



Impact of Principals' Effectiveness in Managing Public Senior Secondary Schools' Finances in North Eastern, Nigeria

Garba Mohammad Hassan, Hadiza Sulaiman
Department of General Education,
School of Education,
Adamu Tafawa Balewa College of Education, Kangere, Bauchi State

ABSTRACT

This study examines the impact of principals' effectiveness in managing finances in public senior secondary schools in North Eastern Nigeria. The research aims to determine whether school finances are sourced and utilized effectively. The study utilized a descriptive survey design, employing an instrument called the Principal's Financial Management Effectiveness Questionnaire (PFMEQ), consisting of 21 items. A five-point Likert scale ranging from Very large extent (VLE) to Very small extent (VSE) was used. The instrument underwent face validation by four experts. The total population of the study was 193, with a sample of 109 principals from public secondary schools in North Eastern Nigeria participating. Demographic variables were analyzed using frequency and simple percentages. Two research questions were answered through mean and standard deviation analysis, indicating the level of education and training of principals. Based on these findings, it is recommended that principals receive comprehensive orientation on the consequences of financial misappropriation in their respective workplaces.

ARTICLE INFO

Article History
Received: January, 2023
Received in revised form: March, 2023
Accepted: May, 2023
Published online: June, 2023

KEYWORDS

Impact, Principal's, Effectiveness, Managing School Finances, Public Secondary Schools.

INTRODUCTION

In North northern Nigeria most of the principal are the executive head of public secondary school. They are responsible for coordinating some of the school activities ranging from students enrolment, planning of the school time table, keeping of school records like the class registers, log book, visitors book, updating their staff with information from the Ministry of Education, instructing the students, making budgetary and fiscal plans, sourcing for fund after grant from the government to run some of the school activities with the aim of realizing educational goals and objectives. Tone of the school depends on the principal's effectiveness. The quality of training acquired by them will sharpen their administrative visions and missions.

One of the responsibilities of the secondary school principal is financial management. The principal is expected to source for funds for running of the school, he is expected

to expand the sources of the school income from school magazines, school workshops, school canteens, students arts and crafts, school poultry and farms rather than over dependence on government grants. Beyond sourcing for funds the principal has the responsibility of managing the available cash in the school to avoid waste and displacement of priorities in attending to school needs. Financial management is the application of conventional principles in avoiding wasteful spending of organizational funds with the aim of achieving institutional plans and aspirations. Pandey (2023) defines financial management as activity

According to Egbule & Igbogbor (2022), financial management deals with how to plan, budget for, secure and maintain financial resources in order to attain the institution's objectives. It involves managing the funds available to ensure the provision of a wide variety of school resources and facilities. The aim of

Corresponding author: Garba Mohammad Hassan

✉ garbamohammed@gmail.com

Department of General Education, School of Education, Adamu Tafawa Balewa College of Education, Kangere, Bauchi State.

© 2023. Faculty of Tech. Education, ATBU Bauchi. All rights reserved



financial management is to ensure that the resources available (financial resources) for education are procured, properly disbursed, accounted for and regularly monitored to ensure their effective use. It is a major task for principals to engage in practices that would enhance effectiveness in financial management.

Financial resources are important organizational resources. No organization has ever succeeded without financial resources (Allis, 2021). Therefore it becomes imperative for institutions, firms, organizations, and business entities to consider financial management in order to enhance their performance and more so mitigate exposure to financial risks. Growth and development of educational sector is dependent on how well finances are managed. Financial management is concerned with organization's decisions on how to source for funds, how to control financial resources through financial controls, prudent allocation of financial resources.

Financial management is some time called managerial or corporate financing because it is concerned with the effective and efficient utilization of fund. It also help to find out how efficient a financial manager will be in planning the proper amount of funds to employ in overseeing the allocation of this fund.

Statement of the Problem

Most of senior secondary school in north eastern Nigeria are coordinated and managed under supervision of ministry of Education and the principles are part and parcel of the implementation, some Principals are still involved in financial mismanagement, misappropriation, misallocation and embezzlement of school meager financial resources which at the end lead to the poor students' academic performance in national examinations. The poor students' academic performance in north eastern Nigeria is associated with mis management of recourses and among other mentioned factors. The situation is also exacerbated by the fact that most Principals are highly educated graduate teachers but with limited financial management skills. The research focused on the influence of principals financial management skills in public senior secondary schools in north east Nigeria. There

has been an increase in dissatisfaction with the way and manner Principals have been managing the school. Although the Principals have attended financial management skills under some states ministry of education most of the Principals are not able to adhere to maintain accounting standard procedure and guidelines of Ministry of Education. The research work is aimed at ascertaining whether funds are actually utilized and managed very effectively by the school principals. Because of the numerous ineffective financial management skills which above all, hinders the success of every organization.

Purpose of the Study

The purpose of this study is to assess the effectiveness of principals in the management of public secondary schools finances in northern eastern States. Specifically, the study seeks:

- i. To determine the extent to which principal's level of education and training influence financial management effectiveness in senior secondary schools.
- ii. To assess the extent to which principal's years of experience influence financial management effectiveness.

Research Questions

This study answered the following research questions:

- i. To what extent do school principals level of education and training influence their financial management effectiveness?
- ii. To what extent do principals years of experience influence their financial management in secondary schools?

METHODOLOGY

This study employed a cross-sectional survey design to achieve its objectives. The research focused on Bauchi, a state located in Northern Nigeria, as well as other states in the North-Eastern region, including Gombe, Adamawa, Taraba, Yobe, and Borno. The population of the study consisted of 194 respondents, comprising all principals of public secondary schools in the North-Eastern states. A

Corresponding author: Garba Mohammad Hassan

✉ garbamohammed@gmail.com

Department of General Education, School of Education, Adamu Tafawa Balewa College of Education, Kangere, Bauchi State.

© 2023. Faculty of Tech. Education, ATBU Bauchi. All rights reserved



sample size of 109 school administrators (principals and vice principals) was determined using the Research Advisor (2006) method. The researcher utilized a questionnaire titled "Principals Financial Management Effectiveness Questionnaire" (PFMEQ), which included 21 items and employed a five-point Likert scale ranging from Very large extent (VLE) to Very small extent (VSE). The questionnaire was administered to collect relevant data for the research questions. The instrument's validity was ensured through validation by three experts. Mean and standard deviation analysis using SPSS v21.0 were employed to answer the four research questions in this study.

RESULTS AND DISCUSSION

This chapter presents the collected data and discusses the findings. The questionnaires used to assess principal effectiveness in managing finance in North Eastern public senior secondary schools were distributed with the assistance of field assistants. A total of 356 questionnaires were distributed, and 180 retrieved questionnaires were deemed valid for analysis.

Table 3 displays the results concerning the nature of the school for the respondents. It indicates that the majority of respondents (62, representing 57.4%) were from day schools, while 46 respondents (42.6%) were from boarding schools. The respondents were also asked to

indicate their school location. The study revealed that the largest number of respondents (70, representing 64.8%) were from urban centers, while 38 respondents (35.2%) were from rural areas.

Regarding working experience, the study showed that the majority of respondents fell into the 11-20 year category, with a frequency of 50 (46.3%). The next category was 1-10 years, with 39 respondents (36.1%), while the least number of respondents were in the category above 21 years, with a frequency of 19 (17.6%). In terms of total school enrollment, the majority of respondents (61, representing 56.5%) came from schools with 1000 students or below, while 47 respondents (43.5%) came from schools with more than 1000 students. Table 4.2 presents the results for the gender of the respondents. It shows that the majority of respondents were male, with a frequency of 71 (65.7%), while female respondents had a frequency of 37 (34.3%).

Regarding educational qualifications, the study found that the majority of respondents (40, representing 37.0%) held a B.Ed. degree. The next highest category was B.A./B.Sc., with 22 respondents (20.4%), followed by M.Ed. holders with 21 respondents (19.4%). NCE holders had a frequency of 14 (13.0%), and HND holders had a frequency of 11 (10.2%).

Demographic Characteristics of Respondents in Bauchi State Public Senior Secondary School

Table 3: Demographic Characteristics of Respondents

Item		Frequency	Percentages
Nature of the School	Day	62	57.4%
	Boarding	46	42.6%
School Location	Urban	70	64.8%
	Rural	38	35.2%
Working Experience	1-10yrs	39	36.1%
	11-20yrs	50	46.3%
	Above 21yrs	19	17.6%
Total Enrolment	1000 and below	61	56.5%
	Above 1000	47	43.5%
Sex of Respondent	Male	71	65.7%
	Female	37	34.3%
Qualification	NCE	14	13.0%
	HND	11	10.2%
	BA/BSC	22	20.4%
	B.ED	40	37.0%
	M.ED	21	19.4%

Sources: Field work, 2018.

Corresponding author: Garba Mohammad Hassan

✉ garbamohammed@gmail.com

Department of General Education, School of Education, Adamu Tafawa Balewa College of Education, Kangere, Bauchi State.

© 2023. Faculty of Tech. Education, ATBU Bauchi. All rights reserved



Table 4 above showed that principals agreed in the items of the instrument on the level of education and training influence financial management effectiveness in Bauchi State public secondary school. This is because their mean responses were above 3.0 mean target set for this study. This means that principal experience influence effective financial management Skill with mean of 4.52 and Standard deviation 0.50; The Experience of the Principal is necessary in Financial Management Effectiveness with the

mean of 4.47 and Standard deviation 0.52; The Newly Appointed Principal are not good in Financial Management with the mean of 4.32 and Standard deviation 0.68.

Answers to Research Questions

Research Question 1: To what extent do school principals level of education and training influence their financial management effectiveness?

Table 4: School Principals Level of Education and Training Influence Financial Management Effectiveness

Variable	N	X	SD	Decision
1. Principal Experience Influence Effective Financial Management Skill	109	4.52	0.50	LE
2. The Experience of the Principal is necessary in Financial Management Effectiveness	109	4.47	0.52	LE
3. The Newly Appointed Principal are not good in Financial Management	109	4.32	0.68	LE
GRAND MEAN		4.43		

Sources: *field work, 2023.*

Table 5 revealed that the school principals agreed in all the items of the instrument on the extent of principal years of experience influence financial management in secondary school in north eastern state public secondary school. This is because their mean responses were above 3.0 mean benchmark set for this study. This implies that The principal Level of Education Influences Financial Management with mean of 4.56 and standard deviation 0.52; The Principal's Education Level is Necessary in Resource Management with mean of 4.14 and standard deviation 0.48; The School with Highly Educated Principals have more Resources with

mean of 3.58 and standard deviation 0.95; Principals Training Influences Financial Management with mean of 3.91 and standard deviation 0.90; Principals Training Influences Financial Management with mean of 3.74 and standard deviation 1.11; and Principal's Training Influences Procurement Procedure with mean of 3.40 and standard deviation 1.22; required to Influences financial management effectiveness in north eastern State Public Secondary School.

Research Question 2: To what extent do principals years of experience influence their financial management in secondary schools?

Table 5: Principal Years of Experience Influence Financial Management in Secondary School

Variable	N	X	S.D.	Decision
1. The principal Level of Education Influences Financial Management	109	4.56	0.52	LE
2. The Principal's Education Level is Necessary in Resource Management	109	4.14	0.48	LE
3. The School with Highly Educated Principals have more Resources	109	3.58	0.95	ME
4. Principals Training Influences Financial Management	109	3.91	0.90	ME
5. Principals Training Influences Financial Management	109	3.74	1.11	ME
6. Principal's Training Influences Procurement Procedure	109	3.40	1.22	ME
GRAND MEAN		3.88		

Sources: *Field Work, 2023*

Corresponding author: Garba Mohammad Hassan

garbamohammed@gmail.com

Department of General Education, School of Education, Adamu Tafawa Balewa College of Education, Kangere, Bauchi State.

© 2023. Faculty of Tech. Education, ATBU Bauchi. All rights reserved



CONCLUSION AND RECOMMENDATIONS

This chapter summarizes the major findings of the study, based on the data presented and analyzed in the last chapter. It also presents highlights on the conclusions drawn from the study, and recommendation for further investigations on the issues revolving financial management effectiveness among public senior secondary schools in north eastern state.

CONCLUSION

Financial management in any organization involves planning and controlling financial resources. It involves decision of sourcing for funds, allocating of funds and investment decision. The school organization not an exception only people or principals with financial management knowledge or experience should be appointed into management position. The study is timely and the data collected in this study was be of great relevance to the need of government, school principal and all other groups concerned with the development of financial management skills, attitudes and competences in our secondary schools like the ministry of education

More so, this study represents the key areas of knowledge, skills and attitudes for an effective principal and the number of years of experience of a school principal determines his effectiveness in managing school finances. The result shows that all of the three major components principal's level of education and training, of the principal's effectiveness in managing school finance in north eastern State Public Secondary School states.

IMPLICATION OF THE STUDY

This study has a lot of implications for secondary school administrators in particular. The findings of the study implies that government grant as a major sources of funding secondary school will improve the quality and quantity of secondary school education in north eastern State.

RECOMMENDATIONS

Base on the findings of the study the researcher proffered the following recommendations:

- i. Looking at the correlation matrix table which indicated the correlation of principal's effectiveness in managing school finance with principal's level of education and training has a highest correlation with the $r = .964$. School principals should be encouraged to go for post graduate program in educational management with financial management inclusive so as to improve their skills and professionalism.
- ii. There was a significant relationship between years of working experience group and principal's effectiveness in managing school finances in Bauchi State Public Secondary School with $r = .895$. Based on this result the researcher recommends that years of experience of principal in their appointment should be given proper orientation on the danger against financial misappropriation.

REFERENCES

- Adesia, S. (1997). *Some Aspects of School Management*, Ibadan and Lagos: Educational Industries Limited.
- Adesina, A. (1997). *Cost-Benefit Analysis of Education in Nigeria*. Lagos: University Press.
- Adesina, S. & Ogunsaju, O. (1982). "Planning and Educational Development in Nigeria". Ibadan – Board Publications Limited.
- Agabi, A. I. (1994). Enhancing the Financing of Vocational Educational in Nigeria through Active Community Participation. *Nigeria Vocational Journal*, 7, 208-213.
- Agadife, O. (2006) Financial Management Practices of Primary School Heads in Udi Education zone of Enugu state M.ED thesis Department of Educational



- Foundation University of Nigeria, Nsukka.
- Aghenta J. A. (1998) "Basic Central Management Functions". *Studies in Educational Planning and Administration (SEPA)* Vol. 1, No 2.
- Anyim, D. D. (2004). Constraints to Financial Management in Secondary Schools in Afikpo Education Zone of Ebonyi State. An unpublished M.ed Thesis. Department of Education. University of Nigeria, Nsukka.
- Business Dictionary (2009) Financial Management. www.BusinessDictionary.com. Retrieved on 26/7/2018.
- Dike, V. (2004). Corruption in Nig., New Paradigm for Effective Control. Nigeria <http://www.world.com> Retrieved July 2004.
- Egbule, E. & Igbogor, N. (2000). Bribery and Corruption in Nigeria Schools. Unpublished PGDE Thesis, Delta State University, Abraka. Nigeria.
- Enyi, D. (2001) Strategies for Community Involvement in Funding Nigeria's Primary Educations: A Case Study of Benue State. *Journal of Anambra State Education (JOPED)*. 2. (1), 2-12.
- Eze, E. (2008) Financial Management Practices Nigeria Association of Educational Administration and Planning. *International Conference Proceeding, Abuja 2008*.
- Ezeocha, P. A. (1990). *Educational Administration and Planning*. Nsukka: Optimal Computer Solutions.
- Fagbemi, J.A.O (1986). *Practical Strategic for School Administration under Austerity*. Ibadan: University Press limited.
- Maiwada, D. A & Yakasai, M. I. (2009) "Essentials of Educational Research and Proposal Writing. Zaria. Ahmadu Bello University Press Limited.
- Mestry, R. (2004). Financial Accountability, the Principal or the School Governing Body. *South African Journal of Education*, 24(2):126-132.
- Mondy, R. W. Gordon, J. R. Sharpline, A. and Premanx, S. R. (2007) *Management and Organization Behaviour*. Boston-Massachusetts: Allyn and Bacon.
- Ndu, A. Ocho, L. O. & Okeke, B. S. (1997). *Dynamics of Educational Administration and Management. Anambra: Meks publisher*
- Nunnally, J. O. (1978). *Psychometric theory*. New York: McGraw-Hill.
- Obanya, P. (2002). Guideline for realizing Nigeria millennium education Dream: The UBE Paper Presented at a Seminar on Stakeholders in UBE. Abuja, September 17th -20th.
- Osuala, E. C. (1998). *Foundation of Vocational Education*. Onitsha, Nigeria; Cape Publishers.
- Samayende, S. & Arenstein, J. (2003). *Audit Reveals Widespread Pondering of Food Schemes*. City Press,
- Saunders and Thornhill (2009). *Pallant SSPS Survival (5th Ed) Screening and Cleaning Data*.

Corresponding author: Garba Mohammad Hassan

✉ garbamohammed@gmail.com

Department of General Education, School of Education, Adamu Tafawa Balewa College of Education, Kangere, Bauchi State.

© 2023. Faculty of Tech. Education, ATBU Bauchi. All rights reserved