BUDGETING PRACTICES REQUIRED BY PRINCIPALS FOR EFFECTIVE ADMINISTRATION OF SECONDARY SCHOOLS, IN ANAMBRA STATE.

Prof. Emenike Obi
Phone No: 08033371735
Email: eme.obi@unizik.edu.ng
Department of Educational Management and Policy
Nnamdi Azikiwe University, Awka

and

Ifeoma Edith Michael
Phone No: 08068981704
Email: ifymikeroyal@gmail.com
Department of Educational Management and Policy
Nnamdi Azikiwe University, Awka

Abstract
This study ascertained budgeting practices required by principals for effective administration of secondary schools in Anambra State. One research question guided the study and one null hypothesis was formulated and tested at 0.05 level of significance. Description survey design was adopted for the study. The population of the study comprised 528 respondents made up of 266 principals and 261 bursars of public secondary schools in Anambra State. Stratified random sample technique was used to draw out 260 respondents made up of 130 principals and 130 bursars. Self-constructed instrument titled 'Principals' Budgeting Practices Questionnaire (PBPQ) was used for data collection. The instrument was validated by three experts. To ensure reliability of the instrument, data obtained were analyzed using Cronbach's Alpha method. The reliability co-efficient value of 0.78 was obtained. The researcher administered 260 copies of the questionnaire on the respondents with the help of five research assistants. Data collected were analyzed using mean and standard deviation while t-test was used to test the null hypotheses. The findings of the study revealed among others that the budgeting practices required by principals for effective administration of secondary schools included; ensuring that stock taking was made before budget, making market survey before budget preparation, preparing budget singlehandedly and adhering to the official fiscal calendar in the budget planning. The study also revealed that there was no significant difference in the mean ratings of Principals and Bursars on the budgeting practices adopted by principals for effective administration of secondary schools in Anambra State. Based on the findings it was recommended among others that seminars, conferences and workshops on budgeting practices should be made compulsory for secondary school principals and school bursars by the Anambra State Ministry of Education to enhance their skills in budgeting for effective administration of the public secondary schools in Anambra State.

Keywords: Budgeting Practices, Principals, Effective Administration, Secondary Schools.

Introduction

A school is an institution designed for the attitude modification and teaching of students under the direction of a teachers. The democratization of education in the Nigeria has led to remarkable increase in the number of schools all over the nation that almost every community in Nigeria has either a primary or secondary schools or both which people recognize as places of acquiring relevant knowledge. Chidiobi (2015) affirmed that secondary education helps in refining human beings at their youthful age in terms of skills, behaviours and all round excellence in order to fit into the society where they live. FRN (2014) asserted that the national objectives of secondary education are; to give common knowledge, to prepare for higher education, or to train directly in a profession, to develop and promote Nigerian languages and culture, to raise up morally upright and well-adjusted individuals and to foster patriotism, national unity and security education. Secondary schools are very crucial level of education in Nigeria, where solid foundation for higher education and purposeful living is laid. The appointed chief executive in secondary school to ensure effective school administration is the principal. To attain these national objectives, the principal's primary role is to ensure effective school administration.

Effective administration is the enhancement of teaching and learning through successful maximization of the available resources. According to Adeniyi and Omoteso (2016), effective administration is the extent to which secondary school principals achieve the goals and objectives of their schools. Furthermore, Lynch (2015) pointed out that effective school administration exists if principals are visible and able to successfully convey the discovery of solutions to problems. In the context of this study, effective administration is the achievement of educational goals through judicious use of available resources. Effective school administration has several evidences and indicators. Ogbonnaya (2018), summaries the indicators of effective school administration as manifestation of quality decision making, self-discipline, adequate motivation of personnel, and improvement in staff and students' performance as well as optimal financial management. Given this background, it could be deduced that effective school administration manifest in quality decision making, self-discipline, adequate motivation of personnel, improvement in staff and students performance as well as optimal financial management.

Financial management has been severally defined by different scholars. Yizengaw and Agegnehu (2021) stated that financial management is the use of financial information, skills and methods to make the best use of an organization's resources. Bilkisu (2018) defined financial management as the application of conventional principles in judicious spending of school funds with the aim of achieving institutional plans and goals. Ekaette, Akeke and Ekpenyong (2019) explained that mobilization of funds, allocation of school funds and the management of funds are three integrated processes in school finance management that must be carefully structured to ensure effective management of school finances.

Financial management practices are concerned with decisions on the way to procure; expend and provides an account of the fund provided for the implementation of organizational programmes, Ogbonnaya, (2018). Contextually, Okoye and Okorji (2021) opined that financial management practice is the management tasks that involve how to raise funds and use them effectively without wastage to attain educational goals. The attainment of institutional effectiveness can be influenced by the financial management practices of the principal, who serve as the administrator of the school (Kirui, Wamukuru and Fedha, 2022). Sa'eed, Gambo, Inuwa, and Musonda, (2020) defined financial management practices as the standard operating procedures designed to improve the proper execution of financial accounting, reporting, budgeting, and other related tasks in order to increase a firm's technical efficiency. Amidst these practices, this study focuses on the budgeting aspect of the financial practices.

Budgeting is a guideline or blueprint of all expected revenue generation sources and particulars expected to expend within a specified period in the future. Okoye and Okorji (2021) held that, budget is a document which contains estimates of revenue and proposed expenditures usually for a fixed period of one year. Nwafor, Uchendu and Akani (2015), state that budgeting is the preparation of financial documents which show the income to be generated and expenditure to be incurred for a financial year. Horngren, Datar and Rajan (2015) defined budgeting as a plan articulated in monetary terms indicating all incomes, expenses and capital expenditures to be incurred in a given period of time. A school budget is a plan of estimated income and expenditure of the school through which educational objectives are implemented and translated into reality (Owhondah, 2020). Roe in Owhondah (2018) stated that educational budgeting is the translation of educational needs into a financial plan which is interpreted to the public in such a way that when officially accepted, it communicates the sort of educational programme the society is eager to help financially and ethically for a period of one year. The school budget covers the proposed programmes of the school, expenditure necessary to support such programmes and anticipated revenue to cover such programmes. The school budget usually covers a period of one year. A detailed statement of projected financial result is prepared by considering inputs from various levels. It is a health check for the organization, it is essential for avoiding cash crunch or losses. It shows clearly the expected income and proposed revenue of government or an educational institution for the coming year. Meanwhile, budgeting procedures refer to the issues involved in the preparation, implementation and evaluation of school budgets. The preparation of school budget is the responsibility of school principal in collaboration with the school bursar and other members of staff.

There are budgeting practices required to enhance financial management. Oboegbulem and Kalu (2018) listed such practices to include; budget planning, budget defence, budget approval and adoption, budget implementation and budget evaluation. Adesina in Owhondah (2018) identified major plans involved in budget preparation as, the educational plan which defines the policies of the school,

its programmes and activities as well as other educational services to be carried out. On the other hand, the budgeting practices in educational institutions follow a systematic procedure. This shows that the principal sends the estimated school budget to relevant authorities for approval. Oboegbulem and Kalu (2018) observe that most secondary school principals have been accuse of poor budgeting practices supervisors, teachers and stakeholders in education.

A bursar manages and overseas operations of students and staff accounts. They provide leadership and direction for tuition and fee structure, financial aid resources, billing and receivables, petty cash, and payments. Being a bursar makes one the custodian of institutional funds. The role of Bursar includes; to oversee day-to-day cash management, manage accounts payable and receivable, keep organized books of tuition fees and files of receipts, prepare expense reports on a regular basis, manage annual budget, conduct cost and productivity analyses, review employment contracts and terms of services, design and update financial procedures, liaise with local authorities and school governors, report to the school general on performance and investment/funding opportunities. The nature of bursars' duties makes them partners (to some extent) to principals in their budgeting practices in schools. This is due to their positions as school accountants. Thus, the principal seeks the cooperation of the school bursars in the preparation of the school budget.

Budgeting practices of principals in Anambra State has become a sensitive issue over the years because of growing public and government interest in the provision and use of funds for the implementation of school programmes. According to Asiegbu and Onyali (2019), the Post Primary Schools Service Commission (PPSSC) budget document (2017/2018), stipulates that some percentages of the school levies collected goes to the government purse while the Principal budget the remaining for the school activities. Principals are authorized to use 80% of equipment fee, 50% of library fee for the purchase of sports wears, sports facilities and equipment. The Principal can also apply for P.T.A levies when there are challenges like erection of new buildings and capital projects. The public expects school administrators to ensure prudent management of school funds but on the contrary, problem emanates from the inability of many school manager or principals to plan and execute school budgets in line with the objectives of the school, neglect of budgetary plans in financing school programmes, lack of trained personnel such as bursars and cashier, employing less qualified staff who is inefficient and not adequately equipped in maintaining financial records, financial controls and failure to adhere to budgeting practices. It is against this background, that this study was designed to determine the budgeting practices required by principals for effective administration of secondary schools in Anambra State.

Purpose of the Study

Budgeting practices required by principals for effective administration of secondary schools in Anambra State.

Research Questions

What are the budgeting practices required by principals for effective administration of secondary schools in Anambra State?

Hypothesis

There is no significant difference between the mean ratings of principals and bursars on the budgeting practices required by principals for effective administration of secondary schools in Anambra State.

Methods

This study adopted descriptive survey research design. The population of the study consisted of 527 respondents of which 266 were principals and 261 bursars of public secondary schools in six educational zones in Anambra State. The sample for the study was 260 respondents made up 130 principals and 130 bursars in state owned public secondary schools drawn from the six educational zones in Anambra State. The sample was drawn using stratified random sample technique. A structured Questionnaire titled "Principals' Budgeting Practices Questionnaire (PBPQ)" constructed by the researchers was used for data collection. The instrument was subjected to face validity by giving it to three experts. The experts validated the research instrument in terms of sentence construction, double barrel items, clarity

of words and arrangement of the instrument. To ensure the reliability of the instrument, the questionnaire was trial tested once on a sample of 40 secondary school principals and bursars in public secondary schools in Asaba Delta State. Using Cronbach Alpha method, the reliability coefficient score of 0.78 was obtained. The researchers adopted direct approach in collecting data in order to ensure that copies of questionnaire administered were properly filled and successfully retrieved. Data collected were analyzed using mean and standard deviation to answer the research questions. For decisions on the research questions, any mean rating of 2.50 above was taken to indicate agreement, while mean ratings of below 2.50 were considered as disagreement. For the null hypotheses, tested at 0.05 significance, using t-test statistic. If the calculated-t, was equal to or greater than t-critical, the null hypothesis was significant, however, if the calculated-t was less than t-critical, the null hypothesis was considered as not significant.

RESULTS

Research Question: What are the budgeting practices required by principals for effective administration of secondary schools in Anambra State?

Table 1: Mean Ratings of Respondents on the Budgeting Practices required by Principals for Effective Administration of Secondary Schools in Anambra State

S/N	ITEMS	Mean	SD	Remark
1.	makes sure that a deficit budget is not adopted.	2.18	.99	Disagree
2.	usually adopts a surplus budget.	2.22	1.00	Disagree
3.	ensures that stock taking is made before budget Preparation	2.58	1.04	Agree
4	makes provision for unforeseen expenditures in the budget	2.12	.98	Disagree
5.	makes market survey before budget preparation.	2.73	1.10	Agree
6.	prepares budget singlehandedly.	2.61	1.13	Agree
7.	ensures that all petty fund generated within the school is involved in budget plans	2.11	.93	Disagree
8.	prepares a supplementary budget when the need arises	2.23	.97	Disagree
9.	considers the cost of implementing educational programmes very carefully.	2.39	.90	Disagree
10.	collaborates with heads of department for budgetary plan	2.39	1.02	Disagree
11.	adheres to the official fiscal calendar in the budget planning.	2.80	.93	Agree
12.	submits the budget proposal for review stakeholders.	2.37	.90	Disagree

The mean ratings in Table 1 show that the respondents agree that principals require four (items, 3, 5, 6 and 11) of the 12 listed budgeting practices for effective administration of secondary schools in Anambra State. The respondents however, disagree with the remaining eight items (1, 2, 4, 7, 8, 9, 10, and 12) as part of budgeting practices adopted by principals. The standard deviation scores for all the items ranged from .90 to 1.13 indicating that the respondents' mean ratings are not entirely homogenous.

Hypothesis: There is no significant difference between the mean ratings of principals and bursars on the budgeting practices required by principals for effective administration of secondary schools in Anambra State.

Table 2: t-test Comparison of Principals and Bursars Mean Ratings of the Budgeting Practices Required by Principals for Effective Administration of Secondary Schools in Anambra State

Source of variation	N	SD		df	t-cal	*P*-value	Remark
Principals	130	2.41	.95	258	.44	.65	Not-Sig
Bursars	130	2.36	.93				

Data in Table 2 show that the mean score for Principals (M=2.41, SD=.95) is not significantly greater than that of the bursars (M=2.36, SD=.93); t (258) =.44, p=.65. The null hypothesis of no significant difference between the two groups on the budgeting practices required by principals for effective administration of secondary schools in Anambra State is therefore not rejected.

Discussion of Findings

The findings of the study revealed that the budgeting practices required by principals for effective administration of secondary schools included; ensuring that stock taking is made before budget, making market survey before budget preparation, preparing budget singlehandedly and adheres to the official fiscal calendar in the budget planning. This supported the finding of Oboegbulem and Kalu (2018) which revealed that principals adhere to budget practices to a very great extent in planning and implementation of budget. This implies that principals in Anambra State make adequate preparation before budgeting because it is a prerequisite for an accurate budget. The study also revealed that principals do not make sure that a deficit budget was not adopted, surplus budget is not adopted and no provision for unforeseen expenditures in the budget. They did not ensure that all petty fund generated within the school is involved in budget plans. Supplementary budget is not prepared when the need arose, cost of implementing educational programmes are not carefully considered and not collaborating with heads of department for budgetary plans. This is in consonance with the finding of Onuselogu (2010) which revealed that principals neglected many issues of financial budgeting. This implies that principals in Anambra State did not apply most of budgeting practices. The reason may be that they lacked the required skills for proper budgeting.

It was reported that there was no significant difference in the mean ratings of principals and bursars on the budgeting practices required by principals for effective administration of secondary school in Anambra State. This in line with the findings of Okoye (2021) which showed that there was no significant difference in the mean rating of principals and bursars with regard to the ways principals manage funds. The possible explanation for the similarity in the findings could be as a result of the fact that the two studies were conducted in South - east geo- political zone that have similar financial management practices.

Summary of Findings

1. The budgeting practices required by principals for effective administration of secondary schools are ensuring that stock taking is made before budget, making market survey before budget preparation, preparing budget singlehandedly and adheres to the official fiscal calendar in the budget planning.
2. There is no significant difference between the mean ratings of principals and bursars on the budgeting practices required by principals for effective administration of secondary schools in Anambra State.

Conclusion

Based on the findings of the study, it is concluded that secondary school principals in Anambra State require few budgeting practices for effective administration of secondary schools in Anambra State. This implies that principals have not been adequately applying budgeting practices. Principals and bursars do not significantly differ in budgeting practices required by principals for effective administration of secondary schools in Anambra State.

Since budgeting practices are high, continuous and transparent demonstration of it would ensure the provision of the needed facilities and equipment, better school personnel management and making the schools a friendly environment for effective and efficient instructional activities. However, the no involvement of teachers and other staff in budgeting preparation, is still displayed by principals.

Recommendations

Based on the findings of this study, the following recommendations are made:

1. Seminars, conferences and workshops on budgeting practices should be made compulsory for secondary school principals and bursars by the Anambra State Ministry of Education as well as the Post Primary Schools Services Commission (PPSSC) to enhance their skills in budgeting for effective administration of the public secondary schools in Anambra State.
2. Principals should involve their staff in budget planning and implementation and adhere firmly to budget plans in the schools. This will go a long way to improve the standard and quality of effective secondary school administration in Anambra State.
3. Universities and colleges of education in their teacher education programmes should include in their curricula courses in all the tenets of budgeting practice.

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