COST - ANALYSIS OF SECONDARY TECHNICAL INSTITUTIONS IN KANO STATE OF NIGERIA

A Research Project

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(Educational Administration and Planning)

BY

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This Research Project has been read and approved as meeting the requirements of Ahmadu Bello University Zaria, Nigeria.

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DEDICATION

To my wife, 'Joke who assisted me both morally and financially while pursuing the course and my daughter, 'Bimbo for bearing my long absence from home.

ABSTRACT

Although Secondary Technical Education in Kano State could be viewed from many angles, the researcher focused his attention on the financial aspect only.

The object of the study was to find out the unit cost, the average unit cost and the total cost of money involved in running the Secondary Technical Schools in Kano State by the State Government.

For this analysis costs were categorized as follows:-

(a) Direct Instructional Cost - This involved teachers' salaries and allowances.

(b) Indirect Instructional Cost - This concerned the expenditure incurred by the payment of salaries and allowances of the supportive staff, the Principal of the School, cost of equipment and materials, payment of water and electricity bills and other running costs.

(c) Student Support Cost. This covered Students' maintenance, students' pocket money and students' travelling allowances.

(d) Implementary Cost - covers costs on health and Library Services.

TO BRING FORTH THE NECESSARY INFORMATION

TWO METHODS WERE USED:

(a) by questionnaire

(b) by face to face interview.

Three sets of questionnaires were prepared. One set for the teachers in all the three schools covered by the study (62 questionnaires) another set of questionnaires for the Principals of these Schools (3 questionnaires) finally 65 questionnaires were delivered to the Principal Accountant in the Ministry of Education of Kano State. A copy of each set of the questionnaires has been included in the appendix. All the questionnaires were returned duly filled. In cases where information or figures were suspected to be inaccurate attempts were made to correct such information by or through personal interviews.

Data analysis reveal that the total cost of running secondary technical schools in Kano State was ₦531, 379, 98 from which ₦101, 007, 51 went to direct instruction, ₦239, 839 was spent on indirect instruction, ₦182, 580. 52 accounted for student support cost and ₦7, 952, 59 went to implementary cost.

The unit cost per student in all secondary technical institutions in Kano State was an average of ₦483.28

ACKNOWLEDGEMENTS

I would like to thank my Project Adviser Dr. Aderemi Olutola for his constructive criticisms and valuable suggestions. Without a tap from his expertise this work would probably not be a reality.

It is a great pleasure to register my profound gratitude to my half brother, Mr. Olabanji Fawehinmi, my mother Madam Adebowale and my wife, Adejoke for the part they played in financing the programme. But for the moral and financial support of my people, the course would certainly have been abandoned sometimes after its take off.

My thanks go to the Principals and Teachers of the Schools covered by the investigation for their co-operation especially Mr. Lawrence Yonbami, the Vice Principal of Government Technical Training School, Kano who assisted me in no small measure to collect the required data from his school.

Finally I thank the Principal Accountant of the Kano State Ministry of Education for having the patience to answer my seemingly unending questions particularly on some teachers' salaries and allowances.

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ABBREVIATIONS

T.V.T.C.	Technical Vocational Training School
G.S.T.S.	Government Secondary Technical Training School
G.T.T.S.	Government Technical Training School
MIN.	Ministry
SCH.	School
K.E.D.C.	Kano Education Development Centre
P.S.C.	Public Service Commission
N.Y.S.C.	National Youth Service Corps
ESTAB.	Establishment
AGRIC.	Agriculture
NAT.	Natural
DEV.	Development
COMM.	Community
REF.	Reference
N.C.E.	Nigerian Certificate in Education
C.U.S.O.	The Canadian University Service Overseas
V.S.O.	Voluntary Service Overseas.

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CHAPTER I

INTRODUCTION

"Today it is recognised at many levels that education must be more than a formalistic, theoretical and academically oriented exercise producing the purely erudite scholar". It must satisfy many different needs and it must be geared to the level of development and aspirations of Kano State in particular and Nigeria in general. Education for its own sake is a luxury. It must be functional in that it helps the recipient participate more effectively in the development of his own country.

As the process of development continues the society becomes less agrarian and more technical. The skill once acquired from parents, relatives and elders is no longer sufficient to fulfil the manpower needs of the state. The Schools must therefore take up the function and hence the importance of technical schools.

Unfortunately, people in Kano State as elsewhere prefer the grammar type of secondary school and teacher training colleges to technical schools. For example the Kano State School Directory for 1975 - 76 shows that there are 12 Grade II Teachers Colleges, 2 Pivotal Teachers College and 7 U.P.E Emergency teachers Colleges.

Rodney W. Napier, School Guidance Service Focus on Developing Nations: Ibadan, Evans Brothers (Nigeria Publishers) Limited 1972 P.7

There are also 20 Government Secondary Schools. But there are only 3 Secondary Technical and Vocational Institutions in the whole of the State.

Although Kano State is one of the most educationally backward States in Nigeria at present, the State is making a frantic effort to improve this position. Realising that the state needs to step up her development in the educational sector to meet her manpower demands and perhaps catch up with some of the more advanced States in the federation the Kano State Government has launched a five year Educational Development Programme from 1976 - 81 in collaboration with the Universal Primary Education Scheme. To this end a lot of money has been earmarked for this purpose.

The following figures show the allocation by type of education both for the capital and the recurrent expenditure for 1976 - 1981 period.

TABLE "X"

CAPITAL EXPENDITURE BY TYPE OF EDUCATION

Capital Expenditure			
Primary School	₦413,	308,	000
Secondary School	₦108,	800,	000
Teacher Training	₦191,	000,	000
Miscellaneous	₦ 28,	120	000
TOTAL	₦741,	278,	000

TABLE "Y"

RECURRENT EXPENDITURE BY TYPE OF EDUCATION

Primary School	₦440,	778,	320
Secondary School	₦431,	059,	200
Teacher Training	₦146,	375,	200
	₦630,	312,	720

The objective of the "Third National Development Plan" (Volume I, PP. 247 - 248) as it relates to technical education in general is to organise and substantially expand technical institutions so as to enhance their attractiveness and also to cater for increases in demand which technical schools will generate. Secondly the Institutions are to be more specialized than at present to permit a more rounded training of various categories of technical manpower. Finally a National Council for Technical Education will established to direct and co-ordinate the organizational programme for post-secondary technical education.

However with respect to secondary technical colleges in particular the policy of the Federal Government is to build a system of 5 - year secondary colleges that will exist side by side with secondary schools. The major emphasis will be on technical subjects and the curricula will be so designed so as to provide a more direct link with Polytechnics and Colleges of Technology.

So far as Kano State is concerned there is at present only one school which runs both technical and basic courses in the same School the type proposed in the Third National Development Plan.

This research seeks to find the unit cost per student the total cost for all Secondary Technical Institutions in Kano State for running such Schools in the State. To facilitate the findings three sets of questionnaires have been drawn up to bring out relevant information - one set for the Principals of these Colleges, the second set for the Teachers and the third for the Principal Accountant of the Ministry of Education, Kano State. Personal interviews are also conducted with the Principals of these Schools with some of their Teachers and with the Principal Accountant.

The object of the study is to elucidate the financial involment of the / Kano State Government in providing Secondary Technical Education up to the City and Guild level with a view to recommending improvement, expansion of the existing schools, and probably on the possible establishment of more technical colleges.

The Universal Primary Education has begun and many of the beneficiaries may not go to the Secondary Grammar Schools: an appreciable number of the children will drop out.

It is imperative that a place must be pr vided for these youths in the technical World where their talents can be discovered and developed maximally hence the importance of technical schools.

1.1 STATEMENT OF THE PROBLEM

The central problem of this study is to analyse the total cost of running secondary technical institutions in Kano State and to find out the average unit cost per student in all the secondary technical institutions in the State.

The study will focus attention on the cost of all the courses offered in the colleges in question for the successful completion of their programme.

Attention will be paid to the unit cost per student in the following areas:

(i) Direct Instructional Cost

(ii) Indirect Instructional Cost

(iii) Implementary Cost

(iv) Student Support Cost

1.2 PURPOSE OF STUDY

Inspite of the actute shortage of Technical manpower particularly at the intermediate level in Nigeria, Technical Education does not seem to enjoy the support, prestige and emphasis it deserves. Yet Technicians and other cadre of Technical Personnel are indispensable requirements for the technological take - off of any nation.

This Country has come to realise this fact and efforts are being made to improve the lot of Technical Education now. For instance, the Head of State, Lt. General Olusegun Obasanjo (New Nigerian, 18 November, 1976) declared at the last Graduation Ceremoney of the University of Ibadan on the 13 November, 1976 that Technical Secondary Education ..... would be tuition - free and boarding - free as from the next academic year.

Although other factors might be responsible for the lack of popularity of Technical Education, it is the object of this study to find out the average unit cost per student in all secondary technical institutions in Kano State with a few to recommending means of improvement.

1.3 THE SCOPE AND LIMITATIONS OF THE STUDY

The Study will cover the Secondary Technical and the Secondary Vocational Institutions in Kano State. Attention will be focused on Technical programmes as well as on other subjects that aid in the teaching of these Technical subjects.

One limitation is that this research does not account for the capital cost of buildings or the cost of the land on which the schools are situated. Secondly the study does not attempt to find the cost of training versus the efficiency of the trainee. Such findings might be appropriate for cost - benefit analysis studies.

In his uppublished M.Ed Thesis (1974, P.10) J.F. Pessima observed that certain limitations are common to all cost-analysis studies and to support his observation he referred to the following quotation from cost-analysis undertaken at Mount Royal Junior College in Alberta, Canada.

The determination of unit costs has both advantages and disadvantages inaasmuc as unit costs relate to the expenditure of a given course department or curriculum,or of the number of students served in that division. It affords a more satisfactory index of financial performance than do cost expenditures: Various courses of study, departments or colleges in an institution can be compared to the other similar divisions through the use of per student costs so that the administration can determine which department or courses of study are being developed or utilized and which ones need increased appropriation. In this connection unit cost renders important assistance to a administration in the preparation of annual budget.

Perhaps even more important is the following statement
ment on the place of unit cost in educational finance.

It is obvious that all unit cost figures are open to question because of the many assumptions upon which they are necessarily based. It is also obvious that they w will change with every shift of enrolment, registration, salary scale and price level. For that reason comparisons of unit cost figures even when these figures have been computed in accordance with the same formulae should be made only with great caution: comparisons between institutions are particularly difficult but comparisons between similar departments of the same institutions and between different years of the same institution will be of some service. No institution should be without figures of unit expense of instruction but they should be used only with due regard for their uncertainty and complexity.

1.4 DEFINITION OF TERMS

The following are the definitions used for this study:

1. Education:- covers all activities carried out by the Ministry of Education for the purpose of ensuring the operation and expansion of the school system and the supply of educational services, all activities carried out by the other educational authorities for the same purpose with the approval of the Ministry of Education and all activities carried out by the educational institutions forming school system.

2. Education costs - are all expenses incurred by the above mentioned authorities for the purpose already stated.

3. Direct Instructional cost -
   Covers salaries and other fringe benefits paid to teachers

4. Indirect Instructional cost -
   expenditure on principal's office, maintenance, and care of of intructional areas, salaries and fringe benefits of all categories of non-academic staff.

Implimentary cost -

covers expenditure on Library and Health services.

Student Support Cost -

covers all expenses incurred for students maintenance.

Secondary Technical Institution:- This refers to that type of post primary school where the major concern is technical training. Basic subjects are taught in order to facilitate better understanding of the technical courses offered.

1.5 SINCE THIS IS AN EXPLORATORY STUDY, IT DOES NOT NEED ANY HYPOTHESIS. HOWEVER SOME BASIC ASSUMPTIONS MAY SERVE AS GUIDING PRINCIPLES:

I It is assumed that students are actually receiving instruction in courses according to work load analysis on the school time table.

II It is assumed that differentials arising out of every level of qualification and specification of instructional staff are cost rather than quality differentials.

III It is assumed that low enrolment leads to high unit costs.

REVIEW OF RELATED LITERATURE

A number of people have worked either on the financing of ...cation or "Cost Analysis" of some aspect of education in ...geria and abroad.

In a book "The Financing of Education in Nigeria" Callaway and Musone (1968) covered a period of 1952 - 62. Their research was designed to provide aggregate analysis of the financing of education in Nigeria for eleven years. It examined the total expenditures on formal education: The contribution made by the public and private sectors of the economy and the foreign aid and finally the amount spent on different types and levels of education.

In his own contribution, Reiff, W.H. "Educational Cost Analysis in Action a cost study for planner "(1972 volume I Unesco IIEP) who made a case study of Thailand demonstrated that in a country where statistical information is inadequate and where monetry expenditures give only a rough idea of the real cost of education, the educational planner resorts to first hand collection of data to secure the raw material for meaningful cost analysis. The other part of the study suggested some ways of realloccating expenditure in order to increase educational efficiency.

Finally J.F.L. Pessima (1974 P.335) worked on the cost analysis of selected Post Primary Schools in the then North Central State and concluded that the unit cost per student of operating programmes in the State was an average of ₦297.37.

ermore the author noted that the costs of operating
ndary grammar programmes were higher than the costs of
r programmes more especially in an urban setting.

Professor A. F. Ogunshola, in his book Legislation and ucation in Northern Nigeria (1974 PP 78 - 80) noted that he administration and financing of education in Northern Nigeria fell into broad categories.

1. Elementary School financed by government and local people based on Oldman's recommendation.

2. Secondary Schools and Teachers' Colleges financed by Government grants or private contribution and fees for those run by voluntary agencies and

3. Go ernment Secondary Schools and Technical Colleges heavily subsidized by Government though minimal fees paid on sliding scale based on roughly assesed earning capacities of parents or guidians are sometimes paid.

No fees are charged in Teachers Colleges run by the Government. Instead students are paid pocket money and other allowances.

The total cost of Primary Education was calculated to be approximately ₦20 per head a year. The Government grant was arbitrarily fixed at ₦10 (now ₦12) a head leaving the remainder to be found from local sources that is from fees or taxes or both.

It was late discovered that the figure ₦20 a head per year was just an underestimate for Primary School Child.

As a result the American system of an equalization plan could be tried with some modification. However, at the present time, the Free Universal Primary Education Scheme has come into being and the Federal Government bears almost a hundred percent of the cost of Primary Education. Furthermore at the Graduation Ceremony of the University of Ibadan in November, 1976 the Head of State, Lt. General Olusegun Obasanjo announced that Boading and tuition would be free in all secondary technical schools in Nigeria, also all the Universities, and University Colleges would be tution-free as from the next academic year. (1977/78).

It appears nobody has worked on th cost-analysis of Secondary Technical Schools' per se. The researcher is trying to explore the financial involvement as far as the Government is concerned on Secondary Technical Education in Kano State with a view to determining per student cost, average unit cost and total cost of running the schools concerned to the successful completion of the courses in the various schools.

As part of the literature review it is the object of this chapter to review the recurrent expenditure shouldred by the Kano State Government on education vis-a-vis other public spendings for the last six years. Besides, the chapter will consider the allocation for the recurrent expenditure by level and type of education for the period already mentioned. Within the Ministry of Education.

TABLE 1a SHOWS THE SUMMARY OF THE RECURRENT EXPENDITURE FOR 1971 - 72 OF THE KANO STATE GOVERNMENT

HEAD	MINISTRY	ESTIMATES(£)	PERCENTAGE
739	Payment to Public Funds	5000,000	33.64
727	Min. of Education	3021 450	20.32
734	Min. of Works and Survey	1591 100	10.70
731	Min. of Health and Social Welfare	1491 800	10.03
726	Min. of Agric. & Nat. Res.	900 000	6.05
738	Subventions	664 000	4.46
723	The Military Governor's Office	555 600	3.74
737	Public Debt. Charges	555 560	3.74
735	Miscellaneous Expenses	231 500	1.53
723	Judiciary	227 690	1.53
729	Min. of Finance	185 000	1.24
730	Min. of Forestry & Comm. Dev.	170 100	1.14
728	Min. of Estab. & Serv. Matters	74 350	0.54
732	Audit Department	40 100	0.27
732	Ministry of Justice	35 170	0.24
733	Ministry of Trade and Industry	33 800	0.23
737	Pensions and Gratiuties	33 100	0.22
721	Government House	28 800	0.19
724	Public Service Commission	24 050	1.16
	TOTAL	14863 170	100..00

Reference: Approved Recurrent and Capital Estimates of the Government of Kano State of Nigeria 1971 - 72 P.21

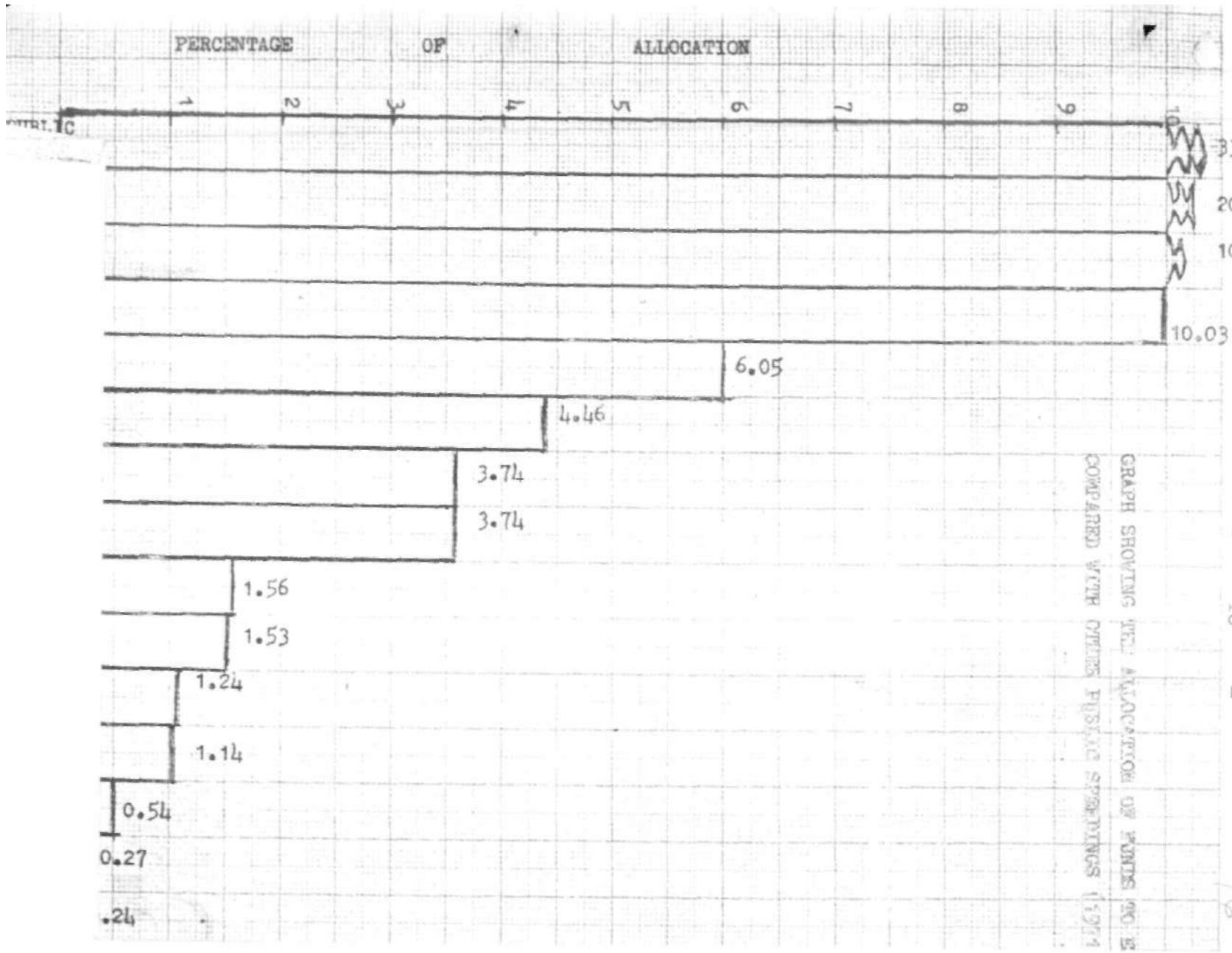

PERCENTAGE OF ALLOCATION
1
2
3
4
5
6
7
8
9
10
33.
20.
10.7
10.03
6.05
4.46
3.74
3.74
1.56
1.53
1.24
1.14
0.54
0.27
.24
GRAPH SHOWING PERCENTAGE ALLOCATION OF FUNDS TO PUBLIC SECTORS (1974
COMPARED WITH OTHER PUBLIC SECTORS (1974

TABLE (1b) SHOWS THE RELATIVE ALLOCATION TO THE LEVEL AND TYPE OF EDUCATION WITHIN THE MINISTRY OF EDUCATION (1971 - 72 ESTIMATES)

Type of School	Estimate(£)	PERCENTAGE
Secondary School	198,660	35.24
Teachers' Colleges	149,140	26.45
K.E.D.C.(1)	80,250	14. 23
Technical Education (2)	47,640	8.45
Arabic Education	47,360	8.40
Technical Secondary School (3)	22,750	4.03
Adult Education	11,010	1.96
Girls Primary School	6,910	1.24
TOTAL	562,720	100

(1) Kano Educational Development Centre

(2) Expenditure on all Technically - biased schools.

(3) Expenditure on Secondary Technical School, Wudil.

Reference: Ibid; PP 41 - 43

Table 1a shows that Payment to Public Funds got the greatest allocation in the Kano State 1971 -72 Estimates. Out of the total recurrent expenditure of ₦14,863,170.00 Payment for Public Funds accounted for ₦5,000,000 which was about 33.64% shown in graph. I

Education ranked second with ₦3,021,450 i.e. 20.32% this was also shown to be the second highest columm in the histogram. Ministry of Health and Social Welfare was placed third with the sum of ₦1,591,100 which was equivalent to 10.70% also shown on the graph.

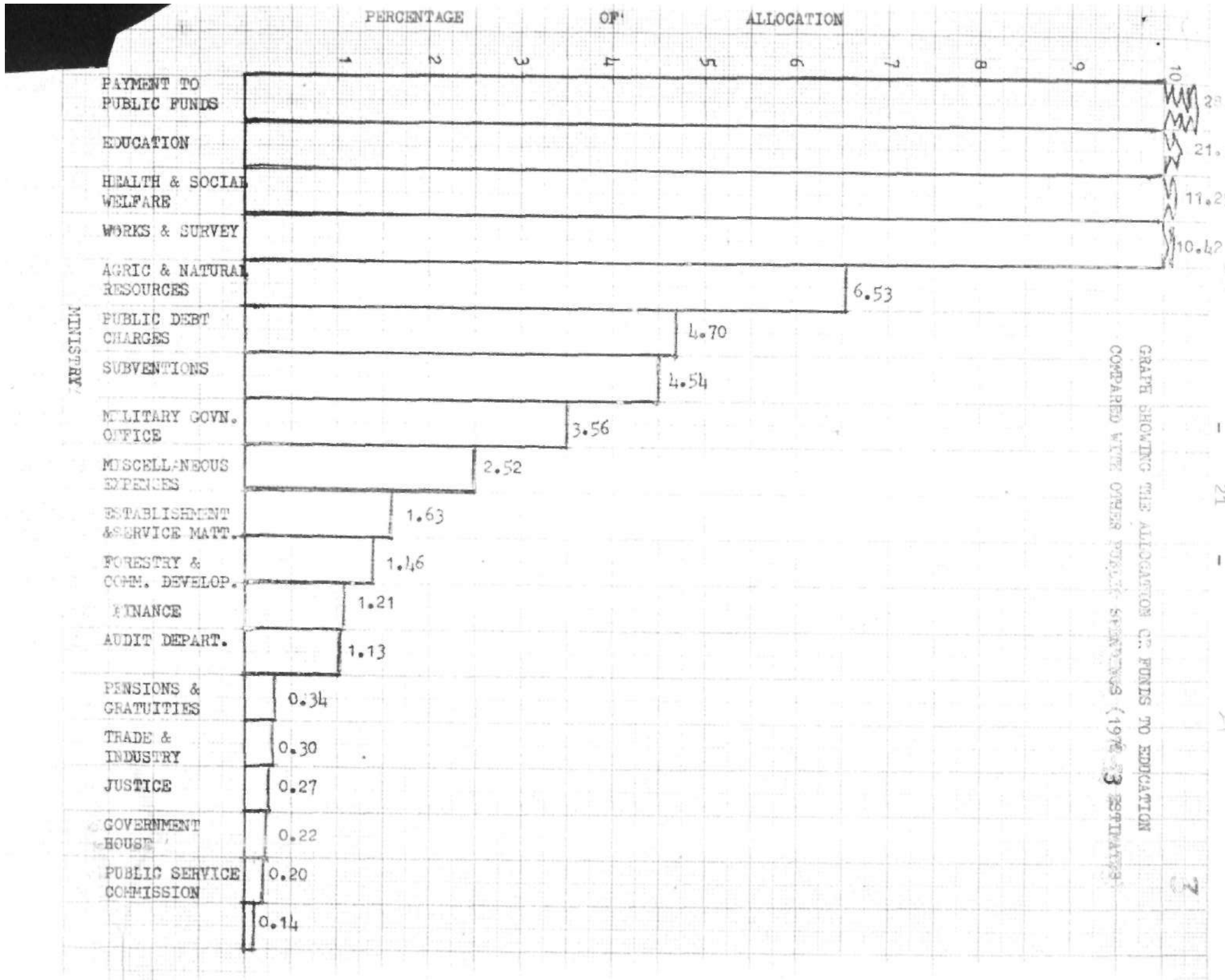
But on Table 1b which shows the breakdown within the Ministry of Education itself, Secondary Education emerged highest as regards the allocation of funds. Secondary Schools alone claimed ₦198,660 out of the total allocation ₦563,720 meant for the recurrent expenditure within the Ministry of Education for the 1971 - 72 fiscal year. Teachers' Colleges (i.e. Teacher Education) came second and graph II shows this accordingly.

Since the actual positions of the allocation to Public Funds, Education and Works and Survey were difficult to show on the graph used due to the long range between the highest and the lowest allocation, the bars of Public Funds, Education, and works and survey were therefore broken and actual allocation written on the "twisted bars". The histogram was broken in a similar fashion wherever the actual position could not be shown on the graph.

TABLE (2a) SHOWS THE SUMMARY OF THE RECURRENT EXPENDITURE FOR 1972 - 73 OF THE KANO STATE GOVERNMENT

HEAD	MINISTRY	ESTIMATES(£)	PERCENTAGE
739	Payment to Funds	5,000 000	28.22
727	Min. of Education	3,777 250	21.32
731	Min. of Health & Social Welfare	1,999 400	11.29
734	Min. of Works and Survey	1,845 000	10.42
726	Min. of Agric & Nat. Res.	1,157 400	6.53
737	Public Debt. Charges	832 640	4.70
738	Subventions	805 000	4.54
722	The Military Governor's Office	631 100	3.56
735	Miscellaneous Expenses	446 000	2.52
723	Judiciary	288 200	1.63
728	Min. of Estab.& Serv. Matter	259 550	1.46
730	Min. of Forestry & Comm. Dev.	214 200	1.21
729	Min. of Finance	200 000	1.13
725	Audit Department	55 600	0.34
736	Pensions & Gratuities	52 500	0.30
738	Min. of Trade & Industry	48 400	0.27
732	Min. of Justice	38 470	0.22
721	Govt. House	36 000	0.20
724	Public Service Commission	25 250	0.14
		17711 960	100.00

Reference; Approved Recurrent and Capital Estimates of the Government of Kano State of Nigeria 1972 - 73 P.21



GRAPH SHOWING THE ALLOCATION OF FUNDS TO EDUCATION COMPARED WITH OTHER PUBLIC SERVICES (1976 ESTIMATES)

TABLE (2b) SHOWS THE RELATIVE ALLOCATION TO THE LEVEL AND TYPE OF EDUCATION WITHIN THE MINISTRY OF EDUCATION (1972 - 73 ESTIMATES)

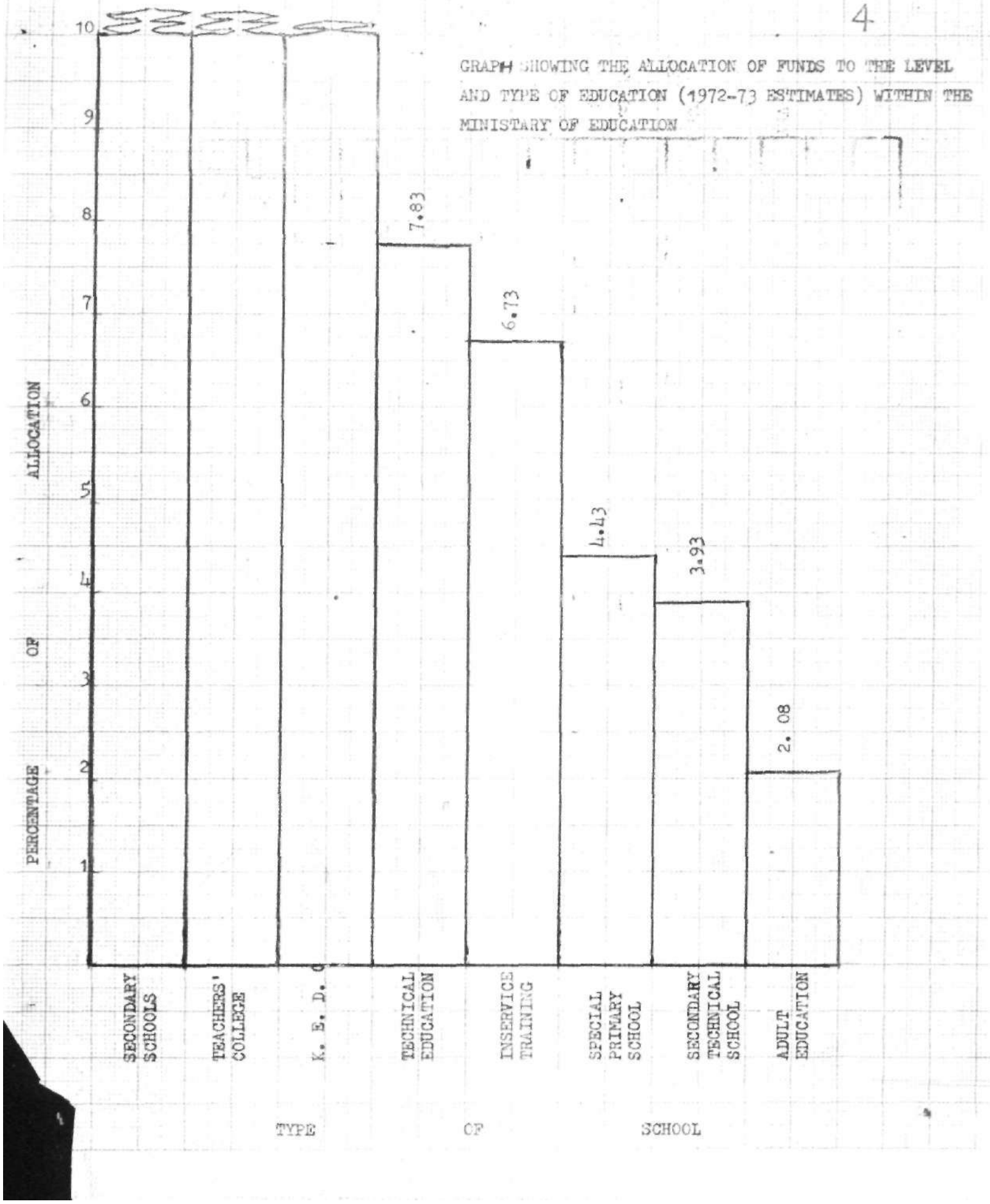
Type of School	Estimate(₦)	Percentage
Secondary Schools	272 700	37.53
Teachers' College	184 300	25.27
Kano Educational Development Centre	89 000	12.20
Technical Education	57 100	7.83
Inservice Training	49 100	6.73
Special Primary Schools	32 300	4.43
Secondary Technical School	28 700	3.93
Adult Education	15 100	2.08
	729 300	100.00

Refernce: Ibid; PP 45 - 48

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4

GRAPH SHOWING THE ALLOCATION OF FUNDS TO THE LEVEL AND TYPE OF EDUCATION (1972-73 ESTIMATES) WITHIN THE MINISTARY OF EDUCATION



The position of allocation during the 1972 - 73 Financial year was quite similar to the previous year. Payment to Public Funds also received the greatest share of money, ₦5,000,000 out of the grand total of ₦17,711, 960. Ministry of Education followed closely with ₦3, 777, 250 allocation. Both positions could be clearly seen on graph 3.

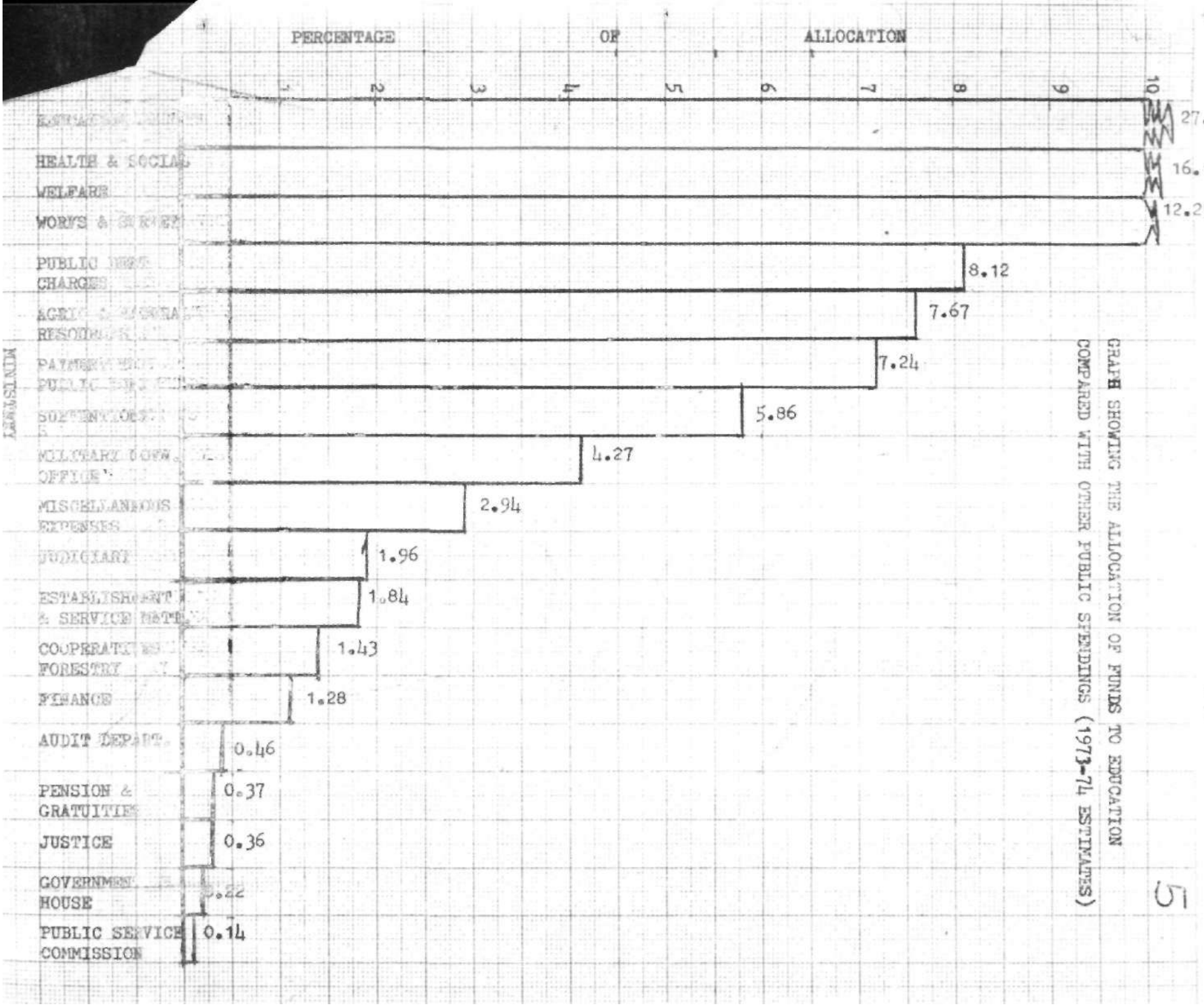
Furthermore Secondary Schools had the largest share out of the recurrent expenditure for the Ministry of Education. This allocation amounted to 37.53% of the total recurrent expenditure to Education for the fiscal year in question.

Technical Education ranked fourth with ₦57,100 i.e. 7.83% .

TABLE (3a) SHOWS THE SUMMARY OF THE RECURRENT EXPENDITURE FOR 1973 - 74 OF THE KANO STATE GOVERNMENT

HEAD	MINISTRY	ESTIMATES(₦)	PERCENTAGE
729	Min. of Education	9,349 600	27.06
732	Min. of Health & Soc. Welfare	5,576 000	16.14
734	Min. of Works and Survey	4,230 000	12.25
737	Public Debt Charges	2,805 460	8.12
727	Min. of Agric. & Nat. Res.	2,648 000	7.67
739	Payment to Public Funds	2,500 000	7.24
738	Subventions	2,021 900	5.85
722	Military Governor's Office	1,475 900	4.27
735	Miscellaneous Expenses	1,010 000	2.94
723	Judiciary	676 600	1.96
730	Min. of Estab. and Serv. Matters	634 400	1.84
728	Min. of Co-op. Forestry & Comm. Development	517 000	1.43
731	Ministry of Finance	443 500	1.28
726	Audit Department	158 000	0.46
736	Pensions and Gratuities	126 600	0.37
724	Ministry of Justice	123 760	0.36
721	Government House	76 500	0.22
725	Public Service Commission	49 400	0.14
	TOTAL	34,544 420	100.00

Reference: Approved Recurrent and Capital Estimates of the Government of Kano State of Nigeria 1973 - 74 P.21



GRAPH SHOWING THE ALLOCATION OF FUNDS TO EDUCATION COMPARED WITH OTHER PUBLIC SPENDINGS (1973-74 ESTIMATES)

TABLE (3b) SHOW THE RELATIVE ALLOCATION TO THE LEVEL AND TYPE OF EDUCATION WITHIN THE MINISTRY OF EDUCATION (1973 - 74 ESTIMATES)

Type of School	Estimate(N)	Percentage
Secondary Schools	6,23170	35.92
Teachers' Colleges	444 880	25.64
Kano Educational Development Centre	190 760	11.00
Technical Educ tion	164 860	9.50
Arabic Education	134 810	7.77
In-Service Training	115 900	6.68
Secondary Technical	60 540	3.49
TOTAL	1,734 920	100.00

Reference: Ibid; PP 56 - 59

GRAPH SHOWING THE ALLOCATION OF FUNDS TO THE LE
VEL AND TYPE OF EDUCATION (1973-74 ESTIMATES) WITHIN
THE MINISTRY OF EDUCATION

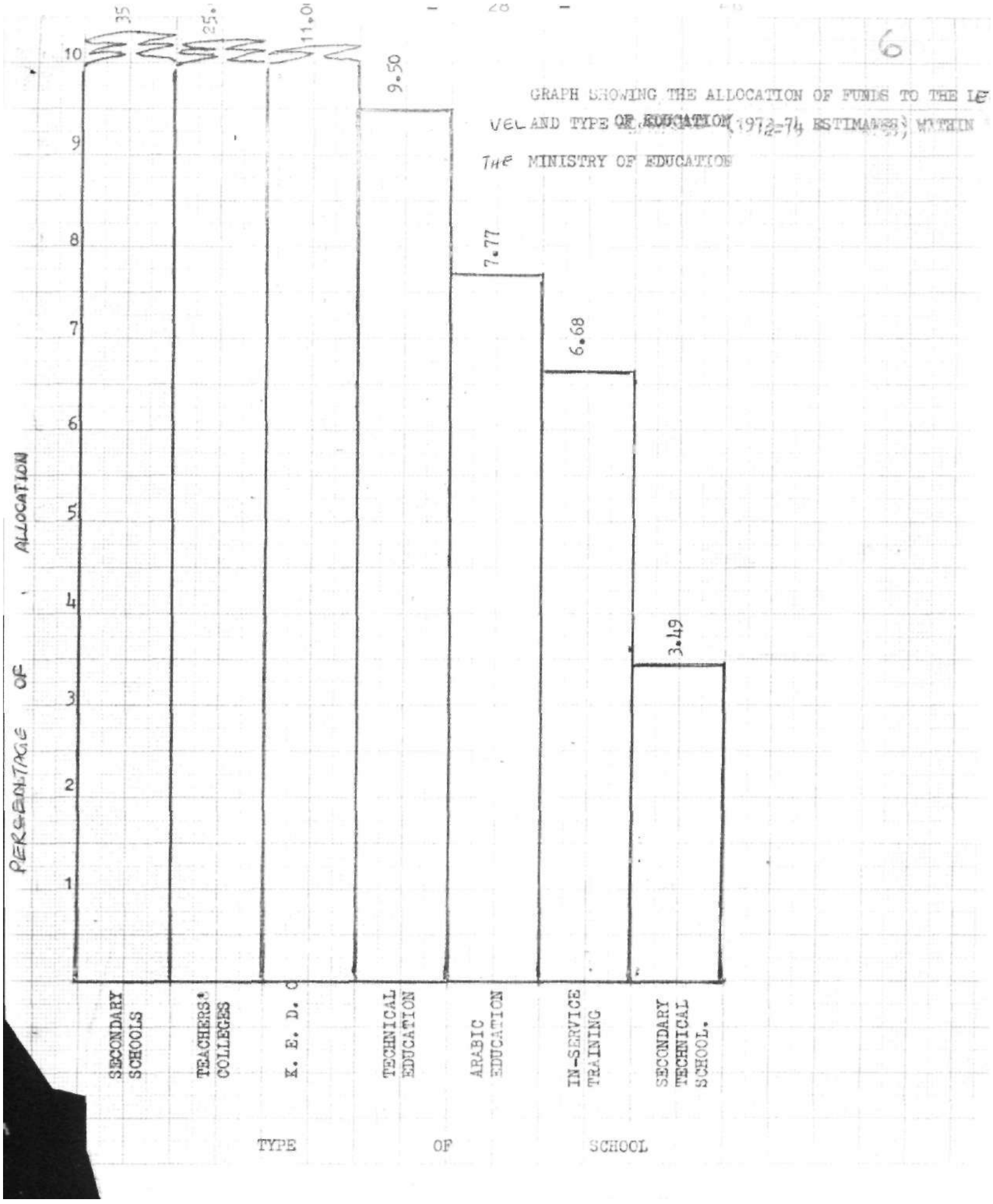


TABLE 3a

But in the 1973 - 74 Estimates, Education enjoyed the highest allocation of funds. Out of the total amount of ₦34,544,420 education alone accounted for ₦9,349,600 or 27.06% shown on graph (5). Ministry of Health and Social Welfare came second with ₦5,570.00 only i.e. 16.14%. Ministry of Works and Survey came third with only 12.25% allocation; the positions of other publkc spendings could be seen on the table and the corresponding graph. Public Service Commission came last with as low as ₦49,400 or 0.14%.

As regards the breakdown within the Ministry of Education, the situation was similar to the previous ones. Secondary Education continued to enjoy the fattest allocation being followed by teacher education. Secondary Technical Education came last with only ₦60,540 or 3.49% allocation; (Table 3b) the corresponding position can be seen on graph (6).

TABLE (4a) SHOWS THE SUMMARY OF THE RECURRENT EXPENDITURE FOR 1974 - 75 OF THE KANO STATE GOVERNMENT

HEAD	MINISTRY	ESTIMATES(₦)	PERCENTAGE
729	Min. of Education	11;268;900	27:43
732	Min. of Health & Social Welfare	6,530,300	15.89
734	Min. of Works & Survey	5,306,000	12.92
737	Public Debt. Charges	4,517,720	10.99
727	Min. of Agric. &Nat. Resources	3,415,450	8.32
738	Subventions	2,253,150	5.48
722	Military Governor's Office	1,908,070	4.64
735	Miscellaneous Expenses	1,138,000	2.77
739	Payment to Public Funds	1,000,000	2.44
730	Min. of Estab. & Serv. Matters	974,700	2.37
723	Judiciary	805,390	1.96
728	Min. of Co-op.,Forestry,& Comm. Dev.	696,120	1.69
731	Ministry of Finance	489,020	1.19
726	Audit Department	178,500	0.43
724	Ministry of Justice	161,820	0.39
736	Pension and Gratuities	140,200	0.34
733	Min. of Trade & Industry	139,160	0.33
721	Government House	92,000	0.23
725	Public Service Commission	65,530	0.19
	TOTAL	41,080,030	100.00

Reference: Approved Recurrent and Capital Estimates of the Government of Kano State of Nigeria 1974 - 75 P.25

GRAPH SHOWING THE ALLOCATION OF FUNDS TO EDUCATION COMPARED WITH OTHER PUBLIC SPENDINGS (1974-75 ESTIMATES)

MINISTRY

1 2 3 4 5 6 7 8 9 10

EDUCATION 27.1

HEALTH & SOCIAL WELFARE 15.8

WORKS & SURVEY 12.92

PUBLIC DEBT CHARGES 10.99

AGRIC & NATURAL RESOURCES 8.32

SUBVENTIONS 5.48

MILITARY GOVNS OFFICE 4.64

MISCELLANEOUS EXPENSES 2.77

PAYMENT TO PUBLIC FUNDS 2.44

ESTABLISHMENT & SERVICE MATT 2.37

JUDICIARY 1.96

COOPERATIVES FORESTRY 1.69

FINANCE 1.19

AUDIT DEPARTMENT 0.43

JUSTICE 0.39

PENSION & GRATUITIES 0.34

TRADE & INDUSTRY 0.33

GOVERNMENT HOUSE 0.23

PUBLIC SERVICE COMMISSION 0.19

TABLE (4b) SHOWS THE RELATIVE ALLOCATION TO THE LEVEL AND TYPE OF EDUCATION WITHIN THE MINISTRY OF EDUCATION (1974-75 ESTIMATES)

Type of School	Estimate(N)	Percentage
Secondary Schools	702 140	34.50
Teachers' Colleges	504 990	24.81
Kano Educational Development Centre	205 420	11.09
Technical Education	167 530	8.23
Arabic Education	150 070	7.39
Inservice Training Centre	135 370	6.66
Secondary Technical School	73 600	3.61
Special Primary Schools	64 800	3.18
Adult Education	31 020	1.52
TOTAL	2034 940	100.00

Reference: Ibid; PP 69 - 73

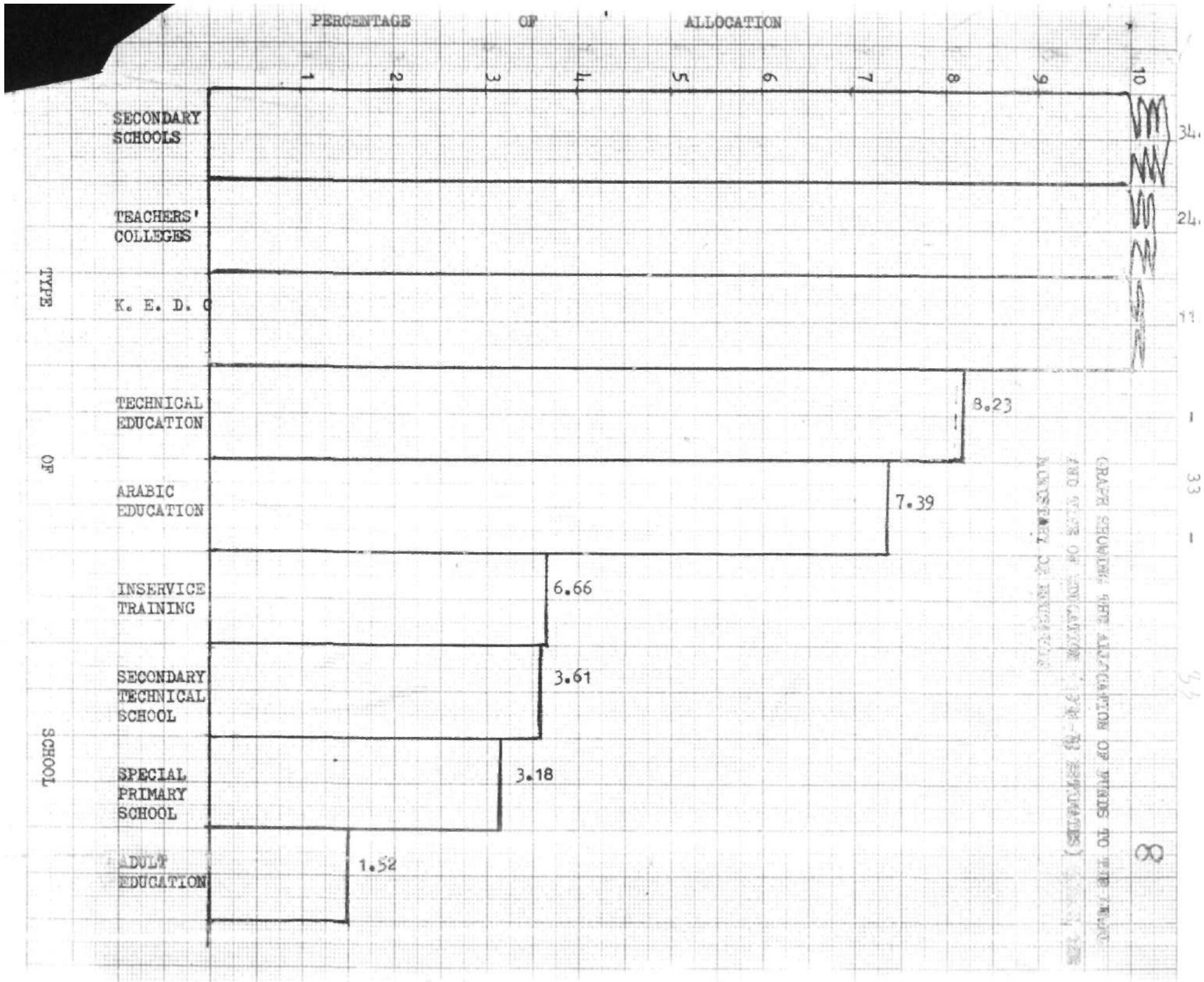

PERCENTAGE OF ALLOCATION
1
2
3
4
5
6
7
8
9
10
TYPE OF SCHOOL
SECONDARY SCHOOLS
TEACHERS' COLLEGES
K. E. D. C
TECHNICAL EDUCATION
8.23
ARABIC EDUCATION
7.39
INSERVICE TRAINING
6.66
SECONDARY TECHNICAL SCHOOL
3.61
SPECIAL PRIMARY SCHOOL
3.18
ADULT EDUCATION
1.52

TABLE 4a

Still, Education enjoyed the highest share of money during the 1974 - 75 Financial Year. Out of the total sum of ₦41.080,030 for the recurrent services of the Kano State Government, education claimed ₦11,268, 900 (27.43%.) This position was well represented on graph (7). Ministry of Health and Social Welfare came second with ₦6,530,300 or 15.89%. As usual the Public Service Commission got the least share which accounted for only 0.19% of the allocation.

Within the Ministry of Education, Secondary Education came first with ₦702 140 or 34.35%. This was followed by Teacher Education with ₦504,990 or 24.81% in 1974 - 75 fiscal year. Technical Education was allocated ₦167,530 or 8.23% of the total recurrent expenditure for education. Hence Technical Education ranked fourth.

TABLE (5a) SHOWS SUMMARY OF THE RECURRENT EXPENDITURE FOR THE 1975 - 76 OF THE KANO STATE GOVERNMENT

HEAD	MINISTRY	ESTIMATES(₦)	PERCENTAGE
740	Payment to Public Funds	50,000,000	36.74
730	Min. of Education	29,189,540	20.85
733	Min. of Health & Soc. Welfare	11,908,000	8.51
739	Subventions	10,324,960	7.75
738	Public Debt Charges	8,324,060	5.95
735	Min. of Works & Survey	7,557,000	5.40
738	Miscellaneous	6,428,000	4.59
728	Min. of Agric. & Nat. Res.	5,249,800	3.75
722	Military Governor's Office	3,393,040	2.43
731	Min. of Estab. & Service Matters	1,883,500	1.35
732	Min. of Finance	1,484,550	1.06
729	Min. of Co-op. Forestry & Rural Dev.	1,138,400	0.81
727	Audit Department	290,500	0.25
737	Pensions and Gratuities	267,200	0.19
725	Ministry of Justice	220,720	0.15
734	Ministry of Trade	203,100	0.14
721	Government House	142,560	0.10
726	Public Service Commission	116,640	0.08
724	Sharia Court of Appeal	72,070	0.05
	TOTAL	139893 030	100

Reference: Approved Recurrent and Capital Estimates of Kano State of Nigeria. 1975 - 76 P.27

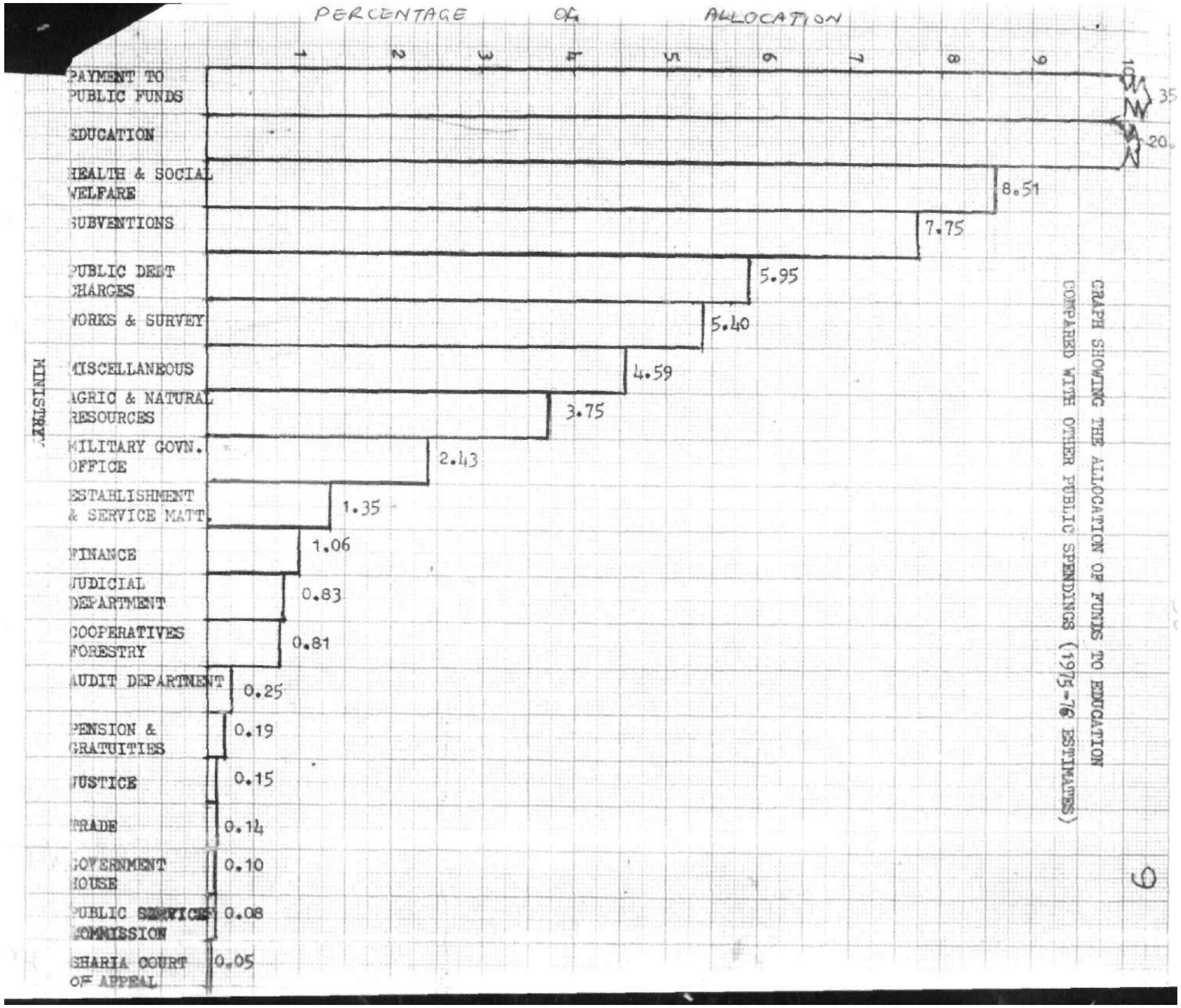

PERCENTAGE OF ALLOCATION
1
2
3
4
5
6
7
8
9
10
PAYMENT TO PUBLIC FUNDS
EDUCATION
HEALTH & SOCIAL WELFARE
SUBVENTIONS
PUBLIC DEBT CHARGES
WORKS & SURVEY
MISCELLANEOUS
AGRIC & NATURAL RESOURCES
MILITARY GOVN. OFFICE
ESTABLISHMENT & SERVICE MATT.
FINANCE
JUDICIAL DEPARTMENT
COOPERATIVES FORESTRY
AUDIT DEPARTMENT
PENSION & GRATUITIES
JUSTICE
TRADE
GOVERNMENT HOUSE
PUBLIC SERVICE COMMISSION
SHARIA COURT OF APPEAL
8.51
7.75
5.95
5.40
4.59
3.75
2.43
1.35
1.06
0.83
0.81
0.25
0.19
0.15
0.14
0.10
0.08
0.05
MINISTRY
GRAPH SHOWING THE ALLOCATION OF FUNDS TO EDUCATION
COMPARED WITH OTHER PUBLIC SPENDINGS (1975-76 ESTIMATES)

TABLE (5b) SHOWS THE RELATIVE ALLOCATION TO THE LEVEL AND TYPE OF EDUCATION WITHIN THE MINISTRY OF EDUCATION (1975 - 76 ESTIMATES)

Type of School	Estimate(₦)	Percentage
Teacher Education	3,159,160	56.51
Secondary Schools	1,350,420	24.15
Inservice Training Centre	332,340	5.94
Teohnical Education	253,310	4.53
Technical College	179,820	3.22
Secondary Technical School	114,760	1.36
Special Primary School	76,060	1.36
Adult Education	73,540	1.32
World Bank Project'	51,230	0.92
	5,590,640	100

Special Purchases of Technical College.

Reference: Ibid; PP 87 - 92

10

GRAPH SHOWING THE ALLOCATION OF FUNDS TO THE LEVEL AND TYPE OF EDUCATION (1975-76 ESTIMATES) WITHIN THE MINISTRY OF EDUCATION.

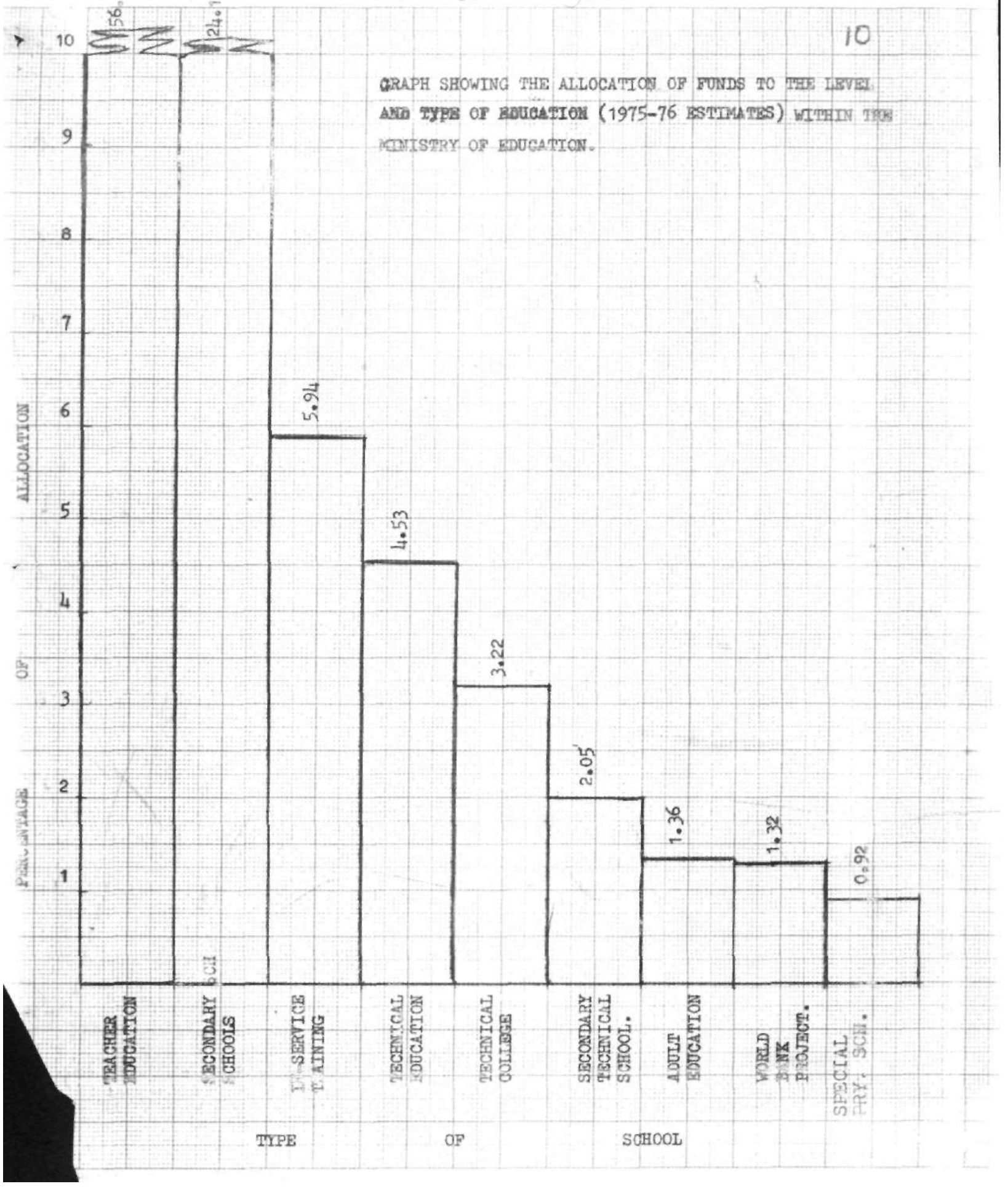


TABLE 5a

Here, Payment to Public Funds had the greatest share of money accounting for as much as 35.74% of the total some of money for the recurrent expenditure of the State. Education came second with only 20.85% allocation. Their positions stand out on the graph (9). But instead of the Public Service Commission, Sharia Court of Appeal had the least share with only ₦72.070 or 0.05%.

Within the Ministry of Education Teacher Education got the highest share of money with as much as 56.51% of the total allocation for education.

This could have been due to the cost of preparing teachers for the Universal Primary Education Scheme. Secondary Education had only 24.15% share and(World Bank Project.) Technical College Special Purchases had ₦51,230 or 0.92%

TABLE (6a) SHOWS SUMMARY OF THE RECURRENT EXPENDITURE FOR THE 1976 - 770 F THE KANO STATE GOVERNMENT.

HEAD	MINISTRY	ESTIMATES	PERCENTAGE
730	Ministry of Education	65,936,240	40.93
744	Payment to Public Funds	25,000,000	15.52
733	Ministry of Health	14,625,900	9.07
742	Public Debt. Charges	13,088,610	8.13
743	Subventions	10,330,680	6.41
739	Min. of Works & Housing	9,181,020	5.70
728	Min. of Agric. & Nat. Resources	6,733,500	4.18
731	Min. of Estab & Serv. Matters	2,097,100	1.30
740	Miscellaneous	1,932,500	1.20
722	Cabinet Office	1,904,000	1.18
734	Min. of Home Affairs & Information	1,865,300	1.16
737	Min. of Social Welfare Youth & Sports	1,669,000	1.04
723	Judicial Department	1,326,600	0.82
732	Ministry of Finance	1,300,900	0.81
736	Ministry of Lands & Survey	814,000	0.52
738	Ministry of Trade & Industry & Co-ops.	779,000	0.48
741	Pensions and Gratuities	515,300	0.32
727	Audit Department	426,500	0.26
735	Min. of Local Govt. & Comm. Development	425,200	0.26
721	Government House	207,000	0.13
724	Sharia Court of Appeal	125,200	0.08

HEAD	MINISTRY	ESTIMATES	PERCENTAGE
726	Public Service Commission	125,640	0.08
	TOTAL	161,083,870	100

Reference: Approved Recurrent and Capital Estimates of the Government of Kano State of Nigeria 1976 - 77. PP.22

GRAPH SHOWING THE ALLOCATION OF FUNDS TO EDUCATION COMPARED WITH OTHER PUBLIC SPENDINGS (1976-77 ESTIMATES)

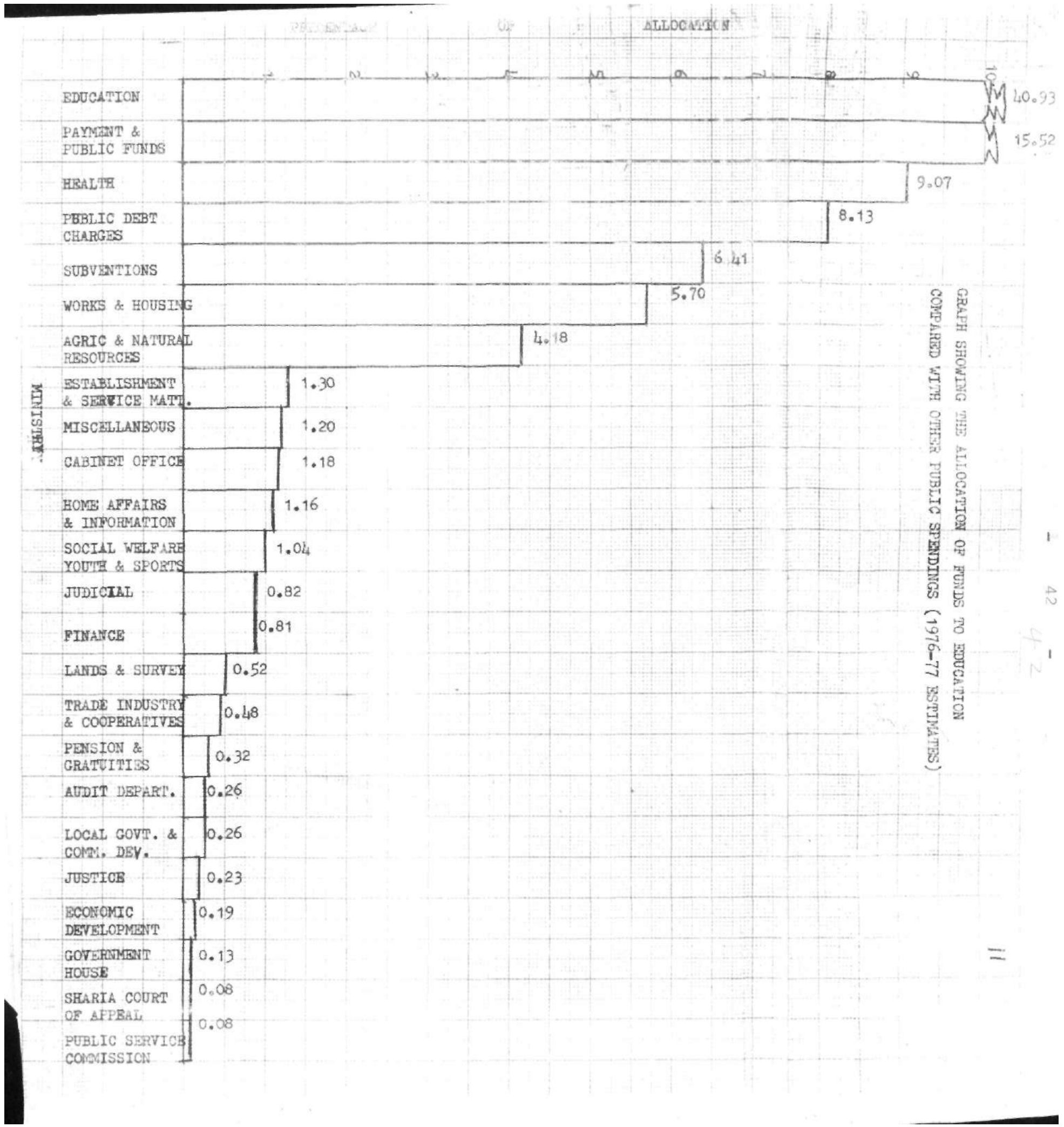


TABLE (6b) SHOWS THE RELATIVE ALLOCATION TO THE LEVEL AND TYPE OF EDUCATION WITHIN THE MINISTRY OF EDUCATION

(1976 - 77 ESTIMATES)

Type of School	Estimate(₦)	Percentage
Teacher Education	5,351,090	63.39
Secondary Schools	1,880.180	22.27
In-Service Training Centre	337,930	4.00
Technical Education	218,440	2.58
World Bank Project (Technical College)	161,570	1.92
Special Primary School	146,980	1.74
Secondary Technical Education	134,510	1.59
Advanced Teachers' College	111,470	1.32
Adult Education	98,840	1.18
	8,441,010	100

Reference: Ibid; PP.63 - 70.

GRAPH SHOWING THE ALLOCATION OF FUNDS TO THE LEVEL AND TYPE OF EDUCATION (1967-77 ESTIMATES) WITHIN THE MINISTRY OF EDUCATION

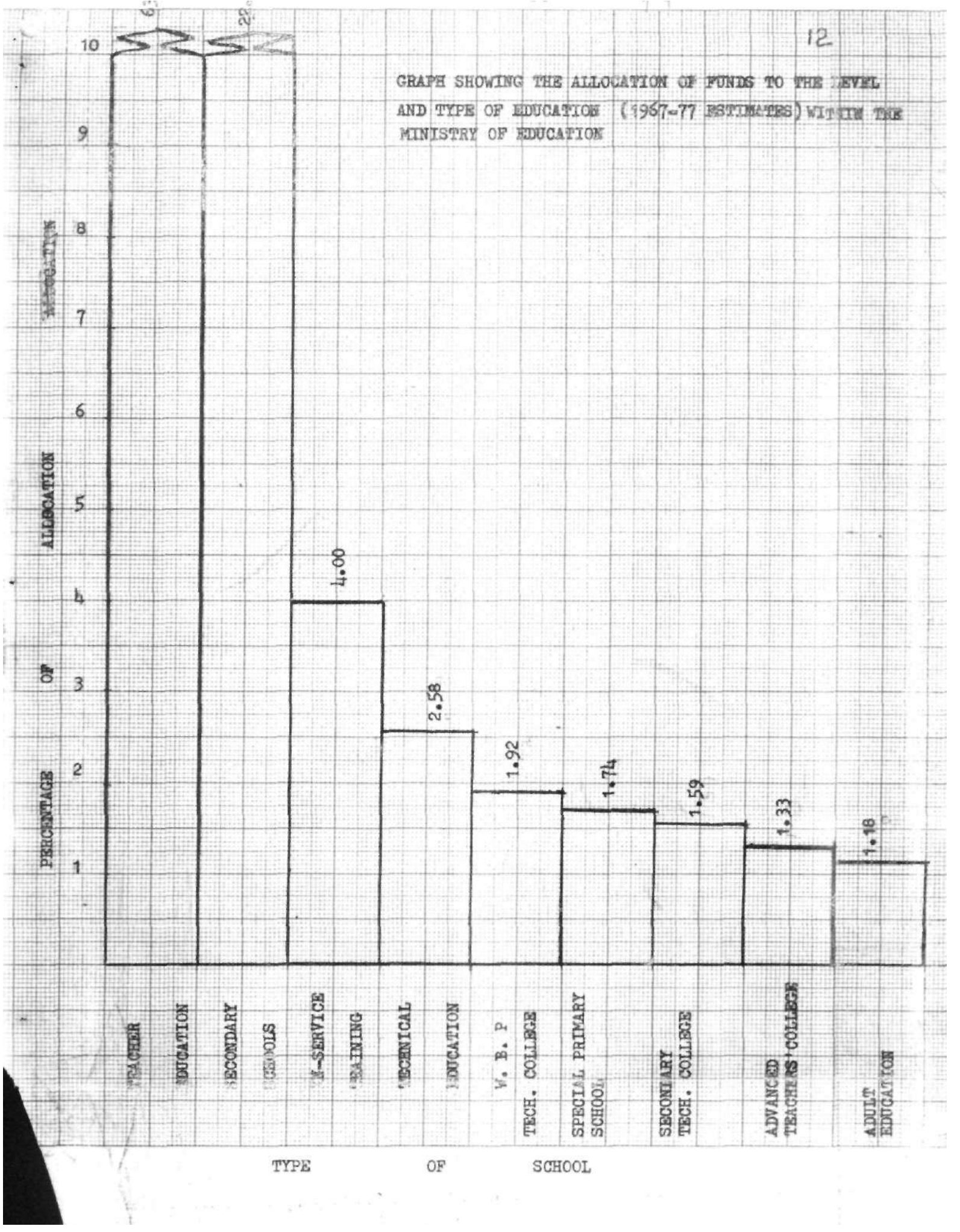


TABLE 6a

Finally, during the current fiscal year, 1976 - 77 Ministry of Education received a colossal amount of ₦65,936,240 out of ₦161,083,870 meant for the recurrent services of the Kano State Government. This amount represented 40.93 out of the total expenditure. Payment to Public Funds ranked second with only ₦25,000,000 or 15.52%. The Public Service Commission got the least share of ₦125,640 or 0.88%.

Table 6b shows that Teacher Education received the biggest amount of money for its services. To Teacher Education alone ₦5,351,090 was allocated. This represented 63.39% of the allocation. Secondary Schools came next with ₦1,880,180 or 22.27% and Adult Education got the least share of ₦98,840 or 1.18% allocation in the Ministry of Education.

Technical Education enjoyed only ₦218,440 i.e. 2.58% of the recurrent expenditures to the Ministry of Education hence Technical Education ranked fourth in the series (Table 6b).

CHAPTER III

RESEARCH DESIGN

This chapter deals with the methodology used in carrying out this research. It could be recalled that the purpose of the study was to find out the financial involment of the Kano State Government as regards the running of its Secondary Technical Institutions.

For this study, the costs had been broken into the following categories.

1. Direct Instructional Cost: This covered teachers' salaries, gratuities and fringe benefits including all allowances.
2. Indirect Instructional cost: This covered the expenditure on the maint nance of non-academic staff - payment of their salaries and allowances: running costs derived from the Monthly Returns cost of Equipment and materials; Cost of Water and Electricity supplies and Principal's Salaries and allowances.
3. Implementary Cost; This involved the expenditure on health and Library Services.
4. Student Support Cost. This covered the cost of maintaning student in respect of maintenance, pocket money and travelling expenses.

Under each category thefollowing analysis had been made.

1. a) Direct Instructional Cost - which covered the unit cost per student per school.

   b) Indirect Instructional Cost - Which covered the cost per student per school.

   c) Implementary Cost - which involved the cost per student per school.

   d) Student Support Cost - Which concerned the cost per student per school.

ii. Total Unit Cost - all cost classification

iii. Average Unit Cost per student per school

iv. Average Unit Cost per Student in all Secondary Technical Schools in Kano State.

v The total cost of running Secondary Technical Institutions in the State.

3.1 SAMPLING

No sampling was done at all in this study because only three schools were involved in the research viz:-

1. Government Technical Training School, Kano.
2. Government Secondary Technical Training School, Wudil.
3. Technical Vocational Training Centre, Kano.

Each of these schools was unique with respect to the certificate awarded at the end its course. For instance Government Technical Training School, Kano offers the following certificates: (i) The City and Guild of London Institute certificate

(ii) Federal Ministry of Labour Test Certificate

(iii) Federal Craft Certificate.

Government Secondary Technical School, Wudil offers the West African School Certificate (WASC) only. Technical Vocational Training Centre, Kano offers "Secondary Three" Certificate (internal examination)

With regard to the length of course both Government Technical Training School and Technical Vocational Centre, Kano are of three years duration while Government Secondary Technical School, Wudil is a six year school. Technical Vocation Training Centre prepares students for entry into the Government Technical Training School, Kano where City and Guild Certificate is awarded.

All the schools enrol only boys except for the T.V.T.C the other schools are Boarding Schools.

3.2. DATA COLLECTION

Three sets of questionnaires had been prepared through which data had been collected. One set of questionnaires was for the Principal Accountant in the Kano State Ministry of Education, the second set was for the Principals of the Secondary Technical Institutions in question and the third was for the teachers of these schools. The purpose of the Accounts' questionnaire was to cross check or verify certain information regarding staff salaries and allowances where necessary.

The other method used for collecting information was by Personal interview with the Principals and teachers of the schools concerned and also with the Accountant.

Interview sessions also served a useful purpose as regards clarification of issues and points needing explanations.

Financial involvement regarding implementary cost was obtained solely by personal interview - cost of health facilities.

Finally Student support cost was obtained from the information given under Monthly Returns.

3.3 METHOD OF ANALYSIS

Each questionnaire was analysed accordingly. Under the direct insttuctional cost, the estimates per student were based on the school work load analysis and the class list per session. This fell under two operations: The initial procedure involved estimating the cost of teaching each subject by prorating the salaries, gratuities where applicable and fringe benefits of each teacher by the number of hours per week teaching load as a basis for computation. Having determined the cost of teaching each subject the per student cost of direct instruction for each subject was obtained by dividing the total direct Instructional cost by the number of students enrolled for each subject.

The total amount of money spent in running secondary technical schools in Kano State was calculated by adding up the following Direct Instructional cost, Indirect Instructional Cost, Implementary Cost and Student Support Cost.

The Indirect Instructional cost per student was calculated by prorating the total cost of indirect instruction including the cost of materials and equipment and the principal's salary and allowances by the number of students in the School. (In none of the technical schools did the principal engage in teaching).

The Student support cost was calculated by summing up the cost of students' maintenance, students' pocket money and travelling allowances. Though students enjoy the provision of materials and equipment, the cost had already been taken care of under indirect instructional cost.

The Implementary Cost per student was found by dividing the total cost spent on providing First Aid Unit and Library Services by the number of students enjoying such facilities.

The total unit cost per student was calculated by adding up all unit costs per students for direct instruction, unit cost per student for indirect instruction, unit cost per student under Implementary Cost and Unit Cost per student under student support cost.

The unit cost per student per school was calculated by dividing the total cost by the total number of students present for instruction in the schools.

The unit cost per student in all secondary technical schools in Kano State was calculated by prorating the total unit cost - all cost classifications by the number of students in all Secondary Technical Schools in Kano State.

The total amount of money spent in running secondary technical schools in Kano State was calculated by adding up the following:

Direct Instructional Cost

Indirect Instructional Cost

Implementary Cost

Student Support Cost.

CHAPTER IV

ANALYSIS OF DATA

4.1 DIRECT INSTRUCTIONAL COST.

The estimates of direct instructional cost per students were based on the school work load analysis and the class list for the session.

The initial procedure involved estimating the cost of teaching each subject by prorating the salaries, gratuities and fringe benefits of each teacher by the number of hours per week teaching load as a basis of calculation.

Having determined the cost of teaching each subject, per student cost of direct instruction for each subject was obtained by dividing the total cost of direct instruction by the total number of students enrolled for each subject.

One category of teachers cost the Kano State Government very little or nothing at all namely the National Youth Service Corps (N.Y.S.C.).

Cost of the subjects taught by corps members were not accounted for hence none of the subject taught by these people carried any expenditure index.

Sometimes the per student cost was high because of low enrolment per class. Similarly where a teacher had very few teaching hours per week the per class cost was also high. Both cases showed an indication of lack of maximum use of the facilities available.

TABLE 1a

GOVERNMENT SECONDARY TECHNICAL SCHOOL, WUDIL PER STUDENT COST PER SUBJECT IN FORM 1A

Subject	Enrolment	Hrs.per Week	Class Cost	Per Studnet Cost
Mathematics	36	4	₦313.00	₦ 8.69
Arabic	36	2.67	103.84	2.88
Metal Work	36	2.67	287.91	7.99
WoodWork	36	2.67	493.71	13.71
Geography	36	2.00	394.50	10.96
English (1)	36	4.00	- -	- -
Tech. Drawing	36	2.67	493.71	13.71
Biology	36	2.67	20.86	0.57
Agric Science (2)	36	2.00	-	-
			2107.53	58.51

(1) Taught by NYSC No Cost available

(2) Taught by NYSC

Technical Drawing

The Federal Government pays the allowances of all National Youth Service Corps members hence their financial burden is not shouldred by the Kano State Government. Graduate NYSC receiveds ₦180.00 while N.C.E. NYSC receives ₦137 respectively as allowances per month. Holders of the Higher National Diploma (H.N.D.) also receive an allowance of ₦180.00 per month.

TABLE 1b

PER STUDENT COST PER SUBJECT IN FORM 1B

Subject	Enrolment	Hrs. Per Week	Class Cost	Per Student Cost
Mathematics	36	4	₦313.00	₦ 8.69
Arabic	36	2.67	103.84	2.88
Metal Work	36	2.67	169.92	4.72
Wood Work	36	2.67	493.71	13.71
Geography	36	2.00	394.50	10.96
English (1)	36	4.00	-	-
Technical Drawing	36	2.67	493.71	13.71
Biology	36	2.67	281.77	7.82
Agric. Science (2)	36	2.00	-	-
			2250.45	62.49

(1) Taught by NYSC

(2) Taught by NYSC

TABLE 1c

PER STUDENT COST PER SUBJECT IN FORM 2A

Subject	Enrolment	Hrs. Per Week	Class Cost	Per Student Cost
English	36	3.33	₦130.00	3.61
Gen Science (1)	36	4	-	-
Agric Science	36	2.	686.22	19.06
Arabic	36	2.67	103.84	2.88
Mathematics	36	4	313.00	8.69
Tech. Drawing	36	2.67	493.71	13.71
Metal Work	36	2.67	169.92	4.72
Wood Work	36	2.67	169.92	4.72
Geography	36	2	394.50	10.96
			2461.11	68.35

(1) Taught by NYSC

TABLE 1d

PER STUDENT COST PER SUBJECT IN FORM 2B

Subject	Enrolment	Hrs. Per Week	Class Cost	Per Student Cost
English	36	3.3	₦130.00	₦ 3.61
Gen. Science	36	4	-	-
Agric Science	36	2	686.22	19.06
Mathematics (2)	36	3.3	-	-
Tech. Drawing	36	2.67	493.71	13.71
Metal Work	36	2.67	278.91	7.75
Wood Work	36	2.67	169.92	4.72
Geograpy	36	2.00	394.50	10.96
Arabic	36	2.67	103.84	2.88
			2257. 1	62.69

(1) Taugh by NYSC

(2) Taught by NUSC

TABLE 1e

PER STUDENT COST PER SUBJECT IN FORM 3A

Subject	Enrolment	Hrs. Per Week	Class Cost	Per Student Cost
Agric Science	32	2	₦686.22	21.44
Arabic	32	2.67	332.57	10.39
Mathematics (1)	32	3.33	-	-
English	32	3.33	130.00	4.06
Tech. Drawing	32	2.67	1132.00	35.37
Biology	32	2.67	281.00	8.80
Metal Work	32	6.67	169.92	5.31
Wood Work	32	5.33	185.10	5.78
Geography (2)	32	2	-	-
			2916.81	91.15

(1) Taught by NYSC

(2) Taught by NYSC.

TABLE 1f
PER STUDENT COST PER SUBJECT IN FORM 3B

Subject	Enrolment	Hrs. Per Week	Class Cost	Per Student Cost
Agric. Science	32	2	686	21.44
Arabic	32	2.67	332.57	10.39
Mathematics (1)	32	2	-	-
English	32	4	130	4.06
Tech Drawing	32	2.67	493	15.42
Biology	32	2.67	281	8.80
Metal Work	32	2.67	169.92	5.31
Wood Work	32	5.33	185.10	5.78
Geography	32	2	-	-
			2277.59	71. 2

(1) Taught by NYSC

(2) Taught by NYSC

TABLE 1g

PER STUDENT COST PER SUBJECT IN FORM 4

Subject	Enrolment	Hrs. Per Week	Class Cost	Per Student Cost
Arabic	36	2	332.57	9.23
Agric. Science	36	2	686.22	19.06
Wood Work	36	2.67	185.10	5.14
Metal Work	36	2.67	212.25	5.89
Biology	36	2.67	281.77	7.82
English (1)	36	4	-	-
Tech. Drawing	36	2.67	212.25	5.89
Geography (2)	36	2	-	-
			1910.16	53.03

(1) Taught by NYSC

(2) Taught by NYSC

TABLE 1h

PER STUDENT COST PER SUBJECT IN FORM 5A

Subject	Enrolment	Hrs. Per Week	Class Cost	Per Student Cost
Wood Work	31	2.67	185.10	5.97
English	31	2	394. 5	12.72
Biology	31	2.67	281.91	9.09
Metal Work	31	2.67	278.91	8.99
Agric Science	31	2.00	686.22	22.13
Arabic	31	2.00	332.57	10.72
Geography (1)	31	4	-	-
Mathematics (2)	31	4	-	-
Typing (3)	16	3.33	-	-
Commerce (4)	16	3.33	-	-
			2159.21	69.62

(1) Taught by NYSC

(2) Taught by NYSC

(3) Taught by NYSC

(4) Taught by NYSC

TABLE 1J

PER STUDENT COST PER SUBJECT IN FORM 5B

Subject	Enrolment	Hrs. Per Week	Class Cost	Per Student Cost
Arabic	16	2.67	332.57	20.78
English	16	2.67	1011.23	63.20
Agric Science	16	2	686.22	42.88
Biology (1)	16	2.67	-	-
Typing (2)	16	4	-	-
Shorthand (3)	16	5.3	-	-
Commerce (4)	16	5.3	-	-
Mathematics (5)	16	4	-	-
			2030.02	126.86

(1) Taught by NYSC

(2) Taught by NYSC

(3) Taught by NYSC

(4) Taught by NYSC

(5) Taught by NYSC

TABLE 1J

PER STUDENT COST PER SUBJECT IN FORM 6

Subject	Enrolment	Hrs. Per Week	Class Cost	Per Student Cost
Metal Work	30	2.67	₦169.92	₦ 5.66
Wood Work	30	2.67	185.10	6.17
Agric.Science	30	2	686.22	22.87
Arabic	30	2.67	249.42	8.31
Biology	30	2.67	281.77	9.39
English (1)	30	4	-	-
Mathematics (2)	30	4	-	-
Geography (3)	30	2.67	-	-
			1572.43	52.40

(1) Taught by NYSC

(2) Taught by NYSC

(3) Taught by NYSC

TABLE 2a

TECHNICAL VOCATIONAL TRAINING CENTRE, KANO

PER STUDENT COST PER SUBJECT IN FORM 1A

Subject	Enrolment	Hrs. Per Week	Class Cost	Per Student Cost
Bricklaying	36	6	789	21.91
Wood Work	36	4	689.01	19.14
Tech. Drawing	36	4	1124	31.22
English	36	2.67	936.32	26.00
Metal Work	36	4	1004	27.89
(#= I. R. K.	36	0.67	53.50	1.48
Hausa	36	0.67	53.50	1.48
Arabic	36	0.67	53.50	1.48
Motor Mechanic	36	4	291.00	8.08
Social Studies(1)	36	2	-	-
Mathematics (2)	36	2	-	-
			4993.83	138.68

(1) Taught by NYSC

(2) Taught by NYSC

(#) I.R.K. : Islamic Religious Knowledge.

TABLE 2b

PER STUDENT COST PER SUBJECT IN FORM 1B

Subject	Enrolment	Hrs. Per Week	Class Cost	Per Student Cost
Bricklaying	36	4	789	₦21.91
Wood Work(1)	36	2	-	-
Tech. Drawing	36	4	1124	31.22
English (2)	36	4	-	-
Metal Work	36	4	1004	27 . 89
I. R. K.	36	0.67	53.50	1.48
Motor Mechanic	36	2	145.50	4.04
Hausa	36	0.67	53.50	1.48
Social Studies	36	2	1250	34.72
Arabic	36	0.67	53.50	1.48
Mathematics (3)	36	3.3	-	-
			4472	124.22

(1) Taught by NYSC

(2) Taught by NYSC

(3) Taught by NYSC

TABLE 2c

PER STUDENT COST PER SUBJECT IN FORM 1c

Subject	Enrolment	Hrs. Per Week	Class Cost	Per Student Cost
I. R. K.	36	0.67	53.50	1.48
Mathematics(1)	36	3.3	-	-
Motor Mechanic	36	2	145.50	4.04
Wood Work (2)	36	2.0	-	-
Arabic	36	0.67	53.50	1.48
Tech . Drawing	36	4	1124	31.22
Hausa	36	0.67	53.50	1.48
Social Studies(3)	36	2	-	-
English	36	4	625.00	17.36
Metal Work	36	4	1004	27.89
Bricklaying	36	4	789	21.91
			3848	106.86

(1) Taught by NYSC

(2) Taught by NYSC

(3) Taught by NYSC

TABLE 2d

PER STUDENT COST PER SUBJECT IN CLASS 1D

Subject	Enrolment	Hrs. Per Week	Class Cost	Per Student Cost
I. R. K.	36	0.67	53.50	1.48
Mathematics(1)	36	3.3	-	-
Motor Mechanic	36	2	145.50	4.04
Wood Work (2)	36	2	-	-
Arabic	36	0.67	53.50	1.48
Tech. Drawing	36	4	1124	31.22
Hausa	36	0.67	53.50	1.48
Social Studies(3)	36	2	-	-
English	36	4	625.00	12.36
Metal Work	36	4	1004	27.89
Bricklaying	36	4	789	21.91
			3848	106.86

(1) Taught by NYSC

(2) Taught by NYSC

(3) Taught by NYSC

TABLE 2e

PER STUDENT COST PER SUBJECT IN CLASS IIA

Subject	Enrolment	Hrs. Per Week	Class Cost	Per Student Cost
Bricklaying	36	4	477	13.25
Wood Work	36	2.67	459.92	12.77
English (1)	36	2.67	-	-
Social Studies(2)	36	2	-	-
Motor Mechanic	36	4	291	8.08
I. R. K.	36	0.67	53.50	1.48
Hausa	36	0.67	53.50	1.48
Arabic	36	0.67	53.50	1.48
Mathematics(3)	36	3.3	-	-
Metal Work	36	4	1004	27.89
Tech. Drawing	36	2	145.50	4.04
			2537,92	70.47

(1) Taught by NYSC

(2) Taught by NYSC

(3) Taught by NYSC

TABLE 2f

PER STUDENT COST PER SUBJECT IN CLASS IIB

Subject	Enrolment	Hrs. Per Week	Class Cost	Per Student Cost
English (1)	36	2.67	-	-
I. R. K.	36	0.67	53.50	1.48
Hausa	36	0.67	53.50	1.48
Arabic	36	0.67	53.50	1.48
Tech. Drawing	36	2	145.50	4.04
Social Studies(2)	36	2	-	-
Metal Work	36	4	1004	27.89
Wood Work	36	3.3.	573.60	15.93
Mathematics(3)	36	3.3	-	-
Motor Mechanic	36	4	291	8.08
Bricklaying	36	4	477	13.25
			2651.6	73.63

(1) Taught by NYSC

(2) Taught by NYSC

(3) Taught by NYSC

TABLE 2g

PER STUDENT COST PER SUBJECT IN CLASS IIc

Subject	Enrolment	Hrs. Per Week	Class Cost	Per Student Cost
I. R. K.	36	0.67	53.50	1.48
Wood Work	36	3.3	573.60	15.93
Hausa	36	0.67	53.50	1.48
Bricklaying	36	4	477	13.25
Arabic	36	0.67	53.50	1.48
English(1)	36	2.67	-	-
Social Studies(2)	36	2	-	-
Motor Mechanic	36	4	291	8.08
Tech. Drawing	36	2	145.50	4.04
Mathematics (3)	36	3.3	-	-
			1647.6	45.74

(1) Taught by NYSC

(2) Taught by NYSC

(3) Taught by NYSC

TABLE 2h

PER STUDENT COST PER SUBJECT IN CLASS IId

Subject	Enrolment	Hrs. Per Week	Class Cost	Per Student Cost
I. R. K.	36	0.67	53.50	1.48
Wood Work	36	2.67	459.92	12.77
Hausa	36	0.67	53.50	1.48
Bricklaying	36	4	477	13.25
Arabic	36	0.67	53.50	1.48
English (1)	36	2.67	-	-
Social Studies(2)	36	2	-	-
Motor Mechanic	36	4	291	8.08
Tech. Drawing	36	2	145.50	4.04
Mathematics (3)	36	3.3	-	-
			1533.92	42.58

(1) Taught by NYSC

(2) Taught by NYSC

(3) Taught by NYSC

TABLE 3a

GOVERNMENT TECHNICAL TRAINING SCHOOL, KANO

PER STUDENT COST PER SUBJECT IN YEAR I

Subject	Enrolment	Hrs. Per Week	Class Cost	Per Student Cost
Mathematics	34	5.33	₦1840.18	₦54.12
Physics	25	6.67	1509.05	60.36
Fitter Machinist	11	6.67	1308.44	125.49
English (1)	20	4.00	-	-
Tech. Drawing	25	5.33	1338.98	53.55
Carpentry&Joinery	14	5.33	1473.78	105.27
Elect. Installation	25	4	402	16.08
Blocklaying&Concre	11	5.33	1529.95	139.08
Plumbing & Welding	16	5.33	1529.95	95.49
Motor Mechnic	11	6.67	1380.44	125.49
Radio & Tv.(2)	9	5.33	-	-
#Refr. & Air. Con.	9	5.33	506. 56	56.28
Auto = Electrical	11	6.67	-	-
			14811.47	1008.86

(1) Taught by NYSC

(2) Taught by NYSC

(3) Taught by NYSC

Refrigeration and Air - conditioning.

TABLE 3b

PER STUDENT COST PER SUBJECT IN YEAR II

Subject	Enrolment	Hrs. Per Week	Class Cost	Per Student Cost
Mathematics	21	6.67	₦2302.82	₦109.65
Physics	22	6.67	1509.05	68.59
Fitter Mechnist	21	6.67	1380.44	65.73
English	21	6.67	1932.00.	92.00
# Elect. Inst.	23	6	402.00	17.48
Technical Drawing	29	5.33	1338.98	46.17
Capentry & Joinery	14	4	1106.02	79.00
Blocklaying&Contre.	15	5.33	1529.95	101.99
Plumbing & Welding	11	5.22	1529.95	139.08
Motor Mechnaic	21	6.67	1380.44	65.73
Auto Electrical	21	13.34	4298.00	204.66
Radio & Television	21	6.67	404.79	19.27
			19,114.44	1009. 35

Electrical Installation

TABLE 3c

PER STUDENT COST PER SUBJECT IN YEAR III

Subject	Enrolment	Hrs. Per Week	Class Cost	Per Student Cost
Mathematics	39	5.33	₦1840.18	₦ 47.18
Physics	24	5.33	1205.88	50.24
Fitter Machinist	20	5.33	1103.11	55.15
English	25	6.67	1932	77.28
Technical Drawing	26	6.67	1675.62	64.44
Elec. Installation	21	6	402	19.14
Carpentry & Joinery	9	5.33	1473.78	163.75
Blocklaying & Concre.	17	6.67	1875.30	110.31
Plumbing & Welding	25	6.67	1875.30	75.01
Radio & Television	15	5.33	506.56	33.77
Refr. & Air Con.	15	5.33	506.56	33.77
Motor Mechanic	20	8	2343.83	117.19
Auto Electrical	21	10.67	3264	155.42
			19606.32	987.50

Air Conditioning.

INDIRECT INSTRUCTIONAL COST

Indirect Instructional Cost was the expenditure incurred by the Kano State Government in maintaining the supporing staff, Principal's Office including the payment of the Principal's Salaries and allowances, payment of Water and Electricity bills and for the purchase of materials. and equipment for the technical institutions in question.

Financila information regarding the above was obtained from the Principal of each school. The indirect instructional cost per student for running the Technical programmes in each school was calculated by prorating the sum of the supporting staff salaries, gratuities, and fringe benefits, Principal's Salaries, allowances, electrictity and water bills by the total number of students in each school.

TABLE 4a

GOVERNMENT TECHNICAL TRAINING SCHOOL, KANO

INDIRECT INSTRUCTIONAL COST

SALARIES AND ALLOWANCES OF NON-INSTRUCTIONAL STAFF

No.	STAFF	SALARIES AND ALLOWANCE PER YEAR
1.	Finance Clerk	₦1164:00
1.	Typist	1014:00
3.	Messengers	2520:00
6.	Cooks	4320:00
1.	Technician	2000:00
1.	Telephone Operator	9968:00
	Principal's Salary and allowances	9968:00
		₦21,826:00

TABLE 4b

Subhead	Description	Allocation	Expenditure
102	Transport for Staff	₦8000	₦2,560
103	Principal's Office Equipment and Stationery	3000	2,875
154	Materials and Equipment (for Workshops classromms and Library)	20,000	2,600
156	Water and Electricity Bills	3,000	1.890
157	General Labour (Salaries)	38,000	24,000
		72,000	33,925

TABLE 4c

PER STUDENT COST OF INDIRECT INSTRUCTION IN GOVERNMENT

TECHNICAL TRAINING SCHOOL, KANO.

Monthly Returns	₦33,925:00
Staff Salaries and allowances	₦21,826:00
	₦55,751:00

Total enrolment: 326 students; Per Student Cost of Indirect Instruction is ₦171.

TABLE 4d

STUDENT SUPPORT COST

Student Support Cost was the government's expenditure on general Students' Welfare in the Secondary Technical Schools in Kano State. This category of expenditure included Students' maintenance Studens' pocketmoney and Students' travelling expenses.

IN GOVERNMENT TECHINCAL TRAINING SCHOOL, KANO

Students'	Maintenance	₦82,000
Students'	Pocetmoney	1,800
Students'	Travelling expenses	2,600
	TOTAL	₦86,400

Therefore per student cost was ₦265.

IMPLEMENTARY COST

Implementary Cost consists of expenditure on the Library and Health Services. As usual the various costs were added and divided by the number of students in the school to obtain the per student cost.

None of the Schools concerned with this study had a paid doctor or nurse to administer health services to the Students and staff. Nevertheless a member of the teaching staff assisted by two students managed the school First Aid Unit. All the materials and equipment used in the First Aid Room were supplied by the Ministry of Health hence there was no charge for health facilities in the research.

TABLE 4e

IMPLEMENTARY COST:- (GOVERNMENT TECHNICAL TRAINING SCHOOL KANO)

Library Books	₦6,450
Library Staff	1,014
# Library Equipment and Material	?
TOTAL	₦7,464

Cost of Library equipment and materials had already been considered along with the indirect instructional cost.

TABLE 5a

INDIRECT INSTRUCTIONAL COST

TECHNICAL VOCATIONAL TRAINING CENTRE, KANO

NO	STAFF	SALARIES AND ALLOWANCES PER YR.
1	Finance Clerk	₦1164:00
1	Typist	720:00
2	Messengers	1720:00
1	Driver	1248:00
6	Guards	4320:00
2	Carpenters	4600:00
	Principal's Salaries & Allowances	4800:00
	TOTAL	15,572:00

TABLE 5b

MONTHLY RETURNS

TECHNICAL VOCATIONAL TRAINING CENTRE, KANO

Subhead	Description	Allocation	Expenditure
102	Transport for Staff	3600:00	3193:45
103	Principal's Office Equipment and Stationery	100:00	100:00
154	Materials and Equipement for Workshops, Classrooms, and Library	45,000:00	44,927:47
156	Water and Electricity	2,00:00	1319:26
157	General Labour (Salaries)	16,00:00	15,756:00
	TOTAL	66,700:00	65,296:18

TABLE 5c

PER STUDENT COST OF INDIRECT INSTRUCTION IN TECHNICAL VOCATIONAL TRAINING CENTRE, KANO

Monthly Returns	₦65,296:18
Staff Salaries and allowances	15,572:18
TOTAL	₦80,868:36

Total enrolment: 288 Students; Per Student Cost is ₦280:79

TABLE 5d

STUDENT SUPPORT COST TECHNICAL VOCATIONAL TRAINING CENTRE, KANO.

Students' Maintenance	₦16,122:72
Students' Pocketmoney	484:40
Students' Travelling expenses	168:50
TOTAL	16, 775:62

TABLE 5e

IMPLEMENTARY COST TECHNICAL VOCATIONAL TRAINING CENTRE KANO

Library Books	₦85:60
Library Staff	Nil
Per Student Cost	₦00:29
TOTAL	₦85:89

No employed Library Staff

A teacher was appointed to run the Library. Two Students were also chosen to assist the teacher.

TABLE 6a

INDIRECT INSTRUCTIONAL COST GOVERNMENT SECONDARY TECHNICAL SCHOOL, WUDIL (G. S. T. S.)

SALARIES AND ALLOWANCES OF NON-INSTRUCTIONAL STAFF

NO	STAFF	SALARIES AND ALLOWANCE PER YR.
1	Finance Clerk	₦1176:00
1	Typist	1116:00
1	Messenger	1922:00
1	Driver	1250:00
7	Cooks	7800:00
10	Guards	10800:00
	TOTAL	₦38,024:00

TABLE 6b

PER STUDENT COST OF INDIRECT INSTRUCTION

GOVERNMENT SECONDARY TECHNICAL SCHOOL, WUDIL

MONTHLY RETURNS:

Subhead	Description	Allocation	Expenditure
102	Transportfor Staff	₦3,600:00	₦3,193:45
103	Principal's Office Equipment and Stationery	100:00	-
154	Materials and equipment for Workshops, Classromms, and Library	45,000:00	44,927:47
156	Water and Electricity	2,000:00	1319:26
	General Labour (Salaries)	16,000:00	15,756:00
	TOTAL	₦66,700:00	

TABLE 6c

PER STUDENT COST OF INDIRECT INSTRUCTION GOVERNMENT SECONDARY TECHNICAL SCHOOL, WUDIL

Monthly Returns	₦65,196:18
Staff Salaries and Allowances	38,024:00
TOTAL	₦103220:18

Total Enrolment: 321

Per Student Cost ₦321:55

TABLE 6d

STUDENT SUPPORT COST: GOVERNMENT SECONDARY TECHNICAL TRAINING SCHOOL, WUDIL

Students' Maintenance	₦75,356:10
Students' Pocketmoney	2,134:80
Students' Travelling Expenses	1,914:00
TOTAL	₦79,404:90

Per Student Cost: ₦247:36

TABLE 6e

IMPLEMENTARY COST: GOVERNMENT SECONDARY TECHINCAL TRAINING SCHOOL, WUDIL

Library Books	₦402:70
Library Staff	None
Per Student Cost	1:25

SUMMARY

The object of this chapter is to put together the findings made under the analysis of data.

To facilitate understanding of the results the following areas are clearly marked.

i Total Unit Cost of Direct Instruction Per School

ii Total Unit Cost per Student per School - all cost classification.

iii Average Unit Cost per Student per School

iv Average Unit Cost per Student in all Secondary Technical Institutions in Kano State.

v Total Cost of running all Secondary Technical Institutions in Kano State.

TABLE 7a

TOTAL UNIT COST OF DIRECT INSTRUCTION PER SCHOOL

GOVERNMENT SECONDARY SCHOOL, WUDIL

CLASS	UNIT COST
1A	58.51
1B	62.49
2A	68:35
2B	62:69
3A	91.15
3B	71.20
4	53.03
5A	69:62
5B	126:86
6	52:40

Total Unit Cost = 716.30

Direct Instruction was charged to each and every subject taught by the academic staff. Similarly all the allowances of such a staff was taken into account, his contract addition (If on Contract) and his gratuities were also calculated. All the Unit costs charged to all the subjects in all classes were added to make the total unit cost per School.

(Tables 1a - 1j)

In all the Schools under the Study there was none where the Principal engaged in classroom teaching hence the Principal's Salary and Allowances were not charged to direct instruction. Rather such expenses came under indirect instructional Cost.

It should be pointed out that even though some materials and equipment were used for direct instruction by teachers the costs of these materials and equipment was taken care of under indirect instructional cost.. The reason being that it was very difficult if not impossible to know exactly how much should be charged to direct instruction since part of the bulk of materials and equipment was also used by the administrative and supportive staff.

TOTAL UNIT COST OF DIRECT INSTRUCTION PER SCHOOL

TECHNICAL VOCATIONAL TRAINING CENTRE, KANO

CLASS	UNIT COST
1A	138.68
1B	124.22
1C	106.86
1D	106.68
2A	70.47
2B	73.63
2C	45.74
2D	42.58

Total Unit Cost = 709.04

Calculation of direct instructional cost followed the same pattern as that for the Government Secondary Technical School, Wudil. The total unit cost of direct instruction represented the sum of the unit costs. (Tables 2a - 2h)

TABLE 7c

TOTAL UNIT COST OF DIRECT INSTRUCTION PER SCHOOL

GOVERNMENT TECHINCAL TRAINING SCHOOL, KANO.

CLASS	UNIT COST
1	1008.86
2	1009.35
3	987.50

Total Unit Cost 3005.71

As usual, the total unit cost of direct instruction represented the sum of the unit costs (Table 3a - 3c).

As mentioned ealier the duration of courses in this school was three years. However, instead of having well marked classes, instruction were organised on group basis for instance among thefirst year students 11 students were pursuing block laying and concreting (BL); 6 students were doing capentry and joinery (CJ); 14 students were reading plumbing (PL); 16 students were studying electrical installation (EL); 25 Students were for motor mechanic (MM); 11 student were in the Fitter Machinist Section (FM); 9 students were engaged in Radio and Television (RTV); and 9 students were doing refrigeration and air conditioning (RAC).

Similar division made up the second and third year students.

Nevertheless in the following academic subjects the population of the Class consisted of the following subject groups:

Mathematics	EL + RAC
English	MM + RTV
Technical Drawing	BL + CJ
Physics	PL + FM

TOTAL UNIT COST PER STUDENT PER SCHOOL - ALL COST CLASSIFICATION

This aspect of the summary endeavoured to put together at a glance the total unit cost per student for running the various technical schools in Kano State. Also, well indicated were the various areas where unit costing was done, viz: Direct Instructional Cost, Indirect Instructional Cost, Implementary Cost and Student Support Cost. This method of representation made possible easy comparison between the cost of various categories within the same institution or betwren different institutions.

It is not the intention of this research project to adduce reasons for the cost differentials, suffice to note that the pursuit of each institution covered by the study was not the same.

TABLE UNIT COST PER STUDENT PER SCHOOL - ALL COST CLASSIFICATION

SCHOOL	COST OF DIRECT INSTRUCTION	COST OF INDIRECT INSTRUCTION	IMPLEMENTARY COST	STUDENT SUPPORT COST	TOTAL
G.T.T.S. KANO	₦3005.71	₦171	₦22.89	₦265	₦3464.60
G.S.T.S. WUDIL	₦ 716.30	₦321.55	₦ 1.25	₦247.36	₦1286.46
T.V.T.C. KANO	₦ 709.04	₦280.75	₦ 0.29	₦ 58.25	₦1048.33

AVERAGE UNIT COST PER STUDENT PER SCHOOL

The average unit cost was calculatef by summing up all the unit costs of the various Categori s - direct instructional cost, indirect instructional cost, student support cost, and implementary cost and prorating the total sum by the number of cost - categories. After the above operation, the following were the figures arrived at as the average unit cost per student per school.

Government Technical Training School, Kano, recorded an average unit cost of ₦866.15. Government Secondary Technical School, Wudil had ₦321.61 while Technical - Vocational Training Centre Kano had ₦262.08 as the per student average unit cost.

AVERAGE UNIT COST PER STUDENT IN ALL SECONDARY TECHNICAL SCHOOLS IN KANO STATE

The average unit cost per student in all Secondary Technical Schools in Kano State was calculated by adding all the average unit costs per student per school - all cost classification and dividing the sum by the total number of schools. This amounted to ₦483:28.

It is desirable to know the total amount of money spent on the running of Secondary Technical Institutions in Kano State. Such knowledge may be useful to administrators in the Ministry of Education in reaching a decision as to future allocations of funds to these schools.

The calculation of the total sum of money spent in running Secondary Technical Schools for the year 1976 - 77 in Kano State fell under two major operations. The first operation involved a number of steps: The initial step was to find the total cost of direct instruction by adding the costs of direct instruction in the three schools (Tables 1a - 3c) Secondly, the total cost of indirect instruction was calculated by summing up the costs of indirect instruction in the three schools. (Tables 4c, 5c and 6c) Similarly, the total amount of money spent as student support cost was calculated (Tables 4d, 5d and 6d) and finally the total amount of implementary cost was calculated in like manner (Tables 4e, 5e and 6e).

TABLE 9

TOTAL COST OF RUNNING SECONDARY TECHNICAL INSTITUTIONS IN KANO STATE: ALL COST CLASSIFICATION.

Direct Instructional Cost	₦101, 007 . 51
Indirect Instructional Cost	239, 839 . 36
Student Support Cost	182, 580 . 52
Implementary Cost	7, 952 . 59
TOTAL	₦531, 379 . 98

CONCLUSION, AND RECOMMENDATIONS

It has already been stated in several portions of this study that the purpose of this study is to find the unit cost per student as well as the total cost of preparing students for the City and Guild London Certificate. But it has also been realised that one Secondary Technical School prepares students only for "Secondary Three" Certificate which provides intake to the City and Guild programme. The other Secondary Technical School prepares students for the West African School Certificate with only a small dose of Technical Subjects.

Whatever is the goal of the Technical Institution, this study also aims at finding the total unit cost of providing instruction for the students for the successful completion of the course. Of all the three Schools covered by the Study only one Institution, Government Technical Training School provides Instruction for the award of the City and Guild London Certificate: of course, other certificates are also awarded by the College.

CONCLUSIONS

Having collected and analysed the data, it was concluded that the total cost of running Secondary Technical Institutions in Kano State amounted to ₦531,379.98. From which ₦101,007.51 went to Direct Instruction, ₦239,839.36 went to Indirect Instruction, ₦182, 580.52 accounted for Student Support Cost and ₦7,952.59 for Implementary Cost. From the above figures it could be seen that a lot of money was spent on indirect instruction particularly on the purchase of heavy technical equipment and tools. Similarly a huge amount of money was also spent on "Student Support Costs" Secondary Technical Education is absolutely free in Kano State; besides the students of Technical Schools are encouraged by being provided with pocket money and travelling allowances. Total cost of direct instruction should have been much higher than represented if the allowances of the National Youth Service Corps members teaching in these schools were paid by the Kano State Government. Besides, the allowances of the members of the "Voluntary Service Overseas" (V.S.O.) and "Canadian University Service Overseas" (.C.U.S.O.) organisations paid by the Kano State Government were relatively small.

As regards unit cost analysis the total unit cost in all the Secondary Technical Schools in Kano State was ₦5,799.39. Of this amount G.T.T.S., Kano accounted for ₦3464:60; G.S.T.S. Wudil had ₦1286.46 while T.V.T.C. Kano recorded ₦1048.33.

The average unit cost per student for these schools were the following: G.T.T.S., Kano ₦866.15, G.S.T.S., Wudil ₦321.61 and T.V.T.C. Kano ₦262.08. Therefore the average unit cost per student in Kano State - all schools put together was ₦483.28.

It was considered unreasonalble to compare cost differentials among the schools because each of the schools aims at some kind of certificate which is different from the other hence student preparation and costs differ.

The type of analysis used in this study is the "Programme Budgeting System" which facilitates good decision - making by administrators in the Ministry in matters relating to the finance of schools.

RECOMMENDATIONS

On the basis of findings in this study it is recommended that:-

1. A department of Secondary Technical Education be created in the Ministry of Education to cater for the financing and central administration of Secondary Technical Education.
2. That the existing Secondary Technical Institutions be expanded and up-graded to the status of schools preparing students for the London City and Guild Certificate.
3. That new Institutions of similar status be established say one in each administrative area of the State to cater for the products of the Universal Primary Education.
4. That some common system of accounting by all institutions that would enable continuing series of cost analysis be established. The researcher is of the opinion that the use of performance budgeting approach would provide a more flexible approach to the financing of school operation than the present grant - approach.
5. That officers with good accounting qualification and experience replace the present account clerks in the schools.

6. That the School Principal should not engage himself as the Accountant or the Bursar of the School since he has already got more than enough administrative duties to perform. A professionally qualified Accountant should prepare the account and the final paper could come to the Principal for scrutiny and endorsement.

7. That more respect should be accorded the teachers of Technical Schools, besides, their financial remunerations should improve to encourage these teachers to stay on the job since most of the contemporaries of these teachers earn much more in the industry.

8. That some future researchers carry out cost - benefit analysis or cost - effectiveness of Secondary Technical Education in Kano State.

9. That Guidance and Counseling Programme be established in each Technical School to educate both old and new students about the opportunities and prospects for jobs in the Technical Line.

10. That the Libraries of the Technical Schools need be developed and maximally utilized. The Libraries should stock books journals, pariodicals and other research reports about the latest Technological Development.

APPENDIX I

BUDGET SPEECH OF THE KANO STATE MILITARY GOVERNOR FOR 1976/77 FISCAL YEAR AS REGARDS THE FINANCING OF EDUCATION IN THE STATE

The Military Governor of Kano State had the following to say on the financing of education in the State as regards the 1976 - 77 fiscal year.

The Government attaches the greatest importance to education for this reason the highest financial allocation this year for both recurrent and capital expenditure goes to the Ministry of Education. For recurrent services the sum of ₦65,936,240 including cost for teacher Training and Primary Education has been earmarked. This represents an increase of about ₦37 million over the allocation made for 1975 - 76. The total estimate cost for the capital planned for education this year including Teachers Training Colleges and Primary Schools to be paid by the Federal Government is ₦163,963,00.

This amount includes the sum of ₦45 million expected to be spent on the completion of 8 teacher training colleges which were begun last year. A further sum of ₦20 million will be spent to provide 4 more teacher training colleges at Gezawa, Sumaila, Tudun Wada and Hadejia. ₦36 million will be spent to expand the existing Secondary Technical Schools and build new ones. The sum of ₦56 million has been set aside in order to provide necessary classroom and other infra-structural facilities at the existing and new primary schools to be established for the U. P. E. Scheme.

The allocation of these large sums of money to education is fully justified having regard to the very low percentage of school going children who actually attend schools and the very poor quality of education generally in the State.

The Governor was surprised to observe during his numerous visits to Administrative Areas the poor State of Education buildings and in many places the total lack of furniture textbooks and other materials in Primary Schools.

Furthermore the Education Review Committee headed by Dr. Shehu Galadanci which was set up last year to examine the causes of our educational backwardness revealed many more inadequacies. Following the interim report submitted by the Committee the government set up a Task Force which was charged with responsibility of effecting quick improvements to schools. A sum of N7 million was allocated to the Task Force to enable it discharge the responsibilities assigned to it. Government is studying the final report submitted by the committee. Concerted efforts will be made to bring about appreciable improvement in education throughout the state.

To provide high-level manpower the government will re-organized the Scholarship Board with a view to incresing the number of Scholarship Awards each year. A Vocational Training Centre will also be opened this year at Bagauda to give primary education leavers the opportunity of acquiring technical education which Government realises is in great demand all over the country.

GOVERNMENT TECHNICAL TRAINING SCHOOL

POPULATION OF THE FIRST YEAR STUDENTS

Subjects	No of Students.
Blocklaying and Concreting (BL)	11
Carpentry and Joinery (CJ)	6
Plumbing (PL)	14
Electrical Installation (EL)	25
Motor Mechanic (MM)	11
Fitter Machinist (FM)	11
Radio Television (RTV)	9
Refrigeration and airconditioning	9
TOTAL NUMBER OF STUDENTS	96

GOVERNMENT TECHNICAL TRAINING SCHOOL

POPULATION OF THE SECOND YEAR STUDENTS

Subjects	No of Students
Plumbing (PL)	11
Electrical Installation (EL)	21
Fitter Machinist (FM)	11
Motor Mechanic (MM)	21
Blocklaying and Concreting (BL)	15
Carpentry and Joinery (CJ)	14
TOTAL	93

GOVERNMENT TECHNICAL TRAINING SCHOOL

POPULATION OF THE THIRD YEAR STUDENTS

Subjects	No of Students
Blocklaying and Concreting (BL)	17
Carpentry and Joinery (CJ)	9
Plumbing (PL)	25
Electrical Installation (EL)	23
Fitter Machinist (FM)	7
Motor Mechanic (MM)	20
Radio & Television (RTV)	15
Refrigeration & Airconditioning (RAC)	16
TOTAL	132

STUDENT POPULATION OF TECHINCAL VOCATIONAL TRAINING CENTRE, KANO.

Class	Stream	No of Students
1	A	36
	B	36
	C	36
	D	36
2	A	36
	B	36
	C	36
	D	36
	TOTAL	288

APPENDIX IV

STUDENT POPULATION OF GOVERNMENT SECONDARY TECHNICAL SCHOOL WUDIL

Class	Stream	No of Students
1	A	36
	B	36
2	A	36
	B	36
3	A	32
	B	32
4	-	36
5	A	31
	B	16
6	-	30
	TOTAL	321

2.1 "TECHNICAL EDUCATION IN KANO STATE ITS PROBLEMS AND IMPROVEMENT"

The Vice Principal of Government Technical Training School, Kano Mr. L. A. Yonbami sent an article on the above topic to the Secretary Kano State Education Review Committee Metropolitan Building Kano in March, 1974.

It is apparent that Kano is fast growing to be the second largest industrial area of the country with its numerous and varied industries and potentials.

Unfortunately Kano has not witnessed a good production in Technical manpower compatible with its technological advancement and development. Some of the problems facing techincal education which bring down the progress and quality training in the middle level technical manpower are:

(i) Selection of Students:- This has not seen the proper groom of students with the right type of apptitude and motivation towards Technical Education. A good number of Students in the Technical School in Kano State are drop-outs never to do well and problem boys in other Secondary Schools. This has sort of turned the Technical Schools to a dumping ground to get rid of the academically dull students. Though this problem has been a long standing problem throughout the history of Technical Education in the Country as a whole, very little or nothing has been done so far towards improving this unfortunate situation.

(ii) LACK OF SUFFICIENT UNDERSTANDING AND ENCOURAGEMENT FROM PARENTS:-

Majority of the parents whose childfen are in the Technical Schools today know very little or nothing about the propects of Technical Education; the only popular ones they know are the Roadside Mechanics, Local Masons or Bricklayers Carpenters or Blacksmiths; and they look down on these people as second class citizens thereby hot giving any encouragement to their children to study these courses.

(iii) LACK OF COMPETITION AMONG THE STUDENTS:

As for now there is apparent evidence that there is lack of academic competition among students in the Technical Schools. This could be attributed to the type of boys mentioned in appendix (i) being admitted. I would like to suggest that organising an exchange programme with some of the Technical Institutions in the Southern States or even B.P. Kwara or North Central State Technical Schools will go a long way in improving this to a satisfactory level.

(iv) STAFFING AND STAFF PROBLEMS:-

It is a common problem the World over that Technical Teachers are difficult to come by due to the non-lucrative nature of their jobs. Most of the Technically qualified staff prefer to go into the industry where they could get about 100% more pay than when in the teaching profession. Also the Technical teachers get frustrated because the students they train could easily be employed in the Ministry of Works, Agriculture or Printing Division and

earn more with their basically low qualification through rapid promotions to surpass their trainers with more qualifications and experience.

IN-SERVICE TRAINING TO THE INSTRUCTORS:-

Technology is a continous changing field with new techniques, tools, materials, machinery and concepts changing very rapidly through new discoveries and improvements on out modeled techniques. It is obvious that for the technical teacher to be successful, he must be made available to these changes and developments to keep up with the time. Most of the Technical Teaching Staff in the State Schools have old ideas, methods, and familiar with old equipment and I would not blame them for not being up to date, despite the fact that they do read through some technical journals. Kano State is still the only State that has not been sponsoring their Technical Instructors to undergo short courses both at home and abroad to broaden their knowledge and skills to enable them perform at their best.

(iv) BUILDINGS:-

The present Technical Training School in Kano was designed and built to serve the needs of the early 50's. It has grown four fold and despite the efforts made by the schools authorities to expand the existing courses and introducing new ones the school is faced with the shortage of accomodation. Some expensive equipment are lying idle in the store or in the workshop floors but there are no spaces for them to be installed for use in training. I strongly feel that the present buildings have out lived their usefulness. They need to be replanned and replaced.

(vii) LOCATION OF SCHOOL:

It is my observation that any boarding institution located in heart of the city does have a lot to cope with disciplinarily; especially when the school has semi adults as its students. The various attractions in the city:- Club Houses, Pubs, Cinema Houses are just a few places that will always detract the attention of students from school thus despriving them of the opportunity to devote full time to their studies.

A technical School or any other post primary school for that matter should be situated in the outskirts of the town.

In conclusion I strongly feel that the foregoing points contribute in no small measure to the backwardness of technical education in Kano State and if these are remedied, we shall all watch a rapid progressive and encouraging improvement both in the standard and quality of the products of our various Technical Schools.

L. A. YONBAMI
HIGHER TECHNICAL INSTRUCTOR
GOVEENMENT TECHNICAL TRAINING SCHOOL
KANO.

APPENDIX VI

COSTS NOT BORNE BY THE KANO STATE GOVERNMENT

It is to be noted that the total cost of running Secondary Technical Institutions in Kano State would have been much higher than the amount contained in this report if the Kano State Government were to pay the allowances of the National Youth Service Corps members. Many National Youth Service Corps Teachers work in the various schools as could be seen in the section, "analysis of data". The National Youth Service Corps Teachers include University Graduates, holders of the Higher National Diploma (HND) and holders of the Nigerian Certificate in Education, (NCE) The graduates and HND's are paid ₦180.00 each as allowances per month while the NCE's earn ₦137 per month.

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DEPARTMENT OF EDUCATION
AHMADU BELLO UNIVERSITY ZARIA, NIGERIA

RESEARCH TOPIC:

COST - ANALYSIS OF SECONDARY TECHNICAL INSTITUTIONS IN KANO STATE OF NIGERIA

INVESTIGATOR: R. A. F. AKINMOLAYAN

PURPOSE OF STUDY

Inspite of the acute shortage of Technical manpower particularly at the intermediate level in Nigeria, Secondary Technical Education does not seem to enjoy the support, prestige and emphasis it deserves.

2. Although other factors might be responsible for the lack of popularity of Technical Education in general, it is the object of this study to find the unit cost and the total cost borne by the Kano State Government in running Secondary Technical Institutions in the State with a view to recommending means of improvement.

3. You are therefore requested to please fill the following questionnaire as fully and correctly as possible at your earlist convenience and return it to the researcher.

Thank you.

DEPARTMENT OF EDUCATION,
AHMADU BELLO UNIVERSITY,
ZARIA - NIGERIA.

QUESTIONNAIRE FOR STAFF

1. Name of School .....
2. Qualification of Teacher .....
3. Nationality .....
4. Sex ..... Male ☐ Female ☐
   Mark appropriate Box X.
5. Salary Grade Level .....
6. Basic Salary in 1976 (P.A.) .....
7. What subjects are you qualified to teach.....
   .....
   .....
   .....
   .....
10. Total No. of periods taught per week .....

FORM T2

TEACHING LOAD

Please fill in the table below.

11.

A A	B	C	D	E		
List the subjects you teach	List the Class/Classes	No. of Students in each Class.	No. of periods per weeks in each Class	Time per week	PLESE DO NOT WRITE IN THESE SPACES	
					Per Class Cost	Per Student cost

12. ALLOWANCES

Please state the allowances you receive per year under the following Headings:

	H	K
(a) Car Allowance per annum.....		
(b) Inducement allowance per annum.....		
(c) Science Teaching Allowance per Annum...		
(d) House Masters Allowance per Annum		
(e) Passage for arrival after vacation (including family).....		
(f) Boarding Home Allowance per annum.....		
(g) Terminal Gratuities " "		
TOTAL.....		

DEPARTMENT OF EDUCATION
AHMADU BELLO UNIVERSITY
ZARIA - NIGERIA

QUESTIONNAIRE FOR THE PRINCIPAL.

1. Name of School .....
2. Year of Establishment .....
3. Certificates Awarded .....
4. Please tick /_____/ which of the following technical courses are offered by your school

Motor Mechanic

Wood Work

Metal Work

Bricklaying

Capentary

Building

Technical Drawing

Welding

Cabinet Making

Please state ot er techincal courses not named above which you offer.

1.

2.

3.

4.

5. ENROLMENT BY FORM

Please state the number of students in each class.

	Form I	Form II	Form III	Form IV	Form V
	1a	IIa	IIIa	IVa	Va
	1b	IIb	IIIb	IVb	Vb
	1c	IIc	IIIc	IVc	Vc
	1d	IId	IIId	IVd	Vd
	Ie	IIe	IIIe	IVe	Ve
Total					

6. ENROLMENT (Boarding - Day) BY FORM

FORM I		FORM II		FORM III		FORM IV		FORM V	
B	D	B	D	B	D	B	D	B	D

7. Government Grant per student annually

9 Boarding ₦.....
Day ₦.....

8. Government grant for school annually

Boarding ₦.....
Day ₦.....

9. Other Government Grants ₦.....

FORM P3

11. MONTHLY RETURNS

Please state the cost of Maintaining ancilliary staff and any other running costs under the following subheads per year.

SUBHEAD	DESCRIPTION	ALLOCATION		EXPENDITURE	
		N.	K	N	K
101	Personal Emoluments				
102	Transport for Staff				
103	Office Equipment				
151	Students Maintenance				
152	Students Pocket Money				
153	Students' Travelling Expenses				
154	Material & Equipment				
155	Library-books				
156	Water and Electricity Bills				
157	General Labour (Salaries)				
Others	(Not mentioned above)				

SALARIES AND ALLOWANCES OF NON - INSTRUCTIONAL STAFF

Please state how much you pay the following staff per annum.

Please state the Number of Staff in each category.

SUPPORTING STAFF	SALARY PER ANNUM	
	₦	K
The Finance Clerk/Accountant		
The Chief Clerk.		
The Typists.		
The Messanger/s/		
The Driver/s		
The Librarian/s.		
The Library Assistants		
The Cooks.		
The Washment.		
The Guard/s		
The Labourers.		
The Technicians.		
The Carpenters.		
Other.		
1.		
2.		
3.		
4.		
TOTAL		

DEPARTMENT OF EDUCATION
AHMADU BELLO UNIVERSITY
ZARIA - NIGERIA

QUESTIONNAIRE FOR PRINCIPAL ACCOUNTANT

Ministtry of Education
Kano State, Kano.
Nigeria.

PERSONAL EMOLUMENT

Please kindly supply the following information

1. Name of School..... .....

2, Qualific tion Teacher: .....

3. Nationality of Teacher: .....

		₦ K
4.	Annual Salary.	
I	Car Allawance per annum.	
II	Science Teaching alllowance per annum	
III	House Master's allowance " "	
IV	Boarding Home allowance " "	
V	Passage for arrival after Vacation (including family).	
VI	Terminal gra'uities other allowamces	
	TOTAL	