ASSESSMENT OF FUNDING AND MANAGEMENT IN PUBLIC SECONDARY SCHOOLS IN GASHU'A AND NGURU EDUCATION ZONES, YOBE STATE, NIGERIA

BY

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NOVEMBER, 2016.

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M.ED/EDUC/22852/2012-2013

A DISSERTATION SUBMITTED TO POSTGRADUATE STUDIES, AHMADU BELLO UNIVERSITY, ZARIA. IN PARTIAL FULFILLMENT OF THE REQUIREMENT FOR THE AWARD OF MASTERS DEGREE IN ADMINISTRATION AND PLANNING. DEPARTMENT OF EDUCATIONAL FOUNDATION AND CURRICULUM, FACULTY OF EDUCATION AHMADU BELLO UNIVERSITY ZARIA, NIGERIA

NOVEMBER, 2016.

DECLARATION

I declare that this dissertation entitled "Assessment of Funding and Management in Public Secondary Schools in Gashu'a and Nguru Educational Zones, Yobe State" is written by me in the Department of Educational Foundation and Curriculum, under the supervision of Prof. B.A. Maina and Dr. E.I. Makoju. The information derived from the literature has been duly acknowledged in the text and a list of references provided. No part of this thesis was previously presented for another degree or diploma at this or any other institution.

_____ _____

Mohammed Ahmed DEDE Date

CERTIFICATION

This dissertation entitled assessment of Funding and Management in Public Secondary Schools in Gashu'a and Nguru Educational Zones, Yobe State meets the regulations governing the award of the degree of Masters in Administration and Planning of the Ahmadu Bello University, Zaria and is approved for it contribution to knowledge and literary presentation.

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DEDICATION

This study is dedicated to Mohammed Dede Suleiman's family for their kind gesture, encouragement and financial support that brought this work to light today.

ACKNOWLEDGEMENT

All praises are due to Allah, the most Beneficent, the most Merciful, the Cherisher and the Sustainer of the universe. My profound gratitude and deepest appreciation goes to my supervisors; Prof. B. A. Maina, H. O. D. Educational Foundation and Curriculum for his fatherly and scholarly advice that encourage me and put me in the right direction. I also express my deepest appreciation to Dr. E.I. Mokoju and late Dr. M.O. Dare for their immense scholarly advices, encouragement during the time of his life. I must commend the effort of my lecturers. Dr. A. A. Igunu and Dr. M.I. Harbou.

I also express my sincere thanks to Mohammed Dede Suleiman's family, Hajiya Dada Muhammad Zangoma's family for their support throughout the period of this work. Special thanks goes to my brothers and sisters for their sincerity and kindness. I will not forget to extend my appreciation to my friends and colleagues for their encouragement, assistance and solidarity, Garba Mohammed Dede, Suleiman Mohammed Dede, Umar Ahmad Abubakar, Umar A. Bukar, Umar Aji Umar, Dr. Muhammad Ahmad Talba, Ahmed Muktar Kyauta. My deepest concern goes to my wives Liliya and Fatima for thier sincerity; patience and consideration for taking care of the entire household.

ABSTRACT

This study focused on the assessment of funding and management in public secondary schools in Gashua/Nguru Educational Zone Yobe State, Nigeria. The study was set up to achieve four objectives among which are; assess the funding of public secondary schools through government grants and how the funds provided are managed in Gashua/Nguru educational zones, determine the funding of public secondary schools through school fees and how the funds generated are managed in Gashua/Nguru educational zones; four research questions and four hypotheses were also formulated to guide the study. Relevant literature to this study were reviewed and all authors cited in the works were duly acknowledged in the reference. The research design adopted for this study was descriptive survey research type .The target population of this study was 1,262. A sample of 213 subjects were used, using stratified random sampling technique. The instrument used by the researcher was questionnaires for data collection; its content, clarity and appropriateness were also validated.30 teachers ,PTA/SBMC were used for pilot testing and the reliability was obtained at 0.98.Hypotheses 1 to 4 was tested by using ANOVA at alpha $P < 0.05$ level of significance research question were answered using mean responses, standard deviation and standard errors. The findings revealed that the two hypotheses shows that there is significant difference. While the other two hypotheses indicate that there was no significance difference in the group of respondent on the contributions of funds generated from PTA/SBMC on provision of facilities in secondary schools in Gashua/Nguru education Zones. Based on these findings it was concluded that the funds generated from government and school fees are not enough in providing school facilities in secondary schools. It was therefore, recommended that government should disburse sufficient funds in order to provide teaching and learning facilities in time to the school to enable the implementation process be successful.

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OPERATIONAL DEFINITION OF TERMS

ASSESSMENT: Is the process of gathering and discussing information from multiples and diverse source .Refers to the determinations of current status of some process , outcomes or product.

EDUCATION: Is the process of acquiring knowledge, skills and value which enable individual to function effectively in the society.

EDUCATIONAL FACILITIES: Refers to non human and non financial resources, includes all moveable and immovable which are used for teaching, learning and other school activities.

FUNDING: Is the money provided for a particular purpose or project. Also is a fixed amount of money proposed to accomplish pre determine aims and objectives.

MANAGEMENT: Is the process of coordinating individual or group activities .It the process of getting things accomplished or done through the assistance of other people.

CHAPTER ONE

INTRODUCTION

1.1 Background to the Study

The importance of secondary education in educational system cannot be overemphasized. Apart from serving as the link between primary and tertiary education, it provides opportunity for a child to acquire additional knowledge, skills, and traits beyond the primary level. A major factor that necessitates the acquisition of secondary education in Nigeria is that the education being provided at the primary level is insufficient for a child to acquire permanent literacy, communicative, and numeracy skills expected from him/her to be a functional member of the society.

Since the attainment of the country's independence in 1960, secondary education has continued to grow in number and enrolment. In particular, the number of secondary schools increased from 1,227 in 1960 to 1,654 in 1965; 6, 231 in 1985; 6,279,462 in 2004, 6,398,343 in 2005 and 6,536,038 in 2006 while also enrolment increased from 188, 309 in 1960 to 252, 586 in 1965, 3, 807,755 in 1985 and 6,536,038 in 2006 (Ukeje 1991).

The process of impacting education is either done through facilitators or teachers in designated school facilities following planned learning activities done to achieve stated educational goals. Okeke (2005), explained that basic requirements as infrastructures that include buildings, classrooms, laboratories, workshops, administrative blocks, furniture and work benches are necessary. Invariably, funds are needed to properly put all these basic requirements in place. Funding here, refers to the sum of money budgeted for a period of time for educational purpose. It is government's responsibility to provide financial needs based on top priority as government can and ought to respond to the public secondary schools. Anyanwu (1997), further stated that money saved and made are normally available

for particular purposes. In other cases, it can be referred to as physical cash, credit facilities which may be trade credits; bank credits allowances or discounts received. All others differed as expenses that include differed taxes, rents, rates, bills and undistributed profits that include the forms of retained earnings, reserves, depreciation and provisions.

Again Ogbonnaya (2000) Sees the financing of education as the methodology whereby tax money and other resources are derived for the upgrading of educational facilities and inputs in a state.

Short term sources of funds include school fees, Parents Teachers Association levies, and approved levies by the government, sales of locally produced items such creative arts/drawing and paintings, from the school farm and voluntary donations. Such monies are needed for short period of time that can be identified from between one to six months. Such funds are normally raised within the shortest possible period and could be very useful to educational institutions. Short term sources of funds can be classified into two; internal and external. Anyanwu (1997), explained that internal funds include retained earnings, depreciation provisions and accounts payable. Others are new equity and possible proceeds from sales of assets. Further identified external sources to include those outside the educational institution that required contact with external bodies such as United Nations Educational Scientific and Cultural Organization (UNESCO), United Nations Children's Fund (UNICEF), the World Rank and exchange programmes undertaken by different institutions.

The long term sources of funding include; grants, endowment and other donations. Grants are seen as possible sources of funds in educational programmes here in Nigeria. Ogunu (2000), identified grants as financial provisions given by Federal, State or Local government authorities to schools. Previous examples demonstrated include; community

self help projects that may have been allocated to institutions depending on some factors; size of the institution, number of students enrolled and needs of the schools recognised by the granting organisation.

Okeke (2005) further agreed that funding threatens education at all levels in Nigeria. Yoloye (1994) Expressed the fact that in recent times, economic recessions have made allocations from Federal, State and Local governments to schools to decline. This has reduced revenue proportion allocated to different levels of education especially secondary and higher institutions. This can apply in controlling and directing all funding, subventions, grants as well as other funding coming in with strings attached. Therefore, the methodology of channelling funds can be directed sol through administrative machinery that accounts for tax payers' money. He states that the involvement of the Federal government in almost all facets of educational funding directs how money is spent and raises a few questions that include the following; Is it proper that the financial burden in education be shifted from the State to parents? Can the direct link with the grassroots provide a lasting solution to the control and methodology of how finances are raised and channelled to schools? Is localism providing a final answer since administrative decentralization within Local Governments function well in a democratic system? It can be recognized that the more people can be granted power since government is closer to the people, people can be more conscious of what obtains in the school environment. This can include; payment of taxation, rising of bonds for school projects and getting more involved in Parents'-Teachers' activities that may raise and fund schools ventures.

The management of secondary schools is an numerous task of the principals. The principals are the pivots around which all major and important school activities revolve. This means that, the managerial qualities that principals bring to their work have far-

reaching impact on how the overall enterprise of the school is done. For instance, a successful principal, according to Amahi (2006) should be honest, objective, have self-control, adaptable and self- confident in his day to day activities. A principal who wants to inspire honesty in his teachers or spirit of hard work must himself show these traits. The tone the principal sets in his school, administratively, dictates the level of cooperation in the school, level of respect or disrespect of staff by students and parents, the nature and scope of seriousness towards their work. Effectiveness of the principals' administration is often determined by the extent to which teachers do their work well and the extent to which students achieve the goals of instructions in school and how they perform in external examinations and other extracurricular activities (Marion 2004).

1.2 Statement of the Problem

Education in Nigeria is currently in crisis, there is less money spent on secondary education. Education sector complains of under-finding while the government accuses the sector of inefficient utilization of available resources. The donors agencies argue that public spending on education should reduce. At the same time there is growing changes at the education level. Moreover, there are increasing complain about poor standard of education at a period when globalization demands much from the educational system in terms of preparation of skilful labour force. However, at the state level, with particular reference to the study area, Yobe State is one of the three states that the federal government of Nigeria imposed the state of emergency as result of the challenging security situation which culminant the thousand live and properties across the states; it increase the level of illiteracy, school drop-out, poverty and high level of refugees, Insurgency, kidnapping and attacked in different public secondary schools everywhere in the state, and the issues need immediate attention of both national and international concern.

There is the problem of inadequate resources to cater for the needs of the school. Due to inadequate funding, teachers are not really motivated to work because, there are no teaching equipment, no physical facilities and in some schools where we have few facilities, they are useless, there is no money to maintain them and sometime there are no chalk to write on the board. Teachers' package can longer take care of their families. "Teachers become traders or cheaters in order to make ends meet" (Ukeje 1998). He also commenting on the challenges of funding, resources mobilization and utilization said "the steady decline in funding relative to explosion in students population in secondary and technical / vocational school has resulted in limited access and equity, inability to attain set standard, disproportionate students – teachers ratio, among others". This inform have led to steady decline in the quality of curriculum delivery and over stretching of available facilities and infrastructure; He further identify "inadequate budgetary allocation, bureaucratic bottlenecks in accessing the budgeted funds, poor management of accessed fund; lack of coordination of budget implementation among the tiers of government, non-implementation of public – private partnership (PPP) guidelines on funding, resources mobilization and utilization and inadequate funding of schools" are some of the changes posed by funds utilization in the post basic education sector, that is the secondary school. The federal governmental stated on its National Policy on Education (1977) that education tax fund; industrial training fund; and national science and technology fund are agencies created to see to the funding of education in Nigeria, along with the contributions of international agencies like UNESCO and other non-governmental organization NGOs.

The public schools on the other hand has the school fees and other levies like parent teachers association levy, sport levy etc as the only sources of finance for its operations.

The contribution of parents, individuals and NGOs and government to the funding and management of public schools is a peculiar problem worth standing.

1.3 Objectives of the Study:

The following are the objectives of the study;

1 assessing the funding of public secondary schools through government grants and how the funds generated are managed in Gashua/Nuguru educational zones;

2 determining the funding of public secondary schools through school fees and how the funds generated are managed in Gashua/Nuguru educational zones;

3 examining the funding of public secondary schools through parent Teachers Association and school Based Management Committee PTA/SBMC and how funds generated are managed in Gashua/Nuguru educational zones; and

4 identifying the funding of public secondary schools through non-governmental organizations and how the funds generated are managed in Gashua/Nuguru educational zones.

1.4 Research Questions

1. To what extent that the government grant made impact on funding public secondary schools in Gashu'a and Nguru Educational zones?
2. Are fees managed efficiently in public secondary schools in Gashu'a and Nguru Educational zones?
3. What contributions do PTA/SBMC make in funding and managing of public secondary schools in Gashu'a and Nguru Educational zones?
4. What roles do non-governmental organizations play in funding and managing in public secondary schools in Gashu'a and Nguru Educational zones?

1.5 Hypotheses

1. There is no significant different among the opinions of principals, teachers, PTA/SBMC and the officials of the Ministry of Education on impact of government grants and how government Funds are managed in the public secondary schools in Gashu'a and Nguru Educational zones.
2. There is no significant difference in the opinions of the respondents on the school fees of day and boarding public schools in Gashu'a and Nguru Educational zones.
3. There is no significant difference in the opinions of the principals, teachers, PTA/SBMC and the Ministry of Education officials on the contributions of PTA/SBMC in funding and management of public secondary schools in Gashua and Nguru Educational zones.
4. There is no significant difference in the opinions of the principals, teachers, PTA/SBMC and Ministry of Education officials on the role of non-governmental organizations on funding and management in public secondary schools in Gashu'a and Nguru Educational zones.

1.6 Basic Assumption

The following are the basic assumptions for this study;

1. that the government grants have a lot of influence on the management of public secondary schools in Gashu'a and Nguru Educational zones;
2. that the funding especially from school fees change determines the effective management of public secondary schools and

3. that the contributions of PTA/SBMC and non-governmental organization NGO plays significant role in funding and management of public secondary schools effectively;

1.7 Significance of the Study

The significance of the study is to help education authorities to make a general assessment on the various sources of fund that can make effective and efficient management of fund, when are making disbursement to the public secondary schools in the state. The result of the study will serve as insight if the possible solution to the problems associated with the funding of schools are implemented in the State.

The result of the study will also serve as a guide to school administrators on how to effectively generate and manage funds for the smooth running of the schools in Yobe State. It also assist to get parents appreciate the need to contribute to funding of public secondary schools in the state.

1.8 The Scope of the Study

The study is on the assessment of funding and management in public secondary schools in Gashu'a and Nguru Educational zones, Yobe State. The researcher has made use of few schools in the study area. The respondents are principals, teachers of public secondary schools, PTA/SBMC officials and MOE officials, the private schools are excluded. The study is also limited to public secondary schools because of the strategic position that secondary education occupied in the education of the child.

CHAPTER TWO

REVIEW OF RELATED LITERATURE

2.1 Introduction

This research work is titled Assessment of funding and management of fund in public secondary schools in Gashu'a and Nguru Educational Zone, Yobe State, and therefore intends to review relevant literatures along the following;

Introduction,

Conceptual framework,

Theoretical framework,

Funding of schools through government grants,

Funding of schools through internally generated funds,

Funding of schools through PTA/SBMC,

Funding of schools through non-governmental organizations,

Management of funds in schools,

Empirical studies,

Summary.

2.2 Conceptual Framework

2.2.1 Meaning of Education

Education has been defined as all efforts, conscious and direct, incidental and indirect, made by a given society to accomplish certain objectives that are considered desirable in terms of the individual's own needs as well as the needs of the society where that education is based (Fafunwa 2003). At the outset, it is important to point out that education goes beyond schooling, But schooling at all levels, helps to achieve the purpose of education. According to Igbuzor (2006), the relationship between education and

development is well established such that education is a key index of development. Education improves productivity, empowerment and health, but reduces negative features of life such as child labour, prostitution, crime and other vices. UNESCO (2002) opined that education opens the door for all citizens to participate in development activities and when citizens are denied education, they are excluded from the development process, which in turn puts them at a disadvantage viz-a-viz their compatriots with the benefit of education. This is why there has been a lot of emphasis, particularly in recent times, for all citizens of the world to have access to basic education of good quality. Kpolovie (2012) averred that education is the most powerful agent for social transformation, national stability, security, unity, and prosperity. Education constitutes the core of human development as it is the most crucial institution for empowering young people with knowledge and skills, which in turn provide them access to productive employment and meaningful contribution to national development.

2.2.2 Meaning of Funding

The word funding is a verb word derived from the word fund which the dictionary defines is “a sum of money for special purpose” it is a financial resources, a stock or supply for a special purpose”. Funding is the money that a government or private provides for a specific purpose. Afolabi (2001) stated that without adequate funding of our schools there are fears that the education received by our children may not sufficiently equip them for the role they have to play later in life. Who then are the stake holders in financing of education in Nigeria, should it be a joint venture between the fed, state and the local government? While the federal government bears the greatest burden of public school expenditure. Who then are the stakeholders? In education in Nigeria and they are the fed government state government organization. Adesina (1981) regard it as the collection and disbursement of

funds by government. This connotes the means usually employed to provide for the expenditure involved in the staffing equipment and maintenance of educational institutions. He also sees it as a means of providing for the expenditure incurred in the staffing equipping and maintenance of educational institutions. To her (Adesua) the success of an educational program many countries depend greatly on the level of investment in it. Therefore, educational financing is a means of providing the required funds for the acquisition of human and material resources for educational processes and maintenance.

2.2.3 Funding of Education

The funding of education as perceived by Adeogun (2003) refers to funding of education as the monetary inputs available for and expended on the education system. These are usually referred to as cost of an expenditure on education. He also started that the available resources are distributed among the different levels of education and within each system of education. That is, how resources are allocated to primary, secondary and tertiary institutions. The primary motive of resource allocation is to achieve high level of efficiency. If a high level of efficiency is to be attained in the economy, constant re-allocation of resources must occur in response to changes in human wants, in the kinds and qualities of resources available and in the available technique of production. Blaug, (1970) sees funding of education as true domain of the economist, where educators decide what is to be done and then economists work out how much it will cost and how money is to be raised, "finance is a necessary evil" according to him, which should not affect the decisions one has to take, except by placing limits on what can be accomplished in a given time. It does not matter whether education is financed centrally or locally, publicly or privately, solely out of taxes or out of taxes supplemented by users' charges.

In the world of education, the existence of funding inequities has long been a known fact, but the sources of these inequities have not always been obvious. Typically, people have blamed local property tax variation as the sole ,or at least primary, cause of inequalities and called for greater state funding as the solution .In practice, however, the states that provide a large share of state aid are not necessarily more equitable in their distribution of school funding .According to the World Bank (1995), public finance is the main instrument for implementing public priorities, and there is strong rationale for public intervention in the financing of education .The state has a pivotal role in promoting equality of opportunity. According to Weber (2002), the Schools Act of 1996 provides room for differential fee structures across schools. These structures proclaim that public schools will be funded equitably by the state; governing bodies could determine the procedures according to which parents, who were unable to pay school fees, were exempted; governing bodies could charge school fees provided most of the school's parents supported the idea; and parents who were liable for payment of school fees could be prosecuted if they did not do so.

A recent study of six countries (Bangladesh, Kenya, Nepal, Sri Lanka, Uganda and Zambia) concluded that for both the poor and better off groups, the high cost of education is the predominant reason for children not attending school. Funding of education by the government and other stakeholders is not only desirable but also necessary as it is laudable. However, proper Financial Management Regulations should be adhered to (EFA 2003). In Kenya, the missionaries introduced formal education. Some missionary pioneers like Dr. Ludwig Kraph and John Rebman built elementary schools to provide education. Communities where these schools were established contributed land, building materials, labour and fees levied on pupils who attended these schools to run and build school

(Olembo 2005). Financing education has been and continues to be a burden to all countries and, therefore, various sources should be sought to finance education (Oduog 2003). Running schools is expensive because they are poorly managed . He also observed that private schools tend to perform better compared to public schools. He attributed this to the fact that in private schools, parents are able to pay the fees charged and therefore these schools have enough learning and teaching resources needed.

Duty of Principals in Financial Management

Principals, who are appointed by the Ministry of Education (MOE), are responsible for managing the day-to-day activities of their schools assisted by school committees. The Kenya Education Staff Institute (KESI) enhances management skills of school principals. The institute provides management training aimed at improving performance and efficiency. The training program offered includes educational management, financial management, personnel management and legal matters affecting education. (MOE1987) According to the MOE manual for head teachers of primary schools and principals of secondary schools in Kenya are the financial controllers and accounting officers and are responsible for all financial collections and expenditure (MOE 1991). The head teacher should be familiar with book keeping procedures (Alomba 2003). According to the Ministry of Education, heads are supposed to ensure efficient and effective management of school finances to provide and promote educational service. (Olembo 2005)

Management of Secondary School Finances and Resources.

Underperformance of principals in financial management may result from employing less qualified accounting staff that maintain poor records and who fail to adhere to accounting procedures (MOE 2007). The report further observed that private secondary schools in contrast, demonstrate better financial mismanagement because of sound

accountability system. Its also concluded that there was a lack of professionalism in some areas of management of schools' finances and called for qualified personnel in the management of school finances. It is important for school administration to realize that business management goes beyond allocating cash items, but has to look at the school as an investment which would eventually pay dividends to the government (Alomba 2003). Reeder (1998) maintained that educational investment should be well handled to ensure maximum production from it and that the little funds available be well expended to ensure careful financial planning, control and administration. According to Pandey (1999) investment in current assets should be adequate, Imbalance investment may cause excess or shortages of working capital which may lead to wastages in case of excess or deficit in case of shortages and thus losses to the organization.

Inventory Management

Inventory may take the form of raw materials, work-in-progress and finished goods and it is held for transaction, precautionary and speculative purposes (Star 2005). Hussain (2001) also states that the aim of inventory management is to avoid excessive and inadequate levels of inventories and at the same time maintain sufficient inventory for the smooth production and sales operations.

Of holding stock with those of holding no or low levels of stocks. Inventory management should be undertaken to maximize the value of the firm. The firm should, therefore, consider costs, returns and risk factors in establishing inventory policy. Inventories represent a significant investment for many organizations. The principal, who is the financial manager, would not normally have control over inventory management alone; but, instead other functional departments will usually share decision-making authority regarding inventory (Reeder 1998). Smith (2000) observed that business firms are

confronted with the dilemma of attempting simultaneously to meet ever-increasing demands for improved customer service; maintain stable production operations; and keep the investment in inventory at a reasonable level.

Cash Management

Cash management involves the management of cash flow into and out of the firm; cash flow within the firm; and cash balances held by the firm at a point in time by financing deficit or investigating surplus cash (Pandey1999). Cash management involves the management of cash flow into and out of the firm; cash flow within the firm; and cash balances held by the firm at a point in time The school should evolve strategies regarding: cash planning, managing the cash flows, optimum cash level and investing surplus cash. Ideal flows, optimum cash level and investing surplus cash. Ideal cash management system will depend on the firm's product, organization structure, competition, culture, and options available. The basic objective in cash management is to keep investment in cash as low as possible while keeping the firm operating efficient. Managing cash includes the following: management of cash collection which involves over the counter collection of cash, pre-authorized arrangement, on line terminals, lock boxes, and concentration banking. Managing cash disbursement includes: maintaining zero balance accounts and controlled disbursements. (Oduog 2003).

Management of Accounts Payable

A firm will always wish to tie up as little cash as possible in disbursement. The idea in these systems is to have no more than the minimum amount necessary to pay bills on deposit in the Bank (Ross 2003). According to Pandey (1999) the most significant source of short-term finance is the trade credit and that it is relatively easy to obtain; that it varies with the amount granted; and that trade credit is an informal, spontaneous source of

finance. It does not require any negotiations and formal agreement. It does not have the restrictions which are usually part of negotiated sources of finance. Ngaba (1990) defines credit terms as the conditions under which the school allows students to have fee arrears. The conditions include the due date and the cash incentives (discounts) given for prompt payment.

Management of Accounts Receivable

When goods or services are transferred to a customer the firm becomes a trade debtor of the supplying firm until such time that it settles its debt by making payment (Mclaney, 1991). Pandey (1999) indicated that trade credit is considered as an essential marketing tool, acting as a bridge for the movement of goods through production and distribution stages to customers. Additionally a firm selected samples which was similar to the actual sample used in the study to enhance validity of the instrument.

2.2.4 Management

Olagbuye (2004) stressed that "although management connotes getting things done through other peoples effort and that person involved in such activity is manager, there is yet to be a universally accepted definition of management as an activity since Henri Joyol's statement on it in 1961". He quoted Fayol definition of management as meaning "to forecast and plan to organize command, coordinate and to control". Over the years, Fayol's definition has been adopted in different ways by many writers Cole, (1986) for example states that:

> Management is a process which enables organization to achieve objectives by planning, organizing and controlling their resources, including gaining the commitments of their employees (maturation).

Wankel, (1986) who posited that:

> Management is the process of planning, organizing, leading and controlling the efforts of organization members and using all other organizational resources to achieve organizational goals .

Management is a social process entailing responsibility for the effective and economic planning and regulations of the operation of enterprise, in fulfilment of a given purpose or task, such responsibility involving:

a) Judgements and decision in deterring plans and in using data to control performance and progress against plan.

b) The guidance, integration, motivation and supervision of the personnel comprising the enterprise and carrying out of operation .

2.2.5 Public Schools

The concept of public school will be better understood by looking at the two words that made it .The public means ‘’belonging to a government. It is not provide by any individual or group of people and own exclusively by the government or a state. A school on the other hand is define as ‘’an educational institution, it could be seen as a group of people sharing the same idea or following the same principles ’’When we put these two definitions together public school could then be seen as ‘’ an educational institution belonging to a particular state or country.

2.3 Theoretical framework

This research work is anchored on the prudential theory, propounded by the American economist Arthur (1980) and the efficiency theory also propounded by another American Economist Havey (1993). Arthur B. Laffer postulated that everybody including school managers must know how to handle and spend money to spend money wisely. To him to be prudent simply means to spend money wisely in order to achieve maximal goal.

It is essential to note that prudence implies being careful, acting only after careful thought, forethought or planning and exercising sound judgment in the management of practical affairs. It motives the ability to anticipate, regulate calculate and give due regard to the future in order to prepare to cope with any eventuality within the organization or school system. In handling financial resources, the school administrator should eliminate wants and reduce unproductive costs in terms of time and money. The theorist Harvey leibrinstun, postulated that the general efficiency of a farm school rests in transforming inputs at minimum costs into maximum profits. Here it is important to note that the achievement of the school using little resources to achieve so much will go a long way to speaker about the school administrators capacity to manage resources and also see him as a manager with good management skill. The prudential as well as the efficiency theory in economics is applicable to education especially when it is discussed under financial management and the handling of public money in the schools. The achievement of the school manager does not depend on the huge amount of money at his disposal, but his ability to make meaningful utilization of the available money at his disposal.

2.4 Funding of Schools through Government Grants

2.4.1 Government grants

The major source of school finance is government grants. Adesina (1981) stated that grants fall under two categories of capital and recurrent grants. Capital grants refer to the bulk of payment to the school authorities for erection of new buildings, major repairs of old ones (for instance. According to Ogunu (2000) recurrent grants is the expenditure which occurs every year in the budget, such as staff salaries and allowances, purchase of equipment, maintenance of plant, travelling and transport expenses and expenditure on pupils' meals and uniforms. Recurrent expenditure varies from time to time due to some

factors such as the amount voted in for education, and the need for effective utilization which is also based on the projected estimate of the income accruing to the year. He also posited that ministries of education particularly in the Northern part of Nigeria give grants to secondary schools in their areas of jurisdiction. The grants are used for the payment of teachers' salaries and allowances, the provision of school uniforms, textbooks, and instructional material. However, for most secondary school in the Eastern part of the country, this is not the case. Rather secondary school principals are permitted to use a percentage of the equipment fees collected by them to run their schools.

2.4.2 Government special grants

Government special grants have been described as another reasonable source of funding educational programmes in Nigeria Ogunu (2000) said, it is seen as grant or assistance offered by the federal /state or local government authority to deserving schools. Some states were and are still in the fore front in the provision of special grants to secondary and tertiary institutions. For example, there was a grant for any village community which embarks on the establishment of secondary schools through self-help projects. In the former Bendel state, now Delta and Edo states of Nigeria. The amount allocated to a particular institution varies depending on such factors as the size of the school, the number of students enrolled and the particular need of the school. Government special grants enable the government to improve the quality of education in the self-help schools. Through government special grants, classroom blocks are set-up, laboratory equipment are procured. These help in improving teaching and learning processes in schools, and this will also help in encouraging other communities to embark on similar projects.

2.4.3 Government levies

It is a common practice by government to introduce levies, at times, for educational development. This is always introduced to ensure peoples direct contribution to education development. Education is a service that needs a lot of financial demand from the government. This is evident in ever increasing financial allocation to education in the annual budget. But due to a depressed economy, it seems nowadays that no government can solely shoulder the financial responsibility of education. Hence, in their desperate effort, to raise fund for educational development apart from school fees certain levies are at times introduced which is made mandatory for all taxable adults. Such levies are paid directly into a government treasury. On the contrary, Alani (2000) stated that government levies formulae have disadvantages. First, according to them, it is observed that collections of such levies are very difficult. While many self-employed persons successfully evade the payment of such rates, its payment by civil servants look like double taxation since the normal tax is normally deducted from source on the basis of pay-as-you-earn [PAYE] in order to eliminate this problem of collection, a special task force should be constituted over a period of time for the collection of these levies.

2.4.4 Taxes (PAYE)

Taxation is the greatest source of education finance in the world over. The taxes of workers are deducted from their salaries [PAYE] on a monthly basis. Profit from business and properties [property tax] are also taxed. The proceeds are used to finance social services of which education is one. In modern times when education has become very expensive and considered essential to socio-economic and political development, increasing public tax support became important to the financing of education.

2.4.5 Petroleum Trust Fund [PTF]

The petroleum trust fund was established by decree number 25 of 1994 by the federal government of Nigeria. The fund was set up to function as an autonomous domestic agency capable of intervening intensively in the implementation of social, educational and infrastructural projects. The enabling decree establishing the fund identifies seven keys sectors in their need for intervention. These include:

a. Roads

b. Education

c. Health

d. Food supply

e. Water supply

f. Security service

g. Other projects.

The petroleum trust fund represents the actual income from sale of petroleum products. The fund has a board of trustees which was inaugurated on 21st march, 1995. The board is responsible for receiving all monies from the fund within the first week of every month to the federation account, national petroleum corporation (NNPC) and to such other beneficiaries as may be determined by the head of state from time to time. The interest of PTF in educational funding is in:

1. Rationalization and zoning of education institutions across the sector to satisfy immediate needs and facilitate rising of standards.
2. Rehabilitation of existing and completion of abandoned infrastructural facilities in educational institutions.

3. Provision of textbooks, exercise books and other materials by encouraging local production, distribution and re-sale at affordable prices of low priced education through zone book stores.
4. Provision of equipment for workshops, laboratories, libraries and computer centre and institutional strengthening to maintain and sustain their operations.
5. Strengthening education resource centres to produce local teaching materials and supervise schools.
6. Strengthening state ministries of education and local education authorities to enable them carry out effective planning organization and management of education systems.
7. Encouraging communities to participate in the development and management of educational institutions within their localities.
8. Establishment of facility management systems will be of more importance if more proportion of this fund is disbursed to schools.

2.4.6 Educational tax fund

The education tax fund was introduced by the federal government through her education tax decree number 7 of 1993. The purpose of the decree is to raise funds for the education sector. The government felt that the private sector benefits from education and so they should directly share in the burden of financing education. The decree establishing the education tax fund provides:

a. Those companies are to pay 2 per cent of their profits to education fund.
b. That the fund is to be managed and disbursed by a special tax board of the Federal Inland Revenue department.

c. That the fund would be used to finance the development of houses in the universities and other educational institutions, procurement of books and library facilities, purchase and maintenance of equipment.

d. That 50 per cent of the fund would go to tertiary institutions.

e. Actually the rationale for introduction of the fund is because companies, firms or corporations also benefit from education.

2.5 Funding of Schools through internally generated funds

Government grants alone cannot be enough to fund education, individuals, communities and organizations too must contribute to the development of education especially secondary schools to make its programmes more effectively.

2.5.1 School fees

School fees constitute one of the major sources of fund for the Nigerian educational system. School fees include tuition fees, dormitory or hostel fees, equipment fees, library fees, studio and laboratory fees, books and other levies as allowed by the school authorities. These fees are paid into the account units or bursary departments of various educational institutions. In other words, the bursary of each school and the money so collected is paid in the government account. But such school fees levying may not be the best method for funding or financing education, because it will eventually deny children from poor homes access to education. In government owned secondary school since education is on the concurrent legislative list in the 1979 constitution as stated by Adeogun, (2003) the federal and state are authorized to establish secondary schools. Presently, there are secondary schools owned by the state and federal government.

In government owned secondary schools, ministry of education or the post primary school management board as the case may be decided on the type of fees to be paid and the

amount generally. The fees are the same for all schools. In secondary schools, differences in fees may be due to parent teacher association (PTA) levies charged. The parents' teachers' association levies are not the same for all schools. Ogbonna (1991) observed that school fees continue to play an insignificant role in the Nigerian educational system as a whole. This may be due to the fact that the amount charged are not always enough to pay teachers' salaries, procure school equipment or furniture, or for the replacement of obsolescence ones. The federal government secondary schools at present are tuition free but the PTA of these schools imposed a levy on the students for running of the boarding facilities and general maintenance of the schools. The state government secondary schools depend largely on the assistance they got from the introduction of Petroleum Trust Fund (PTF) in 1998. According to Alani (1998) each state of the federation was given one hundred and fifty million naira through PTF for improvement of the educational system. However, the constitution supports free basic primary education and junior secondary schools for all.

2.5.2 Registration fees

These fees are paid when a child is been newly admitted to the school. Registration fees are usually paid one throughout the life of the child in the school. Depending on funding provision available in the school. Some schools especially private schools charged some token amount for students' registration which is also known as admission fee. These charges are so high that only the children of the affluent parent can attend such schools. The private secondary schools do not receive any fund from the government, because they are established as profit making venture. The profits are made through tuition (very exorbitant), sport and games, medical library and other sundry fees.

2.5.3 Proceeds from school activities

A school activity represents another source of funding secondary schools. They include such activities as sales of school uniforms, sales of students handicrafts (or handwork) sales of textbooks and stationeries, the staging of school plays and raffles, sales of farm products from school farms and poultries. The proceeds from these sales is used as part of school finance. Some secondary schools do organize the sale of handwork and staging of school plays on a regular basis. During the staging of plays, the parents and guardians of pupils are invited who pay some specified amount to the school for watching such plays.

2.5.4 Rentals Fees

Some schools who happened to have large school halls do rent such halls out after school hours and especially on weekends for wedding ceremonies and other social gatherings. The fund generated is used to augment school finance. School fields are hired out on weekends for social gathering too. It is very common in Nigeria now to find school yard or field been occupied for different kind of activities on weekends. School buildings are sometimes rented out for extra-moral classes for teachers, marking of both NECO and WASSCE.

2.6 Funding of School through PTA/SMBC

2.6.1 Funding of Public Secondary Schools through PTA

You already know that parents are the fathers and mothers or guardians of pupils or students, You should also know that parents are responsible for the physical, moral, emotional and social upbringing of their children. In a school setting, parents are always in association with teachers, In fact, the association of parents and guardians with the teachers of a school is known as the Parent Teacher Association (P.T.A). One of the major roles

played by parents in the funding of education is the payment of school fees of their children or words. These fees include Tuition fees, dormitory or hostel fees, equipment fees, library fees, studio and laboratory fees, caution fees, insurance fees and development fees. These fees are paid into the accounts units or bursary departments of various educational institutions. The second major role played by parents in the funding of education is that the wealthy ones who are patriotic and philanthropic award scholarships to students in their communities.

The third major role of parents in the funding of education is that they serve as resource persons at times in schools. For instance, some parents who are experts in engineering and Technology are invited by a school to teach students Mathematics, Physics or Introductory Technology, So the money which would have been spent in the payment of salaries of such resource persons is spent on other projects or programmes like sports, etc. Perhaps, the best way to conceptualize the role of parents is through the Parent Teacher Association, The Parent Teacher Association can be described as a voluntary and welfare association of parents and teachers of a particular school, Ezeocha (1990) described it as an association, which prompts mutual understanding and cooperation between the home and the school and closes the gap between the two. The Parent Teacher Association contributes funds for the erection of classroom blocks in schools. At times, some parents do decide to donate cement, Zinc, trips of sand, nails and wood for the building, These materials can also be converted to money or funds, Parents also contribute to the funding of extra-curricular activities in schools, of course, the organ through which they realize or do it is through the Parent Teacher Association, An example of an extra-curricular activity for which the Parent Teacher Association makes contributions or donations is in sports activities. The Parent Teacher Association donates money for the purchase of football,

badminton kits, volleyball,, basketball, lawn tennis, etc, The Parent Teacher Association also levies itself to procure furniture (desks, tables and chains) chalk, office equipment and instructional materials for schools, They also assist financially in the renovation and rehabilitation of school buildings and equipment.

According to Maryam (2008), the PTA started in USA with the kindergarten developments which were engineered by the Mothers meetings in Chicago in 1855, taking off effectively in 1894 through the Mothers‘ Congregations. In the USA the PTA is a national organization enshrined in the constitution with each PTA serving a local state. According to the United States‘ National Parents Teachers Associations mission and purpose statement, the PTA seeks to promote the welfare of the child and youth at home, in the school, and in the community (Maryam, 2008). The PTA has also sought to raise standard of life at home, secure laws that protect children and youth, bridge the gap between home and school, and to build and develop efforts connecting educators with the public in securing the highest standards in mental and physical, social and spiritual education.

According to Maryam (2008) the steering committee in developing the Commonwealth Education Fund (CEF) strategy in Nigeria identified the National Parents Association of Nigeria (NAPTAN) as one of its strategic partners in the effort to ensuring that civil society supports government to ensure that all Nigerian Children have access to good quality education by 2015. This is based on the realization that in the delivery of education there are four four principal actors; the state as the duty bearer, the child as the right holder, the parent as the first educator and the teacher as the professional instructor. It is common knowledge that for rights to be enforced there is need for advocacy or demand for the implantation of such rights. The Parents Teachers Association has been known to be

one of the earliest civil associations advocating for the rights of children, especially within the school environment.

PTA funds and the provision of physical facilities: According to Ajayi (2005) since the very beginning, human beings have done a lot to facilitate their lives with all the physical facilities of the world. The first need aroused for the human beings was the physical comfort. Physical facilities provide and maintain, safe, clean, and creative educational environments that are conducive to high achievements of the students. Physical facilities strive to give students a comfortable atmosphere in which they work and learn. In developing countries, low levels of learning among children can partly be attributed to poor or inadequate facilities of the schools. Physical facilities are the fundamental factors in better learning and achievements of the students. School facilities are the material resources that facilitate effective teaching and learning in schools.He also posited that educational facilities are those things which enable a skillful teacher to achieve a level of instructional effectiveness that far exceeds what is possible when they are not provided. The state of infrastructural decay in many secondary schools in Nigeria is a manifestation of poor funding of the system. Ahmed (2003) revealed that in most of the nation‘s secondary schools, teaching and learning takes place under a most un conducive environment, lacking the basic materials and thus hindered the fulfillment of educational objectives. According to Onyango (2001) with the introduction of Free Secondary Education, schools have registered over-enrolment, which means that the resources available in schools are constrained. Rhodes (1996) noted that school facilities include the administrative office, staff rooms and offices, classrooms laboratories, workshops, equipment, stores libraries, hostels, staff houses and the school grounds. In order for a school to advance the learning opportunities offered to the students, it has to avail adequate

facilities. It is the responsibility of the school management to ensure that there is adequate classroom space to enable the teaching-learning process take place without any hitches. The school management should also ensure that the facilities are used efficiently and effectively. The school grounds e.g. play grounds should be safe and well maintained. Verspoor (2008) argues that PTA levies are instrumental in the provision of physical facilities in schools and thus should be accompanied by reforms that aim at a more efficient use of available of these funds. Mbugua (2008) says that one of the areas where PTA funds are utilized in Nigeria is in developing school physical facilities. She argues that in dealing with physical facilities, school managements have to bear in mind where to house the educational program, the population to be served facility and ensure that financial resources are readily available for the school expansions. Mbugua (2008) however notes that in most secondary schools in Nigeria, PTA funds are inadequate forcing schools to solicit for other sources of funds to provide these facilities. Asyago (2005) in a study of the Challenges Facing the secondary school management Machakos District revealed that quite a number of schools lack physical facilities such as libraries and laboratories and the main reason that was given by most principals was inadequate funding as a results of the ban on Harambees (funds drives) by the Government. Asyago (2005) further observed that PTA funds were directed towards financing recurrent expenditures and were in any case inadequate. This study was conducted before the introduction of subsidized secondary education and therefore this study seeks to fill this gap.

PTA funds and the Provision of teaching and learning resources Large scale school effectiveness studies have highlighted the importance of textbooks and other learning materials on student performance. For example, Clarke (1994) reviewed School Effectiveness studies in less developed countries that adjusted students‘ achievements for

their family background and found ―rather consistent school effects‖ in relation to availability of textbooks and supplementary reading materials. Around 50% of the reviewed studies showed significant positive associations between academic achievements and school inputs. Veriava (2002) reviewed 18 empirical quantitative studies at the primary level conducted in Latin America and the Caribbean mainly in the 1980s and identified that access to textbooks and other instructional materials were related positively to academic achievement. More recently, the World Bank Operations Evaluation Department's review on the ―*determinants of education quality in developing countries*‖ (Boissiere 2004) further confirmed textbooks and writing materials as key contributors to school effectiveness at the primary level in developing countries. Lee (2005) analyzed the SACMEQ II data and found that students in better physically resourced schools achieved higher, although the relationship between teaching resources and students achievement was less clear. Michaelowa (2001) analysed the PASEC data on primary education in five Francophone Sub-Saharan African countries Burkina Faso, Cameroon, Côte d'Ivoire, Madagascar and Senegal. It was found that the availability of textbooks had strongly significant and positive impact on learning outcomes. In short, much literature in the developing countries does seem to suggest that resources do matter and the single most important cost-effective input is the textbook and other pedagogical and learning materials (e.g. Michaelowa (2001) however observed that secondary schools in Sub-Saharan Africa are not well equipped teaching and learning materials due to financial constraints and observed the funds raised from parents fall are inadequate. Mugo (2006) in a study on strategies adopted by secondary school principals in managing PTA funds in Embu District which involved a sample of 34 principals, 68 teachers and 215 students observed that PTA funds were inadequate to sustain the provision of teaching and learning facilities in schools.

This study however was conducted before the introduction of the free secondary school programme where the government took 30 away part of the burden of public secondary schools by funding the purchase of some teaching and learning resources. The current study therefore sought to establish the current situation in public secondary schools. The study also focused on the provision of textbooks leaving out other teaching and learning resources which this study addressed.

PTA funds and the Provision of school personnel: Onyango (2001) emphasizes that human resource is the most important resource in a school organization. He adds that teachers comprise the most important staff in the school. However, the contribution made by other staff members such as secretaries, bursars, accounts clerk, matron, nurses, messengers and watchmen is also important. He also posited that teachers, apart from students, are the largest most crucial inputs of an educational system. They influence to a great extent the quality of the educational output. Teachers‘ irregular promotion, low pay package (when compared to other public workers), societal perception of the job and many more have dampened the morale of teachers. When teachers are not motivated, their level of job commitment may be low and the objectives of the school may not be accomplished.

Rimbui (2005) observe that the most important purpose of a school is to provide children with equal and enhanced opportunities for learning, and the most important resource a school has for achieving that purpose is the knowledge, skills and dedication of its teachers and other school personnel. The school management has a duty to recruit qualified personnel however, in most schools, this exercise is often frustrated due to inadequate funds provided by the government and vote-heads from the PTA fund. Schools also require adequate funds to ensure that school personnel are well remunerated so as to motivate them. With increased number of students as a result of free secondary education,

teacher/students ratio is at all time high, leading to increased workload for teachers. This is poses a challenge to head teachers, who are expected to ensure that the quality of education is not compromised. Nyaga (2005) in a study on effects of delayed fees payments on the teaching and learning process in public secondary schools in Mbeere District in which 20 principals, 35 teachers and 162 students participated revealed that PTA funds were inadequate to sustain the hiring of teachers in public secondary schools. The study was carried out before the introduction of the free secondary school programme in which the government allocates funds for hiring of some school personnel. The current study therefore sought to find out the current situation in schools. The study also focused on the provision of teachers leaving out other school personnel who also play an important role in providing education services in schools.

PTA funds and funding of school activities and programmes

Aggarwal (2007) notes that co-curricular activities have a number of values like educational value, development of social spirit, character training education for leadership, worthy use of leisure time or recreational value, team spirit, development of civic virtue, physical development, improved discipline, autistic development and development of cultural values. According to Kochhar (2008) all classroom teaching is theoretical. Practical knowledge can be imparted through co-curricular activities. Excursions and tours provide first-hand experience and reinforce classroom knowledge in subjects like history, geography, nature study etc. Language and expression improves through debates and recitations. Teaching of History gets vitalized by dramatization (Kochhar 2008). He further argues that students do not take active interest in co-curricular activities because: Provision for these activities in schools is not adequate to meet all the needs of all the students. In crowded cities, it is generally not possible to have spacious playgrounds. Activities are not

given a place in school time-table, during school hours. These are either fixed before or after school hours and many students do not participate in them because it is neither convenient nor compulsory for them to do so. Sometimes students feel that these activities interfere with their studies. Therefore, whenever they are organized, students participate in them unwillingly. These activities are not assessed in the examinations. No extra credit is given for them. At present one passes an examination without participating in these activities. Teachers are not competent to organize a sufficient number of activities. There is hardly any trained staff to inspire students to participate in these activities. Students are not economically well off to bear the extra expenses involved in participating in these activities. Teachers expect extra allowance

According to Kochhar (2008) PTA funds in most schools play a major part in financing school activities and programmes. The allocations from the free secondary education is inadequate and is not based on any fusibility assessment of schools to determine their financial needs based on the financial needs of schools in relation to the number of activities and programmers. This has forced most schools to revert to PTA levies to cover the deficit. According to Orlosky (1984), financial management determines the way the school is managed and whether or not the school will meet its objectives. The school management is responsible for budgeting, accounting and auditing functions of financial management. With the introduction of free secondary education, schools get some funding from the government while parents are required to meet various other costs such as school development projects and boarding fees (Republic of Kenya 2005). Onyango (2001) carried out a study on challenges facing the provision of co-curricular in public secondary schools in Homa Bay District involving 18 principals, 40 teachers and 150 students which established that PTA funds were inadequate to sustain the provision of school co-curricular

activities. This study was conducted before the introduction of subsidized secondary school programme in which the government allocated a certain amount of funds per student. The current study therefore sought to establish the current situation in public secondary schools. The researcher did not come across a similar study that examines funding of co-curricular activities since the introduction of the free secondary school programme thus the need for the current study.

2.6.2 Funding of Public Secondary Schools through SBMC

School – Based management committee (SBMC) are an essential link between schools and the communities they serve SBMCs are made up of a range of local people involved with their school SBMC work to increase communities' involvement with education, and to help improve the quality and effectiveness of schools. They provide a way of helping the education want from schools, and a way of increasing the contributions of everyone in the local area to making education work well. However, in Nigeria, school – based management committee (SBMC) are established by government to act as a bridge between schools and the communities they serve SBMC are intended to contribute school development, planning and decision-making at the school level for improved learning outcomes SBMCs are voluntary groups made up of people who represent the school community and may include pupils, teachers, parents, community leaders as well as other community based groups interest in education SBMC meet regularly and organise activities to improve the way schools operates and support the governments responsibilities of ensuring quality education for all. SBMC are usually involved in:

i- Contributing to the overall planning; management and monitoring of schools and the decision-making process.

ii- Encouraging the interest of both community and government to support school improvement.

iii- Enabling the wider community to have a voice in the improvement of education.

iv- Monitoring and communicating issues to the community and to the local state governments.

v- Keeping clear records of activities, finance and decision made, and sharing these records nail show that the SBMC is being accountable to the community and the school it is serving as well as to the relevant government bodies.

vi- The SBMC needs to bear in mind that there no sums of money directly linked to the production of an SDP however, the fact that a school has a credible coated plan, based on ideas to improve pupils / students achievements, is likely to attract funding from external sources.

vii- All schools at one time or another will have to handle money, many schools already have their own bank account, which is usually managed by the principal. As part of their governance role in schools, SB<C, have a responsibilities for the oversight of school finance and ain all schools should work directly with the principal in managing school funds.

viii- Whatever the source of funding, money coming into the school will have to be managed. The management of such funds is the responsibility of both the principal and the SBMC.

ix- SBMC involved in donor support / civil society organisation (CSO) activities in the school.

x- SBMC monitoring the effectiveness of school management and leadership.

xi- SBMC assist in ensuring accountability and prudent management of school

2.7 Funding of Schools through Non-Governmental Organization

2.7.1 Endowment funds

Some rich individuals and old boys/girls associations may devise to raise money for specific project in a school. Endowment fund represent money, property etc given to a school or an educational institution to help it solve some of its pressing financial problems. Donations and endowments have come to secondary schools by rich Nigerians such as late chief Moshood Abiola, chief Gabriel Igbinedion, chief Okorocha, a present governor of Imo State just to mention a few. Ekpo (1992) stated that endowment funds are very highly progressive as it depends on the good will of donors. It is also easy to administer if well planned. It can increase the revenue base of the school if used for capital projects and not on frivolous things.

2.7.2 Community efforts

They do this indirectly in the sense that they set up school buildings which is handed over to the government to administer. They also provide desks and chairs and other equipment necessary for effective running of the school. Their efforts are always appreciated by the heads of schools in such locality and the government. Fund raising activities is a common features of most communities particularly in the southern part of the country. In most cases funds are raised through launching ceremonies or during some community festivals. Most fund raising activities are usually very successful because of their political nature and the kinds of people [politicians, businessmen, government officials and industrialist] that are invited.

2.7.3 External aids

External aids refer to the assistance given to educational institutions by foreign nations or foundations. The federal ministry of education acts as a liaison on educational matters between Nigeria and foreign countries, and will pass the funds which are normally channelled through the bureau for external aid across to the respective secondary schools in Nigeria such as United Nations Educational Science and Cultural Organizations (UNESCO), United State Agency for International Development (USAID), World Bank education project, Canadian teachers aid, United Nations Children's Fund (UNICEF) etc assist in funding education but one thing that is certain is that, there is no how a foreign country will fund or finance our education and not controlling or enslaving us. They do not improve the condition for which they are meant. They will not want us to grow but to be their shadow it is not always sufficient. Adesina (1981) said that it is very destructive for a developing country to depend entirely on external aid for its educational development. (UNFPA) United nations Food and Population Agency, finances assistance also come through bilateral agreement between Nigeria and other counties such as United Kingdom, USA and Canada among others. he World Bank in 1999 provided a grant of 200 million US Dollars for the purchase of equipment and books for Nigeria Schools.

2.7.4 Contribution from parents, private religious organizations and individuals

Contribution from parents towards financing secondary education and also levy paid by employees to the limited liability companies. There are teachers employed and paid by the PTA. PTA in some schools occasionally built class room blocks and provided other facilities and equipment to aid teaching and learning process. The old students union has contributed immensely in the rehabilitation of the facilities in their Alma maters.

Philanthropists have also rendered invaluable assistance to different secondary schools to provide qualitative education, likewise charitable organizations do donate money for the importation of science equipment, provision of relevant instructional materials and construction of class room are in thousands or millions of naira towards specific schools projects. Oil companies such as shell-B.P; have been used to providing physical facilities and equipment to many schools. Sometimes it may be in terms of making provision for desks textbooks, exercise books, desks, benches and renovation of class rooms' etc.. Also food companies like cowbell, defile prima, makers of indomie etc have been assisting schools in one way or the other.

2.8 Management of Funds in School

Olagboye (2004) stressed that "although management connotes getting things done through other people's effort and that any person involved in such activity is manager, there is yet be universally accepted definitions of management as an activity since Heri Fayol's statement on it in 1961". He quoted Fayols definition of management as meaning "to forecast and plan, to organize, command, coordinate and to control over the years, Fayol's definition has been adapted in different ways by many writers Cole (198) for example states that

> *Management is a process which enables organizations to achieve objective by planning organizing and controlling their resources including gaining the commitments of their employees (motivation).*

The term management is believe to be in all human organization and has no one single definitions that is universally accepted or acclaimed. Management is the best method by which the activities of the organization could be performed optimally. Management consists of the activities carried out by managers. They plan, organize, commend

coordinate and control. While Cole (1993) sees management as the process of designing and maintaining an environment in which individual, working together in group efficiently a accomplish selected aims. Ojo (1998), see management as the process of utilizing material and human resources to a accomplish designated objectives. That Is management deals with the utilization of human capital and material resources. The success of any manager in a well-organized establishment depends on his managerial skills. According to Dare (2006) it is the judicious use of resources to achieve, the objectives of an organization. He also viewed management as an intelligent utilization of the scare resources to achieve the goals of an organization and trying as much as possible to avoid wastage. In order words it denies with knowing what you want people to do without wasting the available resources.

Management implies judicious use of all available resources for the attainment of defined goals. Management of funds therefore deals with the provision, custody and disbursement of the financial resources needed for the running of public or government established institutions. Management of funds in educational organization like secondary schools has been a very sensitive and controversial issue. This is because it exposes the strengths and weaknesses of those entrusted to manage the funds. The National Policy on Education (FRN 2004) acknowledges education as a vehicle for national development. The achievement of educational goals of any nation depends largely on adequate financial support. The funding and prudent management of scarce resources in secondary schools are crucial issues, which should be handled with all amount of seriousness. The principal of secondary school is therefore the fundamental element on which there source of school organization depends. Effective financial management is necessary in his institution to avoid financial mismanagement. Where the principal is weak and ineffective in managing

the resources of the school, success will be very difficult to achieve. Ezeocha (1990) includes financial management as one of the tasks of school principals and stated that "whether a school principal has a bursar or not, he has the duty of seeing that adequate financial provision is made in the school budget". He noted that effective school management demands that budget proposals be prepared before any new session. Ozigi (1981) had said that the greatest problem facing the educational institution is inappropriate management of funds. Some critics have argued that the introduction of illegal levies by school principals brings untold hardship to many parents leading to declining in students' population. This, by implication, affects the achievement of educational objectives as outlined in the National Policy on Education. The principals of secondary schools have major roles to play in school administration. None of these roles is as sensitive and involving that of the financial manager of the school. In recent times, some principals of secondary schools have be accused of embezzlement of school funds, imposing unauthorized levies, diverting school funds to private use, abandonment of vital projects in pretense that they lack funds. Ogbonnaya (2000) observed that poor management of funds in post primary schools has created a lot of lapses, which have affected the achievement of desired educational goals. The principals on their own part blame the government for poor funding of secondary schools, inadequate supply of capital equipment and instructional materials, among others. In Imo State, secondary school principals have been indicated for poor and inefficient management of funds in their schools. There has been accusation of diversion of funds, misappropriation and imposition of unauthorized levie.

2.9 Empirical Studies

Abba (2006).Carried out a research titles "a study of alternative sources of funding education in public secondary schools in Kaduna state, Nigeria". The study objectives was to examining the mode of operations, problems and solutions of the existing conventional funding system of public secondary education in Kaduna state, examine the existing sources of financing public secondary education in Kaduna state with a view to identifying problems associated to them, soughing out other alternative areas of financing public secondary schools in Kaduna state .coming up with alternative operational approaches in the administration of the existing alternative sources of financing public secondary education in Kaduna state. The research population comprised the ministry of education officials, inspectors, sparest teachers association and principals of public secondary schools total of 249.While in taking the sample, the researcher used two techniques. They are random sampling and stratified sampling, the random sampling were used in selecting the school principals and stratified sampling in selecting the ministry officials, inspectors and ,PTA officials total of 249 with no backing evidence for that. The researcher also used frequency and percentage in translating the responses as well as tools for analyses and the findings of this study revealed that the budgetary allocations to education in the state is growly inadequate and by implication supply of funds to the inspectorate divisions and schools is also inadequate. As a result of inadequacy of funds from the state government other sources of funds needed to be suggested for the funding of public secondary schools in Kaduna state etc. The study is similar to my work in the area of research problems as all our emphasis on funds and its sources in public secondary schools as well as the same population subjects. But we differ in formulating the research objectives were I used various sources of funding to build my objectives, our sampling procedure are also

different .when he took two different techniques in which my is only one techniques. Our findings also, has a different directions.

Ajile (2011) Carrie d out a research title " financial resource management capacity of public secondary school principals in Ondo State." The purpose of this study was to investigate the school principal's capacity for financial management , specifically as regards their capacity for fund sourcing, capacity for school budgeting and financial control. It was also to investigate the ability of school administrators in utilizing available funds for the achievement of the goals and objectives of schools. research questions were formulated to suite this study. The sample of this study consisted of 410 experienced and less experienced public secondary school teachers in Ondo State. The sample was drawn through a stratified random sampling techniques. Numerous findings were reveled amongst which are principal's capacity for collection of receipts and invoices, principal's capacity for fund sourcing etc. The study is similar to my works as our directions was on financial management at the secondary schools level ,secondly utilizing the available secondary schools funds to achieve educational goal and objectives and we used almost the same sample procedures .But we differ in the case study ,the range of coverage my is broader ,as its cover many things in funding and management of secondary schools funds. Also my has area of specifications as its limited to public secondary school in two educational zones in yobe state Nigeria .Also we differ in findings which the researcher findings was limited to capacity of the principals for collection of receipts and invoice for proper financial management in secondary schools while my findings was based on my research objectives

Angie (2013) carried out a research on international journal of development research accepted on 24 September,2013. " Title management of school funds by secondary school principals for effective job productivity in Imo State ". Three research questions and three

null hypotheses were formulated to guide the study. A 24-item researcher developed questionnaire was administered and retrieved from 591 teachers, 60 principals and 59 bursars selected through proportionate stratified random sampling technique from the three education zones (Owerri, Mbaise and Orlu) to establish how secondary school principals manage funds for effective job productivity in Imo State. Descriptive statistics and a one-way ANOVA were employed for data analysis. Findings of the study showed that issuing receipts for all monies collected from parents, students and members of the community; rendering financial reports to the Post Primary School Management Board; involving sectional and departmental heads in budget preparation, among other, are ways principals in Imo State secondary Schools Manage funds. The study is similar to my study because we all focused on the management of secondary schools funds ,using educational zones and sharing the same characteristics eg principals and teachers as our population .Also we used similar tools as he used ANOVA and also my is ANOVA. While we differ in findings because the study gave emphasis on collecting and managing secondary schools funds as well as the principals, and school management board to have power over it and my are directly funding and management of funds in public secondary schools for the provision of teaching and learning facilities in the schools and other facilities needed.

Kituu (2012).Carried out a research ,title" an assessment of the parents and Teachers Association PTA Funding in sustaining day secondary schools in Machakos District, Machakos county Kenya. The purpose of the study was to investigate Parents' and Teachers' Associations funds in sustaining day secondary schools education in Machakos District. The objectives of the study were centered on examining PTA funds in sustaining the provision of school physical facilities, teaching and learning materials, provision of school personnel and financing school co-curricular activities. The study was significant as

it may provide information to education stakeholders on the need to revitalize PTA funds to ensure quality education in secondary schools. The study was survey research design Machakos District has 30 day secondary schools. A sample of 30 PTAs/BOG members, 10 Principals, 145 Teachers and 200 Students was selected. Questionnaires, interview schedule and an observation checklist were used to collect data. To test for the validity of the instruments, a pilot study was conducted in ten schools where the researcher used the test/re-test (repeatability test) since most questions were open-ended while for instrument reliability the correlations between the results of the separate tests were determined using the Pearson product correlation co-efficient formula which yielded a value of +0.8246 which the researcher found to have a stronger congruence. Responses to the open-ended items in the questionnaires, interview, responses and observation data were analyzed and recorded quantitatively while closed-ended items in the questionnaires were analyzed and reported using descriptive statistics such as frequencies and percentages. The findings of the study revealed that PTA funds are inadequate in sustaining the provision of physical facilities as cited by 66.7% of principals. PTA funds were also found to be inadequate in sustaining the provision of teaching and learning resources as cited by 87.5%, school personnel as cited by all principals (100.0%) and financing school activities as cited by 75.0% of principals. The study recommended transparency and accountability when using PTA funds. The government and other stakeholders should also increase funding for provision of teaching and learning materials, the government should hire more teachers to alleviate shortage of personnel and also increase funding for school activities and programs. There is similarities to my study as the directions of the study was to assessed the funding sustaining the day secondary schools, and on my study is part of research objectives and sharing almost the same aim in utilizing the parents teachers association

funds to provide teaching and learning facilities in secondary schools. while the study are differ with my in the case study and limited to only PTA funds ,population and sample procedures are also different.

Elijah (2013) carried out a study on international journal of science and technology accepted on 9 September 2013,tittle an investigations on the influence of Government financial management practices in public secondary schools in Sameta Division of Gucha District, Kenya. The study the purpose of the was to investigated how principals managed the school cash, inventories, account receivables and account payables. The study also aimed at assessing problems principals encountered when applying these financial management practices. The principal and the bursar of each of the thirty secondary schools were interviewed. Questionnaires with open ended and closed ended questions were used to collect primary data. Secondary data were collected from the District Schools Auditor's financial records and from the financial records of the sampled schools. Descriptive statistics, especially, the use of frequency tables, percentages and means was used to analyze the data. Scaling method was used, particularly the use of Liker scale, to analyze the views gathered from the respondents. The findings indicated that most schools follow the recommended and acceptable financial management practices as per as the Government Financial Regulations. The findings also indicated that the major problems arising from the government financial regulations include lack of monitoring and evaluation unit on financial usage, long procurement procedures, lack of financial management training, late disbursement of funds and lack of audit personnel in secondary schools. These problems hinder good Financial Management Practices in public secondary schools. The research is similar to my study because their directions are toward the good financial management of public secondary schools funds and funding it. While they are different in the case study

and restricted on following the Government financial rule and regulation as well as follow due process by the authority concerned on handling the schools fund.

2.10 Summary

The issue of funding and management, particularly in educational institution in general and in public secondary school level in particular is one that cannot be push aside because as Edem (1995) opined, the noble objectives of Educational may become unattainable if not properly funded this is why this chapter of this research work has attempted to give more light on importance of secondary education system ,a part from serving as link between primary education and tertiary education in Nigeria vis-à-vis as an opportunity for child to acquire additional knowledge, skills and trait beyond the primary level. meaning to the study by looking ineptly some concepts which carries the day in the topic. More light have been thrown into what is meant by education, funding, funding of secondary schools, public schools, management and management of secondary schools.

This reviewed related also gave a hypothetical format of how schools are been funded through various sources of funding and how the funds are generated and managed it.eg funding of schools through government grants which involved government special grant, government levies, tax(PAYE),petroleum trust fund, educational tax fund .Also observed in to funding of schools through internally generated funds such as school fees, registration fees, proceed from schools activities ,rental fees. Also the review look at the critical issues on funding of school through PTA/SBMC ,funding of school through non governmental organizations such as endowment fund, community effort ,external aids and contributions from parent, private religious organization, individual and management of funds in schools.

CHAPTER THREE

RESEARCH METHODOLOGY

3.1 Introduction

The purpose of this chapter is to describe the research design and procedure to adopted in conducting the study. The research work is Assessment of funding and management in public secondary schools in Gashu'a and Nguru educational zones, Yobe State". The Chapter is presented under the following headings; Introduction , Research Design, Population of the Study , Sample Size and Sampling Procedure, Research Instrument, Validity of the Instrument, Pilot study, Reliability of the instrument, Method of Data Collection, Method of Data Analysis.

3.2 Research Design

In conducting the study, descriptive survey method of research was adopted, this is due to the fact that it examines the opinions and attitudes of population too large to study directly , Timothy, (2003) and Agbonfoh (2001) pointed out that survey research method involves the systematic study of a small or large population in order to understand and be able to predict the present condition and need. This research method was adopted to examine the assessment of funding and management in public secondary schools in Gashu'a and Nguru educational, Yobe State .

3.3 Population of the Study

The population of this study consists of four categories of participants, these include; 29 Ministry 0f Education officials, 17 principals, 272 PTA/SBMC officials and 994 teachers of senior secondary schools in Gashu'a and Nguru Educational zones of Yobe state.

3.4 Sample and Sampling Procedure

Sampling is very essential in a research especially when the problem to be solved involve a large population. It involves selecting an unbiased representative sample from a population Aina (2004). In this study, the researcher used 25 Ministry of Education officials, s 17 principals, 76 PTA/SBMC officials. The researcher took 30% of each school PTA/SBMC to represent the total number of PTA/SBMC Maicibi (2000). While in selecting the teachers, the researcher used 10% of their total population as suggested by Krejcie and Morgan (1976) "that when population is above 500, 10% of it is enough for generalization". The selection of the respondents was through stratified random sampling procedure. Table 3.4.1 shows the sample population of the respondents

Table 3.4.1 Population and Sample of the Study

S/N	Institutions	Ministry officials		Principals		Teachers		PTA/SBMC Officials		Total	
		Pop	Samp	Pop	Samp	Pop	Samp	Pop	Samp	Pop	Samp
1.	MOE	29	25	-	-	-	-	-	-	29	25
2.	GDJSS Gashu'a	-	-	1	1	140	14	14	4	177	19
3.	GSTC Gashua	-	-	1	1	125	12	11	3	137	16
4.	GSS Jakusko	-	-	1	1	64	6	21	6	86	14
5.	GSS Gwio-Kura	-	-	1	1	42	4	12	3	55	9
6.	GSS Amshi	-	-	1	1	37	3	30	9	78	14
7.	GGASS Dagona	-	-	1	1	60	6	20	6	81	13
8.	GDSS Nguru	-	-	1	1	52	5	17	5	70	11
9.	GHIC Nguru	-	-	1	1	62	6	18	5	81	12
10.	GSTC Nguru	-	-	1	1	46	5	12	3	59	9
11.	ADSS Nguru	-	-	1	1	43	4	13	3	58	8
12.	GC Nguru	-	-	1	1	60	6	20	6	91	13
13	GGSS Nguru	-	-	1	1	44	4	17	5	62	10
14.	GHIC Yusufari	-	-	1	1	35	4	16	4	52	9
15.	GSS Jajimaji	-	-	1	1	42	4	13	3	56	8
16.	GSS Machina	-	-	1	1	40	4	20	6	63	11
17.	GSS Kumagannam	-	-	1	1	30	3	18	5	59	12
	Total	**29**	**25**	**17**	**17**	**994**	**93**	**272**	**76**	**1262**	**213**

Source: **Ministry of education, Gashu'a and Nguru' Zonal office 2016**

Key:
POP------ Population
SAMP----Sample size
PTA------ Parent Teachers Association
SBMC----School Base Management Committee
MOE-----Ministry of Education

3.5 Instrumentation

The instrument used for this research were questionnaire to collect data from the respondents .It consisted the bio data of the respondents and statement on research variables. The questionnaire consisted closed – ended structure ,which required the respondents to tick their best option and were structured based on the Likert scale format that has a five point rating scale .

3.5.1 Validity of the Instrument

Before the pilot study, the researcher submitted the instrument of the study to experts in the field of Educational Research and Educational Administration for validation .The questionnaire were also submitted to the research supervisors for vetting. The corrections, suggestions, comments and observations ensured the content validity of the instrument .The questionnaire were validated for its relevance to the construct, subject matter and appropriateness to the text content and coverage of the content area.

3.5.2 Pilot study

This research were pilot tested in 2 public secondary schools and the schools are Government Science and Technical College Potiskum and Government Secondary school Baban Gida in Yobe state using 2 Principals, 20 teachers and 10 PTA/SBMC officials. The closed ended questionnaires were administered to the subjects.

3.5.3 Reliability of coefficient

In order to find the reliability of the instrument, the researcher conducted a reliability test of the data collected from the pilot study. The reliability coefficient were established using spearman Rank and was found to be 0.98, that the instrument is reliable for the study.

3.6 Procedure for Data Collection

The copies of the questionnaire were distributed to the respondents in each of the 16 Secondary Schools, Ministry Officials in Gashu'a and Nguru Zonal office and PTA?SBMC officials .The response were collected by the researcher .

3.7 Methods of Data Analysis

The data collected from the various respondents in this research work were computed and analyzed. The analysis is presented in sections. The first section presents the frequency table and percentage distribution of bio data respondents and nominal questions as responded by respondents. The second section presents the answers to the research questions using descriptive parameters of mean scores, standard deviation and standard errors. The third section presents the testing and interpretation of four null hypotheses using parametric statistical techniques of Analysis of Variance statistics. All the hypotheses were tested at 0.05 alpha level of significance.

CHAPTER FOUR

RESULT, ANALYSIS AND DISCUSSION OF DATA

4.1 Introduction

The chapter presents the data collected, the analysis carried out and the discussion of the result obtained. The analysis is presented in sections. The first section presents the frequency and percentage distribution of bio data respondents and nominal questions as responded by respondents. The second section presents the answers to the research questions using descriptive parameters of mean scores, standard deviation and standard errors. The third section presents the testing and interpretation of four null hypotheses using parametric statistical techniques of Analysis of Variance statistics (ANOVA). All hypotheses were tested at 0.05 alpha level of significance. The major findings are then revealed before the discussion of the major findings.

4.1.1 Distribution of respondent

S/N	Bio-data	Category	Frequency	Percentage
1	Status	Principal	16	7.5
		Teacher	96	45.02
		MOE	25	11.7
		PTA/SBMC	76	35.68
2	Gender	Male	120	56.3
		Female	93	43.7
3	Qualification	MA/M.Sc	15	7.04
		M.Ed/ PGDE	65	30.5
		B.A/B.Sc	25	11.7
		B.Ed/B.Sc Ed	61	28.6
		HND	17	7.9
		NCE	30	14.1
4	Years of working experience	0-5 years	33	15.49
		6-10 years	60	28.12
		11-15 years	32	15.02
		16-20 years	48	22.53
		21 years /above	40	18.77
5	Age	15-20	32	15.05
		21-25	48	22.53
		26-30	60	28.12
		31-35	40	18.77
		36 and above	33	15.49

On the status of the respondents, 16 representing (57.5%) are principals, 96 representing (45.07%) are teachers, 25 representing (11.7%) are official of MOE while 76 representing (35.68%) are official of PTA/SBMC. On the gender of the respondents, 120 respondents representing (56.3%) are male and 93 representing (43.7%) are females.

While on the qualification, 15 people representing (7.04%) of the respondents MA/M.Sc 65 people representing (30.5%) have M.Ed/M.Sc Ed, 25 people representing (11.07%) have B.A/B.Sc, 17 people representing (7.9%) have HND while 30 people representing (14.1%) of the respondents have NCE. On the working experience from the table showed that 33 representing (15.49%) each have worked between 0-5 years, 60 representing (28.12%) have worked between 6-10 years, 32 representing (15.02%) have worked for 11-15 years; 48 representing (22.53%) have worked for 16-20 years while 40 respondents representing (18.77%) have 21 years and above working experience. While on the age of the respondents showed that, 32 representing (15.07%) are between 15-20 years, 48 representing (22.53%) are between 21-25 years, 60 representing (28.12%) are between 26-30 years, 40 respondents representing (18.77%) are between 31-35 years while 43 respondents representing (15.49%) are between 36 and above years.

4.2.2 Answering of Research Questions

The researcher used 3.000 as the mean otherwise known as decision mean since the instrument was structured along a modified five point likert scale structure to take decision on whether to accept or reject the research question after comparing it with the cumulative mean. Therefore, a mean score of 3.0 and above indicate positive response to the research question and accepted while a mean score below 3.0 indicate negative answer to the research question and rejected. This is shown below:

SA - 5 point

A - 4 point

UD - 3 point

SD - 2 point

D - 1 point

$\frac{5+4+3+2+1}{5} = \frac{15}{5} = 3.000$ (Decision mean)

Research Question One

RQ1: What is the Impact of Funds Generated from Government Grants on Provision of Facilities in Secondary Schools?

The research question was answered and presented in table 4.6.

Table 4.1.2: Opinions of Respondents Based on Impact of Funds Generated from Government Grants on Provision of facilities in Secondary School in Gashu'a and Nguru Educational Zones, Yobe State

S/N	Items Statements	Respondents	Response Categories SA	A	U	SD	D	Mean	S.D.
1.	Fund comes to school from Government through monthly subvention	Principal	1	4	8	3	-	3.00	1.16
		Teachers	10	2	70	4	10	3.04	8.45
		MOE	-	-	23	2	-	2.84	5.54
		PTA/SBMC	-	8	56	6	6	2.87	6.99
2.	The fund that comes through monthly subvention enables the schools to provide teaching facilities	Principal	3	1	12	-	-	3.437	.814
		Teachers	8	2	60	7	19	2.84	.909
		MOE	-	1	21	2	1	2.84	.625
		PTA/SBMC	6	6	54	5	5	3.04	.855
3.	The school receives fund from state government special grant given to education for emergency needs	Principal	-	-	16	-	-	3.00	.000
		Teachers	1	8	52	5	30	2.69	.744
		MOE	-	2	21	1	1	2.96	.539
		PTA/SBMC	-	7	52	5	12	2.80	.693
4.	The fund from government's special grant for emergency Needs enables the schools to provide learning facilities	Principal	2	-	14	-	-	3.25	.683
		Teachers	1	6	62	7	20	2.72	.732
		MOE	-	2	20	1	2	2.92	.572
		PTA/SBMC	2	12	52	4	6	3.026	.747
5.	The state government allocates fund meant for education from the Government budget and it is used for teaching facilities in school	Principal	-	-	15	-	1	2.94	.250
		Teachers	-	13	55	11	17	2.729	.839
		MOE	-	3	17	2	3	2.840	.746
		PTA/SBMC	-	19	50	4	3	3.105	.703
6.	The fund that comes from yearly budgetary allocation by the government is used to provide learning facilities	Principal	-	-	15	-	1	3.05	.000
		Teachers	-	16	43	9	28	2.688	.862
		MOE	-	3	19	2	1	2.920	.702
		PTA/SBMC	6	19	41	6	4	3.197	.952
7.	Funds comes to school form Government through monthly subvention	Principal	-	-	15	-	1	3.05	.000
		Teachers	5	24	46	10	11	3.031	099
		MOE	2	2	15	3	3	2.880	1.013
		PTA/SBMC	1	18	48	5	4	3.079	.779
8.	Government grants that come to school are used for execution of Projects and purchase of materials to enhance teaching	Principal	-	-	16	-	-	3.00	.000
		Teachers	4	19	46	7	20	2.927	.9318
		MOE	4	-	16	2	3	3.040	1.059
		PTA/SBMC	6	23	38	6	3	3.263	.9573
9.	Fund that comes to school through monthly subvention are used to provide welfare facilities	Principal	-	5	5	5	1	3.625	1.015
		Teachers	5	14	49	13	15	3.822	.8165
		MOE	2	1	18	1	3	3.00	.8165
		PTA/SBMC	11	19	38	5	3	3.365	1.004
10.	Fund that comes to school from yearly budgetary allocation by the Government are used to provide welfare and games/recreation facilities	Principal	1	8	2	3	2	3.125	1.310
		Teachers	4	22	41	14	15	2.864	1.062
		MOE	-	2	16	2	2	2.720	.7371
		PTA/SBMC	14	15	39	3	3	3.395	1.006
		Total ,Overall Mean & STD.DV						**120.925**	**887.7133**

Table 4.1.2 reveals the opinion of stakeholders on the Impact Funds Generated from Government Grants on Provision of Facilities in Secondary Schools. Item 1 shows whether fund comes to school from government through monthly subvention, this could be seen from the responses of the respondents where the decision mean of principals and teachers accept with their mean score 3.00, teachers is 3.04 while MOE and PTA/SBMc responses were rejected with their mean score 2.84 and 2.87 respectively. From item 2, the responses of the respondents on whether fund that comes through monthly subvention enables the school to provide teaching facilities were accepted by principal and PTA/SBMC with their mean score of 3.437 and 3.04 while teachers of 2.84 and MOE of 2.84 rejected. In respect to item 3, it was accepted by the principals that school receives fund from the state government special grant given to education for emergency needs with mean score of 3.00 wile both teachers, PTA/SBMc and MOE were all rejected. In item 4, it was accept by principals and PTA/SBMc that fund from government special grant for emergency needs enable the school to provide learning facilities, while both teachers and MOE were rejected with mean score of 2.72 and 2.94 in item 5, it was rejected by the majority of the respondents that state government allocates fund meant for education from government budget to school with mean score of principals 2.94, teachers 2.92, MOE 2.840. in item 6, principals and PTA/SBMC accept that yearly budgetary allocation is used to provide learning facilities, while both teachers 2.68 and MOE 2.92 are rejected. In item 7, it was accepted by respondents that grant that come to school are used for execution of project. Item 8, it was also accepted with mean score of principals 3.00, MOE 3.040, and PTA/SBMc 3.263 that grant that come to school are used for execution of projects and purchase of materials for learning. Item 9, was accepted by all the respondents that funds

that come to school through monthly subvention are used to provide welfare facilities. Item 10, was rejected by teachers 2.86 and MOE 2.70 while accepted by mean score of principals and PTA/SBMc that yearly fund allocation by the government are used to provide welfare and games/recreational facilities.

Research Question Two

RQ2: What is the Impact of Funds Generated from School Fees on Provision of Facilities in Secondary Schools?

The research question was answered and presented in table 4.7.

Table 4.1.3: Opinions of Respondents Based on Impact of Funds Generated from Government From School Fees on Provision of facilities in Secondary School in Gashu'a and Nguru Educational Zones, Yobe State

S/N	Items Statement	Respondents	Response Categories						
			SA	A	U	SD	D	Mean	S.D.
1.	School fees constitute part of internally generated revenue for the school.	Principal	-	2	9	4	1	2.652	1.031
		Teachers	2	13	49	7	25	2.771	.8519
		MOE	1	4	9	3	8	2.680	1.029
		PTA/SBMC	3	30	16	23	4	3.066	1.037
2.	Fund from school fees is used to provide teaching facilities.	Principal	-	2	9	3	2	2.625	.957
		Teachers	2	18	38	9	29	2.739	.943
		MOE	1	1	15	1	7	2.760	.799
		PTA/SBMC	7	19	22	5	23	3.000	.095
3.	The school fees collected are used to provide learning facilities.	Principal	-	2	10	3	4	2.687	.9465
		Teachers	1	16	38	15	26	2.604	.9785
		MOE	7	2	4	3	9	3.040	1.457
		PTA/SBMC	8	18	24	4	22	3.053	1.082
4.	The government allows school to use fees collected from students for welfare facilities	Principal	1	2	8	2	3	2.813	1.047
		Teachers	1	11	45	14	25	3.32	1.451
		MOE	8	4	3	2	8	3.320	1.435
		PTA/SBMC	13	8	26	5	24	3.00	1.176
5.	The government allows school to use fees, collected from non-students for welfare facilities	Principal	1	2	8	4	1	2.688	1.195
		Teachers	1	11	47	13	24	2.615	.899
		MOE	7	5	3	3	7	3.240	1.451
		PTA/SBMC	6	18	24	4	24	2.974	1.045
6.	The school fees are used to provide games facilities in the school.	Principal	-	3	9	2	2	2.815	.9106
		Teachers	2	11	42	14	27	2.583	.967
		MOE	10	2	2	3	8	3.320	1.57
		PTA/SBMC	4	8	25	6	23	2.88	1.032
7.	The school fees are used to provide recreational facilities in the school	Principal	-	-	1	4	2	2.375	.885
		Teachers	1	19	33	16	27	2.604	1.021
		MOE	9	4	2	3	7	3.360	1.524
		PTA/SBMC	3	21	21	5	26	2.881	1.019
8.	The school fees are used to provide health facilities for both staff and students.	Principal	-	2	10	2	1	2.938	.998
		Teachers	1	22	29	5	39	2.74	.9089
		MOE	-	-	18	-	7	2.72	.458
		PTA/SBMC	18	5	13	5	35	2.947	1.326
9.	The school fees are used to repair the damage game and recreational facilities in the school.	Principal	-	2	11	2	1	2.812	.8342
		Teachers	3	17	32	20	24	2.573	1.103
		MOE	5	2	6	2	10	2.920	1.288
		PTA/SBMC	16	8	23	5	24	3.079	1.24
10.	The principal uses school fees to repair the damaged teaching facilities in the school.	Principal	1	18	46	7	24	2.688	1.195
		Teachers	102	32	-	5	24	2.813	.862
		MOE	10	4	2	2	7	3.520	1.475
		PTA/SBMC	11	11	27	4	23	3.02	1.119
11.	The principal uses school fees to repair the damaged learning facilities in the school	Principal	-	9	2	3	2	3.063	1.237
		Teachers	-	20	25	12	39	2.55	.961
		MOE	-	14	-	2	7	3.120	1.092
		PTA/SBMC	-	33	16	4	23	3.026	.9791
			Total , Overall Mean & STD.DV					**126.994**	**47.8777**

Table 4.1.3 reveals the opinion of stakeholders on the Impact Funds Generated from Government from school fees on Provision of Facilities in Secondary Schools. Item 1 shows whether school fees constitute part of the internally generated revenue for the school, this could be seen from the responses of the respondents where the decision mean of principals and teachers and MOE are all rejected with their mean score 2.56, teachers is 2.77 and 2.680 while PTA/SBMc responses is accepted with mean score 3.06. From item 2, the responses of the respondents on whether fund that comes from school fees is used to provide teaching facilities were rejected mean score of principal 2.62, teachers 2.73 and MOE 2.760 while 3.00 of PTA/SBMc is accepted. In respect to item 3, it was accepted that school fees is used to provide learning facilities with mean score of MOE 3.04 and PTA/SBMc 3.05 while, principals and teachers were all rejected. In item 4, it was accept by teachers of 3.32, MOE 3.32 and PTA/SBMc of 3.00 that government allows school to use fees collected from students for welfare facilities, while it was rejected by the principals with mean score of 2.813. In item 5, it was rejected by the majority of the respondents Item 6, was also rejected by the majority of the respondents In item 7, it was rejected by respondents that school fees are used to provide recreational facilities. Item 8 was also rejected by all the respondents with mean score of principals 2.93, MOE 2.74, and MOE 2.72 PTA/SBMc 2.94 that school fees are used to provide health facilities for both staff and students. Item 9 was also rejected by all the respondents Item 10, was rejected by principal 2.86 and teachers 2.61 while MOE with 3.50 and PTA/SBMc 3.02 are accepted that principal use school fees to repair the damaged teaching facilities. Item 11 was accepted by the principal with 3.06, MOE 3.12 and PTA/SBMc 3.026 and rejected by teachers with mean score of 2.55 that principals uses school fees to repair the damaged learning facilities in the school.

Research Question Three

RQ3: What is the Impact of Funds Generated from PTA/SBMC on Provision of Facilities in Secondary Schools?

Table 4.1.4: Opinion of Respondents Based on Impact of Funds Generated from PTA/SBM Con Provision of facilities in Secondary Schools in Gashu'a and Nguru Educational Zones, Yobe State

S/N	Items Statement	Respondents	Response Categories					Mean	S.D.
			SA	A	U	SD	D		
1.	PTA forms part of sources of fund for the school	Principal	-	8	2	4	2	2.875	1.310
		Teachers	1	27	15	14	39	2.604	1.081
		MOE	-	12	4	2	7	3.520	1.530
		PTA/SBMC	12	22	16	4	22	3.210	1.181
2.	The fund generated from PTA is used to provide teaching facilities in the school.	Principal	-	9	2	2	3	3.125	1.147
		Teachers	-	33	8	18	37	2.683	1.149
		MOE	-	14	2	2	7	3.120	1.092
		PTA/SBMC	-	26	22	5	23	2.908	.955
3.	SBMC forms part of sources of fund for the school	Principal	1	8	3	3	1	3.187	1.276
		Teachers	4	37	13	7	35	2.958	1.104
		MOE	9	5	2	2	7	3.480	1.447
		PTA/SBMC	3	21	15	11	26	2.740	1.138
4.	The fund generated from SBMC is used to provide learning facilities in the school.	Principal	1	8	2	4	1	3.063	1.388
		Teachers	5	38	14	6	33	3.031	1.099
		MOE	7	7	2	2	7	3.400	1.384
		PTA/SBMC	3	17	18	9	29	2.684	1.073
5.	The fund generated from PTA is used to provide welfare facilities in the school.	Principal	-	9	3	3	1	3.125	1.204
		Teachers	-	38	14	12	32	2.812	1.098
		MOE	-	13	2	2	8	3.040	1.098
		PTA/SBMC	-	16	19	12	29	2.513	.9999
6.	The fund generated from PTA is used to provide sport and recreational facilities in the school.	Principal	-	9	2	2	3	3.125	1.147
		Teachers	-	39	13	12	32	2.823	1.105
		MOE	-	14	2	2	7	3.120	1.092
		PTA/SBMC	-	28	17	8	23	2.856	1.042
7.	The fund generated from SBMC is used to provide welfare facilities in the school.	Principal	1	8	3	3	1	3.188	1.127
		Teachers	-	35	14	10	37	2.771	1.061
		MOE	4	1	9	2	9	2.840	1.179
		PTA/SBMC	2	23	18	6	27	2.842	1.033
8.	The fund generated from SBMC is used to provide sport and recreational facilities in the school	Principal	2	8	3	1	2	3.438	1.209
		Teachers	4	35	12	13	32	2.844	1.182
		MOE	6	1	2	6	10	2.640	1.524
		PTA/SBMC	11	21	6	6	32	2.986	1.270
9.	The fund generated from PTA is used to repair damaged teaching facilities in the school	Principal	1	8	2	4	1	3.063	1.385
		Teachers	5	38	13	9	31	2.989	1.147
		MOE	1	4	2	2	10	2.440	1.003
		PTA/SBMC	2	19	18	6	31	2.737	1.015
10.	The fund generated from SBMC is used to repair damaged learning facilities in the school	Principal	-	9	3	3	1	3.125	1.204
		Teachers	-	42	7	10	37	2.844	1.108
		MOE	-	3	5	7	10	2.160	.987
		PTA/SBMC	-	27	22	22	4	2.921	.9901
			Total , Overall Mean & STD.DV					**115.018**	**47.415**

Table 4.1.4 reveals the opinion of stakeholders on the Impact Funds Generated from PTA/SBMC on Provision of Facilities in Secondary Schools. Item 1 shows whether PTA forms part of the source fund for the school, this could be seen from the responses of the respondents where the decision mean of principals and teachers are all rejected with their mean score 2.87, teachers is 2.60 while responses of both MOE and PTA are accepted with mean score of MOE 3.52 and PTA/SBMc 3.21. From item 2, the responses of the respondents on whether fund generated from PTA is used to provide teaching facilities were accepted by the principal with mean score of 3.12, and MOE 2.58 while 2.90 of teacher and PTA/SBMc are rejected. In respect to item 3, it was accepted that SBMc forms part of sources of fund for the school by the principals and PTA/SBMC with mean score of principal 3.18 and MOE 3.48 while, with mean score of teachers 2.95 and PTA/SBMc 2.92 were rejected. In item 4, it was accept by principals with mean score 3.063, teachers of 3.031 and MOE 3.400 while, PTA/SBMc of 2.684 is rejected that fund generated from SBMC is used to provide learning facilities. In item 7, it was rejected by respondents that fund generated from SBMC is used to provide welfare facilities in the school. Item 8 was also rejected by all the respondents with mean score of teachers .84, MOE 2.64, and PTA/SBMc 2.98 that the fund generated from SBMC is used to provide sport and recreational facilities in the school. Item 9 was also rejected by the teachers with 2.98, MOE 2.44 and PTA/SBMc 2.73 that fund generated from PTA is used to repair the damaged teaching facilities in the school. Item 10, was rejected by teachers 2.844 and MOE 2.160 and PTA/SBMc 2.92 while principal with 3.125 is accepted that fund generated from SBMC is used to repair the damaged learning facilities in the school.

Research Question Four

RQ4: What is the Impact Funds Generated from Philanthropic individuals/organizations on Provision of Facilities in Secondary Schools?

The research question was answered and presented in table 4.9.

Table 4.1.5: Opinions of Respondents Based on Impact of Funds Generated from Philanthropic Individuals/organization on Provision of facilities in Secondary Schools in Gashu'a and Nguru Educational Zones, Yobe State

S/N	Items Statement	Respondents	Response Categories						
			SA	A	U	SD	D	Mean	S.D.
1.	Philanthropic individuals assist in funding the school.	Principal	2	9	2	2	1	3.500	1.212
		Teachers	1	27	11	21	26	2.489	1.159
		MOE	-	22	26	23	5	2.9079	.9546
		PTA/SBMC	-	16	19	12	29	2.623	.8825
2.	Philanthropic organizations assist in funding the school.	Principal	-	9	2	2	3	3.125	1.147
		Teachers	-	33	8	18	37	2.583	1.148
		MOE	-	26	22	5	23	3.123	.9546
		PTA/SBMC	-	7	5	4	9	2.600	1.080
3.	The fund generated from Philanthropic individuals are used to provide teaching facilities in the school.	Principal	2	8	2	2	1	3.437	1.209
		Teachers	4	37	13	7	35	4.12	1.439
		MOE	3	21	15	11	26	3.724	1.138
		PTA/SBMC	11	21	6	6	32	2.986	1.270
4.	The fund generated from Philanthropic organizations are used to provide teaching facilities in the school.	Principal	1	8	2	4	1	3.062	1.388
		Teachers	5	38	14	6	33	3.031	1.099
		MOE	3	17	8	9	29	3.68	1.073
		PTA/SBMC	-	28	17	8	23	2.856	1.042
5.	The fund generated from Philanthropic individuals are used to provide learning facilities in the school.	Principal	-	9	-	4	-	3.187	1.167
		Teachers	-	38	14	12	32	2.812	1.098
		MOE	-	16	19	12	29	2.15	.9999
		PTA/SBMC	12	22	16	4	22	3.210	1.181
6.	The fund generated from Philanthropic organizations are used to provide learning facilities in the school.	Principal	1	10	2	2	1	3.437	1.156
		Teachers	-	39	13	12	32	2.822	1.105
		MOE	-	28	17	8	23	2.855	1.041
		PTA/SBMC	-	6	4	5	10	2.120	1.013
7.	The fund generated from Philanthropic individuals are used to provide welfare facilities in the school.	Principal	4	7	2	2	1	3.625	1.310
		Teachers	-	35	14	10	37	2.770	1.061
		MOE	2	23	18	6	23	2.842	1.033
		PTA/SBMC	11	21	6	6	32	2.986	1.270
8.	The fund generated from Philanthropic organizations are used to provide welfare facilities for both staff and students in the school.	Principal	13	3	-	-	4	3.437	1.209
		Teachers	4	35	12	13	32	3.843	1.182
		MOE	11	21	6	6	26	2.986	1.270
		PTA/SBMC	9	7	3	2	4	3.640	1.524
9.	The fund generated from Philanthropic individuals are used to provide games/creational facilities in the school.	Principal	2	8	3	2	1	3.063	1.388
		Teachers	5	38	13	9	31	2.989	1.147
		MOE	2	19	18	6	31	2.736	1.011
		PTA/SBMC	8	21	9	6	32	2.986	1.270
10.	The funds generated from Philanthropic organizations are used to provide games/creational facilities in the school.	Principal	-	9	3	3	1	3.125	1.204
		Teachers	-	42	10	9	37	3.843	1.180
		MOE	27	22	22	1	4	3.921	.9901
		PTA/SBMC	1	1	5	7	11	3.440	.9609
			Total , Overall Mean & STD.DV					**124.6719**	**45.9566**

Table 4.1.5 reveals the opinion of stakeholders on the impact funds generated from Philanthropic individuals/organizations on provision of facilities in secondary schools. Item 1 shows whether philanthropic individuals assist in funding the school, this could be seen from the responses of the respondents where the decision mean of teachers, MOE and PTA/SBMC are all rejected, while responses of principal is accepted. From item 2, the responses of the respondents on whether philanthropic organization assist in funding the school were accepted by the principal and MOE, while teacher and PTA/SBMc are rejected. In respect to item 3, it was accepted that found generated from philanthropic individuals are used to provide teaching facilities. In item 4, it was accept by the principal, teachers and MOE that the fund generated from philanthropic organization are used for teaching facilities while, PTA/SBMc is rejected. In item 5, it was accepted by the principals and MOE. While, both teachers and PTA/SBMc are rejected. Item 6, was also accepted by the principal that fund generated from philanthropic organization are used to provide learning facilities in school. While the teachers, MOE and PTA/SBMc were all reject respectively. In item 7, it was rejected by respondents that fund generated from philanthropic individuals are used to provide welfare facilities for both staff and students in school. Item 8 was also accepted by all the respondents that the fund generated from philanthropic organizations are used to provide welfare facilities for both staff and students in school. Item 9 was also rejected by the teachers, MOE and PTA/SBMc that fund generated from philanthropic individuals are used to provide sport games and recreational facilities for both staff and students in school and was rejected by the principal. Item 10, was accepted by all the respondents that fund generated from philanthropic organization are used to provide games and recreational facilities for both staff and students in school.

4.2.3 Hypotheses Testing

This section deals with hypothesis testing. The hypotheses are related to variables identified in the research objectives. These issue include impact of funding and management of funds in public secondary schools. The four (4) hypotheses were tested using one way analysis of variance (ANOVA) at 0.05 level of significance. A hypothesis is rejected if the p-value is less than the level of significance set by the study.

Hypothesis 1

There is no significant difference in the opinions of Principal, Teachers and Official of M.O.E, PTA/SBMC on how government funding and managing the public Secondary Schools in Gashu'a and Nguru Educational Zones, Yobe State.

Table 4.1.6: Summary of Analysis of Variance (ANOVA) on the opinions of Principal, Teachers, Official of M.O.E and PTA/SBMC on impact of Government grant on Funding and Managing the Public Secondary Schools in Gashu'a and Nguru Educational Zones, Yobe State

Status	Sum of Square	Df	Mean Square	F	Prob.	F. critical
Between groups	346.077	3	115.359	3.894	.036	3.10
Within groups	8332.045	209	39.866			
Total	8678.122	212				

From table 4.1.6, f-ratio value (3.894) at 3 df 209 and at the level 0.05. The critical value (3.10) is less than f. ratio values (3.894), the probability level of significance P (.036) is less than 0.05. This means that there is significant difference in the opinions of Principal, Teachers, Official of M.O.E and PTA/SBMc on how government funding and managing

the public Secondary Schools in Gashu'a and Nguru Educational Zones, Yobe State. Therefore, the null hypothesis is rejected.

Hypothesis 2

There is no significant difference in the opinions of Principal, Teachers and Official of M.O.E, PTA/SBMC on the school fees of day and boarding public Secondary Schools in Gashu'a and Nguru Educational Zones, Yobe State

Table 4.1.7: Summary of Analysis of Variance (ANOVA) on the opinions of Principal, Teachers, Official of M.O.E and PTA/SBMC on the School Fees of Day and Boarding Public Secondary Schools in Gashu'a and Nguru Educational Zones, Yobe State

Status	Sum of Square	Df	Mean Square	F	Prob.	F. critical
Between groups	837.594	3	279.198			
Within groups	19859.598	209	95.022	3.938	034	3.10
Total	20697.192	212				

From table 4.1.7, f-ratio value (3.938) at 3 df 209 and at the level 0.05. The critical value (3.10) is less than f. ratio values (3.938), the probability level of significance P (.034) is less than 0.05. This means that there is significant difference in the opinions of Principal, Teachers and Official of M.O.E on the school fees of day and boarding public Secondary Schools in Gashu'a and Nguru Educational Zones, Yobe State. Therefore, the null hypothesis is rejected.

Hypothesis 3

There is no significant difference between the opinions of the Principal, Teachers, Official of M.O.E and PTA/SBMC on the contributions of funds generated from PTA/SBMC on Provision of facilities in Secondary Schools in Gashu'a and Nguru Educational Zones, Yobe State

Table 4.1.8: Summary of Analysis of Variance (ANOVA) on the opinions of the Principal, Teachers, Official of M.O.E and PTA/SBMC on the Contributions of Funds Generated From PTA/SBMC on Provision of Facilities in Secondary Schools in Gashu'a and Nguru Educational Zones, Yobe State

Status	Sum of Square	Df	Mean Square	F	Prob.	F. critical
Between groups	225.616	3	75.205	.690	.559	3.10
Within groups	22787.37	209	109.030			
Total	23012.986	212				

From table 4.1.8, f-ratio value (.690) at 3 df 209 and at the level 0.05. The critical value (3.23) is greater than f. ratio values (.690). The probability level of significance P (.559) is greater than 0.05. This means that there is no significant difference between the opinions of the Principal, Teachers, Official of M.O.E and PTA/SBMC on the contributions of funds generated from PTA/SBMC on Provision of facilities in secondary schools in Gashu'a and Nguru Educational Zones, Yobe State. Therefore, the null hypothesis is retained.

Hypothesis 4

There is no significant difference in the opinions of Principal, Teachers, Official of M.O.E and PTA/SBMC on funds generated from Philanthropic individuals/organizations on Provision of Facilities in Secondary Schools in Gashu'a and Nguru Educational Zones, Yobe State.

Table 4.1.8: Summary of Analysis of Variance (ANOVA) on the opinions of Principal, Teachers, Official of M.O.E and PTA/SBMC on Funds Generated From Philanthropic Individuals/Organizations on Provision of Facilities in Secondary Schools in Gashu'a and Nguru Educational Zones, Yobe State.

Status	Sum of Square	Df	Mean Square	F	Prob.	F. critical
Between groups	552.337	3	184.112	1.845	.140	3.10
Within groups	20852.180	209	99.771			
Total	21404.516	212				

From table 4.1.8, f-ratio value (1.845) at 3 df 209 and at the level 0.05. The critical value (3.10) is greater than f. ratio values (1.845). The probability level of significance P (.140) is greater than 0.05. This means that there is no significant difference in the opinions of the Principal, Teachers, Official of M.O.E and PTA/SBMC on the funds generated from Philanthropic individuals/organizations on Provision of Facilities in Secondary Schools in Gashu'a and Nguru Educational Zones, Yobe State. Therefore, the null hypothesis is retained.

4.3 Summary of Major Findings

The following are the major findings of the study:

1. The study shows that funds generated from government grants monthly and yearly are not adequately used in Providing teaching, learning, welfare and sports and recreational facilities for public secondary schools in Gashu'a and Nguru Educational Zones, Yobe State.

2. The study found out that, funds generated from government for school fees constitute part of the internal generated revenue for the school in Gashu'a and Nguru Educational Zones, Yobe State.
3. The study found out that funds can be generated through PTA/SBMC in order to provide teaching, learning, welfare, sports and recreational facilities for secondary schools in Gashu'a and Nguru Educational Zones, Yobe State.
4. The study reveals that funds generated from Philanthropic individuals/organizations are used in management of secondary school in Gashu'a and Nguru Educational Zones, Yobe State.

4.4 Discussion of the Findings

This study was aimed at assess the impact funding and management of funds in public secondary school in Gashu'a and Nguru Educational Zones, Yobe State.

It objectives were to examine the followings: impact of funds generated from Government Grants on Provision of Facilities in Secondary Schools, impact of funds generated from Government from School Fees on Provision of Facilities in Secondary Schools, impact of funds generated from PTA/SBMC on Provision of Facilities in Secondary Schools and impact of funds generated from Philanthropic individuals/organizations on Provision of Facilities in Secondary Schools in Gashu'a and Nguru Educational Zones, Yobe State.

The hypotheses formulated were tested using one way analysis of variance (ANOVA), however to give general description of the respondents on the issues raised, frequencies and simple percentage were used. The following are discussions arising from the major findings of the study.

Objective one reveal in table 4.6, the opinion of stakeholders on the impact of funds generated from Government Grants on Provision of Facilities in Secondary Schools. It was accept in item 1 by principal and teachers that fund comes to school from government through monthly subvention enable the school to provide teaching and learning facilities, while MOE and PTA/SBMc responses were rejected with their mean score respectively. From item 2, the responses of the respondents on whether fund that comes through monthly subvention enables the school to provide teaching facilities were accepted by principal and PTA/SBMC while teachers and MOE are also both being rejected. This is in line with Koffa (2011), which principals should make sure they make use of any subvention funds in providing teaching and learning facilities in their school. In respect to item 3, it was accepted by the principals that school receives fund from the state government special grant given to education for emergency needs, wile both teachers, PTA/SBMc and MOE were all rejected. In item 4, it was accept by principals and PTA/SBMc that fund from government special grant for emergency needs enable the school to provide learning facilities, while both teachers and MOE were rejected. in item 5, it was rejected by the majority of the respondents that state government allocates fund meant for education from government budget to school accept that yearly budgetary allocation is used to provide learning facilities. In item 7, it was accepted by respondents that grant that come to school are used for execution of project. Item 8, it was also accepted with principals that grant that come to school are used for execution of projects and purchase of materials for learning. Item 9, was accepted by all the respondents that funds that come to school through monthly subvention are used to provide welfare facilities. Item 10, was rejected by teachers and MOE while accepted by mean score of principals and PTA/SBMc that yearly fund allocation by the government are used to provide welfare and games/recreational facilities.

Objective 2 reveals the opinion of stakeholders on the impact funds generated from Government from school fees on Provision of Facilities in Secondary Schools. Item 1 shows whether school fees constitute part of the internally generated revenue for the school, this could be seen from the responses of the respondents where the decision mean of principals and teachers and MOE are all rejected and while the response of PTA/SBMc is accepted. Adeleke, (2010) observed that most schools administrators in secondary schools are apparently inadequate utilized funds generated from government from school fees in providing teaching and learning facilities for their school and this really hindered the students academic performance. From item 2, the responses of the respondents on whether fund that comes from school fees is used to provide teaching facilities were rejected by the principal, teachers and MOE while PTA/SBMc accept from the respondents. In respect to item 3, it was accepted that school fees is used to provide learning facilities with MOE and PTA/SBMc while, principals and teachers were all rejected. In item 4, it was accept by teachers, MOE and PTA/SBMc that government allows school to use fees collected from students for welfare facilities. This is supported by the view of Emakuma (2013) who says that "welfare facilities become important because of the extent that it helps in improving teaching-learning effectiveness". In item 5, it was rejected by the majority of the respondents that government allows school to use fees, collected from students for welfare facilities. Item 6, was also rejected by the majority of the respondents that school fees are used to provide games facilities. In item 7, it was rejected by respondents that school fees are used to provide recreational facilities. Item 8 was also rejected by all the respondents with mean score of principals 2.93, MOE 2.74, and MOE 2.72 PTA/SBMc 2.94 that school fees are used to provide health facilities for both staff and students. Item 9 was also rejected by all the respondents school fees are used to

repair the damaged games/recreational facilities in the school, Nwakpa (2012) submitted that no effective education programe can exist without adequate repair of sport and recreational facilities provided for the school. Sport and recreational facilities are fast and becoming more important at all level of education in the world, secondary schools in Yobe district in particular and Nigeria in general must not be left behind in this trends. Item 10, was rejected by principal, and teachers while MOE and PTA/SBMc accepted that principal use school fees to repair the damaged teaching facilities. Ogbonna [1991] observed that school fees continue to play an insignificant role in the Nigerian educational system as a whole. This may be due to the fact that the amount charged are not always enough to pay teachers' salaries, procure school equipment or furniture, or for the replacement of obsolescence ones. Item 11 was accepted by the principal, MOE and PTA/SBMc and rejected by teachers that principals uses school fees to repair the damaged learning facilities in the school.

The objective 3 reveals the opinion of stakeholders on the impact funds generated from PTA/SBMC on Provision of Facilities in Secondary Schools. Item 1 shows whether PTA forms part of the source fund for the school, this could be seen from the responses of the respondents where the decision mean of principals and teachers are all rejected while responses of both MOE and PTA are accepted. From item 2, the responses of the respondents on whether fund generated from PTA is used to provide teaching facilities were accepted by the principal and MOE while teacher and PTA/SBMc are rejected. In respect to item 3, it was accepted that SBMc forms part of sources of fund for the school by the principals and PTA/SBMC with mean score of principal 3.18 and MOE 3.48 while, with mean score of teachers 2.95 and PTA/SBMc 2.92 were rejected. In item 4, it was accept by principals, teachers and MOE while, PTA/SBMc rejected that fund generated

from SBMC is used to provide learning facilities. In item 5, it was accepted by the principals and MOE that fund generated from PTA is used to provide welfare facilities for the school are rejected. Item 6, was also accepted by the principal and MOE that fund generated from PTA is used to provide sports and recreational facilities in school. While the teachers and MOE were all reject respectively, Ezeocha (1990) described PTA as an association, which prompts mutual understanding and cooperation between the home and the school and closes the gap between the two. The Parent Teacher Association contributes funds for the erection of classroom blocks in schools. In item 7, it was rejected by respondents that fund generated from SBMC is used to provide welfare facilities in the school. Item 8 was also rejected by all the respondents of teachers, MOE and PTA/SBMc that the fund generated from SBMC is used to provide sport and recreational facilities in the school. Item 9 was also rejected by the teachers MOE and PTA/SBMc that fund generated from PTA is used to repair the damaged teaching facilities in the school. Item 10, was rejected by teachers, MOE and PTA/SBMc while principal accept that fund generated from SBMC is used to repair the damaged learning facilities in the school.

The objective 4 reveals the opinion of stakeholders on the impact funds generated from Philanthropic individuals/organizations on provision of facilities in secondary schools. Item 1 shows whether philanthropic individuals assist in funding the school, the responses of the respondents where the decision mean of teachers, MOE and PTA/SBMC are all rejected, while responses of principal is accepted. From item 2, the responses of the respondents on whether philanthropic organization assist in funding the school were accepted by the principal and MOE, while teacher and PTA/SBMc are rejected. In respect to item 3, it was accepted that found generated from philanthropic individuals are used to provide teaching facilities. This was observed by Adeleke, (2010) observed that most

schools administrators in secondary schools are apparently inadequate utilized funds generated from philanthropic individuals in providing teaching facilities for their school and this really hindered the students' academic performance. In item 4, it was accept by the principal, teachers and MOE that the fund generated from philanthropic organization are used for teaching facilities while, PTA/SBMc is rejected. It was accepted by the principals and MOE. While, both teachers and PTA/SBMc are rejected. Item 6, was also accepted by the principal that fund generated from philanthropic organization are used to provide learning facilities in school. While the teachers, MOE and PTA/SBMc were all reject respectively. In item 7, it was rejected by respondents that fund generated from philanthropic individuals are used to provide welfare facilities for both staff and students in school. Dokas (2012) submitted that no effective education programme can exist without adequate fund generated from organizations or individuals to finance welfare facilities for both staff and students in the school. Item 8 was also accepted by all the respondents that the fund generated from philanthropic organizations are used to provide welfare facilities for both staff and students in school. Item 9 was also rejected by the teachers, MOE and PTA/SBMc that fund generated from philanthropic individuals are used to provide sport games and recreational facilities for both staff and students in school and was rejected by the principal. Item 10, was accepted by all the respondents that fund generated from philanthropic organization are used to provide games and recreational facilities for both staff and students in school.

CHAPTER FIVE

SUMMARY, CONCLUSIONS AND RECOMMENDATIONS

5.1 Introduction

This study has focused on impact funding and management of funds in public secondary school in Gashu'a and Nguru Educational Zones, Yobe State. This chapter will be discussed under the following headings:

5.2 Summary of the study

5.3 Conclusion

5.4 Recommendations

5.5 Contributions to the knowledge

5.2 Summary of the Study

The first chapter sets the tone and direction for the study. It introduced the background to the study and described the problems the research investigated. Four objectives and research questions were wet to guide the researcher. The objective of the study was to find out the following: impact of funds generated from government grants on provision of facilities, impact of funds generated from government from school fees, impact of funds generated from PTA/SBMC on provision of facilities and impact of funds generated from philanthropic individuals/organizations on provision of facilities in secondary schools in secondary schools. Four null hypotheses were formulated including which include:

1. There is no significant difference among the opinions of principals, officials of the Ministry of Education, Teachers and PTA/SBMC official on impact of government grant on funding and managing the public secondary schools in Gashu'a and Nguru Educational Zones, Yobe State.

2. There is no significant difference in the opinions of principals , officials of the Ministry of Education , Teachers and PTA/SBMC official on funds generated from government from school fees of public secondary schools in Gashu'a and Nguru Educational Zones, Yobe State.
3. There is no significant difference among the opinions of principals , officials of the Ministry of Education, Teachers and PTA/SBMC on funds generated from PTA/SBMC on provision of facilities of public secondary schools in Gashu'a and Nguru Educational Zones, Yobe State.
4. There is no significant difference in the opinions of principals, officials of the Ministry of Education, Teachers and PT/SBMC official on funds generated from philanthropic individuals/organizations on provision of facilities in secondary schools in Gashu'a and Nguru Educational Zones, Yobe State, Nigeria.

The study covers all day and boarding public secondary in Gashu'a and Nguru Educational Zones, Yobe State and is significant because it would give school administrators a guide to the funds generated from government from school fees, funds generated from PTA/SBMC and funds generated from philanthropic individuals/organizations on provision of facilities. The key variables are operationally defined to conclude the chapter.

Chapter two focuses on assessment of funding and management in public secondary schools in Gashua Nguru Educational Zones, Yobe State, the works of several scholars who have written Funding as the money that a government or private provides for a specific purpose. The conceptual framework provides a base as it explores the concepts of funding of education as true domain of the economist, where educators decide what is to be done and then economists work out how much it will cost and how money is to be raised,

"finance is a necessary evil" according to him, which should not affect the decisions one has to take, except by placing limits on what can be accomplished in a given time. Scholarly works on the variables; funding of schools through government grants, funding of schools through internally generated funds, funding of schools through PTA/SBMC and funding of schools through non-governmental organizations. An empirical study of related works to show the relationship of the study to previous studies was carried out. It revealed some similarities to the present research, but its uniqueness in terms of scope and variables covered are highlighted.

Research methodology is covered in chapter three. The research design used is the descriptive survey. The population of the study comprises of principals, teachers, MOE and PTA/SBMC. There are 17 principals, 994 teachers, 29 Ministry officials and 272 PTA/SBMC. Making a Total of 1262. A sample of 213 was purposively selected from seventeen schools. A questionnaire titled "Questionnaire for the assessment of funding and management in public secondary schools in Gashua and Nguru Educational zones ,Yobe State containing 40 items was deployed to collect data for the study. The instrument was validated by lecturers in the Department of Educational Administration and Planning of Ahmadu Bello University Zaria, a pilot study was carried out before it was finally deployed to the field.

The fourth chapter presented the analysis of the data in form of frequency and percentage tables. The research questions are answered using mean scores and standard deviation. The twelve null hypotheses are tested using analysis of variance (ANOVA) at 0.05 alpha level and ten are retained and two are rejected. Some of the major findings are: funds generated from government grants are not effectively used on provision of facilities such as teaching facilities, learning facilities, welfare facilities and games and recreational

facilities. Also, funds generated from government from school fees are not put into school purchasing effective school materials for used which was rejected from the hypotheses testing in one and two.

The study shows that funds generated from PTA/SBMC are used on provision of facilities of public secondary schools and funds generated from philanthropic individuals/organizations are also used on provision of facilities in secondary schools in Gashu'a and Nguru Educational Zones, Yobe State which the hypotheses testing were accepted.

5.3 Conclusion

1. The following were the conclusions of the study from the study findings it can be concluded that funds generated from government grants were not fully enough in the provision of teaching and learning facilities and executing any projects in their school,. However those who disagreed indicated the reason being lack of commitment and inadequate implementation of funds for the schools by the state government.
2. The study further concluded that funds generated from government from school fees are not enough in providing school facilities such as teaching, learning, welfare, games and recreational facilities in secondary schools in Yobe North senatorial district. Those who indicated otherwise the study concludes that they gave reasons such as failure by some parents to paid regular school fees to their children and failure to involve all the stakeholders in the implementation process.
3. The study also concluded that funds generated from PTA/SBMC are properly utilized in providing the major basic facilities needs for both staff and students in the schools.

4. Finally, the study also concludes that funds generated from philanthropic individuals/organizations are adequately used in provision of teaching facilities, learning facilities, welfare facilities and games and sport facilities in schools. Those who indicated otherwise the study concludes that they gave reasons such as assist rendered by philanthropic individuals and organization to schools in Yobe North senatorial district.

5.4 Recommendations

On the basis of the findings and conclusions of the study the following recommendations are made:

1. The study recommends that government should try as much as possible in providing sufficient funds in other to improve teaching and learning in schools and to enable the implementation process be successful. While the school management should also effectively utilized the available funds providing to them to facilitate completion of the intended projects. This would minimize teaching facilities and stalled projects in secondary schools in Gashu'a and Nguru Educational Zones, Yobe State.
2. The Government should also monitor and evaluate the utilization of funds allocated to schools to ensure that they meet guidelines put in place to govern the utilization. The study also recommends that parents should endeavour to pay their children school fees regularly and provide others necessary materials needed for their children in the school.
3. More Projects should be constructed and sponsored by PTA/SBMC or Friend Church-Quakers such as; dormitories, classrooms, laboratories and toilets. The Government Contribution towards infrastructure in the schools should be adequate;

Infrastructural projects in the schools should also sponsored by CDF, PTA and NGOs etc.

4. Educational administrators should seek new innovative ways of generating funds in assisting provision of school facilities such as; teaching, learning, welfare and games and recreational facilities. They should considered grants and subventions from international and local donor groups in secondary schools in Gashu'a and Nguru Educational Zones, Yobe State.

5.5 Contributions to Knowledge

It is often seen that well meaning programmes and strategy derive do not achieve the core objectives that underlie them because of the nature, attitude and behaviour of the government, stakeholders, donor agencies and other related authorities concerned especially when it comes to finding solutions to the problems of provision ,under funding and inappropriate utilization and mismanagement of funds in our public secondary schools.

This work were not only to discusess the assessment of funding and management as well as various sources of funds in public secondary schools, but also funding secondary education , and other related issues were discussed. Also some recommendations which the researcher believe that if properly implemented by the government and schools administrators at secondary schools level of our education, government should strengthening all the agencies eg EFCC and ICPC sit will go a long way to reduce, if not eliminate the issues of corruption and mismanagement of schools funds from the society.

5.6 Suggestions for Further Research

Due to the findings, implications and the limitations of this study, the researcher made the following suggestions for further studies:

1. It is recommended that seminar should be conducted in states or other Educational zones in State and the country.
2. This study should be repeated in other schools not covered by this study, or in other state of Nigeria in order to confirm or disapprove the findings in this study.
3. Nation wide study of this nature. will help to minimize if not eradicated the problem from school system in Nigeria.
4. Challenges problems facing project management in schools.

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Our Ref: DEFC/S.25 Date: _____

_____

_____

_____

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Dear Sir,

LETTER OF INTRODUCTION

The bearer, AHMED MOHAMMED BEDE, with Registration Number M.ed/EDUC/22582/2012/13, is a student in this department. He /She is carrying out research, being part of requirement for graduation, in M.ed EDUCATIONAL ADMIN & PLANNING. He/She needs certain information in your organization. Kindly, allow him/her have access to information in your organization. The information obtained will be used for research purpose only. The topic of his/her research is:

ASSESSMENT OF FUNDING AND MANAGEMENT OF PUBLIC SEC. SCH. IN GASHUA/DAMATURU EDUCATIONAL ZONES AREA OF YOBE STATE.

Thanks in anticipation of your kind response.

Yours sincerely,

Dr. Bashir Maina
Head of Department

9/11/2015
Head of Department
Dept. of Educational Foundations & Curriculum
A. B. U. Zaria

AHMADU BELLO UNIVERSITY, ZARIA
DEPARTMENT OF EDUCATIONAL FOUNDATION AND CURRICULUM

EDUCATIONAL ADMINISTRATION AND PLANNING SECTION

QUESTIONNAIRE ON THE "ASSESSMENT OF FUNDING AND MANAGEMENT IN PUBLIC SECONDARY SCHOOLS IN GASHU'A AND NGURU EDUCATIONAL ZONE, YOBE STATE" IS DESIGNED BY B.A. MAINA (2015) FOR POSTGRADUATE STUDENTS TO ADOPT IN RESEARCHES

Dear Respondent,

The researcher is a Postgraduate Candidate in Educational Administration and Planning. He/She is currently undertaking a research on **IMPACT OF FUNDING AND MANAGEMENT IN PUBLIC SECONDARY",** you are requested to respond to issue raise in this questionnaire. Your responses will be treated confidentially.

Thank you in anticipation of your kind and honest responses.

Yours sincerely,

Name :**Mohammed Ahmed DEDE**

Registration Number:**M.ED/EDUC/22582/2012-13**

University:**AHMADU BELLO UNIVERSITY, ZARIA (ABU)**

Please tick [√] in appropriate box that relates to you

1. Status

(a) Principal [ ]

(b) Teacher [ ]

(c) Office of MOE [ ]

(d) Proprietor [ ]

(e) Official of PTA/SBMC [ ]

2. Gender

(a) Male [ ]

(b) Female [ ]

3. Educational Qualification

(a) MA/MSc [ ]

(b) M.Ed/MSc Ed [ ]

(c) BA/BSc [ ]

(d) B.Ed/B.Sc Ed [ ]

(e) HND [ ]

(f) NCE [ ]

(g) Others, please specify _____

4. Years of working experience

(a) 0 – 5 years [ ]

(b) 6 – 10 years [ ]

(c) 11 – 15 years [ ]

(d) 16 – 20 years [ ]

(e) 21 years and above [ ]

5. Ownership of School

(a) Public [ ]

(b) Private [ ]

6. Location of School

(a) Urban [ ]

(b) Rural [ ]

Please tick [√] in the column that relates to your opinion

Section B: Impact of Funds Generated from Government Grants on Provision of Facilities in Secondary Schools

S/NO	Item Statement	Strongly Agree	Agree	Undecided	Disagree	Strongly Disagree
1.	Fund comes to school from Government through monthly Subvention					
2.	The Fund that comes through monthly subvention enables the schools to provide teaching facilities					
3.	The School receives fund from state government special grant					
4.	The fund from government's special grant for emergency					
5.	The state government allocates fund meant for education from the Government budget and it is used for teaching facilities in school					
6.	The fund that comes from yearly Budgetary allocation by the Government is used to provide learning facilities					
7.	Fund comes to school from Government through monthly Subvention					
8.	Government grants that come to school are used for execution of Projects and purchase of materials to enhance teaching					
9.	Fund that comes to school through monthly subvention are used to provide welfare facilities					
10.	Fund that comes to school from yearly budgetary allocation by the Government are used to provide welfare and games/recreation facilities					

Provide additional information, if you have any, on other sources of funds and their impact on the provision of facilities _____

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Section C: Impact of Funds Generated from Government from School Fees on Provision of Facilities in Secondary Schools

S/NO	Item Statement	Strongly Agree	Agree	Undecided	Disagree	Strongly Disagree
1.	School fees constitute part of internally generated revenue for the school					
2.	Fund from school fees is used to provide teaching facilities					
3.	The school fees collected are used to provide learning facilities					
4.	The government allows school to use fees collected from students for welfare facilities					
5.	The government allows school to use fees, collected from non-students for welfare facilities					
6.	The school fees are used to provide games facilities in the school					
7.	The School fees are used to provide recreational facilities in the school					
8.	The school fees are used to provide health facilities for both staff and students					
9.	The school fees are used to repair the damage game and recreational facilities in the school					
10.	The principal uses school fees to repair the damaged teaching facilities in the school					
11.	The principal uses school fees to repair the damaged learning facilities in the school					

Provide additional information, if you have any, on the Impact of School fees generated on the provision of facilities in school _____

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Section D: Impact of Funds Generated from PTA/SBMC on the provide Facilities Secondary Schools

S/NO	Item Statement	Strongly Agree	Agree	Undecided	Disagree	Strongly Disagree
1.	PTA forms part of sources of fund for the school					
2.	The fund generated from PTA is used to provide teaching facilities in the school					
3.	SBMC forms part of sources of fund for the school					
4.	The fund generated from SBMC is used to provide learning facilities in the school					
5.	The fund generated from PTA is used to provide welfare facilities in the school					
6.	The fund generated from PTA is used to provide sport and recreational facilities in the school					
7.	The fund generated from SBMC is used to provide welfare facilities in the school					
8.	The fund generated from SBMC is used to provide sport and recreational facilities in the school					
9.	The fund generated from PTA is used to repair damaged teaching facilities in the school					
10.	The fund generated from SBMC is used to repair damaged learning facilities in the school					

Provide additional information, if you have any, on the impact of funds generated from PTA/SBMC on provision of facilities in school _____

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Section E: Impact of Funds Generated from Philanthropic Individuals/Organizations on Provision of Facilities in Secondary Schools

S/NO	Item Statement	Strongly Agree	Agree	Undecided	Disagree	Strongly Disagree
1.	Philanthropic individuals assist in funding the school					
2.	Philanthropic organizations assist in funding the school					
3.	The fund generated from philanthropic individuals are used to provide teaching facilities in the school					
4.	The fund generated from philanthropic organizations are used to provide teaching facilities in the school					
5.	The fund generated from philanthropic individuals are used to provide learning facilities in the school					
6.	The fund generated from philanthropic organizations are used to provide learning facilities in the school					
7.	The fund generated from philanthropic individuals are used to provide welfare facilities in the school					
8.	The fund generated from philanthropic organizations are used to provide welfare facilities for both staff and students in the school					
9.	The funds generated from philanthropic individuals are used to provide games /recreational facilities in the school					
10.	The funds generated from philanthropic organizations are used to provide games /recreational facilities in the school					

Provide additional information, if you have any, on the impact of funds generated from Philanthropic individuals/organizations on provision of facilities in school _____

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