PROBLEMS AND CAUSES OF POOR BUDGET PREPARATION IN SECONDARY SCHOOLS IN AWKA SOUTH LOCAL GOVERNMENT AREA OF ANAMBRA STATE

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Abstract.
This study was designed to examine the Problems and Causes of Poor Budget Preparation in secondary schools in Awka South Local Government Area (LGA) of Anambra State. A descriptive research design was used. Two research questions were formulated to guide the study. The population for the study stood at 36 respondents which are specifically 18 principals and 18 bursars from all the 18 government-owned secondary schools in Awka South (LGA). There was no sample and sampling technique because of the manageable number of the population. A 4-point rating scale questionnaire which was structured by the researcher was used as the instrument for data collection. The questionnaire was validated by three experts. Using split-half method, the instrument obtained a reliability index of 0.81. Data collected were analyzed using mean. The findings among others showed that some principals and staff do not take part in budget preparation and that most administrators misappropriate school funds. Recommendations were made to include that government should include the leaders and principals into budget committee and by so doing, problems and causes of poor budget preparation will be resolved.

Keywords: Poor budget preparation, secondary schools.

Introduction

The provision and expenditure of funds according to Kanu (2014) has thus become the focal points through which educational planning and management can become more effective and efficient. This is because funds constitute the nerve centre of the school and therefore must be properly planned, budgeted and managed in order for secondary schools to achieve their objectives. According to Nwokocha (2015), issues relating to un-planned and misappropriation of funds have caused many stakeholders in education to frequently ask questions regarding the availability of funds and how these funds are used.

Funds have been the primary concern of the principal who tends to be with inadequate instructional material, staff, etc. Onyekwelu (2014) further contends

that funds granted to schools are not sufficient to cater for the educational services of personnel, the provision of buildings, equipment, supplies and other items necessary for the operation of the school.

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 school problems tend to persist in spite of the revenue it receives from different sources. These include annual education share of the budget allocations from government, revenue from levied taxes, voluntary contributions from local and international agencies, and donations from parents' teachers association, the community and philanthropists. The cost of goods and services required in the school system is a sufficient justification for the emphasis commonly placed on the management of school finance. For instance, the magnitude of the number of employees – teaching and non-teaching personnel, buildings equipment and supplies used in the school system shows among other things how important it is for the principal to have knowledge of basic school finance and budget preparation. However, the fundamental principle in educational finance is not necessarily how much money goes into school system, but how well the available funds are effectively managed through budgeting for the realization of school objectives. According to Ama (2005:291), "budget is a plan, quantified in monetary terms, prepared and approved prior to a defined period of time." By implication, a budget usually shows the plan for the income to be generated and the expenditure to be incurred during a period of one year and the capital to be employed to achieve a given objective.

Roe in Ogbonnaya (2012) sees school budget as the translation of educational needs into a financial plan, which is translated for the public in such a way that when formally adopted , it expresses the kind of education the community is willing to support financially. This shows that a good budget attracts the support of the tax-payers whose money is being made use of and whose children are likely to benefit from contributions towards the budget as they are the primary source of information. However, inadequate provisions of funds may be the result of a "top-down" budget preparation procedure, which Okunamiri (2012) describes as a regressive budget preparation strategy. Since a budget is prepared for the school, it therefore means that the responsibility for its preparation should be spread out to all component units or departments. According to Roe in Ogbonnaya (2012) most stakeholders are not involved in the budget preparatory processes thereby posing a challenge (problem) to budget preparation. It is against this background that the

researchers intend to examine the problems and causes of poor budget preparation in secondary schools in Awka South LGA of Anambra State.

Statement of the Problem

Looking at secondary schools in Awka South Local Government Area in the light of their objectives, one discovers that the realizations of teaching objectives have not only been difficult but also the quality of student performance in public examinations is overall unsatisfactory in recent times as against what it used to be in the past. This view is reinforced when consideration is given to numerous uncomplimentary remarks and comments made by most principals and other secondary school stakeholders on their inclusion in budget preparation. There are widespread allegations that principals are not part of the formulation of education policies. With regards to the causes of poor budget preparation procedure on the administration of secondary schools, an ineffective procedure may be the cause of, to some extent, poor implementation of educational programmes and non-attainment of school objectives.

This non-inclusion of principals in budget preparation seems to result in a show of apathy in the performance of their roles, ineffective budgeting procedure, which may lead to inadequate; teaching, learning materials, and funds to run the schools and consequently negatively affect the realization of school objectives which has created a gap, and it is this gap that this study intends to fill by carrying out a study of the problems and causes of poor budget preparation in secondary schools in Awka South Local Government Area of Anambra state. This study will be of great benefit to education stakeholders as it is geared towards throwing more light on the problems and effects of budget preparation in secondary schools.

Purpose of the Study

The main purpose of this study is to determine the problems and causes of poor budget preparation in secondary schools in Awka South Local Government Area of Anambra state, Nigeria.

The specific objectives of the study are to:

1. Identify the problems the Principals encounter in budget preparation in secondary schools in Awka South Local Government Area of Anambra state.
2. Determine the causes of poor budget preparation in secondary schools in Awka South Local Government Area of Anambra State.

Research Questions

The following research questions guided the study:

1. What are the problems the principals encounter in budget preparation in secondary schools in Awka South Local Government Area of Anambra state?
2. What are the causes of poor budget preparation in secondary schools in Awka South Local Government Area of Anambra state?

Method

A descriptive research design was adopted for the study. This study was carried out in Awka South Local Government Area of Anambra State, Nigeria. Population of the study consists of 36 respondents (18 principals and 18 bursars) from the 18 public secondary schools in Awka south Local Government Area. There was no sample and sampling technique since the population is small and manageable. The instrument used for data collection was a structured questionnaire developed by the researchers from relevant literature reviewed, which was validated by three (3) experts, and a reliability index of 0.81 was obtained, from Pearson method, which shows that the instrument is reliable. The copies of the questionnaires were distributed, to the respondents, and retrieved by the researchers with the help of two (2) research assistants. The data collected were analyzed using the arithmetic mean. The decision rule was that any item with a mean score from 2.50 and above was agreed, while any mean score below 2.50 was disagreed.

Results

The results were presented according to each research questions:

Research Question One: What are the problems the principals encounter in budget preparation in secondary schools in Awka South Local Government Area of Anambra state?

Table 1: Mean rating of the problems the principals encounter in budget preparation in secondary schools in Awka South Local Government Area of Anambra state.

S/N	Items	SA	A	D	SD	Fx	X	Remarks
1.	Staff needs are not in relation to demand.	52	83	50	15	572	2.8	Agreed
2.	Some staff do not take part in budget preparation	40	80	65	15	545	2.7	Agreed
3.	Some administrators (principals) lack adequate knowledge of educational finance	12	62	74	52	342	1.7	Disagreed
4.	Some administrators misappropriate schools funds	58	80	32	30	566	2.8	Agreed

From table 1, Item one has a mean rating of 2.8 which means that staff needs are not in relation to demand. Item two has a mean rating of 2.7 which means that some staff do not take part in budget preparation. Item three has a mean rating of 1.7 which means administrators (principals) lack knowledge of financial education. Ite3m four has a mean rating of 2.8 which means that some administrators misappropriate school funds.

Research Question Two

1. What are the causes of poor budget preparation in secondary schools in Awka South Local Government Area of Anambra state?

Table 2: Mean rating of the causes of poor budget preparation in secondary schools in Awka South Local Government Area of Anambra state.

S/N	Items	SA	A	D	SD	Fx	X	Remarks
1.	Funds to schools are not adequate which causes poor budget preparation	80	85	30	5	640	3.2	Agreed
2.	Financial contribution by local communities causes poor budget preparation	20	30	10	100	370	1.8	Disagreed
3.	Financial problems in schools are a result of misappropriation	100	40	50	10	630	3.15	Agreed
4.	Flexibility in the budget are usually abused	90	60	30	20	620	3.1	Agreed
5.	Environment is usually abused in the budget	20	80	10	90	430	2.15	Disagreed

From table 2, item one has a mean rating of 3.2 which means that funds to schools are not adequate which causes poor budget preparation. Item two has a mean rating of 1.8 which shows that financial contribution by local government is not a cause to poor budget preparation. Item three has a mean rating of 3.15 which means that financial problem in schools stern from misappropriation. Item four has a mean rating of 3.1 which agreed that flexibility in the budget is usually abused. Item five has a mean rating of 2.15 which means that environment is usually abused in the budget.

Summary of Findings

The results from the findings have shown that:

1. Some staff are not involved in budget preparation
2. Most administrators misappropriate school funds.
3. Funds to schools are not adequate due to poor budget preparation.
4. Financial problems in schools are a result of misappropriation,
5. Flexibility in the budget is usually abused.

Discussion of Results

Research question one aimed at finding out the problems principals encounter in planning and budgeting for their various schools. It was discovered

that staff needs are not in relation to demand. Out of the 36 respondents used for the study, 20 agreed that principals are involved in planning and budgeting of their schools. This study is in line with Olabode (2015) who opined that in the act of preparing or formulating budget, the Head of Schools are supposed to be active participants of the preparation aimed at moving the relevant economic system of the school from its current state towards a specified desired state.

Research question two aimed at knowing the causes of poor budget preparation in secondary schools in Awka south LGA. In line with the findings of the study, Okereke (2013) agreed that funds to schools are not that adequate due to poor budgeting preparation and schools do encounter financial problem as a result of misappropriation of funds from the parties involved. In contrast to the above findings, Oguh (2012) believe that preparation of budget in school has to be in line with contribution from all school administrators so as to hold them responsible if the need arises.

Conclusion

The result of the study revealed that the problem facing our secondary schools is poor budget preparation. This problem is as a result of inadequate funding of the secondary schools and the educational system at large. Some other problems facing the sector is misappropriation of funds by the administrators, teachers and head teachers are sometimes ruled out when these budget are been formulated, and that top officials in secondary schools are sometimes corrupt. The problem of budget preparation and its causes has eaten deep into secondary schools in the area and if nothing is done about it in the future; secondary schools will be at the verge of collapsing, school will produce half-baked pupils, and there will also be poor infrastructure and delay in payment of teachers' salaries.

Recommendations

The following recommendations were made:

1. That the government should include the school leaders; head teachers and principals into budget committee. By so doing, all the areas that the secondary schools are having problems will be identified and be well taken care of.
2. Before implementation of budget, the government should organize training for those who are charged with the responsibility of implementation of those budgets.
3. The funding of secondary schools should not be left in the hands of federal, state and local government alone, but that external hands should be part of it.
4. Most importantly, the government should find a way of fighting and eradicating corruption from the system. By so doing, every budget mapped out for secondary schools will be carried out adequately.

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