UNDIFFERENTIATED BUDGET ALLOCATIONS TO FEDERAL SECONDARY SCHOOLS IN NIGERIA

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ABSTRACT

This study examines the educational budget allocations to federal secondary schools in Nigeria. The study uses macro level data obtained from the Nigerian Ministry of Education. A total of 104 federal secondary schools were studied in relation to budget allocation from the federal government. Descriptive and multiple regression statistical tools were used to analyze whether the financial allocation to schools differ by ethnicity, school type, school composition, region, and location. The study reveals that none of these variables determine the distribution of allocation to federal secondary schools. However, it is questionable whether the same funding allocation without taking into consideration factors such as ethnicity and location is equitable.

Keywords: **Educational funding, equitable allocation, Nigeria**

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INTRODUCTION

Education can be referred as a social process in human development, capacity building and maintenance of society; it is also seen as a relevant tool for acquiring skills, adequate knowledge and habits in order to survive in the changing environment (Adepoju & Fabiyi, 2007). In Nigeria, education is considered as a key to the development of economic, social and cultural as well as intellectual empowerment. Education has the capacity to bring about good personality and attitudinal change, as well as redesign human talent for anticipated development (Adesina, 2011). Education is also seen as an instrument of change in stimulating national development whereby primary and secondary schools stand as the pillar of education in the world (Ayo, 2010).

The Nigerian National Policy on Education (2014) stated that, in order to achieve human development through education, the educational goals must be consistent with the basic needs of citizens and those of the society, with respect to the realities of the changing environment and the modern world.

Specifically, the purpose of this article is to examine the Nigerian education system with special emphasis on federal secondary schools in relation to budgetary allocation from the federal government to the Ministry of Education till individual schools. Previous studies did not fully address the financial and budgetary aspect of federal secondary schools, but instead addressed in general the financial problems in Nigerian secondary schools. Past studies indicate that the allocated resources to federal secondary schools are insufficient due to massive enrolment over the years.

This study is aimed at identifying whether financial allocation to Nigerian Schools is determined by the type of schools, composition of schools, region, location and gender. It is hoped that this study will provide an insight for policy makers especially in developing countries to adopt the concept of adequate budgetary allocation to secondary school financing.

The article is organized as follows: section 2 discusses the background of Nigerian education and financing, section 3 provides an insight into budget allocation and financing of education in developed and developing countries, section 4 discusses the methodological approach toward data analysis, section 5 discusses and presents the results and finally, section 6 concludes the article.

Background of Nigerian Education Financing

Nigerian education is seen as a public enterprise that deals with complete and dynamic intervention as well as active government participation. Based on the Nigerian educational policy, education is seen as means or vehicle for achieving national development (Alabi & Okemakinde, 2011).

However, the Federal Government Colleges (FGC) also known as unity schools, Federal Science Colleges (FSC), Federal Technical Colleges (FCT) and Federal Science Technical Colleges (FSTC) are all secondary schools whose sources of finance come directly from the Federal Government through the Ministry of Education. These schools are considered to be unifying institutions that bring together young Nigerian

teenagers from multifarious ethnic, socio-cultural and religious background in order to instill discipline and high quality education into the students in an environment of academic and developmental excellence irrespective of ethnic, religious or social stratification (Obilor, 2012).

Subsequently, the Federal Government allocates funds to federal secondary schools (Unity Schools) while the State governments are responsible for funding and managing the rest of the state secondary schools. However, at the administrational level, managing of schools as well as funding is more or less distributed between the various State Ministries of Education, the National Secondary Education Commission (NSEC) and other agencies respectively (Omokorede & Bridget, 2011).

Moreover, secondary school education in Nigeria is separated into two segments which is Junior and Senior secondary school, each of three year duration making it six (6) years of secondary school education. The first three (3) years of secondary school education is often known as Junior Secondary School is given free of charge even though students are to pay a token amount to cover part of the school running costs.

Meanwhile, at the end of each segment, an examination is conducted in order to enable the students to further their education. For instance, at the end of Junior Secondary School, an examination called the "Junior Secondary School Certificate Examination'' (JSSCE) is conducted while the "Senior Secondary Certificate Examination'' (SSCE) marks the final exams in secondary school, which will enable the students to proceed to tertiary institutions. Thus, among the aims and objectives of secondary education in Nigeria as stated by Omokorede and Bridget (2011) are:

- To provide students with the required and basic skills that are useful and for them to be able to become self-employed, and
- To prepare and instill discipline in the students for them to be able to face the challenges of the future and to further their education in tertiary institutions.

Nevertheless, students are enrolled into different programs after completing their junior secondary education. It is up to the students to choose a suitable program among the various options at their disposal and such programs are; the continuation of education to senior secondary school, enrolling into technical colleges, as well as vocational training centers, or skills acquisition schemes/centers.

However, the enrolment into the abovementioned programs is strictly based on the results obtained from the Junior Secondary School Certificate Examination (JSSCE) and the continuous assessment program (C.A.P) which will indicate suitable areas for the students on the basis of academic ability, aptitude and vocational interest.

In line with the individual results, a formula was conceived and used in respect to the enrolment into the various programs. Thus, 60% goes to senior secondary schools, 20% goes to technical colleges, while 10% each goes to vocational training centers and apprenticeship centers/schemes.

Universal Basic Education in Nigeria

The Universal Basic Education (UBE) was introduced or initiated by the Federal Government on 30th October 1999 . The idea behind the scheme was to provide free and mandatory education to cater for all primary and junior secondary school children, and it is a continuous education that consists of 6 years of primary education and 3 years of junior secondary school education, making it to be nine (9) years of schooling.

The main objective of the scheme is to develop the basic ability or skills in reading, writing and numeracy; the inculcation of basic knowledge in science, and to help develop in the child values, attitudes as well as practical skills as a means of livelihood (Marcellus, 2009).This will in turn help in developing the society at large. It also made provision for punishment and or penalty for parents who refuse to comply with its mandate. Since the first nine years of schooling are free and mandatory for all children, this will help increase the school enrolment which is in line with the objectives of the scheme. The total sum of N74, 410,000,000 in the 2014 budget was allocated to the scheme in order to carry out its duties diligently.

Examination Bodies in Nigeria

With regard to education and examinations, there are 3 main bodies for public examination in Nigerian secondary schools, namely:

- The West African Examination Council (WAEC)
- The National Examination Council (NECO)
- Joint Admissions and Matriculation Board (JAMB)

The West African Examination Council (WAEC) was introduced/established in 1952 by the colonial administration across the Gold Coast (now Ghana, Nigeria, Sierra-Leone and the Gambia). The council is now considered as an international organization. It is conferred with the authority of conducting examinations such as; Senior School Certificate (at the end of secondary schooling), Technical, Business Studies, and Common Entrance Examinations (at the end of primary schooling). Meanwhile, the total sum of N643, 365,135 in the 2014 budget was allocated to the body (WAEC, 2013).

The National Examination Council (NECO) was created under a military regime in April 1999 and is still in existence to date; the main idea behind its creation was to take charge of the National Board of Educational Measurement. However, it has the total sum of N6,245,652, in the 2014 budget allocation from the Ministry and the examinations conducted by this body are as follows;

- The Senior Secondary Certificate Examination (SSCE Internal)
- The Senior Secondary Certificate Examination (SSCE External)
- The Junior Secondary Certificate Examination (JSCE)
- The National Common Entrance Examination (NCEE)
- The Gifted Examination Into Federal Academy Suleja

The Joint Admissions and Matriculations Board (JAMB) is a Nigerian entrance examination board for tertiary-level institutions. The examinations being administered are available for most students who choose to apply to Nigerian public and private mono-technics, polytechnics, and universities. Most of these candidates must already have concluded their external examinations, administered either by the West African Examinations Council (WAEC) or the Nigerian National Examination Council, (NECO).

Budget allocation to the Ministry of Education

The ministry of education received the highest share in the 2013 budget allocation. The sum of N11, 668,408,467 was allocated to the ministry which includes the total personnel cost, total overhead cost, total recurrent and total capital cost (FGN Budget, 2013).

However, secondary schools which are under the umbrella of Universal Basic Education (UBE) received the total allocation of N4,443,811,000 in the 2013 budget allocation by the federal government, (FGN Budget, 2013). Whereas, there is a slight difference in the 2014 budget allocation to the Ministry, the Ministry in 2014 receives the total sum of N12, 923,175,673, which also comprises of total personnel cost, total overhead cost, total recurrent and total capital cost (FGN Budget, 2014).

LITERATURE REVIEW

School finance is one major component in any education system. Adequate funding ensures quality educational services. This section will address education financing in both developing and developed countries.

Financing of Education in Developed Nation: The Case of the United Kingdom

In the UK, the educational system is managed through a council called the Torbay Council. Since 1998, funding was allocated to schools based on the Local Management of Schools scheme as approved by the Secretary of State. Under the terms of the School Standards and Framework Act 1998, Local Authorities were asked to come up with a new system for financing schools. The funding framework is based on the legislative provisions in sections 45-53 of the School Standards and Framework Act 1998 as amended by the Education Act 2002.

Subsequently, the Regulations of Early Years and School Finance (England) 2012, define the local authority educational budgets (the non-schools education budget, the schools budget, the central expenditure and the individual schools budget) and provide details on how funding from the individual schools budget (ISB) is to be allocated by the local authorities to maintain schools and private, voluntary and independent providers of free early years provision through a locally determined formula. The Regulations allow school funding reform through a simplified local formula, greater delegation to schools and new arrangements for funding pupils with high needs.

Funding Formula for Primary and Secondary in UK

In the UK, the funding formula for primary and secondary school students was based on 30 distinct elements (Torbay, 2014). However, the funding formula has to be reassigned to the 12 factors that have been determined by the Department of Education. A significant number of the elements currently used within the Torbay formula already included some of the factors outlined by the Department for Education such as Free School Meals (FSM), Income Deprivation Affecting Children Index (IDACI) and prior attainment such as the Early Years Foundation Stage Profile (EYFSP) scores.

The largest portion of Torbay's funding formula is and will remain the Age Weighted Pupil Unit (AWPU) which is also known as the Per Pupil Equivalent (PPE) funding. The unit of funding is derived from an Activity Led Resourcing model (ALR) which links to differential activities and funding levels for pupils at various stages of their education. The ALR model methodology within Torbay's funding formula that was used to set the per pupil entitlements for 2013/14 is unchanged by the proposed formula changes.

However, throughout the changes, the aim remained the same which is to maintain as closely as possible to the current levels of funding within individual funding and to maintain the current levels of primary and secondary funding. This decision was made to limit the level of changes within the formula to only those necessary for the prescribed legal changes and in recognition that the move to a national schools funding formula within the coming years will continue to produce turbulence in school funding.

In order to provide a safety net for schools which have a reduction in allocation, the Department for Education has set the Minimum Funding Guarantee (MFG) at -1.5% for April 2013. In order to maintain the changes within the overall Defense Support Group allocation, there will be ceilings on the amount of funding that schools have as increased as a result of the formula changes. There is no new or additional money for the formula changes within the Defense Support Group (DSG).

Department for Education Allowable Factors for Primary and Secondary schools in UK 2013/14

The funding formula for distributing funds to primary and secondary schools has been simplified to a maximum of 12 factors. The Torbay council can use any of the 12 factors but is not allowed to use any other factors than those specified. In this regard therefore, out of the 12 allowable factors, Torbay council is only using 8, namely:

a) A basic per-pupil entitlement–there is a single unit for primary aged pupils and a single unit for each of Key Stage 3 and Key Stage 4;
b) Deprivation, measured by Free School Meals (FSM) and/or Income Deprivation Affecting Children Index (IDACI). There are separate unit values for primary and secondary;
c) Prior attainment as a proxy measure for Special Education Needs (national SEN budgets can still include funding allocated through other factors such as pupil numbers and deprivation);
d) English as an additional language, for a maximum of 3 years after the pupil enters the statutory age school system. There can be separate unit values for primary and secondary;

e) A standard lump sum for each school, with an upper limit of £200,000;

f) Split sites –the allocations must be based on objective criteria, both for the definition of a split site and for how much is allocated.

g) Rates, which must be at actual cost;

h) Private finance initiative (PFI) contracts (Tobray, 2014, p. 9)

Per Pupil Entitlement (PPE)

This has been derived by taking the 2012/13 AWPU and lump sum values plus a number of other 12/13 sub formulas and allocating them between Primary and Secondary. The treatment of each one has been the subject of consultation with all schools. This funding is linked to the ALR methodology and will continue to be distributed on a per-pupil entitlement but there will be a single unit for primary aged pupils and a single unit for each of Key Stage 3 and Key Stage 4. The main change is a single unit value for all primary age children.

Table 1
Per Pupil Entitlement for Secondary School Students

Description of Funding	Primary (£)	Secondary (£)
Total funding through APWU & Lump Sum 2012/13	19,568,243	21,099,211
2012/13 Adjustments included in PPE		
Pupil number adjustments between Jan 12 and Oct 12	454,657	(500,448)
Premises & Facilities	1,782,083	2,113,806
Vandalism outside PFI contract	5,364	19,308
Rents	6,182	98
Split Sites	3,570	0
Induction for NQTs (new for 13/14) *	13,495	10,505
CLA & MPA licences paid by LA	(11,509)	(21,374)
Teachers' Threshold (excluding post 16 element)	842,261	1,211,768
Post 16 Teachers' Threshold (25% 10/11 allocation)	0	83,220

Buildings Insurance VA & Ex GM schools	16,002	18,060
School lump sums	(2,156,910)	(575,194)
Admissions	23,436	71,570
School Standards Grant (SSG)	1,528,192	1,232,980
SSG (Personalization) pupil number element only	37,315	101,150
Extended Schools Sustainability	107,337	88,046
Primary Strategy	309,324	0
School Development Grant	1,306,197	989,018
Specialist Schools	0	1,016,736
Recycle PFI double funding element	41,828	317,292
Gifted and Talented	0	144,907
Recovery Post 16 non-AWPU(adjustment to cease)	0	(471,764)
Total Additional PP E Funding 13/14	**4,308,824**	**5,849,684**
Total PPE Funding for 13/14	**23,877,067**	**26,948,895**
Total assessed need from Activity Led Funding	**29,547,498**	**28,600,127**
Shortfall	**5,670,431**	**1,651,232**
Scaling Back to keep within cash limit	**80.81%**	**94.23%**

(Source: Torbay, 2014)

*NQTs – newly qualified Teachers

**CLA – Copyright Licensing Agency, MPA – Music Publishers Association – Dfe negotiated deal

PPE Values 2013/14

Primary including Foundation Stage	£2,660.69
Key Stage 3	£3,782.10
Key Stage 4	£3,962.31

The case in OECD Countries

The Organization of Economic Co-operation and Development (OEDC) was founded in 1961, and it is made up of 34 member countries; these countries are considered to be among the best in terms of educational funding and policies. It is an international organization aimed at promoting economic growth of its member nations. It assumes duty of comparing policy experiences and also seeks answers or solution to common problems, identifying good practices as well as the co-ordination of domestic issues and international policies of its members.

Secondary Education Financing in OECD Countries

There are three (3) main guidelines behind the policy of secondary education financing in OECD countries, and these are: the facilitation of access to basic and mandatory education; equal opportunity for all; and freedom of choice of education. However, by facilitating access to basic secondary education, tuition fees are not required in the state schools till the end of the basic and compulsory education, more often not till the end of secondary schooling (Rice, Monk, & Zhang, 2010).

Consequently, free education here means, textbooks and transportation are given free till the end of compulsory education (e.g., Spain and Australia), meals are also provided free but limited in a few countries. Scholarships are given to low-income families and they also receive benefits through reduced costs in certain areas such as school meals, among others.

Furthermore, to allow for freedom of educational choice, there exist a number of private schools in virtually all the OECD countries and the student enrolment rate is significantly high in some countries (e.g., The Netherlands) and low in others. Private schools in most of the OECD countries are not tuition free, even though a reasonable number of the schools are subsidized in order to reduce the fees charged. In line with this, the schools are categorized into three (3) namely; The Quasi-public (charge no fees); The Highly subsidized schools (charge low fees); finally the independent schools (charge the highest fees) (UNESCO, 2008).

However, the overall budget of OECD countries on education is between 9 to 16 percent; the high proportion of their national resources is also spent on education which is about 4.9 to 7.2 percent of their GDP. The Government desire of monitoring and controlling public spending has led to the falling share of GDP going to public education in some countries. Subsequently, secondary schools receive the largest share of budget allocation in EU countries which is roughly between 40 to 60 percent of the total funds allocated to the educational sector (OECD, 2007).

Furthermore, school funding is the responsibility of the state which is further shared with different levels of government namely; Central (i.e., federal and state level); Regional and Local level (i.e., municipalities and school districts) but this varies across countries. Meanwhile, several OECD countries decentralized their educational funding and gave more autonomy to municipalities and schools in order to maintain their educational spending particularly the unit costs. The crucial idea behind this was that

schools and municipalities will be able to make the right decision on the best use of the available resources (OECD, 2007, 2012)

Few countries that bestowed so many responsibilities on their local authorities in terms of school finance tend to have an increase in the available resources to education. Furthermore, in certain countries, due to inequalities in local taxes received, the state has to provide additional funding to reduce these financial gaps (OECD, 2007, 2012).

In terms of educational resources, secondary school students from OECD countries need not mobilize much more resources than primary school pupils. This means a student needs only to mobilize between 30 to 50 percent more and this will help in spending only 20 to 30 percent of secondary education budget on non-salary costs which include textbooks, transportation, ICT, science equipment, and social expenses (i.e., school meals for less privileged children, etc.) (UNESCO, 2004).

Budget Allocation and Financing of Education in Developing Countries

In order to function efficiently, an organization needs adequate financial resources. Resources (money) are needed to pay staff salaries, maintain the properties and plant, and keep the services running. This argument justifies the earlier findings that financial resources are of vital importance especially to education and economic growth (Caillods, Gottelmann-Duret, & Lewin, 1997; Rice et al., 2010).

Sources of Finance

Financing of education is derived mainly from various sources such as budgetary allocation, payment of fees by parents, repayable loans to parents, taxes from local government, gifts and remission of taxes. Indirect tax and property tax are the source of educational resources. In addition, the indirect taxation is one of the growing sources of public finance while property taxation is one of the most important sources/elements of educational finance especially in countries with a decentralized educational system (Psacharopoulos, 1990). In line with the above argument, UNESCO (2008) stated that education is totally financed by taxation in developed countries, while in the case of developing countries other means/sources could be explored.

Educational Expenditure

Educational expenditure as part of educational finance deals mainly with how the amount allocated to education is spent. It may be used not only as an instrument for analyzing financial aspects of education, but also as a parameter for projecting the trends of an educational system. Thus, one of the ways through which the flow of educational finance is determined is by studying the time trend of educational expenditure (Sahlberg, 2007).

Adesina (2003) testified that expenditure on education is determined through budgetary allocations. He further defined "budget'' as an estimation of revenues and expenditures/expenses in a given period of time, typically a twelve-month period known as a financial year. Budget is also defined as a written document comprising of recurrent and capital expenditures. Recurrent and or current expenditures consist of expenditure on consumable/expendables goods only which are; books/files stationery (writing materials) and fuel/energy as well as services of great benefits either immediate or short-term. Capital expenditures are expenditures mainly on durable assets such as equipment and buildings that are anticipated to yield more benefits over a longer period of time (Psacharopoulos, 1994).

Some researchers contend that measurement of expenditure involves the expenditure by pupils, pupils' families, charities/aid and the State. The total costs of education by individuals are divided into direct costs of education and opportunity costs while the true economic cost of education is the cost of acting in a different manner, that is, foregoing the opportunity of doing one thing in order to do something else (Sahlberg, 2007).

In Nigeria, some researchers provided estimates of recurrent expenditures per child in 4 States on the basis of aggregate statistics of expenditures and enrolment. It was based on the findings that the private aid to costs is relatively high in the Southern States of Nigeria as compared to the northern part of the country. This further clarifies why the public costs are lower in the Northern States. In contrast, due to economic meltdown, the government expenditure is decreasing proportionately despite the fact that enrolment is increasing especially at the primary and secondary level (Ayo, 2010).

Educational Budget system in Bahamas, Jamaica and Suriname

Bahamas, Jamaica and Suriname's educational budget system have many features in common. The three countries highly depend on external factors which in turn affect their economic and educational development; education is the largest item of their government expenditure; and all of the 3 countries are faced with rapidly-increasing staff costs (UNESCO, 2004, 2008).

However, the three countries in question (Bahamas, Jamaica and Suriname) have considerably enriched their budgetary procedures over the last decade with varying effects. Although the Jamaican budget follows a program method, which links expenditure/spending on certain programs and projects/schemes to predefined outcomes or goals, the Bahamas on the other hand, adopted the traditional incremental line item budget system, that focus typically on the nature of the expenditure and the unit responsible for it. Incremental budgeting is budgeting based on slight changes from the preceding period's budgeted results or actual results. This is a common approach in businesses where management does not intend to spend a great deal of time formulating budgets, or where it does not perceive any great need to conduct a thorough re-evaluation of the business. This mindset typically occurs when there is not a great deal of competition in an industry, so that profits tend to be perpetuated from year to year. Whereas in contrast, Suriname is in the process of moving from a traditional budget structure to a program budget (UNESCO, 2004, 2008).

Suriname's budget development is mainly on a program budget method, while the recurrent budgeting follows an incremental budget structure. New budget measures, coupled with traditional administrative control mechanisms and the financial information system available, will help in improving transparency especially in public funds/resources in each of these countries (UNESCO, 2008).

Moreover, regarding the implementation of the education budget, a study in Bahamas and Jamaica has revealed that changes presented in the financial regulations have assisted in easing and hastening the implementation of budget for obtaining furniture and equipment, payment of salary through a well-organized banking system without affecting the control of expenditure. Suriname on the other hand has a less developed banking system; as such it faces difficulties in implementing the budget. Regular gaps are observed between approved and implemented budgets every year.

With respect to budget resources allocation among different levels and departments, the ministries of education at the budget preparation stage have the opportunity to estimate their top priorities regarding the budget allocation. In the Bahamas and Jamaica, the consolidated budget projected for parliamentary approval is based on the full budget estimates prepared by the ministry, where allocations are clearly specified. This method aids in facilitating the actual allocation of budget resources, once approved by parliament. Whereas the approved budget figures in Suriname are combined according to levels and departments and the complete allocated funds are worked out once the budget has been approved (UNESCO, 2004, 2008). However, this study aims at examining Nigerian education and budget allocation to federal secondary schools.

METHODOLOGY

This study uses secondary data analysis whereby macro data was obtained from the Nigerian Ministry of Education on budget allocations to federal secondary schools. The data pertain to all the federal secondary schools in Nigeria (104), and all the states including the federal capital territory, Abuja. The total budget allocation is given by the following equation:

$$Y = bx1 + bx2 + bx3 + bx4 + bx5 + E.$$

Y denotes the total allocation which comprises of total overhead cost, recurrent and capital expenditure, *x1* refers to ethnicity which refers to Hausa, Yoruba and Igbo, *x2* is the type of schools (FGC, FGGC, and FSTC), *x3* refers to composition of schools (boys only, girls only and boys and girls), *x4* stands for region (i.e., North-East, North-Central, North-West, South-West, South-East and South-South), *x5* indicates location such as Urban and Rural. While *E* stands for Random Error. However, the variables used in the analysis are: type of schools, composition of schools, region, ethnicity, location and total allocations.

RESULTS AND DISCUSSION

Table 2 presents the Mean and Standard deviation of all the variables. Table 3 shows the distribution of Nigerian states according to zones. There are six geo-political zones in Nigeria with Northern part having 19 states and the south having 17 states. However, this study only includes 5 geo-political zones with south-south serving as a reference group.

Table 2
Mean and Standard Deviations of Variables

Variables	Mean	Std. deviation
Type of schools		
FGC	.3942	.49105
FGGC	.3846	. 48886
FSTC	. 2212	. 41703
Ethnicity		
HAUSA	.1827	. 38829
YORUBA	.1923	. 39602
IGBO	.1346	. 34297
OTHERS	.4904	. 50233
Composition of schools		
BOYS ONLY	.0096	. 09806
GIRLS ONLY	.3846	. 48886
BOYS & GIRLS	.6058	. 49105
Region		
NORTH-EAST	.1538	. 36255
NORTH-CENTRAL	.2404	. 42939
NORTH-WEST	.2115	. 41038
SOUTH-WEST	.1635	. 37158
SOUTH-EAST	.1058	. 30903
SOUTH-SOUTH	.1250	. 33232
ALLOCATION	382642110.452	134983867.935

Table 3
Distribution of States in Nigeria by Zone

Zone	states
North-east	Adamawa, Bauchi, Borno, Gombe Taraba, Yobe,
North-central	Kogi, Niger, Benue, Plateau, Kwara, Nassarawa, Federal Capital Territory
North-west	Kaduna, Kano, Katsina, Sokoto, Kebbi, JIgawa, Zamfara.
South-west	Oyo, Ogun, Lagos, Osun Ondo.
South-east	Imo, Enugu, Abia, Anambara, Ebonyi

Table 4 bellow shows the composition of schools by gender. Nigerian Federal secondary schools are categorized into 6, but for the purpose of this paper, some of the schools are merged such as the Queens College Lagos and Federal Science College Sokoto (FSC). Therefore, the table shows the distribution of students based on gender. All federal government colleges (FGC) have provision for both boys and girls. Federal Girls Government Colleges are meant for girls only, while Kings College is for boys only.

Table 4
Composition of School by Gender

School	Gender
FGC's	Boys and Girls
FGGC's	Girls only
KINGS COLLEGE	Boys only

Table 5
Distribution of Schools by Type

School	Type
Secondary school	FGC
	FGGC
	FSTC

Table 5 shows 3 different types of federal secondary schools in Nigeria. But for this study, the schools are categorized into 6 such as; FGC, FGGC, FST, FSTC, KC, QC. Then, the schools are merged under 3 headings as shown in the table.

Table 6

Results for Multiple Regressions of Variables for Dependent Variable Allocation

	Std. Error	Beta	*t*	sig
NORTH EAST	.412	-.022	-.203	.840
NORTH CENTRAL	.365	.083	.719	.474
NORTH WEST	.391	-.149	-1.251	214
SOUTH WEST	.397	-.046	-.418	.677
SOUTH EAST	.456	-.145	-1.392	.167
FGC	.307	-.064	-.577	.566
FGGC	.303	-.051	-.463	.644
HAUSA	.362	-.167	-1.608	.111
YORUBA	.364	-.059	-.550	.584
IGBO	.407	.019	.181	.857
GIRLS ONLY	.305	.046	.420	.675
BOYS & GIRLS	.301	.031	.286	.776
URBAN	.306	.111	.954	.343

Table 6 shows the multiple regression of the variables and the Beta values of each of the independent variables in relation to dependent variable which is "Allocation''. In terms of the findings, the coefficient for ethnicity is not significant. The findings show that the coefficient for ethnicity is statistically insignificant. This means ethnicity is not an important determinant of total allocations. Funding provided to schools does not differ by ethnicity. The coefficient for regions, location, composition of schools and type of schools are not statistically insignificant. This means that the funding provided to schools are not determined by regional factors. Thus, funding provided to schools is the same regardless of region. In addition, the funding provided to schools is the same whether the school consists of girls only, boys and girls or boys only. In other words, these variables have no impact in determining allocation for Federal secondary schools in Nigeria.

This study was limited to issues of budgetary allocation to the Ministry of Education and the distribution of the allocated resources to individual schools with special reference to federal secondary schools; as such the findings cannot be generalized to all secondary schools in the country. Nevertheless, the study also adopted a macro data (perspective) gotten from the Nigerian ministry of education, as a result of that, micro details as how and where the allocated resources are spent is not part of this study. Future studies can address these issues.

CONCLUSION AND SUGGESTIONS

There can be little argument that educational improvement is about effectiveness, efficiency, and performance excellence. The availability of funds and how they are allocated, distributed and utilized in the different areas of the school system determine the achievement levels of school goals. Without funds, in-service programs designed to improve teaching and other services that support students' learning cannot be mounted.

Based on the findings of this study, it could be concluded that budget allocation and distribution of resources to federal secondary schools in Nigeria is independent of school type, ethnicity, school composition, and region of school location. However, previous studies in developed countries consistently show that per student expenditure needs to be adjusted based on socio-economic status of students in the school, location of schools, extra allocation for special need students, and take into account minority ethnic group. This is to provide equality of opportunity in education for low socio-economic students or minority ethnic groups. Since these students lack access to resources such as computers or books, additional allocation will help to provide adequate education in school. In addition, their parents are unable to contribute additional resources to schools. Thus, various factors need to be considered in the funding allocations to ensure all students regardless of their socio-economic status have access to quality education.

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