

Assessment of Cost Indicators in Akwa Ibom State Basic Education System (2009-2015), Nigeria

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ABSTRACT

This study assesses cost indicators in Akwa Ibom State Basic Education System to determine the percentage of budgetary allocation for Universal Basic Education (UBE) by assessing the total and unit costs between 2009 and 2015 academic sessions. The background of this study is free and compulsory education policy analysis based on cost indicators to ascertain if; the outcome has been in line with the United Nation's benchmarks for Education for All (EFA) agenda of 2015. Two specific objectives are stated and two research questions are raised to guide the study. Population of the study is 5,866,009 pupils and students that enrolled in Akwa Ibom State Basic Education system in the six academic sessions under study. No sampling was done. The entire population was used for the study. The research design is the survey design, specifically the longitudinal time series survey is used. Data are collected from inventories of past documents using a researcher-made pro forma in the form of a checklist, since the study involves the use of secondary data. Data analysis is done using descriptive statistics (percentages, means and bar charts). Findings of the study reveal an average unit cost of ₦ 69,319.83 and an average total cost of ₦ 823, 761,973.33, with a constant 0.2% of budgetary allocation for Universal Basic Education between 2009/2010 and 2014/2015 academic sessions. From findings of the study, the researcher recommends among others: increase in the percentage of budgetary allocation for UBE to suit UNESCO's suggestion of 16.6%; to help reduce the challenges of Basic Education System in Akwa Ibom State to its barest minimum.

Keywords: *Unit costs, Total costs, Universal Basic Education*

INTRODUCTION

Education in ancient times was a privilege, proudly associated with elites in the society, but it is an obligation government owes 'her' citizens in this 21st century. The social demand for Education is often controlled by government through national policies, programmes and decrees; one of which is free-compulsory universal basic education policy (Madumere, 2009). This social demand for education could be responsible for government's investment in education as seen in : building more schools, expansion of existing ones, recruiting and training of more teachers to bring down teacher – student ratio, equipping libraries, science laboratories, technological workshops and other inputs (Akpanudo, Usabor and

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Etuk, 2015). From mere observation, students' enrolment in virtually all public primary and junior secondary schools in Akwa Ibom State have been in arithmetic progression, hereby increasing the number of primary and post primary schools from 1,156 and 233 in 2009, to 1,160 and 235 in 2015 (Akwa Ibom State Statistical Year Book, 2015). This implies increase in expenditure for the provision of basic facilities.

There is increase in educational progress globally, when measured by indices of education such as enrolment rates, costs and national product per capital (Smith, 2003). Thus, economists have carried out Cost-Benefit-Analysis on education, and findings revealed that Basic Education yields higher rate of return than the preceding levels of education in developing countries (Nkang, 2002). Therefore, for the Federal Government of Nigeria to invest her national budget on Universal Basic Education (UBE) instead of other competing alternatives imply that she justifies such investment. That is, the total cost of investing in Universal Basic Education has been estimated in terms of alternative opportunities forgone by the Nigerian society. Madumere (1997), Nkang (2002), Ebong (2006), Okuneye and King (2014) primarily view education as investment in human resource (manpower) production for economic development. A nation could be quite wealthy, yet poor if "she" ignores the foundation of formal schooling; where such individuals could acquire skills that would enable them to survey, discover, mine and utilize the available natural resources of the nation (Okuneye and King, 2014). Therefore, acquiring these skills require reasonable costs for the output of the programme to be meaningful (United Nations Educational Scientific and Cultural Organization (UNESCO), 2003).

However, the background of this study is policy analysis in education from identified, relevant cost indicators (unit costs and total costs) between 2009 and 2015 academic sessions. With the massive enrolments in public primary and junior secondary levels of education in Akwa Ibom State from anecdotal evidence, are the cost indicators in consonance with United Nations benchmarks of 2015? Hence, this study assessed cost indicators to:

1. Determine the unit costs of funding Akwa Ibom State public primary and junior secondary schools between 2009/2010 and 2014/2015 academic sessions.
2. Determine the total costs of funding Akwa Ibom State public primary and junior secondary schools between 2009/2010 and 2014/2015 academic sessions.

Two research questions were raised to guide the study:

1. What is the unit cost in Akwa Ibom State public primary and junior secondary schools between 2009/2010 and 2014/2015 academic sessions?
2. What is the total cost in Akwa Ibom State public primary and junior secondary schools between 2009/2010 and 2014/2015 academic sessions?

METHOD

This study adopted the survey research design and the longitudinal time series survey was specifically used. The study area for this investigation was Akwa Ibom State of Nigeria. Population of the study comprised all students and pupils that enrolled in Akwa Ibom State public primary and junior secondary schools between 2009/2010 and 2014/2015 academic sessions. The total population for the study was 5,866,009 and primary school pupils were 1,221,620 while junior secondary students were 644,389 (AKS Universal Basic Education Board Monograph, 2015; AKS Ministry of Education 2015). The instrument for data collection was a researcher –made proforma in the form of a checklist. The research questions were answered using descriptive statistics- percentage and average.

RESULTS AND DISCUSSION

Table 1 shows the expenditure per pupil in Akwa Ibom State Basic education system, calculated as the unit cost of UBE. Findings of the study reveal the highest unit cost of ₦87,629.30 in 2014/2015 academic session and the lowest unit cost of ₦58,202.23 in 2009/2010 academic session. The average unit cost was determined as ₦69,319.83 . Finding of the study agrees with those of Ngetich, Wambua, and Kosgei (2014) on “Unit Costs among Public Schools in Kenya: A Case of Nandi North District, Kenya.” Finding of Ngetich, Wambua, reveals that there is low unit cost among public schools in Nandi District of Kenya, which shows that government is not committed to achieving UBE by UNESCO’s standard.

Consequently, this study does not agree with that of Odhiambo (2014) on “High Education Budget in Nandi County of Kenya.” Finding of the study reveals that a total of Kshs 3,616,330,290 was the budget sum for 2013 /2014 session and Kshs 363,383,481 was allocated for UBE, showing a high unit cost. A comparative analysis of the unit cost of universal basic education in Akwa Ibom State-Nigeria and Nandi County – Kenya reveals that average unit cost of Universal Basic Education in Akwa Ibom State as at 2014/2015 was ₦69,319.83; whereas, unit cost of universal basic education in Nandi County-Kenya as at 2014/2015 was Kenya Shillings (KSHs) 41,768 which is the equivalent of ₦129,898.48. This study reveals a difference of ₦60,578.65 in the unit cost of UBE in Akwa Ibom State as compared with Nandi North District- a State in Kenya.

Table 2 shows the total public expenditure for Basic Education as determined by the percentage of budgetary allocation for UBE programme

from the general State's budget for each year. Findings of the study reveal the highest budgetary allocation of ₦1,120,883,920 in 2014/2015 academic session and the lowest budgetary allocation of ₦629,870,990 in 2009/2010 academic session. The Average total cost of Universal basic education was ₦823,761,973.33. Findings reveal that the percentage of budgetary allocation for Universal Basic education between 2009/2010 and 2014/2015 academic session has been kept constant at 0.2%, against the 16.6% benchmark requirement for the achievement of Education for All (EFA) by UNESCO. This implies that 16.4% of Akwa Ibom State budget is yet to be allocated for Universal Basic Education by UNESCO's requirement. This finding agrees with those of Adeboyi and Oladele (n.d), on "Nigeria Education Budget" (Umana, 2009). Findings of the study reveals that even when the federal government of Nigeria has increased the percentage of budgetary allocation for education, most States' government have constantly allocated a very low percentage of their budget for education sector generally. Findings of the study also agree with those of Areba, Onimm, Monga're and Zablo (2013) on "The Cost of Providing Free Primary Education and their Impacts on Students/ Pupil's Enrolment in Kenya." Areba, Onimm, Monga're and Zablo discovered that, the total allocation for UBE has not improved in sub-Saharan African countries; as such the objective of Education for All (EFA) via UBE may not be achieved by 2015 in Kenya.

Findings of the study do not seem to agree with the findings of Umana (2012) on "Akwa Ibom State Education Budget analysis." Findings reveal that there has been appreciable increase in education budgets in Nigeria in 2013, and when compared to the overall budget figure, Akwa Ibom State government is committed with its policy of free and compulsory Basic Education. A comparative analysis of the total cost of UBE as measured by percentage of budgetary allocation in 2014 for Akwa Ibom State, Nigeria and Nandi County, Kenya shows that: a total of ₦961,004,910 was allocated in Akwa Ibom State, whereas, a total of Kenya shillings (Kshs) 363,383,481 was allocated in Nandi County. This is an equivalent of ₦1,130,122,625.90. The percentage of Akwa Ibom State budget allocated for UBE from findings of the study in 2014 is 0.2% (₦961,004,910.00), whereas, the percentage of annual budget allocated for UBE in Nandi District of Kenya as at 2014 is 1% (Kshs 363,383,481). The difference in total cost of UBE in Akwa Ibom State, Nigeria and Nandi County, Kenya as at 2014 is ₦169,117,715.9, whereas the difference in terms of percentage of budgetary allocation is 0.8%. The percentage of Akwa Ibom State budget being kept at 0.2% between 2009/2010 and 2014/2015 implies that the condition of UBE in Akwa Ibom State, Nigeria would not be better than what it used to be.

Table 1: Results of the unit cost of universal basic education in Akwa Ibom State by academic session

Sessions	Allocation for UBE in (₦)B	Education Budget in (₦)B	Unit Cost in (₦)
2009/2010	629,870,900	10.7	58,202.23
2010/2011	668,439,230	18.4	59,735.03
2011/2012	731,246,890	18.5	63,199.13
2012/2013	831,125,900	16.7	69,469.36
2013/2014	961,004,910	20.4	77,683.95
2014/2015	1,120,883,920	30.0	87,629.30
Average			69,319.83

Source: Akwa Ibom State Statistical Year Book (2015) and Akwa Ibom State Universal Basic Education Monograph (2015).

Table 2: Result of total costs of universal basic education in Akwa Ibom State by academic session (2009/2010, 2010/2011, 2011/2012, 2012/2013, 2013/2014/ 2014/2015)

Sessions	Akwa Ibom State Budget (₦ B)	Education Budget (₦ B)	Percentage budget for Education	Allocation for UBE
2009/2010	283,813,248,170	10.7	3.8	629,870,990
2010/2011	298,520,650,770	7.7	6.4	668,439,230
2011/2012	330,000,000,000	16.1	6.0	731,246,890
2012/2013	533,313,000,000	16.7	3.0	831,125,900
2013/2014	540,100,000,000	20.4	3.8	961,004,910
2014/2015	469,900,000,000	93.2	30.7	1,120,883,920
Average				823,761,973

Source: Akwa Ibom State Statistical Year Book (2015) and Akwa Ibom State Universal Basic Education Monograph (2015).

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