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**AN EXAMINATION OF GOVERNANCE TYPOLOGY IN NIGERIA  
HIGHER EDUCATION SYSTEM**

**BY**

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## **Abstract**

*Nigeria higher education institutions (NHEIs) are facing a number of challenges that border on corporate governance (CG) practices. This paper explores CG culture and its challenges in NHEIs. A qualitative research method was employed through structured interviews of some NHEIs stakeholders and extensive desk-based research. The results of the interviews and content analysis of operational documents such as the enabling laws, government directives and policies, institutional websites and some media releases of these institutions revealed the adoption of a number of internal and external corporate governance structures and non-existence of disclosure of application of CG principles. Challenges such as inadequate funding, excessive interference by government, domineering influence of unions, faulty composition of CG constituents and leadership to mention just a few are affecting effective governance in these institutions. Hence, proper funding, leadership training, empowerment of these institutions and complete disclosure of application of CG practices are recommended.*

**Keywords: Corporate governance, Nigeria higher education institutions, Stakeholders**

## **INTRODUCTION**

Sustainable development is increasingly driven by the advancements and application of knowledge through effective higher education (Nazar et al, 2018). Research evidence indicates that knowledge has been the most important engine of growth and driving force for socio-

economic performance in Organization for Economic and Cooperation Development (OECD) countries over the past decades (Asadullah and Ullah, 2018).

Higher education is the organized learning activities at the tertiary level. (Jaja, 2013). The National Policy on Education of Nigeria (2004) defined tertiary education to include universities, colleges of education, polytechnics and monotechnics. These institutions were established to blaze the trail in the production of workforce equipped with a unique education tailored to address Nigeria problems (Ogunraku, 2012). The tripartite mandate of teaching, research and community service of higher institutions were derived from the age long core values characterized by intellectual vitality, academic freedom, ethical caring, diverse community and individual well-being (Okogie, 2013, Pucciaretti and Kaplan, 2016). Tertiary education is generally acknowledged as the citadel of knowledge, education and human resources development. The World Bank maintained that the single most important key to development and poverty alleviation is education (Deboer et al, 2002). Little wonder, why the United Nations Education. Scientific and Cultural Organization (UNESCO) recommended that developing nations should invest a minimum of 26% of total budget allocation to education sector (Ekundayo and Ajayi, 2009, Ahmad, 2015).

In developed and developing countries of the world, investment in education is premised on the efficacy of education in solving socio-political, economic and technological problems. In Nigeria, this is far from the reality (Ahmad, 2015). Previous findings on the state of higher education in Nigeria confirmed the degradation of Nigerian education system (Obiyo and Lencee, 2011, Ahmad, 2015). Most of these institutions are characterized by unethical practices, poor quality of a graduates, internal politics, bureaucracy, conflicting values, inadequate funding, low motivation, globalization, centralization of authority and decision making, competition and

globalization poor CG culture (Lawal 2008; Bamiro 2012; Issa and Mohammed, 2014 and Ahmad and Adepoju, 2017).

Higher Education Institutions (HEIs) are facing dramatic changes. Increasing enrolment, diversification of programs and revenue base, new modes of delivery, diversity in profiles, growing internationalization and emphasis on research and innovation are leveraging on knowledge production of HEI (Hanard and Alexander, 2016). In recent times, the strategy of internationalizations has become imperative in order to access large pool of talents on one hand. Yet, on the other hand, it exposes HEIs to competitors who seek to capture the same resources (Pucciarell and Kaplan, 2016). Internationalization has resulted into international ranking and accountability of HEIs. As rightly remarked “high ranking universities have three connected factors concentration of talents, abundant funding and appropriate governance” (Salmi, 2009).

Accountability is also becoming an important element of governance in HEIs. The trend toward greater transparency and public accountability is evidenced through quality assurance framework, performance related funding, market mechanism and participation of external stakeholders (Crous, 2017 and Hannard and Alexander, 2015).

Nigeria higher education (NHE) has undergone substantial deregulation resulting into participation of private sector; hence NHE needs to react to competitive environment similar to development in telecommunication and utilities sectors. Despite the deregulation, government and supra agencies are still involved in HEI system through various regulations, policies and recommendations to quality assurance and public resource allocation. NHE cannot succeed within the contemporary competitive environment without good leadership, and sound

governance (Crous, 2017). Governance differs and depends on the nature of the institution. This is largely determined by the critical stakeholders.

Empirical evidence on governance of NHE is relatively little (Davis, 2005). Extant research focuses on governance of large corporate firms such as banks, multinational corporations and insurance firms on the premise that the findings of these studies can be generalized to other institutions. Thus, NHE governance remains essentially unaddressed.

Higher education in Nigeria is in travail, the system is riddled with crises of various dimensions and magnitudes. A number of multifaceted problems have inhibited goal attainment and are raising questions, doubts and fears on effective and efficient management of these institutions (Ajayi and Haastrup, 2016). Against this backdrop, the successive governments have instituted a number of reforms aimed at improving the level of governance in these institutions. In recognition of the significant role of HEI in sustainable development, the study seeks to examine how HE framework makes their actors responsible for naturally defined mandate using the notion of governance in its broader sense.

Our study contributes to literature in two ways. Theoretically, it helps to clarify the concept of governance as applicable to NHE. Second, it adds to and differs from previous studies. While previous studies have addressed effect of governance on organizational determinants (e.g. Blerins et al 2018, Abdulazeez et al 2016), the present study answers the question, “What is the typology of governance system in NHE”? Empirically, our study provides insight into challenges of governance of HEI in a developing economy like Nigeria. It addresses the factors institutional managers need to focus for performance improvement.

The rest of this paper is arranged as follows. First, the conceptual framework is discussed. Next, CG practices of HEIs in developed and developing countries are addressed. This is followed by the underpinning theoretical assumptions. The third section focuses on description of methodology. Section four presents the results of the study. The final section discusses the summary, conclusions, policy recommendations and suggestions for future studies.

In recent times, CG has become an issue of global significance due to the separation of ownership and management control, corporate scandals and increased accountability for wide stakeholders interest (Johnson et al, 2008). Traditionally, corporate administration was conceptualized in terms of a principal-agent relationship (Ogunraku, 2012). However, the abuse of shareholders right in which corporate executives were increasingly able and predisposed to maximize their interest rather than shareholders (Khan, 2011) created the renewed interest in CG.

CG has also received increased attention because of crises of confidence created by the failure of large corporations due to high-profile scandals involving abuse of corporate power and in some cases alleged criminal activities of corporate officials (Kazmi, 2008). Global disasters such as unethical financial reporting witnessed by Enron and World com, Parmalat, the Maxwell saga in the U.K., Dawoo in Korea, Leisurennet, Regal Bank in South Africa, Cadbury, Oceanic Bank and Intercontinental Bank in Nigeria confirmed the growing need for transparency and accountability in corporate management (Uwigbe, 2013).

CG, as a concept, is viewed from at least two perspectives: a narrow one in which it is viewed merely as being concerned with the structures and systems of control by which managers are held accountable to those who have legitimate stake in an organization (Jacoby, 2005) and a

broad perspective in which it is regarded as being the heart of both a market economy and a democratic society (Oyejide and Soyibo, 2001).

In summary, definitions of governance vary according to context but in HEIs, it is defined as the constituent forms and processes through which HEIs govern their affairs (Shattock, 2006). Governance and management are theoretically regarded as separate functions; however they have close interrelationships in the HEIs context.

The notion of governance in HEIs is a structure which strives to preserve the integrity of academic value system while at the same time positioning universities Vis a Vis their larger environment to make them receptive and answerable to external messages, demands and expectations (Fried, 2006 p.81). It encompasses the structures, relationships and processes through which both national and institutional levels, policies for tertiary education are developed, implemented and reviewed. Governance comprises a complete web including legislative framework, the characteristics of the institution and how they relate with the whole system, how money is allocated to the institution and how they are accountable for the way it is spent as well as formal structures and relationships which steer and influence behaviour (OECD, 2008 p.18).

### **Corporate Governance and Performance**

The relationships between various aspects of governance and performance have been studied using different theoretical and empirical perspectives. Theoretically, effective governance is essential for long term success. It is a vital ingredient for balancing order and equity of society, ensuring accountability in the house of power, and protection of human rights and freedom (Kwakwa and Nzekwu, 2003). Empirical evidence on the relationship, between corporate governance and performance has been mixed (Adewusi et al, 2013). A first bunch of empirical



reports support of positive relationship between CG and some indices of performance such as profitability, stock returns, share price and reduction incidence of corporate failure (Uwigbe, 2013; Blevins et al, 2018; Zagoichedand Gao, 2016, Abdulazeez et al 2016 and Aliya and Robina, 2007). A second stream of studies argues that governance suppresses corporate performance. Jack and Johl (2009) argued that outside directors with multiple appointments have negative effect on performance. Meanwhile, studies conducted by Adewusi et al (2013) and Arora and Sharman (2016) did not find significant relationship between CG and performance. An important conclusion from the foregoing studies on the combined effects of governance is that empirical evidence is contingent on a number of contextual factors. Studies conducted by Garcia-Meca et al (2015) echoed this position by revealing the moderating effect of regulatory and investors' protection environment on the relationship between board diversity and performance of banks.

## **CORPORATE GOVERNANCE OF HIGHER INSTITUTIONS IN DEVELOPED AND DEVELOPING COUNTRIES**

CG is not only applicable to industrial operations, organizations whether private or public sectors need effective CG. Higher institutions are increasingly been challenged by globalization, diversity of work force and complexity of environment. The problems of internal politics, work ethics, inadequate financing, overconcentration of authority and inability to compete in the global market are manifestations of poor corporate governance culture (Basheka, 2015).

CG in higher institutions according to Basheka, (2015) is the process for distributing authority, power and influence for academic division among various constituencies. The Council, the Senate/Academic Board, Faculty, Department Staff, Students, Administration, Unions, Committees and Subcommittees play significant role in higher institutions CG.

In recognition of the vital role of modern corporations in sustainable development, there has been increasing global initiatives toward the design and implementation of corporate governance principles for effective performance. Most of these initiatives featured prominently in developed countries like United Kingdom, United States of America, and Australia. Developing countries like India, South Africa and Nigeria have also taken bold steps to address the issue of CG (Oyejide and Soyibo, 2001).CG in these countries was initially confined to corporate giants and multinational corporations; however, the trend has been extended to HEIs with the growing need for an educated society (Ogunraku, 2012).

The governance measures were designed and implemented to tackle institutional and managerial dysfunctions that occurred with higher education system. In United Kingdom, series of governance scandals in the post 1992 university sector and accusations of flawed medical research resulted into shattered trust of the governing board (Salmi, 2008). Netherland double enrolment of students discredited her higher education system. United States also experienced students' loan scandal, while Australian universities were reported to engage in cutting corners to attract foreign students (Salmi, 2008). Subsequently, governance arrangements were instituted as a blend of expertise, knowledge and existing guidelines. Most of the higher education, governance made reference to the earlier drafted governance arrangements (Johnson, 2013).

In Australia, the Bosch Reports and Hilmar Reports laid the foundation for promotion of good CG. Australian HEIs are incorporated by statutory legislations that influence the governance by stipulating the structure and providing the guidance in relation to the role of the Council and Principal Officers (Crous, 2017). Subsequently, the Deloitte Report reviewed and aligned governance of Australian HEIs with contemporary governance and management practices. The main features of the reforms include increase in the size of Councils, increase in the number of

independent Council members, promoting the use of Standing Committees with independent members, retaining the power of Senate in governance of academic, research and learning (Deloitte, 2014).

In South Africa, the state supervision model is adopted; Higher Education Act of 801 of 1997 and National Qualification Framework of 2018 amended in 2012 provide guidelines for institutional governance. These Acts empower the Minister of Higher Education to intervene in case of poor performance. These Statutes provide the Ministry of Higher Education assisted by Council of Higher Education with ultimate responsibility for quality assurance. The Internal Structures of South Africa HEIs include Councils responsible for strategic decision, Academic Board/Senate for academic matters. The Senate/Academic Board comprised of mainly academic employees with representation of non-academic staff and students (Crous, 2017).

There is significant body of literature on shared governance in higher institutions. Most literature concentrates on the concept of agency and trust. To address the concept of shared governance, Olson (2009) explained that shared governance is not a novel topic or unique in the 21<sup>st</sup> century. However, there is a number of misinformation. Shared governance is more complex than committee system and communication is a fundamental requirement for success of shared governance.

American Federation of Teachers (AFT) noted that shared governance is under attack, corporate style of business model that is more interested in physical outcomes rather than academic pursuit and their independent merits are challenging the shared governance. Hoy, Gage III, and Tartar (2006) extended discussion on institutional governance to trust conversation by placing the idea in the context of school mindfulness. This concept becomes apparent in contemporary

institutional governance. Studies conducted by Keizer and Sam (2014) demonstrated that many faculty consider governance as a luxury but participants disagree with this notion. A strong foundation is the position of resources and funding which are considered as the basis for strengthening boards in institutional governance (Yang, 2015).

### **Corporate Governance in Nigeria Higher Institutions**

The history of HEIs in Nigeria is traceable to the early 1930s when Yaba Higher College was established following the Elliot Commission Report. Subsequently, other higher colleges were established in Zaria, Enugu and Ibadan in 1940s. In 1948, University College of Ibadan was founded as a campus of University College of London. Subsequently, the Ashibi Commission Report led to the establishment of regional universities in Nsukka, Ife and Zaria in 1962 to provide high level manpower for the emerging public sector. The University of Lagos was also established as a federal University. About the same time, regional polytechnics or Colleges of technology were established in Kaduna, Enugu, Ibadan and Benin to produce technical manpower and Colleges of education in Zaria, Ondo and Owerri for training of secondary school teachers. Later in 1970, the University of Benin came into existence as the fourth regional university. These Universities were regarded as the first generation universities (Ogunraku, 2012).

The evolution of second generation universities started in 1975 when seven federal universities came on board in Ilorin, Port Harcourt, Calabar, Jos, Maiduguri and Sokoto. During this period, many federal and state HEIs were established (Ogunraku, 2012).

The third generations of universities were founded in the early 1980s with the establishment of Universities of Technology and Agriculture in Owerri, Makurdi, Bauchi, Minna and Abeokuta.

At the same time, many states like Imo, Ondo, Lagos, Oyo, Cross River established state universities borne out of the political and economic exigencies of the time (Ajayi and Haastrup, 2016). A new development was witnessed in the 1990s with the evolution of private HEIs. In fact, the fourth generations NHEIs were established between 1991 till date (Ogunraku, 2012).

The summary of HEIs in Nigeria offering approved and accredited programs are provided in the Table1 below:

**Table I: Higher Institutions Offering Approved and Accredited Programs in Nigeria**

S/N	INSTITUTION TYPE	FEDERAL	STATE	PRIVATE	TOTAL
1	Colleges of Education <b>a</b>	22	47	17	<b>86</b>
2	Polytechnics/Monotechnics <b>b</b>	28	43	48	<b>119</b>
3	Universities <b>c</b>	41	47	74	<b>162</b>
	<b>Total</b>	<b>91</b>	<b>137</b>	<b>139</b>	<b>367</b>

**Source:** (a) National Council for Colleges of Education (NCCE) Website 2018

(b) National Board for Technical Education (NBTE) Website 2018

(c) National Universities Commission (NUC) Websites 2018

Governance of University College of Ibadan (now University of Ibadan) naturally tapered from that of its main campus of London (Ogunraku, 2012). Other universities, particularly, the first generation universities adopted the governance structures of the early British Universities (Ajayi and Haastrup, 2016). These structures were incorporated into the various laws and statutes of various institutions.

The Statutes establishing these institutions such as Federal Universities of Technology Act 1986, The Universities (Miscellaneous Provisions) (Amendment) Act 2003 etc. provide for the external and internal structures of governance. The external structures involve the participation of key stakeholders in institutional decision making of NHEIs. They include the Ministry of Education and agencies like Nigeria Universities Commission (NUC), National Board for Technical

Education (NBTE) and the National Council for Colleges of Education (NCCE) charged with the responsibility of monitoring the quality of services rendered by NHEIs. For example, the National University Commission (NUC) Act No 1 of 1974 states that the commission is committed to improve the quality of programmes through the injection of requisite inputs as well as assuring quality process and output. NUC by virtue of Section 10(1) of the Federal Education Act Law of the Federation vested in the body very wide and enormous power with respect to supervision and regulation of university education in Nigeria. (Iruonagbe and Egharvebe, 2015)

These regulatory bodies ensure orderly development and adequate funding of HEIs. Their activities include:

- I. Accreditation of courses
- II. Approval of courses and programs
- III. Maintenance of minimum academic standard
- IV. Monitoring of government institutions
- V. Monitoring of private institutions
- VI. Prevention of the establishment of illegal HEIs
- VII. Implementing appropriate sanctions (Ekundayo and Ajayi, 2009)

Quality assurance is the key mandate of these regulatory bodies. Quality assurances in HEIs include internal and external mechanisms put in place by the institutions and accreditations agency respectively. The regulatory bodies employ various variables to determine quality assurance of programmes and institutions. They include minimum academic standard, impact assessment, visitation, carrying capacity and admission quota, accreditation, publications, research assessment, structures, infrastructures and utilities. Evaluation of existing staff strength,

capacity building for teaching and non-teaching staff, exchange programmes for teaching personnel and students, institutional ranking and external moderation system(Bannet 1997).

The constituents of internal governance structures are those established by the Statutes of NHEIs. They include the Councils, the Senate/Academic Boards, Congregation, Convocation, and Faculty/School Boards. The Council is the highest decision making authority of NHEIs. The composition of the Council has been reviewed in line with global best practices. For instance, the Universities (Miscellaneous Provision) (Amendment) Act of 2003 adjusted the position of the Governing Councils of Nigerian Universities to have more internal members than external members in order to drive the system effectively and efficiently. The Act also guarantees the autonomy of the University by providing the Councils with full responsibility for good management, growth and development of the institutions.

In summary, the key actors in NHEIs governance can be structured into three levels: (Hernard and Mitterle, 2015).

Academic oligarchy visible in faculty boards, senates, academic boards and stakeholders on governing boards. The group is otherwise known as “academic elite” and promote in academic council. Stakeholders in HE range from students, academics, government community representatives, alumni, unions and cultural groups to newly recognized actors like industry representatives. Students as stakeholders in institutional governance occupy marginal roles. However, their advisory capacities and informal structures give their voice a stronger impact (Bergan, 2003).

Intermediary organization actors comprising the governing councils, Vice Chancellors, Rectors, Provost, Chief Executive Officers etc. who are responsible for day to day management. This responsibility entails different administrative tasks.

State actors visible as ministerial administrators for HEI, finance, government advisory boards, ministers and education secretaries. Nigeria HE is characterized by strong state and administration was seen as a state instrument of financial accountability. Quality assurance agencies like National Universities Commission (NUC), National Board for Technical Education(NBTE) and National Council for Colleges of Education(NCCE) review programs and institutions and their influence varies from auditing and accreditation of programs to system.

## **THEORETICAL FRAMEWORK**

Organizational governance has become of much interest in recent years - in HEIs as much as in companies and charitable bodies. (Shattock, 2006) The main theoretical approaches to governance issues are agency and stewardship theory. In considering HEIs governance, neither of them is perfect fit.

Agency theory suggests that organizations can be viewed as a nexus of a contract between the principal (shareholders) and agents (corporate management). An agency problem exists when the management fails to act in the interest of the owners leading to friction and mistrust (Obasan, 2014). For management to act ethically in the interest of the principal, the need to apply CG principles is inevitable. The main critic of the theory is the assumption that corporate executives are self-centered and irresponsible (Kazmi, 2009). Thus, agency theory develops primarily in relation to corporate governance in companies and assumes differences in the interest of the owners and managers so that the main function of the board is to direct and control the business



by ensuring that management acts in the best interest of the shareholders. HEIs of course do not have shareholders. In this sense, while in some HEIs there might be some tendency for bodies to see themselves as being like company boards. Nevertheless, the strong argument is the existence of academic boards which contradicts the analogy.

In stewardship theory, corporate management is considered to be obedient servant managers who will act in the best interest of the owner/principals. As “stewards” their interests are aligned with those of the owners. (Davis et al 1997). The divergence of perspectives on CG in HEIs evidently derives from theories of the subject which include inter alia. Stewardship theory is more relevant to non-profit sector and also falls short of providing a framework for HEIs governance issues. This approach assumes that managers want to do a good job and will act as effective stewards of the company. This is more sympathetic to the position of HEIs staff than agency theory. It nevertheless fails to capture the role of governing bodies, takes no account of legal and constitutional provisions of academic governance and confines the roles of managers much more narrowly defined than it is appropriate for the academic community.

The agency theory is associated with a less trusting environment and provides for stringent measures using extrinsic rewards. At the other extreme, a stewardship theory is associated with more trusting environment and provides more intrinsic and empowering type of control. It is not surprising those HEIs which have as their legally defined objectives “as the advancement of learning” do not fit comfortably within the foregoing theories (Shattock, 2006).

Rhoades (2005) proposed a shared governance model at the university level that focuses on democratic accountability. While Universities are recognized to have variety of functions, among these are generating revenue for academic institution, producing knowledge and wealth to boost

global competitiveness of corporations. This trajectory has made HEIs to become increasingly capitalist in nature. Therefore, Rhoades (2005) proposed a shift toward democratic accountability model to include internal and external stakeholders. A governance model developed by American Association of Universities Professors provided the foundation for a shared model. The share a model was also proposed by McDaniel (2017), the model provides for inclusion of meaningful stakeholders in all committee and governing body compositions to secure their trust in governance. As clearly indicated by Hoy, Gage III, and Tartar (2006) trust is a multi-faceted concepts with five key components of openness, honesty, competence, predictability and benevolence. Trust becomes a building block for successful institutional climate. The essence of shared model governance is to spread authority over a broader spectrum of stakeholders instead of isolating within the context of university models.

## **METHODOLOGY**

Following Clarks (1998) theoretical concepts of HEI governance, the present research focuses on governance of HEIs operating in the dynamic and developing Nigerian environment. Within these contexts, we explore the following two postulates:

- The typology of governance in NHEIs and
- Challenges of institutional governance in NHE

The study utilized qualitative approach to facilitate in depth and contextual analysis of governance in NHEIs. Qualitative research strategy usually emphasized on words rather than quantification of data and embodies a view of social reality as a constantly shifting emergent property of individuals' creation (Bryman and Bell, 2011). Crosswell (1994) recommends using

qualitative approach to describe experiences. This recommendation is highly relevant to answering research questions of the study.

Empirical data were gathered by conducting structured interviewed with key institutional stakeholders of NHEIs. The interviews focus on exploring governance practices on one part and challenges of institutional governance on the other part. Majority of the interviews were transcribed verbatim to allow for subsequent analysis. Interviews were conducted with significant governance actors. The interviews lasted for 15-30 minutes. The e.mail enquiry included a request to participate in a short interview. No compensation was offered. Table 2 provides detail of the interviewees and interviewed schedule.

Table 2: Interviewee and Interviewed Schedule Details

S/N	ORGANISATION	TYPE	POSITION	RANK	N/V	QUALIFICATION	EXPERIENCE IN CG
1.	University	Federal	Vice Chancellor	TMT	V	B.Sc., M.Sc., Ph.D.	8years
2.	Polytechnic	State	Registrar	TMT	V	B.Sc MPA	5years
3.	University	Federal	Registrar	TMT	N	B.Sc., M.Sc., Ph.D.	8years
4.	Polytechnic	Federal	Rector	TMT	V	B.Sc., MSC, Ph.D.	8years
5.	Polytechnic	State	Rector	TMT	N	B.Sc., MSC,	4years
6.	Polytechnic	Private	Rector	TMT	N	B.Sc., M.Sc.	8years
7.	Regulatory Agency	Federal	Executive Secretary	TMT	V	B.Sc., M.Sc., Ph.D.	8years
8.	College of Education	State	Chairman, Governing Council	TMT	N	B.A, MA, MPA	4years
9.	Polytechnic		Union President	MM	N	HND	5years

Key:

TMT/MM: Top Management/Middle Management

V/N: Voice/Recording/Note taking

HEIs constitute the tertiary education in Nigeria. They include universities, polytechnics and colleges of education (Bamiro, 2012). Presently, there are 162 universities, 119 polytechnics/monotechnics and 86 colleges of education established by Federal, State and Private investors. 9 interviews were conducted across these categories. A purposeful sampling approach (Saunders et al 2015) was employed to select participants relevant to the study. Interviewees comprised Chairman Governing Council, Executive Secretary of regulatory agency, Vice Chancellor, Rectors, Registrars, Provosts and Bursars of these institutions who are regarded as accounting officers and drivers of change process. All the institutions were selected based on the main feature of providing comparability and justification (Yiu, 2003). Interview was restricted once the required information was obtained.

Respondents were also promised anonymity of name, and their respective organizations. The second category of data collection was generated from archival sources. The interviews were complemented by extensive desk-based research (e.g. institutional websites, annual reports, institutional laws and some media releases) to ensure credibility. Content analysis of records has become a popular method for qualitative and quantitative analysis in management and international business research (Ajai and Kumar, 2018). The method was chosen for its ease of extracting data and drawing conclusions from variety of communication tools (Ritchie, 2014).

Thirty leading NHEIs were selected based ranking conducted by regulatory agencies. The ranking assessed quality of staff, capacity building, strategic plan, master plan, students' enrolment, teaching quality, infrastructure and existence of a well-developed entrepreneurship development program to mention just a few.

## DATA ANALYSIS AND RESULTS

The analysis process commenced with transcribing the data from the interview. The transcripts were then summarized. An analysis of secondary information was also conducted to further corroborate the transcribed data. Documents such as conditions of service, enabling laws, annual reports, information available from web sites, vision, mission, strategic planning, organization structure, and organizational manual and so on were contently analysed to ensure rigor in the data collection process.

**TABLE III: Application of Corporate Governance Practices in Best 30 Higher Institutions in Nigeria.**

S/N	Institution	Year of Establishment	Statute	Constituents of Internal Governance	Constituents of External Governance	Disclosure of CG Practices	Principal Officers
1	University of Ibadan (UI)	1948	University miscellaneous provision 1993, amendment 2003	Councils, Management, Senate, Faculty Board, Departments	NUC, Federal Ministry of Education	None	VC, 3 DVCs, Registrar, Bursar, University Librarian
2	Covenant University, Ota (CU)	2002	Incorporated Trustees	Board of Regents, Senate, Faculty Board, Department	NUC, Board of Trustees, Federal Ministry of Education	None	VC, DVC, Registrar, Director Financial Services, Director Centre for Learning Resources, Director Physical Planning and Resources, University Chaplain
3	University of Nigeria, Nsukka (UNN)	1960	University miscellaneous provision 1993, amendment 2003	Councils, Management, Senate, Faculty Board, Departments	NUC, Federal Ministry of Education	None	VC, 3 DVCs, Provost College of Medicine, Registrar, Bursar, University Librarian
4	Obafemi Awolowo University, Ile-Ife (OAU)	1962	University miscellaneous provision 1993, amendment 2003	Councils, Management, Senate, Faculty Board, Departments	NUC, Federal Ministry of Education	None	VC, 2 DVCs, Registrar, Bursar, University Librarian
5	Federal University of Technology, Minna (FUTM)	1983	University miscellaneous provision 1993, amendment 2003	Councils, Management, Senate, Faculty Board, Departments	NUC, Federal Ministry of Education	None	VC, 2 DVCs, Registrar, Bursar, University Librarian
6	University of Lagos (ULG)	1962	University miscellaneous provision 1993, amendment 2003	Councils, Management, Senate, Faculty Board, Departments	NUC, Federal Ministry of Education	None	VC, 3 DVCs, Registrar, Bursar, University Librarian
7	Ahmadu Bello University, Zaria (ABU)	1962	University miscellaneous provision 1993, amendment 2003	Councils, Management, Senate, Faculty Board,	NUC, Federal Ministry of Education	None	VC, 2 DVCs, Registrar, Bursar, University Librarian

				Departments			
8	Federal University of Agriculture, Abeokuta (FUAB)	1988	University miscellaneous provision 1993, amendment 2003	Councils, Management, Senate, Faculty Board, Departments	NUC, Federal Ministry of Education	None	VC, 2 DVCs, Registrar, Bursar, University Librarian
9	University of Ilorin (ULR)	1975	University miscellaneous provision 1993, amendment 2003	Councils, Management, Senate, Faculty Board, Departments	NUC, Federal Ministry of Education	None	VC, 3 DVCs, Provost College of Health Services, Registrar, Bursar, University Librarian
10	Federal University of Technology Akure (FUTA)	1981	University miscellaneous provision 1993, amendment 2003	Councils, Management, Senate, Faculty Board, Departments	NUC, Federal Ministry of Education	None	VC, 2 DVCs, Registrar, Bursar, University Librarian
11	Federal Polytechnic Nekede, Imo State (FPN)	1978	Federal Polytechnics Acts 2004 Amendment 2017	Councils, Management, Academic Board, Board of School, Departments	NBTE, Federal Ministry of Education	None	Rector, 2 DRCs, Registrar, Bursar, Polytechnic Librarian
12	Federal Polytechnic Ilaro, Ogun State (FPI)	1979	Federal Polytechnics Acts 2004 Amendment 2017	Councils, Management, Academic Board, Board of School, Departments	NBTE, Federal Ministry of Education	None	Rector, 2 DRCs, Registrar, Bursar, Polytechnic Librarian
13	Kaduna Polytechnic Kaduna (KPK)	1956	Federal Polytechnics Acts 2004 Amendment 2017	Councils, Management, Academic Board, Board of School, Departments	NBTE, Federal Ministry of Education	None	Rector, 2 DRCs, Registrar, Bursar, Polytechnic Librarian
4	The Polytechnic Ibadan (TPI)	1970	Ibadan Poly edict 1970	Councils, Management, Academic Board, Board of School, Departments	NBTE, State Ministry of Education	None	Rector, 2 DRCs, Registrar, Bursar, Polytechnic Librarian
15	Federal Polytechnic Bida (FPB)	1977	Federal Polytechnics Acts 2004 Amendment 2017	Councils, Management, Academic Board, Board of School, Departments	NBTE, Federal Ministry of Education	None	Rector, 2 DRCs, Registrar, Bursar, Polytechnic Librarian
16	Auchi Polytechnic Auchi (APA)	1963	Federal Polytechnics Acts 2004 Amendment 2017	Councils, Management, Academic Board, Board of School, Departments	NBTE, Federal Ministry of Education	None	Rector, 2 DRCs, Registrar, Bursar, Polytechnic Librarian
17	Institute of Management and Technology Enugu (IMT)	1973	IMT edit No.10 of 1973	Councils, Management, Academic Board, Board of School, Departments	NBTE, State Ministry of Education	None	Rector, 2 DRCs, Registrar, Bursar, Polytechnic Librarian and Director of Works
18	Federal Polytechnic Offa (FPO)	1992	Federal Polytechnics Acts 2004 Amendment 2017	Councils, Management, Academic Board, Board of School, Departments	NBTE, Federal Ministry of Education	None	Rector, 2 DRCs, Registrar, Bursar, Polytechnic Librarian
19	Rufus Giwa Polytechnic Owo (RGP)	1979	Rufus Giwa Poly edict of 1979	Councils, Management, Academic Board, Board of School, Departments	NBTE, Federal Ministry of Education	None	Rector, 2 DRCs, Registrar, Bursar, Polytechnic Librarian and Chairman committee of Deans

20	Yaba College of Technology Yaba (YCT)	1947	Federal Polytechnics Acts 2004 Amendment 2017	Councils, Management, Academic Board, Board of School, Departments	NBTE, Federal Ministry of Education	None	Rector, 2 DRCs, Registrar, Bursar, Polytechnic Librarian
21	Adeyemi College of Education, Ondo (ACE)	1964	Federal College of Education Acts 1986	Councils, Management, Academic Board, Board of School, Departments	NCCE, Federal Ministry of Education	None	Provost, 2 Deputy Provosts, Registrar, Bursar, College Librarian
22	Federal College of Education Zaria (FCZ)	1962	Federal College of Education Acts 1986	Councils, Management, Academic Board, Board of School, Departments	NCCE, Federal Ministry of Education	None	Provost, 2 Deputy Provosts, Registrar, Bursar, College Librarian
23	Niger State College of Education, Minna (NCM)	1975	Niger State edict N.S.L.N Number 3 of 1983	Councils, Management, Academic Board, Board of School, Departments	NCCE, State Ministry of Education	None	Provost, 2 Deputy Provosts, Registrar, Bursar, College Librarian
24	Federal College of Education (Special) Oyo (FCO)	1977	Federal College of Education Acts 1986	Councils, Management, Academic Board, Board of School, Departments	NCCE, Federal Ministry of Education	None	Provost, 2 Deputy Provosts, Registrar, Bursar, College Librarian
25	Federal College of Education, Kano (FCK)	1965	Federal College of Education Acts 1986	Councils, Management, Academic Board, Board of School, Departments	NCCE, Federal Ministry of Education	None	Provost, 2 Deputy Provosts, Registrar, Bursar, College Librarian
26	Federal College of Education, Abeokuta (FCA)	1976	Federal College of Education Acts 1986	Councils, Management, Academic Board, Board of School, Departments	NCCE, Federal Ministry of Education	None	Provost, 2 Deputy Provosts, Registrar, Bursar, College Librarian
27	College of Education Warri (CEW)	1979	College of Education 1995 amended edict.	Councils, Management, Academic Board, Board of School, Departments	NCCE, State Ministry of Education	None	Provost, 1 Deputy Provost, Registrar, Bursar, College Librarian, Director of Works and Maintenance
28	Emmanuel Alayande College of Education Oyo (ECO)	1976	Edit No.16 Vol 30, 2005	Councils, Management, Academic Board, Board of School, Departments	NCCE, State Ministry of Education	None	Provost, 2 Deputy Provosts, Registrar, Bursar, College Librarian, Director of Works.
29	College of Education, Agbor (CEA)	1979	College of Education 1995 amended edict.	Councils, Management, Academic Board, Board of School, Departments	NCCE, State Ministry of Education	None	Provost, 2 Deputy Provosts, Registrar, Bursar, College Librarian
30	College of Education Ikere Ekiti (CEI)	1977	College Law No.3 of 1999	Councils, Management, Academic Board, Board of School, Departments	NCCE, State Ministry of Education	None	Provost, 2 Deputy Provosts, Registrar, Bursar, College Librarian

Source: Compiled by the Authors

Table III shows the application of CG in NHEIs. The structures are similar to those of the UK. The internal governance structures of shared governance are found virtually in all the institutions. The external governance structures are in forms of state involvement in institutional governance and one important finding is the absence of Annual Report on disclosure of application of CG principles.

The major internal constituents of governance are usually provided by the statutes establishing the institutions. They include the Governing Councils, Executive Management, Management Committee, Senate/Academic Board, Faculty Board, etc. Table III provides the constituent bodies involved in the internal governance of NHEIs. Although, information provided by Table III are based on content analysis of documents. The Table III shows the executive head of NHEIs is known as VC/Rector/Provost. Overtime, the power of GC and CEO has changed to allow the CEOs have more power in decision making. For instance, the University (Miscellaneous) Amendment Act 2003 guarantees the autonomy of Nigerian universities by providing the Council with full responsibility for good management, growth and development. The selection of the CEO is usually by the GC for a single term of 5 years. The size and membership of the Council vary depending ownership structure. Membership also is composed with representation from internal and external stakeholders.

**Table IV:Composition of Governing Councils According to the Statutes of Best 10 Nigeria Universities**

S/N	MEMBERSHIP	UI	CU	UNN	OAU	FUM	UNLG	ABU	FUAB	LRN	FUTA
1	Non-Executive Chairman	1	1	1	1	1	1	1	1	1	1
2	Executive Chairman	-	-	-	-	-	-	-	-	-	-
3	VC/Recto	1	1	1	1	1	1	1	1	1	1
4	DVC/Dep. Rector/Dep. Provost	3	2	3	2	2	3	2	2	3	2



5	Rep Senate/ACB	4	4	4	4	4	4	4	4	4	4
6	Rep Congregation	2	1	2	2	2	2	2	2	2	2
7	Rep Ministry of Education	1	-	1	1	1	1	1	1	1	1
8	Rep Convocation	1	1	1	1	1	1	1	1	1	1
9	Rep Students	-	-	-	-	-	-	-	-	-	-
10	Rep Geo Political Zones	9	-	9	9	9	9	9	9	9	9
11	Rep of Regulatory	-	-	-	-	-	-	-	-	-	-
12	Rep Professional	-	-	-	-	-	-	-	-	-	-
13	Rep Industrial Ass	-	-	-	-	-	-	-	-	-	-
14	Rep Alumni	-	-	-	-	-	-	-	-	-	-
15	Rep BOT	-	4	-	-	-	-	-	-	-	-
16	Rep of University	-	-	-	-	-	-	-	-	-	-
17	Rep National Council for Women	-	-	-	-	-	-	-	-	-	-
	<b>TOTAL</b>	<b>21</b>	<b>15</b>	<b>21</b>	<b>20</b>	<b>20</b>	<b>21</b>	<b>20</b>	<b>20</b>	<b>21</b>	<b>20</b>

**Composition of Governing Councils According to the Statutes of Best 10 Nigeria Polytechnics**

S/N	MEMBERSHIP	FPN	FPI	KPK	TPI	FPB	APA	IMT	FPO	RGP	YCT
1	Non-Executive Chairman	1	1	1	1	1	1	1	1	1	1
2	Executive Chairman	-	-	-	-	-	-	-	-	-	-
3	Rector	1	1	1	1	1	1	1	1	1	1
4	Dep. Rector	2	2	2	2	2	2	2	2	2	2
5	Rep ACB	2	2	2	2	2	2	2	2	2	2
6	Rep Congregation	3	3	3	3	3	3	3	3	3	3
7	Rep Ministry of Education	1	1	1	1	1	1	1	1	1	1
8	Rep Convocation	3	3	3	3	3	3	3	3	-	3
9	Rep Students	-	-	-	-	-	-	-	-	-	-
10	Rep Geo Political Zones	5	5	5	5	5	5	5	5	5	5
11	Rep of Regulatory	1	1	1	1	1	1	1	1	1	1
12	Rep Professional	-	-	-	-	-	-	-	-	-	-
13	Rep Industrial Ass	1	1	1	1	1	1	1	1	1	1
14	Rep Alumni	1	1	1	1	1	1	1	1	1	1
15	Rep BOT	-	-	-	-	-	-	-	-	-	-
16	Rep of University	-	-	-	-	-	-	-	-	-	-
17	Rep National Council for Women	-	-	-	-	-	-	-	-	-	-
	<b>TOTAL</b>	<b>21</b>	<b>15</b>	<b>21</b>	<b>20</b>	<b>20</b>	<b>21</b>	<b>20</b>	<b>20</b>	<b>21</b>	<b>20</b>

**Composition of Governing Councils According to the Statutes of Best 10 Nigeria Colleges of Education**

S/N	MEMBERSHIP	ACE	FCZ	NCM	FCO	FCK	FCA	CEW	ECO	CEA	CEI
1	Non-Executive Chairman	1	1	1	1	1	1	1	1	1	1
2	Executive Chairman	-	-	-	-	-	-	-	-	-	-
3	Provost	1	1	1	1	1	1	1	1	1	1
4	Dep. Provost	2	2	2	2	2	2	2	2	2	2
5	Rep ACB	2	2	2	2	2	2	1	2	2	2
6	Rep Congregation	3	3	3	3	3	3	1	3	3	3
7	Rep Ministry of Education	1	1	1	1	1	1	1	1	1	1
8	Rep Convocation	2	2	2	2	2	2	2	2	2	2
9	Rep Students	-	-	-	-	-	-	-	-	-	-
10	Rep Geo Political Zones		5	5	5	5	5	5	5	5	5
11	Rep of Regulatory	1	1	1	1	1	1	1	1	1	1
12	Rep Professional	-	-	-	-	-	-	-	-	-	-
13	Rep Industrial Ass	-	-	-	-	-	-	-	-	-	-

14	Rep Alumni	1	1	1	1	1	1	1	1	1	1
15	Rep BOT	-	-	-	-	-	-	-	-	-	-
16	Rep of University	1	1	1	1	1	1	1	2	1	1
17	Rep Ministry of Finance	-	-	-	-	-	-	-	1	-	-
	<b>TOTAL</b>	<b>21</b>	<b>20</b>	<b>21</b>	<b>20</b>	<b>20</b>	<b>21</b>	<b>18</b>	<b>22</b>	<b>21</b>	<b>20</b>

*Source: Compiled by the Authors*

It follows from the preceding Table IV that participating NHEIs Councils range from ten to twenty-three. While some NHEIs have all DVCs on the Councils, others have provision for only one. Senate/ACB representatives on the Council also vary. While the federal institutions provide for more representation, states have less and virtually none in private institutions. Some institutions provide for Alumni representation. One of the polytechnics allows for the representation of organized private sectors, such as Manufacturers Association of Nigeria (MAN), Lagos State Chambers of Commerce and Industries (LCCI). All the federal and states institutions provide for the representation of Ministry of Education. In addition, federal institutions have representatives of regulatory bodies like NUC, NBTE and NCCE. Some of the institutions have representatives of professional bodies e.g., COREN. Private institutions have Council members comprising the Board of Trustees of the funding organizations. Assisting the Councils in performing their functions are standing committees. Financial and General Purpose, Tenders Board, Development, Audit, Appointments and Promotions Committees are common to most of these institutions. The composition of these Committees depends on the provisions of the Statutes.

Statutes of NHEIs provides for a Senate/Academic Board. The body is academic governance and is accountable to the Councils. It has responsibility for academic and research activities. Table IV contains the summary of composition of Senate/Academic Boards of participating NHEIs as stated in the Statutes.

**Table V: Senate Composition of Best 10 Nigerian Universities According to the Statutes**

S/N	COMPOSITION	UI	CU	UNN	OAU	FTM	ULG	ABU	FUA	ULR	FTA
1	VC/Rector/Provost	√	√	√	√	√	√	√	√	√	√
2	DVC/Dep. Rector/Dep. Provost	√	√	√	√	√	√	√	√	√	√
3	Registrar	√	√	√	√	√	√	√	√	√	√
4	Campus Heads/Directors	√	√	√	√	√	√	√	√	√	√
5	Deans	√	√	√	√	√	√	√	√	√	√
6	Dean Students Affairs	√	√	√	√	√	√	√	√	√	√
7	Director ICT	√	√	√	√	√	√	√	√	√	√
8	Director Academic Planning	√	√	√	√	√	√	√	√	√	√
9	Heads of Departments	√	√	√	√	√	√	√	√	√	√
10	Professors/Chief Lecturers	√	√	√	√	√	√	√	√	√	√
11	Librarian	√	√	√	√	√	√	√	√	√	√
12	Senate Representative	√	√	√	√	√	√	√	√	√	√
13	Representative of Congregation	√	√	√	√	√	√	√	√	√	√
14	Representative of Unions	-	-	-	-	-	-	-	-	-	-
15	Students Union Representative	-	-	-	-	-	-	-	-	-	-
16	Rep of Council	-	-	-	-	-	-	-	-	-	-

**Academic Board Composition of Best 10 Nigerian Polytechnic According to the Statutes**

S/N	COMPOSITION	UI	CU	UNN	OAU	FTM	ULG	ABU	FUA	ULR	FTA
1	Rector	√	√	√	√	√	√	√	√	√	√
2	Dep. Rector	√	√	√	√	√	√	√	√	√	√
3	Registrar	√	√	√	√	√	√	√	√	√	√
4	Campus Heads/Directors	√	√	√	√	√	√	√	√	√	√
5	Deans	√	√	√	√	√	√	√	√	√	√
6	Dean Students Affairs	√	√	√	√	√	√	√	√	√	√
7	Director ICT	√	√	√	√	√	√	√	√	√	√
8	Director Academic Planning	√	√	√	√	√	√	√	√	√	√
9	Heads of Departments	√	√	√	√	√	√	√	√	√	√
10	Professors/Chief Lecturers	√	√	√	√	√	√	√	√	√	√
11	Librarian	√	√	√	√	√	√	√	√	√	√
12	Senate Representative	√	√	√	√	√	√	√	√	√	√
13	Representative of Congregation	√	√	√	√	√	√	√	√	√	√
14	Representative of Unions	-	-	-	-	-	-	-	-	-	-
15	Students Union Representative	-	-	-	-	-	-	-	-	-	-
16	Rep of Council	-	-	-	-	-	-	-	-	-	-

**Academic Board Composition of Best 10 Nigerian Colleges of Education According to the Statutes**

S/N	COMPOSITION	ACE	FCZ	NCM	FCO	FCK	FCA	CEW	ECO	CEA	CEI
1	Provost	√	√	√	√	√	√	√	√	√	√
2	Dep. Provost	√	√	√	√	√	√	√	√	√	√
3	Registrar	√	√	√	√	√	√	√	√	√	√
4	Campus Heads/Directors	√	√	√	√	√	√	√	√	√	√
5	Deans	√	√	√	√	√	√	√	√	√	√

6	Dean Students Affairs	√	√	√	√	√	√	√	√	√	√
7	Director ICT	√	√	√	√	√	√	√	√	√	√
8	Director Academic Planning	√	√	√	√	√	√	√	√	√	√
9	Heads of Departments	√	√	√	√	√	√	√	√	√	√
10	Professors/Chief Lecturers	√	√	√	√	√	√	√	√	√	√
11	Librarian	√	√	√	√	√	√	√	√	√	√
12	Senate Representative	√	√	√	√	√	√	√	√	√	√
13	Representative of Congregation	√	√	√	√	√	√	√	√	√	√
14	Representative of Unions	-	-	-	-	-	-	-	-	-	-
15	Students Union Representative	-	-	-	-	-	-	-	-	-	-
16	Rep of Council	-	-	-	-	-	-	-	-	-	-

**Source: Compiled by the Authors**

From Table V, all the institutions have the Vice Chancellors/Rectors/Provosts and their respective deputies, Librarians, Deans of Students Affairs, Campus Heads, Academic Directors, Directors of Academic Planning, Heads of Departments and Representatives of Congregation included in the composition of the Senate/Academic Boards. All the institutions do not have Staff and Students union's representatives as practiced in developing countries.

The Senates/Academic Boards of participating institutions also adopt a committee system of governance. Research Grant and Staff Development, Business Committee, Committee of Directors/Deans, Curriculum Committee and Students Disciplinary Committee are common to all participating institutions. Some of these HEIs also operate a joint Committee of the Council and Senate particularly in respect of appointments and promotions of academic staff.

Operation management of the NHEIs is vested with the Principal Officers appointed by the Councils and comprising the Vice Chancellor/ Rector/Provost, DVC/ Deputy Rector/Deputy

Provost, Registrar, Bursar and the University/Polytechnic/College Librarian. To achieve organizational wide participation in decision making an expanded management known as Management Committee is put in place. The Committee is composed of the Principal Officers, Dean Student Affairs, Deans of Faculty/Schools, Directors of Ventures, Director Academic Planning, Director of Works, Director Health Administration, Chief Internal Auditor and Director Public Relations. The committee exists to advise the executive management on the day to day running of the institution.

Apart from the statutory internal structures presented above, there are Management and Advisory Committees which further enhance participation in decision making. Vice Chancellors, Provosts and Rectors operate a committee system to advice on strategic and non-strategic issues. Examples are Executive Management, Management, Ceremonies, Sports and Games, Students and Staff Discipline, Staff and Students Welfare, Research and Development, External Relations, Congregation, Security and Housing Committees. The institution of these committees enhances the beauty of CG in HEIs. It also facilitates capacity building and participative management.

Management of some NHEIs also engage in interactive sessions with all stakeholders including students, teaching and non-teaching staff, Ministries, Departments and Agencies (MDAs) of the governments, royal fathers and the hosting communities.

Faculty Boards, Schools Boards and Academic departments also play important role in CG of NHEIs. They are responsible to the Senate/Academic Board and are expected to report their activities to the Senate/Academic Board for approval. In addition, they provide inputs for academic and management decisions.

Congregation is statutory recognised but has no executive functions, yet is strategic to good governance and order of NHEIs. The Statutes in all cases prescribe that congregation shall comprise all full time academic staff who holds a degree of any HEIs recognised for the purpose of the Statute by the Vice Chancellors/Rectors/Provosts not being honorary degrees.

Statutes of NHEIs also provide for Convocation, in Nigeria Universities, it is usually presided by the Chancellor, in his absence, Vice Chancellor and where both are absent, the Deputy Vice Chancellor. The Convocation comprises all officers of HEIs as mentioned in the Schedule of the Statutes, all academic staff and all graduates of the institution. The purpose is to confer degrees, diplomas and fellowships on graduates and members of the society.

A meeting of the congregation is usually held periodically for the purpose of receiving reports of the institutions activities. It offers the most convenient forum for disseminating vital information and exchanging views freely on issues affecting stakeholders.

The NHEIs Conditions of Service regulates appointments of various categories of staff. It addresses issues like compensation package, promotion, staff discipline, retirement, leave, and governance procedure.

The Financial Guidelines of these institutions outline the primary responsibility of the CEOs on financial matters, responsibility of spending officers, bursary, internal audit, budgetary provisions, order of work, tenders, acquisition of assets, payments, income, insurance, etc.

### **Challenges of Corporate Governance in NHEIs**

From the scheduled interviews on design and implementation of governance in NHEIs, the major emerging themes are internal and external challenges. Funding was found to be one of the major

internal challenges affecting effective adoption of CG. Majority of the stakeholders argued that inadequate funding from the government and owners of these institutions did not allow for effective CG practice. This situation is echoed by comments of the following stakeholders:

*“The Polytechnic relies heavily on government subvention to survive. The total monthly personnel costs are over 210 million naira and the monthly subvention from the State Government is 153 million naira which is grossly inadequate. To complement the subvention, part time programs are run to boost internal revenue generation. The operation of part time system affects the quality of education. Moreover, the institution is not in full control. The State that provides the bulk of funds for running the institution usually dictates the programs and projects to channel the funds”. (Rector)*

*“The university still faces numerous challenges, the key of which is inadequate funding. While we deeply appreciate the crucial support of the government, a lot more is required if we have to realize our dream of becoming a world class institution in the not too distance future” (Vice Chancellor)”.*

*“While appreciating the state government for all the past and continued support towards the development of the college, made possible through release of capital grant and increase in subvention, like “Olive Twist”, the Council is requesting for more assistance from the government to supplement internally generated revenue base in order to bring the college into an amiable standard. I come to our aids to improve the infrastructural base of the college (Chairman, Governing Council).*

Owing to the challenge of funding and breakdown of infrastructure in NHEIs since the commencement of economic recession in the late 1980s, many who have no business in academic environment found their ways in. Such people have limited understanding of the system; they are products of the prevalent emergency situations, witnessed by a lot of bellicose unionistic intervention for redeeming the created confusion in the system. In fact, rather than the system improving, the system began to retrogress (Ajayi and Haastrup, 2016).

As one Executive Secretary observed:

*“Records from the Boards Quality Assurance Department indicate a worrisome level of continued existence of expired programs in most state polytechnics. This is a serious problem that if left unaddressed would greatly affect our standards. This problem is further compounded by the menace of over enrolment driven solely by desire to generate revenue. While there is need*

*to complement government subvention, education remains a social investment that is quality conscious". (Executive Secretary, Regulatory Agency)*

A similar disturbing symptom of poor CG in NHEIs is the historical evolution and changing dynamism of staff unions whose instruments for negotiation is strike. Over the years, these unions had embarked on strikes to press for their demands (Assem, Dima, Sarah, 2007). As rightly noted by a Registrar:

*"Majority of the strikes are caused by financial and other problems of NHEIs and traceable to government who routinely bypass the Management and Governing Council to issue all sorts of instructions and circulars."*

Over the years, Nigeria Higher education system has witnessed a number of crises leading to instability of academic calendar. Yet, stakeholders of these institutions recognize that conducive academic environment is a *sin quo non* for effective governance. A Rector remarked:

*"The greatest challenge faced by CEO of tertiary institutions in Nigeria is the issue of staff embarking on strike for improvement in working conditions and students protesting a decision or policy of the institution. We have had a crisis-free in the Polytechnic since the inception of the administration in 2015. This indeed is a worthy celebration and contributes to our sound governance."*(Rector)

Another group of stakeholder, Executive Secretary of a regulatory agency agreed with the position of the Rector by commenting:

*"There is also the problem of increasing wave of management and union conflicts threatening the smooth running of academic calendar. There is need for partnership between the Board, Governing Councils, Rectors and other relevant agencies to solve the problem in order to maintain quality in the system."* (Executive Secretary, Regulatory Agency).

Resulting from reliance on government for funding is the interferences of the State in administration of these institutions which is also a major challenge. Admission of quality candidates and recruitment of qualified manpower to fuel CG practices are problematic in view of frequent requests from civil servants, public officers and politicians as rightly remarked by a Provost of College of Education:



*“There are criteria for selection of prospective candidates for admissions and recruitment of manpower. Such criteria are compromised to accommodate requests from top government functionaries. This to a large extent would affect the quality of students and staff.”(Provost)*

Most NHEIs were established by various Statutes. These laws contain relevant information relating to appointment of key officers. In some cases the laws are violated to satisfy the need of the key stakeholders. For example, a State Government recently filled the vacuum created by the death of a CollegeProvost through selection of a university lecturer in acting capacity without following normal procedure. Political considerations and loyalty to the government were the main criteria for the appointment. Management of such institutions would therefore be based on the dictate of the government rather than application of CG principles.

Leadership is another major challenge. Effective implementation of CG in these institutions is contingent on good leadership in both teaching and non-teaching departments. Also good leadership is necessary at the Councils. Leadership in NHEIs requires not only professional competence but administrative acumen to successfully implement CG principles as rightly echoed by a Rector:

*“Some officers have professional skills but majority of these leaders lack administrative experience to stir the affairs of the institutions. The passage of the new Pension Law by the Government created leadership vacuum for my institution. Majority of experienced staff retired to take opportunity of the old pension schemes. The mass retirement of experienced staff left the administration of the institution in the hands of inexperienced staff. In addition, the composition of the present Council constituted an impediment to effective to CG practices. Council comprising members from the geo political zones of the States appointed not on the basis of skills and experience but political affiliations will not provide for robust decision making process.”(Rector)*

This sentiment is supported by Executive Secretary of a regulatory agency.

*“The Board observes with dismay, the trending practice of recruitment and promotion of unqualified staff especially in the academics, in clear violation of prescribed rules. Appointment should not be based at the whims and caprices of those in authority but based on laid down rules. Anything contrary will only water down standards and make our products half-baked”  
(Executive Secretary, Regulatory Agency).*

Meanwhile, the present composition of Federal Universities Councils designed to favour internal members is also a major challenge. While some members are elected to the Council with leadership skills and commitment, a number of these elected officers lack the skills, experience and attitudes to contribute positively to the development of the institutions. They are just squarely politicians pursuing the narrow interest of their sponsors.

Also, the domineering influence of unions on election matters has its decreasing impact. A situation in which elective positions are influenced by the unions will create mediocrity and shift of loyalty. A former Registrar commented on the negative effect of this development in his Valedictory Speech delivered in June 2010 as follows:

*“A Council with this composition is obviously not in good position to take an independent view of the affairs of its University; such Council will be more concerned with internal politics”.*  
(Registrar)

In the same vain, appointments of leadership of academic and non-academic units by the VC/Rector/Provost on the basis of personal and principle of giving job to the boys will also affect quality of output negatively.

Higher education is the foundation for sustainable development and its creation must be based on clearly articulated, formulated and implemented educational programs. Establishment of HEIs on political, regional or tribal sentiments will negatively affect effective governance. This external challenge was acknowledged by a union leader:

*“Government establish HE purely on political sentiments and now unable to meet the minimum standard due to poor funding. In fact, most of the infrastructures in the state Polytechnics are Tertiary Education Trust Fund projects”.* (President, Academic Staff Union).

## **SUMMARY, CONCLUSIONS AND RECOMMENDATIONS**

The mandate of higher institutions to develop a whole man mentally, morally and physically is being seriously challenged nationally and internationally. Effective CG is a sine qua non for long term corporate success. (MenihUkpong, 2013). Intellectual capital is the most important resources in knowledge-based organizations. Its importance is increasingly appreciated in the world of business (Bontis, 1996; Bradley, 1997; Keenan and Aggestam, 2001.) CG practices were initially confined to corporate giants and businesses. However the trend has started to take roots in NHEIs with growing need for an educated society.

Governance in NHEIs has been under spotlight for several years due to leadership problem, poor funding, and mismanagement of resources, government interference, organizational politics, and influence of unions and faulty composition of Councils to mention just a few.

Good governance has been recognised as the major force in enhancing the quality of higher education in the contemporary environment characterized by globalization, internationalization and global university ranking (Salami, 2009). Various governance models have been documented in recommending best governance practices for quality education. There is no model that fits all situations. However, an effective model must seek for greater accountability, transparency, competition and fewer regulations.

State involvement in NHEIs is supervisory in nature with Ministry of Education and regulatory agencies playing oversight functions. The internal governing structures of NHEIs are the Council, Senate/ACB and Management. The Council serves as a focal point of governance. It is the highest decision making body for good order and governance. The recent changes in

composition of internal governance structures of NHEIs are directed towards empowering the Council and Management effective performance.

In view of the foregoing, it is therefore recommended that attempts by the various Nigerian governments in granting autonomy to higher institutions through the various enabling laws should be used as opportunities by higher institutions to take full responsibility for good CG. This system of administration must be accountable, transparent, participatory, ethically caring, motivating, guarantees free flow of information and guarantee fundamental human rights. To sustain public confidence, the Council should include more external members and focus on providing strategic direction and reduce interference in management of the institutions.

Disclosure of internal government practices is virtually non-existent in NHEIs. Hence, commitment of these institutions to CG principles of independence, transparency, accountability and responsibility is in doubt. Information gathered from content analysis of documented reports does not portray application of disclosure principles of CG which is the core aspect of international best practices. Although, Congregation reports delivered by Vice Chancellor/Rectors/Provost will render some account of stewardship. Without disclosure of application of CG principles by the Councils and Management, the stakeholders will find it difficult to hold the constituents of governance accountable. Usually, Annual Reports must be prepared, published and submitted to the government through the Ministry of Education. In addition, a National Database that will guarantee access of these documents for public use should be established.

Meanwhile, the study makes important contributions to theory and practice. First we expand the existing small number of studies on CG in NHEIs. This study clearly describes the internal and

external governance structures of NHEIs and the importance of CG in the performance of these institutions in light of developments in the global environment. Second, the study highlights the challenges faced by these institutions in achieving good governance. Third we demonstrate the absence of disclosure of application of CG in institutional reports which needs adequate attention. Such information can be used for the purpose of benchmarking.

Nevertheless, the findings of this exploratory study must be interpreted with care. It has some limitations. Hence, suggestions for future studies deserve some comments. The study focused mainly on few NHEIs and generating data from only Principal Officers. A more comprehensive study on NHEIs incorporating both academic and non-teaching staff would be desirable in order to enlarge the sample size and increase the possibility of generalizing the findings for future studies.

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