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Public Education Financing, Efficiency and Academic Performance of Students in Kwara State Basic Secondary Schools, Nigeria

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Abstract

The Kwara State government has shown greater commitment to funding secondary education in the state. However, the renewed commitment of the state government to the secondary education subsector has not brought out the desired academic performance. This study, therefore, investigated the relationship between cost, internal efficiency, and academic performance of public secondary schools in Kwara State. Descriptive survey design of the relationship type was adopted in conducting the study. Random sampling technique was used in selecting 10 out of the 16 Local Government Areas in the State, and 100 out of the 187 public secondary schools in the State. Two researchers designed instruments: "Student Flow Checklist" (SFC) and "Secondary Education Cost Checklist" (SECC) were used to collect data. The instruments were validated by six experts in Educational Management, and Educational Measurement and Evaluation Departments in University of Ilorin, Nigeria. The research questions raised were answered using percentages. Efficiency indicators used were Graduation Rate and Input- Output Ratio while academic performance was measured with student performance in West African Senior School Certificate Examinations (WASSCE) The hypotheses formulated were tested at .05 significance level, using Multiple Regression Statistical Analysis. The results indicated low budgetary spending on education and a below average performance in school results. There was a positive but not significant relationship between cost, efficiency, and academic performance of students in Kwara State public secondary schools. Based on the findings of this study, it was suggested that government should seek alternative sources of funding schools apart from budgetary allocations.

Keywords: *Cost, Efficiency, Academic Performance, Capital Expenditure, Recurrent Expenditure, Budgets*

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Introduction

The importance of education cannot be over-emphasized. It has proved to be a veritable vehicle for national transformation in human history. It has become a veritable instrument for individual and societal development. In fact, education has become a vehicle for the intellectual, moral and vocational development of the young members of a given society. Education has been perceived worldwide as a vital ingredient for the fostering of productivity. Hence most countries invest in education because it is seen as the key that unlocks the door to modernization Ogonor (2005) UNESCO (2003) was of the view that, the objective of education is the development of the human person; it functions within the framework of fundamental freedom and human rights. It is with the above knowledge of education that various governments in Nigeria both at the national, state, and local government levels have invested highly in education. Education is an expensive service to provide that is why large sums of money are invested in the educational enterprise by the local, state and federal governments in Nigeria because government has adopted education as an instrument par excellence for effecting national development. Egwu (2010) reported that over 30.7billion naira was spent on the funding of basic primary education in the year 2009 and another 2.7billion naira was disbursed by UBEC to over 2,032 community- projects. This is because Nigeria believes that education is the major instrument of social change and economic development. When investment is made in education, it is believed that the skill acquired would lead to an increase in the wealth of the nation.

There has been a continued increase in the demand for education in Nigeria. This means that, government will have to increase her spending on education to meet this demand; this translates to a corresponding increase in the cost of delivering education to her citizens. The trend did not just start now. Fabiyi (2000) noted that, the Nigerian educational system consumes enormous resources with very little tangible results. Fabiyi (2000) further observes that, between 1974 and 1998, the share of Gross National Product going to recurrent expenditure on education in Nigeria increased from 3 percent to 9 percent. Okebukola (1996) noted that, UNESCO Report for the year 1993 ranked Nigeria as one of the nations which spend a high proportion of their resources on the academic pursuit of their students at all levels and Nigeria at that time was the second best at the secondary and tertiary levels of education in terms of commitment of resources.

In Kwara State, the government has been expending a high percentage of its budgetary allocation on education since the beginning of the new political dispensation in 1999. According to the financial records of the Ministry of Education (2006), the total sectoral allocation to education in the year 2000 was 1.09 billion naira. In 2001, it was

1.62 billion, and it rose to 1.89 billion naira in 2002, and 2.31billion naira in 2003. The government has invested so much money in providing up-to-date infrastructure in various schools across the state. Personnel cost has also increased tremendously, while the government has involved herself in so many interventionist programmes designed to 'save' the education sector. Despite the lean resources at the disposal of government, the government of Kwara State has been trying, as a matter of policy, to affect an increase in the number of monetary resources committed to education especially the secondary education, which falls within her exclusive preserve in the Nigerian constitution. The government spent 2.044 billion naira on capital projects in secondary schools in 2005, while 2.8billion and 2.5billion were spent in 2006 and 2007 respectively. The expected return, such as improved academic performance by the students and internally efficient schools on such huge investment on education has not been realized.

From the foregoing, the cost of delivering basic education has been staggering, as it continues to rise on a yearly basis. It is noteworthy that the schools which have benefited from these huge amounts are the least efficient as their performances in both internal and external examinations are not only disappointing, but such performances are nothing to write home about. The wastage rates are still very high; the schools are both internally and externally inefficient. For the government to continue to spend more on the secondary education sector there is the need for quality assurance in what the government has invested in the sector.

The government has invested highly in capital projects, such as the rehabilitation of schools, to meet the "millennium schools" status, and the employment of teachers to fill various vacant teaching positions in the schools. By 2005, the state government had put in place the Voluntary Teachers Scheme (VTS). The scheme gulped 60million naira in 2005 and 145million naira in 2006(MOEST, 2006). There was partial subsidization of tuition for senior secondary school students, and the free tuition program for basic education classes in the State. These have, in no small way, pushed up the cost of delivering education to the people of the State.

The government is not only committed to spending money in the education sector, but she is also interested in bringing out the best from the sector, by always talking about quality delivery. This has accounted for the government's various reform programs in the sector which include joint mock examination for all SS3 students in the state, the Mathematics Improvement Scheme and the training of relevant teachers on WAEC/NECO marking guidelines, all geared towards ensuring quality delivery, such that the money spent on infrastructural developments will not go down the drains

The recent increase in expenditure on education in the state has pushed up the cost of delivering public education in Kwara State; this has resulted in greater awareness and interest in the quality of education. There is the need to embark on continuous appraisal of the system, to see whether what was going on in the system and the output of the system justify the huge sums of money that government has invested in education.

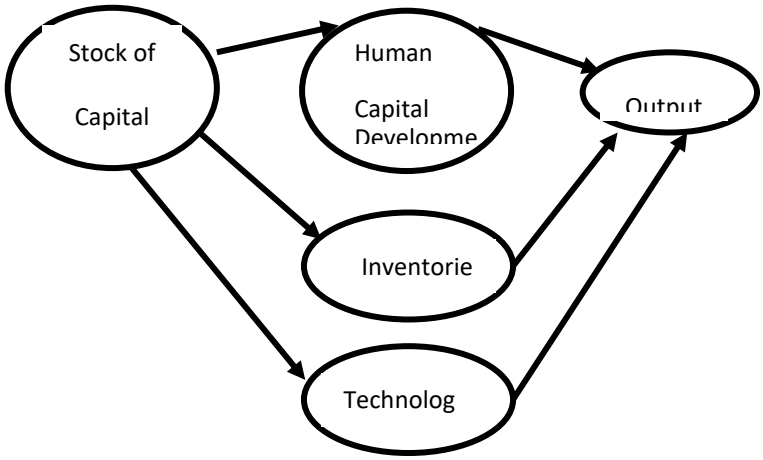
The purpose of this study is to investigate the relationship that exists among public cost of education, internal efficiency of schools and the academic performance in Kwara State secondary schools. In view of the enormous resources the State government has pumped into the education sector in recent years, it is important to examine, whether or not, there is a corresponding increase in the performance of the education sector, most especially where the efficiency of the schools was called to question.

Theoretical Background

The study is rooted in Investment Theory which is an economic term in Macro Economics. The theory was propounded by Adam Smith and improved upon by Todero (1983) It is a theory of productivity and creation of national wealth through regular and systematic ploughing back of saved incomes as investment into the economy. Investment is the acquisition of capital assets- the value of that part of the economy's output for any time period that takes the form of new structures, new products, durable equipment and change in inventories. For a country to witness economic growth and development there is the need for massive investment of capital into the economy which will help to accelerate growth and development.

Figure 1

Investment Theory



Source; Todero, M. P. (1983) Economics for the developing world: An introduction to principles and policies of development, London: Longman.

This work sees investment in education as the sum of money and resources assets put into the education system by government and private organizations and individual parents. These are seen in the form of public and private costs of educating the citizens of a country which are expected to yield future returns in the form of educated work force with potential high incomes and wages. The introduction of Universal Primary Education (UPE) by the then regional governments in Nigeria was a huge investment in education by the government as it helped to expand primary education. Consequently, there was a great increase in the number of schools and enrolments. For example, in the Western Region, the school enrolment rose from 400,000 in 1955 to 982,755 in 1957 and, in the Eastern Region, it rose from 566,000 in 1956 to 1.3 million in 1957.

The Nigerian Government re- introduced Universal Primary Education (UPE) in 1976 to cover the whole country, this brought several millions of students to public schools, leading to a corresponding increase in demographic resources. The first set of students to enroll in the UPE was estimated at 2.297 million, but actual enrolment was 2.992 million. Enrolments thereafter continued to rise steadily as a total of 21,223 primary schools had 177,221 teachers for 6.1 million pupils (Umar ,2002) . By 1980/81, the number of primary schools had reached 36,526 with 376,681 teachers for 13million pupils. The number of teachers teaching in Nigerian primary schools was only 1,857 by 1970. By 1977, about 197,750 teachers were teaching in primary schools. (http;//www.onlinenigeria.com).

In one of her reports on the effects of the newly introduced Universal Basic Education (UBE), the Federal Ministry of Education (2004) observed that, enrolment in Jss1 after the 6^{th} year primary education increased from 3,844,585 students in 1999 to 4,848,799 in 2002 and to 6,316,537 in 2003.The report noted that, Nomadic schools also increased from 1,494 in 2000 to 1,820 in 2003. Similarly, enrolment in Nomadic schools increased from 193,249 in 2000 to 303,543 in 2003. The number of public primary schools rose from 40,204 in 1997 to 59,843 in 2005. This has caused enrolment into the schools to increase from 17,907,010 in 1999 to 19,549,114 in 2005(UBEC, 2008)

The importance of investment in education was succinctly addressed by CSU (2005) when it wrote that, the key point is that, the strongest predictor of student achievement is the percentage of well-qualified teachers in a school. The report identified

a link between increased achievement and investments (in education) in class size and teacher qualification.

This study was premised on investment theory to explain the probable benefits of government investment expenditures on education, which could generate a multiplier effect on the other sectors of the economy. In every organization, there is an input/output process. The quality of the input in this case is the amount put into education, which will essentially predict the quality of the education system and the output.

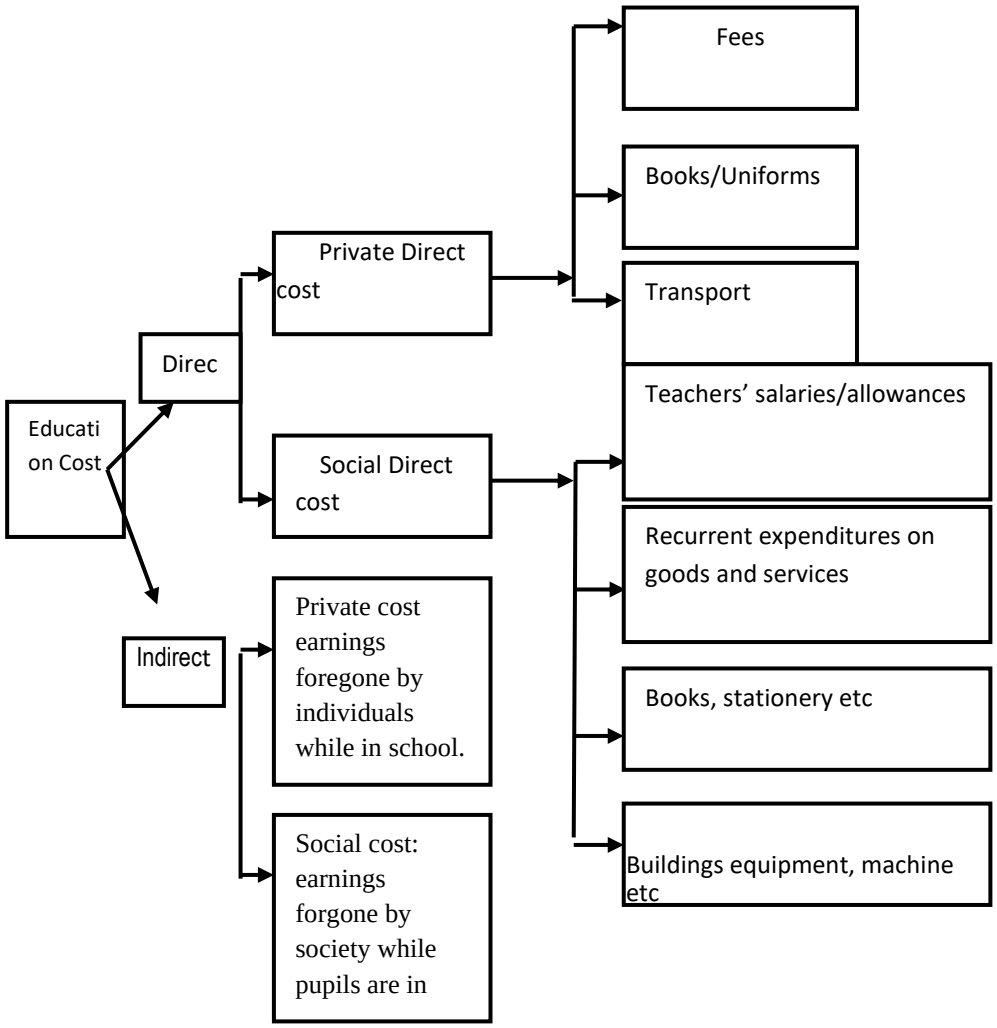
Education Cost

Durosaro (2000) described educational cost as synonymous with educational expenditure. He said the cost of education is defined as the real resources used in the production of educational capital assets in the form of the educated student. Akangbou (1987) defined the cost of education as the real resources used up in the production of all human assets. He further divided education costs into two parts, which he called components of the costs of education. These are the direct and indirect costs.

The direct cost of education is the amount of money expended in the purchase of educational goods and services. These are the direct monetary expenditures on education by governments and individuals or their parents. The indirect cost of education, on the other hand, refers to the earnings or income forgone by pupils and students when they decide to undertake an educational training programme. Educational cost may be either private or social in nature. Oyeniran (2008) observed that private costs of education are borne by individual students and their families- brought about through payment of tuition fees, cost of books, uniforms, and transport. He said further that social costs of education are borne by the public through the government. These cover all items under payment of teachers' salaries and allowances, expenditure on books, stationery, and transport and on other educational goods and services. As noted earlier, educational costs may be either direct or indirect, and may be either private or social. The indirect or opportunity costs of schooling vary depending on the level of schooling and family background. However, education cost is computed based on total cost of education to the economy (Durosaro, 2000). The total cost is the gross total cost of education to a country or an economy or any individual involved in the business of providing education which may capital or recurrent in nature Capital costs include cost of such items as purchase and development of school lands, school buildings, classrooms and laboratories, fixed equipment and other durable institutional equipment(Durosaro,2000), Recurrent costs according to Oyeniran (2008) are the expenditures in educational goods and services that bring short-lived benefits usually for not more than a financial year. Various components of education costs were presented as Education Cost Tree below.

Figure 2

Education Cost Tree



Source: Researcher self-designed

Today, Kwara State has over 235 secondary schools fully funded by the State and many government-assisted (aided) schools. It also helps the 16 local government areas to maintain primary education amounting to over 1,071 public schools, 6 Government Technical Colleges, the state Polytechnic, 3 colleges of education and 1 College of Arabic and Islamic Studies (Abdul Kareem , 2003). The Ministry of Education in Kwara State spends the budgetary allocation to the education sector on both recurrent and capital

expenditures. The government has continued to spend on education due to an increase in student enrolment in all tiers of government. Between 1998 and 2002. The enrolment rose sharply from 305, 701 pupils in 1999 to 356, 806 pupils in 2000 and 428, 149 pupils in 2001, while enrolment stood at 449, 558 pupils in 2002. This represents a 17%, 20% and 5% increase in enrolment through the year 1999 to 2002(MOEST,2011).

Abdulkareem (2003) submitted that the state recurrent and capital expenditures far exceeded the estimated revenues over the years, and that capital estimates on education were meager proportions of the total allocations to education. He indicated that physical utilities would be lacking in the schools. Also, Personnel costs to all sub-heads in the education sector have also increased. At the secondary level, the government's recurrent cost in secondary education has been on the rise. In the year 2004, budget provisions for education were 938 million naira, but government's actual spending stood at N1,741,597,414(MOEST,2005) for the sector; and the trend has been like that since then.

Internal efficiency in an educational system is particularly concerned with the relationship between inputs and outputs within the education system or among individual institutions, as well as how public resources are used and how they influence students' learning outcomes. Osawa (2003) described efficiency as the relationship between inputs and outputs and this relationship can be analyzed from different perspectives. Guptal (2001) observed that, efficiency is linked to the issue of resource allocation and utilization while Padmenbhen (2001) saw internal efficiency as the number of students who pass from one grade to the other and complete the circle within the prescribed period.

The notion of efficiency can be derived by considering the relationship between inputs and outputs when pupils flow through the structure of an educational cycle. The most common indicator used to assess the educational efficiency is the coefficient of efficiency or its reciprocal referred to as the input-output ratio. Nwaka & Wamibus (2006) concluded that promotion, repetition, and dropout rates are the three paths of student flow which characterize the efficiency of the educational system in producing graduates. These rates are used for evaluation, monitoring, and projection of the efficiency of student flow in an educational system. Oyeniran (2008) studied cost and efficiency of universities in Nigeria and found out that, cost differences existed between Nigerian Universities.

Methodology

The study is a descriptive research design. The descriptive design is used to capture descriptive data from selected samples and generalize the findings to the population from which the sample was selected. The research method used for this study was correlation survey (relationship study) because it finds out the relationship among the variables of cost, internal efficiency, and academic performance. Cost represents the independent variables, efficiency acts as a moderating variable while academic performance is the dependent variable. The population for this study was the 233 public secondary schools in Kwara State. The public schools are fully owned and funded by the state government. The schools are spread across the 16 local government areas of the state. The principals of the 233 secondary schools are also part of the population.

The sampling technique employed was the Multi-stage Random Sampling Technique. The Local Government sample was selected in the first state by a Simple Random Sampling procedure. The selected local government areas are Asa, Edu and Moro in Kwara North, Ifelodun, Irepodun, Offa and Oyun in Kwara South, Ilorin East, Ilorin West and Ilorin South in Kwara central. In the second stage 100 schools were selected out of 187 in the sampled local government areas through a Systematic Sampling Technique. Out of 187, of N population, 100(n) sample was selected with a sample size of 1.8. This produced the 178 schools as the last 99th element of the desired sample and school 92 as the 50th element in the sample. In all, Asa has five schools, Edu five, Ifelodun 10, Irepodun 15, Ilorin East 12, Ilorin South 10, Ilorin West 15, Moro six, Offa 12 and Oyun 12. This represents 53% of schools and school principals' population.

The researcher designed two instruments for this study. The first was tagged, "Student Flow Checklist" (SFC). The instrument was used to collect data on student enrolment and graduation. Also, a "Secondary Education Cost Checklist"(SECC) was used to generate data on government spending on secondary schools in the state. While Student Flow Checklist (SFC) was administered at schools to principals or their accredited representatives, SECC was administered at the State Ministry of Education, Science and Technology.

The draft of the instruments, Student Flow Checklist (SFC) and Secondary Education Cost Checklist (SECC), was given five experts in the field of Educational Measurement and Evaluation, University of Ilorin for assessment and evaluation. Their advice and opinions enhanced the face and content validity of the instruments. The research instrument (SECC) was administered personally by the researcher while a research assistant was employed to help in the administration and collection SFC.

The hypotheses were analyzed with Statistical Packages for Social Science (SPSS) version 14. The regression sub-program was used to generate the standard multiple regression and stepwise multiple regression equations. The research questions were answered, using percentages.

Results

Research Question One: What is the Kwara State government budget on education?

Table 1

Kwara State Education Budget 2014 to 2018

Year	Total Budget (a)	Education Budget(b)	% of b on a
2016	124,525,975,111	12,467,084,948	10%
2017	119,678,807,606	13,535,761,521	11%
2018	128,109,791,414	16,153,614,251	12.6%
2019	135,264,529,461	13,199,562,609	11.8%
2020	156,043,239,799	14,325,990,350	18%

Research Question Two: What is the performance of Kwara State public secondary school students in WASSCE?

Table 2

Performance of public-school students in West African Senior Students Examination Certificate (WASSCE)

Year	No Enrolled	No passed with 5 Credits (with Eng& Math)	%
2016	33,428	9,659	29
2017	33,165	11,926	36
2018	34,628	19,076	55
2019	34,832	21,605	62
2020	35,380	17,421	49

Source: WAEC, Nigeria

Research Hypotheses

H_1: There is no significant relationship between cost of education, internal efficiency and students' academic performance in Kwara State secondary schools. This hypothesis was tested, using stepwise multiple regression statistical analysis.

Table 3

Coefficient of correlation between cost, efficiency, and academic performance in Kwara State public secondary schools

Academic performance	Cost	Efficiency
1.00	.694	.660
	1.00	.644
		1.00

Table 3 shows an average but positive regression coefficient of the relationship between students' academic performance and public cost of education (.694.), academic performance and efficiency (.660), while (.644) was the regression coefficient between cost and efficiency.

Table 4

Results of multiple regression analysis between cost, efficiency, and students' academic performance

Variables	B	Std Error	Beta	T	R^2
(Constants)	144.521	19.012		7.6010	0.696
Efficiency	-0.012	0.101	-0.013	-.125	
Cost	0.017	0.000		0.100	0.990

R^2 =.690(ps<.05)

As shown in Table 4, a regression weight (B) of -0.012 and 0.017 for internal efficiency and public cost of education were arrived at when multiple regression analysis was used to test the independent and dependent variables.

The standard error of internal efficiency and cost were 0.101 and .000 respectively. The relative contributions of the variables in Table 4 on academic performance can be shown by the following regression equation.

$Y^1 = 144.521 + 0.017(X_1) – 0.012(X_2)$

Where

Y^1 is the criterion (predicted) variable, i.e students' academic performance.

While

X_1 the first predicting variable (public cost)

X_2 the second predicting variable (efficiency).

The R^2 value (0.690) measures the variability in the dependent variable (academic performance) that can be explained by the influences of the independent variables X_1 and X_2.

Table 5

Analysis of variance (ANOVA) among cost, efficiency, and academic performance

Model	Sum of squares	df	Mean square	F	P	Decision
Regression	1252.835	2	626.417	.492	.613	Ho
Residual	123391.92	97	1272.082			Accepted
Total	124644.75	99				

*p<.05

From Table 5 the significant P (.613) which is the probability at which the null hypothesis would be accepted in the model is greater than .05 significance level. The hypothesis is therefore not rejected. Thus, there is no significant relationship between cost, efficiency, and academic performance of the students in Kwara State public secondary schools.

H_2: There is no significant relationship between efficiency and academic performance of students in Kwara State public secondary schools.

Table 6

Results of multiple regression analysis between internal efficiency and academic performance

Variables	B	Std Error	Beta	T	R^2
Constant	154.574	18.074		9.616	.000
Efficiency	-6.554	.100	-.007	-.065	

R^2 =.000(ps<,05)

As shown in Table 6, a regression weight (B) of -6.554 was arrived at when multiple regression analysis was used to test efficiency alone with the dependent variable academic performance. The R^2 (0.000) means that about 0% of the variance in students' academic performance was due to the influence of efficiency. It means that internal efficiency has no significant influence on academic performance of students in Kwara State public secondary schools.

Table 7

Analysis of variance (ANOVA) between efficiency and academic performance

Model	Sum of squares	df	Mean square	F	P	Decision
Regression	1232.666	1	1232.656	0.979	0.325	Ho_1
Residual	123412.09	98	1259.307			Accepted
Total	124644.75	99				

*p<,05.

From Table 7, the significant P (.325) is greater than .05 level of significance at which this model was tested, hence the null hypothesis is not rejected. This means that, there is no significant relationship between efficiency and academic performance of students in Kwara State public secondary schools.

H_3: There is no significant relationship between cost and academic performance in Kwara State public secondary schools.

Table 8

Results of multiple regression analysis between cost and academic performance.

Variables	B	Std Error	Beta	T	R^2
Constant	142.629	11.595		12.301	0.010
Public	1.778	0.000	.099	-.065	
Cost					

R^2 = .010(ps<.05)

As shown in Table 8, a weight (B) of 1.778 was arrived at when multiple regression analysis was used to test public cost alone with the dependent variable academic performance. The R^2 (0.010) means that about 1% of the changes in students' academic performance were due to the influence of public cost. That is, the total amount of money spent by the state on secondary education during the period under study accounted for about 1% of the changes experienced in academic performance of students in their external examinations.

Table 9

Analysis of variance (ANOVA) between cost and academic performance

Model	Sum of squares	df	Mean square	F	P	Decision
Regression	5.427	1	5.427	.004	0.948	Ho_2
Residual	124639.22	98	1.271			Accepted
Total	124644.75	99				

*p<.05

Table 9 shows that the significant P (.948) is greater than the level of significance (0.05) at which this model was tested. Therefore, the null hypothesis is accepted, which means that there is no significant relationship between cost and academic performance of students in Kwara State public secondary schools.

Discussion of findings

The R^2(.690) in Table 4 indicates that about 69% of variance in students' academic performance (dependent variable) was due to the influences of cost of education and efficiency of the Kwara State public secondary schools. Sixty nine percent is high enough for the fitted model. It means that if the government spends more on secondary education and the schools are efficient, there will be an improvement on the academic performance of students in their external examinations.

Findings from Table 5 implies that, even when schools are adequately funded and efficiently operated, it may not translate to good academic performances, except other intervening variables such as the quality of teachers, the relevance of the curriculum and the quality of the student input are taken into consideration and taken care of adequately. This finding does not agree with Adelodun (2007) submission that increased public spending in education will contribute to equalization of educational opportunities and reduce dropout, repetition, and absenteeism of the poor. It disagreed with the findings of Adeniran (2001) that "public spending on education had given innumerable number of people from poor families the advantages of getting education without charge.

The findings from Table 6 may be the result of automatic promotion policy of government that encourages hundred percent transmission from one grade to the other since efficiency in this study was measured using input-output ratio. The finding implies that, when taken alone as a variable, efficiency has no significant relationship with the academic performance of students in Kwara State public secondary schools. This finding disagreed with the finding of Wmakka (2006) which affirmed that, "when schools experience high wastages, it is more likely to result in poor performance of the students in national examinations".

The result from Table 7 implies that, when taken alone, cost (independent variable) has no significant relationship with academic performance of students in Kwara State public secondary schools. Fadipe (2000) and Akinrinade (2009) found out that, inadequate funding of education in Nigeria had led to the poor state of instructional facilities in schools, irregular payment of teachers' salaries, large outstanding arrears, and higher rate of teacher turn-out, inefficient schools and poor performance of students. This means that when government provide fund to finance education, other variables must as well be given prominent attention, such as the supply and utilization of school resources, supervision, and monitoring of teachers, ensuring quality compliance through an effective quality control mechanism and a well-articulated funding mechanism that tags funds gotten from budgets to performance.

Conclusions

The study assumed that cost components basically cover government's monetary spending on both capital and recurrent costs. The study thus generated empirical data, which is important in drawing conclusions on the findings of this study.

The study concluded that:

- There was no significant relationship between cost, efficiency, and academic performance.
- When each of the variables is considered independently against academic performance there was no significant relationship between cost and academic performance.
- There was no significant relationship between efficiency academic performances.
- If the desire of government is to see a consistent stream of good academic performance, government must not treat cost alone as a variable to attaining high school performance.

Recommendations

- Government should develop quality assurance indicators for monitoring educational goals and attainments. It should be saddled with the responsibility of monitoring educational resource inputs, the administration, efficiency, and effectiveness of resource use.
- Government should put in place an enduring alternative source(s) of funds to finance secondary education. The secondary sector has depended so much on budgetary allocations to finance her needs. A Senior Secondary Education Fund could be floated and residents around the locale of the school could be charged/ taxed a certain percentage of their property, and the fund made there from should go into the account of that school.
- The government must also evolve a more radical method of allocating funds to schools. There is the need to set criteria for getting funds from the general education budget. Such criteria could include performance indexes in internal and external examinations, enrolment rates, efficiency, and effectiveness factors, most especially effectiveness in the use of previous resources, to attain good educational outputs.
- There is the need to put a stop to the practice of automatic promotion of students from one class to the next, especially under the Universal Basic Education

program. This will ignite in the students' healthy academic competition among brilliant students while the less brilliant ones will be motivated to sit tight.

- Finally, the government must sustain the Teachers' Improvement Programs put in place to improve the knowledge and skills of teachers. Relevant resource personnel both at home and abroad should be employed to teach teachers new skills and concepts in teacher education, classroom management, quality assurance, effective use of teaching aids, etc.

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