INTERGOVERNMENTAL RELATIONS AND BASIC EDUCATION FINANCING IN NIGERIA: A STUDY OF THE KWARA STATE UNIVERSAL BASIC EDUCATION BOARD (2019–2024)

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Keywords

Basic Education, Collaborative Governance, Intergovernmental Relations, Education Financing, Kwara State, UBE

Abstract

Research Problem:
Basic education is central to human capital development, yet persistent coordination weaknesses continue to undermine Nigeria's Universal Basic Education (UBE) system. Although the Fourth Republic introduced collaborative mechanisms across federal, state, and local governments, their effectiveness in Kwara State between 2019 and 2024 remains poorly understood. Delays in disbursement, weak institutional capacities, and fragmented intergovernmental engagement continue to threaten the efficiency and sustainability of UBE financing.

Methods/Theory:
The study employed a mixed-methods design anchored on Collaborative Governance Theory. Quantitative data were derived from structured questionnaires administered to teachers and administrative staff, while qualitative insights came from interviews with education officials, SUBEB personnel, and civil society representatives. This design enabled triangulation of funding patterns, coordination processes, and

institutional performance indicators.

Results:

Findings show that coordination between state and local governments has improved fund utilization, transparency, and infrastructural development in Kwara State. Joint planning sessions, clear policy directives, and structured monitoring frameworks have enhanced the implementation of UBE financing. However, challenges persist, including delayed counterpart funding, bureaucratic bottlenecks, limited local government participation in decision-making, and inconsistent adherence to financial timelines.

Conclusion:

Collaborative governance has strengthened coordination and financial oversight within Kwara State's basic education sector, yet the persistence of institutional and fiscal bottlenecks continues to constrain long-term sustainability. Effective collaboration requires predictable funding flows, clarity of roles, and consistent administrative commitment across government tiers.

Key Contribution to Knowledge:

The study demonstrates empirically that structured collaborative governance mechanisms can improve education financing outcomes by enhancing intergovernmental coordination and multi-stakeholder participation. It advances existing scholarship by showing how institutional design and cooperative frameworks shape the functioning of Nigeria's basic education system at state level.

Recommendation:

The study recommends the adoption of automated disbursement systems, stricter enforcement of financial management timelines, enhanced stakeholder engagement, and stronger institutional frameworks to ensure transparency, efficiency, and sustainability in basic education financing.

Introduction

Education is globally recognized as a fundamental driver of socio-economic, political, and cultural transformation. It enhances human capital development, fosters productivity, promotes democratic values, and serves as a vehicle for national integration and sustainable development. The global consensus on the centrality of education was reaffirmed at the 1990 Jomtien World Conference on Education for All (EFA) and the 2000 Dakar Framework for Action, where international stakeholders emphasized equitable access to quality education as an essential component of sustainable development (UNESCO, 1990; UNESCO, 2000). Similarly, Africa's Agenda 2063 and the Continental Education Strategy for Africa (CESA 2016–2025) underscore education as a key instrument for achieving the continent's transformation, advocating effective collaboration, resource mobilization, and improved governance in education delivery (African Union, 2016).

In Nigeria, the National Policy on Education (2004, revised) envisions education as an "instrument par excellence" for achieving social justice, equality, and national cohesion (Federal Republic of Nigeria, 2004). The introduction of the Universal Basic Education (UBE) programme in 1999 and its legal institutionalization in 2004 were deliberate steps toward providing free and compulsory education for children aged 6–15. This framework established the Universal

Basic Education Commission (UBEC) and the State Universal Basic Education Boards (SUBEBs) to coordinate implementation across federal, state, and local governments.

However, various literaturesreveals persistent challenges undermining the realization of UBE goals, notably in financing, policy coordination, and governance. Studies by Odukoya (2009), Nwoko (2015), and Obasi (2020) have shown that the complexity of Nigeria's federal system often leads to duplication of responsibilities, funding delays, and accountability deficits in basic education financing. While previous works have explored the fiscal and institutional dimensions of education (for example, Adedeji & Olaniyan, 2011; van Fleet et al., 2012), few have systematically examined how the interplay of intergovernmental relations shapes financing outcomes and implementation efficiency at the subnational level. This gap is particularly pronounced in empirical assessments of how collaborative mechanisms among government tiers affect fund utilization, transparency, and infrastructural outcomes within state contexts such as Kwara.

Therefore, this study interrogates the nexus between intergovernmental relations and basic education financing in Nigeria, with specific reference to the Kwara State Universal Basic Education Board (KWSUBEB) between 2019 and 2024. By situating its analysis within the framework of Collaborative Governance Theory, the study extends existing scholarship by providing evidence-based insights into how coordination across multiple levels of government can enhance or constrain the effectiveness of basic education financing. In doing so, it contributes to the ongoing discourse on fiscal federalism, governance, and educational equity by bridging the empirical and theoretical gaps in the study of intergovernmental collaboration in education delivery.

Research Problem

Despite the centrality of education in national development, the financing of basic education in Nigeria remains critically under-resourced, with persistent inefficiencies in fund mobilization, allocation, and utilization across federal, state, and local governments. Inadequate funding, bureaucratic bottlenecks, and weak intergovernmental coordination have undermined the effectiveness of the Universal Basic Education (UBE) programme, limiting access, quality, and equity in basic education delivery. While several studies have highlighted the fiscal challenges in Nigeria's education sector, few have systematically examined how intergovernmental relations shape financing outcomes and operational efficiency at the state level. This gap is particularly evident in empirical assessments of collaborative mechanisms among government tiers and their influence on transparency, fund utilization, and infrastructural development in states like Kwara. Addressing this gap is essential to understanding how governance structures can enhance or constrain basic education financing and, by extension, educational outcomes in Nigeria.

Research Objectives

1. To examine the role of intergovernmental relations in shaping the financing and operational efficiency of the Universal Basic Education programme in Kwara State.
2. To assess the extent to which collaborative governance mechanisms among federal, state, and local governments influence fund utilization, transparency, and infrastructural outcomes in basic education delivery.

Research Methodology

This study uses a convergent mixed-methods design, combining a structured quantitative survey with qualitative in-depth interviews to triangulate findings on how intergovernmental relations affect UBE financing in Kwara State.The empirical scope was Ilorin West Local Government Area (LGA). The quantitative sample (n_0 = 283) was drawn from three strata within the LGA: (a) classroom teachers and instructional staff in public primary and junior-secondary schools, (b) school heads/principals, and (c) local education administrators. After data collection, 267 completed questionnaires were returned and retained for analysis (response rate = 94.3%). The final respondent breakdown was: 180 teachers, 50 school heads/principals, and 37 local education officials (LGEA/SUBEB officers and ministry desk officers).A multistage stratified sampling approach was applied for the survey. First, public primary and junior-secondary schools in Ilorin West were stratified by ward and school type. Schools were then selected randomly within each stratum proportional to size. Within selected schools, teachers were sampled using simple random sampling; school heads and local education officials were selected purposively to ensure representation of implementation actors. For the qualitative component, purposive and snowball sampling identified 18 key informants: KWSUBEB officials, LGEA officers, UBEC representatives (where accessible), NGO/CSO representatives involved in education, and community education leaders.Instrument content validity was established through expert review by two senior education policy researchers and pilot testing in one ward (n = 20). Reliability analysis of multi-item scales produced acceptable internal consistency (Cronbach's α = .78). Interview guides were reviewed for clarity and alignment with objectives.Quantitative data were entered and analyzed using SPSS v.25. Descriptive statistics (frequencies, percentages, means, SD) summarize respondent characteristics and key indicators. Qualitative data were transcribed verbatim and analysed thematically using a framework approach to identify patterns and to contextualize and explain quantitative findings.

Conceptual Clarification

This study conceptualizes three core constructs: intergovernmental relations (IGR), Universal Basic Education (UBE), and education financing. Intergovernmental relations refer to the structured and informal interactions among federal, state, and local governments that facilitate policy coordination, resource allocation, and service delivery within a federal system (Obi, 2004; Ikelegbe, 2004). Effective IGR balances autonomy and interdependence, ensuring that shared responsibilitiessuch as education financing which are executed efficiently (Anderson, 1960). Universal Basic Education (UBE) represents Nigeria's nine-year free and compulsory education scheme aimed at universal literacy, human capital development, and social cohesion (Nakpodia, 2011; Obanya, 2004). The success of UBE is contingent on collaborative engagement among government tiers, civil society, private partners, and donor agencies. Education financing encompasses the generation, allocation, and utilization of financial resources to ensure access, quality, and equity in education (Psacharopoulos&Patrinos, 2004; Lewin, 2008). This study situates these concepts within the dynamics of IGR to explore how intergovernmental collaboration, or the lack thereofaffects financing efficiency and educational outcomes in Kwara State.

Concept of Intergovernmental Relations (IGR)

IGR involves negotiation, collaboration, and occasional conflict among government tiers to achieve shared policy goals (Ikelegbe,

2004). In Nigeria, IGR governs interactions among federal, state, and local governments, encompassing executive, legislative, judicial, and cooperative mechanisms that facilitate policy implementation (Obi, 2004). While designed to enhance coordination, IGR in practice is often hindered by bureaucratic bottlenecks, fiscal constraints, and weak accountability. Within basic education, the UBE Act mandates federal-state collaboration: UBEC disburses federal funds, while SUBEBs implement programmes at the state level. In Kwara State, recurrent shortfalls in counterpart funding, delayed federal fund access, and weak local government participation continue to impede UBE implementation.

Universal Basic Education (UBE)

UBE aims to provide free, compulsory, and universal primary and junior secondary education, addressing educational inequality and fostering national development (Nakpodia, 2011; Obanya, 2004). The programme relies on multi-tier collaboration for funding, teacher recruitment, training, and infrastructure. Despite policy frameworks, educational outcomes in Nigeria remain weak; literacy and numeracy benchmarks are unmet for a significant proportion of primary school students (van Fleet et al., 2012), highlighting gaps between policy intent and implementation.

Education Financing

Effective education financing ensures equitable access, quality delivery, and sustainability (Psacharopoulos&Patrinos, 2004; Lewin, 2008). In Nigeria, funding is predominantly government-dependent and often insufficient, inconsistent, and poorly managed (Ofojebe&Ezugoh, 2010). Innovative financing mechanismssuch as public-private partnerships, philanthropic contributions, and government-induced fiscal instruments, have been proposed to bridge gaps, drawing lessons from health sector interventions like the International Financing Facility for Immunization and debt swaps (Burnett & Birmingham, 2010; Rose et al., 2013). Applying such mechanisms to basic education could improve efficiency, accountability, and equity while mitigating persistent underfunding.

Empirical Review of the Literature

Intergovernmental relations (IGR) are central to understanding how federal, state, and local governments coordinate responsibilities, particularly in policy-heavy sectors like education. Obi (2004) defines IGR as involving interactions, collaborations, and mutual dependencies across government tiers, encompassing both formal and informal mechanisms. While this definition captures the structural complexity of IGR, it stops short of interrogating how these interactions translate into tangible outcomes in specific sectors. In the Nigerian context, the mere existence of multiple interaction channels such as the federal-state, state-state, and state-local, does not guarantee effective service delivery. By highlighting the facilitative systems within IGR, Obi underscores the potential for cooperative federalism, yet empirical evidence from basic education financing shows that these mechanisms often fail to bridge the gap between policy intent and implementation. Therefore, while Obi's framework is foundational, it must be interrogated in light of sector-specific inefficiencies, such as delays in counterpart funding and fragmented oversight in UBE programmes.

Oates (1999) argues that effective intergovernmental relations are essential for achieving economies of scale, particularly in sectors requiring large-scale investment like education. This assertion reinforces Obi's premise by linking cooperation directly to efficiency outcomes. However, in practice, achieving such economies in Nigeria is constrained by weak institutional integration

and inconsistent communication across government tiers. Ikelegbe (2004) corroborates this, emphasizing that poor collaboration and lack of integration undermine policy execution. His analysis, when interrogated, reveals a critical insight: structural arrangements alone are insufficient unless accompanied by clarity of roles and accountability mechanisms. Applied to Kwara State, this suggests that even well-funded interventions can fail if intergovernmental processes are misaligned or poorly coordinated.

Joel (2014) and Ikelegbe (2004) further problematize IGR by highlighting role ambiguity between UBEC and SUBEBs. While UBEC provides federal funding and sets national standards, SUBEBs implement these policies at the state level. Interrogating this claim reveals a recurring theme in Nigeria: overlapping mandates produce duplication, conflicts, and inefficiencies. In Kwara, for instance, delays in counterpart funding often render federal allocations ineffective, illustrating that the existence of formal structures does not automatically guarantee outcomes. This critique points to a structural gap in policy design that has direct implications for the financing and operational efficiency of UBE.

Political interference exacerbates these structural challenges. Suberu (2001) observes that developmental objectives are often subordinated to political interests, which misallocate resources and fragment decision-making. Critically examining this observation shows that politicization does more than distort funding, it actively shapes which schools, communities, and programmes receive attention. In Kwara, politically motivated prioritization of projects has perpetuated inequities in infrastructure development and teacher deployment, directly undermining the principles of equitable education financing.

Finally, capacity deficits at the state level constrain the effectiveness of IGR. Nakpodia (2011) notes that many states lack the institutional frameworks, skilled personnel, and monitoring mechanisms required for UBE implementation. Interrogating this assertion suggests that even where funding exists, the absence of trained staff, weak administrative structures, and poor oversight can nullify its impact. In Kwara, these deficits are evident in persistent infrastructural gaps, inadequate teacher recruitment, and limited training opportunities, revealing that financial inputs alone are insufficient without institutional readiness.

Collectively, these empirical insights demonstrate that intergovernmental relations in Nigeria are a necessary but not sufficient condition for effective basic education financing. While cooperation, clear role definitions, and capacity building are highlighted in the literature, the persistent gaps in policy alignment, political interference, and institutional capacity underscore the need for a more nuanced understanding of how IGR translates into tangible educational outcomes. This study addresses this gap by empirically examining the interplay of intergovernmental coordination, funding mechanisms, and operational efficiency in Kwara State's UBE programme.

Theoretical Framework: Collaborative Governance Theory

Collaborative Governance Theory, developed by Emerson, Nabatchi, and Balogh (2012), examines how multiple stakeholders, particularly different levels of government, work collectively to achieve shared objectives. The theory emphasizes partnerships, shared responsibilities, trust-building, and coordinated decision-making as mechanisms for addressing complex governance challenges. While the theory provides a strong conceptual lens for analyzing

intergovernmental cooperation, it is important to interrogate its assumptions critically. For instance, Emerson et al. (2012) highlight ideal conditions for collaboration, such as mutual trust and clearly defined roles, yet empirical contexts like Nigeria often diverge from these ideals. Structural inefficiencies, fiscal constraints, and political interference may limit the applicability of collaborative governance, suggesting the need to adapt the theory to contexts with entrenched institutional and political challenges.

Ansell and Gash (2008) extend this perspective by defining collaborative governance as "a governing arrangement where one or more public agencies directly engage non-state stakeholders in a collective decision-making process." This definition foregrounds the role of multi-stakeholder engagement, highlighting that intergovernmental collaboration is not limited to government actors but also involves civil society, communities, and donors. In the context of Nigeria's Universal Basic Education (UBE) programme, this framework illuminates the interactions between UBEC and SUBEBs, including joint planning, staff training, and infrastructure development. Critically, while collaborative governance emphasizes inclusivity and shared responsibility, the Nigerian experience demonstrates persistent power asymmetries and misalignments between federal directives and state capacities, which can undermine programmatic outcomes.

This study therefore employs Collaborative Governance Theory not as a prescriptive model but as an analytical tool to examine how intergovernmental relations in Kwara State influence the financing and delivery of basic education. By interrogating the gaps between theoretical expectations and on-the-ground realities, the study contributes to refining the theory for contexts characterized by institutional fragility, political interference, and resource constraints, thus extending its relevance to developing-country education systems.

Research Methodology

This study adopts a mixed-methods research design, combining quantitative and qualitative approaches to capture the complexity of intergovernmental relations and their influence on basic education financing in Kwara State. The quantitative component involved a structured questionnaire administered to 283 respondents drawn from schools in Ilorin West Local Government, including teachers, school administrators, and local education officials. A total of 267 completed questionnaires were retrieved and analyzed using descriptive and inferential statistics to assess funding allocations, utilization, and policy effectiveness. The data were presented using descriptive statistics. The qualitative component employed in-depth interviews with key stakeholders, including SUBEB officials, government education officers, and representatives from NGOs and donor agencies. This allowed for detailed exploration of coordination mechanisms, challenges, and contextual factors influencing fund deployment and program outcomes. By integrating these methods, the study triangulates findings, enhancing the validity, reliability, and richness of the data. This design ensures that quantitative trends are interpreted alongside contextual insights, providing a holistic understanding of how intergovernmental collaborationor its absenceaffects basic education financing in Kwara State.

Results and Data Presentation

A questionnaire of 283 multi-layered samples were chosen from a population of strata from schools from Ilorin west local government. At the end a total of 267 questionnaire were retrieved and completed for analysis. And the result was distributed below using simple descriptive statistics.

Table 1: The Level of IGR Coordination between the State and Local Government on the Implementation of Education Financing on UBEC in Kwara State

S/N	ITEMS	SA	A	U	D	SD	TOTAL
1	There is a clear framework guiding coordination between the state and local governments in financing Universal Basic Education (UBE) in Kwara State.	97 (36.3%)	132 (49.4%)	7 (2.6%)	21 (7.9%)	10 (3.7%)	267 (100%)
2	The state and local governments engage in regular joint planning for the effective utilization of UBEC funds	61 (22.8%)	155 (58.1%)	25 (9.4%)	16 (6%)	10 (3.7%)	267 (100%)
3	Delays in state government fund disbursement significantly impact the financing of basic education at the local level	91 (34.1%)	122 (45.7%)	25 (9.4%)	23 (8.6%)	6 (2.2%)	267 (100%)
4	Local government authorities play an active role in the decision-making process for UBEC funding allocation	59 (22.1%)	93 (34.8%)	32 (12%)	60 (22.5%)	23 (8.6%)	267 (100%)
5	Poor coordination between the state and local governments leads to inefficiencies in the financing and implementation of basic education projects.	85 (31.8%)	132 (49.4%)	20 (7.5%)	25 (9.4%)	5 (1.9%)	267 (100%)

Source: Researcher's Field Survey, 2025

The analysis of the table on state and local government coordination in financing Universal Basic Education (UBE) in Kwara State reveals that most respondents acknowledged the existence of a clear framework guiding this process. Specifically, 85.7% of the participants agreed that coordination between the two tiers of government is structured, suggesting that there are established mechanisms for collaboration. The result is in line with respondent 1,from Ilorin West Local Government Education Authorities (LGEA) Officials thatthe level of collaboration is excellent and highly effective. However, in practical sense, the services rendered seems to be ineffective, confirming to the submission of Nwafor (2018), who argues that policy frameworks for UBE in Nigeria are well-documented but often encountering implementation challenges.

Similarly, 80.9% agreed that both the state and local governments engage in regular joint planning for the effective utilization of UBEC

funds. Respondent 3 from Kwara State Universal Basic Education Board (KWSUBEB) Official who admit that the state and local governments consistently sit together to plan how UBEC funds are used. State Universal Basic Education Board (KWSUBEB) "said that the board always held regular joint meetings to decide priorities and ensure the money is allocated effectively". The result is supported by Adepoju and Fabiyi (2019) who observed that intergovernmental collaboration is central to effective educational financing.

79.8% of respondents noted that delays in state government fund disbursement significantly affect financing at the local level, thereby hindering smooth project implementation. The result is in line with respondent 1 from(LGEA) Officials thatprojects often move slowly. Many are scheduled for holidays but end up happening during the school term, causing disruptions. There are frequent delays in taking action, and this really affects the smooth running of the system and has a negative impact on basic education. Respondent 5 from the UBEC (Universal Basic Education Commission) Representatives note thatimportant projects are delayed, the school system is disrupted, and there's a significant slowdown in providing essential infrastructure. This is consistent with the findings of Obadara (2020), who emphasized that untimely release of funds is one of the greatest obstacles to the successful implementation of UBE projects in Nigeria.

Moreover, only 56.9% agreed that local government authorities, play an active role in decision-making, while 31.1% disagreed, highlighting the limited influence of LGAs in critical funding decisions. 81.2% of respondents believed that poor coordination between the state and local governments leads to inefficiencies in the financing and implementation of basic education projects. The finding is similar torespondent 9from NGOs (EnetSuD)states that honestly, there is a real lack of coordination between the state and local governments. This poor communication slows down funding and makes it hard to implement basic education projects efficiently. This agrees with the position of Adebayo (2021), who stressed that weak synergy between different tiers of government undermines efficiency, transparency, and accountability in public sector projects. However,respondent8, Kwara State Ministry of Education, Ilorin admits that there is smooth collaboration, and clear rules and regulations guide their interactions.

Table 2: The Policy Alignment between the State and Local Government on UBEC Educational Financing in Kwara State

S/N	ITEMS	SA	A	U	D	SD	TOTAL
1	There is effective policy alignment between the state and local governments in the financing of UBEC programmes in Kwara State	97 (36.3%)	123 (46.1%)	21 (7.9%)	20 (7.5%)	6 (2.2%)	267 (100%)
2	Joint planning and implementation strategies between the	52 (19.5%)	152 (56.9%)	23 (8.6%)	29 (10.9%)	11 (4.1%)	267 (100%)

	state and local governments enhance the efficiency of UBEC fund utilization						
3	The timely disbursement of state counterpart funds positively impacts the execution of UBEC-funded education projects	67 (25.1%)	125 (46.8%)	35 (13.1%)	35 (13.1%)	5 (1.9 %)	267 (100%)
4	Monitoring and evaluation mechanisms are effective in ensuring accountability in the utilization of UBEC funds at the local government level.	67 (25.1%)	135 (50.6%)	33 (12.4%)	27 (10.1%)	5 (1.9%)	267 (100%)
5	Poor coordination between the state and local governments leads to inefficiencies in the financing and implementation of basic education projects.	82 (30.7%)	119 (44.6%)	27 (10.1%)	31 (11.6%)	8 (3%)	267 (100%)

Source: Researcher's Field Survey, 2025

The table shows that 82.4% of the respondents agreed that there is effective policy alignment between the state and local governments in financing UBEC programs, while only 9.7% disagreed. This suggests that policies guiding UBE financing are consistent across government levels. The result is like respondent 9 from (EnetSuD)states that all local governments align with state policies, while the state maintains overall control of everything. Finding is in line withrespondent10 Anonymity says policy allows UBEC to undertake more projects and promotes stronger collaboration with other stakeholders. The result is supported by Adepoju and Fabiyi (2019), who noted that policy alignment between tiers of government enhances cooperation in education financing and ensures smoother implementation.

On joint planning and implementation, 76.4% of respondents agreed that collaboration enhances the efficiency of fund utilization. The result aligns with respondent 1 from (LGEA), who noted that the Project and Statistics departments are involved and that quarterly reports are regularly compiled.The finding is consistent with respondent 10 (anonymous), who mentioned the formation of joint planning committees along with regular consultations and meetings. This aligns with the view of Nwafor (2018), who emphasized that participatory and collaborative planning among government tiers increases transparency and accountability in public education programmes.

Regarding fund disbursement, 71.9% agreed that the timely release of counterpart

funds positively impacts project execution. Respondent 8 in the Kwara State Ministry of Education, Ilorin nconcurred that the prompt provision of essential equipment positively influences project performance. In addition, respondents noted that early involvement of community stakeholders enhances the sustainability of development initiatives. Similarly, Obadara (2020) observed that while counterpart funding has improved UBE delivery in some states, untimely disbursement remains a persistent bottleneck that undermines effectiveness.

On monitoring and evaluation, 75.7% agreed that accountability mechanisms are effective in fund utilization at the local level. The finding is similar torespondent 3 from (KWSUBEB) Official who admits thattimely repairs and regular upgrades of infrastructure help maintain efficient service operations. In addition, involving local stakeholders in decision-making strengthens project ownership and sustainability. This finding corroborates Adebayo (2021), who argued that effective monitoring and evaluation frameworks are crucial in curbing fund mismanagement and ensuring quality educational service delivery.

Finally, 75.3% of respondents acknowledged that poor coordination between the state and local governments leads to inefficiencies in financing and implementing basic education projects. Respondent 2 from NUT Ilorin West Executivesthat delays in resource allocation between federal and state agencies often disrupt the timely execution of community development projects, while limited collaboration between oversight committees and local authorities continues to hinder effective monitoring of public infrastructure initiatives. This reflects the assertion of Okeke (2017), who highlighted that weak synergy and over-centralization in decision-making often limit local government contributions, thereby affecting the grassroots impact of UBE projects.

Theme I: Coordination Between State and Local Governments in UBE Financing

To examine the role of intergovernmental relations in shaping the financing and operational efficiency of the Universal Basic Education programme in Kwara State.

The study reveals that coordination between the state and local governments in financing Universal Basic Education (UBE) in Kwara State is generally well-structured. A significant majority of respondents (85.7%) affirmed the presence of a clear framework guiding collaboration, with officials from the Local Government Education Authority (LGEA) describing the level of cooperation as excellent and highly effective. This supports Nwafor (2018), who argued that Nigeria's UBE policy frameworks are well documented. Critically, while documentation exists, practical implementation often faces challenges; this study confirms that institutional frameworks alone are insufficient without effective operationalization.

Similarly, 80.9% of respondents agreed that both tiers of government regularly engage in joint planning to ensure effective use of UBEC funds. Officials from the Kwara State Universal Basic Education Board (KWSUBEB) confirmed this practice. Adepoju and Fabiyi (2019) emphasize that intergovernmental collaboration, especially regular planning meetings, is essential for sustainable educational financing. Interrogating this claim shows that structural collaboration contributes to transparency and prioritization, yet it does not automatically resolve systemic delays in fund disbursement.

Despite this, challenges remain. About 79.8% of respondents reported that delays in state government fund disbursement hinder smooth project implementation, with both

LGEA and UBEC representatives citing disruptions such as postponed projects and school-term interruptions. This aligns with Obadara (2020), who identifies untimely release of funds as a major obstacle to UBE success across Nigeria.

Local government influence in funding decisions appears limited: only 56.9% of respondents agreed that local authorities play an active role, while 31.1% disagreed. Testimonies revealed that major funding choices are often made at the state level, leaving LGAs largely confined to functions like salary payments, teacher recruitment, and training. Okeke (2017) similarly contends that state dominance marginalizes local governments in policy execution, weakening grassroots participation.

Additionally, 81.2% of respondents believed poor coordination between state and local governments leads to inefficiencies in financing and implementing basic education projects. NGO representatives highlighted communication gaps that delay funding and complicate project delivery. Adebayo (2021) corroborates this perspective, emphasizing that weak intergovernmental synergy undermines efficiency, transparency, and accountability in public sector projects. Nevertheless, a few participants, including a Kwara State Ministry of Education official, reported that collaboration can function smoothly when guided by clear regulations, suggesting that institutional clarity and adherence to framework rules are critical.

Theme II: Policy Alignment and Implementation Across Government Tiers

To assess the extent to which collaborative governance mechanisms among federal, state, and local governments influence fund utilization, transparency, and infrastructural outcomes in basic education delivery.

The study indicates a generally strong alignment of policies between state and local governments in financing UBE programs. A large majority of respondents (82.4%) agreed that policy alignment is effective across government levels, suggesting consistency and coordination in UBE financing. Respondents highlighted that local governments follow state directives while the state maintains overall control, enabling UBEC to undertake more projects and foster stronger collaboration with stakeholders. This aligns with Adepoju and Fabiyi (2019), who note that policy harmony enhances cooperation and project implementation. Critically, their work underscores that alignment is meaningful only when paired with operational enforcement and monitoring, something this study confirms through observed practices.

Collaboration in joint planning and implementation emerged as a significant strength, with 76.4% of respondents agreeing that such cooperation improves fund utilization efficiency. LGEA officials noted that project and statistics departments are actively involved, with quarterly reports compiled and reviewed. Frequent consultations and joint planning committees were also emphasized. These findings support Nwafor (2018), who argues that participatory planning across government levels fosters transparency and accountability. Interrogating this claim against the study's context shows that collaboration mechanisms are functional but still constrained by delays in fund disbursement.

Regarding counterpart fund release, 71.9% of respondents agreed that timely provision positively affects project execution. Officials from the Kwara State Ministry of Education observed that prompt provision of essential equipment supports better project performance. Early involvement of community stakeholders was highlighted as key to sustaining development initiatives. This aligns

with Obadara (2020), who notes that timely fund release improves UBE delivery, though delays persist in many states, highlighting the continuing operational gap between policy and practice.

Monitoring and evaluation practices were viewed positively, with 75.7% confirming that accountability mechanisms ensure proper fund utilization at the local level. Officials from KWSUBEB emphasized timely repairs and regular upgrades of infrastructure, alongside local stakeholder participation, as key to maintaining efficiency and fostering project ownership. These observations interrogate Adebayo (2021), who stresses that robust monitoring frameworks are crucial for preventing fund mismanagement. In this study, the evidence suggests that monitoring alone is insufficient without timely funding and active stakeholder engagement.

Conclusion and Recommendations

This study examined the impact of intergovernmental relations (IGR) on basic education financing in Kwara State, focusing on the dynamics between the State Universal Basic Education Board (SUBEB), Local Government Education Authorities (LGEAs), and the federal Universal Basic Education Commission (UBEC). Conceptually, the findings underscore that collaborative governance is central to effective education financing. A structured framework of coordination and policy alignment between state and local governments fosters transparency, improves fund utilization, and supports infrastructure development. Non-state actors, including civil society groups, community-based organizations, and donor agencies, contribute to accountability and enhance program effectiveness.

Theoretically, the study extends Collaborative Governance Theory (Emerson et al., 2012; Ansell & Gash, 2008) by demonstrating that trust, communication, and multi-stakeholder engagement, while necessary, are insufficient when bureaucratic bottlenecks, delayed fund disbursement, and political interference persist. The findings show that local government marginalization and weak institutional frameworks can undermine intergovernmental collaboration, highlighting the need for context-sensitive applications of the theory in developing-country education systems.

Empirically, the study confirms previous observations by Nwafor (2018), Adepoju and Fabiyi (2019), and Obadara (2020) regarding the importance of policy alignment and intergovernmental collaboration. However, it departs from prior studies by documenting persistent implementation gaps despite strong coordination frameworks, particularly delays in counterpart funding, limited local government participation, and challenges in stakeholder engagement. This nuanced perspective demonstrates the complex interplay between structure, process, and context in achieving effective UBE financing.

Recommendations

1. Strengthen Financial Management and Fund Disbursement: The Kwara State Government, UBEC, and KWSUBEB should implement stricter financial management timelines and automated disbursement systems to ensure timely fund release and prevent project delays.
2. Enhance Local Government Participation: LGEAs should be formally represented in key funding and planning committees to contribute grassroots insights and improve responsiveness to community needs.
3. Institutionalize Joint Planning and Coordination: Standing intergovernmental councils, coordinated by KWSUBEB and the

Ministry of Education, should meet quarterly to review priorities, monitor implementation, and address bottlenecks. Digital platforms should facilitate real-time communication on fund utilization.

4. Capacity Building for Education Officials: Regular training on public finance, project management, and monitoring should be organized for state and local education officials, with technical support from NIEPA to enable data-driven monitoring and reporting.

5. Engage Non-State Actors for Transparency: Civil society groups and education-focused NGOs should participate in independent monitoring of UBE projects, coordinated through the Ministry of Education and UBEC, to enhance accountability and early detection of inefficiencies.

6. Policy and Legislative Strengthening: The Kwara State House of Assembly should review and update UBE financing policies to provide stronger legislative backing, clearly define roles of each tier of government, and reduce overlaps or conflicts.

7. Standardize Monitoring and Evaluation: UBEC, in partnership with KWSUBEB, should conduct regular quarterly assessments of fund utilization using standardized reporting templates and clear role definitions to ensure consistency and accountability across all local government areas.

Overall, achieving sustainable basic education financing in Kwara State requires not only strong coordination and policy alignment but also active stakeholder participation, robust institutional frameworks, timely fund release, and continuous capacity development. These measures will strengthen intergovernmental collaboration, advance the objectives of the UBE programme, and contribute to broader national development goals.

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