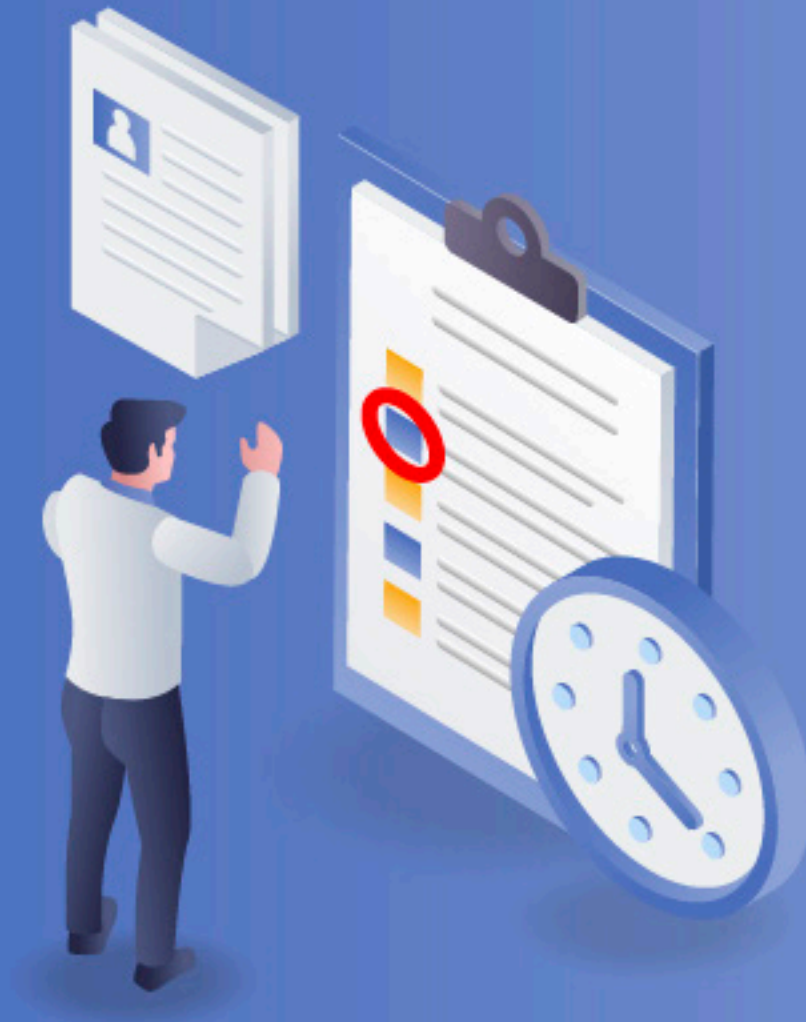




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Unit Cost Per Teachers' Salaries as Index of Cost Pattern in Public Basic and Secondary Education in Delta and Edo States, Nigeria

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ABSTRACT

Unit cost per teacher's salary is essential for improving the quality of output from the secondary level of education, which serves as input for tertiary institutions and manpower in the society. This study investigated the unit cost per teachers' salaries as an indicator of cost pattern in public secondary education in Delta and Edo States. The ex-post facto research design was adopted with study population of teaching staff in public basic and secondary schools as Delta (11694) and Edo (9505) respectively. The purposive sampling technique was employed, and the unit cost per teacher salary (UCTS) was extrapolated via a mathematical equation. Research instrument was two checklists -total number of teachers (TNT) and total teachers' salaries (TTS) in Delta and Edo States (2019-2023) alongside three research questions and one hypothesis. Retrieved data were analyzed for unit cost per teacher salary, while hypothesis was tested using t-test at 5% level of significance. Findings revealed that TTS increased in Delta State while unit cost per teachers' salary fluctuated in both States. The highest TTS (₦23.7 billion) coincided with the highest unit cost per teacher's salary (₦2,139,871) in Delta State for the year 2022. The least UCTS in Delta (₦1,733,267) and Edo (₦236,673) in year 2020 and 2019 respectively validates significant difference ($t\text{-cal} > t\text{-crit}$) in the two States. The study recommends concurrent implementation of financial benefits of promoted teachers with the promotion date and bi-annual employment to replace teachers in the unified teaching profession based on attrition to improve quality output from the system.

INTRODUCTION

Cost is the charge incurred in order to acquire a pre-determined good or expected service to be rendered in the fulfillment of a given task and objective. Cost in education is the amount of money or its equivalent, sacrificially given-up by educational stakeholders for the procurement of education services for school aged children or adult (Akangbou, 2022; Akinyi *et al.*, 2022). Cost can be classified into explicit and implicit cost. Explicit costs are charges incurred in the purchase of tangible goods and intangible services to advance the course of education in the educational system (Okpara & Nwabia, 2022). These include cost of recurrent and capital assets such as the resources spent on teachers remuneration, procurement of learning materials, facilities, transportation, charge incurred for buying of prizes during annual inter-house sport competition events, maintenance of school plant, examination charges and many more. Implicit costs are charges which are ignored, hidden not accounted for by the bearer. The cost incurred by student who sponsored himself is a form of implicit cost besides, household expenditures on wards education, financial outlay on taxation and money spent on scholarship. Randhir & Satish (2023) reiterated that access to education is associated with income of parents besides, youth who earn income and sponsor their education alone. The cost incurred in the process of achieving education in a formal school certain is less in comparison to the dividend of schooling.

Institutional cost is the amount of money spent by the society in the procurement of educational goods and services. Joel (2018) opined that educational cost could be seen as the amount of resource an institution of learning plunge into public schools to educate all enrolled students in public schools. It is a social responsibility which the State government owe, the populace. Educational cost comprises of Institutional and household cost. Institutional cost consists of payment for recurrent and capital cost by the government. It includes: teachers' salaries, buying of fuel for generator, payment for light bills, and payment for land, building and construction of furniture for students. Ihugba, *et al.* (2022) stated that there is a relationship that exists within enrolment, school effectiveness and government. Numerical increase in students' enrolment, increases institutional cost, such as teachers' salaries as well as the number of employed teachers. Cost connotatively represents what is given up in order to acquire a stated goal as regard the production of goods and services. It can also be seen as the amount of resources spent by an individual or an organization in the procurement of goods and services for the improvement of self and attainment of personal and organizational goals.

Amoor (2014) reiterated that, it is the responsibility of the government to combat unemployment and reduce poverty in the society through investment in human capital. Employment of teachers in public basic and secondary schools is the sole responsibility of the

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State and Federal government. The Federal and State governments are indebted to the citizen: an obligation to pay for the enlightenment of citizens via the advocacy of Universal Basic Education (UBE). One of the approaches to educational planning which is the social demand for education tends to identify societal goals such as mass literacy programs from primary through secondary to tertiary education. According to Akpotu (2014) the advantages of the social demand approach to education includes: elimination of social inequalities and stratification in the society and the achievement of equality of educational opportunities among the citizens

Cost of education as the disbursements of: inputs, materials, manpower, recurrent and capital items plunged into the educational system for the acquisition of skills and knowledge for all recipients who voluntarily seek to be in school, engaged in pedagogical activities in order to improve one's intellectual horizon: cognitively, mentally, morally, socially and psychologically, cannot be under estimated in economic growth and development of any Nation. Anho (2011) opined that investment in education via economic, political and human capital require huge and adequate financial provision which leads to the transformation of a Country. Educational stakeholders: parents, guardians, Non-Government Organizations (NGOs), philanthropists, communities, religious bodies, government, and foreign organizations such as UNESCO, UNICEF, UN, saddled with the responsibility of footing educational bills for students, are invariably investing in economic growth, development, and productivity of the Nation.

Unit cost per teacher's salary is amount of money which the State government pays one teacher irrespective of the teachers' qualification, years of experience; rank, for the service rendered in teaching school aged teenagers in public basic and secondary schools. Moreover, the analysis of unit cost per teachers' salary will aid in projection of cost, averts future inadequacy in funding; hence the government will increase budget allocations to remediate the impending cost evaluated. Cost benefit analysis enable education stakeholders to predict future cost of education, with due consideration to enrolment growth rate of students. Akinyi *et al.* (2022) stated that school expenditures are school incurred cost, money to be spent to acquire the resources needed in the learning process per year.

Cost benefit analysis employs the principle of unit cost per variable thereby giving a pertinent computation of unit cost with respect to the different levels of education. Unit cost per teachers' salary analysis is a key determinant in project planning, as regard number of teacher to be employed or replaced in public basic and secondary school for the production of viable graduates. According to Uwaezuoke (2021), the need for a comprehensive proactive application of cost analysis principles and cost projections by educational stakeholders, beside the government in subsequent years to achieve stated goals and objectives maximally in the school system is

inevitable. Costing in terms of unit cost per variable enable educational planners to predict possible future resources needed for effective performance in the educational system.

Cost patterns are indicators common to educational institutions. It ranges from the dominance of personnel cost, the effect of unit cost per various variables, cost structure and economics of scale enjoyed by education institution as regards its size which is inversely proportional to its cost implication incurred by the institution. Akpotu (2014) asserted that cost patterns are cost differentials similar to all education institutions. These are prevalence of personnel cost, inevitable rate of unit cost, equilibrium of educational cost structure, Higher education with high cost implication, Economics of scale peculiar to educational institutions, concept of diminishing average cost as well as the consequential effect embedded in school academic calendar. The principle of cost patterns in educational institution accounts for some uniformity of cost behavior pattern within the system.

The trend on concept of cost patterns in the duo States can be ascertained via the evaluation of the personnel, overhead and capital costs. Budget allocation for personnel cost in Delta State Ministry of basic and secondary education in 2021 was ₦25.98 billion (61.81%), overhead cost ₦1.85 billion (4.40%) and capital cost was ₦14.2 billion (33.79%). In 2022, ₦25.13 billion (58.7%) was allotted as personnel cost, overhead cost was ₦2.19 billion (5.1%) while capital cost was ₦14.46 billion (36.2%). In 2023 allocation for personnel cost was ₦25.48 billion (65.6%), overhead cost ₦2.24 billion (5.8%) and capital cost was ₦11.1 billion (28.6%) respectively.

The Budget allocation for Ministry of basic and secondary education in Edo State in 2021 personnel cost was ₦8.9 billion (80.5%), overhead cost stood at ₦0.2 billion (1.8%) and capital cost was ₦1.96 billion (17.7%). The personnel cost in 2022 was ₦9.8 billion (40.8%), overhead cost ₦10.9 billion (45.4%) and capital cost ₦3.36 billion (13.8%). In 2023 personnel cost was ₦9.4 billion (45%), overhead cost was ₦8.2 billion (39%) and capital cost ₦3.3 billion (16%) respectively. The evaluation of 2021 to 2023 year allocations show that personnel cost in Delta was considerably higher than other cost variables, while Edo states was not consistently high through the period. Against this backdrop was the need to establish the trends in cost patterns indispensable for proper elucidation of facts and increase in knowledge in education, besides the evaluation of unit cost of teachers' salaries in public basic and secondary schools, Delta and Edo States will improve the quality of education respectively

The impact of education in Nation building is an indispensable if and only if there is a huge financial investment on teachers and student welfare for quality and viable output form the system. Education as a consumer good transforms the recipient from illiteracy to literate person and also provides utility and satisfaction, as an economic good due to its limitation and scarce resource attribute as well as capital good based on the longevity of

the recipient which typifies the continuous flow of the benefits, returns, contribution to the economic resources in the society. Investment in education is a process of training, given to individuals for the acquisition of skills and knowledge through formal institution by households, government, NGOs and other stakeholders of education. The benefit of investment in education is also known as returns on investment in human capital. The amount of money, time and service deposited for the purpose of positive changes results in economic growth and development in the Country. Investment in education commences from kindergarten through primary, post primary, to tertiary education. The higher the educational qualification obtained, the more the economic benefits to the individual, households, and the society. The higher the educational qualification, enlightenment, and knowledge the higher the remuneration earned by the recipient. Average cost in education is often referred to as per unit of output. It is the cost incurred when the total cost of education is multiplied by the inverse of the total population in the reference education level at that given academic year. Mutegi (2015) opined that the complexities involved in financing education calls for a proper methodology of establishing the unit cost of education. There are numerous types of average cost in education - cost per teacher, cost per graduate teachers, cost per class, cost per stream, recurrent cost per students, capital cost per students, equipment cost per students, and cost per teaching hour. According to Organization for Economic Cooperation and Development (OECD, 2017), unit cost spent to educate a child is calculated based on the expenditure spent by educational institution at that level of the related education. These indicators are crucial cardinals for comparison of education programs across Countries, States, Senatorial Districts and Local Government Area (LGA) schools, rural/urban institutions, respectively. Tonwe (2020) reiterated that the difference in unit cost per required variable calls for attention to the administrators in the educational system for planning purpose. Kirui *et al.* (2023) opined that cost of education as regards numerous fees forms major constraints to achieving quality education. Pay rise of teachers in the long run increases cost incurred by the government but increases the output from the institution. Okerekeoti (2022) asserted that education has long been seen as a great tool for achieving the Country goals and objectives. Evaluation of the unit cost of teacher salaries is essential for the purpose of improving the quality of output from the secondary level of education because: the level produce input for all tertiary institutions, manpower for the society. The quantity and quality of teachers employed in the public basic and secondary school is a key determinant of the expected output produced at the terminal stage of the level. The salaries of teachers in public basic and secondary schools, is cost incurred by the State government based on the number of employed teachers. Increase in the population of students implies increase on cost, because

more teachers have to be employed in an ideal society. The dividend of cost in education cannot be quantified. Hence, the need to assess the trend on unit cost per teachers' salaries is crucial in improving the quality of output from the public basic and secondary schools.

Purpose of the Study

The purpose of this study is to determine the correlate in the trend of unit cost per teachers' salaries as an indicator of cost pattern in public basic and secondary schools in Delta and Edo States, and to establish its possible effects on the quality of education based on lacuna on the part of the government to attend to teachers' need as regard economic crunch in Nigeria via pay-rise. Specifically the study aimed to determine:

- 1 Influence of total teachers' salary on unit cost per public basic and secondary schools in Delta and Edo States (2019-2023).
- 2 Correlate of number of employed teachers on the unit cost per teachers' salary in public basic and secondary schools in Delta and Edo States (2019-2023).
- 3 Trend in unit cost per teachers' salary as cost pattern in public basic and secondary schools in Delta and Edo States (2019-2023).
- 4 Whether there is significant difference in the unit cost per teachers' salary in public basic and secondary schools in Delta and Edo States (2019-2023).

Research Questions

- 1 What are the influences of total teachers' salary on unit cost per teachers' salaries for public basic and secondary schools in Delta and Edo States (2019-2023)?
- 2 What are the correlates of number of employed teachers on the unit cost per teachers' salary in public basic and secondary schools in Delta and Edo States (2019-2023)?
- 3 What is the trend in unit cost per teachers' salary as cost pattern in public basic and secondary education in Delta and Edo States (2019-2023)?

Hypothesis

There is no significant difference in the unit cost per teachers' salary in public basic and secondary schools in Delta and Edo States (2019-2023).

MATERIALS AND METHODS

The adopted research design for the study was ex-post facto research method. This enabled the use of retrospective data on: total number of teachers and teachers' salaries for public basic and secondary schools in Delta and Edo States. The choice of research design enable the researcher to study the documents, for the purpose of relative incidence and trends on number of employed teachers, total teachers' salaries and unit cost per teachers' salary as it influences the quantity and quality of output in the school system. The population of the study consists of all teaching staff in the Public basic and secondary schools in the 25 and 18 Local Government Areas in the three senatorial districts of Delta and Edo

States, respectively. Delta State has a total number of four hundred and eighty-nine (489) public basic and secondary schools and eleven thousand six hundred and ninety-four (11694) teaching staff, while Edo State has a total number of three hundred and seven (307) public basic and secondary schools, nine thousand, five hundred and five teachers (9505) respectively.

The purposive sampling technique was employed to enable the computation of unit teacher salary cost via extrapolation. Research instrument comprised of two (2) checklists. Checklist 1: content on total number of teachers (TNT) while Checklist 2: detailed on total teachers' salaries (TTS) in public basic and secondary schools Delta and Edo States (2019-2023). The checklist on total number of teachers was administered to director in post primary education board while that

of total teachers' salaries was administered in Pre-audit Department, Asaba and Benin-City respectively.

The retrieved data were analyzed through the mathematical equation stated below for the unit cost of a teacher's salary, bar charts, and the hypothesis was tested using a t-test at 5% level of significance. Unit Cost per Teachers' Salaries (UCTS) = TTS / TNT

where,

TTS = Total Teachers' Salaries

TNT = Total Number of Teachers

RESULTS AND DISCUSSIONS

Research Question 1

What are the influences of total teachers' salary on unit cost per teachers' salaries for public basic and secondary schools in Delta and Edo States (2019-2023)?

Table 1: Total teachers' salaries, number of teachers and unit cost per teachers' salaries for PBSS in Delta State (2019-2023)

Year	Total Teachers' Salaries TTS (₦)	Total Number of Teachers (TT)	Unit cost per teachers' salary (₦)
2019	21,506,161,301.12	12239	1,757,183
2020	21,946,632,181.1	12662	1,733,267
2021	23,727,748,184	12246	1,937,592
2022	23,716,192,257.16	11083	2,139,871
2023	23,694,404,607.53	11694	2,026,203

Table 1 revealed that total teachers' salaries increased from 2019 to 2022 with a declension in year 2023 in Delta State while unit cost per teachers' salary fluctuated(2019-2023). The highest total teachers' salary was in year 2022 (₦23.7 billion) which coincided with the highest unit cost per teachers' salary (₦2,139,871). On the contrary, the

least total teachers' salary (₦21.5billion) in year 2019 did not tally with the least unit cost per teachers' salary (₦1,733,267) in year 2020. Besides, the average unit cost per teachers' salary (₦1,918,823) was higher than unit cost of 2019 and 2020 which was the two least allocations for the period of evaluation.

Table 2: Total teachers' salaries, number of teachers and unit cost per teachers' salaries of PBSS in Edo State (2019-2023)

Year	Total Teachers' Salaries TTS (₦)	Total Number of Teachers (TT)	Unit cost per teachers' salary (₦)
2019	3,210,000,000	13563	236,673
2020	3,298,954,285	12749	258,762
2021	3,107,978,588	11180	277,995
2022	3,484,646,570	9717	358,613
2023	3,300,101,200	9505	347,196
Total	16,401,680,640	56714	1,479,329
Average	3,280,336,129	11342.8	295,848

Table 2 shows that, total teachers' salaries and unit cost per teacher' salary in Edo State had an undulating trend (2019-2023). The highest total teachers' salaries (₦3.5 billion) in year, 2022 did not coincide in same year with the highest unit cost per teacher' salary. More so similar trend occurred with least total teachers' salary was ₦3.1 billion in year 2021, while unit cost per teacher' salary of

₦236,673 was in year 2019. The average total teachers' allocation was greater than 2 years allocation while the average unit cost was less than unit cost for only 3 different years. From Table 1, it can be deduced that the higher the total teachers' salaries the higher the unit cost per teacher' salary from 2019 to 2023 in Delta State but Edo State recorded a contrary trend, such that unit cost

per teacher' salary did not increase or decreased based on total teachers' salary, this was based on the influence of total number of teachers in public basic and secondary schools in Delta and Edo States.

Research Question 2

What are the correlate of number of employed teachers on the unit cost per teachers' salary in public basic and secondary schools in Delta and Edo States (2019-2023)? From Table 1, it was observed that total number of teachers and unit cost per teachers' salary fluctuated from 2019 to 2023 in Delta State. Highest (12662) and least (11083) number of teachers in Delta was in year 2020 and 2022 respectively while highest ₦ (2,139,871) and least (₦1,733,267) unit cost per teachers' salary was in year 2022 and 2020 respectively. In Table 2, unit cost per teachers' salary increased from the base year to 2022, then a declension in the target year. Highest (13563) and least (9505) number of teachers in Edo was in year 2019 and 2023 respectively while highest (₦358,613) and least (₦236,673) unit cost per teachers' salary was in year 2022 and 2019 respectively. There was a consistent decrease in the number of teachers from 2019 to 2023. In Edo State, as the number of teacher reduced from year 2019 to 2023, unit cost per teachers' salary increased from the base year to 2022 except in year 2023. In Delta State, from the target year 2019, the number of teacher increased in 2020, then decrease in the next two years, then an increase in the target year, while unit cost consistently galloped from 2019 to 2023.

Research Question 3

What is the trend in unit cost per teachers' salary as cost pattern in public basic and secondary education in Delta and Edo States (2019-2023)?

Table 1 revealed that the trend of allocation fluctuated from year 2019 to 2023 in Delta State. It was observed that from year 2019 to 2023, total teachers' salaries of: ₦21.5b, ₦21.9b, ₦23.73b, ₦23.72b, and ₦23.69b were not increased consistently. The same was the trend in the total number of teachers (12239, 12,662, 12246, 11083, and 11694) from year 2019 to 2023 that led to the derived investigative variable in Figure 1 ,which is the unit cost per teachers' salary had an unprecedented trend from 2019 to 2023 with the following amount (₦1,757,182, ₦1,733,267, ₦1,937,592, ₦2,139,891 and ₦2,026,202).

The least cost per teachers' salary (₦1,733,267) was in year 2020 compared to the highest allocation for unit cost per teachers' salary (₦2,139,871) in year 2022. The range of unit cost per teachers' salary was ₦406,613.

In Edo State, the trend in unit cost per teachers' salaries galloped throughout the period of evaluation in Figure 1. The total teachers' salary in Edo State from year 2019 to 2023 was: (₦3.2b, ₦3.3b, ₦3.1b, ₦3.5b and 3.3b) but with a consistent decrease in total number of teachers (13563, 12749, 11180, 9717 and 9505) in Table 2, corresponding to years of evaluation. The ratio of corresponding values of total teachers' salary to respective total number of teachers gave the resultant value of unit cost per total teachers' salary per school from 2019 to 2023 as follows: ₦236,673, ₦258,762, ₦277,995, ₦358,613 and ₦347,196 (Figure 1). In Edo State, the least unit cost per teachers' salaries occurred in 2019 (₦236,673) while year 2022 coincided with the highest unit cost per teachers' salaries' ₦358,613. A decrease in cost was observed in year 2022 against the consistent increase from year 2019 to 2021 in Edo State. The range of unit cost per teacher's salary in Edo State was ₦121,940.

Hypothesis

There is no significant difference in the unit cost per teachers' salary in pubic basic and secondary schools in Delta and Edo States (2019-2023).

Unit Cost per Teacher Salaries in PBSS for Delta and Edo States (2019 - 2023)

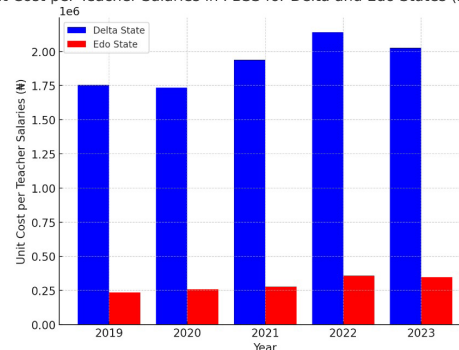


Figure 1: The unit cost per teachers' salary for public basic and secondary schools in Delta and Edo States (2019-2023)

Table 3: T-test analysis of unit cost per teacher's salary in public basic and secondary schools in Delta and Edo States (2019-2023)

Variable	N	Mean	SD	Std. Error	Variance Assumption	Levene F	Sig	df	t-cal	t-crit	sig-(2-tailed)	Decision
Delta	5	1.96E6	1.74E5	7.79E4	Equal variance Assumed	6.63	0.03	8	19.90	2.31	0.00	Reject H0
Edo	5	2.96E5	5.42E4	2.43E4	Equal variance Not Assumed				4.77	19.90	0.00	

From Table 3, the result revealed that at 0.05 level of significance p -value of 0.03 was recorded with the F -value of 6.63 when equal variance (not) assumed for independent samples. The result signifies that $p < F$ ($0.03 < 6.63$), it shows that there is significant difference in the variances of the samples of the investigatory groups (Delta and Edo) at 0.05 level of significance. The result also revealed that the p -value (0.03) is less than the alpha value of 0.05 level of significance ($0.03 < 0.05$), it means that there was significant difference in the sample of the groups when equal variance is (not) assumed. More so, the t -test for means of the two groups indicates that t -calculated (19.90) for equal variance assumed and t -critical (2.31), at 0.05 level of significance. It implies that t -critical $<$ t -calculated ($2.31 < 8.26$), reject null hypothesis, which implies that there is significant difference in the unit cost per teachers' salary in public basic and secondary schools in Delta and Edo States (2019-2023).

Discussion

The result from research questions shows that the unit cost per teacher's salary is an a vital yardstick for assessing the amount of money which the State government pays one teacher irrespective of the teachers qualification, years of experience, rank, for the service rendered in teaching school-aged teenagers in public basic and secondary school in Delta and Edo States in tandem with the study of Tonwe (2020). However, the findings revealed an inconsistency in per unit cost of teachers' salaries throughout the period of evaluation and in line with the result of Donker (2020). Ideally the per unit cost of teachers' salary ought to increase in an arithmetic progression without decrease due to critical role teachers play in human capacity building for economic growth and development. This underpins the number of teachers in the unified teaching profession as prominent determinant for increase in unit cost of public basic and secondary school in Delta and Edo States.

Therefore, teachers' attrition without a corresponding increase in the number of recruited staff *viz-a-viz* replacement of retired teachers annually could lead to increasing trend in per unit cost of teachers' salary decrease unit cost per teacher's salary. Reduction in the number of teachers without replacement, may threaten the quantity and quality of output from the level of education. The finding of Azi & Burah (2022) agrees with the researchers' assertion that quality education anchors on number of teachers in the school, teacher' skills and acquired knowledge, as well as teaching aids applied in the class during subject delivery. Hence the public secondary school system cannot operate effectively without the services of the teachers as core of educational success in line with Dilay & Ramos (2024).

On the contrary, increase in total teachers' salaries without a corresponding increase in the number of employed teachers in the State based on teachers attrition (retired, dead, changed job, sick bay) would increase the unit cost

per teacher's salary. The higher the unit cost per teacher's salary the more money government spent in retaining a teaching staff in the unified teaching profession of public basic and secondary schools in Delta and Edo States. This result agrees with Rubin (2019) that employing credible teacher' increases learning outcome in terms of promotion and completion rates in secondary level of education. The more the teachers in schools, the smaller the teacher-student ratio thereby improving students' retention rate, proper class management by the teacher in schools which in turn yield increase in the number of viable output, manpower in the labour market and input in tertiary institutions are key to effective management strategies in educational system in line with Egwunatum & Atakpo (2025).

The unit cost per teacher's salary in Edo State increased significantly in the first three years of evaluation. The last two years witnessed a consistent decrease in unit cost per teacher's salary, which could be related to so many factors such as inconsistency in teachers' annual salary increment, delayed promotion and promotion without effective monetary implementation. Besides, the possibility of teachers attrition without prompt recruitment process, to replace the teachers who left the unified teaching service either voluntarily or involuntarily is culpable of influencing unit cost per teacher's salary negatively. This allusion is in line with Agboola *et al.* (2018) that spending on education increases gross domestic product (GDP) of a nation as well as improvement of economic growth and development. Therefore, increasing teacher's salary will result in the production of quality graduate and more manpower in the labour market, thereby improving the economic productivity of the country.

The fluctuating trend in unit cost per teachers' salary may not be unconnected with teacher's new salary status that is not often implemented financially after promotion as observed in Nyangia & Orodho (2014) alongside probable delays in teachers' recruitment by the incumbent government of both states. However, an equilibrium can be maintained as regard unit cost per teachers' salary through effective increase in teacher's salary as at when due, recruitment of teachers should be done at regular interval, general pay rise for all teaching staff to which could be commensurate to economic cost of living. These processes would in no small measure propagate the actualization of educational goals and objectives more efficiently and effectively in public basic and secondary schools including the management of educational facilities (Jinadu, 2024). The amount paid to a teacher in public secondary school as salary is paramount to effective job performance at work place. It is the source of the teachers' feeding, transportation, payment for family bills, health facilities and many more. Therefore, the observed decreasing trend in unit cost per teacher's salary could be detrimental to the teacher financial status, learners' retention rate and economic growth and development. Improved unit cost per teacher salary would foster the relationship between the teacher

and student with the contrary scenario where the needful is not done by the government since disunity between teacher and student, the learner will resort to search for information, from any other source due to lack of trust as reported in Ololube (2016).

The evaluation of the unit cost per teacher's salary in Delta and Edo States serve as a feedback to government on the need to increase the salaries of teachers when and where necessary for the improvement of teachers' welfare and quality service delivery in the public basic and secondary schools. This finding supports Rueda (2019) that the teaching and learning process in schools are controlled by the teacher and therefore the need to increase teachers' salary for the enhanced development of student skills and knowledge acquisition cannot be over emphasized. Consequently, financial benefit of promoted teachers should be implemented concurrently with the promotion date to avoid inconsistency in future trend of unit cost per teachers' salary. Teachers should be employed at least bi-annually to replace teachers who left the unified teaching profession based on attrition. This will improve the quality of output from the system. The unit cost per teachers' salaries in public basic and secondary schools revealed government subsidiary role on the average amount paid to each teacher in public basic and secondary schools for students' education in schools to acquire skills, aptitude and knowledge. It should increase due to increase in the cost of economic goods in Nigeria.

CONCLUSION

The study evaluated the unit cost per teachers' salary in schools in Delta and Edo States. Delta State showed decrease only in the second year but increased afterwards from year 2020 to 2022 before a significant decrease in the year 2023 while Edo State recorded an increase from base year of study up to 2021 before a consistent decrease in the last two years. This trend portends essentially deleterious characteristics against the purpose of improving the quality of output from the secondary level of education that could impair the level of input for all tertiary institutions and manpower for the States. Therefore there is the need for ameliorating the total number of teachers and teachers' salary bi-annually to checkmate the visibly recurrent lapses in the last two years of the evaluation period for the duo States and procure educational goods in the achievement of educational goals and objectives in public basic and secondary schools in Delta and Edo States.

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