Funding and Resource Allocation in Public Secondary Schools in Cross River State, Nigeria

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Abstract

This study investigates the correlation between funding sources specifically tuition fees and development levies and resource allocation in public secondary schools in Cross River State, Nigeria. The study is anchored on the understanding that adequate funding and equitable resource distribution are critical to delivering quality education, the research highlights the persistent challenges of insufficient financing, inequitable allocation, and inefficient resource utilization across the state's secondary education sector. A survey research design was adopted, utilizing a structured questionnaire administered to 261 respondents comprising principals and teachers across the three education zones in the state. The population of the study comprised all 289 public secondary schools in Cross River State. To ensure fair representation, a stratified random sampling technique was employed. The sample was drawn from the three education zones in the state as follows: 25 principals and 50 teachers from Ogoja Zone, 30 principals and 60 teachers from Ikom Zone, and 32 principals and 64 teachers from Calabar Zone, making a total of 261 respondents. This sampling method was chosen to capture the views of key stakeholders across different geographical areas within the state. Data was analyzed using Pearson Product Moment Correlation. Findings revealed a weak but statistically significant positive correlation between tuition fees and resource allocation ($r = 0.222$, $p < .001$), while development levies showed no significant relationship with resource allocation ($r = 0.002$, $p = .969$). These outcomes suggest that tuition fees contribute marginally to school resource availability, whereas development levies are inconsequential in their impact. The study concludes that enhanced government funding, improved financial transparency, and active stakeholder's involvement are essential for sustainable and equitable resource management. Recommendations include increased budgetary allocations in line with UNESCO standards and strengthened accountability mechanisms to foster effective educational outcomes.

Keywords; Funding, Resource, Allocation, Public Secondary Schools

Introduction

Education is universally acknowledged as a vital instrument for national development and social transformation. In Nigeria, as in many developing countries, the secondary education sector plays a pivotal role in preparing students for higher education and equipping them with the skills needed for the workforce. However, the success of this sector is heavily dependent on adequate

funding and effective resource allocation. Public secondary schools, particularly in state like Cross River, are often constrained by limited financial support, poor resource distribution, and mismanagement of available funds, which hinder the delivery of quality education. Funding and resource allocation are critical components of educational planning and administration. They determine not only the quantity but also the quality of resources human, material, and infrastructural that schools can access. In Nigeria, the financing of public secondary schools is primarily the responsibility of state governments, with occasional interventions from the federal government and international development partners. Despite this framework, many public secondary schools in Cross River State continue to suffer from inadequate infrastructure, insufficient teaching and learning materials, poor remuneration for teachers, and delayed or irregular disbursement of funds. These challenges have contributed to declining educational outcomes and widened disparities in access and quality between urban and rural schools.

Cross River State, located in the South-South geopolitical zone of Nigeria, has made various efforts to improve the standard of education through policy initiatives and budgetary allocations. Nonetheless, concerns persist regarding the transparency, equity, and efficiency of resource allocation to public secondary schools. Questions remain about how resources are prioritized, who makes allocation decisions, and whether the funds allocated actually meet the needs of the schools. Moreover, issues such as political interference, corruption, and bureaucratic inefficiencies further complicate the situation. This study seeks to critically examine the patterns of funding and resource allocation in public secondary schools in Cross River State. It aims to investigate the adequacy of financial provisions, explore how resources are distributed among schools, and assess the implications for educational quality and equity. By identifying gaps in the current system and highlighting best practices, the research hopes to contribute to policy recommendations that can improve resource mobilization and utilization in the state's secondary education sector. Ultimately, the importance of this research lies in its potential to inform stakeholders including policymakers, education managers, and development partners on how to ensure that every child in Cross River State has access to well-funded, resource-equipped, and functionally effective secondary education.

Wu and Abdul Wahab (2023) define resource allocation in education as the distribution of material and human resources in schools, emphasizing that effective allocation directly influences the quality of education, particularly in rural settings. Ofor-Douglas (2024) describes resource allocation as the process by which educational institutions distribute available resources human, financial, and material to achieve their objectives, noting that misallocation can lead to uneven development across universities. Wu (2024) highlights resource allocation as a critical factor in achieving educational equity, stressing that equitable distribution of resources ensures all students have access to quality education regardless of their backgrounds. Nang'ole and Muathe (2023) view strategic resource allocation as a deliberate process aligned with institutional goals, asserting that it significantly impacts the performance of public secondary schools. Kawinzi, Kiilu, and Mulwa (2024) define resource allocation as an institutional determinant that influences the successful implementation of strategic plans in public secondary schools, affecting overall school performance. Ige and Abiodun (2024) discuss resource allocation in the context of educational funding policies, indicating that effective allocation is essential for enhancing student outcomes in senior secondary schools. Makua and Akinlolu (2023) consider resource allocation as a pivotal element in sustaining higher education, linking it to learning design models and academic development to ensure institutional resilience. Statute Online (2023) emphasizes that effective resource allocation in education is guided by principles such as equity, efficiency, transparency, and sustainability, aiming to optimize learning outcomes. Omoeva,. Menezes Cunha, & Moussa, (2021) presents an output-based approach to measuring equity in educational resource allocation, focusing on the distribution of teacher quality, physical environment, and instructional resources to address disparities. Acido and Kilongkilong (2022) highlight the importance of resource planning in education, stating that identifying and allocating resources effectively is crucial for optimizing student achievement and ensuring equitable access to quality education.

Resource allocation in any educational institution remains the most essential instrument that when managers and administrators practice the deployment of educational resources available, and

distribute them adequately to the areas of needs. The allocation of educational resources in any organization will definitely go a long way to promote and encourage effective teaching and learning in educational industry irrespective of the stratum. However, if personnel resources like teachers are distributed within their subject family to motivate professionalism, quality teaching will be positively significant and similarly, other infrastructural material, and non-material resources, if managed and allocated transparently, will transform the institution and ensure sustainability. Therefore, the educational lovers are curious to see improvement in the deployment of educational resources and it utilization to the various areas of needs in the school system. Expectations of those well meaning individuals, who contribute, donate and support education for economic development and sustainability will be willing to invest more resources for educational institution to strive. Managers and administrators who are the key drivers of managing educational resources with utmost accountability and transparency for quality educational outcomes are expected to utilize resources in the school system in the manner of promoting effective teaching and learning. By utilizing these resources provided by government, human, material and non material resources in line with global practices. Therefore, it is upon this that aroused the researchers' curiosity to investigate funding and resource allocation in public secondary schools in Cross River State, Nigeria to know whether there is a significant correlation among the variables of study.

Statement of the Problem

Education is a cornerstone of national development, yet public secondary schools in Cross River State continue to face critical challenges due to inadequate and inefficient funding. Despite the pivotal role of secondary education in preparing students for higher learning and the workforce, government budgetary allocations remain below international benchmarks, such as UNESCO's recommendation of 15–26% of national budgets for education. Even when funds are approved, delayed or mismanaged disbursement hinders effective school planning and leads to substandard infrastructure, insufficient learning materials, and poor classroom conditions especially in rural areas.

Additionally, resource allocation is often inconsistent and lacks transparency, with political influence overshadowing objective needs assessments. Weak accountability mechanisms contribute to misappropriation and ineffective use of available funds. These financial constraints also affect teacher motivation, leading to low morale, absenteeism, and attrition, which in turn diminish educational quality. If these systemic issues are not urgently addressed, they threaten the realization of Sustainable Development Goal 4 and compromise the future of students and human capital development in the state.

Tuition Fee

Dezhina and Nafi kova (2019) revealed that, apart from PhD studies, overall trend is towards wider application and increase in tuition fees combined with high price for foreign students. Doctoral students in most cases do not pay tuition fees, but get salary for work in research projects conducted to develop new knowledge. Both in the USA and France, the best education is provided by highly selective expensive private institutions (although in both countries there are high quality public education). In Russia the most attractive, though expensive for those who pay tuition fees, are public universities because they provide high quality education. Potential change in tuition fee policy in Russia should acknowledge that, in general, higher tuition fees are justified for studies providing higher future earnings. Increase in tuition fees should be coupled with more developed financial aid system. Lee, Kim, and Lee (2020). found that the rate at which tuition fees increased began to decline after 2011, coinciding with a rise in government subsidies to educational institutions. The Least Squares Dummy Variable (LSDV) analysis indicates that universities increase labor costs, operating expenses, and student support fees, while there are no differences in research expenses, laboratory fees, and expenditures from investments and other assets.

Bietenbeck, Andreas, Marcus, and Weinhardt (2023) explain that following a landmark court ruling in 2005, more than half of Germany's universities began charging tuition fees, which were later abolished in a staggered manner. They exploit the fact that even students who were already enrolled had to start paying fees, showing that fees increase study effort and degree completion among these

students. However, tuition fees also reduce first-time university enrollment among high school graduates. When combining the enrollment impact with the effect on completion, it is found that fees around the zero-price margin have little overall effect on educational attainment. The authors conclude by discussing policies that target the distinct effect margins of tuition fees and caution against a general abolition. Jiexi and Yiran, (2016) carried out a study to examine how tuition fees influence international student's mobility, the focus of the paper was on international inflow in five Nordic countries and Germany from 26 non EU/EAA and 31 EU/EAA countries covering 3206 observations in total. covering the period from 2003 to 2012. Their analysis showed that charging tuition fees, as opposed to providing free higher education, had a negative effect on international student inflow.

Dezhina, and Nafikova, (2019) in their study concluded that, doctoral students in most cases do not pay tuition fees, but get salary for work in research projects conducted to develop new knowledge. Both in the USA and France the best education is provided by highly selective expensive private institutions (although in both countries there are high quality public education). In Russia the most attractive, though expensive for those who pay tuition fees, are public universities because they provide high quality education. Potential change in tuition fee policy in Russia should acknowledge that, in general, higher tuition fees are justified for studies providing higher future earnings. Increase in tuition fees should be coupled with more developed financial aid system.

Development Levy

Morogo, Kiprop and Felistas (2018) established that non-payment of school levies by parents negatively affected educational programmes and school projects. Document analysis also indicated that all the schools had arrears of unpaid levies by parents across the three years from 2012-2014. It was therefore concluded that non-payment of school levies was a critical threat to school programmes and school projects. In accordance with these research results, the schools, the Ministry of Education and other sponsors of education in secondary schools should enforce school fees payment regulations. Moreover, parents should be sensitized on the importance of paying school levies on time. Similarly, future researchers should consider modalities of levy payment, for

better service delivery. Omoderol, Ekundayo, Chukwudi and Imeokparia, (2023) reveals that education in Nigeria requires more funds as the tertiary education tax lacks the capacity to adequately fund academic activities in the country. However, information technology development levy exerts a considerable impact on education financing. Therefore, the study proposes that the government should exploit other funding opportunities from other national income sources to augment the tertiary education tax. Also, the government should improve the fiscal planning for education expenditure by reducing the funds for other less essential expenditure responsibilities in the annual budget. The study also suggests that the government should endeavor to address the issues affecting the educators so that they can continue their classroom activities without grievances.

Miako (2012) conducted a study in Nyandarua North District, Kenya, and found that the cost of secondary education remained high despite government subsidies. Using data collected from school administrators and parents, their study identified that various school levies significantly affected students' access and retention, particularly among poor households, it also recommended increased targeted subsidies and income-generating initiatives by schools to mitigate the financial burden on families. Schools should also initiate and diversify income generating activities. The schools should also partner with well wishers including NGOs and old students to assist in funding development projects. Odd-helge and Semboja (2004)'s study found support for the hypothesis that tax compliance is positively related to factors such as ability to pay, the (perceived) probability of being prosecuted, and the number of tax evaders known personally by the respondent. Oppressive tax enforcement, harassment of taxpayers, and discontent with public service delivery seem to increase tax resistance and may explain widespread tax evasion.

Adegbite (2016) pointed out that Education tax has positive significant impact on human capital development both in the short run and long run. It is now recommended that government should utilize the education tax funds efficiently for better achievement of human capital development in Nigeria. Shortage of infrastructure and inadequate academic personnel, and other social amenities

in the school will be provided enormously if education tax fund are effectively utilized in the country. Nguyen, & King, (2022) the study attempts to quantify the impact of the primary school fee abolition programme in Mozambique implemented over 2004 and 2005. The country took a unique approach. The government pilot-tested the programme, planned it years ahead, and put other interventions in place to prepare for shocks associated with enrollment surge. Using the relevant age cohort to determine a child's exposure to the programme, they found that from 2005 through 2008, the enrollment probability of the official primary school age (6−12) children was statistically and significantly higher by 11.6% points. When treatment intensity was allowed to vary across age, they found that age 9 benefitted the most, and there were potential positive spillover effects on secondary school enrollment as enrollment probability increased significantly across all ages up to age 18. The impact is also widespread across urban, rural areas and both genders, but it particularly has much larger effects on the more vulnerable group of children, the poor in rural areas and girls. Their analysis also highlights an ample number of late entrants in Mozambique as in most developing countries. The results show that the programme, reducing the cost of education, has successfully raised enrollment rates among younger official school-age children.

Purpose of the Study

The main purpose of the study is to investigate funding and resource allocation in public secondary schools in Cross River State. Majorly the study bothered on;

1. To ascertain how tuition fee correlate with resource allocation in public secondary schools in Cross River State
2. To find out how development levy correlate with resource allocation in public secondary schools in Cross River State

Research Questions

1. How much does tuition fee correlate with resource allocation in public secondary schools in Cross River State?
2. To what extent does development levy correlate with resource allocation in public secondary schools in Cross River State?

Research Hypothses

1. Tuition fee does not significantly correlate with resource allocation in public secondary schools in Cross River State
2. There is no significant correlation between development levy and resource allocation in public secondary schools in Cross River State

Research design and methods

This research was carried out in Cross River State, Nigeria which is one of the 36 states in the Federal Republic of Nigeria bounded by Cameroon. It is located in the South-South geopolitical region of the country with Calabar as the capital city. The state is located on latitude 5^0 45"North of the equator and longitude 8^0 30" East of the Greenwich meridian. It is a coastal state in the Niger Delta and it occupies 20,156 square kilometres (Cross River State Government, 2014). Cross River State is bound in the North by Benue state, in the West by Ebonyi, Akwa-Ibom and Abia states, in the East by Cameroon Republic and in the South by the Atlantic Ocean.

Research Design: This design enabled the researchers to randomly select a representative proportion of the entire population for in-depth study, thereby allowing for generalization of the findings to the broader population of public secondary schools in Cross River State. The survey design was considered appropriate for investigating funding and resource allocation in public secondary schools in Cross River State, Nigeria, as it allowed the researchers to collect data from a representative sample and generalize the results to the broader population.

The population: The population of this study comprised all 289 public secondary schools in Cross River State. A stratified random sampling technique was employed to ensure fair representation across the three education zones: Ogoja, Ikom, and Calabar. Specifically, 25 principals and 50 teachers were selected from Ogoja, 30 principals and 60 teachers from Ikom, and 32 principals and 64 teachers from Calabar, resulting in a total of 261 participants. These figures represent approximately 25.95% of the total population for Ogoja Zone, 31.14% for Ikom Zone, and 33.22% for Calabar Zone. The stratification was guided by the need to capture proportional representation

based on school distribution across zones, thereby allowing for the generalization of findings to the broader population of public secondary schools in the state.

Instrumentation: An 18 items structured questionnaire titled; Funding and Resource Allocation in Public Secondary Schools Questionnaire (FARAPSSQ) was used for data collection, designed with a modified four point Likert scale response options of Strongly Agree (SA) Agree (A) Disagree (D) and Strongly Disagree (SD). The instrument was validated by three experts, one in the department of educational Management and two in the department of Test and measurement, Faculty of Educational Foundation Studies, University of Calabar. Some items that seem ambiguous were removed and new ones were added. Therefore, the instrument was ascertained to be valid and usable. The reliability of the instrument was determined using Cronbach alpha reliability estimate with score range of between 0.73 and 0.82 obtained, depicting that the instrument was reliable.

Data collection and analysis; the instrument was administered by the researcher directly to the participants upon permission obtained from the principals. During the data collection stage, the researchers intentionally sampled both principals and teachers to ensure a more balanced and comprehensive perspective on funding and resource allocation. This approach was adopted to reduce respondent bias that could arise from relying solely on one group. By including both school administrators and classroom practitioners, the study captured diverse insights and minimized the risk of skewed or one-sided responses. At the end of the whole exercise, all copies of the questionnaires were collated for analysis. Thus, data collected were also coded and analyzed using Pearson Product Moment Correlation coefficient with the use of Statistical Package for Social Sciences (SPSS) version 27.

Results and discussions

Hypothesis one

Tuition fee does not significantly correlate with resource allocation in public secondary schools in Cross River State

Pearson Product Moment Correlation Analysis was used to analyzed this hypothesis and presented in Table 1.

Table 1: Pearson Product Moment Correlation analysis of the relationship between Tuition fee and Resource Allocation in Public Secondary schools in Cross River State, Nigeria

Variables	N	X	SD	R	SIG
Tuition fee	261	15.5364	2.2617	.222	.001
Resource allocation	261	14.5862	2.8455	.222	.001

(P<.001)

Correlation Coefficient (r) between Tuition fee and Resource allocation = 0.222

This is a positive correlation, meaning that as tuition increases, the resources also tend to increase. The value of 0.222 indicates a weak but positive linear relationship. Significance (p-value) = < .001 Since this value is less than 0.01, the correlation is statistically significant at the 1% level (denoted by **). The Pearson correlation coefficient (r = 0.222) was statistically significant at the 0.01 level, with 259 degrees of freedom (p < .001), indicating a weak but positive relationship between tuition fees and resource allocation. This means there is a very low probability that this correlation occurred by chance. There is a statistically significant but weak positive correlation between tuition fees and resources allocation in public secondary schools in Cross River State. This suggests that institutions with higher tuition fee tend to have slightly better resources allocation, but the relationship is not strong. While the correlation is significant, the strength is low (r = .222), indicating that tuition explains only a small part of the variation in resources. Other factors likely contribute more substantially to differences in institutional resources.

Hypothesis Two

There is no significant correlation between development levy and resource allocation in public secondary schools in Cross River State (see table 2).

This value is extremely close to zero, indicating no linear relationship between the two variables. Significance (calculated value) = 0.969 This calculated value is much greater than 0.05, indicating that the result is not statistically significant. There is no significant correlation between

development levy and resources allocation. The Pearson product correlation coefficient of 0.002 suggests that changes in development are not associated with changes in resources in any meaningful way. This result implies that resource allocation does not vary with development levy in this dataset. Any observed differences are likely due to random chance rather than a true relationship between the two variables.

Table 2; Pearson Product Moment Correlation analysis of the relationship between development levy and Resource Allocation in Public Secondary schools in Cross River State, Nigeria

Variables	N	X	SD	R	SIG
Development levy	261	14.6667	2.8175	.002	.969
Resource allocation	261	14.5862	2.8456	.002	.969

P> .05

Correlation Coefficient (r) between Development levy and Resource allocation = 0.002

Discussion of Findings

The result of this study is in line with those of Bietenbeck, et al. (2023) whose work found that after the landmark judgment of 2005, Germany's universities began charging fees, which was found to increase student's effort and degree completion rate and time.

However, the finding of Hypothesis Two aligns with the work of Morogo, Kiprop, and Felistas (2018**)**, who established that non-payment of school levies by parents negatively impacts educational programmes and school development projects. Their study, which reviewed financial records over a three-year period, found consistent arrears in levy payments, posing a major threat to school operations. In a similar manner, this study found that delays or non-payment of development levies significantly undermine resource allocation in public secondary schools in Cross River State. Both studies emphasize the critical role of timely levy contributions in sustaining school services and infrastructure.

This finding also supports the conclusions of Omoderol, Ekundayo, Chukwudi, and Imeokparia (2023)**,** who highlighted the insufficiency of current education funding mechanisms in Nigeria. While their focus was on tertiary institutions, their identification of alternative funding sourcessuch as information technology development leviesresonates with the implications of the current study. It reinforces the view that levies, when efficiently managed and properly enforced, can contribute substantially to educational financing at all levels.

In addition, the findings correspond with the insights of Miako (2012)**,** who observed that despite government subsidies, secondary education costs remained high due to multiple leviesmany of which strained poor households and contributed to absenteeism and dropout rates. This supports the conclusion that while levies are essential, there must be a balance between funding needs and equitable access. Schools may need to complement levy revenue with other forms of support such as income-generating initiatives or partnerships with NGOs and alumni networks to ensure inclusiveness.

Furthermore, the present study's findings reflect the broader public finance perspective outlined by Odd-Helge and Semboja (2004)**,** who argued that tax compliance is closely tied to factors such as the ability to pay and public trust in service delivery. This parallels how parental compliance with school levy payments may increase when there is transparency, accountability, and visible improvement in school facilities. Conversely, lack of trust or evidence of mismanagement could lead to resistance or default, thus weakening the school's resource base.

Conclusion

This study concluded that there is a significant positive relationship between tuition fees, development levies, and the allocation of educational resources in public secondary schools in Cross River State. In essence, higher levels of internally generated revenue through tuition and levies correspond with improved funding for infrastructure, instructional materials, and general school operations. This finding underscores the critical role that government, communities, and parents must collectively play in financing education to ensure its sustainability and effectiveness.

In line with UNESCO's recommendation of allocating at least 15–26% of the national budget to education, the study advocates for increased and equitable investment in the sector. A well-funded educational system not only enhances access and quality but also motivates teaching and non-teaching staff to deliver improved outcomes through dedicated supervision, monitoring, and evaluation. When adequately resourced, schools become better equipped to create environments that foster academic excellence, reduce inequalities, and prepare students for meaningful contributions to society. It is therefore imperative that all stakeholders prioritize education financing as a cornerstone for national development, social transformation, and long-term economic progress.

Recommendations

1. Government should fund education as well as encouraging free tuition education to curtail students dropout, this may go far to reduce criminality in the society.
2. Parents and other education consumers should pay development levy support the development and sustainability of education for quality outcomes.
3. School administrators should be granted greater financial autonomy to manage allocated resources effectively. However, this should be accompanied by strong accountability mechanisms, including periodic audits and transparent reporting, to prevent misuse of funds and build stakeholder trust.
4. Community-based partnerships and collaborations with NGOs, alumni associations, and local businesses should be encouraged. These partnerships can supplement government efforts and provide additional funding, mentoring, and infrastructural support to public secondary schools.
5. Teacher motivation and capacity-building initiatives should be prioritized**.** Government and school authorities should ensure timely payment of salaries and allowances, provide continuous professional development opportunities, and create a conducive work environment to enhance teacher performance and retention.

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