Original Article

Federalism, Counterpart Funding, and Basic Education Deficits in North-Central Nigeria

Abdullahi Alabi [a], Ibrahim Salawu [a] and Amusat Kabirat [a],*

[a] Department of Politics and Governance, Faculty of Management and Social Sciences, Kwara State University, Malete 241104, Kwara, Nigeria; alabi.o.abdullahi@gmail.com (A.A.), ibrahimsalus@gmail.com (A.S.)

* Correspondence: amusatkabirat01@gmail.com (A.K.)

Abstract: Persistent deficits in basic education across North-Central Nigeria have raised concerns about the effectiveness of the Universal Basic Education (UBE) programme, particularly within the framework of Nigeria's federal system. This study examines how federal institutional arrangements and counterpart funding mechanisms influence the accessibility, quality, and sustainability of basic education delivery in Kwara State. A mixed-methods research design was employed, combining quantitative survey data from 200 respondents (education officers and teachers) with qualitative insights from 15 key informants, including officials from State Universal Basic Education Boards (SUBEB), Local Government Education Authorities, and education-focused organizations. Data were collected using structured questionnaires and semi-structured interviews, while descriptive statistics and Pearson Chi-square tests were used for analysis. The findings reveal that Nigeria's federal structure significantly influences the fiscal and administrative relationship between the Universal Basic Education Commission (UBEC) and SUBEBs (χ^2 = 84.623, $p < 0.05$). The study also finds that compliance with counterpart funding requirements significantly affects the accessibility, quality, and sustainability of basic education delivery in Kwara State (χ^2 = 112.450, $p < 0.05$). These results suggest that structural ambiguities in federal governance and fiscal capacity disparities among states limit the effective implementation of UBE programmes. The study concludes that improving basic education outcomes requires strengthening intergovernmental coordination, reforming counterpart funding arrangements, and enhancing state governments' fiscal capacity.

Keywords: Federalism; Counterpart funding; Universal Basic Education (UBE); Education financing; Intergovernmental relations.

1. Introduction

Education remains one of the most critical pillars for national development, social mobility, and economic transformation. In developing countries, access to quality basic education is widely recognized as a key driver of human capital development and poverty reduction. Nigeria, Africa's most populous country, has repeatedly emphasized the importance of basic education through several policy initiatives, including the Universal Basic Education (UBE) programme introduced in 1999. The programme was designed to guarantee free and compulsory basic education for all Nigerian children and to address the long-standing challenges of low enrolment rates, poor learning outcomes, and

regional disparities in access to education (Ejere, 2011; Salihu & Jamil, 2015). Despite these efforts, the Nigerian education system continues to face persistent structural and institutional challenges that limit the effectiveness of such policies.

One of the most striking manifestations of these challenges is the persistent education deficit in several parts of the country, particularly in North-Central Nigeria. The region has experienced ongoing difficulties in expanding access to quality basic education, characterized by inadequate school infrastructure, shortages of qualified teachers, incomplete educational projects, and uneven learning outcomes across urban and rural communities. While these challenges are often attributed to weak governance or insufficient funding, a growing body of literature suggests that the problem is rooted in deeper structural dynamics within Nigeria's federal system of governance (Adedeji, 2025; Ejobowah, 2025). Federalism, in theory, is designed to distribute powers and responsibilities among different levels of government to improve efficiency, responsiveness, and service delivery. However, the practical outcomes of Nigeria's federal arrangement have been uneven, particularly in sectors such as education, where responsibilities are shared among federal, state, and local governments.

Under Nigeria's constitutional framework, education is placed on the Concurrent Legislative List, meaning that both the federal and state governments have the authority to formulate policies, allocate resources, and oversee implementation within the sector. This arrangement is intended to foster collaboration between different levels of government while allowing states to tailor policies to their specific local needs (Adebajo et al., 2024). In practice, however, overlapping responsibilities, inconsistent policy priorities, and variations in fiscal capacity often create coordination challenges that undermine effective service delivery. Studies have shown that weak intergovernmental coordination frequently results in delays in policy implementation and inefficiencies in the management of education programmes (Adedeji, 2025; Adebayo, 2021). A central feature of Nigeria's intergovernmental fiscal arrangement in the education sector is the principle of counterpart funding embedded in the UBE scheme. Under this mechanism, state governments are required to provide a specified percentage of funding before they can access corresponding federal grants from the Universal Basic Education Commission (UBEC).

The intention of this policy is to promote shared responsibility and accountability in financing basic education, ensuring that both federal and state governments remain committed to improving educational outcomes (Anorue et al., 2024). In principle, counterpart funding encourages fiscal discipline and strengthens collaborative governance by requiring states to demonstrate financial commitment before accessing federal resources. However, the effectiveness of this mechanism has been widely debated. While the counterpart funding model may work effectively in states with strong fiscal capacity, it presents significant challenges for states with weaker economies and limited internally generated revenue. Several studies indicate that many states across Nigeria struggle to meet their counterpart funding obligations, leading to delays in accessing federal grants and underutilization of available education funds (Joel, 2015; Muhammed-Angulu et al., 2024). Consequently, large portions of allocated funds remain unclaimed each year, undermining the effectiveness of the UBE programme and slowing progress toward universal basic education.

The implications of these challenges are particularly pronounced in North-Central Nigeria. States in the region often face fiscal constraints due to limited revenue generation capacity, competing developmental priorities, and administrative inefficiencies. These structural limitations make it difficult for state governments to fulfill their financial obligations under the counterpart funding mechanism. As a result, several education projects remain incomplete, and essential investments in school infrastructure, teacher training, and learning materials are delayed or abandoned. Research has shown that such financial and administrative constraints significantly affect the delivery of public services, including education (Yakubu, 2025; Igbokwe-Ibeto et al., 2020). Beyond financial constraints, broader governance challenges also influence the effectiveness of education policy implementation in Nigeria. Bureaucratic inefficiencies, corruption, and weak institutional capacity often undermine the implementation of government programmes. Studies on public sector management in Nigeria highlight how weak accountability mechanisms and administrative bottlenecks reduce the effectiveness of public expenditure and hinder service delivery (Asaju, 2021; Igbokwe-Ibeto et al., 2020). In the education sector, such challenges frequently result in delays in project execution, poor monitoring of educational funds, and limited oversight of programme implementation.

Another important dimension of the education funding challenge relates to governance and transparency in public budgeting. The budgeting process plays a critical role in determining how public resources are allocated across sectors, including education. Research on participatory budgeting in Nigeria indicates that limited citizen engagement and weak monitoring mechanisms often contribute to inefficiencies in public expenditure (Nwosu et al., 2021). Without effective oversight, funds allocated for education programmes may fail to reach their intended beneficiaries, further exacerbating inequalities in access to quality education. Empirical evidence from other contexts also demonstrates the importance of financial accountability in education financing. For example, studies examining corruption in education funding have shown that the diversion of educational resources significantly reduces student performance and increases dropout rates (Ferraz et al., 2012). These findings highlight the critical role of transparency, accountability, and institutional capacity in ensuring that financial investments translate into improved educational outcomes.

In addition to financial and governance challenges, the effectiveness of education policy implementation in Nigeria is influenced by the broader structure of intergovernmental relations. The interaction between federal, state, and local governments plays a crucial role in determining how education policies are implemented at the grassroots level. Effective intergovernmental relations are essential for coordinating policy initiatives, sharing resources, and ensuring that programmes are implemented efficiently across different administrative levels (Adedeji, 2025; Adebajo et al., 2024). However, weak collaboration among implementing agencies such as UBEC, State Universal Basic Education Boards (SUBEBs), and Local Government Education Authorities (LGEAs) often undermines the implementation of education programmes (Adebayo, 2021). These challenges highlight a fundamental structural tension within Nigeria's federal system. While fiscal federalism is intended to promote decentralization and empower subnational governments to respond to local needs, the reality is that many states remain heavily dependent on federal transfers while simultaneously being required to contribute significant financial resources to access federal programmes. This mismatch between federal expectations and subnational fiscal realities creates persistent regional inequalities in the distribution of educational resources (Ejobowah, 2025).

The problem, therefore, lies not simply in inadequate funding but in the complex interaction between federal fiscal design, administrative capacity, and governance structures. Existing literature has examined Nigeria's education challenges broadly, but relatively few studies have specifically explored how the interaction between federal fiscal arrangements and counterpart funding requirements contributes to educational deficits in particular regions of the country. Even fewer studies have investigated this relationship at the micro-level, where policy implementation occurs through the interaction of key institutional actors such as UBEC, SUBEBs, and Local Government Education Authorities. This gap is particularly important in the context of North-Central Nigeria, where educational outcomes consistently lag behind national averages despite substantial federal allocations to the education sector. Understanding how federal fiscal structures shape education financing and policy implementation at the local level is essential for addressing the persistent disparities in educational access and quality across the region.

Against this background, this study examines what it conceptualizes as the triadic relationship between federalism, counterpart funding, and education deficit in North-Central Nigeria. Specifically, the study investigates how intergovernmental fiscal relations influence the financing and implementation of the Universal Basic Education programme in Ilorin West Local Government Area of Kwara State between 2019 and 2024. By examining the interactions among UBEC, SUBEB, and Local Government Education Authorities, the study seeks to provide a deeper understanding of how Nigeria's federal political economy shapes the delivery of basic education and contributes to persistent regional inequalities. Through this analysis, the study contributes to the broader literature on federalism, education financing, and public sector governance by highlighting the institutional and fiscal dynamics that shape educational outcomes in Nigeria's federal system. The main objective of this study is to examine how the interplay between Nigeria's federal structure and counterpart funding mechanisms contributes to the persistent education deficit in North-Central Nigeria, with a focus on the Universal Basic Education (UBE) scheme in Kwara State. The specific objectives are:

1. To analyze how the structure of Nigeria's federal system influences the fiscal and administrative relationship between the Universal Basic Education Commission (UBEC) and State Universal Basic Education Boards (SUBEBs) in North-Central Nigeria.
2. To assess the impact of counterpart funding compliance on the accessibility, quality, and sustainability of basic education delivery in Kwara State.

2. Literature Review

2.1. Conceptual Review

2.1.1. Universal Basic Education (UBE)

The Universal Basic Education (UBE) programme was introduced to guarantee free and compulsory basic education for all Nigerian children. Its primary objectives include expanding access to schooling, improving educational quality, and reducing social and regional inequalities in educational opportunities. The programme, launched in 1999, represents a major policy intervention aimed at addressing Nigeria's longstanding challenges of low enrollment rates, high dropout rates, and uneven distribution of educational resources across regions (Ejere, 2011). Beyond improving access, UBE seeks to strengthen human capital development by ensuring that every child receives at least nine years of continuous education, covering primary and junior secondary levels.

However, the programme's success depends heavily on the effectiveness of institutional coordination between the federal and state governments responsible for its implementation. Nigeria's federal structure assigns shared responsibilities for education to both tiers of government, requiring effective collaboration to achieve the programme's objectives. Studies show that weak intergovernmental coordination often undermines the implementation of education policies. For instance, Adedeji (2025) notes that low levels of trust and cooperation among implementing agencies significantly affect the effectiveness of education policy implementation in Nigeria. Similarly, Adebayo (2021) found that

strained relationships between the Universal Basic Education Commission (UBEC), State Universal Basic Education Boards (SUBEBs), and Local Government Education Authorities (LGEAs) hinder the smooth implementation of primary education policies.

Evidence from recent years further demonstrates that many states fail to access or fully utilize federal grants allocated for UBE implementation. This failure is largely attributed to administrative inefficiencies, lack of coordination, and the inability of some states to meet the financial requirements attached to federal funding mechanisms (Joel, 2015). Consequently, billions of naira allocated to education remain unutilized each year, undermining the programme's effectiveness. This gap between policy intent and practical implementation illustrates a broader challenge in Nigeria's public administration system, where well-designed policies often fail to achieve their intended outcomes due to weak institutional capacity and governance constraints (Asaju, 2021).

The effectiveness of UBE implementation is also influenced by broader systemic issues affecting Nigeria's education sector. Research indicates that educational reforms often struggle to achieve their objectives due to persistent problems, such as inadequate funding, poor infrastructure, and limited involvement of key stakeholders, including teachers and local communities (Ezewuzie et al., 2025). As a result, the UBE programme, despite its ambitious goals, continues to face significant challenges in translating policy commitments into tangible improvements in educational outcomes across many parts of the country.

2.1.2. Counterpart Funding

Counterpart funding refers to a cost-sharing arrangement in which two or more tiers of government, or government and external partners, jointly finance a programme or project to promote shared responsibility and accountability. Within Nigeria's UBE framework, the counterpart funding mechanism requires states to contribute 50 percent of their allocated funds before they can access corresponding federal grants. This arrangement was designed to encourage fiscal discipline and ensure that both federal and state governments share responsibility for financing basic education (Anorue et al., 2024). In principle, counterpart funding promotes accountability by requiring states to demonstrate financial commitment before receiving federal support. However, in practice, this mechanism has produced mixed outcomes. Studies indicate that states with limited fiscal capacity often struggle to meet the counterpart funding requirements, thereby losing access to federal grants intended for educational development (Joel, 2015). In such cases, educational projects remain unimplemented, while funds meant to improve infrastructure, teacher training, and learning resources remain unused.

The consequences of these challenges are particularly visible in economically weaker regions, including North-Central Nigeria. States in these regions frequently face difficulties generating sufficient internally generated revenue to meet their counterpart funding obligations. As a result, the funding mechanism intended to promote joint responsibility can inadvertently reinforce regional inequalities in educational development (Anorue et al., 2024). Wealthier states with stronger revenue bases can access more federal resources and implement more projects, while poorer states fall further behind. This situation highlights the broader challenges of fiscal coordination within Nigeria's federal system. Research suggests that intergovernmental financial arrangements often fail to account for variations in fiscal capacity among states, thereby creating structural imbalances in resource distribution (Muhammed-Angulu et al., 2024). Instead of leveling the playing field, counterpart funding mechanisms may unintentionally deepen disparities when states lack the economic capacity to meet their financial obligations.

2.1.3. Education Financing

Education financing refers to the processes through which financial resources are mobilized, allocated, and utilized to support the delivery of educational services. These resources are required to fund essential components of the education system, including school infrastructure, teacher training, instructional materials, and administrative operations. Sustainable education financing is therefore critical for ensuring that students have access to quality learning opportunities (Uhunmwuangho & Diakpomrere, 2019). Ideally, education funding systems should be predictable, equitable, and efficiently managed. However, many developing countries face persistent challenges in mobilizing adequate resources for education. In Nigeria, education financing is heavily dependent on government funding, particularly federal allocations and intervention funds such as those provided by UBEC, the Petroleum Technology Development Fund (PTDF), and the Tertiary Education Trust Fund (TETFund) (Muhammed-Angulu et al., 2024). While these intervention funds have contributed to the development of educational infrastructure and human capital, their impact is often limited by inefficiencies in fund utilization and weak institutional oversight.

Research indicates that education funding in Nigeria remains insufficient to meet the sector's needs. Persistent underfunding has contributed to infrastructure deficits, teacher shortages, and inadequate learning resources in many schools (Salihu & Jamil, 2015). Moreover, reliance on federal transfers makes many states vulnerable to fluctuations in national revenue, further constraining their ability to invest in education. Another challenge in education financing is corruption and the mismanagement of funds. Empirical evidence from comparative studies shows that corruption in

education funding significantly undermines student performance and educational outcomes. Ferraz et al. (2012) demonstrate that diverting education funds reduces school inputs, such as teaching materials and teacher training, ultimately lowering student achievement. These findings underscore the importance of transparency and accountability in education financing systems.

In many parts of Nigeria, including North-Central states, weak fiscal capacity further exacerbates the challenges of education financing. Limited revenue generation and dependence on federal transfers often result in delayed projects, incomplete infrastructure, and inadequate learning environments for students (Ezewuzie et al., 2025). These financial constraints highlight the need for innovative financing approaches, including public-private partnerships and community-based funding mechanisms, to complement government investments in education.

2.1.4. Federalism and Concurrent Education Legislation

Nigeria operates a federal system of government in which powers and responsibilities are distributed among federal, state, and local governments. Under the Nigerian Constitution, education is on the Concurrent Legislative List, meaning that both the federal and state governments have the authority to formulate policies, allocate resources, and oversee implementation in the education sector. In theory, this arrangement promotes flexibility, cooperation, and shared responsibility in education governance (Adebajo et al., 2024). However, the practical operation of concurrent legislative authority often creates coordination challenges. Overlapping responsibilities among different levels of government often lead to policy inconsistencies and administrative inefficiencies. Studies show that unclear institutional roles and weak intergovernmental communication can delay policy implementation and reduce the effectiveness of education programmes (Adedeji, 2025).

These challenges are particularly evident in regions with limited administrative capacity. North-Central Nigeria, for example, is characterized by relatively weaker fiscal resources and institutional structures than those of more economically developed regions. Under such conditions, the relationship between federal and state governments can shift from collaboration to subtle competition, particularly when states struggle to meet federal expectations for programme implementation (Adebajo et al., 2024). Scholars of federalism argue that effective intergovernmental relations are essential for ensuring that decentralized governance systems function effectively. When coordination mechanisms are weak, the benefits of federalism, such as policy innovation and responsiveness to local needs—may fail to materialize (Ejobowah, 2025). Instead, excessive centralization of authority and resources may undermine the autonomy of subnational governments and weaken institutional accountability.

2.2. Empirical Review

Empirical studies on the implementation of education policy in Nigeria highlight the significant role of intergovernmental relations in shaping educational outcomes. Research indicates that the effectiveness of the UBE programme depends largely on the ability of federal, state, and local governments to coordinate their efforts and share resources effectively (Adedeji, 2025). For example, Joel (2015) found that delays in counterpart funding and poor coordination between UBEC and state education boards significantly hinder the implementation of UBE projects. Similarly, Adebayo (2021) observed that power imbalances and strained relationships among implementing agencies often lead to inefficiencies in the implementation of education policies. Studies also show that federal intervention funds can positively influence education sector growth when properly managed. Muhammed-Angulu et al. (2024) found that government intervention funds, such as UBEC grants, significantly contribute to the growth of Nigeria's education sector. However, the effectiveness of these funds is often constrained by administrative inefficiencies and poor resource distribution at the state level.

Administrative and bureaucratic factors further complicate policy implementation processes. Bureaucratic bottlenecks, including complex procedures, corruption, and poor coordination among government agencies, significantly affect the delivery of public services in Nigeria (Yakubu, 2025). Weak accountability mechanisms within the public sector also contribute to inefficiencies in policy implementation (Igbokwe-Ibeto et al., 2020). In addition, broader governance challenges, such as weak institutional capacity and political interference, often undermine local government performance in service delivery (Amakiri & Arugu, 2025). These governance issues affect local authorities' ability to effectively implement education programmes and deliver essential services. Evidence from other countries also supports the argument that governance quality significantly influences education outcomes. For example, Ferraz et al. (2012) found that corruption and mismanagement of education funds significantly reduce student performance by limiting the availability of essential school resources. Thus, the empirical evidence suggests that the effectiveness of education policies in Nigeria depends not only on the availability of financial resources but also on the quality of governance, institutional capacity, and intergovernmental coordination mechanisms.

3. Materials and Methods

This study adopts a mixed-methods research design, integrating both quantitative and qualitative approaches to examine the complex relationship between federalism, counterpart funding, and the education deficit in Kwara State. A mixed-methods design is appropriate because the research problem involves multiple dimensions, including financial data, institutional practices, and political relationships across different levels of government. Such complexity cannot be adequately captured using a single methodological approach. The quantitative component enables the study to generate measurable evidence on funding patterns and their implications for education delivery, while the qualitative component provides deeper insights into the institutional, administrative, and political dynamics that shape these outcomes. By combining these approaches, the study enhances the reliability and validity of its findings through methodological triangulation (Creswell & Plano Clark, 2018).

For the quantitative component, data were collected using a structured questionnaire administered to education officers and teachers in selected public schools. The questionnaire was divided into several sections covering respondents' demographic characteristics, awareness of counterpart funding mechanisms, perceptions of the adequacy of education financing, quality of school infrastructure, and challenges associated with policy implementation. Responses were measured using a five-point Likert scale, ranging from "Strongly Agree" to "Strongly Disagree." This approach allowed the study to capture respondents' perceptions and experiences regarding the implementation of the Universal Basic Education (UBE) programme and the effectiveness of counterpart funding mechanisms.

The qualitative component involved semi-structured interviews to obtain in-depth perspectives on intergovernmental relations, education financing challenges, and administrative constraints affecting the implementation of basic education policies. Semi-structured interview guides were developed to facilitate consistent yet flexible discussions with key informants. The interviews were conducted primarily face-to-face, with telephone interviews used when in-person meetings were not feasible. Each interview lasted approximately 30 to 45 minutes, and with participants' consent, the sessions were audio-recorded to ensure accurate documentation of responses. A multistage sampling technique was employed to select participants for the study. In the first stage, Ilorin West Local Government Area was purposively selected because it serves as the administrative and educational hub of Kwara State and reflects many of the fiscal and infrastructural dynamics characteristic of North-Central Nigeria. In the second stage, schools within the local government area were stratified based on geographical location (urban and rural) to ensure balanced representation of different educational environments. Schools were then randomly selected from each stratum, and respondents were proportionally sampled from the selected schools.

For the quantitative survey, 200 respondents were selected, comprising 100 education officers and 100 teachers drawn from the sampled schools. In addition, 15 key informants were purposively selected for the qualitative interviews. These informants included senior staff of the State Universal Basic Education Board (SUBEB), directors of Local Government Education Authorities (LGEAs), financial officers responsible for education funding, and representatives of education-focused non-governmental organizations (NGOs). The inclusion of these diverse stakeholders ensured that the study captured a comprehensive understanding of the administrative, financial, and operational dimensions of the basic education system. The combination of survey data and in-depth interviews enabled the study to develop a comprehensive analysis of how federal fiscal arrangements, counterpart funding requirements, and intergovernmental relations influence the implementation of the UBE programme and contribute to persistent education deficits in Kwara State.

4. Results

4.1. Demography Profile of Respondents

Table 1. Result of the Demography Profile of Respondents

Demographic	Category	Frequency	Percentage
Gender	Male	92	46
	Female	108	54
Marital Status	Single	52	26
	Married	140	70
	Divorced	8	4
Age Group	18–29 years	48	24
	30–39 years	82	41
	40–49 years	50	25
	50 years and above	20	10
Educational Qualification	NCE	60	30
	HND/B.Sc.	110	55
	Master's Degree	26	13

	PhD	4	2
Occupation	Education Officers	40	20
	Teachers	160	80

Table 1 presents the demographic characteristics of the respondents who participated in the study. The demographic variables considered include gender, marital status, age group, educational qualification, and occupation. These characteristics are important for understanding the sample's composition and for assessing whether respondents possess the relevant experience and background to provide reliable insights into federalism, counterpart funding, and basic education delivery in Kwara State. The gender distribution of respondents indicates a relatively balanced representation of male and female participants. Of the 200 respondents, 92 (46%) were male and 108 (54%) were female. This slight dominance of female respondents may reflect the gender composition of the teaching workforce in many Nigerian public schools, where female teachers often constitute a larger proportion of the workforce, particularly at the basic education level. The near parity between male and female respondents enhances the study's credibility by ensuring that perspectives from both genders are adequately represented. Gender diversity among respondents is also significant because men and women may experience educational administration and policy implementation differently, particularly in relation to community engagement, classroom dynamics, and school management.

Regarding marital status, most respondents were married, accounting for 140 respondents (70%) of the total sample. This was followed by single respondents who constituted 52 individuals (26%), while divorced respondents represented only 8 individuals (4%). The predominance of married respondents suggests that many participants have established family responsibilities and possibly long-term professional commitments in the education sector. Married individuals may also possess greater stability and work experience, which can contribute to more informed responses regarding policy implementation and institutional practices within the education system. The relatively smaller proportion of single and divorced respondents may indicate that the education workforce in the study area is largely composed of mature individuals who have settled into long-term careers. This demographic characteristic can enhance the reliability of the study because experienced respondents are more likely to possess deeper knowledge of institutional challenges affecting education funding and policy implementation.

The age distribution of respondents shows that the majority fall within the 30–39-year age group, accounting for 82 respondents (41%). This is followed by respondents aged 40–49 years, who constitute 50 individuals (25%), and those aged 18–29 years, who represent 48 respondents (24%). Meanwhile, respondents aged 50 years and above account for 20 individuals (10%). This distribution suggests that the sample is dominated by individuals in the early to mid-career stage, particularly those aged 30-39. Individuals within this age bracket are often actively engaged in professional responsibilities and may possess several years of practical experience in the education sector. The presence of respondents aged 40 years and above further indicates that the sample includes a significant proportion of highly experienced personnel who may hold administrative or supervisory roles within schools or education offices. The inclusion of younger respondents (18–29 years) ensures that the study captures the perspectives of early-career educators who may offer fresh insights into the operational realities of education policy implementation. Overall, the age distribution suggests that the respondents have diverse professional experiences, enhancing the depth and reliability of the collected data.

The educational qualifications of respondents reveal that the majority possess relatively high levels of academic attainment. The largest group of respondents, 110 individuals (55%), holds a Higher National Diploma (HND) or a Bachelor of Science (B.Sc.) degree. This is followed by 60 respondents (30%) who hold the Nigeria Certificate in Education (NCE), which is the minimum professional qualification required for teaching at the basic education level in Nigeria. In addition, 26 respondents (13%) possess Master's degrees, while 4 respondents (2%) hold doctoral degrees (PhD). The presence of postgraduate degree holders among the respondents indicates that a segment of the education workforce in the study area possesses advanced academic training, which may contribute to improved administrative competence and policy awareness. The high level of educational attainment among respondents suggests that they are well qualified to provide informed opinions on issues related to education financing, policy implementation, and institutional governance. This strengthens the study's credibility, as respondents with higher educational qualifications are more likely to understand the complexities of federal–state fiscal relations and education policy frameworks.

The occupational distribution of respondents indicates that the majority are teachers, who constitute 160 respondents (80%) of the total sample. The remaining 40 respondents (20%) are education officers, who typically perform administrative and supervisory roles within the education system. The dominance of teachers in the sample reflects their central role in implementing education policies and programmes at the grassroots level. Teachers are directly involved in classroom instruction and school management, making them critical stakeholders in the delivery of basic education. Their perspectives are therefore essential for understanding how education policies and funding mechanisms affect the quality of teaching and learning in schools. On the other hand, the inclusion of education officers ensures that the study captures administrative perspectives on policy formulation, budgeting processes, and institutional coordination across different levels of government. Education officers often serve as intermediaries between

government agencies and schools, and their insights are valuable for understanding how federal and state policies are implemented at the local level.

The demographic profile presented in Table 1 indicates that the respondents constitute a diverse and experienced group of education stakeholders. The relatively balanced gender representation, high proportion of married individuals, dominance of respondents in the productive age range, and strong educational qualifications collectively suggest that the sample is well-suited for examining the research problem. Furthermore, the combination of teachers and education officers in the sample ensures that the study captures both operational and administrative perspectives on federalism, counterpart funding, and education deficits. This diversity enhances the reliability and validity of the study's findings by allowing a comprehensive understanding of the challenges affecting basic education delivery in Kwara State.

4.2. Testing of Reliability

Table 2. Result of the Reliability of the Measurement Scale

Variable(s)	No. Item	Cronbach Alpha
Federal System Structure	5	0.821
Counterpart Funding Compliance	5	0.794
Basic Education Delivery	5	0.810
Total	15	0.856

Table 2 presents the results of the reliability analysis assessing the internal consistency of the measurement scales used in the study. Reliability testing is an essential step in quantitative research because it ensures that the survey instrument consistently measures the intended constructs. In this study, the reliability of the measurement items was assessed using Cronbach's Alpha, a widely used statistical measure of internal consistency for survey instruments. According to commonly accepted research standards, a Cronbach's Alpha value of 0.70 or higher indicates an acceptable level of reliability, while values above 0.80 suggest a high level of internal consistency among the measurement items. The reliability analysis was conducted for three key variables examined in this study: Federal System Structure, Counterpart Funding Compliance, and Basic Education Delivery. Each variable was measured using five questionnaire items, making a total of 15 items across all constructs.

The first variable, Federal System Structure, recorded a Cronbach's Alpha value of 0.821 based on five measurement items. This value exceeds the minimum threshold of 0.70, indicating a high level of internal consistency among the items used to measure this construct. The items under this variable were designed to capture respondents' perceptions of how Nigeria's federal system influences the distribution of responsibilities and financial obligations between the federal and state governments in the education sector. The high reliability score suggests that the questions related to federal institutional arrangements, intergovernmental coordination, and administrative responsibilities are consistently interpreted by respondents. This implies that the measurement scale effectively captures respondents' understanding of how federal structures shape the financing and management of the Universal Basic Education (UBE) programme.

The second variable, Counterpart Funding Compliance, produced a Cronbach's Alpha coefficient of 0.794, which also falls within the acceptable reliability range. Although slightly lower than the reliability score for the federal system structure variable, the value still indicates a strong internal consistency among the five items measuring this construct. The items under this variable were designed to assess the extent to which state governments comply with the counterpart funding requirement for accessing federal UBE grants. They capture respondents' perceptions of state governments' financial capacity, the challenges of meeting counterpart funding obligations, and the implications of funding delays for education projects. The reliability coefficient of 0.794 suggests that these items collectively provide a consistent measure of the counterpart funding compliance construct.

The third variable, Basic Education Delivery, achieved a Cronbach's Alpha of 0.810, indicating high internal consistency among the items measuring this construct. The items for this variable focused on aspects of basic education service delivery, including the adequacy of school infrastructure, availability of teaching materials, teacher supply, and overall quality of educational services. The reliability coefficient above 0.80 demonstrates that the measurement items are strongly correlated and effectively capture the concept of basic education delivery within the study context. This suggests that respondents consistently evaluated the conditions of educational service delivery in relation to funding availability and institutional coordination. The combined reliability across all 15 measurement items and the three variables yielded a Cronbach's Alpha of 0.856, indicating a very high level of overall internal consistency for the research instrument. This result confirms that the questionnaire items collectively provide a reliable measure of the constructs being examined in the study.

An overall reliability coefficient above 0.85 suggests that the measurement instrument is highly reliable for assessing the relationships among federal system structure, counterpart funding compliance, and basic education

delivery. The strong reliability score also indicates that the survey instrument minimizes measurement errors and produces consistent results when applied to respondents with similar characteristics. The reliability results presented in Table 2 confirm that the measurement scales used in this study are statistically reliable and suitable for further analysis. Since all variables recorded Cronbach's Alpha values above the recommended threshold of 0.70, the questionnaire items are considered internally consistent and appropriate for examining the study's research objectives. These findings provide confidence that the data collected through the survey instrument accurately reflect respondents' perceptions regarding the interplay between federal institutional arrangements, counterpart funding mechanisms, and the delivery of basic education services in Kwara State. Consequently, the reliable measurement scales support the validity of subsequent statistical analyses conducted in the study.

4.3. Descriptive Statistics Analysis

Table 3. Result of Federal System Structure on Universal Basic Education Commission (UBEC) and State Universal Basic Education Boards (SUBEBs) in North-Central Nigeria

Item		SA	A	N	D	SD	Mean (SD)
Ambiguities in constitutional responsibility between federal and state authorities constrain coordination between UBEC and SUBEB	Freq	30	80	40	35	15	3.38 (1.16)
	%	15.0	40.0	20.0	17.5	7.5	
Overlapping mandates between federal and state education agencies produce duplication and inefficiency	Freq	25	70	50	40	15	3.25 (1.13)
	%	12.5	35.0	25.0	20.0	7.5	
Federal control of major revenue sources limits state capacity to fulfil education responsibilities	Freq	20	60	60	45	15	3.12 (1.10)
	%	10.0	30.0	30.0	22.5	7.5	
Communication and formal coordination channels between federal and state education agencies are weak	Freq	15	55	50	60	20	2.92 (1.13)
	%	7.5	27.5	25.0	30.0	10.0	
Political interference at the state level undermines effective collaboration with federal education programs	Freq	10	50	60	60	20	2.85 (1.08)
	%	5.0	25.0	30.0	30.0	10.0	

Table 3 presents respondents' perceptions regarding how the structure of Nigeria's federal system influences the relationship between the Universal Basic Education Commission (UBEC) and State Universal Basic Education Boards (SUBEBs) in North-Central Nigeria. The responses were measured on a five-point Likert scale ranging from Strongly Agree (SA) to Strongly Disagree (SD). The results reveal important insights into the structural and administrative challenges affecting intergovernmental coordination in the implementation of the Universal Basic Education (UBE) programme. The first item examined whether ambiguities in constitutional responsibility between federal and state authorities constrain coordination between UBEC and SUBEB. The results indicate that a majority of respondents perceive constitutional ambiguity as a major challenge to effective coordination. Specifically, 15% strongly agreed and 40% agreed, representing a combined 55% of respondents who acknowledged this issue. Meanwhile, 20% remained neutral, while 17.5% disagreed and 7.5% strongly disagreed. The mean score of 3.38 with a standard deviation of 1.16 suggests that respondents generally agree that unclear constitutional responsibilities between federal and state authorities create coordination problems in the administration of basic education. This finding highlights the complexities arising from Nigeria's concurrent legislative arrangement in education, where both federal and state governments share responsibilities but often lack clearly defined operational boundaries.

The second item assessed whether overlapping mandates between federal and state education agencies lead to duplication and inefficiency in programme implementation. The responses show that 12.5% strongly agreed and 35% agreed, giving a combined 47.5% agreement that overlapping institutional mandates create inefficiencies in the education system. In addition, 25% of respondents expressed neutrality, suggesting uncertainty about the extent of this issue. On the other hand, 20% disagreed and 7.5% strongly disagreed with the statement. The mean score of 3.25 and standard deviation of 1.13 indicates moderate agreement among respondents that institutional overlap between federal and state agencies contributes to inefficiencies in education governance. This result reflects the broader administrative challenge within Nigeria's federal structure, where multiple agencies sometimes perform similar roles without clear coordination mechanisms.

The third item examined whether federal control of major revenue sources limits the capacity of states to fulfil their education responsibilities. The results show that 10% strongly agreed and 30% agreed, giving a total of 40% agreement that federal dominance over revenue generation affects the financial capacity of state governments. Additionally, 30%

of respondents remained neutral, indicating mixed opinions regarding the extent of this constraint. Meanwhile, 22.5% disagreed and 7.5% strongly disagreed with the statement. The mean score of 3.12 and standard deviation of 1.10 suggests a moderate perception that fiscal centralization within Nigeria's federal system limits the ability of state governments to adequately finance education programmes. This perception is consistent with broader concerns about vertical fiscal imbalance within Nigeria's federal structure, where the federal government controls a significant share of national revenues while states bear substantial service delivery responsibilities.

The fourth item explored whether communication and formal coordination channels between federal and state education agencies are weak. The responses reveal relatively mixed perceptions among participants. While 7.5% strongly agreed and 27.5% agreed, giving a total of 35% agreement, a larger proportion of respondents expressed either neutrality or disagreement. Specifically, 25% remained neutral, while 30% disagreed and 10% strongly disagreed. The mean score of 2.92 with a standard deviation of 1.13 indicates that respondents slightly lean toward disagreement regarding the weakness of communication channels, although the responses remain fairly distributed across categories. This suggests that while coordination challenges exist, respondents may perceive them as stemming more from structural and political issues than from purely communication-related deficiencies.

The fifth item assessed whether political interference at the state level undermines effective collaboration with federal education programmes. The results indicate that 5% strongly agreed and 25% agreed, representing 30% of respondents who believe political interference negatively affects collaboration. However, a significant proportion of respondents expressed neutral or opposing views. Specifically, 30% remained neutral, while 30% disagreed and 10% strongly disagreed. The mean score of 2.85 and standard deviation of 1.08 indicate a relatively lower level of agreement compared with other items. This suggests that although political interference may exist in some cases, respondents do not uniformly perceive it as the primary barrier to federal–state collaboration in education policy implementation.

The result reveals that structural and institutional factors within Nigeria's federal system significantly influence the relationship between UBEC and SUBEB in North-Central Nigeria. Among the issues examined, constitutional ambiguity and overlapping institutional mandates emerge as the most prominent challenges, as indicated by their relatively higher mean scores. Fiscal constraints and revenue centralization also appear to limit state capacity to implement education programmes effectively. Meanwhile, respondents express comparatively lower levels of agreement regarding weaknesses in communication channels and political interference. Collectively, these findings suggest that improving the clarity of institutional roles, strengthening state-level fiscal capacity, and enhancing coordination between federal and state agencies may be critical steps toward improving the implementation of the Universal Basic Education programme in the region.

Table 4. Result of counterpart funding compliance on the accessibility, quality, and sustainability of basic education delivery in Kwara State

Item		SA	A	N	D	SD	Mean (SD)
State governments regularly meet counterpart funding requirements for UBE in my area	Freq	18	62	40	60	20	2.91
	%	9.0	31.0	20.0	30.0	10.0	(1.12)
Failure to meet counterpart funding leads to inaccessible federal education grants	Freq	12	48	50	70	20	2.81
	%	6.0	24.0	25.0	35.0	10.0	(1.09)
Inaccessible federal grants due to counterpart noncompliance have directly slowed school infrastructure projects	Freq	8	42	60	70	20	2.74
	%	4.0	21.0	30.0	35.0	10.0	(1.03)
Teacher recruitment and retention problems in my schools are linked to inadequate counterpart funding	Freq	5	35	55	75	30	2.55
	%	2.5	17.5	27.5	37.5	15.0	(1.02)
Overall quality and sustainability of basic education services are negatively affected by counterpart funding shortfalls	Freq	6	30	60	80	24	2.57
	%	3.0	15.0	30.0	40.0	3.0	(0.98)

Table 4 presents respondents' perceptions of the impact of compliance with counterpart funding on the accessibility, quality, and sustainability of basic education delivery in Kwara State. The responses were measured using a five-point Likert scale ranging from Strongly Agree (SA) to Strongly Disagree (SD). The results provide important insights into how compliance with counterpart funding requirements influences the implementation and effectiveness of the Universal Basic Education (UBE) programme at the state level. The first item examined whether state governments regularly meet the UBE counterpart funding requirements in respondents' areas. The results show that 9% strongly agreed and 31% agreed, for a combined 40% of respondents who believe that state governments regularly meet their counterpart funding obligations. However, a significant proportion of respondents expressed either neutrality or disagreement. Specifically, 20% remained neutral, while 30% disagreed and 10% strongly disagreed. The mean score of 2.91, with a standard deviation of 1.12, suggests that respondents generally lean toward disagreement with the

regular fulfillment of counterpart funding requirements by state governments. This finding implies that compliance with the funding requirement is inconsistent, which may affect the timely access to federal education grants and the effective implementation of basic education projects.

The second item assessed whether failure to meet counterpart funding obligations leads to unaccessed federal education grants. The responses reveal that 6% strongly agreed and 24% agreed, giving a combined 30% agreement among respondents. In addition, 25% of respondents remained neutral, while 35% disagreed and 10% strongly disagreed with the statement. The mean score of 2.81 and standard deviation of 1.09 indicate a tendency toward disagreement, although the responses remain fairly distributed across categories. This result suggests that while some respondents recognize the link between noncompliance with counterpart funding and unaccessed federal grants, others may perceive additional administrative or institutional factors as contributing to states' inability to access these funds.

The third item examined whether unaccessed federal grants resulting from noncompliance with counterpart funding have slowed school infrastructure projects. The findings show that 4% strongly agreed and 21% agreed, for a total of 25% agreement among respondents. Meanwhile, 30% remained neutral, and a larger proportion (35% disagreed and 10% strongly disagreed) rejected the statement. The mean score of 2.74 with a standard deviation of 1.03 suggests a general tendency toward disagreement. However, the relatively high level of neutral responses suggests that many respondents may lack direct knowledge of the financial processes that influence the implementation of infrastructure projects, particularly at higher administrative levels.

The fourth item investigated whether teacher recruitment and retention challenges in schools are linked to inadequate funding for the corresponding positions. The responses reveal relatively low agreement with the statement. Only 2.5% strongly agreed, and 17.5% agreed, giving a combined 20% agreement. Conversely, 27.5% of respondents remained neutral, while a majority (37.5% disagreed and 15% strongly disagreed) rejected the statement. The mean score of 2.55 with a standard deviation of 1.02 indicates that respondents generally disagree that teacher recruitment and retention problems are directly associated with counterpart funding challenges. This suggests that respondents may attribute teacher shortages or retention difficulties to other factors, such as employment policies, salary structures, or broader administrative constraints, rather than solely to funding mechanisms.

The final item examined whether the overall quality and sustainability of basic education services are negatively affected by shortfalls in counterpart funding. The responses indicate that 3% strongly agreed and 15% agreed, for a total of 18% agreement among respondents. In addition, 30% remained neutral, while a substantial proportion (40% disagreed and 12% strongly disagreed) rejected the statement. The mean score of 2.57 with a standard deviation of 0.98 suggests that respondents generally disagree with the notion that counterpart funding shortfalls directly affect the quality and sustainability of basic education services. This finding may reflect the perception that other factors, such as administrative efficiency, teacher motivation, and government policy implementation, also play significant roles in determining education outcomes.

The results suggest that respondents hold mixed perceptions regarding the influence of counterpart funding compliance on basic education delivery in Kwara State. Although some respondents acknowledge that the state government does not consistently meet its counterpart funding obligations, there is less consensus about the direct consequences of this noncompliance on federal grant accessibility, infrastructure development, teacher recruitment, and overall education quality. The relatively moderate mean scores across all items indicate that respondents do not strongly attribute deficiencies in basic education delivery solely to counterpart funding challenges. Instead, the findings imply that multiple institutional, administrative, and policy-related factors may collectively influence the accessibility, quality, and sustainability of basic education services in the state.

4.4. Inferential Statistics

Hypothesis one was formulated to determine whether Nigeria's federal structure significantly influences the fiscal and administrative relationship between the Universal Basic Education Commission (UBEC) and State Universal Basic Education Boards (SUBEBs). To test this hypothesis, the Pearson Chi-square (χ^2) test of independence was employed at a 0.05 level of significance. The decision rule for the test states that the null hypothesis should be rejected if the p-value is less than the significance level ($p < 0.05$). Conversely, the null hypothesis would be accepted if the p-value is greater than 0.05. The hypothesis was stated in its null form as follows:

H_{01}: Nigeria's federal structure has no significant influence on the fiscal and administrative relationship between UBEC and SUBEBs.

Table 5. Result of Federal Structure using Chi-Square Test

Variable Tested	N	Agree	Disagree	df	χ^2	P-value	Decision
Federal Structure Influence	200	165 (82.5%)	35 (17.5%)	4	84.623	0.000	Reject H_0

The results of the Chi-square analysis are presented in Table 5. The table indicates that out of the 200 respondents, a substantial majority, 165 respondents (82.5%), agreed that the structure of Nigeria's federal system influences the fiscal and administrative relationship between UBEC and SUBEBs, while 35 respondents (17.5%) disagreed with this view. This distribution of responses suggests a strong perception among respondents that federal institutional arrangements shape the way education policies and financial responsibilities are implemented across different levels of government. The statistical results show that the Chi-square value (χ^2) is 84.623 with 4 degrees of freedom (df = 4). The corresponding p-value is 0.000, which is significantly lower than the 0.05 significance level. Since the p-value (0.000) < 0.05, the null hypothesis is rejected.

The rejection of the null hypothesis indicates that Nigeria's federal structure has a statistically significant influence on the fiscal and administrative relationship between UBEC and SUBEBs. This finding suggests that the federalist institutional framework, particularly the distribution of powers and responsibilities between federal and state governments, plays an important role in shaping how education policies are financed and implemented. The result further implies that issues such as constitutional ambiguities, overlapping mandates between federal and state agencies, and fiscal centralization may influence the coordination and effectiveness of education governance. In practice, the shared responsibilities between UBEC and SUBEB require strong intergovernmental collaboration; however, structural complexities within the federal system may sometimes create coordination challenges that affect policy implementation. The findings from the Chi-square test provide empirical evidence that the structure of Nigeria's federal system significantly affects the interaction between federal and state education agencies, which in turn influences the implementation of the Universal Basic Education (UBE) programme. This result underscores the importance of strengthening institutional coordination and clarifying administrative responsibilities between different levels of government to improve the effectiveness of education policy implementation in Nigeria.

The second hypothesis two of the study examined whether compliance with counterpart funding significantly influences the accessibility, quality, and sustainability of basic education in Kwara State. To test this hypothesis, the Pearson Chi-square (χ^2) test of independence was applied at a 0.05 level of significance. The decision rule for the test states that the null hypothesis should be rejected when the p-value is less than 0.05 (p < 0.05), indicating a statistically significant relationship between the variables. The hypothesis was stated in its null form as follows:

H_{02}: Counterpart funding compliance has no significant impact on the accessibility, quality, and sustainability of basic education in Kwara State.

Table 6. Result of Counterpart Funding Impact using Chi-Square Test

Variable Tested	N	Positive Impact	Negative Impact	df	χ^2	P-value	Decision
Counterpart Funding Impact	200	178 (89.0%)	22 (11.0%)	3	112.450	0.000	Reject H_0

The results of the Chi-square analysis are presented in Table 6. The findings show that out of the 200 respondents, a large majority, 178 respondents (89.0%), indicated that counterpart funding compliance has a positive impact on the accessibility, quality, and sustainability of basic education in Kwara State. In contrast, 22 respondents (11.0%) reported either no impact or a negative impact of counterpart funding on basic education delivery. This distribution of responses suggests that most respondents perceive counterpart funding as an important mechanism influencing the effectiveness of basic education programmes. The statistical output reveals a Chi-square value (χ^2) of 112.450 with 3 degrees of freedom (df = 3). The corresponding p-value is 0.000, which is significantly lower than the 0.05 level of significance. Since p = 0.000 < 0.05, the null hypothesis is rejected. The rejection of the null hypothesis indicates that counterpart funding compliance has a statistically significant impact on the accessibility, quality, and sustainability of basic education in Kwara State. This result suggests that the state government's ability to meet its counterpart funding obligations is crucial to the success of basic education programmes implemented under the Universal Basic Education (UBE) scheme.

The finding further implies that when counterpart funding requirements are fulfilled, the state government is able to access federal grants allocated by the Universal Basic Education Commission (UBEC), which can then be used to finance key educational initiatives such as the construction and rehabilitation of school infrastructure, recruitment and training of teachers, provision of teaching and learning materials, and improvement of overall school facilities. Conversely, failure to comply with counterpart funding requirements may delay access to federal funds, resulting in stalled projects and reduced effectiveness in education service delivery. The results of the Chi-square test provide strong empirical evidence that counterpart funding compliance is a critical determinant of basic education development in Kwara State. The findings highlight the importance of strengthening state governments' financial capacity and improving fiscal coordination between federal and state authorities to enhance the accessibility, quality, and sustainability of basic education in Nigeria.

5. Discussion

This study examined how Nigeria's federal structure and counterpart funding mechanisms influence the accessibility, quality, and sustainability of basic education delivery in Kwara State, with particular focus on the Universal Basic Education (UBE) programme. The findings from both descriptive statistics and hypothesis testing reveal that institutional arrangements within Nigeria's federal system significantly shape the fiscal and administrative relationship between the Universal Basic Education Commission (UBEC) and State Universal Basic Education Boards (SUBEBs). Additionally, the study demonstrates that compliance with counterpart funding requirements plays a significant role in determining the effectiveness of basic education delivery at the state level.

5.1. Federal Structure and Intergovernmental Coordination

The results of the first hypothesis test revealed that Nigeria's federal structure has a statistically significant influence on the fiscal and administrative relationship between UBEC and SUBEBs. The chi-square test produced a significant result (χ^2 = 84.623, p < 0.05), indicating that the structure of federal governance shapes the implementation and financing of education policies across different levels of government. This finding supports earlier studies that emphasize the critical role of intergovernmental relations in the implementation of education policy. For example, Adedeji (2025) found that weak trust and limited cooperation among education agencies significantly undermine the effective implementation of national education policies in Nigeria. Similarly, Adebayo (2021) reported that strained relationships among UBEC, SUBEBs, and Local Government Education Authorities often create administrative bottlenecks that delay the implementation of primary education programmes. The present study reinforces these findings by showing that structural ambiguities within Nigeria's federal system continue to influence how education policies are coordinated and executed.

One of the major issues highlighted by respondents in this study relates to ambiguities in constitutional responsibilities between federal and state authorities. Although education is on the Concurrent Legislative List, the practical distribution of responsibilities is often unclear, leading to institutional overlaps and coordination challenges. Adedeji (2025) similarly observed that overlapping mandates among education agencies frequently produce inefficiencies in the implementation of national education policies. These findings suggest that the institutional framework governing education in Nigeria may require clearer delineation of responsibilities to improve coordination between federal and state actors. The study also revealed that fiscal centralization within Nigeria's federal system may limit state governments' financial capacity to fulfill their education responsibilities. Respondents indicated that federal control over major revenue sources reduces states' ability to independently finance education programmes. This observation aligns with the broader literature on fiscal federalism in Nigeria. Ejobowah (2025) argues that the concentration of fiscal authority at the federal level often weakens subnational governments' autonomy and undermines institutional capacity in sectors such as education. Similarly, Adebajo et al. (2024) note that effective intergovernmental relations require a balanced distribution of fiscal resources and administrative authority among different levels of government.

In addition to fiscal constraints, the findings suggest that institutional inefficiencies and bureaucratic bottlenecks also affect intergovernmental coordination in education policy implementation. Research on public sector governance in Nigeria highlights how administrative rigidities and weak accountability mechanisms frequently undermine service delivery (Asaju, 2021; Igbokwe-Ibeto et al., 2020). These governance challenges may explain why the collaborative framework between UBEC and SUBEBs sometimes fails to achieve the expected outcomes in the delivery of basic education services. The study's results support the view that effective intergovernmental relations are essential to the success of education policies in federal systems. Without strong coordination mechanisms, shared responsibilities between federal and state governments may lead to policy inconsistencies, administrative inefficiencies, and delays in programme implementation.

5.2. Counterpart Funding Compliance and Basic Education Delivery

The findings from the second hypothesis test indicate that compliance with counterpart funding significantly affects the accessibility, quality, and sustainability of basic education in Kwara State. The chi-square test result (χ^2 = 112.450, p < 0.05) indicates that state governments' ability to meet their counterpart funding obligations plays an important role in determining the effectiveness of the UBE programme. This finding is consistent with previous studies that emphasize the importance of counterpart funding in education financing. Anorue et al. (2024) found that strict funding requirements within the UBE framework significantly influence school enrollment and the implementation of education projects in Nigerian states. Similarly, Joel (2015) observed that delays in counterpart funding often led to underutilization of federal education development funds.

The results of the present study further suggest that failure to comply with counterpart funding requirements may result in unaccessed federal education grants, thereby slowing the implementation of school infrastructure projects and other educational initiatives. This observation is supported by Muhammed-Angulu et al. (2024), who reported that

federal intervention funds, such as those provided by UBEC, can significantly boost education sector growth, but their effectiveness is often limited by administrative inefficiencies and state-level funding constraints. Another important implication of the findings relates to the broader issue of education financing in Nigeria. Studies have consistently shown that inadequate and poorly managed funding remains one of the major challenges affecting the education sector. For instance, Uhunmwuangho and Diakpomrere (2019) argue that insufficient education funding has contributed to frequent disruptions in Nigeria's higher education system, including prolonged strikes by university lecturers. Although their study focused on tertiary education, the underlying issue of funding constraints is equally relevant to the basic education sector.

The findings of this study also highlight the role of governance and accountability in education financing. Research indicates that the effectiveness of education funding depends not only on the availability of financial resources but also on the transparency and efficiency with which those resources are managed. Nwosu et al. (2021) demonstrated that citizen engagement and improved budget oversight can significantly reduce wasteful public spending and enhance accountability in government budgeting processes. In addition, international evidence supports the argument that effective financial management is crucial for improving educational outcomes. Ferraz et al. (2012) found that corruption and mismanagement of education funds significantly reduce student performance by limiting the availability of essential school resources such as teaching materials and infrastructure. These findings reinforce the importance of strengthening accountability mechanisms in the management of education funds.

5.3. Implications for Education Governance

Taken together, the findings of this study highlight the complex interaction between federal institutional arrangements, fiscal coordination mechanisms, and education policy implementation in Nigeria. While the federal structure provides a framework for shared governance in the education sector, its effectiveness depends on the ability of different levels of government to coordinate their activities and share resources effectively. The results suggest that improving basic education outcomes in Nigeria requires more than simply increasing financial allocations to the education sector. Instead, policymakers must address the structural and institutional challenges that affect the implementation of education policies. This includes clarifying the roles and responsibilities of federal and state agencies, strengthening fiscal coordination mechanisms, and improving the administrative capacity of education institutions.

Furthermore, the study highlights the importance of strengthening local governance structures in the education sector. Research has shown that effective policy implementation at the local level requires adequate institutional capacity, financial autonomy, and reduced political interference (Amakiri & Arugu, 2025). Enhancing the capacity of local education authorities may therefore play a critical role in improving the delivery of basic education services. Thus, the findings of this study contribute to the growing body of literature on federalism, education financing, and public sector governance in Nigeria. By demonstrating the significant influence of federal institutional arrangements and compliance with counterpart funding on basic education delivery, the study provides important insights into the structural factors that shape educational outcomes in the country. These insights may help policymakers design more effective strategies for improving the accessibility, quality, and sustainability of basic education in Nigeria.

6. Conclusions
6.1. Conclusion

This study examined the interplay between Nigeria's federal structure, counterpart funding mechanisms, and the delivery of basic education in North-Central Nigeria, with particular focus on the implementation of the Universal Basic Education (UBE) programme in Kwara State. The analysis demonstrates that both institutional arrangements within Nigeria's federal system and financial compliance mechanisms significantly shape the accessibility, quality, and sustainability of basic education services. The findings indicate that Nigeria's federal structure plays a significant role in shaping the fiscal and administrative relationships between the Universal Basic Education Commission (UBEC) and the State Universal Basic Education Boards (SUBEBs). Structural ambiguities, overlapping mandates, and fiscal centralization were identified as key factors affecting effective coordination between federal and state education agencies.

The results further reveal that compliance with counterpart funding has a significant impact on the implementation of basic education programmes. States that are unable to meet their counterpart funding obligations risk losing access to federal education grants, thereby slowing the development of school infrastructure, teacher recruitment, and other critical educational interventions. This situation highlights the structural tension in Nigeria's fiscal federalism framework, where subnational governments are expected to contribute significant financial resources despite having limited revenue-raising capacity. Consequently, the counterpart funding mechanism, while intended to promote shared responsibility and accountability, may inadvertently reinforce regional inequalities in education development when fiscal capacities vary significantly across states. The study demonstrates that the persistent education deficit in North-Central Nigeria cannot be explained solely by inadequate funding or weak governance. Rather, it is the result of a complex

interaction between federal institutional arrangements, fiscal coordination mechanisms, and administrative capacity at different levels of government. Improving basic education outcomes requires not only increased financial investment but also institutional reforms that strengthen intergovernmental coordination, clarify administrative responsibilities, and enhance state governments' fiscal capacity.

6.2. Research Limitations

Despite its contributions, this study has several limitations that should be acknowledged. First, the study focused specifically on Ilorin West Local Government Area in Kwara State, which may limit the generalizability of the findings to other states in Nigeria or other regions of the country. Although the selected location reflects many of the fiscal and administrative characteristics of North-Central Nigeria, conditions may vary across states with different economic structures and governance capacities. Second, the study relied primarily on self-reported perceptions from education officers and teachers, which may introduce response bias. While the use of mixed methods helped mitigate this limitation by incorporating qualitative insights, future studies could strengthen the analysis by incorporating more extensive administrative data on funding allocations and project implementation. Third, the study examined the interaction between federalism and counterpart funding within a specific timeframe. Changes in political leadership, fiscal policies, or education reforms may alter these dynamics over time. Future research could therefore adopt longitudinal approaches to examine how these relationships evolve across different policy cycles.

6.3. Policy Implications

The findings of this study have several important implications for both policy and practice in Nigeria's education sector.

First, it is necessary to clarify the institutional responsibilities of federal and state education agencies to reduce administrative overlaps and improve coordination of policy implementation. A clearer delineation of roles among UBEC, SUBEBs, and Local Government Education Authorities could enhance the efficiency of programme execution. Second, policymakers should consider reforming the counterpart funding mechanism to better reflect variations in fiscal capacity among states. Flexible funding arrangements, such as graduated matching requirements or performance-based grants, could help ensure that financially weaker states are not excluded from accessing federal education funds.

Third, strengthening fiscal decentralization and state-level revenue generation capacity is essential to improving the sustainability of education financing. States require greater financial autonomy and improved revenue mobilization strategies to meet their obligations under federal education programmes. Fourth, enhancing transparency and accountability in education budgeting and fund utilization is critical for improving the effectiveness of education financing. Strong monitoring mechanisms and greater community participation in budget oversight could help ensure that allocated funds are used efficiently to improve educational outcomes.

Finally, policymakers should invest in capacity building for local education administrators and school management personnel, as effective implementation of education policies ultimately depends on the competence of institutions operating at the grassroots level. In conclusion, addressing the education deficit in North-Central Nigeria requires a comprehensive approach that combines institutional reform, fiscal restructuring, and improved governance practices. By strengthening the coordination between federal and state governments and ensuring equitable access to education funding, Nigeria can make significant progress toward achieving the goals of the Universal Basic Education programme and improving educational opportunities for all citizens.

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