

**COMPARATIVE STUDY OF SOURCES AND UTILIZATION OF FUNDS
IN PUBLIC AND PRIVATE SECONDARY SCHOOLS IN DELTA STATE**

BY

OWOAKA, Vincent Olise

PG/07/08/139993

**DEPARTMENT OF EDUCATIONAL ADMINISTRATION AND POLICY
STUDIES, FACULTY OF EDUCATION, DELTA STATE UNIVERSITY,
ABRAKA**

SEPTEMBER, 2016

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OWOAKA, Vincent Olise

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B.A. Phil, University of Ibadan

B.TH. Theology, Urbana University, Rome

PGDE, Delsu, Abraka

**A Dissertation Presented to the Postgraduate School in Partial Fulfillment of the
Requirements for the Award of Master of Education Degree (M.Ed.) in
Educational Administration of the Delta State University, Abraka**

**DEPARTMENT OF EDUCATIONAL ADMINISTRATION AND POLICY
STUDIES, FACULTY OF EDUCATION, DELTA STATE UNIVERSITY,
ABRAKA**

SEPTEMBER, 2016

DECLARATION

It is hereby declared that this dissertation titled “Comparative Study of Sources and Utilization of Fund in Public and Private Secondary Schools in Delta State” was undertaken by OWOAKA, Vincent Olise in the Department of Educational Administration and Policy Studies, Delta State University, Abraka, under the supervision of Prof. N. E. Akpotu. The ideas and views of this dissertation are products of original research undertaken by me and the views of other researchers have been duly expressed and acknowledged.

OWOAKA, Vincent Olise
Student

CERTIFICATION

This is to certify that this dissertation was carried out by **OWOAKA, Vincent Olise** in the Department of Educational Administration and Policy Studies, Faculty of Education, Delta State University, Abraka

Prof. N. E. Akpotu
Supervisor

Date

Dr. R. N. Osakwe
Head of Department

Date

DEDICATION

This dissertation is dedicated to the memory of my late parents, Mr. Matthew Ighorakpor Owoaka and Mrs. Janet Owoaka.

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ABSTRACT

This study was a comparative study of sources and utilization of funds in public and private secondary schools in Delta State. This study was guided by six (6) research questions. Literature reviewed was hinged on the concept of rationality that stated that any decision-making process that is well structured and operated systematically will yield more efficient and effective result than any other approach. The design adopted in this study was the descriptive survey involving the use of questionnaire titled: Comparative Study of Source and Utilization of Funds in Public and Private Secondary Schools Checklist (CSSUFPPSSC). This instrument was used to generate the needed data for the study from a sample of 108 randomly selected participants. Subsequently, generated data were subjected to analysis using simple percentage calculation and bar chart. Findings in the study indicated among others that there was a higher rate of utilization of fund in urban private and public secondary schools than in rural private and public secondary schools in Delta State. It was recommended among others that government should increase funding to public schools and grants should also be extended to private schools to support parents who pay higher fees for their children in private schools in the state. Hence, the implication of the study for education is that, education planners as well as policy makers would be guided in their budgetary allocation for education at the post primary education level.

CHAPTER ONE

INTRODUCTION

Background to the Study

Education is a concept. It has a prominent function towards the development of human capital in Nigeria. It is used to equip citizens with diverse skills and knowledge that supports man's daily interactions with their environment. As a result, the sources and utilization of fund to education is shared between public and private participations in Nigeria. Financing education in Nigeria was discussed in the studies by Adeyemi (2011) citing Osuntokun (2003). He stated that public finance is the collection and disbursement of funds for public use; that, it is the means of providing for the expenditure involved in the staffing, equipping and maintenance of educational institutions. Charles (2002) found that the financing of education as an aspect of public finance embraces all aspect of funding of education including the sources of funding and how the money earmarked for education is spent especially for the purchase of goods and the services of men and materials.

The importance of adequate financing of education was stressed by Taggert (2003). He asserted that finance is of vital importance to education and economic growth. He revealed that the financing of education can be derived from fees paid by parents, repayable loans to parents, local government taxes, general budgetary funds, gifts and remission of taxes. Observation about taxes shows that taxes are a growing source of public finance, hence tax is an important source of educational finance.

Thorniley (2003) agreed with the argument by remarking that in developing countries, education is entirely financed by taxation.

Utilization of fund implies expenditures on consumable goods such as books, stationery and fuel as well as services which bring immediate or short-time benefits. Chan, Chen and Steiner (2002) showed that educational fund are utilized on capital expenditures as expenditures on durable assets such as building and equipment are expected to yield benefits over a longer period. The measurement of expenditure according to them includes the expenditure by pupils, their families, charities and the state. That, the total costs of education to an individual are divided into monetary expenditures borne by him 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.

In the same line of thought Psacharopoulos (1985) indicated that human capital is very relevant to production. Thus, spending on human capital has in its long run the benefit for the development of society. He reasoned that countries, particularly those with low per capita income view investment in education as a means to stir their country towards development. Thus, for such countries, the result of this fast growing awareness is the massive investment that most nations put into their education industry to fast track their economic development. The Cruz of the above position can be readily observed in the position of Nwagwu (1983) that “Education is the acquisition of the self discipline necessary for life’s adventure in a fast growing world”. In other words, education goes

beyond the classroom, it entails all encompassing approaches and conceptualization of activities.

The importance of education in human development can hardly be estimated or over emphasized in the evolution of any community or society. The United Nations Educational Scientific and Cultural Organization (UNESCO) as cited by Faure (1972) sees education as a biological necessity for the development of the individual and society. In other words, education plays the role of an instrument for the survival of the individual and the society as well as fostering national unity and transformation of social and economic facets of the society (Fafunwa, 1972). It is not surprising therefore that the Federal Republic of Nigeria has adopted;

Education as a dynamic instrument of change, an instrument per excellence for affecting national development. Any fundamental changes in the intellectual and social outlook of any society has to be preceded by an educational revolution. Not only is education the greatest force that can be used to bring about redress. It is also the greatest investment that any nation can make for the quickest development of its economic, political, sociological and human resources (Federal Republic of Nigeria, FRN, 2004:2).

In stressing the importance of education in the 21st century, Singh (1991) an architect of Nigerian Vision 2010, recommended that the Federal Government and all the tiers of Government of the nation should spend 25% of their annual budgets on education. This recommendation is in line with the UNESCO prescription for developing countries. What this implies is that investment on education arose from the conviction that:

The 21st century will be knowledge driven world in which fresh possibilities offered by advances in science and technology will be waiting to be harnessed for unprecedented economic and social benefits for the people (Singh, 1991:16)

In Nigeria, education is provided by the Government – Federal, State and Local because it is the belief that education is the greatest and most potent instrument for social and economic development and also seen as private and social investment which contribute not only to economic development but also enhance the income of the people. Given this perceived importance of education, there has been a world-wide clamour for qualitative and result-oriented education as reflected in the various efforts by both private and public sectors in making education available to the citizenry. This urgent demand for education gave birth to the hydra-headed issues of funding in Nigerian education system and this has resulted into many commissions such as Sidney Phillipson Commission of 1947, Ashby Report of 1959, Ogundeko Report of 1978. On university finance, the Cookey Report of 1981, the Eke Commission Report of 1983, the Fafunwa Report of 1984 on funding of education, the World Bank Report of 1980 and 1987 on the cost and funding of education, the Longe Report of 1981 on higher education, the Etsu Nupe Report of 1996 and 2010 Report (Akerele, 2004).

A look at the Nigerian system of education, the source of funding education has remained a crucial issue. Most governments especially from the south-west region starting from Chief Obafemi Awolowo of the UPN (Unity Party of Nigeria) and Delta State had long realized and recognized the importance of investment in education and had championed the need for government intervention and effective funding in

education to meet societal needs so as to reduce the burden of education on parents and the citizenry. The most important decision taken then were the abolition of tuition fees and the takeover of all missionary schools (Akpotu, 2008). This scenario with much resemblance with the social demand approach, led to the opening up of schools both primary and secondary schools in every nook and cranny of the state without complementary provision for effective funding policy. This of course does not augur well for the realization of the goals and objectives of secondary education as stated in the National Policy on Education (FRN, 2004). The broad goal of secondary education shall be to prepare the individual for:

- a. Useful living within the society and
- b. Higher education

In specific terms, secondary education shall:

- a. Provide all primary school leavers with the opportunity for education of a higher level irrespective of sex, social status, religious or ethnic background
- b. Offer diversified conviction to cater for the differences in talents, opportunities and future roles
- c. Provide trained manpower in the applied science, technology and commerce at sub-professional grades
- d. Develop and promote Nigerian languages, arts and culture in the context of world's cultural heritage
- e. Inspire students with a desire for self improvement and achievement of excellence

- f. Foster national unity with an emphasis on the common ties that unite us in our diversity
- g. Raise a generation of people who can think for themselves, respect the view and feelings of others, respect the dignity of labour, appreciate those values specified under and broad national goals and live as good citizens
- h. Provide technical knowledge and vocational skill necessary for agricultural, industrial, commercial and economic development (FRN, 2004: 18-19).

Before the onset of political independence, the Macpherson Constitution created three regions; Western Region, Eastern Region and the Northern region. To reflect the emergent government structure, an education Act No. 17 was enacted, which made education the responsibility of the regional government. Since then, the funding of education has become almost an exclusive responsibility of both the federal and regional state government. It is in the light of this evolution that the federal republic of Nigeria clearly stated in the national policy on education (FRN, 2004) that: “Education in Nigeria is no more a private enterprise, but a huge governmental venture that has witnessed a progressive evolution of government complete dynamic intervention and active participation (FRN, 2004:5).

In many countries of the world, the pace of educational development is at a faster lane compared to economic development. Hence, educational budgets appear to be under pressure (Durosaro, 1990). Nigeria like other developing countries of the world is faced with economic crises arising from sudden drop in the oil revenue and consequent reduction in amount of resources available for distribution among the various sectors of

the nations' economy. Added to this also, there is a great need for expansion and reforms in the educational system to ensure quality in meeting the popular demand of the people to which in turn led to increase enrolment of students with a corresponding decrease in physical facilities in schools, all these which are constitutional responsibility of the government. Advancing this view, Akpotu (2008) cited from Aghenta (1986) noted that about 40% proportion of the budget at the state level according to his observation is earmarked for education.

Apart from the payment of teachers' salaries which today form the bulk of recurrent expenditure in the educational sectors, other areas of importance such as laboratories equipment, books in the libraries and infrastructural facilities are all yearning for supply and improvement while the funds from all sources remain inadequate (Garba, 2012). The National Policy on Education (FRN, 2004) emphasizes the re-ordering of the country's educational goals in relation to meeting the environmental conditions and the realities of the modern world order and rapid social change. This is because education is seen as an agent for societal change and for such plan to be effective, there has to be a thorough and goal driven monitoring and implementation of fund as opined by Ajayi (1984) that there must be adequate fiscal resources and implementation. In other words, for effective educational processes to occur, there must be a corresponding adequate resources driven processes for effective implementation and result oriented outcome. The past two decades have witnessed a rising clamour for improvement of the quality of education at the tiers of government, consequently there has been efforts made at improving the condition of service for

teachers' provision of infrastructure at all level over the states, salaries seems to have been improved upon and many schools have been built and renovated. All these have impacted on the recurrent cost of education, thus striving for higher quality (Chesswas, 1967).

Cost of secondary education is significantly correlated to school expenditure as incurred by government (Akpotu, 2008). In broad sense of usage, cost implies resources (money, materials and manpower) use for the operation of a business enterprise (Aghenta, 1984). Cost in education represents the real resources in term of money and sacrifices put in to produce an educated person (Akpotu, 2008). Basically, cost in education is classified into social and private cost. Akangbou (1987) sees social cost as social investment or government expenditures on education while private cost represent cost incurred by individual and their household. In other words, cost has to do with the amount of money required in order to procure or obtain certain goods or services. Omoke (2005) perceived cost as amount of money that has to be given up in order to obtain a particular commodity or service. In support of this assertion, Akangbon and Adeyemi (1998) defined social cost of education to imply the actual financial expenditures of education by government which include the teachers and non teachers salaries and allowances, expenditures on books, equipment, stationeries, transport, inputted rents on educational building, maintenance cost and other expenditures on goods and services. Basically, the cost of education varies from state to state which in turn influenced the size of the schools and its location. This is because the cost of education has the potency of influencing the academic performance of the students as

that can influence the parental drive for higher quality of education they demand for their children. From the above analysis, it can be said that education cost or funding is a process of estimating the total amount of money to be lodged into educational services, how the money will be distributed and accounted for and the extent the money has been utilized to achieve educational goals (Olakulehin, 2011).

A look at the present situation in our educational sector is plagued with several challenges ranging from dilapidating building and facilities to inadequate facilities due to increasing number of students enrolment, facilities are depreciating with age and lack of maintenance. Regardless of the orchestrated role of education in a developmental process, the problem facing the respective government is how to strike a balance between the viable funding of education and providing funds for other socio-economic projects in the health, agriculture, water, transportation and settlement. Consequently, it has become very obvious that poor funding has led to the dilapidation of the nations' educational institution and of course the learning standard of quality education as pointed out in office of the Minister of Economic Matters (FRN, 2004:52) that:

- The schools at all levels lacked teachers and basic infrastructures
- The schools suffer from over-crowding, poor sanitation, poor management and poor intra sector allocation.

This poor funding of education has great effect on the quality of education generally as observed by Ekanem, (2013);

The present state epitomizes the decay of academic. The old revered institutions are fallen into disrepute's because of poor funding and degeneration of their academic traditions. We now have education without enlightenment, information without thought, data without analysis and social relations without grace.

There is no doubt that financial crises are crippling the educational institution thereby making it difficult to produce quality individuals and ideas that are needed by the society and the individual beneficiaries.

The question of who should fund education is not only in Nigeria. Those who are of the view that education is a right of every citizen believe that the government at all levels should pay for the cost of education. While there are those who hold the view that education is a capital investment not social consumption. Therefore, the cost of education should be shared by the society and the immediate beneficiaries (Ovwromo, 2014). Hence, in Nigeria, these attendant problems of funding education are well articulated. To this regard, the federal government admitted that government alone cannot finance education and therefore call on the public, although there was no well define intent and mechanism of obtaining fund. Education is an expensive social service and requires adequate financial provision from all tiers of government for successful implementation of the education programmes. Government ultimate goal is to make education free at all levels. The financing of education is a joint responsibility of the federal, state and local government and the private sector. In this connection, government welcomes and encourages the participation of local communities, individual and other organizations (FRN, 2004:61).

The past two decades have witnessed a rising clamour for the improvement of the quality of education at federal and state government levels and consequently, there has been efforts made at improving the condition of services for teachers and provision of infrastructural facilities all over the states as salaries seems to have improved and many schools have been built and renovated. All these have impacted on the recurrent expenditure on education as observed by Chesswas (1967) as this has given rise for higher quality of education. It is against this background of perceived problems of proper and adequate funding in education and the crave for higher quality of education that this study now directed into determining the actual sources and utilization of funds in secondary schools education as well as ascertaining a comparative study of sources and utilization of funds in public and private secondary schools in Delta State.

Statement of the Problem

Funding of education at the secondary school level in Delta State as well as in other states in Nigeria is the responsibility of government. Thus, free education programmes have been introduced in public schools in Delta State while private schools charge parents school fees and other forms of internally generated revenue option is available to the private owners. Due to economic decline caused by the fall in price of oil at the international market, it has led to reduced allocation of fund to secondary education. Consequently, public secondary schools have been experiencing poor funding. The effect is shown in the upsurge in the drift to private secondary schools by many candidates. Most parents believe that private schools have better funding and also assume a high academic standard for their children

Consequently, government's failure to adequately fund education, coupled with higher demand for qualitative education, among other factors, have resulted in the involvement of the private sector in the provision of qualitative education. This has greatly impacted on the actual cost of providing education at the secondary school level. Private participation in education in Nigeria and Delta State in particular have been a welcome development. Hence, the question of this study is: To what extent could the sources and utilization of fund differ between public and private secondary schools in Delta State? This question which is the basis of the study seeks to compare the sources and utilization of fund as it is observed in public and private secondary education in Delta State.

Research Questions

The following research questions have been raised to further guide the study:

1. What are the sources of fund in private and public secondary schools in Delta State?
2. How are funds utilized in public and private secondary schools in Delta State?
3. What is the difference in the sources of fund available to public urban and rural secondary schools in Delta State?
4. What is the difference in the sources of fund available to private urban and rural secondary schools in Delta State?
5. Is there any difference in the utilization of fund in public urban and rural secondary schools in Delta State?

6. Is there any difference in the utilization of fund in private urban and rural secondary schools in Delta State?

Purpose of the Study

This study is designed to determine sources and utilization of funds in public and private secondary schools in Delta State. Other variables this study specifically aimed at investigating are to:

- Find out the different sources of funds for the running of public and private secondary schools in Delta State
- Examine the difference in the way funds are utilized in public and private secondary schools in Delta State.
- Investigate the difference in the sources of fund available to private urban and rural secondary schools in Delta State.
- Evaluate if there is any significant difference in the sources of fund available to public urban and rural secondary schools in Delta State.
- Assess the difference in the utilization of fund in public urban and rural secondary schools in Delta State.
- Find out the difference in the utilization of fund in private urban and rural secondary schools in Delta State.

Significance of the Study

The outcome of this study would benefit a host of stakeholders in the educational sector and administration of secondary education in the study area. Particularly, officials from the Ministry of Education in the state and Nigeria in general, school principals

who implement Ministry of Education policies, teachers responsible for curriculum implementation at the classroom level, students for whom funds are utilized and researchers in the field of educational administration.

This study would help the government to properly situate its educational policy. This is because, officials of the Ministry of Education in Delta State who may have access to this study could use the content as a framework for policy decision making. Such decision could influence adequate or increase funding resulting to provision of the much needed infrastructural cum instructional material development to ameliorate ailing standards in education, particularly in the public schools.

School principals would benefit from this study because they would be able to accurately account for the expenditure on each child who attended their schools whether in public or private secondary schools. The information contained in this document is capable of enhancing an improved administrative task performance in the school system. In the same vein, secondary school teachers will find the study useful. They would discover how funding of the secondary education affects their welfare and the necessary adjustment they would have to make as a result of delay payment of their salaries. Such delay have often affected the performance of classroom teacher as shown in previous studies.

Students for whom government provide funding to the secondary school would learn from this study. They would discover that resources are scares and whatever facilities found in their schools should be judiciously utilized and protected from damage. Also, the study is significant to students because it provides a guide to their

parents of the type of school to choose between public and private school. Most parents who may read the findings of the study will be informed of the option and why they should do so. The general assumption indicates that private schools are the preference of parents because of the quality of infrastructure found in the private schools.

This study would be relevant to research students particularly those in the Department of Educational Administration and Policy Studies, Delta State University. It could be used as a conceptual framework as well as rely on the assemblage of literature as resource material during their review of literature. Guided by the model, researchers would depend on it to advance conceptualization on the subject of sources and utilization of funds in the school system in Delta State and Nigeria in general.

Finally, the result of this study was intended to call for a review of the policy of funding the secondary education and help both consumers and suppliers of education to properly assess the cost benefits of the best affordable funding policy for the development of the secondary education sector.

Scope and Delimitation of the Study

This study was restricted to source and utilization of funds in public and private secondary schools in Delta State. It was restricted to the source of funding of secondary schools in both private and public schools both in the rural and urban areas, covering the period from 2008/2009 to 2011/2012 academic sessions. It utilized school principals of public secondary schools and proprietors of private secondary schools in Delta State respectively.

Definition of Terms

Terms used in the study are operationally defined for the purpose of clarity

Sources: Fund from fees paid by parents, government taxes for financing education

Utilization: The allocation of resources for consumable goods and services such as the payment of salaries, purchase of stationeries etc

Private Cost: This refers to cost incurred by private individuals.

Recurrent Expenditure: this refers to the cost of running the school for a year which occurs periodically.

Rural Schools: Schools located in small communities, settlements, villages, mostly with inadequate social infrastructures like good roads and electricity.

Urban schools: schools located in cities and towns with social facilities like good roads, electricity and specifically Local Government headquarters

Private school: Schools established and run by individuals, corporate bodies and even churches. Here, the day to day running of the schools is funded mainly by the fees paid by students. The fees vary from school to school and place to place.

Public school: Schools established and run by the annual subvention, grants and allocations from the government.

CHAPTER TWO

REVIEW OF RELATED LITERATURE

This chapter presents review of related literature under the following headings:

- Conceptual Framework
- Source of Funding in Public and Private Schools
- Utilization of Funding in Public and Private Schools
- Utilization of Funding in Urban and Rural Schools
- Appraisal of Reviewed Literature

Conceptual Framework

This study is based on the concept of rationality by Elaine and William (1998). The concept stated that any decision-making process that is well structured and operates systematically will yield more efficient and effective results than any other approach. Cummings and Olaloku (1993) indicates that the concept addresses issues of funding in any organization, including institution of learning. This is because, in his view, the concept relates to budgetary allocation. Enahwo (1990) agreed to the fact that the concept is applicable to utilization of a budget plan involving sources and utilization of fund. He revealed that the concept postulate the idea of a zero-based budgeting technique where past expenditure levels ceases to be predictors of future allocations.

The observation by Mitchell and James (1989) appraised the concept in the following noting that budget allocation exists as an aspect of educational plan. The observation by Mitchell and James (1989) is that rational use of fund in any set up is important to achieving the goal of organization. This is because sources of income are

often limited hence, scarce resources should be judiciously utilized and accounted for to prevent waste of budget allocation of fund. Ovwromo (2014) linked the concept to educational funding and expenditure in primary and post primary schools in Nigeria. Education funding in his opinion had no predictive formula. They are subjected to the rising and falling of the government as well as the private financial fortunes.

Grant-in-aids by government was identified as one of the sources of funding of education in Nigeria. Prior to the 1887 education ordinance, Fafunwa (1974) and Taiwo (1992) indicate that funding of education was a private activity. These authors show that provision of education was particularly monopolized by the church missionaries in collaboration with some private organizations until 1970 when government took over schools, making education the sole responsibility of government. Supporting this claim, Okobiah (1999) revealed that government funding of education was accepted as government investment in human capital development initiatives in Nigeria. However, he found out later that government sole provision of education laid the background to decadence in the Nigerian educational institutions.

Ukeje (1991) agreed with the notion that public schools are not adequately funded. The consequence is shown in most substandard educational institutions. He noted that quality education requires quality resources and quality funding. In line with the above observation, Adewole (2005) views funding of education as the social responsibility of government. Based on this line of thought, he suggested that education in public schools from primary to all levels should be free to all citizens. He recommends further that the government should bear all the cost. This is because when

the government provides for the cost of education, there will be free access to educational opportunities that are available.

Yusufu (1970) is of the opinion that education funding should be all embracing. He noted that both the individuals and the society in general are beneficiaries of the investment on education. Therefore, all the beneficiaries should be made to contribute to the source of funding the nations educational institutions and programme. According to Malcolm (2016), alternative sources for funding of education will lead to sustainable growth of the education sector in Nigeria. His observation is based on the fact that adequate financing of education requires the participation of local communities, individuals and other organization. It is against this backdrop, Calloway and Musone (1968) suggested the full participation of private sectors, external aids and donors as alternative sources for funding of education in Nigeria.

Taxation is a source of education funding that comes from the private sector towards the education industry. In addition, suggestion in the study by Enaohwo and Eferakeya (1989) indicates that tuition fees charge by institutions is aimed at supplementing infrastructure provided by government. By implication, students are made to indirectly contribute to the desired quality of education. In other words, funding is probably the most important determinant for success of educational programme in Nigeria. Whereas, government funding are never adequate to cater for the needs of any educational programme. Enaohwo (1990) particularly suggest that companies could supplement government funding of education by paying the education tax. He observed that business enterprises also benefit from the education acquired. Others are

community development committees as well as alumni of the primary and secondary schools who are gainfully employed can supplement government funding. These efforts are aimed at promoting educational development in the area. Thus, education funding could be supplemented from sources such as Parent Teacher Association and Alumni, Community Development Committees and Social Clubs. This notion points to the fact that education is community based. Therefore, there is need for considerable level of community support for the education system.

Egboro (2011) shows that for any organization to develop, it depends on an articulated policy on financial management. The basis of the above argument is that funds plays an important part in such programme. Furthermore, Egboro (2011) identified sources for the provision for education to include the following;

- The World Bank/DFID
- Japan's International Cooperation Agency (JICA)
- Literacy Enhancement Assistance Programme (LEAP)
- Education Trust Fund (ETF)
- Niger Delta Development Commission (NDDC)
- Nigeria National Petroleum Corporation (NNPC)
- Parent Teacher's Association (PTA)
- United Nations (UN)
- UNESCO
- UNDP
- UNICEF

These corporate bodies contribution to education is shown in funding classroom project, toilet and water facilities for schools, provision of immunization and innovation to schools. They also provide grants and aids in facilities and projects. They undertake

the training of teachers through the cluster-in-service model, procurement and installation of studio equipment and computer among others.

Source of school finance in Delta State as contained in the study by Uduaghan (2014) are outlines as follows:

Budgetary Allocation:- This represents revenue from the state for education. All tiers of government annually make budgetary allocation to education. This allocation constitute a major source of school finance in Nigeria. Public educational institutions at all levels are financed this way.

School Fees:- Tuition fees paid in some states at the secondary and tertiary institutions. Other fees such as for lodging and feeding are also paid. These represent considerable private contribution to education finance in the country. The federal government has abolished the payment of tuition fees in the public secondary schools throughout the country.

P.T.A Levies:- This is funds collected through approved levies of parents teacher association. This helps in meeting some needs especially in the area of capital development. Many public primary and secondary school rely on such contribution for the erection of classroom blocks, staff quarters, fencing etc. when considered together, fund from the P.T.A constitute a significant part of school finance in Nigeria.

Endowment/Donations:- Higher institutions launch endowment funds and wealthy individuals and cooperate bodies make donations to universities and sponsor professional chair in discipline of their choice. Donations are also made to primary and secondary schools.

Private Education Sector:- The private education sector has recently been coming on strong as a veritable source of education finance in Nigeria. Private education such as primary, secondary and commercial schools is being established by entrepreneur proprietors and run on strict business principles. Professional schools that offer training in professional area are also gaining popularities. This is a welcome development since it provides the education consumer with an alternative and relief the pressure on the state supported educational establishment. The National Universities Commission has also recently released guidelines on the establishment of private tertiary institutions. All these constitute an acceptance of the reality that the state alone cannot provide adequate educational services for the people. Private fund should be sourced for education.

Source of Funding in Public and Private Schools

Funding implies to money provided, especially by an organization or government for a particular purpose. The Business Dictionary posits that funding is providing financial resources to finance a need, programme or project. Based on these definitions, funding significantly deals with the use of money or cash to fulfill an obligation that has economic value. It also suggest that funding is generated, hence the source of funding is of great concern for researchers. School funding in Nigeria in particular was studied by Adeyemi (2011). He noted that the financing of education is an aspect of funding of education including the sources of funding of education and how the money earmarked for education is spent which are areas of expenditure in the purchase of goods and services, materials and non-material needs of the institution

Further explanation of the concept was an attempt by Charles (2002), to him, funding of public schools is regarded as the financial activities of public authorities in terms of taxing, spending, borrowing and lending. In support of this, Adesua (1981) noted that funding activities involves means of providing for the expenditure which include staffing, equipment and maintenance of educational institution. In order to achieve the objective and goals of education, adequate financing cannot be overstressed. This is because both public and private schools cannot carry out their functions effectively without adequate financial resources at its disposal. Money is needed to pay staff, maintain the plant and keep the services going and this calls for several avenues to generate income towards the funding of education.

Sources of financing education in Nigeria was identified in the study by Ogunla (1989) and Taggert (2003). According to the study by Ogunla, the possible sources of income to finance education include households, commercial and industrial firms. In addition, he argued that a consumption tax imposed on certain goods and services would generate needed funds. Also, he recommends that firms turnover income should be taxed to support education. Public schools are financed by government. Similarly, in the Opinion of Taggert (2003), other sources available for education in Nigeria include fees paid by parents, repayable loans to parents and local government taxes. In specific term, he recognized that property tax is an important source of educational financing. This agrees with the report by the United Nations educational Scientific and Cultural Organization (UNESCO) (2002) which revealed that as education facilities spread, the government took a greater share in the responsibilities for financing education. The

three tiers of government provide certain social services. An education institutions including secondary schools are financed by budgetary allocation on concurrent legislative list of the federal and state government.

Ogbodo and Efanga (2014) revealed that personnel emoluments constitutes the dominant item in the recurrent expenditure list of the public school system. The view is supported in the study by Adeyemi and Akpotu (2009) noting that about 90% of the allocation to education is spent on teachers' salaries and allowances. This report indicates that government is the main source in financing education in Nigeria. Thus, for education to expand in quantity and quality, it requires greater resources allocation, particularly in terms of money. The UNESCO, Nigeria (2002) observes that the different policies adopted by the various governments influenced the financing of education in Nigeria. It places the sources of education financing as the government responsibility. In addition, it recognizes the fact that private sources contribute to education funding in Nigeria.

Furthermore, the Federal Republic of Nigeria (FRN) (2004) in the National Policy on Education, explicitly states that education is a government affair in which free education is to be provided by the government at all levels when and practicable. According to Akinsanya (2007), the public sector is the major provider and financier of education in Nigeria since it took over most of the schools in the country from primary to tertiary level in the mid 70s. This was based on the assumption that it is only the government that can effectively provide education in society. Although, there are many stakeholders involved in the success of any educational system. The major stakeholders

include the governments, educational institutions, parents/guardians and the private sector that employs the output of these institutions. Others include the students and the society in general. In private institutions, the incidence lies mostly on the individual while for the public sector ownership it lays on the public sector.

Funding under review has attracted several conceptual analysis. Schools at all level are funded which according to Ahon (2013) is a necessary requirement because funds are required for the provision of physical facilities, amenities, recurrent and capital expenditures, teaching and non-teaching staff, social and welfare services, consultancy, research and community services among others. This view seems to provide information about the special areas for sourcing for fund, the idea fit in more for tertiary education with little reference to secondary education. In addition, the above study attempts to identify where fund could be used when they have been sourced. Drawing from the above notion is the fact that when fund are sourced, they are to be utilized appropriately to meeting the overall good of education. Accordingly, Ahon (2013) situated the sources of education funding to three main proprietors. Those according to him includes; the federal and state government and private bodies. He maintained that, “these proprietors have the responsibility of providing adequate funds for development of all necessary resources (human and non-human) for attaining expected qualitative education”. In other words, provision of fund is linked to quality and quantity of education. Hence, the funding of school programmes is an important aspects of education planning and budgeting. In recognition of this fact, the Federal Republic of Nigeria (FRN) (2004:2) points out that “any fundamental changes in the

intellectual and social outlook of any society has to be preceded by an educational revolution. it is also the greatest investment that can be used to bring about redress”. What is to be redressed include standards of education, academic performance, provision of instructional materials, supply and demand of teaching and non-teaching staff, facilities and conducive learning environment among others.

Stressed further, Ekwevugbe (2013:69) observed that, when secondary education in Nigeria is properly funded, it will result to improved supervision which is said to have a great influence on how teaching and learning is carried out in every educational institution. According to him, “the use of quality instructional materials and teaching aids are veritable tool in the dissemination of quality education at the secondary school level”. However, the provision is determined by available resources, that is funding which the author wish government and other stakeholder should step up their level of funding to the educational sector to help people in the sector to give their best. Identified sources of funding in the above study were those of government and stakeholders. This implies that government and stakeholders are responsible for both funding of education in public and private sector. supporting the assertion above, Unobunjo (2013) agreed that government and non-governmental sources provide funding for educational programmes in Nigeria. This funding in the opinion of Ayeni (2007) involves the sourcing of funds, how it is obtained as input or resources and maximally utilized to achieve results. Drawing from the study above, the sourcing for funds either through public and private sources is aimed at the attainment of educational

inputs. Sources for funding education from historical point of view has always been from public and private sources.

Unobunjo (2013) report this trend in her study as follows, that the period between 1842-1882, education was funded by private sources. She attributes this period to intensive missionary activities as western education came to Nigeria. At this emerging stage, education was purely a missionary enterprise and the missions, the catholic mission in particular that owned these schools funded them with financial support from their home mission. Although, observation later shows that pupils were made to pay fees to augment the aid from home mission. By that action, funding of that period implies that the missions and pupils collaborate as source of funding for education. Beside the above notion, Adesua (1981) was of the view that the earliest financiers of education in Nigeria include; the Christian missionaries, rich merchant and emergent business men whose contribution laid a solid foundation for education in Nigeria.

Further sources identified in the study by Unobunjo (2013) came before independence in 1960, where the regions and the Federal government shared the burden of funding education. As shown by her study in the early 1970s, the government took over schools management and funding of schools at all levels of education. Thus, all three tiers have continued to play role in education financing. Consequently, Babalola (2007) outlined budgetary allocation, subventions or sometimes referred to as government grant as the means by which government finance education. Under this arrangement, the government as reasoned by Babalola (2007) allocates a sizeable

proportion of its annual budget in form of subventions to the provision and financing of education grants whether capital, recurrent or special as a principal source of financing education. Other organs of society traceable to source of education funding have been as earlier mentioned includes; religious and philanthropic organizations, tertiary education trust fund (TET-FUND), petroleum special trust fund, PTA levies, endowment funds/donations, private education sector, foreign aids among others.

The relevance of the numerous sources of education to Delta State secondary school from the combination of the above mentioned as opined by Unobunjo (2013) has implication for the funding of secondary schools in Delta State. This is because, the state shares from the contributions from individuals who make voluntary donations and state also receive assistance through the tertiary education trust fund coming to secondary schools in the state, from the federal government. In the same token, the monthly and quarterly subvention given to the ministries and school principals as shown by Unobunjo often goes a long way in assisting the growth and development of the schools in Delta State. Related studies carried out on the roles of communities in financing secondary school in Abia State by Ibekwe (1998) shows that the communities play a vital role in financing secondary school education in Isukwuato local government area of Abia State. Base on this finding, the above study recommended that wealthy business men and social organization in the community should contribute much more than they are presently doing towards the funding of secondary education. This recommendation has implication for sources of funding for Delta State secondary education.

Utilization of Funds in Urban and Rural Schools

Utilization or the use of funds seem to correlate the set goal in school administration. This is because, when funds are allocated and judiciously utilized, it leads to greater achievement. Alaka (2013) agreed with the above view, observed that there is a relationship between fund allocation and utilization as shown in students' achievement in public schools in Nigeria. The author employed students' achievement as a measure of fund utilization after fund has been allocated, it is important they are utilized properly to maximize the gain of education.

Oribabor and Adesina (2007) maintained appropriation of fund allocated should be justified by the institutional turnover. They reason that since education is a tool for increasing the awareness of citizen and realizing the goals of the nation, investment in the sector should be commensurate with its products. It is in the realization of the importance of education for national development that Ojo (2009) argued that the educational sector should be given preference in the budgetary allocation to improve students' achievement both in and out of school in Nigeria.

Akinsola (2008) contended that the yearly allocations from state government had proved to be inadequate to cater for the survival of the system. According to him, the educational system has been politicized and free education remains the central focus of political campaigns and manifestoes. Consequently, political agitations and personal ambitions have beclouded attempts to source funds through school fees and other levies. Supporting the above view, Ojo, Bamidele and Odunlami (1997) observed that educational financing is affected by inefficient resource use. They noted that without

adequate fund allocation, other resources cannot be made available. This is because, the provision of human and material resources is a function of financial availability. It is against this background Olu (2003) stated that secondary productivity is determined by resource utilization.

Akinsolu (2011) appraised the relationship between resource utilization and internal efficiency in Nigeria public schools. a correlational study, stratified random sampling technique (SRST), based on the six geo-political zones was used to select 250 local government area (LGAs) out of the existing 774 LGAs representing 32%. Then sample proportion to size method (SPS) was used to select 136 public secondary schools from all the 250 sampled LGAs. Instrument tagged: Resource Utilization Questionnaire (RUQ) and Internal Efficiency Questionnaire (IEQ) were used to collect relevant data on the independent and dependent variables respectively and pre-tested using test-retest method. Four null hypotheses were generated to guide the study. The correlation matrix table showed that all variables of resource utilization had positive relationship with internal efficiency. This attested to the fact that resources are vital for educational system production function.

Resources allotted for secondary education service delivery hinges on finance. There is seemingly low productivity of educational products in spite of the high amount of money vested on education. Nigerians expect secondary school system to be efficient in a way that a given quantity of output is obtained with minimum input but anecdotal observations of secondary schools operation in Nigeria reveals that there are elements of inefficiency in the system. majority of the students were repeating classes, dropping out

and the increase in the fail out percentage in the public secondary schools; thus, constituting wastage. The system wastage experienced reveals that the objectives of secondary education have not been fully met because students' desire for achievement and transition to tertiary institutions has become very low recently.

Akinsolu (2007) noted that despite the huge inputs into the system by various stakeholders, there is still noticeable decline in standards of the operation of our educational system. This view is supported by the fact that the quality of students performance in West Africa School Certificate Examination (WASCE) and their subsequent inability to secure gainful employment/admission at the completion of their secondary school career. This observation denotes that inefficiency, otherwise referred to in appropriate utilization of fund in the educational system constitutes a sort of waste to the system. In the opinion of Adegbemile (2011), the principals' competency is a key factor in the utilization of school funds. He observe that poor administrative skills of school administrators affect the way money allocated to schools is being utilized. Thus, financial skills are needed by principals for effective administration. The success of any school programme depends very much on the way of the financial inputs are managed.

Ogbonnaya (2000) stated that the central purpose of the financial management is the raising of fund and ensuring that the funds so mobilized are utilized in the most effective and efficient manner. It is imperative that school principals' be knowledgeable in the utilization of fund to school administrative practices. Utilization of fund in the school system depend on the principals' decision on what he/she would want to achieve during the school year. According to Peretomode (2001), the school principal as the

chief executive in secondary school should possess skill for making right decisions that will benefit the school need and the staff generally. This right decision-making includes utilization of school funds.

The previous studies examined above agreed that fund when sourced should be used properly. But, there is the need to be explicit on how this fund should apply. In other words, we need to match fund to which it is budgeted for, so that an estimation of its use can be observed. Principals of secondary schools depend on sources such as what was identified in the study by Babalola (2007) as budgetary allocation and monthly subventions. But Babalola did not pinpoint how principals use what came to them as subventions in the administration of their schools. Budgetary allocation according to Uduaghan (2014) constitute a major source of school finance in Nigeria and public educational institutions at all levels are financed this way, while school fees is common with private school as a major source of their funding. Her study revealed the use of fund in public and private secondary school as components making-up what she referred to as social cost of education. In her description of social cost, she meant the actual financial expenditure on education by government and private school owners, which according to her include;

- teachers and non-teachers salaries and allowances
- expenditure on books, equipment, stationary and transport
- imputed rent on educational building
- maintenance cost
- expenditure on goods and services

Akpotu (2008) asserts that utilization of fund in the school system implies to the resources, that is, money, material and man used up for the operation of the school business or enterprise. In addition, the social cost in education represents the real resources in terms of money and sacrifice that are used up to produce an educated person. Hence, the view by Okpako (2010), that the resource allocation decisions made by proprietors, managers and teachers of educational institutions are very crucial in the school system. His observation connotes the idea of judicious use of fund by school authorities at all levels, each time they receive allocation for their various schools. According to Badmus (1992), resources should be used with little or no wastage, though his study did not identify what the resources should be used for. It is assumed that there is a common knowledge about fund utilization in the school system.

Government funding of education is determined by several factors. These factors often impose rationale about the amount of money, human and material resources allocated to schools during the budgetary implementation in each fiscal year. Ige (2013) indicates that the influence of these factors can be understood from the view point of politicization, economic viability, socio-cultural and regionalization of the educational sector. But because of the instability of the polity in Nigeria these factors tend to affect the steady funding of education in Nigeria. Ibrahim and Ahmad (2013) observed that government budgetary allocation on education in an issue which has been politicized by successive administrations in Nigeria both military and civilian regimes. This agrees with the fact that political consideration is a determinant of how much money is allocated to education funding in Nigeria. Adebimpe (2011) on the other hand supports

the view that political will is affecting funding of education in Nigeria. According to her, it has resulted to calls from the Education Right Campaign (ERC), Staff Unions like the Academic Staff Union of Universities (ASUU) as well as the numerous protests, demonstration and agitations by stakeholders in the education sector for the government to increase funding of education up to UNESCO recommended standard of 26% as a step towards the provision of a free and functional education at all levels. Oseni (2012) corroborate the neglect of funding in education in Nigeria as depicted by the 2013 fiscal year that:

Budget speeches are normally given names to align with current trends in the land. The national budget speech of 2013 was named Fiscal Consolidation with Inclusive Growth. For the 2013 fiscal year, an amount of #4.92 trillion was presented as a budget in which education sector got #426.53 billion which is 8.7% of the budget against international benchmark for developing countries which is 26% (p. 143).

By implication, education funding is determined by bureaucrats and politicians who may not be aware that low or reduce funding on education has implications for the quality of life of the coming generations and economic growth of the nation. In other words, implementation of government policies and programme determines what happens to education since. The federal government of Nigeria for instance regards education as an instrument for effecting national development, whose philosophy on education is based on the development of the individual into a sound and effective citizen. Consequently, this has engendered the government to make provision for equal educational opportunities for all citizens of the nation at primary, secondary and tertiary

levels both inside and outside the formal school system. Awoyinfa (2014) opined that in the educational sector, indentified inadequate funding is the banes of basic education in the country.

The reasons for this inadequate funding is not far fetch. This is because government seems not to see education as a priority that should attract the expected 26% budgetary allocation benchmark recommended by the United Nations Educational Scientific and Cultural Organization. This is not good for the nation's education. That is why many of the public primary and secondary schools are in a dilapidated condition. In another development, Oluwatobi (2014) observes that the managers of primary, secondary and tertiary institutions in Nigeria are in consensus that these institutions are grossly under-funded. According to him, evidence exists on the degree of the under funding which has resulted into dilapidation of physical facilities that characterized the primary and secondary schools buildings in parts of the country; the non-payment of teachers salaries and allowances that has resulted into frequent strikes as the order of the day; lack of necessary teaching and learning materials at all levels of the educational system; poor working conditions of all teachers in the country, among other indices. Similarly, it has also been argued that financial mismanagement and lack of accountability by officials lead to diverting substantial resources from the educational institution to other ends. The implication of the above observation suggests the need for enough funding and the need for responsible and proper management of the fund. Achieving these challenges calls on how the funds are utilized in our schools which is a gap this study hopes to address. The low funding on education in Nigeria according to

report by UNICEF, Nigeria (2005) is determined by Nigeria's exponential growth in population which has immense pressure on the country's resources in the already overstretched public services and infrastructure. With children under 15 years of age accounting for about 45% of the country's population, the burden on education and other sectors has become overwhelming. The effect is shown in the fact that 40% of Nigerian children aged 6-11 do not attend any primary school with the Northern recording the lowest school attendance rate in the country, particularly for girls. This observation seems to excuse government in her inability to adequately fund public education in Nigeria. Increase enrollment rates have also been identified as a determinant for government inability to provide a holistic support on education. Argument in this regard tends to suggest that increased enrollment rates creates challenges in ensuring quality education and satisfactory learning achievement as government resources are spread more thinly across a growing number of students. Thus, it is not rare to see cases of 100 pupils per teacher or students sitting under trees outside the school building because of the lack of classroom. This supports the fact that the number of schools, facilities and teachers available for basic education remain inadequate for the eligible number of children and youth. This is more so in urban areas where there is population pressure. Under these conditions, teaching and learning cannot be effective, hence the outcomes are usually below expectation.

Appraisal of Reviewed Literature

Attempts have been made to review related literature on the issue on source and utilization of funds in public and private secondary schools in Delta State. The review

was carried out on the basis of the identified variables of the study as stated in the research questions that guided the investigation. The cost of education as consisting both monetary and non-monetary in the process of educating an individual or a group of persons. The cost of education are the direct expenditure in fiscal form by individual and government, indicating that education is provided by public and private individual for the benefit of the society. The components of this cost include capital and recurrent costs. In effect, most recurrent expenditure in the education sector goes to salaries and wages for teachers while household cost apply to such items such as tuition fees, uniform, books, transport. These expenditures are purely private and they are borne by families of students.

Other type of educational spending is seen as social cost, which covers all items under private and institutional cost but excluding scholarship and tuition fees. Education spending has been reduced to unit cost, that is, the total expenditure in a given period either for the whole system or more likely for some particular part of it, divided by the number of student in some educational category. In order to determine unit cost of education, it consist of a number of variation such as average class size, student-teacher ratio, average cost of classroom construction, percentage of qualified teachers among others. School size seems to be a major influence on the source and utilization of fund both in public and private secondary education. Education funding for public schools is the main obligation of the government. The rapid and unabated increase in demand for education at all level has its attendant financial consequences on public and private educational expenditure. Current cost of secondary education are those of teacher-

student ratio, indicating that the higher the school population, the higher wage bills for average teacher salary. State budgetary allocation for education is determined by students' enrollment, number of teachers, unit cost of education per a child have to some measure influenced public expenditure on education. Another important influence on the source and utilization of funds of education is the inequality of gender education. Children participation in schooling is influenced by gender. Studies suggests that more male children are enrolled than female children in many schools. That female children are more disadvantaged in attending school than male children. This is occasioned by the problem associated with opportunity cost of training a female child in school to that of male child. It is believed that the huge educational lapses in Nigeria especially gap in gender education is due to economic factors. Most parents are likely to invest in the education of their male children to the neglect of their female children. The economic returns in investment in women's education are found to exceed those of men.

However, from the array of literature which discussed the issue of sources and utilization of fund for education, majority of studies were carried out outside the study areas – Delta State. Similarly, concern from the various studies were not aimed at establishing a comparative study as it affects secondary school sources and utilization in public and private schools in Delta State. The neglect of scholarship on this variable is capable of creating dearth of literature and providing a situational analysis of education financing in Delta State, hence this gap is filled using this study.

CHAPTER THREE

RESEARCH METHOD AND PROCEDURE

In this chapter, the research described the method and procedures used in gathering data in the study. It consists of design of the study, population of the study, sample and sampling technique, research instrument, validity of instrument, method of data collection and method of analysis

Design of the Study

The study employs a descriptive survey design involving the ex-post facto approach. In a descriptive design, using an ex-post facto, the variables or data generated to find out the possible relationship already existed in the past. Lammers and Badia (2005) agree with the use of this approach for data collection. They indicate that this type of design relates to preexisting variables or group of data to be compared on some dependent variable.

Population of the Study

The population of the study is the entire one thousand and eighty-six (1,086) principals and proprietors in public and private schools in Delta State. There are 457 public secondary schools and 629 proprietors or school owners which gives the total of 1,086.

Table 3.1: showing population of the study by LGA in Delta State

S/n	LGA	No. of secondary school		Total
		Public	Private	
1.	Aniocha North	20	5	25
2.	Aniocha South	20	24	44
3.	Bomadi	8	5	13
4.	Burutu	19	3	22
5.	Ethiope East	26	31	57
6.	Ethiope West	22	25	47
7.	Ika North	21	19	40
8.	Ika South	21	18	39
9.	Isoko North	21	21	42
10.	Isoko South	19	12	31
11.	Ndokwa East	27	2	29
12.	Ndokwa West	21	29	50
13.	Okpe	16	25	41
14.	Oshimili North	11	11	22
15.	Oshimili South	14	15	29
16.	Patani	9	1	10
17.	Sapele	18	47	65
18.	Udu	15	91	106
19.	Ughelli North	42	81	123
20.	Ughelli South	26	6	32
21.	Ukwuani	13	14	27
22.	Uvwie	16	56	72
23.	Warri North	9	1	10
24.	Warri South	18	87	105
25.	Warri South West	5	-	5
	Grand Total	457	629	1,086

Source: Ministry of Education, Asaba (2014)

Sample and Sampling Procedure

The researcher adopted the stratified random sampling technique to draw participants for the investigation. It was used to select 65 public schools and 43 private schools across the 3 senatorial districts in Delta State, making a sample size of 108. The technique enabled the researcher to stratify his selection based on local government in

each senatorial districts of the state. This is further illustrated in Table 3.2 showing the sampling procedure. The list of school is shown in the table below.

Table 3.2: Showing number of schools selected by senatorial districts

Delta Central		Delta North		Delta South		Total
Public	Private	Public	Private	Public	Private	
30	20	20	10	15	13	108

Research Instrument

The main research instrument used for the study was a checklist used for data collection. It was titled: Source and Utilization of Funds in Public and Private Secondary Schools Checklist (SUFPPSSC). It consisted of Sections A and B. Section A was on demographic data that elicited participants' name of school, location and ownership of school. On the other hand, Section B was sub-divided into various parts in line with the identified variables. The copy of the instrument is shown in Appendix section (P. 78-80)

Validity of the Instrument

The research instrument was validated using a face and content validity through the corrections of the supervisor and other experts in the Faculty of Education, Delta State University, Abraka. This correction enabled the researcher to adjust the contents and items not properly stated before the final draft was prepared for use in the collection of the required data for the investigation.

Method of Data Collection

The researcher visited each of the sampled schools for the administration of the instrument. However, he employed and trained three (3) assistants to facilitate the administration of the instrument to the school principals and school owners in their various locations. This enabled the instrument to be collected the same day and avoid the delay in the return of usable copies of the instrument.

Method of Data Analysis

Data collected were analyzed, using the simple percentage calculation and bar chart. The percentage calculation enabled the researcher to answer the stated research questions. The bar charts were employed to analyze the recurrent utilization of funds for public and private secondary schools in Delta State.

CHAPTER FOUR

PRESENTATION OF RESULTS AND DISCUSSION

This chapter presented data analysis and discussion of results based on the six research questions. In order to be able to answer these stated questions, generated data were analyzed, using percentage calculation and bar chart.

Demographic Analysis

Table 4.1: Data based on Ownership of School Responses

s/n	Group item	No. of responses	Percentage of responses
1.	Private schools	48	44%
2.	Public schools	60	56%
	Total	108	100%

Source: Field work

Data presented on ownership of school obtained the following results: of the 108 schools investigated, private school respondents consists of 48 (44%) and public schools were 60 (56%) indicating that 108 schools responded to the administered questionnaire, given 100% level of participation.

Table 4.2: Data based on Location

s/n	Group item	No. of responses	Percentage of responses
1	Urban private schools	40	37%
2	Urban public schools	20	19%
3	Rural private schools	18	16%
4	Rural public schools	30	28%
	Total	108	100%

Source: Field work

Data on school location has the following results; urban private and public schools = 60 (56%); rural private and public schools = 48 (44%). The result indicated that there is higher response from respondents in urban schools at 56%.

Presentation of Result

Research Question One: What are the sources of fund to private and public secondary schools in Delta State? This question sought to find out the various sources of schools funding in public and private secondary schools in Delta State. In order to determine these sources, data were computed, using Table 4.2 in the presentation of results.

Table 4.3: Percentage analysis showing sources of public and private school funding between 2008-2012 in Delta State

s/n	Sources	Public schools	%	Private schools	%	Total %
1	Donation	4	3.70	12	11.1	14.81
2	Federal Government	7	6.48	-	0.0	6.48
3	State Government	70	64.8	10	9.25	74.06
4	Local Government Area	13	12.03	2	1.85	13.88
5	Community	4	3.70	1	0.92	4.62
6	School fees	-	-	70	64.81	64.81
7	P.T.A	15	13.88	15	13.88	27.77
8	Levies	9	8.33	15	13.88	22.21
9	Proceed from school product	2	1.85	8	7.40	9.25

Source: Field work

Results from Table 4.3 shows that private schools major source of funding are; school fees =70(64.81%), P.T.A =15(13.88%), Levies =15(13.88%), Donation =12(11.1%), state government =10(9.25%), proceed from school product =8(7.40%), L.G.A. =2(1.85%), while community has 1(0.92%) with federal government having no contribution to private school funding. While the source of funding in the public secondary schools consists of subvention from state government =70(64.8%0, P.T.A

=15(13.88%), L.G.A =13(12.03%), Levies =9(8.33%), federal government =7(6.48%), Donation =4(3.70%), community =4(3.70%), proceed from school product =2(1.85%) with school fees having none owing to the fact that payment of fees has been prohibited in public secondary school within the period of the investigation. The result from the total percentage of both private and public secondary schools shows that sources of school funding is higher in private secondary schools in Delta State. The implication of this is that private secondary schools in Delta State are more funded and have more chances of enhancing curriculum development.

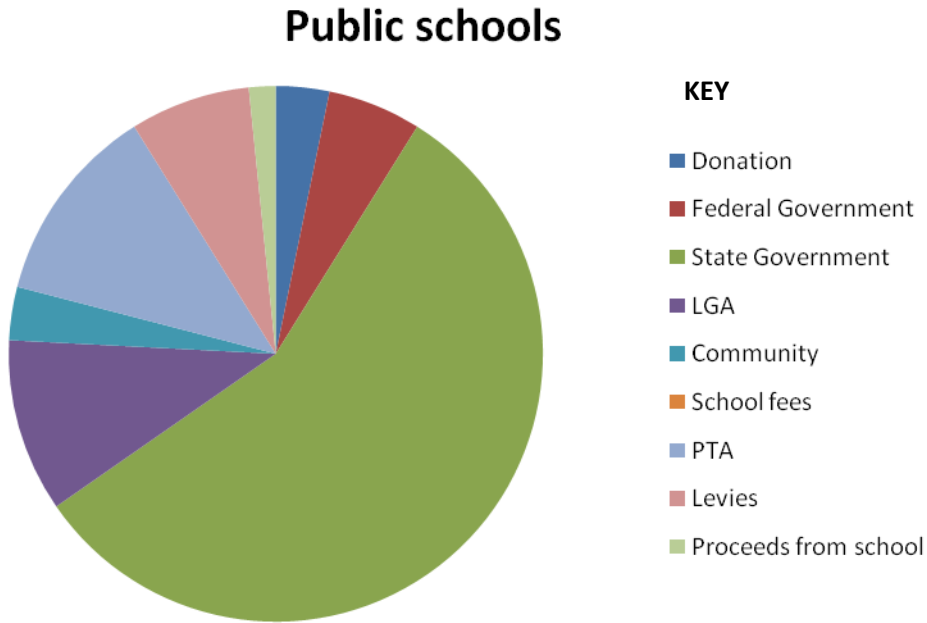


Figure 4.1a: Pie Chart showing percentage analysis of sources of public school funding between 2008-2012 in Delta State

Result from the pie chart above shows that funding of public school is majorly done by the state government as depicted with the high percentage of 64.8%, followed

by P.T.A and LGA with 13.88% and 12.03%. The implication from the above shows that funding of public schools is mostly sustained by the state government.

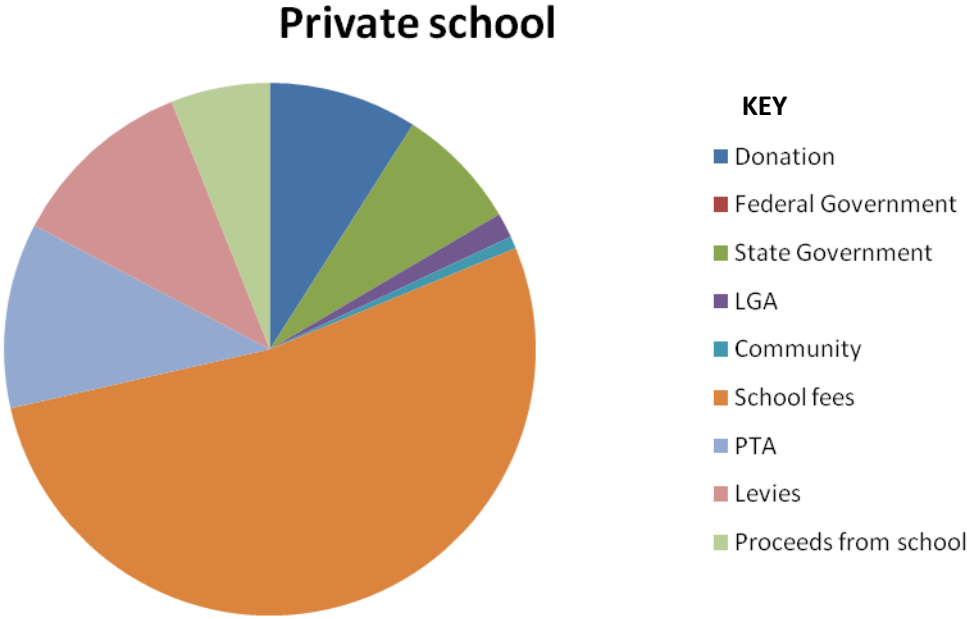


Figure 4.1b: Pie Chart showing percentage analysis of sources of private school funding between 2008-2012 in Delta State

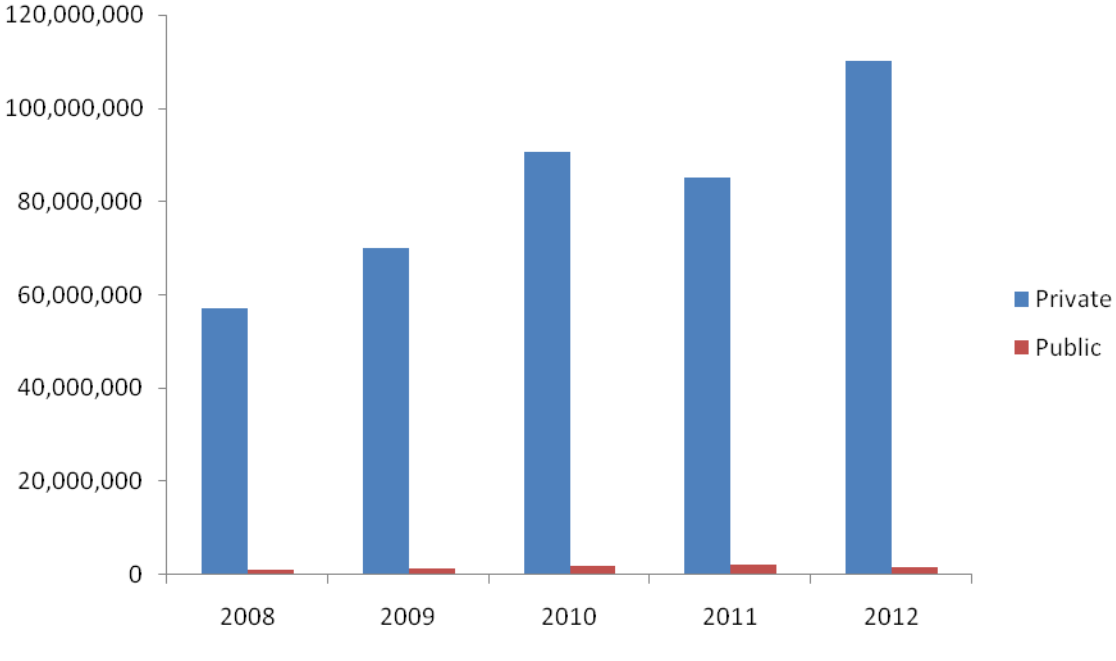
Result from the pie chart above shows that funding of private school is majorly done by the collection of school fees as depicted with the high percentage of 64.81%, followed by P.T.A, Levies and state government with 13.88%, 13.88% and 9.25%. The implication from the above shows that funding of private schools is mostly sustained by the collection of school fees.

From Figure 4.1a and Figure 4.1b, the percentage of sources of fund in private school is generally higher than that of public school as shown with private school general percentage put at 123.09 while public school is put at 114.77. The implication

here is that private school, with their sources of fund, has a greater source of funding to meet the curricular needs of students.

Research Question Two: How are funds utilized in public and private secondary schools in Delta State? This question was stated with the aim to determining the how funds are utilized in public and private secondary schools within the period 2008-2012 in Delta State. Results of data are presented using bar chart as shown in Figure 4.2.

Figure 4.2: Showing how funds are utilized in public and private secondary schools in Delta State



Analysis of uses of funds in private secondary schools in Delta State as seen in Figure 4.2 shows that the highest fee usage for the year ended 2012 was 110,100,000 while the lowest amount usage for the year ended 2008 was 57,000,000. The result indicated that school usage of funds are always on the increase in the private secondary schools in Delta State. Results of data from the above also in public secondary schools

indicates that the highest fund usage for the year ended 2011 consists of the sum of 2,100,000. The lowest fund usage is in the year ended 2008 amounting to 1,200,000. The figures collected as presented on the chart shows that in public schools, there is inconsistency in the usage of fund in secondary schools in Delta State.

Table 4.4: Item breakdown of funds utilized in public and private schools in Delta State

Item	Public secondary schools					Private secondary schools				
	2008	2009	2010	2011	2012	2008	2009	2010	2011	2012
Library	100000	150000	200000	250000	100000	5m	6m	1m	11m	11m
Health	130000	140000	70000	100000	150000	500000	500000	1m	1m	2m
Salary/allowance	300000	350000	400000	500000	350000	200000	200000	300000	500000	500000
Instructional aid	100000	100000	100000	200000	100000	1.8m	1.8m	4.7m	3.5m	5.5m
General maintenance	50000	50000	50000	100000	50000	1m	1m	3m	3m	5m
Lab. facilities	100000	150000	150000	150000	200000	1.5m	1.5m	5m	3m	5.05m
Feeding	20000	10000	30000	50000	50000	20m	22m	25m	23m	30m
Sport facilities	70000	100000	100000	150000	100000	5m	5m	8m	5m	5.05m
Transportation	70000	50000	80000	150000	80000	10m	13m	16m	15m	23m
Electrical	100000	90000	150000	200000	50000	2m	2m	4m	2m	2m
Sch. uniform	50000	10000	50000	100000	50000	1m	4m	5m	7m	10m
Power generator	10000	50000	20000	50000	20000	6m	8m	4m	3m	4m
Water	100000	50000	100000	100000	50000	1m	3m	4m	5m	7m
Total	1.2m	1.3m	1.5m	2.1m	1.35m	57m	70m	90m	82m	110m

Source: Field survey by Researcher

Key: M = million

Results from Table 4.5 shows that private schools had the highest funds utilized within the period under review with feeding recording the highest amount in private schools and health the least. On the other hand, public schools had salary/allowance recording the highest amount. The implication here was that private schools utilized more funds with regards to the provision of feeding and welfare and by extension the rendering of quality services to a sound mind while public schools tend to provide fewer funds in term of feeding and service delivery but laid more emphasis on salary/allowance of its teachers in secondary schools.

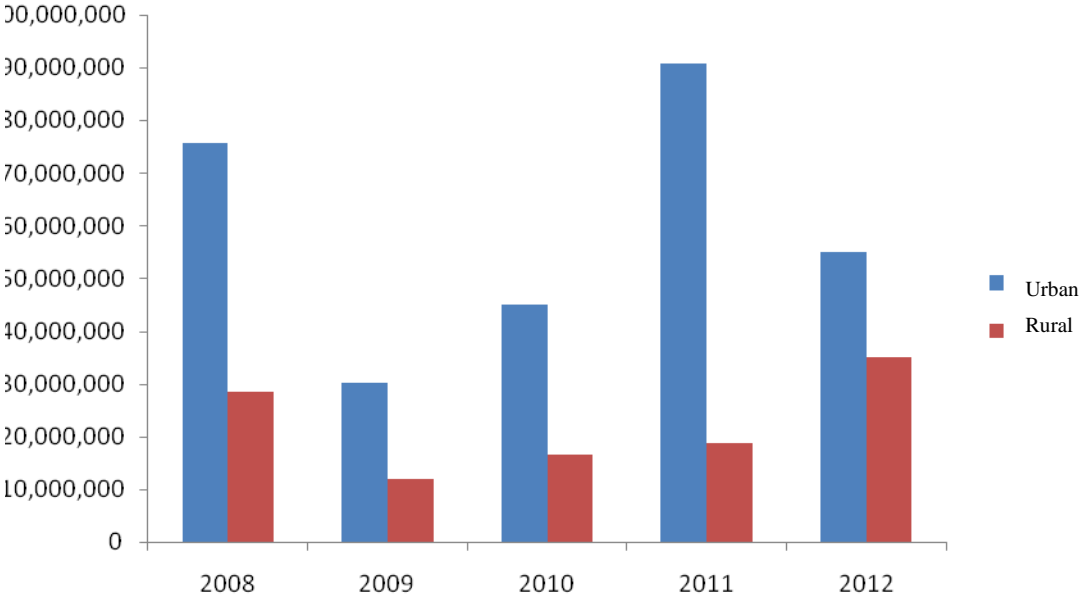
Table 4.5: Percentage analysis showing how funds are utilized in public and private secondary schools in Delta State

Year	Group (Public and Private)				Total amount	Percentage total
	Public	%	Private	%		
2008	1,200000	2.0%	57,000000	98%	58,200000	100%
2009	1,300000	2.0%	70,000000	98%	71,300000	100%
2010	1,500000	1.6%	90,000000	98.4%	91,500000	100%
2011	2,100000	2.5%	82,000000	97.5%	84,100000	100%
2012	1,350000	1.2%	110,100000	98.8%	111,450000	100%

Result from percentage analysis in table 4.6 shows that public secondary schools had the least utilized fund compared to private school. The implication here is that private school had the highest percentage of patronage with regards to fund utilized

Research Question Three: What is the difference in the sources of fund available to public urban and rural secondary schools in Delta State? The question attempts to investigate sources of fund available yearly between public urban and rural secondary schools in Delta State. Generated data have been presented in a bar chart as illustrated in Figure 4.3

Figure 4.3: Showing analysis of data source of fund available to urban and rural public secondary schools in Delta state



Data presented as seen on the bar chart for source of fund available in Figure 4.3 shows the level of source of fund available in both urban and rural public secondary school tended to be inconsistent. This is depicted in the year ended 2009 with lowest source of fund while the year ended 2011 attracted the highest source of fund. This result shows that urban public secondary schools had a higher source of fund than the rural public schools .

Table 4.6: Item breakdown of source of fund available to public urban and rural secondary schools

Item	Urban public secondary schools					Rural public secondary schools				
	2008	2009	2010	2011	2012	2008	2009	2010	2011	2012
Donation	15m	2.5m	5m	15m	10m	5m	1m	1.5m	1.5m	3m
Federal government	3m	500000	500000	3m	500000	500000	200000	200000	200000	500000
State government	35m	19.5m	30m	40m	30m	15m	5m	10m	11m	15m
LGA	10m	2m	500000	10m	500000	700000	1m	2m	2m	6m
Community	5m	2m	5m	8m	5m	6m	2m	1.5m	1.5m	2m
School fees	-	-	-	-	-	-	-	-	-	-
PTA	1m	500000	1m	2m	6m	500000	200000	300000	300000	5m
Levies	4m	2m	2m	9m	2m	300000	100000	150000	150000	3m
Proceeds from school product	2m	1m	1m	3m	1m	1m	500000	350000	350000	1.5m
Total	75m	30m	45m	90m	55m	29m	10m	16m	17m	35m

Source: Field survey by Researcher

Key: M = million

Result from Table 4.8 shows that urban public secondary schools has the highest source of funds for the smooth running of the schools as depicted in the breakdown in the table above with state government being the major source of public school funding and 2011 been the year she spend the highest compared to rural secondary schools which has fewer funding. The implication here is that urban public schools is given greater attention to the detriment of rural public schools and this will further result to overcrowded public secondary schools and poor teaching effectiveness.

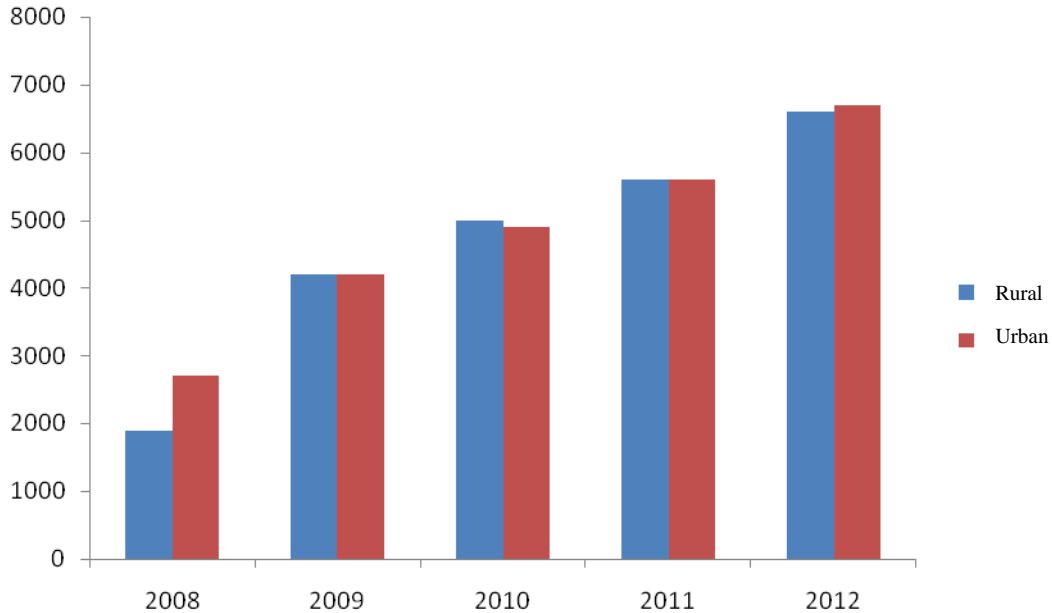
Table 4.7: Percentage analysis of source of fund available to public urban and rural secondary schools in Delta State

Year	Group (Public)				Total amount	Percentage total
	Urban	%	Rural	%		
2008	75,000,000	72.1%	29,000,000	27.9%	104,000,000	100%
2009	30,000,000	75%	10,000,000	25%	40,000,000	100%
2010	45,000,000	74%	16,000,000	26%	61,000,000	100%
2011	90,000,000	84%	17,000,000	16%	107,000,000	100%
2012	55,000,000	61%	35,000,000	39%	90,000,000	100%

Result from Table 4.9 shows that urban public school has the highest percentage of fund available within the period under review. From the analysis of source of funds available shows 2011 (84%) as the year with the highest source of fund available. While rural public school has the least source of fund available within the period with 2012 (39%) as the year with the highest source of fund available. Indication from the above implies that urban public secondary schools has the highest percentage of source of fund from 2008 -2012, making it the place with the highest patronage of students.

Research Question Four: What is the difference in the sources of fund available to private urban and rural secondary schools in Delta State? The question attempts to investigate sources of fund available yearly between private urban and rural secondary schools in Delta State. Generated data have been presented in a bar chart as illustrated in Figure 4.4

Figure 4.4: Showing analysis of data source of fund available to private urban and rural secondary schools in Delta State



Data presented as seen on the bar chart for source of fund available in Figure 4.4 shows the level of source of fund available in both private urban and rural secondary school tend to be consistent. This is depicted in the graph as it shows a close range in their sources. This result also shows that urban private secondary schools have a higher source of fund in some year than the rural private schools in Delta State.

Table 4.8: Item breakdown of source of funds available to private urban and rural secondary schools

Item	Urban private secondary schools					Rural private secondary schools				
	2008	2009	2010	2011	2012	2008	2009	2010	2011	2012
Donation	400	500	500	1000	1000	300	500	500	900	1000
Federal government	100	100	200	-	200	-	100	200	100	200
State government	200	100	300	100	300	-	100	300	100	300
LGA	-	100	100	100	200	200	100	100	100	200
Community	100	200	400	300	500	200	200	400	300	500
School fees	1500	1900	2000	2500	3000	700	1900	2000	2500	3000
PTA	100	200	300	300	500	-	200	300	300	500
Levies	400	800	1000	1000	1000	500	800	900	1000	1000
Proceeds from school product	100	200	200	200	300	100	200	200	200	200
Total	2900	4100	5000	5500	7000	2000	4100	5500	6900	

Source: Field survey by Researcher

Result from Table 4.11 shows that urban private secondary schools has a slight increase in sources of funds over rural private secondary schools as shown in the total amount of funds received within the period and school fees being the highest amongst the sources. Implication here is that private urban and rural secondary schools will attract moderate number of students, thereby making teaching effective and efficient.

Table 4.9: Percentage analysis of source of fund available to private urban and rural secondary schools in Delta State

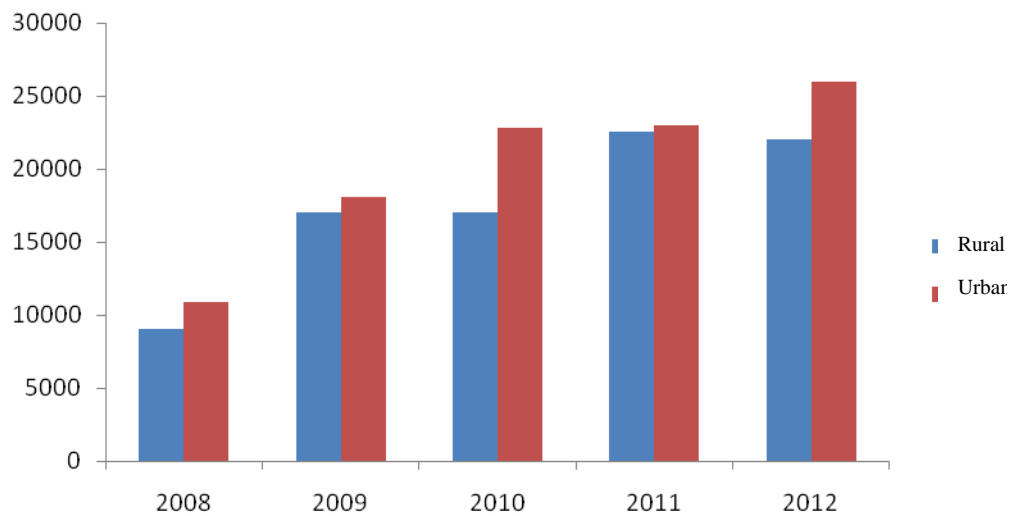
Year	Group (Private)				Total amount	Percentage total
	Urban	%	Rural	%		
2008	2900	59%	2000	41%	4,900	100%
2009	4100	50%	4100	50%	8200	100%
2010	5000	50.5%	4900	49.5%	9900	100%
2011	5500	50%	5500	50%	11,000	100%
2012	7000	50.4%	6900	49.6%	13,900	100%

Result from Table 4.12 shows that urban private school has the highest percentage of fund available within the period under review. From the analysis of source of funds available shows 2008 (59%) as the year with the highest source of fund

available. While rural private school has the least source of fund available within the period with 2008 (41%) as the year with the highest source of fund available. Indication from the above implies that urban private secondary schools has the highest percentage of source of fund from 2008 -2012, making it the place with the highest patronage of students for private education.

Research Question Five: Is there any difference in the utilization of fund in public urban and rural secondary schools in Delta State? The objective of this question is to ascertain the difference in the utilization of funds between public urban and rural secondary schools.

Figure 4.5: Showing results of utilization of fund in public urban and rural secondary school



From Figure 4.5, the utilization of fund in public school is mostly high in the urban public secondary schools in Delta state. It also shows a consistent increase in the utilization of fund in urban public schools as against the rural area of the state.

Table 4.10: Item breakdown in the utilization of funds in public urban and rural secondary schools in Delta State

Item	Urban public secondary schools					Rural public secondary schools				
	2008	2009	2010	2011	2012	2008	2009	2010	2011	2012
Library	1000	1000	1000	1000	3000	500	1000	500	2000	1000
Health	500	500	500	500	1000	1000	1000	1000	2000	1000
Salary/allowance	4000	8000	10000	11000	11500	3000	5000	8000	10000	11500
Instructional aid	1000	2000	3000	3000	3000	1000	2500	1000	2000	2000
General maintenance	1000	1000	2000	1000	1000	1000	1500	1000	1000	1500
Lab. facilities	1000	2000	3000	3000	3000	1000	2000	1000	500	500
Feeding	-	500	500	500	500	500	500	1000	1000	1000
Sport facilities	200	500	500	500	500	400	500	1000	1000	1000
Transportation	300	500	500	500	500	100	1000	1000	500	500
Electrical	-	500	500	500	500	500	500	500	500	500
Sch. uniform	-	500	500	500	500	500	500	500	500	500
Power generator	-	500	500	500	500	500	500	500	500	500
Water	-	500	500	500	500	500	500	-	1000	500
Total	9000	18000	23000	24000	26000	11000	17000	17000	23000	21000

Source: Field Survey by Researcher

Result from Table 4.14 shows that urban public school has the highest utilization of funds as depicted from the table with salary/allowances ranking as the item with the most item with regards to utilization of funds. Also, in rural public schools, salary/allowances ranks as the highest. Implication here is that emphasis is placed on the payment of teachers' salary for effective instructional delivery and teaching effectiveness.

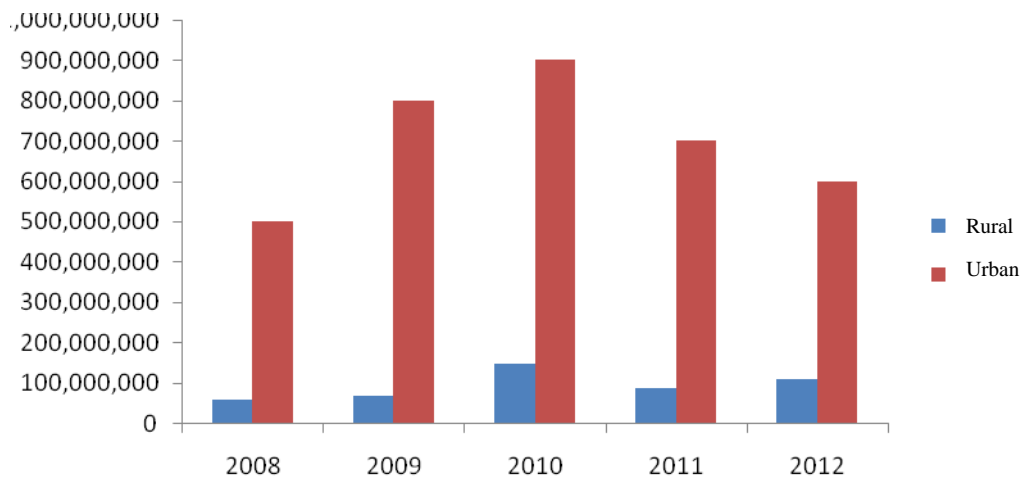
Table 4.11: Percentage analysis showing result of utilization of funds in public urban and rural secondary schools in Delta State

Year	Group (Public)				Total amount	Percentage total
	Urban	%	Rural	%		
2008	9000	45%	11,000	55%	20,000	100%
2009	18000	51.4%	17,000	48.6%	35,000	100%
2010	23000	57.5%	17,000	42.5%	40,000	100%
2011	24000	51.1%	23,000	48.9%	47,000	100%
2012	26000	55.3%	21,000	44.7%	47,000	100%

From Table 4.15 above, it shows that urban private school has the highest percentage of utilization of fund within the period as depicted by the percentages calculated from 2009-2012. The implication here is that public schools in urban area have high utilization of funds

Research Question Six: Is there any difference in the utilization of fund in private urban and rural secondary schools in Delta State? The objective of this question is to ascertain the difference in the utilization of funds between private urban and rural secondary schools.

Figure 4.6: Showing results of utilization of fund in private urban and rural secondary school



From the Figure above, the utilization of fund in private school is mostly high in the urban private secondary schools in Delta state as depicted in the bar chart. It also shows a great increase in the utilization of fund in urban private schools as against in the rural area of the state.

Table 4.12: Item breakdown in the utilization of funds in private urban and rural secondary schools

Item	Urban private secondary schools					Rural private secondary schools				
	2008	2009	2010	2011	2012	2008	2009	2010	2011	2012
Library	100m	100m	100m	100m	100m	10m	8m	10m	10m	6m
Health	50m	100m	100m	100m	50m	5m	1.5m	10m	1.5m	10m
Salary/allowances	50m	100m	90m	100m	50m	10m	13m	12m	14m	10m
Instructional aid	150m	300m	200m	150m	100m	20m	30m	50m	20m	30m
General maintenance	50m	200m	200m	150m	100m	10m	10m	20m	20m	20m
Lab. facilities	50m	50m	60m	50m	50m	5m	4m	10m	3m	4m
Feeding	10m	15m	20m	15m	10m	1m	500000	5m	500000	1m
Sport facilities	5m	5m	5m	5m	5m	1m	500000	5m	500000	2m
Transportation	8m	9m	10m	9m	10m	2m	500000	2m	500000	1m
Electrical	500000	1m	2m	1m	1m	1m	500000	3m	500000	1m
Sch. uniform	10m	10m	13m	10m	10m	4m	3m	6m	3m	6m
Power generator	5m	5m	5m	5m	5m	2m	3m	6m	6m	6m
Water	2m	5m	5m	5m	2m	1m	500000	5m	500000	2m
Total	500m	800m	900m	700m	600m	70m	75m	150m	80m	100m

Source: Field survey by Researcher

Key: M = million

Result from Table 4.17 shows that in urban private secondary schools in Delta State, the utilization of funds in the provision of instructional aid rank highest while provision of water ranked the least. In the same vein, in rural private secondary school, instructional aid also ranked the highest. The implication of this finding is that private secondary schools in Delta State place more emphasis in the provision of instructional aid to boost teaching and learning of students.

Table 4.13: Percentage analysis of result of utilization of fund in private urban and rural secondary schools

Year	Group (Private)				Total amount	Percentage total
	Urban	%	Rural	%		
2008	500,000,000	87.7%	70,000,000	12.3%	570,000,000	100%
2009	800,000,000	90%	75,000,000	8.6%	875,000,000	100%
2010	900,000,000	91.4%	150,000,000	17%	1,500,000,000	100%
2011	700,000,000	89.7%	80,000,000	10.3%	780,000,000	100%
2012	600,000,000	85.7%	100,000,000	14.3%	700,000,000	100%

From Table 4.18 above, it shows that urban private school has the highest percentage of utilization of fund within the period as depicted by the percentages

calculated from 2009-2012 with 2010 as the year with the highest amount of fund utilization. While 2010 ranked as the year with the highest amount of fund utilization in the rural area. The implication here is that public schools in urban area have high utilization of funds

Discussion of Findings

Findings in this study are discussed in relation to review of related literature which provided the conceptual framework for the investigation.

Sources of School Funding

Findings in this variable indicated that funding is higher in private schools than in public schools. Sources of funding seem to be higher due to the fact that private schools as reported by participants includes school fees payment, closely followed by contribution from Parents' Teachers Association (PTA). Other sources are students' levies, donations and income of proceed from school products. This is against the background of public schools without school fees charges in the secondary schools in Delta State. This finding corroborate with the study by Taggert (2003) and Adeyemi (2011) where both supports the view that education is financed by public and private partnership. They observed that the fact remains that the sources for the funding of education by private school is higher because of fees paid by parents and several avenues devised by private schools such as sales of school uniform, books, examination/lesson fees charges to parents, which are means to generate income against public school which operate free education programmes at the primary and post primary schools in Delta State. The finding was also supported the work by Charles (2002) who identified the sources of public funding to include taxes paid to government. He agreed

to the fact that the government places taxes on individual income and cooperate organizations from where the government allocate fund to education and the provision of other social amenities such as roads, electricity, hospitals, market, portable water etc. According to Ahon (2013), all form of sources of education funding comes from three main proprietors which he classified to include the federal, state government and private bodies. Although, he was not concerned about the comparative nature of public and private sources of education funding. But by indication, these proprietors have the responsibility of providing adequate funds for the development of all necessary resources – human and non-human for attaining expected qualitative education. Supporting the observation, Ayeni (2007) and Unobunjo (2013) found that the sources of funding as arising from government and non-governmental sources. It is the opinion of both authors that fund obtained provide the means to achieving maximal result in the education sector.

Utilization of Fund in Urban and rural Public and Private Secondary Schools

The results of data analyzed on this variable indicates that there is significant difference in the utilization of funds between public/private in urban and rural secondary schools in Delta State. Findings shows a great increase in the utilization of fund in urban private than rural private areas schools of the state. This is also experienced between urban public and public rural. The situation that led to this conclusion was assessed in the study by Oghuvbu (1990). He observed that the percentage of fund utilization could be higher in urban than rural public and private schools because of the corresponding increase in enrolment population in urban schools. Similarly, the above argument is sustained in the study by Adewuyi and Okemakinde

(2012) who discovered that students' enrolment and number of teachers engaged for education practices is often higher in urban than rural areas. Tolulope (2012) also agreed with the previous view when he asserts that the circumstances created by urban-rural has brought about a huge educational lapses in Nigeria school system. In other words, there is inequality in the utilization of fund between urban public and private on one hand and rural public and private on the other.

The UNICEF, Nigeria (2005) contributed to the discussion on the utilization of funds on education. According to the organization's observation, Nigeria's exponential growth in population has immense pressure on the country's resources which have effect on public services and infrastructure, including the provision of education. In addition, the UNICEF identified increased enrolment rates especially in urban areas where there is population pressure which imposes challenges to fund utilization to ensure quality education and satisfactory learning achievement in the Nigerian school system. Akinsolu (2011) analyzed resource utilization in Nigeria public school and found out that resources are vital for educational system both in urban and rural public and private schools. He believed that fund utilization has positive relationship with educational production and function of the system.

Availability of Fund in Urban-Rural Public and Private Secondary Schools

Finding drawn on this variable stated that urban private secondary schools have a higher sources of funding than the rural private schools on one hand and the utilization of fund in public schools is mostly high in the urban than public rural school areas. This existing differences is reflected between availability of fund to public urban and rural and private urban and rural. The high rate of available fund to urban public and private

schools is connected with corporate bodies contribution to education as held in the study by Egboro (2011). According to him, most corporate organization provide classroom project, toilet and water facilities for schools, provision of immunization and innovation to schools. According to Uduaghan (2014), funds are made available to education through many medium. For public urban and rural schools, all tiers of government annually make budgetary allocation to education. While in private urban and rural schools, tuition fees paid, levies from Parents' Teacher Association constitute the availability of fund. Many public/private secondary schools rely on such contributions for the erection of classroom block, staff quarters, fencing etc. Hence, fund from PTA constitute a significant part of private school finance in Nigeria. Coombs (1987) as well as Aghenta (1984) agree to the fact that expenditure of school consists of recurrent cost, that is, cost expended on personal services and other consumable item that are used-up within a financial year liable to be renewed regularly. The provision of these basic amenities provides enabling learning and teaching environment in schools, with the goal of enhancing students' academic performance. It is against this backdrop, Aghenta (1984) indicated that fund availability in urban and rural schools has financial consequences in the funding of education. He pointed out that school growth affect the funding of education from relevant bodies. He attributed the situation to the fact that as we strive for higher quality of education, the fund becomes higher as could be reflected in better building and higher standard of auxiliary educational services.

CHAPTER FIVE

SUMMARY, CONCLUSION AND RECOMMENDATIONS

This chapter summarized and concluded the study.

Summary of the Study

This study was a comparative study of sources and utilization of funds between public and private secondary schools in Delta State. The study posited six research questions to guide the study.

The population of the study consisted of 1,086 principal from public secondary schools and private school owners, from which 60 public schools and 48 private schools across the 3 senatorial districts in Delta State were randomly selected for use in this study.

Furthermore, in order to generate data for the analysis, the checklist method of data collection was developed by the researcher. It consisted of two main sections. Section A seeks information of the demographic data of participants, while section B is sub-divided into parts, measuring the identified variable of the study. This was subsequently administered to the sampled participants. Data generated for the study were computed and analyzed, using the simple percentage and bar chart to answer the stated research questions.

Findings

The findings of the study were:

- i. There was higher response from respondents in urban private and public schools.

- ii. Sources of school funding were higher in urban private and public school than those of rural private and public schools.
- iii. There was high rate of utilization of fund in private and public urban secondary schools than in private and public rural secondary schools in Delta State.

Conclusion

Arising from the summary of findings of the study, the following conclusions are drawn that; there is relative difference in the sources of school funding in private and public schools; there is higher response from respondents in urban private and public schools; sources of school funding are higher in urban private and public school than those of rural private and public schools and that there is high rate of utilization of fund in urban private and public secondary school than in rural private and public secondary schools in Delta State.

Recommendations

This study investigated the comparative sources and utilization of funds between public and private secondary schools in Delta State. Drawing from the conclusion reached in the study therefore, the following become the recommendations that:

1. Government should increase funding of public schools for both urban and rural areas. This is to ensure equitable and even distribution of provisions in the schools system.
2. School administrators in public urban and rural secondary schools should judiciously utilize available fund and provisions by government to their schools.

This will justify the huge expenditure on education in the state and country in general.

3. School authorities should access alternative sources of funding such as internally generated revenue (IGR) because government finances are not often adequate and regular to meet all the demands for free education in the state.
4. Private schools should be moderate in their fee charges because many parents are not able to pay for the high tuition fees in private schools even though the standard of education in private schools is preferred by most parents.
5. Interested organization and communities should support the funding of education in their area. The by product of such investment will return to serve in such organization and contribute meaningfully to the development of their communities. This will be made possible by offering grant, scholarship and provisions of social amenities to such schools to enhance teaching and learning of children.

Contribution to Knowledge

The following are the contribution of the study to knowledge

1. The study has established that 64.8% of funding of public secondary schools comes from the government while that of private is 65% from school fees
2. The study also revealed that utilization of funds in public and private schools go to salary/allowance of teachers, provision of instructional materials and social amenities.

3. Significantly, the study indicates that education in private school is more expensive than public schools because parents prefer to send their children to private schools and are willing to pay the high fees that is charged.

Suggestions for further study

This study was limited to the post-primary education. Therefore, the study could be replicated in tertiary institutions in Delta State, to find out the variables that influenced funding of education among tertiary institutions. This could form basis for researches such as:

1. Analysis of impact of socio-economic status of parents, family size and funding of education in tertiary institutions in Delta State.
2. Assessment of the unit cost of gender of students in tertiary institutions in Delta State
3. Evaluation of social amenities, teachers salary and the unit cost of education per student in tertiary institution in Delta State.

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APPENDIX

RESEARCH INSTRUMENT

**Department of Educational
Administration and Policy
Studies, Delta State University,
Abraka, Delta State**

Dear sir/Madam

I am a postgraduate student of the above named department in Delta State University, Abraka.

I am carrying out a research study on **Comparative Study of Sources and Utilization of Funds in Public and Private Secondary Schools in Delta State.**

Your assistance and cooperation in supplying the necessary information needed in this study will help in the improvement of education to parents, schools and government in the state in particular and Nigeria in general. Your information shall be treated with utmost confidentiality.

Your cooperation is therefore highly solicited.

Thanks

Yours faithfully,

Rev. Fr. OWOAKA, Olise Vincent

SECTION A: DEMOGRAPHIC DATA

Please supply the personal information by filling in the gap as appropriate and by ticking where necessary

1. Name of school:.....
- Source of fund: Private [] Public []
- Location of school: Rural [] Urban []
- Ownership of school: Public [] Private []

SECTION B:

2. What is the sources of fund for running the school?
- Federal [] State Government [] Local government [] Community []
- School Fees [] PTA [] Levies [] Donations []
- Proceed from school products []

3. Please indicate the fund utilized in the school within the periods

School year	Total amount per year
2008	
2009	
2010	
2011	
2012	
Total	

4. Indicate the total source of fund available within the period

Period	Source per year
2008	
2009	
2010	
2011	
2012	
Total	

5. Indicate the total fund available within the period under review

School year	Amount	
	Per month	Per year
2008		
2009		
2010		
2011		
2012		
Total		

6. Please indicate the utilization of fund for the under listed within the period

Item	2008	2009	2010	2011	2012
Library					
Health					
Salaries/allowances					
Instructional aid					
School uniform					
Laboratory facilities					
General maintenance					
Sport facilities					
Power generator					
Feeding					
Electrical					
Water					
Transportation					
Total					