedom of Information oriented correspondences with the universities, as well as the level of openness on their websites or in public domain as concerns annual budget breakdown, Internally Generated Revenues analytics and TETFUND intervention project proposals.

Have a great read!

Kind Regards



Austin Ekwujuru,  
Chief Executive

## Research Paper: "Public Finance Maladministration in the Nigerian Higher Education Sector"

### INTRODUCTION

Over the last few years, several studies have shown mismanagement of funds in the tertiary education sector through: low financial appropriation with high misappropriations, fund-misuse, unaccountability of existing funding-source and breach of project implementation policies, occasioning underdevelopment and increasing economic loss in the development of the sector. It's also been observed that lack of proper monitoring and evaluation within the sector, have encouraged corruption and financial abuse. Thus, in a bid to ensuring a sustained finance management and accountability within the sector; this study calls for increased monitoring, transparency and accountability and civic engagement in the financial governance of the tertiary education sector.

Since the late 90s, the public-sector management in Nigeria have been faced with criticism of corruption; and with an increasing demand for accountability and transparency within the sector (Addison, 1996). The 2009 Office of the Auditor-General for the Federation audit report revealed that all Ministries, Departments and Agencies (MDAs) had flouted financial regulatory rules and due processes; and additionally, massive corruption and unaccountability which were not exclusive to the internally generated revenue (IGR) in the tertiary education sector (TES).

As at 2017, Nigeria has about 152 Universities of which 40 are federal, 44 are state and 68 are privately owned; 138 Polytechnics and Colleges of Agriculture of which 41 are federal, 59 are state, and 38 are privately owned; 27 Monotechnics of which 23 are federal, 2 are state, and 2 privately owned; and 83 Colleges of Education, out of which 46 are federal, 28 are state owned and 9 are private (NBTE, 2017; NCCE 2017; NUC 2017).

### DISCUSSION

Most of the public higher education institutions have been underfunded, leading to poor learning-infrastructure development and maintenance (Ololube et al., 2016a), and inadequate provision of instructional materials (Ololube et al., 2016b). While the funds from the Tertiary Education Trust Fund (TETFUND), Federal Ministry of Education and IGR of these tertiary education institutions are not commensurate to the amount required for providing quality education, the funding from these sources have been mostly under-utilised and inefficiently managed (Acho & Abuh, 2016). This sets the stage for uncompleted projects and embezzlement of funds that would have otherwise contributed to the development of schools toward providing quality education to the students (Waziri, 2010).

In 2013, the Office of the Auditor-General for the Federation (AuGF) audit report revealed that N177 million was illegally transferred from Central Bank of Nigeria (CBN) to Ahmadu Bello University's Microfinance Bank, violating Financial Regulation 701 and 702, and

additionally, the school management failed to account for the bank statement to show accountability in spending. While the school indicated to have spent N169 million out of the N177 million on three projects which were not in the annual project appropriation plan, the funds were not utilised for the purpose intended considering the disparity between payments and level of execution. Other misappropriations in the TES, captured in the 2013 report, include: misclassification and diversion of N37 million from the Personnel Costs vote to payment of security and cleaning services and conference/training at the Hussaini Adamu Federal Polytechnic, Kazaure (AuGF 2013).

Similarly, in the 2014 AuGF report, the University of Nigeria, Nsukka was involved in an unaccounted N10 million worth of contract for the remodelling of the Vice Chancellor's Office, a contract which was not in the university budget plan. In addition, there were lack of due process in the award of the contract for the reconstruction of the burnt Engineering Laboratory building worth N96 million, an unaccounted document to show the justification for the increase to N123 million; over budgeting of security vote to about N115 million and 36 thousand US dollars without any evidence of security threat nor the approval of the chief security officer; award of N27 million for the construction of perimeter fence wall from behind the Vice Chancellor's lodge to Odenigwe, from the IGR without proper approval; and a total of N2.5 billion acquired from the 5% tax retention for 120 implemented projects out of the 241 contracts cannot be accounted. Also, 47 out of those 241 contracts were worth 6 billion, and have been abandoned, of which 3 billion have been paid out; and lastly, an outrageous award of N632 million worth contract award for the Construction of the Main Building, Institute of African Studies (IAS) which is way above the maximally allowed appropriation of N250 million (AuGF 2014).

Other institutions indicted in the AuGF 2014 report include the Federal University, Oye Ekiti with an unaccounted amount of N345 million; while the Federal Polytechnic Ekowe made unauthorised fund transfer of N649 million from the CBN account, and made an overpayment of N168 million on four contracts which was awarded at a value of N394 million. (AuGF 2014).

On the same note, the 2015 AuGF audit report revealed that in Adeyemi College of Education, Ondo, Ondo State: the N2.48 million granted as salary advance to 15 staff of the college between Jan and Dec 2014 are yet to be refunded as at 2016. In addition, Withholding Tax (WHT) of N5.01 million and VAT of N1.05 million deducted from contractors were not remitted to the Government (AuGF 2015). At Alvan Ikoku College Of Education, Owerri, Imo State, professional body subscriptions of two staff amounting to N315 thousand was paid by the College in violation to the FGN Circular Ref. No. LHCSF/PSO/866/II/214 (AuGF 2015).

The sum of N57.23 million accounting for 9 months of WHT and VAT in 2015 was not remitted to the Federal Inland Revenue Service by the Federal College of Education, Zuba. Also, PAYE sum of N26.36 million was not remitted to the Federal Inland Revenue Service. Six laptops were supplied at the cost of N1.44 million against the appropriate procurement



value of N677,760. The sum of N250,000 was illegally deducted, monthly from the College's IGR while N3 million was illegally spent, annually from the student account. In furtherance, 14-member staff failed to retire having met the civil service retirement conditions and received salary amounting to N51.65 million within the said period (AuGF 2015).

At the Nigerian Law School, Abuja, and in 2013, the school illegally paid N34.33 million to member staff as provision and cleaning allowance with document to substantiate the payment. Similarly, N9.90 million was unreconciled in the payment vouchers and cash books. Payment of N2.17 million to Lagos campus was not supported with relevant document (AuGF 2015). On the same note, the Federal Polytechnic Kebbi, Kebbi State mis-applied the sum of N116.22 million for votes which the money provided was not meant for. The sum of N16.13 million was used to pay staff through cash advances while the WHT and VAT worth N1.61 million was not deducted or remitted (AuGF 2015).

At the Federal Polytechnic Ekowe, Bayelsa State, between April and July 2013, a total amount of N158.22 million was received from the CBN through Polytechnic Capital Account but the use of the said amount by the polytechnic was not supported with relevant and verifiable document. Between February and March, the Polytechnic re-paid a loan of N30.61 million which the school borrowed without appropriate approval. In the same year, the school paid in cash the sum of N2.49 million for professional services to different organizations whose official addresses were found to be the same. A total of N81.84 million from Personnel Cost vote and Overhead Cost Account as security charges without due tender procedures and whilst the school has security servicemen in her payroll. Additionally, ad-hoc workers were paid the sum of N36.31 million for unspecified services were charged from the Personnel and Overhead vote at the same time for respective months in 2013. The school also deducted VAT and WHT sum of N14.52 million from funds of contracts without remittance to FIRS (AuGF 2015).

According to the same report, in 2014, the management of Federal University Of Technology, Akure transferred N20.37 million to the IGR account from Personnel fund without appropriate approval. The Management also made estacode payment of N16.25 million from the IGR for unauthorised, undocumented or validated trips of Council Members. In same period, the management paid N3.8 million to council members as Eid el Kabir gift. Furthermore, the school paid N1.66 million to sponsor staff's professional fees and conferences which is deemed illegal according to circular No. HCSF/PSO/11/866 of Civil service. A sum of N12.9 million was debited in May 2014 without due process, statement on the purpose and name of the payee. The sum of N3.54 million was granted to officers as cash advances for purchases and services against the ceiling sum of N200,000 as stipulated by the FGN Treasury Circular Ref. No. OAGF/CAD/026/V and thus a violation of not contracting the services and non-remittance of the WHT and VAT. In the same school, the construction of school of sciences was awarded and a total of N46.45 million was paid amounting to payment before job execution of the FGN regulations. The School of Science Phase III project was re-awarded to a contractor after N18.15 million mobilization fee have

been paid to the 1st awardee, the remittance of the paid mobilization to school was undocumented as at October 2015. Payment voucher for about N177.08 million was unaccounted for as at October 2015. The documented IGR was N57.86 million and an unknown amount which is undocumented, the school failed to remit the 25% share into the Consolidated Revenue Fund Account (CRF) (AuGF 2015).

At the University of Uyo, the management failed to remit the closing balance of N3.60 million in the Personnel Cost account to the CRF. With the services of an illegally hired consultant at the cost of N13 million, the school's liability tax of N2.13 million was paid instead of the actual amount of N51.32 million, this downscaling was carried out without the required approval from the National Assembly and without remitting the WHT and VAT of the hired consultant. There were no remittances from the purchase advances of N25.49 million granted to member staff as at October 2015 (AuGF 2015).

Similarly, the University of Lagos, Akoka, staff house rent of N53.54 million which was deducted from the staff salary for the year 2013 was unaccounted. About N4.06 million was spent on quarters maintenance, staff touring, and other purchases were not legally approved/deducted from the Personnel Cost Account. The 25% from part of the IGR totalling N324.69 million was remitted to the CRF. Additionally, unspent balance of N685.03 million between 2013 and 2014 was not remitted to the CRF. About N56.39 million was paid as overtime without available documentation for validation (AuGF 2015).

At the University of Jos, a total of N16.95 million paid into personal account of two staff as advances for the University's 40th Anniversary celebration in 2015 was illegally approved, excessive and beyond the VC's procurement threshold. An amount of N6.55 million was paid to the VC's PA for security logistics while the security cost of the VC was still being serviced by the Personnel Cost and the IGR (AuGF 2015).

At the Modibbo Adama University Of Technology, Yola, N351.84 million in the Personnel Cost account and N110.97 million in the Revenue Account are in the school's bank accounts and still not credited into the FGN TSA since 2015. Funds recovered from staff through salary advances and rents were diverted into the School's Loan account and not into the appropriate account (AuGF 2015).

An independent report by Onyeike and Owuama (2012) and SEREP (2013) respectively, stated that inadequacy of funds, poor planning, corruption, and massive embezzlement in the TES have costed a total loss of millions of US dollars. The effect and loss can be observed in the 2016 ASUU report which revealed that about 701 projects are currently under completion across the Nigerian Universities; of which 163 of them have been abandoned for an average period of 27 years, while 538 of them have been untimely ongoing. Additionally, the report indicated that most of the universities in Nigeria use well-water sources amounting to 65% of the students making use of bush as toilets while 45% of those universities use pit latrine toilets (ASUU, 2016).



Most of universities management engaged in misappropriation and diversion of funds, which was lavished on expensive school gates, luxurious cars and motorcade ,while the basic school amenities and infrastructures are left unattended to. Additionally, an illegal use of funds for personal purposes (Mestry, 2004). In same vein, the Federal and State governments misappropriate funds into increasing the number of universities and tertiary institutions, thus creating a room for insufficient overall budgetary allocation to respective institutions due to increased developmental projects, staffing and administrative costs. (ASUU, 2016).

In summary, the financial mismanagement of fund (Tetfund and IGR) appropriation within the last few years in the TES have caused huge economic cost (i.e. neglect in funding some schools and significant projects; misuse of fund which includes but not limited to funds underuse, non-use, overuse of funds on irrelevant projects, diversion into personal use amounting to scandals and corruption, and an unsupervised and unaccounted spending of funds; lack of accountability to and breach of TES financial policies, and the secrecy in accounting for funds). As at 2015, about 10 higher institutions had no relevant documents to account for Aids and Grants worth N4.01 billion provided to them as outlined below:

**Table 1:** Institutions holding Aids and Grants without verifiable document to account for the fund's utilization

| S/N | Higher Education Institution           | 2015 (N)            |
|-----|--|---------------------|
| 1   | Federal Polytechnic, Ede               | -6.87 million       |
| 2   | Federal Polytechnic, Nekede            | 5.05 million        |
| 3   | Federal Polytechnic, Mubi              | 24.58 million       |
| 4   | Federal College Of Education, Abeokuta | 51.74 million       |
| 5   | Federal College Of Education, Kano     | 53.7 million        |
| 6   | Federal College Of Education, Zaria    | 82.28 million       |
| 7   | Federal College Of Education, Potiskum | 134.05 million      |
| 8   | Federal College Of Education, Gombe    | 135.97 million      |
| 9   | Federal Polytechnic, Oko               | 703 million         |
| 10  | University Of Technology, Owerri       | 2.82 billion        |
|     | <b>Total</b>                           | <b>4.01 billion</b> |

Source: AuGF 2015

About N4 billion credit and N6.87 million debt statements could not be verified.

## CHALLENGES

The challenge to proper finance management in the TES is the lack of proper external audit, internal monitoring and evaluation, gap in the TetFund implementation guidelines and in IGR monitoring, lapses in initiated management efforts, and finally the corrupt habit of management teams within the TES. Additionally, international donors have failed to intervene in the development of the educational sector due to lack of transparency and accountability as highlighted by the unaccounted N820 million MacArthur Foundation funding of tertiary education between 2000 and 2007 (Nigerian Tribune, 2007).

## CONCLUSIONS AND RECOMMENDATIONS

While there is a great need for those indicted in the aforementioned cases to be tried and appropriately sanctioned, the need for openness in the TES has never been more needed as it is in the present day, considering the recent release of the details of the National Assembly Budget to the public. In part to strengthening accountability, the use and regards for the Freedom of Information Act (FOI) will foster evidence based research that informs policy and challenges the unproductive status quo. To this end, this study calls for an increased demand for openness especially by Nigerians and the civil society, accountability of TetFund and IGR by the tertiary institutions, ensured monitoring and evaluation of implemented projects funded from the TetFund and IGR, and sustainable framework to review financial guides of the TetFund and IGR management. Such demand for accountability in TES will increase stewardship, compliance with funding policies and improve project goal delivery which ultimately will lead to the provision and access to quality tertiary education (Stanley, 2000).

# TETFUND'S

## «—INTERVENTION TO—»

### PUBLIC UNIVERSITIES

2009



**57** Number of Universities



**N7.24b** Total Allocation



Projects

**N57m**



Research

**N7m**



Library

Development

**N10m**



Staff Training  
& Dev.

**N50m**



Publication  
of Journals

**N3m**

2010



**56** Number of Universities



**N17b** Total Allocation



Projects

**N193.14m**



Research

**N10m**



Library

Development

**N20m**



Staff Training  
& Dev.

**N60m**



Publication  
of Journals

**N5m**



Conference  
Attendance

**N15m**

# 2011



**58** Number of Universities



**N23b** Total Allocation



Projects

**N175m**



Research

**N10m**



Library Development

**N25m**



Staff Training & Dev.

**N80m**



Publication of Journals

**N10m**



Manuscripts Development

**N5m**



Conference Attendance

**N20m**



Entrepreneurship Centres

**N75m**

# 2012



**63** Number of Universities



**N37.5b** Total Allocation



Projects

**N347m**



Research

**N10m**



Library Development

**N53m**



Staff Training & Dev.

**N130m**



Publication of Journals

**N10m**



Manuscripts Development

**N5m**



Conference Attendance

**N40m**

2013



**70** Number of Universities



**N45b** Total Allocation



Projects

**N350m**



Research

**N20m**



Library  
Development

**N60m**



Publication  
of Journals

**N10m**



Manuscripts  
Development

**N5m**



Staff Training  
& Dev.

**N140m**



Entrepreneurship  
Centres

**N20m**



Conference  
Attendance

**N40m**

Source: TETFUND



2016



**74** Number of Universities



**N74.6b** Total Allocation



Projects

**N565.410m**



Academic Staff  
Training & Dev.

**N300m**



Library  
Development

**N34m**



Conference  
Attendance

**N30m**



Research

**N25m**



Project  
Maintenance

**N15m**



ICT Support

**N15m**



Publication  
of Journals

**N10m**



Manuscript  
Development

**N5m**



Entrepreneurship

**N10m**

Source: TETFUND

# Federal Universities Ranking



|   |   |  |
|---|---|--|
| <b>Proactive Disclosure</b><br><span style="color: green;">●</span> Full proactive disclosure<br><span style="color: yellow;">●</span> Partial proactive disclosure<br><span style="color: red;">●</span> No proactive disclosure | <b>Responsiveness to Request for Information</b><br><span style="color: green;">●</span> Response btw. 0 & 7 days<br><span style="color: blue;">●</span> Response btw. 8 & 14 days<br><span style="color: yellow;">●</span> Response btw. 15 days & above<br><span style="color: red;">●</span> No response | <b>Level of Disclosure</b><br><span style="color: green;">●</span> Full disclosure<br><span style="color: yellow;">●</span> Partial disclosure<br><span style="color: red;">●</span> No disclosure |
|---|---|--|

| S/N | Name of Federal Universities                 | Overall Ranking | Pro-Active Disclosure                 | Responsiveness to Request for Information | Level of Disclosure                   |
|-----|--|-----------------|---------------------------------------|---|---------------------------------------|
| 1.  | Federal University, Duste                    | 1st             | <span style="color: red;">●</span>    | <span style="color: green;">●</span>      | <span style="color: yellow;">●</span> |
| 2.  | Federal University Birnin Kebbi, Kebbi State | 2nd             | <span style="color: red;">●</span>    | <span style="color: yellow;">●</span>     | <span style="color: green;">●</span>  |
| 3.  | Federal University of Technology Minna       | 3rd             | <span style="color: red;">●</span>    | <span style="color: blue;">●</span>       | <span style="color: yellow;">●</span> |
| 4.  | Federal University Dustin Ma                 | 3rd             | <span style="color: red;">●</span>    | <span style="color: blue;">●</span>       | <span style="color: yellow;">●</span> |
| 5.  | University of Agriculture, Makurdi           | 3rd             | <span style="color: red;">●</span>    | <span style="color: blue;">●</span>       | <span style="color: yellow;">●</span> |
| 6.  | University of Port-Harcourt                  | 3rd             | <span style="color: red;">●</span>    | <span style="color: blue;">●</span>       | <span style="color: yellow;">●</span> |
| 7.  | Ahmadu Bello University, Zaria               | 4th             | <span style="color: yellow;">●</span> | <span style="color: red;">●</span>        | <span style="color: red;">●</span>    |
| 8.  | Fed. Univ. of Petroleum Resources, Effurun   | 4th             | <span style="color: yellow;">●</span> | <span style="color: red;">●</span>        | <span style="color: red;">●</span>    |
| 9.  | University of Nigeria, Nsukka                | 4th             | <span style="color: yellow;">●</span> | <span style="color: red;">●</span>        | <span style="color: red;">●</span>    |
| 10. | Federal University of Technology, Akure      | 5th             | <span style="color: red;">●</span>    | <span style="color: yellow;">●</span>     | <span style="color: yellow;">●</span> |
| 11. | Federal University of Technology, Owerri     | 5th             | <span style="color: red;">●</span>    | <span style="color: yellow;">●</span>     | <span style="color: yellow;">●</span> |
| 12. | University of Ibadan                         | 5th             | <span style="color: red;">●</span>    | <span style="color: yellow;">●</span>     | <span style="color: yellow;">●</span> |
| 13. | University of Abuja                          | 5th             | <span style="color: red;">●</span>    | <span style="color: yellow;">●</span>     | <span style="color: yellow;">●</span> |
| 14. | University of Maiduguri                      | 5th             | <span style="color: red;">●</span>    | <span style="color: yellow;">●</span>     | <span style="color: yellow;">●</span> |
| 15. | Abubakar Tafawa Balewa University, Bauchi    | 6th             | <span style="color: red;">●</span>    | <span style="color: yellow;">●</span>     | <span style="color: red;">●</span>    |
| 16. | Nnamdi Azikiwe University, Awka              | 6th             | <span style="color: red;">●</span>    | <span style="color: yellow;">●</span>     | <span style="color: red;">●</span>    |
| 17. | University of Agriculture, Abeokuta          | 6th             | <span style="color: red;">●</span>    | <span style="color: yellow;">●</span>     | <span style="color: red;">●</span>    |
| 18. | University of Ilorin                         | 6th             | <span style="color: red;">●</span>    | <span style="color: yellow;">●</span>     | <span style="color: red;">●</span>    |
| 19. | University of Lagos                          | 6th             | <span style="color: red;">●</span>    | <span style="color: yellow;">●</span>     | <span style="color: red;">●</span>    |

# Federal Universities Ranking



|   |   |  |
|---|---|--|
| <b>Proactive Disclosure</b><br><span style="color: green;">●</span> Full proactive disclosure<br><span style="color: yellow;">●</span> Partial proactive disclosure<br><span style="color: red;">●</span> No proactive disclosure | <b>Responsiveness to Request for Information</b><br><span style="color: green;">●</span> Response btw. 0 & 7 days<br><span style="color: blue;">●</span> Response btw. 8 & 14 days<br><span style="color: yellow;">●</span> Response btw. 15 days & above<br><span style="color: red;">●</span> No response | <b>Level of Disclosure</b><br><span style="color: green;">●</span> Full disclosure<br><span style="color: yellow;">●</span> Partial disclosure<br><span style="color: red;">●</span> No disclosure |
|---|---|--|

| S/N | Name of Federal Universities                     | Overall Ranking | Pro-Active Disclosure | Responsiveness to Request for Information | Level of Disclosure |
|-----|--|-----------------|-----------------------|---|---------------------|
| 20. | Bayero University, Kano                          | 7th             | ●                     | ●   | ●                   |
| 21. | Federal University, Gusau Zamfara State          | 7th             | ●                     | ●   | ●                   |
| 22. | Federal University of Technology, Yola           | 7th             | ●                     | ●   | ●                   |
| 23. | Federal University Gashua, Yobe State            | 7th             | ●                     | ●   | ●                   |
| 24. | Federal University of Otuoke, Bayelsa State      | 7th             | ●                     | ●   | ●                   |
| 25. | Federal University of Oye Ekiti                  | 7th             | ●                     | ●   | ●                   |
| 26. | Federal University Kashere                       | 7th             | ●                     | ●   | ●                   |
| 27. | Federal University Lafia                         | 7th             | ●                     | ●   | ●                   |
| 28. | Federal University Lokoja                        | 7th             | ●                     | ●   | ●                   |
| 29. | Federal University Ndufu Alike                   | 7th             | ●                     | ●   | ●                   |
| 30. | Federal University Wukari                        | 7th             | ●                     | ●   | ●                   |
| 31. | Michael Okpara University of Agriculture Umudike | 7th             | ●                     | ●   | ●                   |
| 32. | National Open University of Nigeria, Abuja       | 7th             | ●                     | ●   | ●                   |
| 33. | Obafemi Awolowo University, Ile-Ife              | 7th             | ●                     | ●   | ●                   |
| 34. | University of Benin                              | 7th             | ●                     | ●   | ●                   |
| 35. | University of Calabar                            | 7th             | ●                     | ●   | ●                   |
| 36. | University of Jos                                | 7th             | ●                     | ●   | ●                   |
| 37. | University of Uyo                                | 7th             | ●                     | ●   | ●                   |
| 38. | Usman Danfodio University, Sokoto                | 7th             | ●                     | ●   | ●                   |

# State Universities Ranking



| Proactive Disclosure           | Responsiveness to Request for Information | Level of Disclosure  |
|--------------------------------|---|----------------------|
| ● Full proactive disclosure    | ● Response btw. 0 & 7 days                | ● Full disclosure    |
| ● Partial proactive disclosure | ● Response btw. 8 & 14 days               | ● Partial disclosure |
| ● No proactive disclosure      | ● Response btw. 15 days & above           | ● No disclosure      |
|                                | ● No response                             |                      |

| S/N | Name of State Universities                         | Overall Ranking | Pro-Active Disclosure | Responsiveness to Request for Information | Level of Disclosure |
|-----|--|-----------------|-----------------------|---|---------------------|
| 1.  | Umaru Musa Yar'adua University, Katsina            | 1st             | ●                     | ●   | ●                   |
| 2.  | Ibrahim Babangida University, Lapai                | 2nd             | ●                     | ●   | ●                   |
| 3.  | Nassarawa State University, Keffi                  | 2nd             | ●                     | ●   | ●                   |
| 4.  | Ladoke Akintola University, Ogbomosho              | 3rd             | ●                     | ●   | ●                   |
| 5.  | Bauchi State University, Gadau                     | 4th             | ●                     | ●   | ●                   |
| 6.  | Niger Delta University, Yenagoa                    | 5th             | ●                     | ●   | ●                   |
| 7.  | Abia State University, Uturu                       | 6th             | ●                     | ●   | ●                   |
| 8.  | Adamawa State University, Mubi                     | 6th             | ●                     | ●   | ●                   |
| 9.  | Adekunle Ajasin University, Akungba Akoka          | 6th             | ●                     | ●   | ●                   |
| 10. | Akwa Ibom State University, Ikot Ikpaden           | 6th             | ●                     | ●   | ●                   |
| 11. | Ambrose Ali University, Ekpoma                     | 6th             | ●                     | ●   | ●                   |
| 12. | Anambra State University of Science & Tech., Uli   | 6th             | ●                     | ●   | ●                   |
| 13. | Benue State University, Makurdi                    | 6th             | ●                     | ●   | ●                   |
| 14. | Bukar Abba Ibrahim University Damaturu             | 6th             | ●                     | ●   | ●                   |
| 15. | Cross River State Univ. of Science & Tech. Calabar | 6th             | ●                     | ●   | ●                   |
| 16. | Delta State University, Abraka                     | 6th             | ●                     | ●   | ●                   |
| 17. | Ebonyi State University, Abakaliki                 | 6th             | ●                     | ●   | ●                   |
| 18. | Ekiti State University of Education, Ikere-Ekiti   | 6th             | ●                     | ●   | ●                   |
| 19. | Enugu State University of Science & Technology     | 6th             | ●                     | ●   | ●                   |

## State Universities Ranking



|   |   |  |
|---|---|--|
| <b>Proactive Disclosure</b><br>● Full proactive disclosure<br>● Partial proactive disclosure<br>● No proactive disclosure | <b>Responsiveness to Request for Information</b><br>● Response btw. 0 & 7 days<br>● Response btw. 8 & 14 days<br>● Response btw. 15 days & above<br>● No response | <b>Level of Disclosure</b><br>● Full disclosure<br>● Partial disclosure<br>● No disclosure |
|---|---|--|

| S/N | Name of State Universities                           | Overall Ranking | Pro-Active Disclosure | Responsiveness to Request for Information | Level of Disclosure |
|-----|--|-----------------|-----------------------|---|---------------------|
| 20. | Evan Enwarem University, Owerri                      | 6th             | ●                     | ●   | ●                   |
| 21. | Gombe State University                               | 6th             | ●                     | ●   | ●                   |
| 22. | Jigawa State University K/Hausa                      | 6th             | ●                     | ●   | ●                   |
| 23. | Kaduna State University, Kaduna                      | 6th             | ●                     | ●   | ●                   |
| 24. | Kano State University of Science & Tech., Wudil      | 6th             | ●                     | ●   | ●                   |
| 25. | Kebbi State University of Science & Tech., Aleiro    | 6th             | ●                     | ●   | ●                   |
| 26. | Kogi State university, Ayangba                       | 6th             | ●                     | ●   | ●                   |
| 27. | Kwara State University, Malete                       | 6th             | ●                     | ●   | ●                   |
| 28. | Lagos State University, Ojo                          | 6th             | ●                     | ●   | ●                   |
| 29. | Olabisi Onabanjo University, Ago-Iwoye               | 6th             | ●                     | ●   | ●                   |
| 30. | Osun State University, Osogbo                        | 6th             | ●                     | ●   | ●                   |
| 31. | Plateau State University, Bokokos                    | 6th             | ●                     | ●   | ●                   |
| 32. | Rivers State Univ. of Science & Tech., Port-Harcourt | 6th             | ●                     | ●   | ●                   |
| 33. | Sokoto State University, Sokoto                      | 6th             | ●                     | ●   | ●                   |
| 34. | Taraba State University, Jalingo                     | 6th             | ●                     | ●   | ●                   |



## Colour Codes

### Proactive Disclosure:

- Full proactive disclosure (22 points)
- Partial proactive disclosure (17 points)
- No proactive disclosure (0 point)

### Responsiveness to Request for Information

- Response between 0 & 7 days (20 points)
- Response between 8 & 14 days (15 points)
- Response between 15 days and more (10 points)
- No response (0 points)

### Level of Disclosure

- Full disclosure (22 points)
- Partial disclosure (17 points)
- No disclosure (0 points)

## Methodology for FOI Rankings

The public tertiary institutions listed were ranked based on benchmarks for disclosure within the Nigerian Freedom of Information Act, 2011.

Specifically, these benchmarks are:

### Proactive disclosure

The ranking is based on an assessment of the state of 72 Nigerian public universities on transparency, accountability and access to funding and spending related information following the level of openness on their websites or in public domain as concerns Annual Budget breakdown, Internally Generated Revenues analytics and TETFUND intervention project proposals.

This is further divided into

- Full proactive disclosure
- Partial proactive disclosure
- No proactive disclosure

Full proactive disclosure is obtained where information on the TetFund intervention project proposals, Annual Budget breakdown, Internally Generated Revenue of a public tertiary institution is found on their website. Where a part of this information is found, partial disclosure applied. Where there is no disclosure of funding related information on the website of the public tertiary institution, there is no proactive disclosure.

### Responsiveness to requests for information

Ranking of the universities on access to information, following Freedom of Information oriented correspondences with them. Where there is no full proactive disclosure, a request for information is made. Responsiveness to requests for information is ranked based on:

- Response within 7 days
- Response within 14 days
- Response within 15 days and beyond
- No response

### Level of disclosure of information

This is based on the following:

- Full disclosure
- Partial Disclosure
- No Disclosure

The aim of the rankings is to drive conversations about and promote the accessibility of funding related information going into tertiary institutions. Such information should be made open and in a way that enables the more efficient public oversight and service delivery.

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