

Budgeting Practices of Principals of Secondary Schools in South-East Geo-Political Zone of Nigeria

Dr Angie Ijeoma Oboegbulem¹ and Dr. Felicia Ada Kalu²
Department of Educational Foundations, University of Nigeria, Nsukka
¹angieobo@yahoo.com, ²okkiro@yahoo.com

Abstract

This study was necessitated by the growing concern by education stakeholders in Nigeria over the poor budgetary planning and implementation of the principals of Nigeria secondary schools. The study utilized qualitative approach with questionnaire, checklist and documentation as instruments for data collection. Simple random sampling procedure was used in drawing 689 principals and 51 account supervisors from a total population of 1093 principals and 79 account supervisors. The study answered four research questions and tested four null hypotheses. Mean and standard deviation were used to answer the research questions while t-test was used to test the hypotheses. The findings of the study showed that principals follow the budget guideline specifications in planning and implementing budget, but do not buy science equipment, maintain school vehicles, buildings and furniture, they do not organize workshops, seminars and conferences, and do not defend budget with their bursars. Based on the above findings, it was recommended among others, that Nigerian principals should work cooperatively with their staff. State governments should equip the principals with adequate fund to maintain buildings, furniture and school vehicles.

Key Words: Budgeting, Budget, budgeting Practices, State Education Management Board (SEMB), Financial Management

Introduction

Financial management in organizations, firms and institutions had been a sensitive issue over the years. This is because the government and the public are interested on how funds are planned, controlled, and applied for specific assignment to achieve specific objectives. In educational institutions, the realization of desired educational goals and objectives depend largely on the efficient planning and management of school funds by the school administrators. In view of this, Amuseghan (2010), regretted that it is quite unfortunate that the little resources available are not effectively managed in Nigerian schools. One thing is to raise fund, but the other is to ensure that the fund raised is well utilized by the school managers. However, to ensure judicious spending of funds and accountability, school administrators (principals) plan and prepare budget for their schools.

Budgeting according to Olufidipe (2003), is a process of preparing and using budgets to achieve management objectives. Budget on the other hand, is a comprehensive and coordinated plan, expressed in financial terms, for the future. Ama (2001), regarded budget as a plan quantified in monetary terms, prepared and approved prior to a defined period of time, usually showing planned income to be generated and expenditure to be incurred during that period. Budgeting has been a very important and useful part of administrative strategy of organizations such as educational institutions right from ages. It has the fundamental importance of controlling the financial behaviour of the administrators in the school system.

Budgeting prevents wastage or reckless spending of funds provided for various educational services. The reason is that the operators of budget are compelled to follow the appropriate estimate in spending funds. Budgeting has the technical function of authorizing expenditure and serves as a microscope in analysis of details.

The budgeting practices in educational institutions follow a systematic procedure. This includes budget planning, budget defence, budget approval and adoption, budget implementation and budget evaluation. As a result of the organizational structure of the secondary education system in South-East Geo-political Zone, the budgetary practices are controlled at Ministry of Education and Secondary Education Management Board (SEMB) levels. These are boards responsible for the management of education at the secondary school levels. The principals of schools are not involved in all the stages of the budgeting practices mentioned above. They are highly engaged in the planning, defence and implementation stages while the secondary Education Management Board and Ministry of Education carry out budget approval, adoption and evaluation.

The ministry of Education and Secondary Education Management Board (SEMB) do these jobs through the account supervisors who monitor and verify the financial activities of educational administrators. Ezeocha (1995) defined supervisors as professionals outside or within school who work to improve the teaching/learning process. This shows that account supervisors are leaders who perform the periodic criticism, verification, clarification and justification of financial activities of the schools through checking of the financial account

records kept in the schools, so that educational resources will not be misappropriated by fraudulent administrators.

In the Nigerian school system, many principals had been accused of poor budgeting practices by the supervisors, teachers and parents. For instance, it has been observed by some authorities that the principals do not follow budget procedures in planning and implementation of budget nor keep and use the necessary financial account records in Nigerian schools (Nzekwe, 2007). Little or no work is done on repairs of school buildings, provision of reagents and specimens for science practical, sports and games. Supporting this fact, Onyike (2009), regretted that poor budgeting has accounted for the seeming neglect and dilapidation of buildings and infrastructure in greater percentage of schools over a decade, particularly at secondary school level.

All the above cases breed mistrust and suspicion. The principals tend to lose their prestige as financial heads and also lose control on the staff and students. In extreme cases, the school heads (principals) are called to pay back part of the misappropriated fund and nothing is achieved in the school in such situations.

Principals of Nigerian secondary schools need administrative qualifications that will make them competent and confident before the staff they advise and guide. They are supposed to be well equipped through training in educational administration. This knowledge will help them to handle school budgeting effectively. Supporting this fact, Hassan (2009), suggested that the school leaders should be knowledgeable and competent in the techniques of management in the areas of budgeting, accounting and information management Nelson (2005), maintained that for efficient managerial ability, training and retraining of principals must evolve.

School heads in Nigerian schools could be male or female. Gender is generally viewed as a major source of conflicting issues when it comes to position of authority. Females are discriminated as far as top managerial posts are concerned while preference is given to males. Bird and Brush (2002), believed that women may not measure success in performance with their male counterparts for they try balancing work and family because of their primary responsibility for children. Watson and Robinson (2003), observed that females always under perform their male counterparts using a financial performance standard. This notwithstanding, some writers are of the opinion that women can perform well or even better than men.

Despite the contributions of males and females in budgeting, the worry is whether the principals in the South-East Geo-political zone of Nigeria gear their budgeting practices towards the attainment of secondary education goals as stipulated in Nigerian National Policy on Education.

In any situation where resources such as money, effort, time and space are limited but what to use the resources for are not only unlimited but simultaneously demanding attention, budgeting becomes the most rational approach to deal with such situations. Budgeting practices in secondary schools in the South-Eastern States of Nigeria, have been facing a lot of criticism from well meaning individuals and authorities. The principals in these states are accused of poor budgeting practices by the teachers, supervisors and parents. The poor budgeting practices may be due to the fact that most principals lack the technical know-how in school management and administration. This could also be as a result of inadequate funding of secondary schools by the state government.

Availability of funds determine, to a large extent, the level budgeting activities and practices can go. The progressive increase in school population need be followed with increase in the provision of funds to cater for the diverse problems that may come up without which the school objectives will not be achieved. Aderonumu and Ehiamefor in Ugwu (2005), observed that schools lack adequate funds necessary to carry out their academic activities. The policy of controlling secondary school budgets by the Secondary Education Management Board through budget guidelines has put the principals in a tight corner. The principals are not free to carry on the budgeting activities. They are under strict control of the school boards and as such may not be given adequate time to plan and prepare their budgets. The researchers have also observed that principals do not give the staff the opportunity to make contributions during the planning stage of the budget. For this reason, the teachers may not be willing to implement what they were not part of at the initial stage. This therefore makes it imperative to explore the budgeting practices of principals of secondary schools in south-East, Nigeria.

The following research questions were posed.

1. To what extent are principals guided by budget practices in planning of budget?
2. To what extent are principals guided by budget practices in implementation of budget?
3. How do principals who are qualified and those who are not qualified in educational administration plan and implement budget?
4. How does the gender of the principals influence budget planning and implementation?

Hypotheses

1. There is no significant difference between the mean rating of principals and account supervisors on the extent principals are guided by budget practices in planning the budget.

2. There is no significant difference between the mean rating of principals and account supervisors on the extent principals are guided by budget practices in implementation of budget.
3. There is no significant difference between the mean rating of qualified and non qualified principals in educational administration in budget practices and implementation.
4. There is no significant difference between the mean ratings of male and female principals in budget practices and implementation of budget.

Methodology

The study is a descriptive survey conducted in South-East Geo-political Zone of Nigeria. Nigeria is divided into six geopolitical zones (North-Central, North-East, North-West, South-East, South-South, South-West). The population of the study was 1,093 principals and 79 account supervisors)

Sample

The sample size of the study consists of a total of 689 principals and 51 account supervisors. Simple random sampling procedure was used in drawing three states out of the five states that make up south-east geopolitical zone of Nigeria, and also in drawing the sample size from a total population of 1,093 principals and 79 account supervisors.

Instrument for Data Collection

The instruments for data generation were structured budget practices, questionnaire, check list and documentation. The questionnaire is divided into two sections, A and B. Section A consists of three (3) items which sought information relating to biographical data of respondents. Section B was organized into four (4) clusters A-D each corresponding to the four research questions. The items were presented on a four-point scale Very Great Extent (VGE), 4 point, Great Extent (GE) 3 points, Little Extent (LE), 2 points and No Extent (NE), 1 point. These items were clustered under four different sub-headings. A check-list was provided to ascertain the financial records kept and used by the principals in the schools.

The instruments were validated using face validity. The data generated from the trial-testing of the instrument was used to compute the reliability of the instrument. The reliability co-efficient obtained using Cronbach Alpha formula was 0.94. The instrument was administered by the researchers with the help of five trained research assistants.

Method of Data Analysis

The data collected were analysed using mean and standard deviation to answer the research questions while the hypotheses were tested using t-test at 0.05 level of significance. Any item with the mean range between 3.50-4.00 is regarded as "Very Great Extent" while any item with the mean range between 2.50-3.49 is "Great Extent". Similarly, any item with a mean range between 1.50-2.49 is regarded as "Less Extent" While 0.50-1.49 is "No Extent" by the respondents.

Results

Research Question One

To what extent are principals guided by budget practices in planning of budget?

Table 1: Mean rating and standard deviation of principals' and supervisors' opinions on the extent principals are guided by budget practices in planning of budget.

CLUSTER A							
S/N	Items	Principals N=689			Supervisors N=51		
		\bar{X}	SD	Dec	\bar{X}	SD	Dec
1	I submit well-prepared statement of revenue and expenditures each year.	3.87	.34	VGE	3.76	.55	VGE
2	I stick to the budget period of 1 st Jan. to 31 st Dec. each year.	3.76	.43	VGE	3.64	.48	VGE
3	I specify the number of male and female students class by class.	3.64	.50	VGE	3.51	.50	VGE
4	I call for input from staff during budget planning.	3.09	.80	GE	2.47	.61	LE
5	I declare the correct population of students class by class.	3.64	.49	VGE	3.35	.59	GE
6	I specify the total number of teaching and non-teaching staff on pay roll every year	3.60	.51	VGE	3.64	.48	VGE
	Cluster means	3.60		VGE	3.40		VGE

Table 1 above presents the mean rating and standard deviations of principals and account supervisors on the extent principals are guided by budget guidelines in planning of budget. The data indicated that the mean ratings of the principals for items 1-6 are 3.87, 3.76, 3.64, 3.09, 3.64 and 3.60 respectively and the respective standard deviations of the mean ratings of the items are .34, .43, .50, .80, .49, and .51. The mean ratings of the account supervisors for items 1 to 6 are 3.76, 3.64, 3.51, 2.47, 3.35 and 3.64 respectively and the respective standard deviations of the mean ratings of the items are .55, .48, .50, .61, .59 and .48. Based on the decision rule, the implication of these results are that for principals, items 1,2,3,5 and 6 are to a very great extent while item 4 is to a great extent. For account supervisors, items 1,2,3, and 6 are to a very great extent while items 4 and 5 are to a Little Extent and Great Extent respectively. Considering the cluster mean for principals (3.60) and the account supervisors (3.40), the results show that both respondents agree that principals adhere to budget practices to a very great extent in planning of budget.

Research Question Two

To what extent are principals guided by budget practices in implementation of budget?

Table 2: Mean rating and standard deviation of principals and account supervisors' opinions on the extent principals are guided by budget practices in implementation of budget.

S/N	Items	Principals N=689			Supervisors N=51		
		\bar{X}	SD	Dec	\bar{X}	SD	Dec
7	I retain just the amount stipulated in the budget guideline from each student's payment.	3.74	.44	VGE	3.73	.45	VGE
8	I maintain building and furniture every year with the money mapped out for such work.	3.07	.77	GE	2.18	.87	LE
9	I maintain the school vehicle in the school	1.81	.04	LE	1.24	.62	NE
10	I organize sports and games with the money meant for it every year.	3.45	.58	GE	3.65	.59	VGE
11	I buy teaching aid for the school every year	3.44	.56	GE	3.57	.50	VGE
12	I buy science equipment for school every year.	3.39	.59	GE	3.10	.73	GE
13	I organize workshops, seminars and conferences or pays for the staff to attend these conferences	3.47	.50	GE	3.16	.92	GE
14	I organize orientation for new student every year.	3.57	.50	VGE	3.47	.54	GE
15	I prepare copies of detailed statement of expenditures and submit to the board each year.	3.69	.46	VGE	3.73	.45	VGE
16	Transferred principals in all cases tidy up the approved budget before leaving the school.	3.60	.50	VGE	3.67	.48	VGE
17	I present bank statement during budget every year	3.55	.51	VGE	3.67	.47	VGE
18	I print and buy stationary for the school every year.	3.50	.54	VGE	3.69	.58	GE
19	I defend school budget with my bursar always.	3.36	.78	GE	2.27	.75	GE
	Cluster means	3.35			3.16		

Table 2 above presents the mean ratings and standard deviations of principals and account supervisors on the extent principals are guided by budget practices in implementation of budget. The data indicated that the mean ratings of the principals for items 7-19 are 3.74, 3.07, 1.81, 3.45, 3.44, 3.47, 3.57, 3.69, 3.60, 3.55, 3.50 and 3.26 respectively and the respective standard deviations of the mean of the items are .44, .77, .1.04, .58, .59, .50, .46, .50, .51, .54 and 78. The mean ratings of account supervisors for items 7-19 are 3.73, 2.18, 1.24, 3.65, 3.57, 3.10, 3.16, 3.47, 3.73, 3.67, 3.67, 3.69 and 2.27 respectively and the respective standard deviations of the mean ratings of the items are .45, .87, .62, .59, .50, .73, .92, .54, .45, .48, .47, .58 and .75. Based on the decision rule, the results imply that for principals, items 7, 14, 15, 16, 17 and 18 are to a very great extent while items 8, 10, 11, 13 and 19 agreed to a great extent with item 9 recording to a less extent. Items 7, 10, 11,15,16,17 and 16 for account supervisors, adhered to a very great extent while items 12, 13, 14 and 19 recorded great extent. Items 8 and 9 recorded to a less extent and no extent respectively. A look at the cluster means for principals (3.35) and the account supervisors (3.16) showed that both respondents agree that principals adhere to budget guidelines to a great extent in implementation of budget.

Research Question Three

How do principals who are qualified and those not qualified in educational administration plan and implement budget?

Table 3: Mean rating and standard deviation of principals' who are qualified and those who are not qualified in educational administration and their influence on planning and implementation of budget.

S/N	Items	Qualified N=159			Not qualified N=581		
		x	SD	Dec	x	SD	Dec
1	I submit well-prepared statement of revenue and expenditures each year.	3.82	.43	VGE	3.87	.34	VGE
2	I stick to the budget period of 1 st Jan. to 31 st Dec. each year	3.73	.45	VGE	3.76	.43	VGE
3	I specify the number of male and female students class by class.	3.64	.50	VGE	3.63	.50	VGE
4	I call for input from staff during budget planning..49	3.10	.79	GE	3.03	.81	GE
5	I declare the correct population of students class by class.	3.58	.53	VGE	3.63	.49	VGE
6	I specify the total number of teaching and non-teaching staff on pay roll every year	3.65	.49	VGE	3.58	.51	VGE
7	I retain just the amount stipulated in the budget guideline from each student's payment.	3.72	.45	VGE	3.75	.44	VGE
8	I maintain building and furniture every year with the money mapped out for such work.	3.51	.76	GE	2.97	.85	GE
9	I maintain the school vehicle in the school	1.97	1.13	LE	1.72	.99	LE
10	I organize sports and games with the money meant for it every year.	3.40	.62	GE	3.48	.57	VGE
11	I buy teaching aid for the school every year	3.47	.56	GE	3.44	.56	GE
12	I buy science equipment for school every year.	3.42	.64	GE	3.36	.67	GE
13	I organize workshops, seminars and conferences or pays for the staff to attend these conferences	3.47	.54	GE	3.44	.55	GE
14	I organize orientation for new student every year.	3.63	.48	GE	3.55	.51	VGE
15	I prepare copies of detailed statement of expenditures and submit to the board each year.	3.70	.46	VGE	3.69	.46	VGE
16	Transferred principals in all cases tidy up the approved budget before leaving the school.	3.55	.51	VGE	3.61	.49	VGE
17	I present bank statement during budget every year	3.58	.50	VGE	3.55	.51	VGE
18	I print and buy stationary for the school every year.	3.55	.58	VGE	3.50	.54	VGE
19	I defend school budget with my bursar always.	3.29	.79	GE	3.16	.58	GE
20	I record all the transactions of the schools in the financial account books.	3.70	.46	VGE	3.68	.50	VGE
21	I keep all the receipts of purchases made in the school.	3.48	.51	GE	3.38	.52	GE
22	I keep records of non-receipted of purchases made in the school.	3.52	.52	VGE	3.41	.51	VGE
23	I make sure my bursar collects bank statement for the school.	3.92	4.31	VGE	3.46	1.71	GE
24	I keep bank statement for the school.	3.52	.82	GE	3.41	.72	GE
	Cluster Means	3.44		GE	3.41		GE

Data on table 3 indicate the mean ratings and the standard deviations of principals who are qualified and those not qualified, on planning and implementation of budget. The table shows the mean rating of those qualified in educational administration for items, 1-24 as 3.82, 3.73, 3.64, 3.10, 3.58, 3.65, 3.72, 3.51, 1.97, 3.40, 3.47, 3.42, 3.47, 3.63, 3.70, 3.55, 3.58, 3.55, 3.29, 3.70, 3.48, 3.52, 3.92 and 3.52 respectively. The respective standard deviations for the means are .43, .45, .50, .79, .53, .49, .45, .76, 1.13, .62, .56, .64, .54, .48, .46, .51, .50, .58, .79, .46, .51, .52, 4.31 and .82 respectively. For those principals who are not qualified in educational administration, their mean ratings for items 1-24 are 3.87, 3.76, 3.63, 3.03, 3.63, 3.58, 3.75, 2.97, 1.72, 3.48, 3.44, 3.36, 3.44, 3.55, 3.69, 3.61, 3.55, 3.50, 3.16, 3.68, 3.38, 3.41, 3.46 and 3.41 respectively, while the respective deviations for their means are .34, .43, .50, .81, .49, .51, .44, .85, .99, .57, .56, .67, .55, .51, .46, .49, .51, .54, .58, .50, .52, .51, 1.71 and .72 respectively. A look at the table above shows that all the items except item 9 are either very great extent or great extent for the principals qualified in educational administration and for those who are not qualified. A look at the cluster means of those qualified in educational administration (3.44) and those who are not qualified (3.41). The interpretation is that both Principals plan and implement budget alike.

Research Question Four

How does the gender of the principals influence budget planning and implementation?

Table 4: Mean ratings and standard deviation of male and female principals' opinion on how the gender of principals influences the planning and implementation of budget.

S/N	Items	Male N=377			Female N=363		
		\bar{X}	SD	Dec	\bar{X}	SD	Dec
1	I submit well-prepared statement of revenue and expenditures each year.	3.85	.37	VGE	3.87	.35	VGE
2	I stick to the budget period of 1 st Jan. to 31 st Dec. each year	3.79	.41	VGE	3.79	.45	VGE
3	I specify the number of male and female students class by class.	3.60	.51	VGE	3.66	.49	VGE
4	I call for input from staff during budget planning.	2.99	.82	GE	2.99	.79	GE
5	I declare the correct population of students class by class.	3.63	.49	VGE	3.61	.51	VGE
6	I specify the total number of teaching and non-teaching staff on pay roll every year	3.63	.50	VGE	3.57	.52	VGE
7	I retain just the amount stipulated in the budget guideline from each student's payment.	3.74	.44	VGE	3.74	.44	VGE
8	I maintain building and furniture every year with the money mapped out for such work.	2.99	.85	GE	2.99	.76	GE
9	I maintain the school vehicle in the school	1.79	1.07	LE	1.79	.99	LE
10	I organize sports and games with the money meant for it every year.	3.52	.57	VGE	3.40	.60	GE
11	I buy teaching aid for the school every year	3.53	.54	VGE	3.36	.57	GE
12	I buy science equipment for school every year.	3.38	.61	GE	3.36	.57	GE
13	I organize workshops, seminars and conferences or pays for the staff to attend these conferences	3.50	.57	VGE	3.39	.52	GE
14	I organize orientation for new students every year.	3.59	.50	VGE	3.55	.51	VGE
15	I prepare copies of detailed statement of expenditures and submit to the board each year.	3.70	.46	VGE	3.67	.47	VGE
16	Transferred principals in all cases tidy up the approved budget before leaving the school.	3.59	.49	VGE	3.62	.50	VGE
17	I present bank statement during budget every year	3.53	.52	VGE	3.58	.50	VGE
18	I print and buy stationary for the school every year.	3.46	.56	VGE	3.57	.53	VGE
19	I defend school budget with my bursar always.	3.13	.83	GE	3.25	.81	GE
20	I record all the transactions of the schools in the financial account books.	3.67	.52	VGE	3.70	.50	VGE
21	I keep all the receipts of purchases made in the school.	3.44	.53	GE	3.38	.51	GE
22	I keep records of non-receipted of purchases made in the school.	3.43	.52	GE	3.43	.51	GE
23	I make sure my bursar collects bank statement for the school.	3.61	2.87	VGE	3.50	2.07	VGE
24	I keep bank statement for the school.	3.36	.81	GE	3.40	.66	GE
	Cluster Means	3.42		GE	3.41		GE

Data on table 4 shows that the mean rating of male principals for items 1-24 are 3.85, 3.79, 3.79, 3.60, 2.99, 3.63, 3.63, 3.74, 2.99, 1.79, 3.52, 3.53, 3.38, 3.50, 3.59, 3.53, 3.46, 3.13, 3.67, 3.44, 3.43, 3.61 and 3.36 respectively, while their corresponding standard deviations are .37, .41, .51, .82, .49, .50, .44, .85, 1.07, .57, .54, .61, .57, .50, .46, .49, .52, .56, .83, .52, .53, .52, 2.87 and .81. For the female principals, their mean ratings for items 1-24 are 3.87, 3.79, 3.66, 2.99, 3.61, 3.57, 3.74, 2.99, 2.79, 3.40, 3.36, 3.36, 3.39, 3.54, 3.67, 3.62, 3.58, 3.57, 3.25, 3.70, 3.38, 3.43, 3.50, and 3.40 respectively. Their corresponding standard deviations are .35, .45, .49, .79, .51, .52, .44, .76, .99, .60, .57, .52, .51, .47, .50, .50, .53, .81, .46, .51, .51, 2.07 and .66. These results imply that for male and female principals all the items are either to a very great extent or to a great extent except item 9, which is to a less extent for both respondents? From the cluster means of the male (3.42) and the female (3.41), it can be seen therefore, that gender of principals has no influence on the planning and implementation of budget.

Hypothesis One

There is no significant difference between the mean ratings of principals and account supervisors on the extent principals are guided by budget practices in planning of budget.

Table 5: Summary of t-test for hypothesis one (item-by-item)

S/N	Category of respondents	N	Mean	SD	t-cal	df	Table t-value	Decision
1	Principal	689	3.87	.34	1.96	378	1.96	Not Significant
	Supervisor	51	3.76	.55				
2	Principal	689	3.76	.43	1.79	378	1.96	Not Significant
	Supervisor	51	3.65	.48				
3	Principal	689	3.64	.50	1.81	378	1.96	Not Significant
	Supervisor	51	3.51	.50				
4	Principal	689	3.09	.80	5.38	378	1.96	Significant
	Supervisor	51	2.47	.61				
5	Principal	689	3.64	.49	4.28	378	1.96	Significant
	Supervisor	51	3.33	.59				
6	Principal	689	3.60	.51	0.70	378	1.96	Not Significant
	Supervisor	51	3.65	.48				

Data on table 5 indicate that 3 items out of 6 on the extent principals are guided by budget practices on planning of budget had their calculated values less than the table t-value of 1.96 at probability level of 0.05. While 2 items had their calculated values greater than the table-value and 1 item has its calculated value equal to t-value. This shows that there is no significant difference in mean ratings of principals and account supervisors in four (4) items (items 1, 2, 3, and 6) on the extent principals are guided by budget guidelines while there is significant difference in their mean ratings on two (2) items (items 4 and 5).

Hypothesis Two

There is no significant difference between the mean rating of principals and account supervisors on the extent principals are guided by budget practices in implementation of budget.

Table 6: Summary of t-test for Hypothesis two (item-by item)

S/N	Category of Respondents	N	Mean	SD	t-cal	Df	Table t-value	Decision
7	Principal	689	3.74	.44	0.30	378	1.96	Not significant
	Supervisor	51	3.73	.45				
8	Principal	689	3.07	.77	7.92	378	1.96	Significant
	Supervisor	51	2.16	.87				
9	Principal	689	1.81	1.04	3.89	378	1.96	Significant
	Supervisor	51	1.24	.62				
10	Principal	689	3.45	.56	-2.35	378	1.96	Not significant
	Supervisor	51	2.65	.59				
11	Principal	689	3.44	.56	-1.65	378	1.96	Not significant
	Supervisor	51	3.57	.50				
12	Principal	689	3.39	.57	3.45	378	1.96	Significant
	Supervisor	51	3.10	.73				
13	Principal	689	3.47	.50	3.97	378	1.96	Significant
	Supervisor	51	3.16	.92				
14	Principal	689	3.57	.50	1.43	378	1.96	Not significant
	Supervisor	51	3.49	.54				
15	Principal	689	3.69	.46	-0.60	378	1.96	Not significant
	Supervisor	51	3.73	.45				
16	Principal	689	3.60	.50	-0.96	378	1.96	Not significant
	Supervisor	51	3.67	.48				
17	Principal	689	3.55	.51	-1.62	378	1.96	Not significant
	Supervisor	51	3.67	.48				
18	Principal	689	3.50	.54	-2.35	378	1.96	Not significant
	Supervisor	51	3.69	.58				
19	Principal	689	3.26	.78	8.68	378	1.96	Significant
	Supervisor	51	2.27	.76				

Data on table 9 indicate that 8 items out of 13 items (items 7, 10, 11, 14,15,16 17 and 18) had their calculated values less than the t- value (critical) values of 1.96 at probability level of 0.05, while 5 items (items 8, 9, 12, 13 and 19) had their calculated t-values greater than the table-value. This shows that there is no significant difference in the mean of principals and account supervisors in 8 items on the extent principals are guided by budget guidelines in implementing budget while there is significant difference in their mean ratings in 5 items. It means that the null hypothesis was accepted in 8 items and rejected in 5 items.

Hypothesis Three

There is no significant difference between the mean rating of qualified and non qualified principals in education administration on how principals plan and implement budget.

Table 7: Summary of t-test for Hypothesis four

S/N	Category of respondents	N	Mean	SD	t-cal	Df	Table value	t-	Decision
1	Qualified	159	3.82	.43	-1.41	738	1.96		Not significant
	Not Qualified	581	3.87	.34					
2	Qualified	159	3.73	.45	-0.72	738	1.96		Not significant
	Not Qualified	581	3.76	.43					
3	Qualified	159	3.64	.50	0.12	738	1.96		Not significant
	Not Qualified	581	3.63	.50					
4	Qualified	159	3.10	.79	1.02	738	1.96		Not significant
	Not Qualified	581	3.03	.81					
5	Qualified	159	3.65	.49	-0.97	738	1.98		Not significant
	Not Qualified	581	3.58	.51					
6	Qualified	159	3.65	.49	-0.97	738	1.96		Not significant
	Not Qualified	581	3.58	.51					
7	Qualified	159	3.72	.45	-0.65	738	1.96		Not significant
	Not Qualified	581	3.75	.44					
8	Qualified	159	3.15	.76	2.52	738	1.96		Significant
	Not Qualified	581	2.97	.82					
9	Qualified	159	1.79	1.13	2.74	738	1.96		Significant
	Not Qualified	581	1.72	.99					
10	Qualified	159	3.40	.62	-1.61	738	1.96		Not significant
	Not Qualified	581	3.48	.57					
11	Qualified	159	3.47	.56	0.69	738	1.96		Not significant
	Not Qualified	581	3.44	.56					
12	Qualified	159	3.42	.64	1.20	738	1.96		Not significant
	Not Qualified	581	3.36	.57					
13	Qualified	159	3.47	.54	0.64	738	1.96		Not significant
	Not Qualified	581	3.44	.55					
14	Qualified	159	3.63	.48	1.74	738	1.96		Not significant
	Not Qualified	581	3.55	.51					
15	Qualified	159	3.70	.46	0.32	738	1.96		Not significant
	Not Qualified	581	3.69	.46					
16	Qualified	159	3.55	.51	-1.42	738	1.96		Not significant
	Not Qualified	581	3.62	.49					
16	Qualified	159	3.55	.51	-1.42	738	1.96		Not significant
	Not Qualified	581	3.62	.49					
17	Qualified	159	3.58	.50	0.12	738	1.96		Not significant
	Not Qualified	581	3.55	.51					
18	Qualified	159	3.55	.58	1.55	738	1.96		Not significant
	Not Qualified	581	3.50	.54					
19	Qualified	159	3.29	.79	0.65	738	1.96		Not significant
	Not Qualified	581	3.16	.82					
20	Qualified	159	3.70	.46	1.07	738	1.96		Not significant
	Not Qualified	581	3.68	.50					
21	Qualified	159	3.48	.51	1.77	738	1.96		Not significant
	Not Qualified	581	3.39	.52					
22	Qualified	159	3.52	.53	0.45	738	1.96		Not significant
	Not Qualified	581	3.41	.51					
23	Qualified	159	3.92	4.31	2.11	738	1.96		Significant
	Not Qualified	581	3.46	1.71					
24	Qualified	159	3.25	.82	2.49	738	1.96		Significant
	Not Qualified	581	3.41	.72					

From table 7 above, the exact probability value for the items 8, 9, 23 and 24 (2.52, 2.74, 2.11 and 2.49 respectively) were greater than the critical value of 0.05. This shows that principals qualified and those not qualified in Educational Administration differ significantly in their mean rating in 4 items on influence of qualification in Educational Administration on planning and implementation of budget expressed by the item statement. To this extent, the null hypothesis was rejected. The data in the table also revealed that the calculated t-values for the rest of the items (20 items) were less than the critical value of 1.96. These imply that principals who are qualified in Educational Administration and those not qualified did not differ significantly in their mean ratings expressed by the item statement.

Hypothesis Four

There are no significant differences between the mean ratings of male and female principals in planning and implementation of budget.

Table 8: Summary of t-test for hypothesis four (item-by-item).

S/N	Category of respondents	N	Mean	SD	t-cal	df	Table t-value	Decision
1	Male	377	3.86	.37	-0.21	738	1.96	Not Significant
	Female	363	3.86	.35				
2	Male	377	3.79	.41	2.34	738	1.96	Significant
	Female	363	3.71	.45				
3	Male	377	3.60	.51	-1.47	738	1.96	Not Significant
	Female	363	3.66	.49				
4	Male	377	2.99	.82	-0.64	738	1.96	Not Significant
	Female	363	3.10	.79				
5	Male	377	3.63	.49	-0.54	738	1.96	Not Significant
	Female	363	3.61	.51				
6	Male	377	3.63	.50	1.63	738	1.96	Not Significant
	Female	363	3.57	.52				
7	Male	377	3.74	.45	0.37	738	1.96	Not Significant
	Female	363	3.75	.44				
8	Male	377	2.99	.85	-0.64	738	1.96	Not Significant
	Female	363	3.03	.76				
9	Male	377	1.79	1.07	0.58	738	1.96	Not Significant
	Female	363	1.75	.99				
10	Male	377	3.52	.57	2.75	738	1.96	Significant
	Female	363	3.40	.60				
11	Male	377	3.53	.64	4.31	738	1.96	Significant
	Female	363	3.36	.57				
12	Male	377	3.52	.61	0.61	738	1.96	Not Significant
	Female	363	3.40	.57				
13	Male	377	3.38	.57	2.75	738	1.96	Significant
	Female	363	3.36	.52				
14	Male	377	3.59	.50	1.46	738	1.96	Not Significant
	Female	363	3.54	.57				
15	Male	377	3.70	.46	0.90	738	1.96	Not Significant
	Female	363	3.67	.47				
16	Male	377	3.39	.49	-0.92	738	1.96	Not Significant
	Female	363	3.52	.50				
17	Male	377	3.53	.52	-1.21	738	1.96	Not Significant
	Female	363	3.58	.50				
18	Male	377	3.46	.56	-2.70	738	1.96	Not Significant
	Female	363	3.57	.53				
19	Male	377	3.13	.82	-2.06	738	1.96	Not Significant
	Female	363	3.25	.46				
20	Male	377	3.67	.52	-0.94	738	1.96	Not Significant
	Female	363	3.70	.46				
21	Male	377	3.44	.52	1.50	738	1.96	Not Significant
	Female	363	3.38	.61				
22	Male	377	3.43	.52	-0.15	738	1.96	Not Significant
	Female	363	3.44	.52				
23	Male	377	3.61	2.87	0.16	738	1.96	Not Significant
	Female	363	3.50	2.07				
24	Male	377	3.36	.80	-0.66	738	1.96	Not Significant
	Female	363	3.40	.66				

Data on table 8 indicated that 4 items out of 24 items (items 2, 10, 11, and 13) had their calculated value greater than the t-value of 1.96 at probability level of 0.05, while 20 of the items had their calculated t-values less than the table value. To this extent the null hypothesis was rejected in the 4 items and accepted in 20 of the items.

Discussion

The result presented on table 1 showed that principals and supervisors submit well prepared statement of revenue and expenditures each year and that they stick to budget period of 1st January to 31st December each year. With a mean rating of 3.87 and 3.76 for questions 1&2 by principals and 3.76 and 3.64 for supervisor, both principals and supervisors rated items 1&2 to a very great extent. This indicated that principals do not request for inputs from their staff during budget planning. This view is in line with Ekwelem (1990), who worked on budget control in educational libraries of University of Nigeria, Nsukka and found out that only few library staff participate in budget planning. This view was supported by Abayi (1996) who investigated on budgeting in private business school and revealed that budgeting was executive based, subordinates do not take part.

Results of the analysis of hypothesis 1 (table 5) revealed that there was no significant difference between the mean rating of principals and account supervisors on the extent principals are guided by budget practices in planning of budget in 4 items out of 6. This could be interpreted that principals follow the budget guidelines to a great extent in planning of budget, but do not call for input from the staff.

The analysis as shown on table 2 indicates that principals and account supervisors rated the items high. Only item 9 was rated to a less extent for principals and to a no extent for supervisors. Both respondents agree that principals do not maintain school buildings, furniture and vehicles. This finding is in line with Egwu (2008) who observed that most of the school buildings are dilapidated. Roofs of some buildings blown off by winds remain unrepaired for years. The result is also in conformity with Nakpodia (2000), who reported that in 1999 budget, special grants were embarked by the federal government of Nigeria for rehabilitation of schools but such grants, were like “a cube of sugar in a bucket of tea”, which means that the schools and their infrastructure remained unrepaired.

The t-test analysis indicated significant difference in the mean score of 5 of the items. This could be attributed to the fact that the principals lack adequate funds to take care of the buildings, furniture and school vehicles. This findings conforms the view of Ogbonnaya (2005), that schools lack funds for infrastructural facilities like classroom, laboratory, provision of school equipment and maintenance of existing ones.

Analysis of research question three indicated that both principals qualified and unqualified in educational administration follow the stipulation in the budget guidelines in planning and implementing budget. The analysis of the hypotheses 3 (table 7) revealed that there is no significant difference between the mean ratings of the principals qualified in educational administration and those who are not qualified. This means that both principals prepare and implement budget irrespective of their field of study. This confirms with Shafgat, Muhammed and Kiran (2009), who identified that most secondary school heads attend management course.

The result of research question four as shown on table 4 indicated that both male and female principals rated all the items high except item 9. This shows that both male and female principals to a great extent plan and implement budget. This finding is in line with Nworgu (1994), who observed that, women can handle responsibilities and management tasks as much as men or even better than men in some cases. Supporting this, Mitchell (2005), maintained that female principals have relatively better leadership qualities, professional and managerial abilities than male principals.

The analysis of hypothesis 4 (table 8) revealed that there was no significant difference between the mean ratings of male and female principals on the influence of gender in planning and implementation of budget on 20 items out of 24 items. This result is in agreement with Elechi (2006) who asserted that male and female supervisors who occupied parallel positions and performed similar functions exhibit similar pattern of leader behavior and levels of effectiveness when described and evaluated by their subordinates.

Conclusion

From the results obtained, the researchers conclude that principals follow the budget practices specification in planning of budget. Principals also follow the budget practices specification in implementation of budget. The results showed that qualification or training in Educational Administration has no influence in planning and implementation of budget. It was also observed that the gender of the principals has no influence on planning and implementation of budget. Male and female principals plan and implement school budget the same way.

Recommendations

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

1. Principals should involve their staff in budget planning and implementation.
2. Secondary School Education Management Board (SSEMB) should make sure that principals defend budget with their bursars regularly.
3. Principals should use the funds budgeted to maintain school buildings, furniture, vehicles, buy science equipment, organize workshops, seminars and conferences.

REFERENCE

- Abayi, A.U. (1996). Budgeting in private business schools. *Journal of Technology Education* 1(1)2.
- Ama, G.N.A (2006). *Public sector accounting: Questions and answers*. (1st Edition) Port-Harcourt, Nigeria: EBI Ltd.
- Amuseghan, S.A. (2010). Effective secondary school education: A penance for the attainment vision 2010. A paper presented at the mandatory continuing professional training (MCPT) programme. *Journal of ANCOPSS*. AKOKO. Ondo State, 10.
- Bird, B. & Brush C. (2000). *A gendered perspective on organizational creation*. Entrap Theory practice. (3) 45.
- Danes, S.M., Stafford, K. & Loy, J.T (2007). Family business performances: The effects of gender and management. *The Journal of Business Research*, (60) 1059.
- Egwu, P.N.C. (2008). *Improving the quality management in Nigerian public secondary schools under the current education reform programme*. The 2008 secondary schools management. Nsukka: Mike Social Press.
- Ekwelem, V.O. (1990). Budget and budgeting control in academic library: The case of University of Nigeria, Nsukka. (Unpublished MLS Thesis). University of Nigeria, Nsukka.
- Elechi, C.N. (2006). Development and validation of leadership skill assessment scale for secondary principals (*Unpublished Ph.D*). University of Nigeria, Nsukka.
- Ezeocha, P.A. (1995). *School management and supervision*. Owerri: New African Publishing Company Ltd.
- Ihedioha, K.E (2003). *Cost and management accounting*. Nigeria: Published by Breakthrough Graphics Co.
- Khan, S.D. (2002). A study of secondary school head leadership style and performance of teachers situational leadership model approach. Ph.D dissertation, institute of Educaiton Research Punjab, University, Lahore.
- Mitchell, C. (2005). The instructional role of elementary school principals. *Canadian Journal of Education* 28(3). 409 – 433.
- Nakpodia, A.C. (2000). *Educational administration: A new approach for student and practitioners*. Jonovase Ltd.
- Nelson, D. (2005). Public education reform: the school principal. Antigua public library. [www.publiceducationprinciapl.mht.\(Accessed\)9/10/09](http://www.publiceducationprinciapl.mht.(Accessed)9/10/09).
- Nnabuo, P.O.M. (1998). *Educational management: Theoretical perspective on practical and research*. Port-Harcourt, Nigeria: BenGray Publishing Co.
- Nzekwe, I.A. (1007). Budgeting practices of secondary school principals and bursars (unpublished PG M.Ed Thesis). University of Nigeria, Nsukka.
- Ogbonnaya, N.O. (2005). *Foundations of education finance*. Nsukka: Hall Publishers. 2nd ed.
- Ohifidipe, O. (2005). *Government budgeting in Nigeria: Principles, policies and practices*. Ile Ife: Published by Obafemi Awolowo University Press Ltd.
- Onyike, A.U. (2009). Budgeting in education for a better tomorrow. *Journal of ANCOPSS*, Abia State: (6) 23.
- Ospina, S. (1997). *Illusion of opportunity: Employee expectations and work place inequality*. NY Cornell University Press.
- Shehnaz, B. (2001). A survey on current supervisory practices of head teacher in government secondary schools of Rawalpindi. Fatima Jinnah women University Pakistan.
- Watson, J. & Robinson, S. (2003). Adjusting for risk in comparing the performance of male and female-controlled SMES. *Journal of Business Venturing* 18 (6) 781.

This academic article was published by The International Institute for Science, Technology and Education (IISTE). The IISTE is a pioneer in the Open Access Publishing service based in the U.S. and Europe. The aim of the institute is Accelerating Global Knowledge Sharing.

More information about the publisher can be found in the IISTE's homepage:

<http://www.iiste.org>

CALL FOR JOURNAL PAPERS

The IISTE is currently hosting more than 30 peer-reviewed academic journals and collaborating with academic institutions around the world. There's no deadline for submission. **Prospective authors of IISTE journals can find the submission instruction on the following page:** <http://www.iiste.org/journals/> The IISTE editorial team promises to review and publish all the qualified submissions in a **fast** manner. All the journals articles are available online to the readers all over the world without financial, legal, or technical barriers other than those inseparable from gaining access to the internet itself. Printed version of the journals is also available upon request of readers and authors.

MORE RESOURCES

Book publication information: <http://www.iiste.org/book/>

Recent conferences: <http://www.iiste.org/conference/>

IISTE Knowledge Sharing Partners

EBSCO, Index Copernicus, Ulrich's Periodicals Directory, JournalTOCS, PKP Open Archives Harvester, Bielefeld Academic Search Engine, Elektronische Zeitschriftenbibliothek EZB, Open J-Gate, OCLC WorldCat, Universe Digital Library, NewJour, Google Scholar

