

**BUDGETING PRACTICES OF PRINCIPALS OF
SECONDARY SCHOOLS IN SOUTH – EAST
GEO – POLITICAL ZONE**

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GEO – POLITICAL ZONE**

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IN EDUCATIONAL ADMINISTRATION
AND PLANNING**

BY

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The work embodied in this thesis is original and has not been submitted in part or in full for any other degree or diploma of this or any other university.

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DEDICATION

**This work is dedicated to the Almighty God, my husband,
Chris Kalu and my beloved children.**

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ABTRACT

The study was designed to investigate the budgeting practices of principals of secondary schools in the South – East, Geo – Political Zone. The study answered five research questions and tested five null hypotheses at 0.05 level of significance. Descriptive survey design was employed, A 24 – item questionnaire and 10 – item checklist were developed which were validated by three experts in the University of Nigeria, Nsukka. The instrument was trial tested using twenty (20) principals and ten (10) account supervisors from Rivers States. The Reliability coefficient(s) of 0.94 was realized, Cronbach Alpha procedure was used. The instrument was administered to 689 principals and 51 account supervisors. Mean and standard deviations were used to answer the research questions while t-test was used to test the null hypotheses formulated for the study. The population comprised of 1172 principals and 79 account supervisors in South – East Geo-Political Zone. A Simple random sampling technique was used to select three states out of the five states. The major findings of the study include the following: That principal follow the budget guideline specifications in planning and implementing budget. Principals do not buy science equipment, maintain school vehicles, buildings and furniture and do not organize workshops, seminars and conferences in the schools every year, they do not defend budget with their bursars always. The study revealed that principals keep and use the necessary financial account books in the school among others. Base on the findings and the educational implications, it was recommended that principals should work with their staff cooperatively. Government should equip the principals with adequate fund to maintain building, furniture and school vehicles and gender inequality should be erased.

CHAPTER ONE

INTRODUCTION

Background to the study

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 our schools.

One thing is to raise fund, but the other is to ensure that the fund raised is well utilized by the school managers. In response to this fact, Ogbonnaya (2000), emphasized that resources are scarce and optimal utilization of the available resources is expedient. However, to ensure judicious spending of funds and accountability, school administrators (principals) plan and prepare budget for their schools. 5

Budgeting according to Olufidipe (2003), is a process of preparing and using budgets to achieve management objectives. Ihedioha (2003), stated that budgeting is a systematic and formalized approach for stating

and communicating the firm's expectations and accomplishing the planning, coordinating and controlling responsibilities of management in such a way as to minimize the use of given resources to achieve maximum results. From the above definitions budgeting may be seen as a process of carrying out budget.

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 and the capital to be employed to a given objective. Kalu (2004) stated that budget is a plan in form of a quantitative statement for a specific time span. It is deduced from the above definitions that budget is a document which contains estimates of revenue and proposed expenditures usually for a fixed period of one year.

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 functions of authorizing expenditure and serves as a microscope in analysis of details. It is an instrument for planning and controlling educational activities because it fosters coordination, communication and promotes efficiency in operating the business.

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. 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 Boards 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 the 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. The school boards send budget guidelines to schools and request the principals to follow its specification objectively in planning and implementation of the school budget.

In the school system, many principals had been accused of poor budgeting practices by the supervisors, teachers and parent. For instance, it has been observed by some authorities that the principals do not follow budget guidelines in planning and implementation of budget nor keep and use the necessary financial account records in the schools (Nzekwe, 2007). Little or no work is done on repairs of school buildings, provision of reagents and specimens for science practicals, sports and games are neglected due to poor budgeting practices of principals. 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 lost 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 secondary schools must possess the administrative qualifications that will make them feel 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 area of budgeting, accounting and information management. Nelson (2005), maintained that for efficient managerial ability, training and retraining of principals must evolve.

School heads could be male as well as 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. It is a known fact that women are weaker vessels and as such are not expected to handle certain matters effectively as their male counterparts. In accordance with this, Ospina (1997), found that less authority and fewer resources are allocated to women than men in terms of powerful and rewarding positions – managerial positions are men's territory, and

women upward mobility to top positions is often blocked by political placement. 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, many people have the opinion that women can perform well or even better than men. In this respect, Danes, Safford and Loy (2007), emphasized that women work harder, put more weekly hours and effort in business management. Shehnaz (2001), found that women head teacher in government secondary schools of Rawalpindi are more competent than men. They were more communicative, kind, cooperative and consultative than their male counterparts who exercise authority. Males and females should have equal opportunities in top administrative and managerial positions in all fields of endeavour since the females could as well contribute to national development.

Despite the contributions of males as well as female in budgeting, the worry of many people is whether the principals in the South-East, Geo – Political zone gear their budgeting practices towards the attainment of secondary education goals as stipulated in the National Policy on Education. Good budgeting practices of principals count a lot

in raising the standard of secondary education for the benefit of the entire society. Principals of schools should rise to face the challenge of wise and judicious spending of funds by strictly following the budget process. The foregoing makes the researcher want to find out what the budgeting practices of principals of secondary schools are like in South-East, Geo – Political zone.

Statement of the Problem

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. It follows that the secondary school principals should exhibit good and acceptable budgeting practices in order to achieve the objectives of secondary education.

Budgeting practices of principals of secondary schools in the South-Eastern states of Nigeria is 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 (budgeting). This could also be as a result of inadequate funding of secondary schools by the state government. Availability of

funds determines to a large extent the level of budgeting activities and practices the principals can go. The progressive increase in school population should 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. Aderounmu and Ehiemetolor 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 strait jacket. The principals are not free to carry on the budgeting activities. They are under strict control of the school boards. They may also not be given adequate time to plan and prepare their budgets. According to Ogbonnaya (2005), the principals do not give the other staff of the schools the opportunity to contribute facts 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. Therefore, the budgeting practices of principals are fraught with public criticism and need to be explored. The study is designed to investigate the budgeting practices of principals of secondary schools in South-East, Geo- Political Zone.

Purpose of the study

The main purpose of this study was to investigate the budgeting practices of principals of secondary schools. Specifically, the study sought to:

- i. ascertain the extent principals are guided by budget guidelines in planning of budget.
- ii. determine the extent principals are guided by budget guidelines in implementation of budget.
- iii. determine the extent principals keep financial account records in the schools.
- iv. ascertain how principals who are qualified in Educational Administration plan and implement budget.
- v. establish how the gender of principals influences the planning and implementation of budget.

Significance of the study

Budget is a control measure that disciplines the principals and helps in the achievement of the set goals and objectives of secondary education. The findings of this study will help the secondary school administrators (principals), bursars, the Ministry of Education and Secondary Education Management Boards (SEMB), parents and future researchers. The findings of this study will create awareness in the secondary school administrators on how budget should be practiced in schools. The results will be useful to the Secondary School Management

Boards to gain insight on how principals plan and implement budget and other matters affecting budget. Through the recommendations of the study, Secondary Education Management Board will be able to evaluate their budget guidelines and budget documents to determine their weaknesses strength and make amendments were necessary. This will greatly help in the achievement of educational objectives at secondary schools level. The result of this study when put in practice will be useful to the State Ministries of Education and other educational agencies who are policy makers especially in the area of financial management and budgeting to formulate effective fiscal policy for secondary school system. To provide adequate fund for maintaining school buildings, furniture and vehicles to avoid dilapidation of school buildings. The state government, from the findings of this study, will provide in-service training for principals through seminars in budgeting and give positions of authority to both males and females on equal level.

Besides these, the result of this study will be of immerse benefit to bursars who will advance their knowledge in budgeting. It will help them to have in-sight on their limit of participation in budgeting and other school financial activities. This study will also be of benefit and interest to Parents who will have idea of the financial management of the principals, offer solution and ensure greater participation of parents in the educational affairs of their children and wards.

Finally, this study will serve as stepping stone to future researchers who may be interested in conducting further research in financial management and budgeting.

Scope of the study

The content scope of this study covered budget planning and implementation in the state government owned secondary schools in South-East Geo –Political Zone. This study was delimited to the view of the principals and account supervisors in the state government owned secondary schools in the five (5) states that make up the South-East Geo- Political Zone.

Research Questions

This study was guided by the following research questions.

1. To what extent are principals guided by budget guidelines in Planning of budget?
2. To what extent are principals guided by budget guidelines in implementation of budget?
3. To What extent do principals keep financial account records in the schools?
4. How do principals who are qualified and those who are not qualified in Educational Administration plan and implement budget?
5. How does the gender of the principals influence budget planning and implementation?

Hypotheses

The following hypotheses were formulated and tested at 0.05 level of significance:

- Ho¹. There is no significant difference between the mean ratings of principals and account supervisors on the extent principals are guided by budget guidelines in planning of budget.
- Ho². There is no significant difference between the mean ratings of principals and account supervisors on the extent principals are guided by budget guidelines in implementation of budget
- Ho³. There is no significant difference between the mean ratings of principals and account supervisors on the extent principals keep financial account records in the schools.
- Ho⁴. There is no significant difference between the mean ratings of qualified and non qualified principals in education administration in planning and implementation of budget.
- Ho⁵. There is no significant difference between the mean ratings of male and female principals in planning and implementation of budget.

CHAPTER TWO

REVIEW OF LITERATURE

The review of related literature for this study was carried out under the following subheadings: Conceptual and theoretical framework, review of empirical studies and summary of literature reviewed.

Conceptual Frame Work

- Concept of Budget and Budgeting
- **Other Basic Issues**
- Budget Planning and Types of Budget
- Budget Process and Characteristics of Good Budget
- Budget Practices and Purpose of Budgeting
- The Role of Administrator in Budgeting
- Budgetary Control in School Administration

Theoretical Framework

- **Human Relations Theories**
- Elton mayo's Group Theory
- Neo Human Relations Theory
- **Motivational Theories**
- Abraham Maslow's Needs Hierarchy Theory
- Vroom's Valency x Expectancy Theory
- Skinners Reinforcement Theory

Review of Empirical Studies

Summary of Literature Review

Conceptual Framework

Concept of Budget and Budgeting

Many authorities in business sectors and in educational institutions have defined budget in many different ways. For instance, Njoku (2003), defined budget as a financial statement, prepared in advance at the opening of a fiscal year of the estimated revenue and proposed expenditures of the organization for the ensuring year. This suggests that the budget is a financial plan, summing the financial experience of the past, stating a current plan and projecting it over a specific period of time in future. It is a forecast of revenue and expenditure for a stated period which explains in details institutional fiscal policies and its corresponding annual plan. Mgbodile (1986), described budget as the fiscal expression of the courses of study within a school. The above idea regarded budget as a mirror of the educational programme. It means that educational objectives is the centre of school budget and as such the basic function of a budget is to serve as a tool for planning so that the educational programme will not be terminated suddenly or restricted as a result of insufficient funds.

Nnabuo (1996), posited that educational budget is a document that grant funds to the whole educational system or to some sub-units for a specific future project. It follows that school managers are given a sum of money to spend on the inputs. When budget is followed, top executives

are assured that not more than the granted sum can be spent for the activities covered. It is for this reason that Ndem in Nnabuo (1996: 187), stated that “Budget is a statement which describes how various educational programmes outlined for the year or another stated period of time is to be financed. It usually contains details of carefully prepared estimates of the anticipated receipts, expenditures and balance for this period for which it is calculated”. Considering the above statement, educational budget is both a plan and a control because it is the determination for a future period of time, of what is to be done, what is to be accomplished, the manner in which it is to be done and the cost of doing it.

Morphet, John and Reller in Ogbonnaya (2000), defined school budget as an educational plan with an estimate of receipts and expenditures necessary to finance it for a defined period of time. It follows that the school budget is broadly regarded as an outline of the plan for financing the activities for a given period. Enaohwo (1990), stressed that budget is a financial control technique as well as a plan which sets proposed goals to be compared over time with actual performance. In essence, therefore, the budget is a guide to activities of the future. Knight (1983), considered budget as a planning instrument and decision model for the management of organizations or schools.

It is absolutely certain that the budget is now a typical characteristic of management and organization in educational institutions.

Such management tool is of focal concern because of the need to translate goals and objectives into action plans for the purpose of optimal effectiveness. Igwe (2000), described budget as a cost plan relating to period and cost itself, he said, is a value of economic resources used. It is a quantitative expression of plan of action and an aid to coordination and implementation of instructional programmes.

Budget is a financial statement of the proposed expenditure and expected revenue of the government, public corporation or educational institutions for a particular period of time. The school budget usually covers a period of one year. It shows clearly the expected income and the proposed revenue of institutions for the coming year. For this reason Johns, Morphet and Reller (1983), considered the budget as the main framework of resource management in educational institutions. Through this process, the budget addresses allocation decision on how resources like parents, teachers, administrators, supplies, books and funds should be employed in school process for goal maximization. The budget, therefore, is the core of management in this perspective; hence, it must provide the essential pathway through which funds, the foundation resources, could be harnessed for attaining organizational or school objectives. In all, a budget, no matter how constructed, enables

management, whether business or institutions to pull together its commitments, its plan and projects and its cost in one comprehensive document that measures the achievement of people, organizations and institutions. It is the major legal instrument through which the goals, objectives and activities of institutions are authorized and funded lest they remain as mere desires and intentions (Olu, 1987).

The institution of cost and management Accountants posited that budgeting is used to establish budget while budget is used to effect a control. Budgeting is the process of formulating into plan all the estimates of expenditure of an organization. Ibekwe (1984), suggested that the whole idea of budgeting is to direct, coordinate and control the monetary commitments of the organization, towards a common purpose. It is a top level management device that demands the active involvement of the financial manager.

Ihedioha (2003), defined budgeting as a process for coordinating the activities of various functions and operating segment of establishment. Adeniji (2002), regarded budgeting, as a process of planning and controlling financial and quantitative course of action, prepared and approved prior to a defined period of time the policy to be pursued during the period for the purpose of attaining a given objectives. It may include income, expenditure and employment of capital.

It requires that the broad objectives of the institution be broken down into detailed work plan for each project and for each unit of organization.

Budgeting is probably the widest managing financial technique in use in many organizations including homes and educational institutions because it measures the actual achievement of people, department and institution. In homes, wives or heads of families may estimate the income for the family within a month and on how the income is to be spent within this period. They state various items that would be needed and discuss such estimated and need items with their spouses, raise the money and spend it base on their estimates, this is called family budget. In the subsequent months, the family may increase or decrease the income or expenditure depending on their previous experience and financial resources. This is just a simple illustration of what budgeting should be. In accordance with this view, Koontz and O'donnell (1998), recorded budgeting as a formulation of plans. It then means that budgeting is the planning made before the actual expenditure is incurred.

So it is necessary for the management to have fore knowledge of the work to be done. That is, management must plan its course of action in advance and budgeting is one of the systematic approaches that facilitate effective and efficient management performance.

Ojo (2004), explained that it involves collection of relevant data, analysis of information available, preparation of various alternative plans and selection of the most profitable one.

According to Ihedioha (2003), budgeting is a comprehensive and coordinated plan expressed in financial terms for the operation and resources of an enterprise, for some specific periods in future known as budget period. This statement points out that budgeting is a process for coordinating the activities of various functions and operating segment of establishment within a time lag which may be one or more years. A public sector accounting and finance regarded budgeting as paramount in financial management. Ani and Ubaka (2000), maintained that budgeting is a plan of financial operation embodying estimate of proposed expenditure for a given period and proposed means of financing them. Ezeocha (1995), defined budgeting in relation to education, he said that budgeting is an aggregate of educational plans with an estimates of receipts and expenditure necessary to finance the services and facilities required to provide the desired educational programmes. In other words, he regarded budgeting as physical interpretations of educational programmes in school management. In fact, it is the actual fiscal plan for realizing school goals and programme.

Other Basic Issues

Budget Planning and Types of Budgeting

A successful and sound system is based upon certain pre-requisite which represents management attitudes, organizational structure and management approaches necessary for effective and efficient application of the budgetary system. Planning is a conscious, deliberate, systematic and rational decision making process, designed to influence future course of action in an organization. Budget planning entails identifying the source of income and taking into account all current and future expenditures, with an aim to meet an individual financial goal.

The primary aim of a budget planner is to ensure savings after the allocation for spending. By this purpose budget planning addresses the question of how the budget is or should be composed. Such a budget structure facilitates accounting aspects of fiscal management and lends itself to central role over decentralized expenditure authority. Most people will at one time or the other plan ahead in term of their activity and their available resources; to arrive at their correct standard of living in relation to the income available to make decisions about savings and to arrange a suitable cash flow. In order to make its decision wisely, the management of an institution must have vision about its future. Without such a vision, the decision made now may prove to be harmful to the institution in the long run.

Budgeting is setting of expenditure priorities and the weighting of alternatives. It is a system of resource allocation hence it implies looking ahead and planning since decision involved in the process are of future orientation. A good budget requires comprehensiveness, a meaningful presentation of budgeting balance and appropriate grouping of expenditure items. There should be clear and realistic sets of goals and objectives to be achieved during budget planning. Although the budget controller (Principal) is responsible for planning and co-ordinating the budget, full and meaningful participation of managers and their subordinates should be sought in budget planning i.e. it must reflect planning and operating segment. Ibekwe (1984), opined that budgetary process begins with management giving general guidelines, include the economic and other environmental background under which the company or organization hopes to operate in the coming year and the strategy directions of the organization. According to Ihedioha (2003:234), budget planning consist of: formulation of policies, fore-casting of physical quantities and monetary values, comparison of alternative combination to obtain the most efficient over all plan, coordination and integration of divisional operation to achieve the set targets, setting up the necessary organizational time control, introduction of appropriate accounting system, devising mechanism of analyzing variances and developing a reporting system for suitable action.

Budget can be classified based on the period covered, financial position depicted in the budget, nature of items of income and expenditure in the budget and the area of emphasis. Annual budget is the one that lasts within one year. As a matter of routine principle, budgeting in Nigeria is annually. It is a short term plan and usually covers recurrent and capital budget.

Rolling plan, here the estimates of organizations expenditure and revenue is prepared for three or more years. It is used mainly to finance capital projects which roll over the plan period if uncompleted. This is long term planning. Every year fund is allocated for the project until the objective is achieved.

Single or plural Budget is when estimates of all the organization's activities are packaged in one budget, it is known as single budget. This reveals at a glance, the overall financial position of the government or the organization. But when separate department budgets are approved, it is known as plural budgeting. This appears clumsy and cumbersome.

Surplus, Deficit and Balanced Budget:

A budget is said to be surplus when the estimated revenue are in excess of the proposed expenditure for the year under review. If the anticipated revenue fall short of the anticipated expenditure, it become budget deficit, supplementary budget is needed. It means the institution is pumping enormous money into the programmes. Economist and

finance experts see budget deficit as a sign of progress for the organization, provided that the available resources are utilized judiciously and that there are physical and tangible things to show for the deficit financing. A balanced budget is a budget wherein the estimated revenue equals the estimated expenditures, nothing more and nothing less (Njoku, 2003).

Cash budget is a forecast of cash whereby the estimates of the various items of income and expenditure include and specify the amount actually to be received or spent in one year.

Revenue and Expenses Budgets: This types of budget includes both revenue and expenditure accruing in one financial year irrespective of whether or not the revenue are realized or the expenditure are incurred in that financial year.

Supplementary Budget is budgets made to take care of emergencies which have necessitated an extra expenditure or needed when the proposed revenue fall short.

Master Budget, as the name implies is the summary or totality of all the budgets of different activities of an institution or organization. It is a coordinating instrument that embraces all the budgets of an organization. Ama (2006), stated that a master budget has three principals components, namely operational budget which shows the planned operation for the coming year and normally includes revenue,

expenses and changes in inventory. Cash Budget reveals the estimated cash balances and the estimated receipts and payment during the year. And capital expenditure Budget shows that estimated expenditure on fixed assets during the period concerned.

Performance Budget: Performance budget is one where the total amount budgeted for a particular project is grouped under the head of the particular programme. It is prepared in terms of function, programmes, activities and project. In this format, the income, expenditure and a brief description of what is to be achieved after each item of expenditure will be made. This serves as an instrument to carry out the school plan. It emphasizes on what to be done and the benefits that will accrue to the school. Njoku (2003), illustrated performance budget using education as a case study or, a functional unit said that the budget will be divided into programmes like primary, secondary and tertiary education. Each programme will be divided into activities such as construction of school building or training of teacher. Performance budget comes to an end as soon as it has realized its objectives that is, as soon as the project is completed.

It should be noted that budgeted expenditures in this format, are based on a standard cost of inputs multiplied by the numbers of activities provided in that period of time. The total budget for an organization is the sum of all the standard unit cost multiplied by the units expected to be

provided. The format includes narrative descriptions of each programme or activities. It organizes the budget into quantitative estimates of cost on accomplishment and focuses on measuring and evaluating outcomes, it provides more useful information for legislative consideration and for evaluation by administrators. Ikediugwu (2000), supported the above fact by explaining that the choice of projects should be based on cost-benefit analysis and the chosen programmes should be subjected to the test of actual performance against their expected standard.

Traditional Budgeting: This includes incremental budgeting, open ended budgeting, Quota budgeting and alternate-level budgeting. The secondary school principals use one or a combination of the above approaches in developing their budgets. Incremental budgeting lays emphasis on percentage increase or decrease on current allocations depending on the nature of grants at the school level. In this practice, grants are shared to departments in proportion to their previous budget and the influence of head or chairman of department. Njoku (2003), emphasized that the current budget will be a modification of the past budget which means, the budget for this year will clearly be related to the budget of the next year. The budget for next year will just show some percentage make-up on this year's budget. This year's budget will be used as a basis for the modification and generation of next year's budget. The times in the budget are carried forward.

In this framework the oldest department often has better deals. Allocation to the departments may be single handedly determined by the head or Chief Executive of the institution through a system Enaohwo (1990), described as benevolent despotism. This is against the open market practice whereby submissions from departments are the consensus of the inputs from staff members and heads of departments. On the whole inputs are emphasized at the Mercy of institutional output (outcome) whenever budgeting is through traditional approach. Incremental budgeting permits line-Item budgeting. This requires listing the estimated income and items to be funded i.e. each item has a line to itself and an amount of money is allocated to an item for the year in view. Line-item is still the most widely approach in many institutions including schools because of its simplicity, easy application and its control orientation.

Open-ended budgeting approach calls for each institutional cost centre to submit a budget requisition at the level considered by the unit appropriate to meet programme need. Husen and Postlethwaitz (1991), highlighted that through a process of negotiation, the unit head and the central budget officials adjust the budget to match available resources. There is increase opportunity for unit programme, planning and participation of subordinates.

Quota budgeting is sometimes referred to as Lumpsum budgeting. This approach is directly opposite to open ended budgeting. Institutional cost centres are given a control figure and then requested to build a line-item budget based on the allotment. There is decentralization of budget authority over line-item which can encourage flexibility and effective unit planning. But this advantage is balanced by central administrations reliance on previous budget amount and a uniform treatment of all programme areas.

Alternate-Level budgeting is a format in which several budget levels are prepared. That is, ten percent (10%) below or above current, five percentage (5%) below or above current. By forcing unit managers to alternate level, central administration can obtain a rough classification of programme priorities and detail of programme evaluations within unit base on the judgment of persons at operating levels. Alternate level budgeting suffers from the disadvantages of all traditional approach in that unit budgets are a function of budget levels from prior years.

From the picture painted above one may quickly notice that traditional budgeting makes budgeting simple, but does not take people's performance into account. To this extent it does not take into account the core purpose of budgeting which is to provide the need of the people in order of preference. Traditional budgeting can therefore, be said to be deficient in all aspect as a budgeting techniques. Furthermore,

it does not appear as if the traditional budgeting is interested in co-ordination. There is non-recognition of interdependence among the various cost units or dependence among cost units or department. The system is input oriented. It stresses input endlessly without reference to output of the unit, hence, these inputs continuously ask for more inputs or money and other resources other than what it can achieve.

Planning, Programming Budgeting system (P.P.B.S.)

This is otherwise called rational budgeting. This system attempts to combine the planning and budgeting process by making planning objective (out come) an integral part of an institution's operating budget. P.P.B.S is a financial plan which is result oriented. It lays more emphasis on a target expenditure for a particular result, how much to be spent and for what results. The focus is on output or result rather than inputs or activities. It starts by identifying and specifying the goals and objectives of interest. The activities are then classified according to their goals and objectives. The programmes are designed to achieve the objectives and the P.P.B.S. places importance on efficient allocation and utilization of resources based on the economic importance of a programme.

The United Accounting Office (2003), defined P.P.B.S as follows: Planning involves the selection and identification of the over all long range objectives of the organization and systematic analysis of the various courses of action in terms of relative cost and benefit.

Programming requires decision on the specific course of action to be followed in carrying out planning decisions. The format is out-put oriented, focus more on the future, clearly identifies programme choice. It is introduced into contemporary budgeting practice, considers multi-year rather than single year cost, it analyzes alternative means of accomplishing objectives, and evaluates the benefit or effectiveness of budget choice. P.B.B.S. requires huge cost of money in preparation and implementation as well as high level expertise for it to be adopted.

Zero Base Budgeting (Z.B.B.): This is an off-shoot of P.P.B.S. It is output oriented like P.P.B.S. in which case, output is tied to objectives. The budgeting process takes off from the scratch (Zero) instead of building on current or past budgets. It is designed to transform objectives into an efficient operating plan. Zero base budgeting demands each year, a total re-justification of every activity from the start to build a new budget.

The current budget is made without assuming the item in the previous budget. In this framework, an item can qualify base on its importance, its relevance to people and available resources. Future needs are analyzed and selected on their merit in order to arrive at total programme expenditure for the future. Through the approach, past and present expenditure levels cease to be predictors of future allocations

rather funding for programmes in the future is determined solely by their relative potentials and capacity for goal achievement.

Zero-base budgeting makes conscious efforts to eliminate inefficiency and wastefulness from the estimates. Zero base process starts both old and new items from Zero so that each project has equal chances of being selected. It rates no project more important than the other. According to Njoku (2003), the Process requires four steps: Each budget unit be separated into definite decision packages which describes an activity, function or goals of the unit and defines alternative service level, ranking of the packages by the budget officer in order of priority, from minimum to maximum levels, impact of the funding at different levels to be shown, acceptance or rejection of packages according to the available funds, decision packages should include the objectives of the decision unit, a description of the proposed action or alternatives, cost and benefit of the actions, workload and performance measure and various levels of effort and benefit associated with each level.

Zero base budgeting allows schools to carry out intensive evaluating of programme and services to establish their efficacy by funding. However, what Zero-base budgeting gains in staff and project appraisal, it loses in its cost of budget preparation in terms of money, facilities and resources. Also because it involves the process of assessing each project critically, it is tedious to prepare.

In summary, the employment of a variety budget planning and resource allocation tool ranging from the traditional to rational budgeting approaches depends on the budget environment and the fund source availability. Those approaches that seem to be most effective, produce better cost and programme information, directly related to resource allocation decision needs, and also recognized that budget development is a dynamic process that is most effective, those who have a stake in the process, enjoy wide participation should be employed.

Budget process and Characteristics of Good Budget

Budgeting involves a well thought out decisions on the amount of money to be spent and how this money is to be raised and allocated to the various competing uses. This is known as budget process. Ehrhart, Gardness, Hagen & Keser (2007), defined budget process as a system of rule governing the decision-making that leads to a budget, from its formation through its legislative approach to its execution. Budget process must follow a systematic procedure for it to be functional and achieve the purpose for which it is meant for. O'Connel (2006), highlighted five successive steps of budgetary process namely budget preparation, budget presentation, budget approval, budget implementation and budget evaluation. Through the budgetary process, the allocation of those programmes and activities which have higher

social and economic benefit for their cost, receive higher funding priorities.

Budget preparation means making proposals to the governing bodies after studying the needs of the institution or organization and the estimation of the revenue that will meet the needs and planning of the ways of getting revenue to execute the programme. Obiocha (1985), opined that it is during budget preparation that the organization makes its needs and aspirations known to the governing body making the appropriation. The budget document of secondary schools consists basically of the educational plan, the expenditure plan and the financial plan. Adesina (1981), confirmed this fact and explained each plan thus: The educational plan identifies the policies of the school, its programmes and activities as well as other educational services to be given within the period. It is on educational plan that the other aspects of school budget are predicted. The point must be made that educational plan within a school budget shows the range of educational activities of the school system during the ensuring year. The educational activities within a secondary school include science programmes, religious arts and music, religious activities, language programmes, fine arts and music. The educational plan is the starting point of the entire budget. In fact, it is on it that the spending and financial plans are based. It gives the audience information about the organization of the school, the number of the

students to be served, the number, the kind and quantity of personnel to be employed and the variety of services in the school system that have to be served and financed in the next year.

The expenditure plan translates each educational activities or service into cost (Money). The cost of services in the expenditure plan must be based on recognized and pervading salary schedules, the cost of the equipment, teaching and learning materials, books and other supplies. Financial plan sets out the ways and means of obtaining the money for paying the educational programme, activities and services. This plan is the end of the process of budget preparation. It shows the income of school from all sources, (grants, school fee; caution fee, P.T.A levy, library fee, equipment levy, development levy).

In preparing the school budget, it is very important that people within the school who actually operate the educational programmes participate. In other words, the head of institution, the financial officer, and the academic and administrative staff should collect the necessary data that will constitute the income and expenditure of the institution for the financial year. The above named category of individuals makes up the budget committee. The preparation and administration of budget is usually the responsibility of budget committee with the managing director as the chairman, the budget officer who is usually an accountant by profession will be the secretary of the budget committee. Ama (2001),

defined budget committee as a coordinating authority to resolve difficulties and dispute which arise between departmental heads in relation to the budget they have submitted.

Anugwom (2005), summarized the functions of the budgets committee as follows: provide general guidelines for preparing budget, makes budget time table and its enforcement, receives and reviews departmental budgets and vets them, makes sure that revisions are made later, receives and considers budgets showing actual results compared with the budgeted and recommends action where necessary.

In respect to the necessity of the budget committee, Orji (2001), warned that the task of preparing budget should not be made the responsibility of any one department or individual and the budget generally should not be handled down from the above as the “final word”. Rather, budget figure and budgeted estimates are often more useful if they are developed from the ‘bottom’. Enahwo (1990), supporting the formation of budget committee in schools, emphasized that the principals, heads of departments and teachers should participate in budget preparation. This is because apart from actual teaching activities, budgeting is the next area of priority to teachers. Budgeting determines the extent the teacher will go in his teaching activity. It is well known that the result of the exercise determines how the actual process

of teaching is carried out. This is why the teachers should not be left out from the process.

Fund, ultimately determines whether or not a particular method or technique is feasible. This is applicable to series of activities for children in the school set-up. Thus, a teacher whose successful teaching depends on field work, excursion, experimentation and inquiry mode of teaching, ought to contribute to the budgetary process to ensure funds are approved for the activities, so teachers should be given opportunity to express their expectations at the departmental level for approval. So, mass participation is crucial to a successful budgeting.

The budget must be presented after preparing it to the school management boards for approval. Principals are invited to defend their submissions and proposals before its adoption. This presentation is made at the beginning of the fiscal year. This gives the principal chances of justifying the estimate; the principal explains and defines where necessary. Through the principal's explanation, the budget is adjusted by the panel set by the secondary education management board to make sure it is balanced fiscally and educationally before it can be approved. In view of the above statement, Nnamocha (2002), stated that budget defence is necessary because some institutions or organizations just make request for the sake of asking. Most of the time the request

are over and above what is needed, it is then that the budget officer relates the request to planned activities and anticipated targets.

The budget proposals are closely scrutinized in terms of strategy, viability, feasibility and accountability of the project included in the proposal. The council or the school board as the case may be will review the proposal and reject or approve them with or without modification. The formal adoption of the draft estimate as a tool means the official acceptance of the document. This adoption and approval take place immediately after the defence or after some weeks depending on the situation. The super ordinates notify the principals the exact amount allocated to their particular schools. The budget document becomes authentic. The administrator (principal) is authorized to put it to operation. Ama (2001), confirmed that when budget is approved, it becomes an executive order and shows for each cost centre an approved level of expenditure.

Once the budget is adopted and approved by the school board, it is then the responsibility of the school principal and his staff and students to transform the budget proposal into concrete activity. According to Onuba (2010), budget implementation and monitoring evaluation have attracted much interest in recent years. Budget implementation consists of activities necessary to put the approved budget into operation and it is carried out by the 'vote controller' these

are the administrative heads (principals). It covers the operational and execution stages of the approved budget and the release of funds allocated and authorized by the council or board. Njoku (2003), emphasized that budget implementation covers the operational and implementation stages of the budget. Each department pursues with vigour the target set in terms of revenue generation and request for fund to meet its expenditure.

In implementing, the budget should achieve the aims and objectives of the school. The concern should not be keeping expenditure in line with what the plan specifies only; the value of the educational outcome determines the efficacy of the budget. Adesina (1990), observed that in administrating the school, the primary concern is to ensure that the results achieved by the school justify the financial outlay.

Educational administrators should always guarantee that they use the funds so provided within a desired time limit and for worthwhile activities. They require learning definite scientific approach to financial management. Sound budgetary principles and practice are vital to efficient resource management. When ever it is found necessary to adjust the approved vote in the budget, reallocation through supplementary budget or virement (expenditure switching) must conform to the budgetary regulations as set out in the final memorandum. Chabot (2006), emphasized on the need for an operational budget that will cater

for the on-going expenditures in the institutions. Acknowledging the importance of operational budget in secondary schools,

Ezeaba (2001), maintained that if budget is to have any meaning, it must be put into operation. Any budget is not an effective instrument for implementing an educational plan if it is filed away and referred to only at intervals. Programme must be organized, persons must be employed, supplies must be purchased and buildings must be constructed, equipped, maintained and operated.

In administering the budget, the principals of secondary schools should provide themselves with school account books for entering the detailed amount budgeted, for receipts and expenditure items, provide a simple ledger where expenditures can be entered showing either weekly or monthly balance. There should be proper handling of reserve fund set-up to handle special needs as they arise. Charges may be switched from one account to other within the coverage of the fund itself without exceeding the appropriation. Such switching Ezeocha (1990), explained provides flexibility and often makes possible the complete spending of appropriation. One must point out that care must be exercised here.

In budget implementation, the administrator is bound to follow the specification of the budget carefully. The principal and the staff have to adhere to the budget. There should be a formalized system of control which suit changes that may occur in the institutions. The secondary

school principals should involve every staff and students during execution of budget. Ezeaba (2001), emphasized that responsibilities should be allocated to both staff and students of the secondary schools. It then means that some members of the staff should be responsible for purchasing food stuff or kitchen needs or science practical specimens. While student leaders such as refectory prefects may be in charge of food sharing under the supervision of some staff of the school. This is in line with Obiocha (1985), who advised the principals to work with the people cooperatively, planning and executing the organizational goal. He enumerated the functions as supervision of cash receipt and payment and safeguard of cash balance custody and safeguarding of security.

These functions should be coordinated by the principals through the creation of information services. Those who are involved in the implementation of the budget should report from time to time to the principal on their performances to enable him compare the set standard to the performance of each function. So that appropriate action may be taken with regard to any deviation. This is important because through budget control, the actual state of affairs is compared with the planned, so that appropriate action may be taken with regards to any deviation before it is too late.

Evaluation is the last step in the budgetary process. The management of an establishment can be seen to be effective where it

achieves the objectives of the establishment, and efficient when these objectives are achieved at the minimum costs and efforts.

The educational administrators, the world over agree that the extent to which accurate financial fore-casts have been made can be seen when the budget is evaluated. This stage of budgetary process determines how good the budget is, its quality and the extent to which it agrees with actual financial administration. This appraisal is not made immediately after the implementation of the budget. The evaluation can either be made by professional evaluators or by lay persons. But which ever is the case, the success of the budget should be judged to the extent to which its estimates of receipts and expenditures agree with the actual amount received and expended. The degree of consistency and accuracy can be determined by comparing evaluation reports of the current year with those of the two or three previous years. Szuberla (2007), opined that part of the appraisal of annual school budget must be made years later when the product of the school are in adult life. These notwithstanding, annual financial reports are compiled, sent to the state education board, highlighting the problems encountered and recommendations for better future educational programme at the end of each year.

Finally, it is clear that no stage of the budgetary procedure can work without the other. The process should be followed systematically by

all the principals of schools in south Eastern Nigeria considering their interdependence.

For a budget to serve efficiently as a tool for resource mobilization, economic management and control, it is expected to have some characteristics. Richard (2002:112), highlighted that a good budget should have: A clear set of development objectives which will serve as guides for resource allocation over the life span of the budget. An **operational structure**: This implies that the policies and the nature of the planned expenditure should be strictly adhered to during budget implementation. A strong linkage with the rolling plan: It means that the budget must allow and derive its strength from the underlying rolling plan to ensure systematic approach to national development. A structure of collective responsibility: The budget must be based on the structure of collective responsibility, thereby maximizing the degree of political interference in its preparation and implementation. In-built sources of finance. A budget must state and explain clearly its source(s) of finance and must be a tool for revenue mobilization to meet all its expenditures. A reasonable time frame: A good budget must last for only one year. The preparation and implementation of a budget must be a yearly ritual for easy management control.

Budget Practices and Purpose of Budgeting

Public law demands accountability as a pre-requisite for the continuation of approval programme, so every public enterprise, including educational institutions are familiar with budgeting. Budget practices are different activities carried out in institutions by financial managers in relation to budget process. The budget practice adopted by any enterprise or organization depends to a large extent on the set goals and aspiration. In business organization as well as educational institutions, the aim of budgeting is to maximize profit and to determine the efficiency of the financial manger. As such, the master budget derived from the different cost centres show practices that will help to achieve just that.

In companies and business firms as well as educational institutions, the budget controller (chairman) calls for budget estimates from the chairman of different departments or cost centres, gives them guidelines using budget guideline where the budget timetable, policy decisions and the need areas are stipulated. Each cost centre prepares its budget estimates and submits to the budget committee for approval. The departmental heads are invited for defence after which the budget draft becomes an executive order for operation in the institution. At the end of the programme, the activity of the organization is evaluated to see whether it achieved what was set out for. The head of department is

required to give account of his financial stewardship to the governing body of the institution.

Budget consists of two major components, the revenue (Income) and expenditure. Revenue represents cash inflows into organizations coffer from various sources both recurrent revenue and capital receipts. Recurrent revenue refers to the day to day revenue generation from various sources such as caution fee, Agricultural products, hawking, PTA levy and examination fee. Capital revenue refers to receipts of capital nature from grants and running cost.

Expenditure represents cash flow out of the organizational coffers into various departments and sections of the organization. This includes recurrent expenditure, capital expenditures and special expenditures. Recurrent expenditure refers to day to day expenditures incurred by the institution (school). This covers personnel costs and over head costs in the school system. The personnel cost is taken care of by the government who pays the salaries, wages and allowances of school workers. The principal can pay the wages of PTA teachers if he employs them where there is need. Overhead costs are costs incurred by the institution daily to run machinery, transport, local runs, cost of fuel, telephone and electric bills, repairs and maintenances. Capital expenditures are expenditures of capital nature incurred by the school,

such as cost for building classroom blocks, repairs of dilapidated ones and buying of school bus.

The school budgets has been described as having many purpose to serve both in defining the programme and activities of the school system in terms of the amount of money to be spent or in terms of money to be derived from diverse sources. In fact, budgeting is one of the systematic approaches to facilitate effective and efficient management performance. Budgeting shows what the result will be when the financial plans are put into practice. This means that budgeting force-casts future action. It also has the purpose of evaluating the financial performance of the school, so, it is a means of controlling operations, revenue and expenditure. The school budget is a yard stick against which financial performance may be compared. It promotes cost effectiveness, a high level of out-put to a low level of expenditure. Budget is a major planning instrument especially for delegation of authority. It could be used to control and evaluate performance. Koontz and O'Donnel (1998), highlighted purposes of budgeting by explaining that through numerical statement of plan and breaking of the plan into component constituent with the organizational structure, budget correlates planning and allows authority to be delegated without loss of control. In other words, deduction of plans to definite numbers forces a kind of orderliness that permits a manager to see clearly what capital will

be spent, by whom, where and what expense, revenue or unit of physical input or output his plan will involve. Having ascertained this, the manager can move freely, delegate authority to effect the plan within the limit of the budgets.

In summary, budgeting in secondary school system should accomplish the following: implements educational policies and actualize educational programmes, determines the effectiveness of school activities through the process of evaluation, identifies the needs, controls expenditure and ensures accountability of financial stewardship, identifies future expectations for judging actual performance, sets objectives, targets and plan ahead through appropriate strategies, identified the key elements in the management of funds, facilities and personnel because it provides opportunities for staff members to articulate their financial and resource requirement for successful operation in the school.

The Role of Administrator in Budgeting

The school administrators at secondary school level are the principals. A principal is the designated official in charge of secondary schools in Nigeria. He is the chief executive, the leader and the administrator of secondary schools. Orji (2001), regarded the principal as the financial manager, whose responsibility it is to carry out financial functions. He takes the vital decisions of ensuring that funds are

available and are utilized in the most efficient manner. Prudent management of funds to meet up with the set objectives in the school system calls for strict compliance to the financial management policies. The best way of managing school funds is preparing and executing school budget which covers the proposed programmes, activities and services. The administrator is responsible for budget planning. He collects data which will help him in the budget preparation. He may delegate his duty to his bursar or any other experienced staff of the school.

The principals present and defend the budget before the school management board or ministry of education. The administrator executes the budget with the help of other staff of the school. He ensures that money and other resources are used wisely. He decides to make a supplementary budget when there is budget deficit or switch expenditure between one heading and the other (virement) on agreement with the teachers, P.T.A and school board of governors depending on the school priority.

He keeps proper account of the revenue and expenditure within a fiscal year. He does this by keeping relevant financial account books. Ogbonnaya (2005), enumerated what the school heads should do as follows: keeping records of full funds received, to be spent or spent in the “vote books”. All items and amount of money approved to be

expended for every item, semester or year should be recorded in the vote books, which should be consulted before any expenditure is made. He prepares the voucher which explains the reason and authority for any expenditure. Local purchase order should be used for identifying and authorizing local purchase made by the heads of institution. This is to certify that the school is ready to purchase the items at an agreed price as it is applied to writing materials like duplicating paper, foolscap sheets, stapler, files, biro pens, etc. There should be cash books where all financial transactions are recorded each day. The heads of schools should use cheque books which are written orders directing a bank to pay money to any one whose name appears, ledgers are for information provided in the journals. Every financial transactions of the institution are written in the ledger. All the financial transactions should be recorded in the journals on daily basis while a proforma invoice should be issued when payment is made.

For the principals to be able to carry out all the above functions, they must have to undergo a professional training in educational administration either before taking up the post or through in-service training. This will enable them to manage the schools funds effectively and efficiently. According to Egwu (2008), it is only through continuing professional training and development that principals and teachers will be more effectively mobilized to work towards the realization of vision

2020 (and the 7 points agenda) of the Nigerian government. The gender of these school administrators does not count while giving them this position of authority. Males as well as females may be assigned to this responsibility.

Good budgeting and proper management of funds and other resources is necessary to avoid theft, waste and ensures that means which are scarce are judiciously used for the attainment of the institutional goals and objectives. In the absence of a budget for activities, students and teachers become careless in incurring liabilities, the principal is forced to go begging for fund, and misunderstanding develops, more seriously many activities may be short, changed and the educational programme impaired.

The administrator should exercise self-discipline in spending the school resources because he is held firmly to account for the fund and other facilities entrusted in his hand. He is responsible for making output commensurate with input. Ozigi (1981), opined that there is a general responsibility on the part of manager to ensure that fund entrusted with him in whatever form, is economically used. Thus; the administrator has to estimate the funds required for various purposes, find the funds, allocate them and account for the use of all funds as available for the particular purpose. The foregoing suggests that a successful financial manager is therefore, one that forecasts, plans and executes the budget

according to estimates. Eze in Onuba (2010), submitted that lack of integrity and unethical practices among key government officials were the reasons why 2009 and previous budgets were poorly implemented. Ojelabi (1981), supporting the above view advised school heads to exercise self-control in the budget administration, he said, there must be self discipline on the part of the school head, who must make sure that all revenue and expenditure are effectively controlled.

Budgetary Control in School Administration

Budget, an estimate of revenue and expenditure expressed in monetary terms, needs to be effectively controlled in order to achieve its maximum objectives. The budget will not be very meaningful unless actions are taken to ensure that it meets standard as nearly as possible. Hence, it is vitally important to build such control into the system directly towards ensuring that budget is achieved. Budgetary control is a system relating expenditure to the person who incurs them so that actual performance on expense can be compared with budgeted expense, thus affording a convenient control. According to Igwe (2000), budgeting control is described as the establishment of budgets relating to the responsibilities of executives to the requirement of the budget or a policy, and continuous comparison of actual result with budgeted performance either to secure approval for individual action, the objectives of that policy or to provide basis for its revisit.

The process involves establishing standards and methods for measuring performance, comparing the performance against the standard, measuring and recording the performance, calculating the difference or and analyzing the reason for them and taking corrective action on the situation.

Failure on part of the governing body to put in place adequate control measure over expenditures, our resources are either wasted or mismanaged, there will be misappropriation of fund and fraud by some irresponsible officers. The government expenditure may end up in a deficit, thereby not achieving its aim. Ogbonnaya (2000), made it clear that at the end of one year or at their end of the service, school heads are called upon to give account of their financial management.

Adequate control is maintained at secondary school level by auditing. In education, auditing means the verification of records kept in the accounting system of educational institutions. According to Ezeocha in Ogbonnaya (2000:24), school auditing is quite different from auditing in private enterprises or business organizations. Maximization of profit, determination of gains or losses and the efficiency of the financial managers are the primary aim of the business organizations but in educational institution, auditing enables individuals to acquire knowledge and skills for useful living in the society or to detect fraud and errors in financial management of educational institutions.

There are different types of auditing in educational institutions namely operational auditing and post auditing. Operational auditing is the continuous verification of records containing the financial activities of the institution. It is carried out internally within the school where the bursary department or an accountant carries out checks on the account kept in the school system. Post auditing, on the other hand, is the checks carried out by qualified accounting personnel from outside the educational institution. This type is done at the end of the financial year. This verification of school account may be carried out by government agencies or independent auditing agencies.

In the school system, external auditing is carried out by audit personnel in the ministry of education or in the secondary education management board(s) (SEMB). They are financial supervisors who periodically monitor and verify the financial activities of the secondary school principals in the school system. In accordance with this, Ezeocha (1990), identified two types of auditing that school can use, internal and external auditing. After the verification of budget report, presented by the school management, the budget may be compared with the actual figures and variance identified if any. The variance may be favourable or unfavourable, which is analyzed, the administrator may explain the reason for any variance in the budget. The variance are taken into

consideration in preparing the subsequent budget and the remedied action serve as a form of feed back for future planning and control.

There are certain objectives budgeting control has to fulfill. Budgetary control is a means of control whereby actual state of affairs can be compared with that planned for, by the management, so that appropriate action may be taken to correct adverse situation that may occur before it is too late. It is also used to fix responsibility. Budgetary control has the following objectives; To plan the policy of a business, to coordinate the activities of a business so that each is a part of the integral total, to control each function so that the possible results may be obtained, to plan and control income and expenditure so that maximum profitability is achieved, to provide a yardstick against which actual results can be compared, to decentralize responsibility and to act as a guide for management decisions when unforeseeable conditions affect the budget.

Igwe (2000:455), agreed with the above facts, he summarized the objectives of budgetary control with the following statement: to forecast and plan for a business of what policy to pursue over a definite period of time, to coordinate all the functions of the organization in such a way that maximum profit may be achieved, to control performance and cost in such a manner that any deviations from plan, corrective action may be taken without delay.

The importance and benefits of audit lie in the fact that no financial management could be complete without an auditing. Budgetary control provides means of ensuring that capital invested in business is kept to a maximum level justifiable with the level of activities. It also ensures that adequate liquid resources are made available at any time. Budget, apart from providing adequate means of controlling income and expenditure, also regulates the spending of money and exposes loss, corrective action will be taken to improve the adverse situation. The technique encourages management to decentralize responsibilities without losing control especially where a company has many branch offices or factories. The system provides for coordination of the various activities of the business and forces all members of management team to plan in harmony and consider all relevant factors before decision is taken. Where budgetary control is in operation, cost consciousness is always increased and through this means, waste and inefficiency will be reduced. It gives lower level of management an opportunity to take part in the management of the business.

Theoretical Framework

Every research work is based on particular theories. Theories are sets of statement that try to map out the properties, activities and behaviours of organizational participants in a systematic and consistent fashion so that they may be fully understood. It means that a theory

guides the proof of the assumption of this research work. Based on the above fact, it therefore, means that the theories of educational management are relevant to this study.

Management theories arose when people started working together in groups. There was need for division of labour and delegation of duties as the administrator could not perform all that was required for the attainment of institutional goals. As a result of these, different management theories, principles and concepts emerged. Prominent among them are the **Human Relations Theories**. The most famous of them are:

Elton Mayo's Group Theory (1930).

Mayo's theory states that workers' attitudes are associated with productivity and that the work place is a social system and informal group influence could exert a powerful effect on individual behaviour. It recommended that managers should direct their motivational efforts towards the team. It also advises that managers should control work group by the use of techniques such as friendly and relaxed supervision and employee counseling. This theory encouraged organizations to take steps to assist employees in adjusting to organizational life by fostering collaborative system between labour and management. It challenges the school managers to possess skills for diagnosing the courses of human behaviour at work. They found that employees who are given attention

by the management, who are treated as special and who perceived their work as significant can become highly motivated and thus become more productive (Rabin & Wachhaus, 2008). This is in line Mayo (1996), who stated that effective management is that which understands human behaviour especially group behaviour. He believes that if workers are cared for, their work output will increase.

Neo Human Relations Theory:

Neo Human Relations Theory states that for employee's growth and development on the job, workers must be allowed to do responsible and meaningful work. The advocates of this theory assumed that if workers are given the opportunity, their work attitude will be positive and they would come to share management roles. As a consequence, this state of circumstance would put an end to industrial conflict. In the school system, the interest of every staff is to be allowed to grow and develop in his job and as such, if the principals, create such opportunities for his staff by involving them in all aspects of budget processes, starting from planning to implementation, they will contribute their best to making budgeting successful and secondary education objectives will be achieved.

However, Mgbodile, Enyi, Ogbonnaya, Onwurah and Oboegbulem in Mgbodile (2004), believed that Human Relations Theory centers on human factors as the basis for achievement of organizational goals.

According to this view, the human relations theories brought into administration such concepts as democratic leadership, policy making by consultation and delegation of authorities and decentralization of administration. These authorities postulate that it is only when individuals are treated well that they can participate actively in the achievement of organizational objectives. It focuses on the building and maintaining good relationships among the various groups of people within the organization. Human problems are minimized when there is cooperation.

The tenets of human relations theories emphasized on coordination as the basis of any organizational effectiveness. It follows that the school administrator (Principal) should encourage cooperative work in every aspect of school budget process starting from planning stage. He should work with his staff co-operatively by forming a budget committee comprising of vice principals, heads of departments, sectional heads and teachers. He should establish rapport between him and the staff. The sectional heads, bursars, heads of departments, vice principals should be delegated to collect data for budget preparation. This will increase the level of interactions among workers and team spirit in the secondary school system. The school administrator will supervise and coordinate the individuals, their functions and other resources in the school within the fiscal year. This will motivate the subordinates into active participation during implementation of such budget. It will also

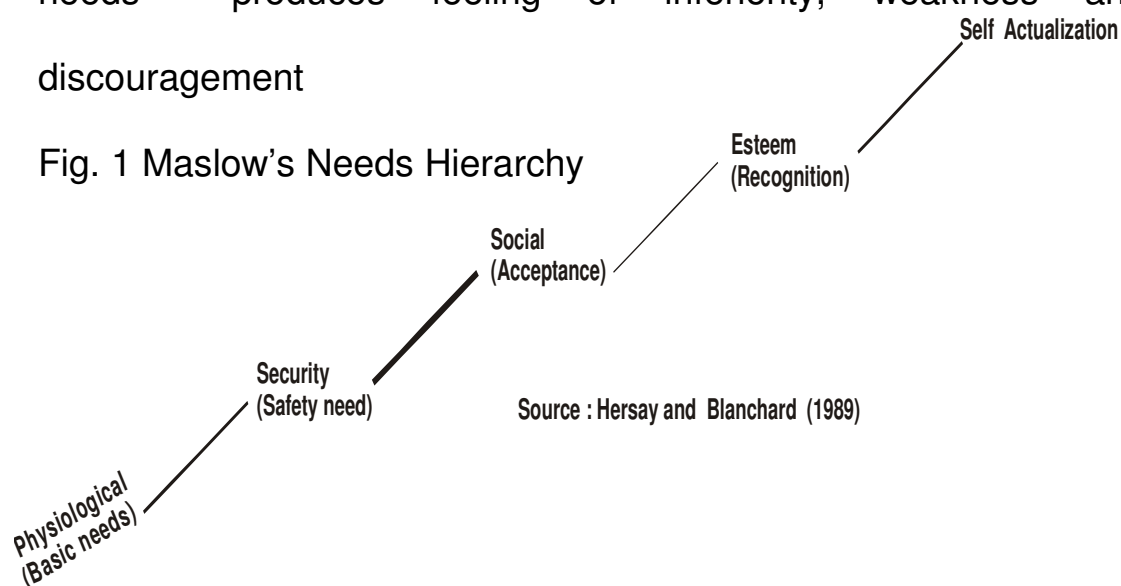
promote healthy organizational climate and achievement of educational objectives.

Other popular management theories that can form a base for this study are **Motivational Theories**. Many Motivational Theories had been propounded by many experts among them are:

1. Abraham Maslow's Needs Hierarchy Theory

Maslow saw human needs in the form of a hierarchy ascending from the lowest to the highest, and concluded that when one set of needs is satisfied, this kind of need ceases to be a motivator. Maslow's theory identified five basic needs. Physiological, security or safety, social, esteem and self actualization. Subordinates (workers) expect to satisfy these needs within their work organization. Until people's needs are satisfied, they cannot perform efficiently on their jobs. Satisfaction of needs of an individual, according to him, leads to feeling of superiority (worth), strength and adequacy of being useful but negligence of these needs produces feeling of inferiority, weakness and discouragement

Fig. 1 Maslow's Needs Hierarchy



The school administrators (principals) should understand and recognize the level of hierarchy of needs of his subordinates and focus on satisfying those needs above the levels. Until then the schools workers will feel adequate and have sense of belongings and acceptance as integral part of the school. They will be motivated to assist the principal fully in budget planning and implementation, for achievement of the secondary school objectives.

2. Vroom's Valency x Expectancy Theory of motivation

The Valency and Expectancy theory of motivation propounded by Victor Vroom holds that an employee can be motivated to perform better when there is a belief that the better performance will lead to good performance appraisal and that this shall result into realization of personal goal in form of some rewards. The theory focuses on three things: Efforts and performance relationship, performance and reward relationship and rewards and personal goal relationship. This leads us to mathematically conclude and express that $\text{Force} = \text{Valence} \times \text{Expectancy}$ where force is the strength of a person's motivation. Valency is the strength of an individual's performance for an outcome. Expectancy is the probability that a particular action will lead to a desired outcome. This theory believes that poor motivation leads to poor quality of work, wastage of materials, poor labour turnover, absenteeism, low morale, lack of cooperation, indiscipline at work and general low

productivity. So to minimize these vices in the school, the staff should be motivated by giving them challenging responsibilities, adequate communication for professional growth and some rewards in form of praises, recommendation for promotion and material gifts by the schools administrators. These will spur the staff into cooperative contributors to budget planning and implementation.

3. Skinner's Reinforcement Theory of Motivation

Skinner's theory holds that individuals can be motivated to work by creating favourable environment and praise for their performance (Bush, 2007). Like wise in the school system, the principal should make the working environment of the staff conducive and praise the deserving workers. He does this through making positive changes that will affect the staff, creating friendly relationships among workers, giving them incentives and commending any good impact made by the members of staff, they will participate actively in the planning and implementation of school budget which will lead to the achievement of educational goals.

Koontz and Weihrich (2001), stated that motivation is a general term applying to the entire class of drives, desires, wishes and similar forces. This means that managers motivate their subordinate by doing those things which will satisfy their subordinates' drive and desires. They called favourable environment motivators or satisfiers. Some of these

motivators relate to job satisfaction, achievement, recognition, challenging work, goal setting and participation.

Steiner (1998), stated that motivation is an inner state that energizes, activates, moves, directs or channels behaviour to goal. It means that motivation is a process of encouraging appropriate behaviour within organization by providing an environment in which people can satisfy their human needs through both their work and work environment in order to increase productivity. In school budgeting process, the administrative and teaching staffs are used right from budget preparation to implementation. It means that the financial manager (principal) should adopt appropriate motivators in order to make his subordinate become more interested in participating in the budgeting activities, because a motivated individual will certainly perform his best.

Ogunu (2001), described motivation as a fuel which produces energy for human action. He added that motivation is the variation in intensity, quality and direction of on-going behaviour of a worker. The workers behaviour is determined by motivational condition provided for him. It implies that the performance and active participation of secondary school personnel in academic out-put is a function of the condition presented to them by the school management. Herzberg (1996), enumerated the following motivators: adequate information to workers

before action is completed, correcting the workers if they are not skilled and revealing to the workers the knowledge of the result of the activities after performance. He further explained that satisfaction, achievement, recognition, responsibility, adequate communication, professional growth as well as praising the workers and materials gifts motivate workers to perform effectively.

The implication of Herzberg is to motivate secondary school personnel to obtain a maximum result. They should be involved in budget planning, preparation, and implementation. They should be allowed to make useful suggestions in area of the school, take part in expending the money; buy chalk, charts, buy science practical specimens and reagents and in area of sports. This will motivate a feeling of personal achievement and sense of belonging and invariably promotes productivity especially in the school financial management (budgeting)

Review of Empirical Studies

In this section, the study reviewed some related researches carried out by scholars with regard to budgeting. Ihuoma (1990), carried out a research on budgeting for effective control in organization. The population was the management staff of the organization. Twenty one (21) research questions and two (2) hypotheses were used. A questionnaire was developed and distributed to the management staff.

The study was a survey design. Frequency and percentage were used to answer the research questions. The result of the findings showed that budgeting for effective control is a system that uses budget as a means of planning and controlling all aspect of production services. It is a tool for financial control. The result further showed that a budget is a systematic tool for establishing standards of performance, for providing motivation, for guiding results and for helping management towards set objectives.

Ekwelem (1990), worked on budget and budgetary control in academic libraries: The case study of University of Nigeria, Nsukka. The study focused on some of the faults in the budget and budgetary control process as employed in the University of Nigeria, Nsukka Library system. Descriptive survey design was used. Questionnaire was used to collect information. This was administered to sixty (60) professional staff of the libraries and some officers of bursary department of University of Nigeria, Nsukka, who were involved in budgetary control. The respondents were fifty eight (58). The librarians in-charge of each of the libraries and heads of divisions who controlled fund allocation in one way or the other, were interviewed.

The following findings were made: Budgeting is very essential in setting standards and in making comparison for actual accomplishment as against set objectives. Only very few library staff participate in policy

formulation. It was revealed from the study that the organizational structures of the Libraries were not ideal for effective budgetary control system.

Obayi (1996), investigated on budgeting in private business schools in Enugu South Local Government Area (L.G.A). The researcher used survey design. A questionnaire was the instrument for data collection on Private Business Education Budgetary Practice. It was administered on thirteen (13) principals/proprietors of private business secondary schools in Enugu South L.G.A. Four (4) research questions guided the study. Mean scores and percentages were used in answering the research questions.

The study revealed that tuition fee, caution fee, equipment fee, Parent/Teachers Association (PTA) levies and examination fee were major sources of revenues for private business secondary schools while school business, donations and borrowing were only minor sources, no revenue was derived from government. The result made it clear that incremental budgeting is the most popular budgeting techniques used in the private business secondary school. Budgeting was executive base, subordinates do not take part.

Ogbonnaya (2001), carried out a research work on budget making practices of secondary school principals in Enugu Education Zone. The design was descriptive survey. Four (4) research questions and one (1)

hypothesis were formulated to guide the study. A questionnaire was developed and administered to eighty one (81) principals and one hundred and two (102) bursars. Mean scores were used to answer the research questions and z-test statistics was used to test the hypothesis.

The result of the study showed that a budget controls the financial behaviour of educational administrator. It prevents waste and reckless spending of funds. It reported also that secondary school principals do not request their heads of department to provide information on items of their needs which shows that these principals do not encourage the participation of the other staff in budget preparations. The findings further revealed that budgets are often prepared hurriedly such that important issues are lost sight of.

Okeke (1997), investigated on the importance of budget in Business management: an Appraisal of Golden Guinea Breweries PLC Umuahia. The design of the study was survey. The population of the study was made up to twenty (20) management staff and Two hundred (200) junior workers in Golden Guinea Plc. Oral Interview and questionnaire were administered to both the management and junior staff. Some of the management staff were interviewed to get required information. Five (5) research questions and one (1) hypothesis were used.

The following findings were made: The study revealed that workers understand the importance of budgeting. The result showed that budgeting was well planned. It was also found that business environment, impact on communication, absence of budgetary control and necessary facilities were the problems facing budgeting in Golden Guinea PLC, Umuahia.

Nzekwe (2007), carried out a research on budgetary practice of secondary school principals and bursars in Enugu State. The research design was descriptive survey. The population of the study comprised of all the male and female secondary school principals and bursars/financial officers in Enugu Education Zone. Twenty Eight (28) principals and twenty eight (28) bursars making a total population of fifty six (56) were used. The instrument for data collection was questionnaire. The twenty eight (28) principals and twenty eight (28) bursars in the education zone were all used. Three (3) research questions and two (2) hypotheses were used to guide the study. Mean scores and standard deviations were also used to analyze the research questions while t-test statistics was used to test the hypotheses.

Based on the analysis, the following findings were made: Budget preparation has a standard format in the zone and budget was to be prepared every academic year. Necessary books were found used in secondary schools, but budget is adopted before its administration and

staff are held to account for their responsibility. Factors that affect budget operation include non-involvement of staff in budget preparation, inflationary character of goods and services and withdrawal of government subsidy in secondary school effect budget.

Obike (2008), investigated the assessment of financial management practices of principals in federal government colleges of Nigeria. The population was 102 principals of the unity schools in Nigeria. The study was a descriptive survey design. Structured questionnaire and oral interview were used as well as document analysis to control the data. The sample was 44 principals. 44 copies of the questionnaire and oral interview were conducted on 44 principals. Five research questions and three hypotheses guided the study. The data collected were analyzed using descriptive statistics such as mean and t-test at 0.05 level of significance. The findings were: Principals of unity schools source money for running their schools and through the annual budget grants, fees and charges, PTA source, philanthropic organization and individual, alumini contributions, proceed from the school, appeal funds and community contributions, they do not source funds through external credit and negotiated loans, the principals agreed that they allocate money to expenditure subheads according to the approved budget and priority needs, they do not allocate funds according to their desired external interest, and expected income for the school is usually less than actual expenditure.

Considering the view of all the empirical studies done above which are somehow related but differ in many respects and dimensions such as geographical scope, because some of the researches were carried out in Anambra State, Enugu in Enugu State and University of Nigeria, Nsukka (UNN). Some still were carried out at tertiary institutional level, in the academic library, private business secondary schools, companies in the towns mentioned above and in federal government colleges. The content had been budgeting for effective control in organization, budgeting in private business schools, budget making practices of secondary school principals, importance of budgeting and budgeting as a control measure. But no work has been done on budgeting practices of principals of secondary schools in South-East Geo –Political Zone.

Summary of Literature Review

The review of literature centered on the conceptual and theoretical framework of budgeting and also empirical studies on budgeting. The conceptual framework looked into the definitions of the basic concepts of budgeting and budgeting process. Emphasis was laid on budget planning, types of budgeting and budgeting practices of secondary school principals. It also examined the purpose of budgeting in secondary school as well as characteristics of good budget. The roles of the administrator in budgeting and budgetary control in school administration were outlined.

Budgeting is looked at as a systematic and formalized approach to stating and communicating the firms' expectations and accomplishing the planning, coordinating and controlling responsibilities of management; in such a way as to minimize the use of given resources to achieve maximum results. It is highlighted that budgeting follows systematically, a particular procedure starting from budget preparation to appraisal. It is also deduced from the literature reviewed that there are many types of budget and budgeting approaches ranging from traditional to rational budgeting.

However, there was literature evidence on some established management theories that form the base of this research work. Such theories are Human Relations Theories and Motivational Theories.

From the empirical studies reviewed, the researcher found out that most works concentrated on budgeting for effective control, in organization, budget and budgetary control in academic Libraries, budgeting in private business schools, budget making practices of secondary school principals, importance of budgeting in business management, budgetary practices of principals and bursars and assessment of financial management practices of principals in federal government colleges of Nigeria. No study was carried out on budgeting practices of principals of secondary schools in South-East Geo- Political Zone.

Therefore, this study on budgeting practices of principals of secondary schools in South-East Geo- Political Zone will fill the gap that was left by other research works.

CHAPTER THREE

RESEARCH METHOD

This chapter presents the procedure adopted in carrying out this study. It describes the research design, the area of the study, the population of the study, sample and sampling techniques, the instrument for data collection, validation of the instrument, reliability of the instrument, method of data collection and method of data analysis.

Design of the Study

This study is a descriptive survey research. A descriptive survey, according to Ali (2006), is a descriptive study which seeks or uses the sample data to document, describe and explain what the present status of a phenomenon being investigated is. It involves the assessment of public opinion, belief, attitudes and motivation using questionnaire as means of data collection. Since this study sought information on budgeting practices of principals of secondary schools, from principals and supervisors, the adoption of descriptive survey design is considered suitable and appropriate.

Area of the study

The study covered the five South-Eastern states of Nigeria. They are Abia, Ebonyi, Imo, Anambra and Enugu states. The five states that make up the south-East Geo-Political zone are found at the southern and eastern part of Nigeria. The zone is bounded in the south by Rivers State, in the east by Akwa Ibom and Cross River States. On the north by Benue and Kogi States and in the west by delta, Edo and Ekiti States.

South-East zone has fertile land and potentials for agricultural activities. The primary occupation for the people here is farming and some of them are engaged in trading. South-East is blessed with good landscape and luxuriant vegetational cover with heavy rain fall, high temperature and high relative humidity because it is found at the equator and tropical rainforest belt. These conditions favour the production of timber, oil palm tree, cassava, yam, rice, guinea corn, sweet potatoes, groundnuts, vegetables as well as rearing of livestock such as cattle. The people are predominantly Igbo speaking. They eat similar food, dress alike, their marriage customs and housing are similar in many respects. These areas share almost similar features in their cultural, political, educational and social development. These states embraced formal education early during the colonial era. The citizens have a lot of interest and love for learning which make them to be educational developed.

Population of the Study

The target population of this study consists of all the principals and account supervisors of secondary schools, in the five states of South-East Geo- Political Zone of Nigeria. The population of the principals was 1093 while that of account supervisors was 79 which made a total population of 1172 principals and account supervisors (planning,

research and statistics units of every headquarter in these states: Abia, Imo, Enugu, Anambra and Ebonyi, 2007).

Sample and Sampling Technique

The sample for this study consists of three states out of the five that make up the South-East Geo Political Zone of Nigeria which is 60% of the total states. They are Abia, Imo and Enugu States. The whole populations of principals and account supervisors of the three sampled states are selected. All the schools in each state are used to determine the number of principals and account supervisors. That is, in Abia State there are 192 schools giving a total number of 192 principals and 13 account supervisors. In Imo State, there are 237 schools giving a total number of 237 principals and 12 account supervisors and Enugu State has 260 schools giving a total of 260 principals and 26 account supervisors. These make a sample of 689 principals and 51 account supervisors. This gives a total sample of 740 principals and account supervisors. To compose the sample, simple random sampling technique is used to select Abia, Imo and Enugu States. . A lucky dip is made by the researcher to select three out of the five states. The names of the five states are written out on separate pieces of paper and folded.

Instrument for Data Collection

The instruments for data collection were structured budget practices of principals of secondary schools' questionnaire, financial account records checklist and document analysis. The questionnaire is made up of two sections, A and B. Section A of the questionnaire consist of three (3) items which sought information relating to personal data of respondents. Section B was organized into three (3) clusters, A - C each corresponding to the first three research questions. The response to the items in the questionnaire was scored based on the four

point scale thus: Very Great Extent (VGE), 4 points, Great Extent (GE), 3 points, Less Extent (LE), 2 points and No Extent (NE), 1 point. Cluster A has six items which sought information on the extent principals are guided by budget guidelines in planning of budget. Cluster B has thirteen items which addressed the extent principals are guided by budget guidelines in implementation of budget. Cluster C has five items which sought information to the extent principals keep financial account records in the schools.

Checklist was also provided to ascertain the financial account records kept and used by the principals in the schools in South-East Geo- Political Zone of Nigeria. The checklist contained the necessary account records that are to be kept and used in the schools. The respondents were to tick against each of these financial account books as appropriate as possible. The documents that were analyzed were budget guidelines from the states in the area of the study. The researcher analyzed the budget guidelines from Abia and Imo States.

Validation of the Instrument

The questionnaire and check list were face validated by 3 experts in the University. Two experts in Educational Administration and one expert in the Department of Measurement and Evaluation, University of Nigeria, Nsukka. To guide the validators, the researcher provided information on the title of the thesis, the purpose of the study, research questions and hypotheses that guided the study. Specific request was made for them to critically examine the items of the questionnaire and checklist in terms of clarity of language, relevance of each item in providing information that will help to answer the research questions and

test the hypotheses. The validators' recommended that sample of budget guidelines be provided, the specification and objectives should be used as a guide to develop the instrument. Some of the items in the personal data were not regarded as variables and should be removed. All the validators' observations, corrections and suggestions were properly taken care of and reflected in the final draft of the instrument before using it for trial testing.

Reliability of the Instrument

After the validation, the instruments were subjected to a field trial in Rivers State. Thirty (30) copies of the questionnaire and checklist were distributed to twenty (20) principals and 10 account supervisors respectively. The data collected were used to determine the reliability of the instruments. Cronbach Alpha procedure was considered appropriate. This is because determining the internal consistency of the items will reveal how homogenous the items in each section are. The calculated internal consistency reliability estimates for each of the clusters A-C are $A = 0.74$, $B = 0.79$ and $C = 0.80$ respectively. The calculated value for all items was 0.94.

Method of Data Collection

Ten trained assistants who were masters and doctorate degree students in Educational Administration and planning in the University of Nigeria, Nsukka helped in the distribution of the questionnaire and the

checklist. The Trained assistants were advised to establish a good rapport with the respondents, administer the questionnaire and checklist and should provide all the necessary clarifications to the respondents and collect the instruments on the spot. The administration of questionnaire and the checklist were direct to the respondents in the sampled states secondary schools and were collected on the spot (direct delivery Technique). The researcher administered the questionnaire and check list personally to the account supervisors and the documents were also personally analyzed by the researcher herself.

Method of Data Analysis

Research questions were answered with mean scores and standard deviations while the hypotheses were tested using t-test at 0.05 level of significance. The interpretations of the results of the study were guided by the following decision rule. The real limit of numbers (means range) of the nominal value assigned to the scale point were used. Any item in the questionnaire within the mean range between 3.50 and 4.00 is regarded as “Very Great Extent” by the respondents, while any item with the mean range between 2.50 and 3.49 is regarded as “Great Extent”. On the other hand, any item in the questionnaire within the mean range between 1.50 and 2.49 is regarded as “Less Extent” while any item with the mean range between 0.50 and 1.49 is regarded as “No Extent” by the respondents.

CHAPTER FOUR

RESULTS

This chapter presents the results of data analysis based on the data obtained from the administration of the research instruments. The results are presented on the basis of the five research questions and five null hypotheses that guided the study.

Research question one

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

The data for providing answers to the above research question are presented in table 1 below.

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

Cluster A

S/N	Items	Principals N = 689			Supervisors N = 51		
		- X	SD	Dec	- 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	VGE
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		GE

Table 1 above presents the mean ratings 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 from item 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 adhered to very great extent while item 4 agreed to a great extent. For account supervisors, item 1, 2, 3, and 6 adhered to a very great extent while items 4 and 5 to a great extent. 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 guidelines to a very great extent in planning of budget .

Research question two

To what extent are principals guided by budget guidelines in implementation of budget? The data providing answers to the above research question are presented in table 2 below.

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

S/N	Items	Principals N = 689			Supervisors N = 51		
		- X	SD	Dec	- 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	1.04	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 defence.	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	VGE
19	I defend school budget with my bursar always.	3.36	.78	GE	2.27	.75	GE
	Cluster means	3.35		GE	3.16		GE

Table 2 above presents the mean ratings and standard deviations of principals and account supervisors on the extent principals are guided by budget guidelines 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, 3.39, 3.47, 3.57, 3.69, 3.60, 3.55, 3.50 and 3.26 respectively and the respective standard deviations of the mean ratings of the items are .44, .77, 1.04, .58, .56, .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. Base on the decision rule , these results imply that for principals, items 7,14,15,16,17 and 18 adhered to a very great extent while items 8,10,11,12,13 and 19 agreed to a great extent but item 9 is to a less extent. For account supervisors, items 7,10,11,15,16,17 and 18 adhered to a very great extent while items 12,13,14 and 19 to a great extent. Item 8 to a less extent and item 9 to no extent.

A look at the cluster means for principals (3.35) and the account supervisors (3.16), the results show that both respondents agree that principals adhere to budget guidelines to a great extent in implementation of budget.

Research Question Three

To what extent do principals keep financial account records in the schools?

The data for providing answers to the above research question are presented on table 3 below.

Table 3: Mean ratings and standard deviation of principals' and account supervisors' opinions on the extent principals keep financial account record in the schools.

S/N	Items	Principals N = 689			Supervisors N = 51		
		- X	SD	Dec	- X	SD	Dec
20	I record all the transactions of the schools in the financial account books	3.70	.48	VG E	3.41	.61	GE
21	I keep all the receipts of purchases made in the school.	3.41	.50	GE	3.39	.76	GE
22	I keep records of non-receipted of purchases made in the school.	3.42	.51	GE	3.55	.50	VG E
23	I make sure the bursar collects bank statements for the school.	3.59	.59	VG E	3.12	.65	GE
24	I keep bank statement for the school.	3.36	.75	GE	3.57	.61	VG E
	Cluster Means	7.46		GE	3.22		GE

The data shown in Table 3 above indicates the mean ratings and the standard deviations of principals and account supervisors with respect to the extent principals keep financial account record in the schools. The mean ratings of the principals for the items 20, 21, 22, 23, and 24 are 3.70, 3.41, 3.42, 2.59, and 3.36 respectively. Their respective standard deviations are .47, .51, .51, .59 and .75. The mean ratings of the supervisors for item 20, 21, 22, 23 and 24 are 3.41, 3.39, 3.55, 3.12, and 3.57 respectively. Their respective standard deviations are .61, .67, .50, .65, and .61. The data as shown on the table imply that for the principals, items 20 and 23 are to a very great extent while 21, 22, and 24 are to great extent. For account supervisors, items 22 and 24 are to very great extent while 20, 21 and 23 are to great extent. This shows that respondents agreed to a great extent in all the items.

Considering the cluster means for the principals (3.46) and the account supervisors (3.22), the result showed that principals keep financial account records in the schools to a great extent.

Table 4: Percentage frequencies of principals' and account supervisors' responses on financial account books kept in the schools.

S/N	Items	Principals N = 689				Supervisors N = 51			
		Yes		No		Yes		No	
		F	%	F	%	F	%	F	%
1	Cheque booklet	689	100			51	100		
2	Cash book	689	100			51	100		
3	Ledger			689	100			51	100
4	Proforma invoice			689	100			51	100
5	Receipt booklet	689	100			51	100		

6	Payment voucher	689	100			44	86.3	7	13.7
7	Vote book	689	100					51	100
8	Bank Statement	689	100			51	100		
9	Petty cash record book			689	100			51	100
10	Pay roll	689	100			44	86.3	7	13.7

Table 4 shows the percentage frequencies of principals' and account supervisors' and responses on financial account books kept in the schools. This is with regards to the extent principals keep financial account records in the schools. Hundred (100%) of the principals agreed that they keep cheque books , cash books, receipt booklets, payment vouchers, vote books , bank statements and pay rolls in the schools but do not keep ledgers , proforma invoice and petty cash record books. Hundred percent of the supervisors agreed that principals keep cheque books, cash books, receipt booklets and bank statements in the schools. Over eighty percent (80%) of the supervisors are of the opinion that principals keep payment vouchers and pay rolls in the schools, at the same time revealed that principals do not keep ledgers, proforma invoice and petty cash record books in the schools.

Table 5: Percentage frequencies of principals' and account supervisors' responses on financial account books used in the schools.

S/N	Items	Principals N = 689				Supervisors N = 51			
		Yes		No		Yes		No	
		F	%	F	%	F	%	F	%
1	Cheque booklet	689	100			51	100		
2	Cash book			689	100			51	100
3	Ledger	689	100					51	100
4	Proforma invoice			689	100			51	100
5	Receipt booklet	689	100			44	8.62	6	11.8
6	Payment voucher	689	100			51	100		
7	Vote book	689	100			51	100		
8	Bank Statement	689	100			51	100		
9	Petty cash record book			689	100			51	100
10	Pay roll	689	100			45	88.2	6	11.8

Table 5 above presents the percentage frequencies of principals' and account supervisors' responses on financial account books used in the schools. This is with regards to extent principals keep financial account books in the schools. Hundred percent (100%) of the principals agreed that they use cheque books, ledgers, receipt booklets, payment vouchers, vote books, bank statements and payrolls in the schools. At the same time, 100% revealed that they do not use cash books,

proforma invoice and petty cash record books in the schools. Hundred percent (100%) of account supervisors agreed that principals use cheque books, payment vouchers and bank statements. Over eighty percent (80%) of the supervisors affirmed that principals use receipt booklets and payrolls in the schools. But 100% of the account supervisors said principals do not use cashbooks, ledgers, proforma invoice and petty cash record books in the schools. This controversy between the principals and account supervisors on the use of cash books and ledgers is attributed to the problem of terminology of these records. It is quite clear from table 4 and 5 that both respondents agreed that principals do not keep and use proforma invoice and petty cash record books in the schools.

Research question four

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

The data for providing answers to the above research question are presented on table 6 below.

Table 6: Mean ratings 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	Educational Admin N = 159		Others 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 inputs from staff during budget planning.	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	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	3.69	.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 defence.	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 his 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	Il 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 statements 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 6 indicate the mean ratings and the standard deviations of principals who are qualified in Educational Administration and those who are not qualified and their influence on planning and implementation of budget. The table shows the mean ratings 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. For those principals who are not qualified in educational administration (others), 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 standard 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. 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 are not qualified (3.41) interpreted to mean that both plan and implement budget alike.

Research question five

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

The data for answering the above research question are presented on table 7 below.

Table 7: 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		
		- X	SD	Dec	- 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 inputs 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 student 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 defence.	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 his 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	.46	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 the 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 7 show the mean ratings and standard deviations of male and female principals on how the gender of principals influences the planning and implementation of budget. The mean ratings of male principals for item 1 – 24 are 3.85, 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, 3.70, 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, 1.79, 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. Their corresponding standard deviations are .35, .45, .49, .79, .51, .52, .44, .76, .99, .60, .57, .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 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) principals; it is therefore, their opinions that gender 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 guidelines in planning of budget.

This hypothesis examines whether significant difference exist between the mean ratings of the principals and account supervisors with regards to the extent principals are guided by budget guidelines in planning budget. To test this hypothesis, a t-test analysis of the difference between the mean scores of the principals and account supervisors was computed on item-by-item basis. The values obtained are shown in table 8 below.

Table 8: 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 Supervisor	689 51	3.87 3.76	.34 .55	1.96	378	1.96	Not Significant
2	Principal Supervisor	689 51	3.76 3.65	.43 .48	1.79	378	1.96	Not Significant
3	Principal Supervisor	689 51	3.64 3.51	.50 .50	1.81	378	1.96	Not Significant
4	Principal Supervisor	689 51	3.09 2.47	.80 .61	5.38	378	1.96	Significant
5	Principal Supervisor	689 51	3.64 3.33	.49 .59	4.28	378	1.96	Significant
6	Principal Supervisor	689 51	3.60 3.65	.51 .48	0.70	378	1.96	Not significant

Data on table 8 indicate that 3 items out of 6 items on the extent principals are guided by budget guidelines on planning of budget had their calculated values less than the t-tabulated (critical) value of 1.96 at probability level of 0.05. While 2 items had their calculated values greater than the t-tabulated and 1 item has its calculated value equal to t-tabulated. 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 ratings of principals and account supervisors on the extent principals are guided by budget guidelines in implementation of budget.

This hypothesis examines whether significant difference exist between the mean ratings of the principals and account supervisors with regards to the extent principals are guided by budget guidelines in implementation of budget. To test this hypothesis , a t-test analysis of the difference between the mean scores of the principals and account supervisors was computed on item – by – item basis. The values obtained are shown in table 9 below.

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

Data on table 9 indicate that 8 items out of 13 items (items 7, 10, 11, 14, 15, 16, 17 and 18) on the extent principals are guided by budget guidelines in implementation of budget had their calculated values less than the t-tabulated (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 t-tabulated. This shows that there is no significant difference in the mean ratings 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 of the items and rejected in the 5 of the items.

Hypothesis Three

There is no significant different between the mean ratings of principals and account supervisors on the extent principals keep financial account records in the schools.

This hypothesis sought to determine whether significant difference exist between the mean ratings of principals and account supervisors on the extent principals keep financial account records in the schools. This hypothesis was tested using t- test analysis of difference between the mean scores of the two groups. An item –by- item comparison of the means was done. The values obtained are shown on table 10 below.

Table 10: Summary of t –test for hypothesis two (item –by- item) .

S/N	Category of respondent	N	Mean	SD	t-cal	df	Table t-value	Decision
20	Principal supervisor	689 51	3.70 3.41	48 .61	4.12	738	1.96	Significant
21	Principal supervisor	689 51	3.41 3.40	.51 .67	0.21	738	1.96	Not significant
22	Principal supervisor	689 51	3.42 3.55	.51 .50	-1.68	738	1.96	Not significant
23	Principal supervisor	689 51	3.59 3.12	2.59 0.65	1.30	738	1.96	Not significant
24	Principal supervisor	689	3.12	.75	1.90	738	1.96	Not significant

Table 10 indicate that 4 items out of 5 items on the extent principals keep financial account records in the schools had their calculated values less than the t-tabulated of 1.96 at 0.05 level of significance while one (1) item had its calculated value greater than that of the table t-value. This means that the null hypothesis was accepted in 4 of the items and rejected in one (1) of the items. This signifies that there is no significant difference in the mean ratings of principals and account supervisors in the 4 items on the extent principals keep financial account records in the schools while there is a significant different in their mean ratings on one item.

Hypothesis Four

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

The purpose of this hypothesis was to determine whether significant difference exist in the mean ratings of those principals who are qualified in Educational Administration and those who are not qualified. An Item -by- item comparison of their mean scores was done. The values are shown on table 11.

Table 11: Summary of t-test for hypothesis Four (item –by- item).

S/N	Category of respondent s	N	Mean	SD	t-cal	df	Table t-value	Decision
1	Educational Admin. Others	159 581	3.82 3.87	.43 .34	-1.41	738	1.96	Not significant
2	Educational Admin. Others	159 581	3.73 3.76	.45 .43	-0.72	738	1.96	Not significant
3	Educational Admin. Others	159 581	3.64 3.63	.50 .50	0.12	738	1.96	Not significant
4	Educational Admin. Others	159 581	3.10 3.03	.79 .81	1.02	738	1.96	Not significant
5	Educational Admin. Others	159 581	3.65 3.58	.49 .51	-0.97	738	1.96	Not significant
6	Educational Admin. Others	159 581	3.65 3.58	.49 .51	-0.97	738	1.96	Not significant
7	Educational Admin. Others	159 581	3.72 3.75	.45 .44	-0.65	738	1.96	Not significant
8	Educational Admin. Others	159 581	3.15 2.97	.76 .82	2.52	738	1.96	significant
9	Educational Admin. Others	159 581	1.79 1.72	1.13 .99	2.74	738	1.96	significant
10	Educational Admin. Others	159 581	3.40 3.48	.62 .57	-1.61	738	1.96	Not significant
11	Educational Admin. Others	159 581	3.47 3.44	.56 .56	0.69	738	1.96	Not significant
12	Educational Admin. Others	159 581	3.42 3.36	.64 .57	1.20	738	1.96	Not significant
13	Educational Admin. Others	159 581	3.47 3.44	.54 .55	0.64	738	1.96	Not significant
14	Educational Admin. Others	159 581	3.63 3.55	.48 .51	1.74	738	1.96	Not significant

15	Educational Admin. Others	159 581	3.70 3.69	.46 .46	0.32	738	1.96	Not significant
16	Educational Admin. Others	159 581	3.55 3.62	.51 .49	-1.42	738	1.96	Not significant
17	Educational Admin. Others	159 581	3.58 3.55	.50 .51	0.12	738	1.96	Not significant
18	Educational Admin. Others	159 581	3.55 3.50	.58 .54	1.55	738	1.96	Not significant
19	Educational Admin. Others	159 581	3.29 3.16	.79 .82	0.65	738	1.96	Not significant
20	Educational Admin. Others	159 581	3.70 3.68	.46 .50	1.07	738	1.96	Not significant
21	Educational Admin. Others	159 581	3.48 3.39	.51 .52	1.77	738	1.96	Not significant
22	Educational Admin. Others	159 581	3.52 3.41	.53 .51	0.45	738	1.96	Not significant
23	Educational Admin. Others	159 581	3.92 3.46	4.31 1.71	2.11	738	1.96	significant
24	Educational Admin. Others	159 581	3.25 3.41	.82 .72	2.49	738	1.96	significant

From table 11 above, the exact probability value for 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 the principals qualified and those not qualified in Educational Administration differ significantly in on their mean ratings 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 smaller 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. The null hypothesis to this extent stands accepted.

Hypothesis Five

There no significant difference between the mean ratings of male and female principals in planning and implementation of budget. This hypothesis was to establish whether significant difference exist between the mean ratings of male and female principals on influence of the gender in planning and implementation of budget. An item by item comparison of the mean scores was done. The values obtained are shown on table 9 below.

Table 12: Summary of t-test for hypothesis five (item-by-item).

S/N	Category of Respondents	N	Mean	SD	t-cal	df	Table t-value	Decision
1	Male Female	377 363	3.86 3.86	.37 .35	-0.21	738	1.96	Not significant
2	Male Female	377 363	3.79 3.71	.41 .45	2.34	738	1.96	Significant
3	Male Female	377 363	3.60 3.66	.51 .49	-1.47	738	1.96	Not significant
4	Male Female	377 363	2.99 3.10	.82 .79	-0.64	738	1.96	Not significant
5	Male Female	377 363	3.63 3.61	.49 .51	-0.54	738	1.96	Not significant
6	Male Female	377 363	3.63 3.57	.50 .52	1.63	738	1.96	Not significant
7	Male Female	377 363	3.74 3.75	.45 .44	0.37	738	1.96	Not significant
8	Male Female	377 363	2.99 3.03	.85 .76	-0.64	738	1.96	Not significant
9	Male Female	377 363	1.79 1.75	1.07 .99	0.58	738	1.96	Not significant

10	Male Female	377 363	3.52 3.40	.57 .60	2.75	738	1.96	Significant
11	Male Female	377 363	3.53 3.36	.64 .57	4.31	738	1.96	Significant
12	Male Female	377 363	3.38 3.36	.61 .57	0.61	738	1.96	Not significant
13	Male Female	377 363	3.51 3.39	.57 .52	2.75	738	1.96	Significant
14	Male Female	377 363	3.59 3.54	.50 .57	1.46	738	1.96	Not significant
15	Male Female	377 363	3.70 3.67	.46 .47	0.90	738	1.96	Not significant
16	Male Female	377 363	3.69 3.52	.49 .50	-0.92	738	1.96	Not significant
17	Male Female	377 363	3.53 3.58	.52 .50	-1.21	738	1.96	Not significant
18	Male Female	377 363	3.46 3.57	.56 .53	-2.70	738	1.96	Not significant
19	Male Female	377 363	3.13 3.25	.82 .81	-2.06	738	1.96	Not significant
20	Male Female	377 363	3.67 3.70	.52 .46	-0.94	738	1.96	Not significant
21	Male Female	377 363	3.44 3.38	.52 .61	1.50	738	1.96	Not significant
22	Male Female	377 363	3.43 3.44	.52 .52	-0.15	738	1.96	Not significant
23	Male Female	377 363	3.61 3.50	2.87 2.07	0.61	738	1.96	Not significant
24	Male Female	377 363	3.36 3.40	.80 .66	-0.66	738	1.96	Not significant

Data on table 12 indicated that 4 items out of 24 items (items 2,10,11, and 13,) on whether the gender of the principals has influence on planning and implementation of budget had their calculated value greater than the t-tabulated level of 1.96 at probability level of 0.05. While 20 of the items had their calculated values less than the t-tabulated. To this extent the null hypothesis

was rejected in the 4 items and accepted in 20 of the items. This shows that there is significant difference in the mean ratings of male and female principals on 4 of the items on the influence of the gender of the principals on planning and implementation of budget while there is no significant difference in their mean ratings on 20 of the items.

Summary of Results

Based on the data collected and analyzed, the following findings emanated and summarized as follows:-

1. The principals and account supervisors agreed that principals submit well prepared statement of revenue and expenditures each year, stick to the budget period, specify the number of male female students, specify the total number of teaching and non teaching staff but do not call for input from the staff during budget planning.
2. The principals organize sports and games with the money meant for it every year, buy teaching aids, organize orientation for new students, prepare detailed statement of expenditures and submit to the school boards each year. Transferred principals tidied up the approved budget before leaving the schools. They present bank statement during budget defence, print and buy stationary for the schools. But do not maintain buildings, furniture and school vehicles. They do not buy science equipment, organize workshops, seminars and conferences or pay for their staff to attend. They do not defend budget with their bursars also.

3. Both respondents equally agreed that principals keep all the receipts for purchase made in the schools, keep records of non – Receipted items make sure the bursars collect bank statements and keep them for the schools. They do not record all the transactions of the schools in the financial account books.
4. It was also the opinion of the principals qualified in Educational Administration and those who are not qualified in this field that both follow the specifications of budget guidelines objectively in planning and implementation of budget.
5. Male and female principals agreed that they follow the budget guidelines in planning and implementing budget.
6. There was no significant difference between the mean ratings of the principals and account supervisors on the extent principals are guided by budget guidelines in planning of budget.
7. The result of hypothesis two revealed that there was no significant difference between the mean ratings of principals and account supervisors on the extent principals are guided by budget guidelines in implementation of budget.
8. It was established from the results that there was no significant difference between the mean ratings of principals and account supervisors on the extent principals keep financial account records in the schools.
9. It was found that there was no significant difference between the mean ratings of principals who are qualified in Educational Administration and those who are not on how they plan and implement budget.
10. The analyzed data indicated that there was no significant difference between the mean ratings of male and female principals in planning and implementation of budget.

CHAPTER FIVE

DISCUSSION OF RESULTS, CONCLUSIONS, IMPLICATIONS AND RECOMMENDATIONS

This chapter presents the discussion of findings of this study, the implications, recommendations and suggestions for further study. The discussion was organized on the five research questions and five hypotheses associated with each of the variables.

The extent principals guided by budget guidelines in planning of budget.

The result of research question one as shown on table 1 indicates that principals and account supervisors rated the items high. This shows that the principals and the supervisors strongly agreed with the facts that the items met the acceptance criterion mean of 2.50 and above on the four point rating scale. But items 4 of the account supervisors rated to “less extent” which did not meet the acceptance criterion mean of 2.50 and above indicated negative views that principals do not request for inputs from their staff during budget planning. This is in line with Ekwelem (1990) , who worked on budgeting control in educational Libraries of University of Nigeria, Nsukka and found that only few library staff participate in budget planning. Abayi (1996), investigated on

budgeting in private business schools and revealed that budgeting was executive based, subordinates do not take part.

The analysis of hypothesis one (table 8) revealed that there was no significant difference between the mean ratings of principals and account supervisors on the extent principals are guided by budget guidelines in planning of budget in 4 items out of 6 items. 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 they staff and do not declare the correct population of student in their schools.

The extent principals are guided by budget guidelines in implementation of Budgets

The results of research question two as shown on table 2 indicates that principals and account supervisors rated the items high and this shows that both agreed with the fact that the items met the acceptance criterion mean of 2.50 and above on the four point rating scale. All the items were either to a very great extent or to a great extent except item 9 which was to a less extent for principals and to no extent for supervisors. Both respondents agreed 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. From the researcher's personal observation; most public secondary schools do not have school buses talk less of maintaining them. The result is also in conformity with Nakpodia (2000), who reported that in 1988 Budget, special grants were embarked by the federal Government of Nigeria for the rehabilitation of schools in the federation. He added that such grants were like a cube of sugar in a bucket of tea; which means the schools and their infrastructure remained unrepaired. They also agreed that principals do not come to defend budget with their bursars.

The t-test analysis indicated that there was significant difference in their mean ratings in 5 of the items. This significant difference could be attributed to the fact that the principals lack adequate funds to take care of the buildings, furniture and school vehicles and to buy science equipment thus, the difference in their opinions. This findings confirms the posit of Aderounmu and Ehiameator (1984), and Ogbonnaya (2005), that schools lack funds necessary for carrying out their activities such as setting up infrastructural facilities like classroom, laboratory and library blocks, provision of school equipment and furniture and maintenance of existing ones. There was no significant difference in 8 of the items. This null hypothesis remains accepted in the 8 items and rejected in the 5 items.

The extent principals keep financial account records in the school

The result of research question three on table 3 showed that both respondents under the study unanimously agreed that principals keep and use cheque books, cashbooks, ledgers, receipt booklets, payment vouchers, vote books, bank statements and payrolls in their schools, record and keep all the receipted and non-receipted purchases and expenditure, collect and keep bank statements but the supervisors revealed that principals do not record all the transactions of the schools in the financial account books. The above items met the acceptance criterion mean of 2.50 and above on the four-point rating scale. It meant that both the principals and the supervisors reasoned alike. This conforms with the view of Ajayi and Oluchukwu (2008), who emphasized that financial records such as cash books, ledger, bank statements, cheque books are kept in schools either by the bursars or the head teachers in the secondary schools. It is also in agreement with Anyim (2004), who studied the constraints to financial management in secondary schools in Afikpo Education zone of Ebonyi state and recommended that principals should keep accurate expenditure data and also have good record keeping in all the funds generated. The implication is that the principals keep financial account records in the schools.

Analysis of all the items except in item 20, hypothesis three (table 10) revealed that there was no significant difference between the mean ratings of the principals and supervisors with regards to the extent principals keep financial account records in the schools. Both respondents agreed that four items of the hypothesis were accepted and one item was rejected. This result is in line with Ogbonnaya (2000), who encouraged the school heads to keep records of full funds received, to be spent or spent in the “vote books”. All items and amount of money approved to be expended for every item. Which means keeping financial records in schools is of vital interest because it gives the management and government insight on students’ admission, procurement and use of materials as well as collection and disbursement of funds. It is also important for effective decision making in the secondary education system.

How principals who are qualified and those not qualified in educational administration plan and implement budgets.

Analysis of research question four is reported on table 6 which indicated that both respondents agreed that those principals who are qualified and those who are not qualified in educational administration follow the stipulation in the budget guidelines in planning and implementing budget. All the items except item 9 met the acceptance criterion mean of 2.50 and above on the four-point

rating scale. Item 9 was rated to a “less extent” by both respondents which did not meet the acceptance criterion means of 2.50. This shows that principals do not maintain the school vehicles. This may be because state government owned secondary schools lack such facilities these days.

The analysis of hypothesis four (table 11) revealed that there is no significant difference between the mean ratings of the principals qualified in Educational Administration and those who are not qualified with regards to influence of qualification on planning and implementation of budget on 20 of the items. Both respondents agreed that these items, to this extent remain accepted. This conforms to the finding of Khan (2002), whose research revealed that heads of secondary schools had low level of qualifications compared with their subordinates. It is also in line with Shafqat, Muhammad and Kiran (2009), who identified that secondary school heads did not follow a management course. Haim (2008), found that in-service training did not enhance the knowledge and the concept held regarding the role secondary school principals play. Mehmood (2000), regretted that the relevance of professional preparation and assignment of secondary school heads was weak.

In items 8,9,23, and 24, there was significant deference in the mean ratings of qualified and non qualified principals, because

their t-calculated were greater than the critical t-value of 1.96. To this extent the null hypothesis remain rejected in these 4 items. This is in agreement with Nelson (2005), who emphasized that for efficient managerial ability, training and retraining of principals must evolve.

How the gender of the principals influences the planning and implementation of budget.

The result of research question five as shown on table 7 indicated that both the male and female principals rated all the items high except item 9. This shows that the male and female principals strongly agreed with the fact that the items met the acceptance criterion mean of 2.50 and above on the four-point rating scale. This finding is in line with Nworgu (1994), according to him, women can handle responsibilities and management task 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. Number 9 items was rated to a less extent by those respondents which did not meet the acceptance criterion mean of 2.50 and above, pointing out negative views of male and female principals with regards to maintenance of schools vehicles. Both groups agreed that they do not maintain school vehicles.

The analysis of hypothesis five (table 12) revealed that there was no significant difference between the mean ratings of male and female principals on influence of gender in planning and implementation of budget on 20 items. Both respondents agreed that 20 items of the hypothesis were accepted. 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 functions, similar pattern of leader behaviour and levels of effectiveness when described and evaluated by their subordinates. Four (4) items out of the 24 items were rejected. This finding supported Scott in Nnabuo (1996), who believed that as long as a woman is regarded as having two roles while the man has only one role, women and men will never find themselves on equal footing. It is also consistent with current theories of leadership as it pertains to gender determinant of leadership structures, Moorhead and Griffin (1997), Shelly and Locke (1991), noted that females are more authoritative than males. This suggests that a marginal difference is to be expected in budget planning and implementation of male and female principals.

Conclusion

From the results obtained in this research work, the researcher concludes that:

Principals follow the budget guideline specification in planning of budget. There is no significant difference between the mean ratings of principals and account supervisors on the extent principals are guided by budget guidelines in planning of budget. Principals follow the budget guideline specification in implementation of budget. There is no significant difference between the mean ratings of principals and account supervisors on the extent principals are guided by budget guidelines in implementation of budget. The principals keep and use the necessary financial account books in the schools. They record and keep all receipted and non-receipted purchases and expenditures, collect and keep bank statements but do not record all the transactions of the school in the financial account books.

Principals who are qualified in educational administration are few. Qualification or training in Educational Administration has no significant influence in planning and implementation of budget. The gender of the principals has no significant influence on planning and implementation of budget. The male and female principals plan and implement the school budget alike.

Implications of the Research Findings

The findings of this study have far reaching educational implications. One of the major findings of this study as regards to the extent principals are guided by budget guidelines in planning of budget is that the respondents agreed that principals follow budget guideline specifications but supervisors made it clear that principals do not consult his staff during budget planning and do not declared the correct population of the students in the school. These findings imply that principals do not work co-operatively with the staff of the schools to achieve the purpose of budgeting in schools.

The second findings as regards to extent principals are guided by budget guidelines in implementation of budget is that both groups agreed that principals organize games and sports, orientation for new students every year. But do not maintain buildings, furniture and school vehicles. Principals do not buy science equipment for the school, do not organize workshops, seminars and conferences nor declare the correct population of the schools. They do not defend budget with their bursars always. Maintenance culture is an ingredient that is lacking in Nigerian secondary schools. It is said that a stitch in time serves nine. The implication is that many school blocks are dilapidated. Secondary school science laboratories contain outdated and non-functional equipment.

Another finding as regards to the extent principals keep financial account records in the schools is that the respondents agreed that principals keep and use cheque books, cash books, ledgers, receipt booklets, payment vouchers, vote books, bank statements and payrolls. They record and keep all receipted and non-receipted purchases and expenditures, collect and keep bank statements but the supervisors revealed that principals do not record all the financial transactions of the schools in the financial account books. This implies that school administrative heads are not sincere with their financial records.

The fourth findings as regards to the influence of qualification in educational administration on planning and implementation of budget is that both respondents agreed that qualification of principals in educational administration has no significant influence in planning and implementation of budget. The above findings imply that principals gain administrative knowledge in the course of their lives as teachers.

The fifth finding of this study with regard to the influence of the gender of the principals in planning and implementation of budget is that male and female principals plan and implement budget alike. The implication is that gender inequality should be disregarded and discouraged in Nigerian Society and world at large.

Recommendations

Based on the findings of this study and the educational implications arising from the findings, the following recommendations were made:-

1. Principals should involve their staff in budget planning and implementation.
2. The Secondary Education Management Boards should make sure that principals defend budget with their bursars always. Ministry of Education should equip the principals with adequate funds so that they can maintain buildings, furniture and school vehicles, buy science equipment, organize workshops, seminars and conferences to work up the knowledge of their subordinates every year. This will go a long way to improve the standard and quality of educational outfit.
3. The audit section of the Secondary Education Management Board in all the five states of South-East, Nigeria should make sure principals record all the financial transactions of the schools in the appropriate account books and present them on demand. This is necessary to ensure transparency and proper accountability of all resources under their care.
4. There is need for restructuring of the mode and the objectives of training of principals in educational administration so that qualified

personnel will exhibits mark difference in their jobs when compared with those not qualified.

5. There is urgent need to erase any trace of inequality due to the sex of the individuals when placing people in position of authority in the schools and in the larger society. This will give the males as well as females equal opportunity to perform roles that will move the nation forward. These findings have proved that what a man can do a woman can also

Limitations of the Study

The generalizations made with respect to this study are subject to the following limitations.

- a. As it is usual with many personality scales, there is the likelihood of a few cases of insincerity in response on the part of the principals. A few contradictory responses were observed in the questionnaire.
- b. The administrative burden on the administrative heads in the schools (principals) and those at the school boards (account supervisors) used for this study delayed the collection of the questionnaire and the checklist. The researchers and the research assistant made many visits to make sure they collect the data.
- c. Other limitations are time and money for visiting and revisiting these administrative heads.

Whatever is the case, inspite of these limitations; this study is deemed to have achieved its purpose.

Suggestion for further studies

Based on the findings of this study, the following topics have been suggested for further research by future researchers.

1. Appraisal of patterns of budget planning and implementation in Nigerian Secondary Schools.
2. Factors affecting the budgeting practices in secondary schools in South-East Nigeria.
3. Constraints of financial management in secondary schools in South-East Geo- Political Zone.

Summary

The purpose of this study was therefore, to investigate the budgeting practices of secondary school principals in the South-East, Geo –Political Zone. The descriptive survey research design was used for the study. To carry out this study, based on review literature, five research questions and five null hypotheses were formulated to guide the study. A 24-item research questionnaire, 10 item checklist and document analysis were used to collect relevant data for the study. These were administered to 740 principals and account supervisors in the South-East Geo-Political Zone. The data collected was analyzed with respect to each research question using mean scores and standard deviations. Mean of 2.50 was adopted as cut-off point for the items while t-test or difference between means of samples and analysis of variance was used to test the null hypothesis. Results of data analysis revealed that principals follow

the budget guideline specifications in planning and implementing budget. Principals do not involve their subordinate in planning of budget, they do not defend budget with their bursars always. They do not buy science equipment, maintain buildings, furniture and school vehicles. They do not organize workshops, seminars and conferences in the schools every year. Principals keep and use cheque books, cash books, ledgers, receipt booklets, payment vouchers, vote books, bank statements and payrolls. They record and keep all receipted and non-receipted purchases and expenditures, collect and keep bank statements but do not record all the financial transactions of the schools in the financial account books. Qualification in educational administration and gender of principals do not influence budget planning and implementation.

Based on the findings of the study, the researcher recommended as follows:

Principals should work with his staff co-operatively during budget planning and implementation by involving their bursars and other members of their staff always. They should maintain buildings, furniture, vehicles and buy science equipment every year. They should organize workshops, seminars and conferences for the staff every year. Principals should record and keep all financial transactions of the schools in appropriate financial account books. Training courses in educational administration should be restructured so that principals who are qualified will be distinguished actively and tangibly. Gender inequality should be erased completely.

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APPENDIX I**LETTER TO EXPERTS FOR THE VALIDATION OF THE
INSTRUMENTS**

Department of Educational
Foundations,
University of Nigeria,
Nsukka.

16th April, 2009.

Dear Sir/ Madam,

**BUDGETING PRACTICES OF PRINCIPALS OF SECONDARY
SCHOOLS IN SOUTH-EAST , GEO- POLITICAL ZONE.**

I am a Ph. D. student of the Department of Educational Foundations, University of Nigeria, Nsukka. I am carrying out a study on the above topic.

The purpose of this study is to examine the Budgeting Practices of Principals of Secondary Schools in South- East Geo - Political Zone. Please kindly examine the questionnaire item and checklist critically in terms of clarity of language, relevance to each item and suitability of the items in providing information that will help to answer the research questions and test the hypotheses.

I attach, herewith, a copy of the purpose of the study, the research questions and hypotheses and the questionnaire and checklist designed to elicit the necessary information needed for the study.

Thanks for your co-operation.

Yours Sincerely,

Kalu, Felicia Ada.
Ph. D. Student.

APPENDIX II**LETTER TO THE RESPONDENTS**

**DEPARTEMENT OF EDUCATIONAL
FOUNDATIONS,
UNIVERSITY OF NIGERIA,
NSUKKA.
May 2010.**

**QUESTIONNAIRE ON BUDGETING PRACTICES OF PRINCIPALS
OF SECONDARY SCHOOLS IN SOUTH- EAST GEO –POLITICAL
ZONE.**

Dear Respondents,

REQUEST TO RESPOND TO A QUESTIONNAIRE AND CHECKLIST

The attached questionnaire and checklist are instruments designed for a Ph. D study being carried out in the Department of Educational Foundations, University of Nigeria , Nsukka. The main purpose of the study is to determine the budgeting practices of principals of secondary schools in South –East Geo -Political Zone.

You are therefore, expected to respond to the questions objectively. The study has no religious, political or personal bias. It is purely for academic purpose. And the information given by you will be confidentially treated for the purpose of the study.

Thank you for your co-operation.

Yours Sincerely,

**Kalu, Felicia Ada.
RESEARCHER**

APPENDIX III

QUESTIONNAIRE ON BUDGETING PRACTICES OF PRINCIPALS OF SECONDARY SCHOOLS IN SOUTH-EAST GEO-POLITICAL ZONE

SECTION A: PERSONAL DATA

INTRODUCTION

Please, study carefully and complete the information below as appropriate as possible. Tick (✓) where necessary.

1. Status: Principal ☐ Supervisor ☐
2. Sex: Male ☐ Female ☐
3. Qualification: Educational Administration ☐
 Educational Psychology ☐ Measurement and Evaluation ☐
 Curriculum ☐ Educational Technology ☐

SECTION B

This section contains questionnaire items on budgeting practices of principals of secondary schools. It is presented in clusters A, B and C

It also contains check –list on the financial account records kept and used by principals in secondary schools.

Each questionnaire item is structured in a four (4) point response scale of:

Very Great Extent	(VGE)	=	4
Great Extent	(GE)	=	3
Less Extent	(LE)	=	2
No Extent	(NE)	=	1

For each item, you are requested to indicate by ticking (✓) the extent to which you agree or disagree with the statement below.

CLUSTER A

Indicate the extent principals are guided by budget guidelines in planning of budget

S/N	DESCRIPTION	VGE	GE	LE	NE
1	I submit well prepared statement of revenue and expenditures each year.				
2	I stick to the budget period of 1 st Jan. to 31 st Dec. each year.				
3	I specify the number of male and female students class by class.				
4	I call for inputs from staff during budget planning.				
5	I declare the correct population of students class by class.				
6	I specify the total number of teaching and non- teaching staff on pay roll every year.				

CLUSTER B

Indicate the extent principals are guided by budget guidelines in implementation of budget

S/N	DESCRIPTION	VGE	GE	LE	NE
7	I retain just the amount stipulated in the budget guideline from each student's payment.				
8	I maintain building and furniture every year with the money mapped out for such work.				
9	I maintain the school vehicle in the school.				
10	I organize sports and games with the money meant for it every year.				
11.	I buy teaching aids for the school every year.				
12.	I buy science equipment for the school every year.				
13.	I organize workshops, seminars and conferences or pay for the staff to attend these conferences.				
14	I organize orientation for new students every year.				
15	I prepare copies of detailed statement of expenditures and submit to the board each year.				

16	Transferred principals in all cases tidy up the approved budget before leaving the school.				
17	I present bank statement during budget defence.				
18	I prints and buy stationary for the school every year.				
19	I defends school budget with my bursar always				

CLUSTER C

Indicate the extent principals keep financial account records in the schools.

S/N	DESCRIPTION	VGE	GE	LE	NE
20	I record all the transactions of the schools in the financial account books.				
21	I keep all the receipts of purchases made in the school.				
22	I keep records of non –receipted items made by the school.				
23	I make sure the bursar collects bank statement for the school.				
24	I keep bank statement for the school.				