

# CHAPTER ONE

## INTRODUCTION

### **Background to the Study**

The school environment where a child receives formal education is meant to be a conducive one, just as the home environment is conducive for provision of informal education. The learning environment of most of the secondary schools in Anambra State seem not to be measuring up to the expected standards, despite the efforts of the government especially at state level, in renovating, equipping and funding the secondary schools. One tends to wonder what hinders many school principals from maintaining a healthy school environment. Osokoya (2012) stated that some principals through prudent management of available finances could change the physical outlook of their school compounds. This is important in administrative quality of school principals as a prerequisite for the success of secondary education.

In a similar vein, Amanchukwu and Ololube (2015) stated that prudent financial management will ensure the procurement of the needed materials and equipment for a healthy learning school environment. Some funds are basically used to erect classroom blocks, toilets, halls and sports facilities, all which will make for a conducive school environment, thereby motivating students' interest in their schools. According to Okoli and Sarki

(2005), parents affirm that available structures, good and psychologically conducive building designs, library facilities, adventurous playgrounds, environmental enrichment and adequate space are important issues of consideration in the management of education. They would want to retain their wards and children in such equipped schools.

Abraham (2003) posits that the right type of atmosphere required for effective learning is that consisting of better school buildings, better teaching facilities and playground. The principal needs to be properly equipped to effectively manage finances. However Mosomi (2008) noted that ill preparedness for managerial duties prior to the appointments of principals makes them vulnerable to poor financial management. Many situations in Nigerian education system appear to threaten schools' financial management. For instance, the rising cost of education places more burdens on principals financial management of schools (Okoye, 2004). Closely related to the issue of rising educational cost is the problem of the inability of government to provide sufficient funds for educational endeavours. In a similar vein, Okonjo-Iweala (2005), remarked that government faces competing demands and how to prioritize its activities and policies on which funds are to be spent.

Although secondary school principals are regarded as financial controllers and accounting officers at school levels, most of them may not have any professional qualifications to enable them execute their duties effectively as it relates to financial management (Langat, 2008). The Secondary Schools Heads- SSH; Manual (2005) remarked that they therefore may require regular in-service training in financial management so as to be fully and consistently conversant with school accounting and book-keeping procedures. They should be capable of supervising and controlling the work of the bursar and the account clerks. Similarly, Langat (2008) observed that the school bursars and accounts clerks are expected to give principals assistance in handling accounting or financial matters. In related perception, Republic of Kenya (2003) noted that principals of secondary schools are supposed to use accounting instructions issued by Ministry of Education (MOE) to maintain proper accounting records for all school revenues and expenditure.

Principals of secondary schools should be competent in different areas of their task performances as chief executives of their institutions, especially in the financial management practices. They require adequate competence in financial management for prudent and effective management of financial resources in their schools. Financial management involves the ability and

processes of organizing, administering and management of funds and all financial matters. It covers the sourcing, disbursement, accounting, budgeting and control of funds. Competence in financial management is of primary importance for the smooth functioning of any organization or system. It is particularly important for the proper management of secondary education in Nigeria.

There are different ways funds or money could be generated for the running of secondary schools. Schools receive three types of funding through the Ministry of Education. They are: operational funding, staffing entitlement and property funding.

Funds can be procured through sources as; school fees, government (both federal and state) donations, philanthropists, parents' teachers' association (PTA), sales of farm and handwork/craft produce, consultancies, hiring of the school halls and outdoor events. Also, funds can be generated by the principals from old boys' associations, non-governmental organizations (NGOs), communities, philanthropists and other development partners, for effective teaching and learning processes in secondary schools. On this bases, Ogbonnaya (2000) opines that funds are necessary for the payment and employment of staff and procurement of educational materials, which in themselves are indices of effective management.

Principals are the chief accounting officers of their respective secondary schools. They are supposed to generate funds internally to run their schools as well as ensure that funds provided by stakeholders are properly managed. Similarly, Udoh and Akpa (2001) suggested that principals need to be creative in generating revenue from other sources in order to meet their challenges. This will supplement government efforts thereby creating room for remarkable achievements by the students.

In the same vein, budgeting as a process of planning for funds or money allocation to various areas of needs is inevitable. It is also a plan of income and expenditure of funds for specified period. Through the budgeting process, priority is given to core areas of needs. In secondary schools, when budgeting is put into appropriate practice, the principals would then be in the position to direct, coordinate and control the monetary commitments of their institutions, towards the attainment of the stated goals and objectives. Good financial practice means managing money and monetary processes so that the budget is aligned with the schools strategic plan. Budgeting is an important process that allows for judicious assignment of funds to needs and tasks ahead of procurement of funds.

Poor budgeting is one of the major reasons that derail effective management of schools due to overspending or under-spending which can lead to

misappropriation and mismanagement of school funds (Mito & Simatwa, 2012). They noted that in addition to poor budgeting, delay in disbursement of free secondary education funds pose a challenge in management of finances due to late settlement of transactions. Magak (2013) summarized the challenges that school administrators faced in managing school funds. These included incompetency in procurement, inadequate and irregular auditing, lack of proper accounting using appropriate supportive documents or records and inability to prepare end of year financial statements.

Another aspect of importance is disbursement of funds. This is a process of spending money or a way of disbursing of funds for facility improvement. Payment of any item, goods and services should be done with the consent of the principals in schools. This will help the principals in accounting for funds. In the same vein Mgbodile (2000) documented that delay in disbursement of funds to institutions, lack of adequate training of educational heads, negligence of school financial clerks among others are factors that fuel poor management of funds in institutions in Nigeria. On the same breath, Bua and Adzongo (2014) noted that poor state of schools in Benue State, Nigeria, was a result of adverse financial management issues such as inability to generate revenue internally and misuse of available resources.

More so, the issue of accountability is equally important. This is process of recording financial transactions, analyzing, verifying and giving statement of account as and when needed. There are bursars in secondary schools who are trained in fund transactions to assist principals in financial management procedures. Nevertheless, the principals remain the chief accounting officers. The principals are to work with their bursars to ensure proper accountability of funds. Nonetheless, the primary responsibility for management of financial resources of secondary schools still remains with school principals (Ntseto, 2009 & Thenga, 2012).

The school heads are responsible for efficient and effective management of school finances in order to promote delivery of service (Olembo, 2005). In achieving this, control of funds is of utmost importance. This is because financial management practices, from the researcher's undocumented discussion with principals, entails checking, verifying (with evidence) or exercising influence over disbursement of funds and other activities by the principals in secondary schools. The principals control all the activities of the school. They monitor and supervise the activities of the bursars and every other staff and students. A good and effective control yields attainment of the stated goals and objectives of schools. Such effective control, especially with matters of funds in public schools, is very

important particularly in light of reconcurring financial constraints of government.

Ogbonnaya (2000), considering the heavy financial burden of education on the government, advocated the need for communities such as towns, villages, town and village associations, parents' and teachers' Associations (PTA), old students Associations (Alumni Associations), churches and social clubs to be involved in the funding of secondary education. It is evident that some secondary schools are in poor infrastructural state, in spite of the state government's efforts, even in face of the current era of depressed economy. Such a matter requires attention. Educational administration has to be taken more seriously especially in terms of financial management. In any organization, where the financial manager is weak, success is hard to be achieved, no institution has ever succeeded without judicious management of its resources. Furthermore, the above source is of the opinion that effective financial management is the fundamental element on which the success of any organization depends.

Similarly Nobanee and Abraham (2015) opined that financial management is considered a vital and integral part of the overall management. Furthermore, Terhile and Ibh (2014) acknowledged poor management of funds in some secondary schools in Nigeria, even in the face



of government observation in its National Policy on Education (FRN, 2004), that education is an expensive social service.

Undie (2014) explained that funds must be sourced and disbursed as estimated to ensure that deficits do not occur. Undie explained that standard accounting procedure must be adopted in reporting yearly transactions, thus ensuring easy monitoring, control and preparation of accounting statements for reviews at the end of the operative year. Unachukwu (2014) asserted that accountability is one of the important aspects of school records. The reason is that entries in school records enable administrators to account for their responsibilities. No doubt, facilities are part of school records that have to be accounted for, in order to be able to achieve goals and objectives of the school. Similarly, the provision of necessary facilities as a strategy for improving the practice of record keeping in schools was also emphasized. Financial management practice is one area of the school system that of unequivocal importance requires prudent record keeping.

Principals as administrators of the post-primary (secondary) schools are the chief executives of the institutions. Obviously they have their personal views about their financial management practices in their respective schools. Their views are liable to being influenced by some independent factors. One of these important factors, and which of interest to the

researcher is gender. This refers to whether the principal is male or female. It is in fact pertinent to observe that gender can influence the views of the principals with regard to sourcing of funds, disbursement of funds, accountability, budgeting and control of funds (Chikobi, 2000).

Sourcing of funds entails making money available to the school from different means. In schools there are different avenues of providing funds. Many of them have already been mentioned as coming from government, non-governmental organizations, philanthropists and internally generated revenue (IGR). Disbursement of funds involves different means of expenditure. There are many different avenues in the school by which money is spent. Of central importance in this study is maintenance of facilities. On the other hand accountability gives regard to prudence in keeping scrupulous records of how funds are spent. Similarly budgeting acknowledges the pre-planning for funds in respect of needs. Different areas of need in the school require different extents of attention in terms of funding. Plans are accordingly so made, for effective administration. Also control of funds looks at supervision of different segments of financial management. It includes monitoring of the bursar and account clerks for effective services.

The role of principals in the improvement of secondary school facilities such as class, library, laboratory, sports, office furniture, school buildings, landscaping, instructional and examination materials and conveniences among other things through prudent financial management is uncontroversial.

It is against the above background that this study was designed to investigate the financial management practices of Anambra state secondary school principals with regards to sourcing of funds, disbursement of funds, accountability, budgeting and control of funds.

### **Statement of the Problem**

Proper financial management entails the ability to source funds outside government allocation, prudent disbursement of available funds, proper budgeting, accountability and control of cash flow. This is a panacea for improvement of facilities and quality teaching and learning in the secondary schools. There is much hope that a healthy and attractive school situations would make for conducive learning and promote students moral about their school. Students of such schools would have access to the internet and similar technological facilities for learning.

The National Policy on Education (FRN,2004) records that the secondary school prepares a child for useful living in the society as well as preparing him or her for higher education.

Invariably, educational facilities are needed for developing the potentials of the children. Unfortunately many secondary schools in Anambra state are still not attesting to prudent management. Except for some few schools with special government grants, like schools returned to churches. Many others are being lapidated in structure and facilities here influencing with effective teaching and learning in schools. It becomes worrisome how much effort principals put in financial management in the schools. Based on this situation, the fundamental problem of the study is to assess financial management practices of secondary school principals in Anambra State, for improvement of facilities.

### **Purpose of the Study**

The main purpose of the study was to assess the financial management practices of secondary school principals in Anambra State, for improvement of facilities.

Specifically, the study determined:

1. the extent to which principals budget funds for improvement of facilities in secondary schools in Anambra State.

2. the extent to which principals source funds for improvement of facilities in secondary schools in Anambra State.
3. the extent to which principals disburse funds for the improvement of facilities in secondary schools in Anambra State.
4. the extent to which principals account for funds for the improvement of facilities in secondary schools in Anambra State.
5. the extent to which principals control funds for the improvement of facilities in secondary schools in Anambra State.

### **Significance of the Study**

The findings of the study are beneficial to different groups of people. These include; Ministry of Education (MOE), Post Primary School Service Commission (PPSSC), Secondary School Principals (SSP) students, parented and future researchers.

The Ministry of Education gains knowledge on the extent to which secondary school principals adhere to the appropriate financial management practices for improvement of facilities. With such knowledge, the Ministry of Education (MOE) will be in a better position to map out ways of enabling the principals to conform to the appropriate financial management practices for the improvement of facilities in secondary schools.

The Post Primary School Service Commission (PPSSC) benefits from the findings of the study. The Commission gains knowledge of the financial management practices of principals for the improvement of facilities in secondary schools. With such knowledge, the Commission can devise the best measures of monitoring or handling secondary school funds to avoid wastages or misappropriation.

School Principals also benefit from the findings of the study. The study makes them see where they do well as well as where they did not do well. Therein they endeavour to improve remarkably in their financial management practices in the schools.

Education researchers too benefit from the findings of the study. They gain knowledge from the studies such that it serves as a springboard for further studies. It boasts literature base for further investigations.

Students benefit from the research. As the findings of the study make principals aware of their lapses in financial management and improve in them, they become better positioned to enhance a conducive school environment. Teaching and learning of the students therein become improved, for greater achievement and development of the students.

Parents and guidance equally benefit from the findings of the study. As students from the concomitant of the investigation obtain an improved

school environment for enhanced teaching and learning, their parents and guardians become greater gladdened with the greater achievement and development.

Society at large benefits from the findings of the study. As in the case of parents and guidance as students from the influence of the investigation secure and enhance school environment for teaching and learning, the society generally becomes gladdened with the improved learning outcome of the students as responsible citizens.

### **Scope of the Study**

This study covered all the principals of public secondary schools in Anambra State. Five basic areas of financial management practices were assessed, for improvement of facilities. The five areas were those of: budgeting of funds, sourcing of funds, disbursement of funds, accountability of funds, and control of funds. Also, a comparison of the financial management practices of male and female principals for the improvement of facilities was determined.

### **Research Questions**

The following research questions guided the study:

1. to what extent do principals budget funds for the improvement of facilities in secondary schools in Anambra State?

2. to what extent do principals source for funds for the improvement of facilities in secondary schools in Anambra State?
3. to what extent do principals disburse funds for the improvement of facilities in secondary schools in Anambra State?
4. to what extent do principals transparently account for funds made available for the improvement of facilities in secondary schools in Anambra State?
5. to what extent do principals control funds for the improvement of facilities in secondary schools in Anambra State?

### **Hypotheses**

The following five null hypotheses were tested at 0.05 statistical level of significance:

1. There is no significant difference between the mean scores of male and female principals on the extent to which they budget funds for the improvement of facilities in secondary schools in Anambra State.
2. There is no significant difference between the mean scores of male and female principals on the extent to which they source funds for the improvement of facilities in Anambra State secondary schools.



3. There is no significant difference between the mean scores of male and female principals on the extent to which they disburse funds for the improvement of facilities in secondary schools in Anambra State.
4. There is no significant difference between the mean scores of male and female principals on the extent to which they account for funds made available for the improvement of facilities in secondary schools in Anambra State.
5. There is no significant difference between the mean scores of male and female principals on the extent to which they control the funds for the improvement of facilities in secondary schools in Anambra State.

## CHAPTER TWO

### REVIEW OF RELATED LITERATURE

The review of the related literature to the study was carried out under the following sub-headings:

#### **Conceptual Framework**

Finance

Financial Management

Assessment

Facility Improvement

#### **Theoretical Framework**

The Bucket Theory of Financial Management

The Pecking Order Theory of Financial Management

#### **Theoretical Studies**

Secondary School Improvement

Secondary School Facilities

Financial Management Practices of Secondary School Principals.

Importance of funds in the execution of secondary education programme.

Sources of Funding Secondary Schools

Role of the Secondary School Principal in School's Financial Management

Importance of Financial Resources/Management

#### **Empirical Studies**

Budgetary practices of principals of secondary schools in South-East Nigeria.

Alternating strategies for financing vocational or technical education at secondary level in Anambra state.

Physical Facilities.

Financial management problems of secondary schools in Enugu state.

Principalship and effective management of facilities in secondary schools in Cross River state, Nigeria.

Impact of accounting officer in profit maximization in health

## **Summary of Related Literature Review**

### **Conceptual Framework**

#### **Finance**

Finance is a resource of unalloyed importance in schools. Ogbonnaya (2000) defined educational finance as the process by which tax revenue and other resources are derived for the establishment and operation of educational institutions as well as the process by which these resources are allocated to institutions in different geographical areas. Campbell (2004) explained that finance includes the income and expenditure activities of any economic unit which defines the values and directs the decisions of the unit. Campbell (2004) is of the opinion that when an individual is receiving, holding, transferring or using fund, such individual is operating in the area of finance. Sharing the same idea, Van and Wachowisz (2009), explained that finance involves the acquisition and management of money and assets

by an organization such as a corporation, institution, bank or government agency, with some overall goals in mind.

However, as it concerns the secondary schools in Anambra educational zones, finance remains the integrating entity that facilitates the successful achievement of the National Policy on Education. Thus, Okunamiri (2000) explained that educational finance critically examines all the costs and expenditure in the production of educational services which is both labour and capital intensive. The concept of finance, with regards to the present study, is characterized by the four variables. They include sources of funding schools, use of funds by principals, accountability of funds by principals and control of funds.

### **Financial Management**

Financial Management is concerned with planning, directing, monitoring, organizing and controlling monetary resources of an organization. Financial Management simply deals with management of money matters. Management of funds is a critical aspect of financial management. Financial management is a combination of two words, 'Finance' and 'Management'. Finance is the lifeblood of any business enterprise. No business activity can be imagined, without finance. Efficient

management of business is closely linked with efficient management of its finances.

Brealey, Myers and Macus, (2001) defined financial management as the process of putting the available funds to the best advantage from the long term point of view of business objectives. According to Howard and Upton (2007), financial management is a set of administrative function in an organization which relates with arrangement of cash and credit so that organization may have the means to carry out its objective as satisfactorily as possible. This shows that there is every need for administrators to exercise a high sense of prudence in the management of funds. A sound system of financial management needs to be developed for the achievement of our secondary school objectives.

Okwori (2006) defines financial management as the forecasting, planning, organizing, directing and controlling of all activities relating to the acquisition and application of financial resources of an enterprise in the keeping with the financial objectives. In his view, financial management refers to a series of managerial tasks which are directed to the provision, use and disbursement of the economic resources of an entity in ways consistent with the function of the entity. He went further to explain that financial management is not some superior kind of accounting; that rather it brings

into focus the strictly financial issues in the evaluation of all courses of action and the consequences. Similarly, Asemah (2010) sees financial management in schools as implying how finances are raised in school, the identification of sources of school finance, methods employed in its collection and how collected revenues are effectively applied to the school system to achieve the stated goals and objectives of the school.

Financial management is closely related to accountability. In fact, it emphasizes accountability in an organization. Accountability may be referred to as the answerability for one's actions or behaviour. Authorities in financial management are of the opinion that administrators and agencies are accountable to the extent that they are required to answer for their actions. Financial management implies the ability to be called upon to account or answer for funds entrusted to one's care. Again, financial management has been conceptualized by Nobanee and Abraham (2015) as "that management activity which is concerned with the planning and controlling of the financial resources of a firm or organization. One can deduce from the definition of Nobanee and Abraham (2015), that financial management is concerned with the decisions on how to procure, expend and give an account of funds provided for implementation of the programme.

Furthermore, Joubert and Bray (2007) described a school's financial management as the performance of management actions connected with the financial aspects of a school for the achievement of effective education. The common factor in these definitions of financial management is that a connection is made between the management tasks and the financial aspects of a school. The implication is that the management of school finances involves the task of planning (budgeting), organizing (coordinating), leading (communicating and motivating), as well as controlling (auditing) (Clarke, 2007). The above authors are also in accord that a school's financial management is imperative because it enables the school to achieve effective education.

It is worth noting that in Mafeteng, as in all other districts of Lesotho, a district in South Africa, principals have to administer and manage their schools (Motsamai, 2009). Among other things, principals of the secondary schools in Lesotho district of South Africa have to carry out the financial management of their schools. According to Section 21 of the South Africa Education Act of 2010, as published by the Ministry of Education and Training (MOET), and reported by Motsamai, Lynette and Cornene (2011), the principal is saddled with the following responsibilities:

- to maintain or cause records of income and expenditure of the school to be maintained
- to prepare an annual budget for the school and submit it to the school board for its approval
- shall within three months to the end of each school year, submit a financial statement of the school to the school board for its approval, and is responsible to the management committee or school board for the control and use of school funds

Chikobi (2000) noted the South African experiences for Nigerian situation. In Nigeria, financial management is seen to involve the decision making policies in various levels of the economic system, starting from management of personal finances, to organizational/corporate financial management to public financial management and to the management of information finance (Nnabue & Agabi 2002). The authors stated further that the longest sums and the most important elements of economic activities are involved in the area of personal financial management. The income received by an individual is either spent or saved. Sometimes, it is spent before being carried through the medium commercial credit facilities. This aspect of financial management is under the control of individuals and that it represents a vast diversity of both preference and taste.



Nnabue and Agabi (2002) viewed public finance as the finance of government in the performance of her functions. According to the authors, the finance of Federal Government accounts for almost 70 % of the income of the country. State and Local Governments generate revenue from internal sources, but also receive a percentage of their income from the Federation Account. Policies taken in public financial management are not usually aimed at maximizing projects because government expenditure and other goals determined by social, economic and defense needs of the country are the primary purpose of public finance.

For the international financial management each nation has financial relations with other nations and some businesses within each nation have financial relationships across the national boundaries. International transactions call for international payments which in turn involve foreign exchange. The management of such financial relationship with other nations either at government level or at private business level calls for international financial management (Nnabue & Agabi 2002).

For the corporate or organizational financial management, Nnabue & Agabi (2002) pointed out that commercial banks, as an organizational set up of a financial institution, is the heart of the country's financial system, as the bank holds the deposits of millions of individuals, government organizations

and business units. Commercial banking as an industry has its great reliance on public confidence and influence on the nation's economic life. Therefore, a bank needs a high quality financial management.

Maurice (2007) posited that a good way to appreciate financial management is to relate it to economics, as an applied economics which concerns itself with the allocation of source financial resources among competing uses. Financial management therefore, requires skilled financial managers who in the midst of scarce resources, can list their needs in order of preference. This will ensure wise utilization of available funds through the application of sound management principles (Nobert & Agabi, 2002).

According to Ezra (2008), the function of financial management is to review and control decisions to commit and recommit funds to a new or ongoing uses. Similarly, Onye (2002) added that financial management is the wise managing of funds with a view to maximizing the revenue available in achieving the financial objectives. In addition to raising funds, financial management is directly concerned with decision making on proper use of available funds. Perhaps, this is why Nobanee and Abraham (2015) considered financial management as an integral part of the overall management of an organization.

Inadequate financial resources limit the educational development policies of both the federal and state governments. This fact has been acknowledged by Amanchukwu and Ololube (2015) who stated that inadequate financial resources in the state will certainly have the effect of limiting the educational development policies of the state and local governments. Amanchukwu and Ololube (2015) stated that financial resources are used to obtain needed materials and equipment and to pay the necessary skills.

According to Regina (2011), school records are very important documents and efforts should be taken to protect them from hazards and deterioration. Regina (2011) opined that the importance of school records is so great that often a long period of time is provided by law for their preservation. The author also stated that records tell the historical background of a school, serves as a source of useful information to the successor and offer bases for appraisals by inspectors. The Federal Ministry of Education and Youth Development (1993) stated that the school head as a public employee and accounting officer must be guided by the basic framework and mechanisms of financial management before such head can keep an appropriate record. These include:

- i. keeping accurate financial management
- ii. flexibility and freedom with responsibility

- iii. purchasing freedom
- iv. financial policies
- v. proper fund allocation

Complete and accurate financial information must be properly recorded. This information should include sources of revenue and accurate entry of expenditure, avoiding errors and omissions as much as possible. Proper presentation further demands that the principal must always put any required financial information under the appropriate heading. In managing school funds, the principal to enjoy some financial freedom and flexibility to enable him consider a range of options. This demands a high sense of responsibility in order to use the freedom and flexibility effectively. The principals should enjoy freedom of purchase. Lack of purchasing freedom restricts freedom of schools as consumers and delays the purchasing process.

The schools must also have financial policies to guide the financial administrators and managers. These policies will assist financial control and regulate the process of receipting, record keeping, withdrawal and expending funds. However, these policies should not clash with the official national policies on school finances. To manage the school finance, principals should know what each department has and what it needs. The principal should involve other teachers and heads of departments.

According to the Federal Ministry of Education and Youth Development (1993), school funds can be expended through regulations, procurement procedures, proforma invoice, order forms and delivery notes, cheque and financial flexibility. Proforma invoice is issued when payment before goods are supplied. When one cannot be obtained, an officer responsible for implementing a task raises a claim in respect of the task and submits it to the appropriate place for approval. There is need to ensure that goods and services ordered are delivered before signing the delivery note. Cheque is made to ensure that the order to pay is legal. There is a need to check if payments made were effected, that goods and services paid for were delivered, and that the transaction was properly recorded.

According to Uyanga (2008), since a school is known to be an instrument of change and reform in a society, the principal is said to be the pivot of such reforms. This responsibility is very obligatory and the principal is expected to deploy the managerial skills in adapting to this reform and implementing it in the school system. The principal is the key supporting agent for change. Adamechi and Romaine (2000) stated that the principals are the key actors in the implementation of secondary educational policies. Again, principals must be fully concerned with the physical environment and other facilities around the school. Obinlea (2006) was of the opinion that

dilapidated buildings, leaking roofs and abandoned projects have demoralizing effects on people, especially the adolescents. Therefore the principal has the responsibility of ensuring that these facilities are in good shape. Even with the merger resources at their disposal, they have the responsibility of providing teachers and other staff with necessary resources for effective teaching (Babayemi, 2006).

Further, Ajayi and Oni, in Babayemi (2006) stated that a school principal must only be trained in the act of administration, but must be well acquainted in the principles that guide and control administrative processes. As the chief executive, the principal owes it a duty to modify the attitude of the staff and motivate them to put in their best at achieving educational goals through effective teaching-learning process. Motivation enhances job performance (Ajayi and Oguntoye, 2003). More importantly, Hale and Hunter, (2003) and Wango (2009) were of the opinion that it is an important role of the school principal to connect the outside world and its resources to the school and its work.

### **Assessment**

Assessment is a formative measurement based on lay down criteria that provide through cumulative recording for evaluation or valued judgement. A good number of works of assessment have been carried out in

education generally, in particular in financial management in school administrator. For instance, in quest to assess and investigate how principals practice financial management.

Assessment is a process of sizing up using the data so collected. Ibe, (2000) explained further that when a teacher marks the students' scripts, he gets out their marks. If he wishes to determine who was first, second and so on or the student who keeps the rear, he will tabulate the scores and place them in the hierarchy of first to last. When he is determining the hierarchies, he is assessing the students. Assessment is thus, a process of ranking the data. In this study it went to rank the financial management practices of Anambra State secondary school principals in respect of the extent to which they budget funds, source funds, disburse funds, account for funds and control funds.

### **Facility Improvement**

Facility Improvement is putting in good order for proper utilization, all the facilities in schools. This entails facility management and maintenance. This is the reason, facility improvement is an integral part of the overall management of school. Asiabaka (2008) opined that the actualization of the goals and objectives of education require the provision, maximum utilization and appropriate management of the facilities. The

school facilities consist of all types of buildings for academic and non-academic activities, equipment for academic and non-academic activities, areas of sports and games, landscape, farms and gardens including trees, roads and paths. Others include furniture and toilet facilities, lighting, acoustics, storage facilities and packing lot, security, transportation ITC, cleaning materials, food services and special facilities for the physically challenged persons. These facilities play a role in the actualization of the educational goals and objectives (Asiabaka, 2008).

Fencer (2004) stated that facilities management is a process that ensures that buildings and other technical systems support the operation of an organization. The international facilities management association (2002) described facilities management as the practice of co-ordination of the physical workplace with the people and the work of the organization; it integrates the principles of business administration, architecture and the behavioural and engineering sciences. School facilities management is the application of scientific methods in the planning, organizing, decision-making, co-ordination and controlling the physical environment of learning for the actualization of the educational goals and objectives. This involves among other things, collective decision making in relation to selection of site for establishment of new schools, design and construction of new school



plants including grounds, renovation and modernization of old plants, provision of equipment for academic and non-academic activities, maintenance of all facilities and review of management practices and processes.

Schools exist for the purpose of teaching and learning. Human and material resources are deployed for this purpose. School facilities are the material resources provided for staff and students to optimize their productivity in the teaching and learning process. The realization that the transfer of knowledge does not only take place in the four walls of the classroom from the teacher to the students but rather that learning takes place through discovery, exploration, interaction with the internal and external environment has necessitated the creative and innovative development of teaching and learning facilities that reflect changes. Schools exist to serve socio-economic and political needs of the ever-changing society, consequently, they are in constant interaction with their external environment. They receive inputs from the external interaction with their human and material resources, process them and empty same into the society as finished products and services.

## **Theoretical Framework**

Below is a review of some theories on financial management which are relevant in the present research.

### **The Bucket Theory of Financial Management**

The bucket theory of financial management was propounded by Rowe in 1990. The bucket theory of financial management emphasizes the importance of utilizing the available resources for the top-most priority need of the institution, before diverting the remaining resources to other needs, in order of priority. As the name implies, the analogy of the bucket theory of financial management symbolizes the existence of five buckets hanging in stair step fashion, each below and a little to the right of the one above it. As water flows into the top bucket the bucket begins to fill. When it reaches its capacity, the water flows over the edge and into the second bucket. According to Rowe (1990), each bucket could represent one of the basic financial priorities of the institution. The first bucket represents the basic needs, such as sanitary schooling environment, teaching materials and classroom tables and chairs. The second bucket represents other important needs such as equipment and facilities for sick bay or school clinic. The third bucket represents secondary needs such as recreational facilities. The fourth bucket represents financial security and includes an emergency fund

and savings plan for the institution. The fifth bucket represents students' insurance needs, including life, health, and property protection. The water that flows from bucket to bucket represents the resources available to the secondary school principal. This process continues until all the buckets are filled.

The bucket theory of financial management is related and relevant in the present study, as it will expose the principals to the knowledge that through a common-sense approach, they can achieve proper utilization of the available resources through systematic approach to top-most priority need of the school, rather than trying to solve all the needs at a time, with same limited resource. To build a sound financial base for the school, each bucket must be filled before resources are diverted to the next one. First resources are used to provide basic needs.

This bucket theory of financial management is a common-sense approach to planning an institution's financial future. It is related to the present research as its application will provide a systematic way for secondary school principals to set financial priorities and reach financial goals in order to build a sound foundation for the use of limited financial resources. Much as this theory emphasis order of priority it did not pay

attention to some other salient matters of finance like issue of preferences hence the picking other theory of financial management.

### **The Pecking Order Theory of Financial Management**

This was propounded by Myers and Majluf in 1984. The determination of an optimal capital structure has been one of the most contentious issues in the finance literature. The introduction of several variables, such as bankruptcy cost, the personal tax and the agency cost, allowed widening the field of analysis to many research for an optimal financial structure. The pecking order theory of financial management is a finance theory which suggests that heads of institutions prefer to finance their organizations first from retained earnings, then with debt, followed by hybrid forms of finance such as convertible loans, and last of all by using externally issued equity, with bankruptcy costs, agency costs, and information asymmetries playing little role in affecting the capital structure policy.

The theoretical framework of the pecking order suggests the potential for exhibiting asymmetrical financing behaviour for institutions with leverage below or above the target level of leverage or for firms with financial surplus or deficit. Such analyses shed light on how firms choose

their capital structure under pecking order mainly when they have leverage target with leverage above-or below-target leverage or surplus or deficit.

The pecking order theory suggests that managers of institutions have a particular preference order for capital used to finance their organizations (Myers and Majluf, 1984). Myers and Majluf (1984) advises institutions to prefer the use of retained earnings to debt, short-term debt to long-term debt and debt to equity. Myers and Majluf (1984) argued that if firms issue no new security but only use its retained earnings to support the investment opportunities, the information asymmetric can be resolved. That implies that issuing equity becomes more expensive as asymmetric information insiders and outsiders increase. Firms which information asymmetry is large should issue debt to avoid selling underpriced securities.

The pecking order theory is related to the present study as it deals with the use of funds by institutions. The theory can be adopted by principals in Anambra State in the sourcing and use of the limited fund made available to their schools. The researcher advises the use of retained earnings provided by the government, and not equity or loans, as first choice of fund, for executing projects in the school.

## **Theoretical Studies**

### **Secondary School Improvement**

Improvement is an act of increase in value or quality. It provides for increase in development, progress, effectiveness and efficiency. It also provides for increase in number and quality. Improvement is advancement or growth; promotion in desirable qualities or progress towards what is better. It is the act of making profitable use of anything or the state of being profitably employed.

Secondary school improvement involves basically increase in quality of secondary education. It involves the ability of applying those materials that will enhance quality education. Secondary school improvement can also be attributed to increase in quantity or number of resource personnel. Makoelle (2014) explained that school improvement, as opposed to school effectiveness, is the continuous process by which school strives for high level of productivity and effectiveness in terms of their learner attainment output and basic functionality. Thus, it is both achievement in performance and increase in human and material resources. However, research in educational change has proven that education systems in general, and secondary schools in particular, are slow to change and resistant to reform (Blossing, 2004; Giles and Hargreaves, 2006). While principals, teachers

and students are enthusiastic, willing, and risk-taking in some secondary schools, they seem to have lost their faith in improvement, and got stuck in outworn traditions in other secondary schools. Thus, it is the intent of the researcher to expound on the need for improvement of facilities in secondary school, for the resuscitation of those schools in Anambra state in which the principals and students may have lost hope for any form of reform for their improvement.

Secondary education in Nigeria is a complex entity, involving the principal, teachers, students, parents and even the community. Similarly, the problem with the improvement of secondary education in Nigeria is not the absence or limitation of innovations in schools, rather most of the innovative projects are single-minded, targeted to just a subset of the complex entity. A holistic approach to solving the improvement problems in the secondary education system is necessary. Such approach must target the principal, teachers, students and community. However, it is the job of the principal to lead the improvement work, and for the principal and the teachers to carry it through together in the leadership practice as a part of the day-to-day work in their specific school contexts.

It is hard to find one common definition of school improvement in the research literature. To summarize the intentions in most of the definitions,

school improvement can be described as systematic, on-going, and supported efforts to make principals and teachers in schools more capable of achieving the national and local objectives in the school (Burbach & Butler, 2005). It is also problematic that in everyday language among principals and teachers in schools and sometimes also in the research literature, the terms change, development and improvement are often used interchangeably. However, in line with Ramakrishnan (2015), change is treated as the superior term. Development is regarded as a particular form of change, and indicates a change in a certain direction. Improvement is understood as a change in a certain direction that also includes the intention of making something better than it is at present. To improve something in school therefore implies mapping and analyzing the present situation, in relation to the local and national objectives, a continuous evaluation of progress throughout the entire improvement process, and finally an analysis of the results in relation to the initial situation and the local and national objectives.

School improvement needs a focus in order to be successful. Such focus has to be the school as a whole. It is not enough to change the structure of a school. It is also necessary to change the culture, the people who realize the structure in the school, if a people and practice focused, effective and sustainable change is desired (Hargreaves and Fink, 2008). For example,



teachers need a good learning environment themselves in order to provide a good learning environment for their pupils. In line with this thinking, Harris, (2002) and Bredeson (2003) claimed that successful school improvement must be related to the day-to-day life in school together with colleagues. It has to be 'owned' by those involved in the improvement process, and supported by tailor-made staff development in an on-going process of problem solving as well as reflective thinking.

Even though school improvement is regarded as a non-linear process, specific phases in the process have been identified. These include initiation, implementation, institutionalization, and the marketing of the results (Fullan, 2001). The initiative could be top-down, bottom-up or both at the same time, but according to the research findings, the implementation phase is often underestimated with regard to time. Implementation in the school improvement process is not only about learning new things. It is about learning new things together with one's colleagues in the school, while questioning and reflecting on the present situation, as well as on the new ideas supposed to be implemented. It is both re-structuring and re-culturing at the same time in order to re-shape the present. Institutionalization, seen as a process, enables the institution to maintain stability while assimilating changes, from small to major, into its structure (Burbach and Butler, 2005).

As school improvement is regarded as a non-linear process, these phases do not necessarily appear in this order and are often parallel processes. A research front showed that professional development and in-service training could help as continuing competence building for teachers and principals in secondary schools (Burbach and Butler, 2005).

The interest in the working process among the adults in school and the research in school improvement came from restructuring. This was well captured by Hopkins (2005), who defined school improvement as a strategy for educational change that enhances student outcomes as well as strengthening the school's capacity for managing change. It is about strategies for improving the school's capacity for providing quality education in times of change. Harris (2002) elaborated on this definition and summarized the important conditions in effective school improvement: teacher development, a shared and distributed leadership, no one blueprint for action, attention at the pupil level and understanding and working with the school culture.

The human dimension of school improvement is crucial, but to foster a school culture by changing the basic assumptions of individuals is very difficult and time consuming (Schein, 2004). Ramakrishnan (2015) claimed that even though change is a process, it is often treated like a product, and

therefore its human dimensions are often overlooked. The language of social change, like school reforms, is often phrased in terms of growth and renewal, while the experience of change from the perspective of the individual is often connected to loss. Therefore it might be necessary for the principal to give teachers time for grief in the process of change. It is a known fact that to make people and practice focused and recurrent, and to make school improvement effective and sustainable, there is no known blueprint available for principals, teachers or decision makers. Burrello, Hoffman and Murray (2005) argued that in the deepest sense of the term, school improvement is a question of value. Fullan (2001) emphasized this when he stated that ‘the interface between individual and collective meaning and action in everyday situations is where change stands or falls.

To improve the capacity of teachers, Adewuyi (2012) advocated for comprehensive teacher education programme such as on the use of information and communication technology. The knowledge and use of computer technology and the internet is a necessity for all teachers to guaranty the relevance of the system and its products. Similarly, Osokoya (2012) explained that for teachers to operate and complete effectively and efficiently, especially in financial management practices, they must imbibe the new technologies and methodologies of the modern times. There are

frequent calls for more explicit research focusing on standards that better prepare high quality teachers. The New South Wales Department of Education (2010) argues for a need to place more of the very high quality teachers into the most challenging schools. Shofoyeke, Omotayo and Ikuerowo (2014) assert that efforts towards getting the best teachers are usually concerned with accountability and quality mechanisms and are closely linked with the action of institutional and professional bodies. Also, all schools want their students to succeed. But schools can only make a lasting difference when they focus on specific goals and strategies for change.

School improvement planning is a process through which schools set their goals for improvement, and make decisions about how and when the goals will be achieved. The ultimate objective of the process is to improve student achievement levels by enhancing the way curriculum is delivered, by creating a positive environment for learning, and by increasing the degree to which parents are involved in their children's learning at school and in the home. A school improvement plan is a road map that sets out the changes a school needs to make to improve the level of student achievement, and shows how and when these changes will be made (Park, Hironaka, Carver and Nordstrum, 2013). School improvement plan helps principals, teachers,

and school management boards answer the questions “What will we focus on now?” and “What will we leave until later?” They encourage staff and parents to monitor student achievement levels and other factors, such as the school environment, that are known to influence student success. With up-to-date and reliable information about how well students are performing, schools are better able to respond to the needs of students, teachers, and parents. A school improvement plan is also a mechanism through which the public can hold schools accountable for student success and through which it can measure improvement.

One of the first steps, a crucial one, in developing an improvement plan involves teachers, school management board, parents, and other community members working together to gather and analyze information about the school and its students so that they can determine what needs to be improved in their school (Chikobi, 2000, Ezumezu, 2014, Chikobi & Ezumezu, 2018). As the plan is implemented, schools continue to gather this kind of data. By comparing the new data to the initial information on which the plan was based, they and the public can measure the success of their improvement strategies. Real change takes time. It is important that all partners understand this as they enter into the school improvement planning process. Incremental improvements are significant, and they should be

celebrated, but they do not constitute lasting change. In conclusion, the most effective school improvement programs assist schools to build capacity for positive change; both the readiness to change and the internal capacity to manage the change process.

### **Secondary School Facility Maintenance**

Improving secondary schools in Anambra State is onerous for achievement of the educational goals of learning and moral character requisite of self- actualization and good citizenship. One of the areas of the school that require urgent improvement is that of physical facilities.

Physical facilities consist of school buildings, school grounds (plants) and equipment that provide in the school to facilitate teaching and learning. These are resources that should provide for optional use of both the students and their teachers. Encyclopedia of Education (2002), stated that the school facility consists of not only the physical structure and the variety of building systems, such as mechanical, plumbing, electrical and power, telecommunications, security and fire suppression systems but that the facility also includes furnishings, materials and supplies, equipment and information technology, as well as various aspects of the building grounds, namely: athletic fields, playgrounds, areas for outdoor learning and vehicles access and parking.

## **Importance of Sports in Secondary Education**

Another area of secondary school in Anambra State that needs immediate improvement is area of sports and the sporting facilities. Sports are the various activities which man engages in from childhood to adulthood which promotes the acquisition of mental, physical, spiritual, aesthetic, emotional and educational well-being to make the individual contribute meaningfully to the development of the society (Okediji, 2015). Sports are important in secondary education as they support academic objectives. Newman (2005) showed that there is a positive correlation between school sports and academic performance of the students. John and Campbell (2001) attributed sports to the enhancement of physical fitness and good health. Helms and Turner (2005) stated that sports are a potent antidote for emotional stress. Sports among adolescents may also reverse anxiety and depression. The health benefit of sports was investigated by Lopiano (2005) who reported that about 4 hours of exercise a week may reduce the risk of breast cancer in a teenage girl by 60 %, and lay down bone mass which causes osteoporosis.

Sports have co-existed with education for a very long time. Sporting events such as football, handball and athletics have been integral part of secondary education in Nigeria. Sport was inculcated into the Nation's

education curriculum as Physical and Health Education in 1904 (Okediji, 2015). Since then, secondary education has provided a good platform for students to identify their sporting talent, which has become the sole profession of many Nigerians.

In their study on the benefits of sports in secondary education, Ongong'a, Okwara and Okello (2010) reported that sports improve students' self-esteem, confidence, communication skill, retention rate, social harmony, discipline and reasoning ability. Recreational activities such as Ludo or cards add enjoyment and longevity to the lives of the students, promote social and cultural integration, reduces tension and emotion, widens students' outlook and horizon, develops basic skills needed in games and sports and helps in the correction of metabolic disorders, dietary disorders and postural defects such as diabetes, obesity and scoliosis (Badmus, 1999).

### **The Role of School Library in Secondary Education**

Urgency of need for improvement of secondary schools in Anambra State in area of library services and facilities is uncontroversial. Daniel (2004) defined school libraries as libraries in primary and secondary schools whose collections are mainly for the young; a center for a wide variety of educational media such as books, magazines, newspapers and pamphlets, records and tapes, maps, films, photographs and painting; included also are



equipment such as projectors, motion pictures and tape recorders. Thus, school libraries are sometimes referred to as media center, resources center or instructional material center. According to Morris (2004), the school library exists to provide a range of learning opportunities for both large and small groups as well as individuals with a focus on intellectual content, information literacy, and the learner.

The role and contribution of school library services in the provision of education at all levels is inestimable. The school library is the center of intellectual activities in a school. Efforts are constantly made by the government to improve the school library services. This is due to the fact that parents, principals and successive governments have recognized that the presence of functional school libraries is essential to the educational development of the nation. This was clearly demonstrated in the National Policy on Education which clearly identifies libraries as one of the most important education services (Federal Ministry of Education, 2004).

School library contributes to the development of secondary school teachers and students. It enlarges their knowledge and stimulates critical, imaginative and creative thinking. The development of any meaningful educational programme greatly depends on the library. Dike (2000), applauding the gradually evolving educational practice which tends to shift

emphasis from the teacher to the learner, emphasizes that the school library is a reliable instrument for actualizing this much desired educational reform. The power of the library lies in the resources and through interpretation; the resources can influence, modify, affect and even destroy the socioeconomic, political and physical parameters of the environment.

The school library is a resource center, thus expected to acquire and organize print and non-print materials suitable for the needs of the secondary school teachers and students. It provides materials needed in teaching. If the teachers do not use the library, it will be difficult for them to prepare their lesson notes very well. This will, in turn, affect their teaching and productivity. This will have a detrimental effect on the quality of students. Consequently, the students will be poorly prepared for future academic challenges.

School library encourages student's independent research. The school library enables students to gain access to equipment and facilities which hitherto might not be affordable to them. Such equipment includes computer and internet facilities. The school library equips students with lifelong learning skills and develops the imagination thus enabling them to live as responsible citizens. School libraries and public libraries according to Alan (2007) should be pivotal to the 21<sup>st</sup> century educational experience, and the

base for a positive attitude by young people towards information skills development, lifelong learning and enhancing their life chances.

According to Mokatsi (2005), school library helps to develop a habit of reading both for pleasure and for the purpose of gathering information in young people such as the secondary school students. School library is the one found in primary and post primary institutions where educational services are offered to patrons of the library. Adams (2006) sees school library as the heart and soul of the educational system, thus, the role of school library in any school in Nigeria cannot be overemphasized as the library provides the necessary impetus to all categories of learners in schools through the provision of print and non-print materials to aid learning.

Daniel (2004) observed that the library remains the power house of educational institution and that an education institution without a library is like a motor car without an engine and a body without a soul. Smith (2002) opines that the school library is the backbone of functional education without which academic excellence cannot be achieved. Obviously speaking, both the library and the school are inseparable twins that one ceases to function well without the other. Ironically, however, one still finds in Nigeria, some primary and secondary schools been run without libraries. Daniel (2004) stressed that both the library and the school serve the same

purpose to achieve a common goal; that the school educates the student through the help of teachers while the library on its own offer tutorial lecture materials to aid verbal classroom teaching which is referred to as silent function of providing materials for the pleasure of students. The library therefore complements the school by encouraging private study, which is required by students and teachers who want to attain an academic height. The school library thus, stands as a symbol for the truthful expression of man's knowledge and experiences. The extent to which many young people will be creative, informed, knowledgeable and exhibit the trait of a well cultured individual within their own years will be shaped by the boundaries of the content of the library resources available within the support of the school. The school on its own may not be able to achieve the laudable goals of Nigeria education without the library.

According to Daniel (2004), school library helps to identify and provide adequate and comprehensive teaching and learning resources in different formats which will meet the intellectual and recreational needs of both teachers and the students; it systematically organizes materials for easy retrieval access and utilization; it helps to develop various skills, learning and information enquiry skills in students; it relates resources and services to the school's curriculum, extracurricular programme and anticipated

requirement for all teaching units of the school. Daniel (2004) also emphasized the need to periodically evaluate the resources and services of the school library to determine their relevance to meeting the needs of the teachers and students.

The current decline in international oil price has adversely affected the economy of Nigeria. Sequel to this, stringent measures are currently put in place by the government to ensure that institutions judiciously utilize the limited resources available to them. In line with this, the need to imbibe a good maintenance culture by the secondary school principals in Anambra State cannot be overemphasized.

In the context of the present research, maintenance can be defined as the act of keeping or restoring a facility in its normal state for the facility to be effectively functional. The United States Department of Education (2008) described facility maintenance as the practice of coordinating the physical workplace with the people and the work of the organization by integrating the principles of business administration and architecture with the behavioural and engineering sciences. According to the United States Department of Education (2008), school facility maintenance is the application of scientific methods in the planning, organizing, decision-making, co-ordination and controlling of the physical environment of

learning for the actualization of the educational goals and objectives. Such physical environment includes classroom, library, laboratory, school compound, convenience, etc. Mbipom (2002) listed school facilities to include the internal and external arrangements of the buildings, equipment, grounds, surroundings, general appearance which include the flower beds, paths, orchards, shrubs, playgrounds, classrooms, assembly hall, dining hall, desks and school farms. These, among others, are physical infrastructure that must be maintained by the secondary school principal.

In the same vein, Ajayi (2007) opined that good maintenance culture of school facilities include all activities embarked upon with a view to sustaining the initial use value of the school facilities. This involves sweeping of the floors and surroundings, dusting, mopping, scrubbing and washing of school facilities, repairs of facilities, pest control, fire prevention and safety. Stressing the need for maintenance of school facilities, Asiabaka (2008) is of the view that available facilities in most schools may be regarded as obsolete in terms of quality and quantity, as they may have been provided when the student population was reasonably low. The author also opined that the time it takes for a structure to become obsolete is a function of the quality of the original construction and material as well as the quality of housekeeping and maintenance.

For a principal to adequately maintain all the facilities in the school there is a need for adequate planning on the modalities to be adopted for such maintenance. Choka (2012) defined planned facility maintenance as a programme form of maintenance of facilities to meet a defined level of service at a cost consistent with the maintenance objectives. Planned maintenance ensures the establishment of good maintenance culture. The essence of planned maintenance is to minimize unforeseen faults in any school facility, maximize the performance life of the facility and reduce overall cost of educational output.

Planned maintenance has been categorized into different strategies by different authors of educational management. Ehiematalor (2001) categorized it into preventive, periodic, recurring and emergency maintenance. Ezenwa (2001) categorized it into emergency, preventive, recurring, periodic and differed maintenance. Again summarized the strategies of other authors into two broad categories; a short range and long range strategy of planned maintenance culture. Long range maintenance focuses on a general plan for improving the maintenance function of the institution; the possibility of establishing a training programme for crafts and supervisory personnel, establishing work methods and improving objectives,

an equipment replacement schedule and identifying future capital requirements that will be needed.

Ezenwa (2001) subdivided short range planned maintenance into annual, daily, emergency and preventive plans. The annual planned maintenance is devoted to the establishment of schedule of labour distribution throughout the school and schedule for major production shut down such as major overhaul of rehabilitation of machine. The daily planned maintenance is devoted to scheduling time for jobs, determination of a completion date, establishing a list of materials and equipment, estimating the amount of labour required, delivery of job instructions to workers and preparing all necessary work orders and requisition for materials. Emergency planned maintenance is to develop a list incorporate feedback from supervisory personnel, establish a written procedure to address emergencies and make provisions for personnel training in emergency procedures. The preventive planned maintenance includes periodic inspection of school buildings, facilities, equipment to discover conditions that may lead to production or material break-down. It also ensures the upkeep of the assets by correcting defects while they are still in a minor state.



Similarly, Ajayi (2007) identified five types of maintenance in the school system. These include corrective maintenance, concerned with repairing faults such as electrical faults in the school building and mechanical faults in generating sets and vehicles on time; preventive and predictive maintenance, concerned with maintenance carried out to prevent break downs; shut down maintenance, concerned with the shutting down of a school facility or part of it in order to carryout maintenance work; running maintenance, concerned with the maintenance carried on while the facility or a component of it is operating and break down maintenance, which focuses on rectifying breakdowns in any component of the school facility.

In adopting any of the above planned maintenance strategies, the principal must weigh the prospects and consequences of the strategy based on available resources. This is so, as the management of academic and administrative affairs of secondary schools naturally falls within the purview of the principal. Even though all staff and students must put their hands on deck to ensure good maintenance culture of all school facilities, the principal is at the fulcrum, as he/she leads the management team that ensures maximum implementation of any planned maintenance culture strategy. Sequel to this, the principal must understand the role of school managers to effectively manage not only staff but the facilities to meet the overall

objectives of the school system. According to Ukeje (2000), the unsatisfactory performance in schools experienced by students is attributed to lack of basic infrastructure, lack of adequate and accurate statistics, inadequate funding, embezzlement, bureaucratic bottleneck and poor attitude to work.

Generally, the principal's responsibility in the management of educational facilities entails bringing together individuals as a group that will control, coordinate and articulate activities to achieve tangible and holistic learning for the overall benefit of the society (Omokorede, 2011). Buttressing this assertion, Ebong and Agabi (2011) posit that school management by principals is the totality of efforts that are brought to bear in the provision and delivery of education to ensure that both human and material resources allocated to education are used to the best advantage in the pursuit of educational objectives and goals. The school management team headed by the principal must, therefore, develop, support and equip staff with knowledge and skills to respond positively to the ever changing phenomenon of education to meet contemporary societal challenges.

Abdulkareem (2011), opined that to achieve this, there must be continuous increase and adequacy of educational facilities, because the existing ones are often overstretched, poorly maintained and cannot provide

and foster desirable, creative and harmonious problem-solving skills. In educational institutions, facilities constitute essential inputs, which create favourable learning environment, facilitate interaction and enhance achievement of educational objectives (Oyesola, 2007). In essence, the school curriculum would not be meaningful and functional if required facilities are not provided in adequate quality and quantity at appropriate times through the principal's administrative finances (Uko and Ayuk, 2014).

Good maintenance culture ensures that a school plant is well taken care of and can be utilized more effectively and efficiently. According to Obi (2001), school plant is the school space, which includes the site, building, equipment, utilities, permanent and semi-permanent structures such as machines, laboratory equipment, black board, cleaner's toll, safety equipment and others. Similarly, Okorji and Unachukwu (2014) stated that physical facilities consist of school buildings, school ground and equipment that are provided in the school to facilitate teaching and learning. In other words, the term school plant is more than the school building and the piece of land on which it is situated. Good maintenance culture by the occupants and users of the school plant prolongs the lifespan of the school plant. Asiegbu (2014) emphasised the responsibility of the school head to inculcate good maintenance culture in the staff and students. Okorji and Unachukwu

(2014) opined that administrators must ensure that buildings and equipment are maintained and kept safe for student and staff use, and that obsolete equipment and worn-out parts and dilapidated buildings must be replaced with new ones. The authors also stated that school environment must be attractive to engender a sense of pride and boost morale of both teachers and students.

The need for more school plant usually arises in most secondary schools because of the prevailing attitude to maintenance of existing school plants among educational administrators and school staff. Obi (2001) explained the non-availability of provisions for school maintenance in state and federal annual budgets for education. Although Asiegbu (2014) maintained that it is usual to occasionally allocate for rehabilitation of school buildings and classrooms by the government, but such allocations are made when it is obvious that many school buildings are in a dilapidated state. Asiegbu (2014) noted that lack of regular maintenance by the government and lack of necessary care by school staff and students contribute in no small measure, to the rapid deterioration of the buildings. Nevertheless, the Education Sector Support programme in Nigeria (ESSPIN) (2009:8) identified the following as common problems which lead to poor condition of school buildings in Nigeria:

1. inadequate foundations that soon result in cracked walls
2. very poor slabs, and consequently, weak and damaged screeds
3. poor quality timber roof materials which are not treated against termites
4. poor quality concrete blocks in the walls
5. roof sheets of inadequate gauge and poorly fixed
6. poor quality timber ceiling
7. poor quality window and door frames
8. poor quality furniture
9. poor and often, no maintenance

According to Yusuf and Adigun (2012), some of the problems militating against the maintenance of facilities in Nigerian schools include enrolment explosion leading to excessive pressure on existing school facilities, inadequate funds due to competitions for funds by other sectors, inadequate or outright lack of experts (artisans) to handle and repair the modern gadgets, over centralization of authority and duty and non-challant attitude of school heads, teachers and students to government property. It is the role of the secondary school principal to imbibe, promote and sustain good maintenance culture in secondary schools. The obsolete and inadequate structures in Nigerian schools need to be restored to optimum working

condition and maintained to ensure the continuity of the system and make teaching and learning more effective.

### **Financial Management Practices of Secondary School Principals**

Managing funds is one of the major tasks of a school head. The success of any school programme depends very much on the way the financial inputs are managed and this, in turn, affects the overall performance of each school. It is therefore important that all secondary school principals have a sufficient knowledge of finance to be able to be effective financial managers.

However, financial management is one of the areas where many practicing heads have had neither preserves, nor in-service training prior to their appointment and this has contributed to the failures of many schools. As a matter of fact, without a good financial management, the programme of educational institutions will not be properly implemented. In fact, the importance of good financial management cannot be over-emphasized. Good financial management, according to Ogbonnaya (2000), leads to increase in the output of fund utilization and to proper allocation of the funds among competing alternatives. Financial management in schools, according to Norton, Greer, Harrington and Long (1981) consists of three basic elements. These elements include: Education plan, Revenue Plan and Spending Plan.

Education plan refers to the objectives of the education programme or the desired outcomes that are to be achieved as a result of the expenditure of money. Education funds are usually spent to achieve educational purposes. In order to manage education funds the principal should be aware of the functions that the school is supposed to achieve. The function of the principal is therefore to organize and utilize resources in order to achieve the aims of the school.

Revenue plan refers to the ways to obtain needed resources. A principal of a school should be aware of the various sources of funds for the operation of the school. A school owned by the government will ordinarily derive most of its financial resources from the government but the principals of such school should be aware that there are other avenues for the schools to generate some funds of its own. Some resources may be generated through Parent-Teacher Association or through fees.

Spending Plan refers to the activities and materials that would be used to achieve the desired outcomes. The generated revenue has to be spent judiciously so as to achieve the objectives of the school. In Nigeria, government is the main source of funding of schools. Usually there are two main categories of such funding namely:

1. Capital (development) funding

## 2. Recurrent funding

Capital funding should be a concern of the head of school directly but often decisions are made at higher levels without consultations. This is because it is money provided for the growth and development of the school.

Recurrent funding is the provision of money to run the school for a particular financial year and is managed by the school principal. Recurrent funds are based on the principal's estimate of the money needed for the school to operate properly during the next financial year. In the initial stage the money requested in different areas of school management is entirely dependent on the principal's awareness and knowledge of what is needed and what may be obtained. A submission of the principal to the funding authority is the main source of information used to allocate fund. Therefore in order to secure adequate recurrent funding the secondary school principal must know how to prepare an annual budget for his or her school and must be aware of the limitations of the government to cover all expenditures, particularly in innovative activities which often help to distinguish one school from the others. In such areas, additional funding from non-governmental sources like P.T.A., the community and other school bodies will be needed.



Unfortunately, the ability of government to pay for basic capital and recurrent expenditures is highly limited. However, according to Federal Ministry of Education (2004), prior to 1970, financial management of schools was the responsibility of the Voluntary Agencies and the regional Ministries of Education. The principals of secondary schools, acting as agents of both the voluntary agencies and the government, collect all tuition, boarding and other fees as well as the grant-in-aid made to the schools. Central to any consideration of financial management is the budget. The school heads prepare the budgets which will be approved by the School Committee or Board of Governors and passed on to the Ministry of Education for final vetting and official approval. Also, the school accounts are usually audited by auditors appointed by the proprietors of the school, with the approval of the Regional Minister of Education. However, after 1970, there was a change in the financial management of schools. It is now controlled by the State Governor in all its ramifications—Ownership, administration and funding of education.

The State School Board and State Educational Commission issue financial instructions to the principals that collect all fees and levy and pay same into the government treasury. Mgbodile (2000) observed some

important facts about school finance and management, which include the following;

1. Education at all levels is fee-paying and the fees paid have continued to increase as the costs of education increase
2. Governments in Nigeria have devoted a substantial percentage of their annual budgets to education
3. Under no circumstances can education be regarded as free, since it must be paid for, either by public taxation and levies or through the payment of fees of all kinds by parents and guardians

The Federal Government provides funds to federal institutions throughout the country. For instance, the Federal Government through the National University Commission provides funds which will help Universities to meet their capital and recurrent expenditure. The state government fund secondary and tertiary institutions in their area of jurisdiction. However, in spite of the efforts of the different arms of governments of the federation and the huge amount of money expended, educational institutions still lack funds to implement all their programmes. It is obvious that inadequate financial resources will certainly have the effect of limiting the educational development policy of both the federal, state and local governments.

This fact has been acknowledged by Amanchukwu and Ololube (2015) who stated that inadequacy of financial resources in the state will certainly have effect of limiting the educational development policy of both the state and its local government. The successful implementation of a programme may be determined by the amount of money that would be available to the school system. If there is no financial support, the school programme may not be carried out effectively. According to Ibekwe (2004), financial resources are used to procure the needed materials and equipment and pay the necessary skills. Some funds are basically used to erect classroom blocks, toilets, halls etc.

There are basic financial records kept in schools. According to Regina (2011), school records are very important documents and great care should be taken to protect them from hazards and deterioration. Regina (2011) opined that their importance is so great that often a long period of time is prescribed by Law for their preservation. The author further stated that records tell the historical background of a school, serves as a source of useful information to the principal's successor and to outside researchers and they offer basis for appraisal by inspectors. It is important therefore that the school records should be properly kept and preserved, as poorly kept records provide a distorted and misleading picture of a school.

The Federal Ministry of Education and Youth Development (1993) states that the school head, as a public employee and the accounting officer, must be guided by the basic framework and mechanisms of financial management before he can keep an appropriate record. They include:

1. Keeping accurate financial management
2. Flexibility and freedom with responsibility
3. Vehement (switching expenditure);
4. Purchasing freedom
5. Financial policies
6. Proper allocation of funds

Complete and accurate financial information must be presented and it must be properly done for effective, and prudent management in a system. This information should include sources of revenue and accurate entry of expenditure, avoiding errors or omissions as much as possible. Proper presentation further demands that the school head must always put any required financial information under the correct heading and in the correct place. The information should arrange under broad headings, such as transport, and then put under smaller headings, such as petrol, vehicle maintenance. Preferably, the information presentation should be under appropriate, clearly understood headings in a layout based on the way in

which education is actually provided. This will help when comparing costs of the range of services offered by the school.

In managing school funds, the principal should enjoy some financial freedom and flexibility to enable him considers a range of options. This demands a high sense of responsibility in order to use the freedom and flexibility effectively. The principal should enjoy freedom of purchase. Lack of purchasing freedom restricts the freedom of schools as consumers and delays the purchasing process.

The school should also have financial policies to guide the financial administrators and managers. These policies will assist financial control and regulate the processes of receipting, record keeping, withdrawing and expending funds. However, these policies should not clash with the official national policies on school finances. To manage the school finances the principal should be conversant with what each department has and what it needs. The principal should involve his teachers and heads of department in this process.

The Public Education Edict (1970) of the former East Central State enumerated some statutory financial records, which must be kept in schools. These records have legal backing and it is mandatory on every head of post-primary school to keep them. They include register of attendance and fees,

school cash book, and farm records. Olagboye (2004) considered record of attendance and fees as very important records, which every school must keep. Each class in the school should have one, indicating the name of the students and class attendance. On the use of register of attendance for the recording of fees, some school authorities prefer to have separate book that can be sent in to the central office for checking.

It is necessary that the school head that handles a lot of money in the course of a year, should keep a strict record of cash book for proper accountability. The school head should record in the cash book all receipts and expenditures including school fees, craft sales among others, and also should be able to produce receipts for all sums of money paid out. In almost all the schools, impress accounts are kept. Revised financial regulations defines impress account as “all sums advanced to officers of the government to meet expenditure under the current estimates for which vouchers cannot be presented immediately to the accountant general or sub-accounting officer for payment”.

It holds that all impress holders should keep a cashbook and will record therein all receipts and payments separately from the general cash book. We have two classes of Impress standing and special impress. Standing impress may be replenished from time to time during the financial

year concerned by submitting periodic vouchers to the sub-accounting officer for reimbursement while special imprest is the one granted for a particular purpose which must be retired in full within the period or when services is completed. When an imprest is made, the amount and purpose of requirement must be stated.

The school principal should also be aware that there are procedures for expending school funds. This is referred to as the implementation stage of the budget or budget administration. In practice this is the execution of planned school programme with proper expenditure of funds as shown in the approval budget. The budget becomes a very important document for managing the finances of the school. Before implementing it, there is need to explore its structure so that proper understanding of its basic requirements, as well as the opportunities and threats it may present.

The procedures for expending school funds according to the Federal Ministry of Education and Youth Development (1993) include procurement procedures, proforma invoice, order forms or delivery notes, cheque or financial flexibility. The Ministry of Education issues specific instructions with regard to the spending of an accounting for funds. For example, funds released by the Ministry of Education for one purpose should not be diverted for another purpose. It gives guidance on how much secondary school

principals can spend within the usual procedure on a particular item. It compels the principals to obtain approved authority for spending on an item. All expenditures incurred are recorded in an acceptable manner according to the Standard Accounting Practice (SAP). If the need for expenditure arises, contrary to the approved budget, written authority is usually sought from the Ministry of Education or the governing body or PTA.

It is advisable to use the Tender Board or Purchasing Body to control expenditure. If there is any bidding, it is done by the board of governors through its finance committee. Interested parties are not allowed to supply good/services to the institution. A proforma invoice is issued when payment is made before goods are delivered. When one cannot be obtained, an officer responsible for implementing a task raises a claim in respect of the task and submits it to the appropriate place for approval. Then the funds so approved can be released. The purchase of goods, furniture or maintenance works should be done by order forms. There is the need to ensure that goods and services ordered are delivered before signing the delivery notes. The cheque is made to ensure that the order to pay is legal. There is need to check if the payment claimed was effected, that goods/services paid for were delivered and that the transaction was properly recorded. It is improper to ask the chairman of the board of governors or PTA executive committee to sign a



blank cheque or for a cheque to bear only the signature of one person which is the principal and the bursar.

If flexibility is possible, the total amount of money available to the school can be enlarged and better value gained. This can be done by either borrowing funds from one vote to another or by carrying balances forward. Internal borrowing is justifiable because under-spent accounts can compensate for over-spent accounts. For example, maintenance of vehicles (a very expensive item) may lead to borrowing from general accounts. Internal borrowing also helps to counteract uncontrolled prices and inflation. However, such adjustment must be done with the approval of the governing body. In terms of carrying balances forward, an increasing number of institutions carry forward unspent capitation from one year to another and over-spending is carried forward as a deficit to be paid off next year. There are three advantages of this practice. Firstly, institutions can plan their expenditure outside the limits of one financial year. Secondly, there is no risk of losing unspent funds, and lastly, schools spend less time on administration of funds, because there is no longer any need to balance expenditure exactly.

According to the Federal Ministry of Education and Youth Development (1993), a complete budget is a coordinated financial plan for a

business enterprise, labour costs, miscellaneous expenses and financial operations. Budgeting permits management to plan ahead and to know when to make changes in order to fulfill the plan. The term budget is usually used to mean the expected total revenue and expenditure for each year based on the estimate of the income accruing to government or school organization. Budgeting is a veritable method in management science of maximizing the benefits of limited resources. It involves analyzing the past, permitting its experiences to guide one's projection into the future for hopeful realization of goals.

The importance of effective financial management in Nigerian secondary schools cannot be over-emphasized. In fact, adequate financial management has a lot of advantages. In discussing the nature of financial management in schools, the basic financial techniques used for the effective and efficient use of the available resources will be highlighted. These techniques are budgeting and auditing. The above statement was confirmed by Cooper, Nisonoff and Speakman (2001) who emphasised that budgeting allows policy-makers to explore the equity, efficiency, and effectiveness of spending. Budgeting is a process of preparing a statement of the anticipated income and the proposed expenditure. In other words, it is a process for preparing a summary of the programmes of the school reflecting the

expected revenues and expenditures. This statement is the school budget which guides a head through the various school activities, as well as towards achieving the objectives of the school.

Moreover, since funding is the life-wire of any institution, adequate funding is very important for an educational institution to function effectively. This calls for a good budgeting. One way of stretching available funds is through effective budgeting. Simply put, a budget is a plan; it could be financial or otherwise. Ezeocha (2002) defined budgeting as an aggregate of educational plans with an estimate of the receipt and the expenditures necessary to finance the services and facilities required to provide the desired educational programme in effect. He maintained that in school management, budgeting refers primarily to the physical interpretation of educational programmes. According to him, it is a systematized statement showing the various sources of school money and the educational services to be provided with this money during a given period of time, usually one year.

In a school system, the revenue for a given budget period is at fixed level. Institutional elements compete with one another for the limited resources. Through the budget process, allocation of resources is often determined on an advocacy basis. This means that those programmes which demonstrate the highest socio-economic benefits for their cost would receive

highest funding priority. This is in tandem with the bucket theory of financial management. Sound budgetary principle and practices constitute perhaps the most important aspect of effective resource management.

Adams (2006), views budget as a future plan of action for the whole organisation or a sector thereof which is expressed in monetary terms. It can also be seen as a plan quantified in monetary terms, prepared and approved prior to a defined period of time usually showing planned incomes to be generated and/or expenditure to be incurred in that period and the capital to be employed to a giving objectives (Lucey, 2007).

The above author maintained that Budgets are plans that deal with future allocations and utilisation of resources to different activities over a given period of time. For any organisation to make progress or achieve its set goals, it needs capital and to be able to make profit, it requires planning of its resources, which can only be achieved through budgeting, hence budgeting serves as a tool for financial planning. Budgets are formal quantitative statements of the resources allocating for carrying out planned activities of an organization over given period of time. They are the most widely used means for planning and controlling activities at every level of an organization. A budget indicates the expenditure and revenue planned for some future date. The planned figures become the standard by which future

performance is measured. A budget is therefore, a detailed commitment to plan of action. In this respect it differs from a forecast, which is merely to occur if no positive planning action is taken. The best laid down plans may fail either because the persons involved in executing them fail or there is an occurrence of unfavorable events which are external to the people and beyond their control.

A budget has been defined by Chartered Institute of Management Accountants (2000), as a financial or qualitative statement prepared and approved prior to a defined period of time for the purpose of attaining a given objective. It may include income, expenditure and the employment of capital. The institute also defined budgetary control as “the establishment of budgets relating the responsibilities of executives to the requirements of a policy and the continuous comparisons of actual with budgeted results, either to secure by individual action the objectives of that policy or to provide a basis for its revision. Lucey (2007), in support of the definition of Chartered Institute of Management Accountants (2000) defined budget to be a plan quantified in monetary terms, prepared and approved prior to a defined period of time, usually showing planned income to be generated or expenditure to be incurred during the period and the capital to be employed to maintain the given objective.

From the above definition, one can as well state that budget is an aid to making and coordinating short range plan; a device for communicating plan and objectives to various responsibility centres and a basic evaluation of performance. Therefore, it can be said that budget is a parameter which measures the actual achievement of people, departments, ministries and firms, while budgetary control ensures that actual results are positively or negatively in accordance with the overall financial and policy objectives of the establishment.

However, in some secondary schools, this issue of budget is being neglected, but it is a powerful instrument of planning, and when an organization or institution lacks a good plan, the success of the organization is hampered and frustrated. Budgets are estimates of income of financial situation which may or may not be reliable. The forecasts may be revised during the course of the year. However, any decision to change the budget ought to follow the same procedure and restrictions as the main budget so that the budget remains a meaningful document and an effective tool of management and forecasting. Monitoring and supervising the school budget goes on throughout the year. However, at the end of the year, the total amount of income and expenditure is consolidated in a yearly financial account which is drawn up according to a strict procedure. This makes it

impossible to camouflage operations in the books and makes it possible for the Ministry of Education and other bodies to check the amounts.

In controlling a school budget, great understanding of the financial status of the school and its priorities for expenditure is required. Controlling the budget means controlling the votes, that is, ensuring that votes are not overspent, and that money received is put under the appropriate vote headings. Before agreeing to any expenditure, it is right to check the vote first to ensure that there is enough money to cater for the expenditure. If there is no money then the expenditure should either be abandoned or permission can be sought from the appropriate authorities to re-allocate funds on the vote.

Okogwu (2013) emphasised that hat budget serves as a real guide to spending, thus, the need for proper control of the budget in order to avoid budget deficit which are incurred as a result of unnecessary extra- budgetary spending. Similarly, since the funds provided are never enough or they are grossly inadequate, this calls for effective planning by the principal (financial manager) who is the chief accounting officer. The principal should be acquainted with scientific approaches that are vital to effective resource management. One thing is to have a budget. Yet another is to follow it strictly. For any particular budget to be meaningful it must be put into

operation. This view supported by Adams (2006) who explained that a budget is not an effective instrument for implementing an educational plan if it is filled away and referred to only at intervals. Programmes must be organized, person must be employed, supplies must be purchased, and buildings must be constructed, equipped, maintained and operated.

In addition, for any budget to yield the expected dividend there must be control. Financial control comprises all the methods and measures established by the management within the business to safeguard its assets, secure the accuracy and reliability of its record, promote operational efficiency and encourage adherence to policies laid down by management. Financial control is established by an organization to ensure that its financial position is correctly presented at appropriate intervals. In as much as financial control is necessary, there are also certain documents that should be used to ensure efficient control. These documents include receipts, invoices, contracts, requisition, purchase orders, payroll and other related documents.

According to the Federal Ministry of Education and Youth Development (1993), budgets can be designed in many ways, but in the case of schools, two basic designs have proved to be more effective. They are the performance budget for school programme budget design and the traditional



or line-term budget design. The performance budget is the budget which serves as an instrument for carrying out a school plan.

The emphasis in this budget design is what is going to be done and on the benefits accruing to the school. In this budget design, not only the income and expenditure are stated but also a brief description of what is to be achieved after each item of expenditure will be included. Line-term budget design requires listing the estimated income and items to be funded. The emphasis is on the issue of financing rather than on what is to be achieved. In both cases the budget design provides extensive and accurate estimates of income or receipts and expenditure. According to Ikediugwu (2007), the concept of a good budgeting is synonymous to every other endeavor in life that is geared towards successful implementation of laid out programmes in any educational system. It provides smooth execution of mapped out intentions that devours the wheels of carrying out educational programmes.

The schools' income mainly falls into two categories. They are tied grants and united grants. The tied grants are grants which come mainly from government and they are clearly earmarked for a specific purpose, such as teachers' salaries, maintenance of building and construction. These grants cannot be re-allocated at the school level for any other purposes. United

grants are grants for use on expenditure items determined as priorities in the school. These include contributions from local authorities and community groups, for example, the P.T.A (Ikediugwu, 2007).

### **Importance of Funds in Execution of Secondary Education Programmes**

Good schools and educational programmes are more likely to be found when people demand them and sufficient funds are available to ensure that adequate opportunities can be provided for all who will benefit from educational and training experiences. In order to achieve this, fund is needed. Fund and education are inseparable. No school can exist without enough funds. In fact, funds are required right from the time a new educational institution is planned because the educational planner cannot plan without knowing whether the amount involved can be raised. Education fund is money or other resources set aside for the provision of educational services. Fund is very important in the implementation of educational programmes in Nigeria. According to Ogbonnaya (2000), funds are required for enhanced welfare of students and staff, in projects such as erection of school buildings and school office furniture, the payment of staff salaries, allowances and their fringe benefits, provision of amenities to staff such as accommodation and pipe-borne water. The provision of good staff welfare depends largely on the amount of fund available.

Fund is very important for the selection and obtaining of appropriate instructional materials for implementing educational programmes. The procurement of instructional materials such as chalkboards, chalk, books and other instructional materials will not be possible, unless fund is made available. On library equipment, every educational institution should have a library fund not only for the construction of library blocks but also for the procurement of books, journals, films, periodicals, overhead projectors and even computers for the collation, storage and retrieval of information. Library is very important because it will enable the students to have more books at their disposal and this will widen the horizon of their knowledge. They will be able to read wide and know more about their subject, school and about the society in which they live (Mgbodile, 2000).

Sequel to the need of laboratories in secondary schools, fund is also essential for the procurement of the laboratory equipment, which both teachers and students will use in teaching and learning. Subjects such as physics, chemistry, biology, home economics, technical drawing, wood work and language learning need laboratories, and these laboratories have to be well equipped. Funds are also required for special pupil services such as medical service, clerical service and counseling. Funds must be provided also, to hire drivers of school vehicles to ensure easy movement of staff,

students, equipment and materials from one place to another. Funds are also needed for the organization of seminars, workshops and conferences. Education is a dynamic venture, it is never static. In other words, education changes as the needs and aspirations of the society changes. These needs and aspirations can only be made known through conferences, seminars and workshops. Changes in instructional methods and techniques are also made known to teachers and educators through seminars and workshops. Fund is needed to organize such programmes.

Fund is needed for the provision of public relation. The importance of good public relation in the school cannot be over-stated. No school has ever operated in a social vacuum. More than any other public institution, it derives its existence and life blood from the community which supplies the materials and human resources used in the school. For effective school operation and administration, the community must be well informed about the work, needs and problems of the school. Fund is necessary for effective dissemination of information to the community. Fund is needed for the implementation of school policies and programmes. The progress or failure of any school programme depends mainly, although not entirely, on the amount of money being used for its implementation. For instance, the Federal Government embarked on the Universal Basic Education (U.B.E.),

geared towards free education from primary to J.S.S. III students. This type of programme and others require funds for it to be effectively and efficiently carried out. Funds are also important for the implementation of other extra-curricular activities. With enough funds, activities such as educational tours and excursions can take place. Educational tours and excursion of both the staff and students of the school will help them to acquire more knowledge, which will help them to improve both academically and socially. With enough funds, the principal or the teacher in-charge can engage the students in co-curricular activities such as music and sports. The money will be used for the provision of the necessary materials and equipment that will be required.

In conclusion, fund is very important in implementing educational programme at any level of education. Education consumes a significant amount of resources in almost all countries. A certain minimum level of educational provision is generally assumed to be necessary in order for a country to attain a reasonable high rate of economic growth. In Nigeria, the story is the same. A certain minimum level of educational provision is needed to make education more functional, hence the importance of fund for secondary educational programmes. Obi (2003) is of the opinion that fund is

the life wire of any organization as long as the management is prudent. Thus, procurement of fund is an important aspect of financial management.

### **Sources of Funding Secondary Schools**

Schools depend on various sources for their revenue or funds for the maintenance of the institution. The sources vary according to the proprietorship of the school, its policy regarding revenue collection and its financial status. However, According to Ogbonnaya, (2000), the sources of funds available to educational institutions include: School fees, government grants, proceeds from school activities, community efforts, donations from individuals and charity organizations, endowment funds and petroleum trust fund. Revenue can also be derived from other sources such as the proceeds from sales of the school magazine, or from pupil's activities such as dramatic performance. Edem (2006) was of the opinion that government is one of the most important sources of revenue for public schools except in some very few cases of private and independent schools, which do not receive government grants.

The report in Nwangwu (1998) identified the following sources of funds to education:

1. Revenue allocation from the consolidated funds also called the federation account.

2. Education Tax Fund, which consists of 2% tax collected by government from the profits declared by companies operating in Nigeria.
3. The annual budgetary allocations to education by the Federal and State Governments.
4. Internal institutional revenue generated through business ventures like consultancy service.
5. Partial recovery of academic costs through fees, levies etc.
6. Funds from alumni association.
7. Private sector contributions
8. Voluntary agency contribution and donations from philanthropic individuals and foundations.

Nwoye (1998) developed the above eight sources into more specific items which include government budgetary allocations, community assistance, grants from local government, tuition fees and other charges, part-time programme fees, special grants, donations, levies, interest from deposits, consultancies, foreign aids or assistance and sale of application forms.

However, Kamal and Bener (2009) observed that financial problems arise from the desire to increase students' intake unlike simultaneously keeping the quality of education at a high level and in the face of an increasing

burden of education and government. Thus, financial problem may not only be due to poor management of available funds, but partly due to need for more resources to accommodate high student population. Such resources can come from appeal funds, earnings from outside investments or yields from internal investments. Similarly, the PTA. of Urban Girls' High School Ekwulobia had once donated/contributed two hundred naira per child (N200.00) for the building of school block. Right now the school is having a little face-lift. That notwithstanding there is still the general view that most schools often get into financial difficulties by planning expenditures without careful regard to available income. Unplanned expenditure outside the budget may also be responsible for financial problems.

Furthermore, most of the efforts of the PTA are generally in the areas of capital intensive projects. As a result such projects call for outside assistance other than the government. A creative principal would know how to allure the PTA for the provision of the basic needs of the school. Such as building of halls, classroom blocks, dormitories, provision of water for their toilet rooms, fencing/walling of the school compound, erosion control of their compound, renovating of their dilapidated buildings, provision of school vans or to refurbish the school van, planting of flowers/modern plants and employing labourers and a host of other involvements.



For efficiency in management of resources, the national use of funds is as important as the availability of the resources. To guarantee in rationality, models for appraisal should be employed to direct financial managers. Such models include Planning Programme and Budgeting System (PPBS), Management by Objective (MBO), etc. Omoregie (2005) looked at the external and internal sources of fund and observed that the level of funding was very inadequate and much was still desired to meet up with the inflationary pressures. Jaiyeoba and Atanda (2003) delved into the financial decision processes, the budgeting and budget implementation process, the control system of capital expenditure, and stated that one of the systems of efficiency on the part of the management of any organization is their ability to adapt to changing situations especially with regards to financial resources. They recommended that the adoption of PPBS was the most efficient and effective budgeting system in the periods of resource scarcity.

Eyiuche (2014) reported that donations and endowment by philanthropists is a key strategy for involving communities in the funding of education in Nigeria. This is achievable if government initiates policies and provide incentives capable of enhancing community participation in funding education in Nigeria. Also, Ayeni, Adedeji, Suleiman and Arikewuyo (1992) suggested additional sources of funds for education. These are consultancy

services fund raising activities, endowments and sales of agricultural products. In the same vein, schools could provide consultancy services to the community and also organize fund raising activities, through the support of town unions.

### **Role of Secondary School Principal in School's Financial Management**

At the head of every secondary school in Nigeria is the Principal, who is regarded as the chief executive, responsible for all that happens in the school (Oyedeji and Fasasi, 2006). As the chief executive, the principal assigns duties to those who could perform the duties, though all responsibilities still reside in him or her as the accounting officer. However, Arikewuyo (2009) sees the principal as a manager, administrator, exemplary leader, counselor, a public officer, a nurse and even a messenger. In specific terms, Arikewuyo (2009) viewed the functions of the principal as follows:

1. Providing leadership for curriculum development
2. Providing leadership for instruction improvement
3. Creating an environment conducive for the realization of human potentials
4. Influencing the behaviour of staff
5. Supervising instructional activities in the school system

The Common Wealth Secretariat (1993) also adduced the following functions of the principal

1. Manage and deploy school resources efficiently
2. Allocate school accommodation appropriately
3. Ensure satisfactory standards of maintenance and cleanliness of school facilities
4. Organize staff development in school
5. Guide curriculum implementation and change
6. Manage the development appraisal system, whole school evaluation and new integrated quality management system
7. Create a professional ethos within the school by involving staff in decision making and management
8. Manage restructuring and redeployment of teachers

In the same vein, the head of school and their subordinates have the administrative responsibilities of directing available resources towards actualization of the goals. They plan classrooms and out of classroom activities for teachers and students. They also co-ordinate the school activities in order to ensure that many programmes go on at the same time without one conflicting with others. Specifically, they perform the following administrative duties

- Resources and programme planning and policy making
- Sourcing and maintenance of funds and facilities
- Obtaining and development of personnel
- Improvement of instructional programmes
- Student personnel services
- Maintenance of effective interrelationship with the community and external agencies.

Ayeni (2012) has it that the office of the principal is a well-established position of the chief executive who performs staggering range of roles that are enormously complex and multi-tasking (psychologist, teacher, facilities manager, philosopher, security officer, diplomat, social worker, mentor, public relation director, coach, cheer leader etc.), provides instructional leadership by coordinating curricular, co-curricular programmes and is responsible for the general administration of the secondary school.

Secondary schools can only be productive if there is effective and efficient management of the resources by the principal. The role of the principal in school administration involves managing, administering the curriculum and teaching, pastoral care, discipline, assessment evaluation and examinations, resource allocation, costing and forward planning, staff appraisal, relationship with the community, use of the practical skills

necessary for surviving the policies of organization such as decision making negotiation, bargaining, communication, conflict handling, running meetings and so on (Ojo, 1999). All these tasks can be reduced to the following; planning, organizing, directing, supervising and evaluating the school programs. These activities and more are those of the school principal who has to make sure that the activities are all directed towards efficient and effective teaching and learning in the school so as to be able to produce quality outputs.

By implication, the principal of a school is a planner, director, controller, coordinator, organizer, adviser and a problem-solver (Maduabum, 2000). The principal is the person on whose shoulders rest the entire administration, success or failure of the school. The principal identifies and sets goals and objectives of the school, which of course, must be in line with the national objectives, analyses tasks and share responsibilities of the staff according to specialization and expertise (Uyanga, 2008).

The following are therefore, the duties of the principal in ensuring that the multi-faceted problems facing the secondary school system do not hinder the efficient service delivery towards producing quality outputs in this 21<sup>st</sup> century

1. Management of school finance: the principal is the Chief Executive and accounting officer who is entrusted with the responsibility of controlling the revenue accruing from the school and ensuring judicious utilization of PTA levy. In order to raise fund to complement the efforts of the government, the principal can establish a very good rapport with the Parents' Teachers Association board of governors, old students' association and non-governmental organizations, for fund raising activities.
2. Provision and maintenance of physical facilities: Principal must be fully concerned with the physical environment and other facilities around the school. Dilapidated buildings, leaking roofs, abandoned projects, overgrown trees and lawns, dingy and dark buildings, etc. have demoralizing effects on people, especially the adolescents (Obidea, 2006). As a result, the principal has the responsibility of ensuring that these facilities are in good shape. Even with the meager resources at their disposal, they have the responsibility of providing teachers and other instructional staff with necessary resources for effective teaching (Babayemi, 2006).
3. Principal as a motivator: Ajayi and Oni in Babayemi (2006) opined that a school principal must only be trained in the act of administration but must be well-acquainted with the principal that guide and control

administrative processes. As the chief executive, the principal owes it a duty to modify the attitude of the staff and motivate them to put in their best at achieving educational goals through effective teaching-learning process. Motivation enhances job performance (Ajayi and Oguntoye, 2003).

4. Principal as a curriculum and instructional supervisor: The functions of the school principal as a supervisor include obtaining and making available for teachers all educational information, visiting classrooms, often to observe his teachers teaching; inspecting teachers' lesson notes and class register, diaries and teaching aids and offering professional advice for their improvement.
5. Principal as a change factor: When it comes to efforts to improve the quality of school, the principal is the critical person in making change to occur. According to Uyanga (2008), since a school is known to be an instrument of change and reforms in the society, the principal is said to be the pivot of such reforms and changes. This responsibility is very obligatory and the principals are expected to deploy the managerial skills in adapting to this change and effecting it in the school system. The principal is the key supporting agent for change. Although roles of the government according to Federal Republic of Nigeria (2004), among

others, are to oversee, monitor, initial and intervene in major areas of need such as in payment of salaries, provision of infrastructure and furnishing of schools. The actual implementation, which greatly determines success of secondary education programme lies with the teachers. Adamechi and Romaine (2000) stated that the teachers are the principal actors in the implementation of secondary educational policies. In recognition of the important role of teachers in the successful implementation of secondary educational policies, the Federal Republic of Nigeria (2002) specified that teachers must be integral part of the processes of conceptualization, planning and execution of the policies. It is equally important role of the school principal to connect the outside world and its resources to the school and its work. (Hale and Hunter, 2003; Wango, 2009).

The backbone of an institution is finance and the principal is the manager of this finance. The principal is therefore the “officer controlling the vote”. Office of the school principal has been recognized as a key position in administration of schools. The administrative effectiveness and efficiency of the principal in management of the school and human resources tend to determine, to a large extent, the organizational climate of the school especially in the area of finance. According to Ressonng (2012), whether or



not the principal has a bursar, he or she has the responsibility of seeing that adequate financial position is made in the budget for his school.

### **Importance of Financial Resource Management in Secondary Schools**

Financial resources are important organizational resources. No organization has ever succeeded without financial resources (Allis, 2004). Resources are human and materials or facilities. 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 well to source for funds, how to control financial resources through financial controls, prudent allocation of financial resources and accountability measures. It is fundamental for the success of any entity.

Principals must be fully concerned with the physical environment and other facilities around the school corners. Dilapidated buildings, leaking roofs, abandoned projects, over-grown trees and lawns, dingy and dark buildings that were abandoned by the previous government, etc. have demoralizing effects on people, especially the adolescents Obidoa (2006). Now that the dark and ugly cites have been transformed and given a new

look, the principals have the responsibilities of ensuring that these facilities are in good shape. Even with the meager resources at their disposal, they have the responsibility of providing teachers and other instructional staff with necessary resources for effective teaching, Babayemi, (2006). Principal is expected to wear many hats, he/she must be a manager, administrator, supervisor, instructional, accounting officer and curriculum leader.

Mgbodile (2000) opined that the poor state of secondary school environment could be attributed to financial problems such as mismanagement and the economic crunch in the country. The school facility is much more than a passive container of the educational process. It is rather, an integral component of the conditions of learning. The layout and design of a facility contribute to the experience of students, educators and community members, depending on the quality of its design and management. The facility can contribute to a sense of ownership, safety and security, personalization and control, privacy as well as sociality and spaciousness or crowdedness.

### **Empirical Studies**

Some empirical studies have been undertaken on the financial management of secondary school principals as follow:

## **Studies on Budgetary Practices of Principals of Secondary Schools**

Oboegbulam and Kalu (2013) studied budgetary practices of principals of secondary schools in South-East Nigeria. The study was necessitated by the growing concern by education stakeholders in Nigeria over the poor budgetary planning and implementation of the principals of Nigerian secondary schools. The study utilized qualitative approach with questionnaire, check list and documentation as instruments for data collection. Simple random technique was used in drawing 689 principals and 51 account supervisors from a total population of 1093 principals and 79 account supervisors. Findings of the study indicated that principals followed the budget guideline in planning and implementing budget, but rarely buy science equipment, maintain school vehicles, buildings and furniture. Results also showed that the principals do not organize seminars, workshops and conferences, and do not defend budgets with their bursars. The researchers recommended among others, that Nigerian principals should work cooperatively with their staff. They also recommended that state government should equip principals with adequate fund to enable them maintain school buildings, furniture and vehicles. The study is related to the current research because it deals with one of the financial management practices of secondary school principals.

### **Studies on Financial Management on Secondary School's Administration**

Terhile and Ibuh (2014) studied the impact of financial management on secondary school's administration in Zone A Senatorial district of Benue state. A sample of 292 teachers, drawn from a population of 1229 teachers from 90 secondary schools in the Senatorial district was used for the study. A descriptive survey design was adopted in which a 10-item structured four-point rating scale questionnaire was constructed for the study. From the study, the authors observed that prompt payment of staff salaries and allowances significantly impact on the management of secondary schools; also, school fees and other revenue generated significantly impact on the provision of instructional materials in secondary schools in Zone A Senatorial district of Benue state. This study is related to the present research as it provides information on the financial management of secondary schools in Nigeria.

### **Studies on Principalship and Effective Management of Facilities in Secondary Schools in Cross River State**

Uko (2015) sampled 36 secondary schools, with two drawn from each of the 18 Local Government Areas in the State. In the investigation, primary data were collected through questionnaire and personal interview of respondents, while secondary data were collected from checklists, school

records, review of literature, documents, books, magazines, journals and internet, as instruments for data collection. From the analysis, Uko (2015) revealed that there was a strong relationship between the principal's proficiency, creativity and the overall attainment of educational objectives through effective management of secondary school facilities. Findings of the study also indicated that ineptitude, lack of creativity and knowledge, mismanagement traceable to unqualified principals and general lack of will on the part of government or neglect by respective authorities resulted in the poor state of secondary school facilities in Cross River State. Other key results of the study included that laboratories, libraries, classrooms, assembly halls, furniture and technical workshops in 80% of the schools studied were in a complete state of despair; facilities for sanitation, water supply and refuse disposal were either not available or in very poor conditions in 60% of the schools, and only 28% of the schools had custodial staff to oversee some of the school facilities. Uko (2015) recommended that only qualified and competent professionals be appointed to head secondary schools as principals, government should set up a committee or appoint persons saddled with the responsibility of monitoring school facilities selection, procurement, installation, utilization, management and maintenance, principals, teachers and students should be trained to inculcate

maintenance culture in their curricula and that principals and teachers should be exposed to periodic workshops on procurement, management and maintenance of school facilities. Other recommendations by Uko (2015) are that all secondary schools should have custodial staff trained to handle specific school facilities and such staff should report directly to the vice principal/principal and finally, government and school authorities should make adequate annual budgetary provisions for school facilities to allow for periodic replacement, continuity and availability. The study is related to the current research because it deals with the financial management of secondary school principals with regards to maintenance culture.

### **Impact of Accounting Officer in Profit Maximization in Health**

Uwaneze (2014) studied the impact of accounting officer in maximizing profit in health related business organizations in Ahoada-East local government area of Rivers State. The researcher used survey research design for the study. Population of 83 accounting officers in health related business organization in the area, which was purposefully selected from 20 health related business organizations. Structured questionnaire was the major instrument for data collection, with four point response scale. The research questions were answered with the use of mean ratings and t-test to test the two null hypotheses at 0.05 level of significant. The researcher concluded

that there is immense need of an accounting officer in health related business organizations in Ahoada- East for profit maximization. Also, budgeting of financial transactions is also needed to be operated in health related organization should, instead of using untrained relations to occupy the finance officers, an accounting officer who is well trained in the area of accounting should be used for proper and effective performance in enhancing organizational objectives. This study is related to the current research in that it provides information on the need for trained accountant officer to be used in schools for proper accountability.

Oche (2009) conducted a study on financial management practices of secondary schools principals in Benue State, Nigeria. Four research questions guided the stud and two null hypotheses were tested at 0.05 level of significance. The study adopted a descriptive survey design. The population of the study was not sampled due to its small size. The instrument for data collection was questionnaire. Mean and standard deviation were used to answer the research questions, while t-test was used to test the null hypotheses. The findings of the study revealed that budgetary allocation plans are made in collaboration with the heads of department but not strictly adhered to in terms of implementation. Furthermore, the findings revealed that money raised from various sources were included in the school

budget and therefore accounted for. Oche recommended that the State Ministry of Education should organize workshops and seminars that could enhance financial management practices of principals.

The study is related to this present study in the sense that Oche's study investigated financial management practices. The difference between both studies is that Oche's study was conducted in Benue State, while this present study was conducted in Anambra State.

Okon, Akpan and Ukpong (2011) conducted a study on financial management measures and enhancement of principals' administrative effectiveness in secondary schools in Akwa Ibom State, Nigeria. Three hypotheses were tested at 0.05 level of significance. The design adopted for the study was descriptive survey. The population of the study comprised 227 principals from 227 secondary schools in Akwa Ibom State. Stratified random sampling technique was used to select 192 principals for the study. Questionnaire was the instrument used for data collection. The null hypotheses were tested using Pearson's Product Moment Correlation Analysis. The findings of the study among others revealed that there was significant relationship between principals internal auditing and enhancement of principals' administrative effectiveness. They recommended



that the State Secondary Education Board should properly monitor the implementation of tin school budget.

The relationship of Okon, Akpan and Ukpong's study to this present study is that it investigated principals' financial management practices such as budgeting .and .auditing which was also investigated in this study. Both studies differ in location, while the reviewed study was conducted in secondary schools in Akwa Ibom State, this present study was conducted in Anambra State.

Onyeke (2011) conducted a study on the assessment of financial management practices of secondary schools in Nsukka and Obollo Education Zones of Enugu State. Four research questions guided the study and two null hypotheses were tested at 0.05 level of significance. The study adopted a descriptive survey design. The population of the study was 388 respondents. In view of the relatively small size of the population, the entire respondents were used for the study. The instrument for data collection was questionnaire. Frequency counts, mean and standard deviation were used to answer the research questions, while t-test was used to test the null hypotheses. The findings of the study revealed that secondary schools keep financial records and also audit their accounts. It was recommended that

expenditure in secondary schools should be backed with allocation to incur expenditure.

The reviewed study relates to this present study because it focused on financial management practices in secondary schools using a descriptive survey research design. Both studies differ because the reviewed study was conducted in secondary schools in Nsukka and Obollo Education Zones of Enugu State, while this present study was conducted in the six education zones in Anambra State.

Kaguri, Njati and Thiaine (2014) conducted a study on financial management challenges facing implementation of free day secondary education in Imenti North District, Kenya. Three research questions guided the study. The study adopted a descriptive survey design. The population of the study comprised 730 respondents. 250 respondents were drawn for the study using simple random sampling technique. The instruments for data collection were questionnaire and interview schedule. Mean and mode was used in answering the research questions. The findings of the study revealed that financial planning; budgeting is often one with minimal involvement of education stakeholder in the budgetary process. It also revealed that financial reports are poorly prepared while auditing is done in an arbitrary ways. Based on the findings, it was recommended that there is need for

improvement of policy tracking of resources to ensure adequate accountability and utilization of resources budgeted for education in right manner in which can be done through external auditing or outsourcing of the services.

The reviewed study is related to this present study in the sense that it focused on financial management. The study reviewed and this present studies differ in location, while the former was conducted in secondary schools in Imenti North District, Kenya, the latter study was conducted in secondary schools in Anambra State, Nigeria.

Kahavizakiriza and Kisiangani (2015) conducted a study on financial management in public secondary schools in Lurambi Sub-County, Kakmega Country, Kenya. Three research questions guided the study. The study adopted a descriptive survey design. The population of the study-comprised of 187 respondents. A sample of 132 respondents was drawn for the study using simple random sampling techniques. The instruments for data collection were questionnaire, interview schedule and observation schedule. Frequency and percentages were used for answering the research questions.

The findings of the study among others revealed that school do not involve all the people in the school system in budget building, thus, budgets

produced were the work of the principals and bursa and this could have been shoddy. Based on the findings, it was recommended that schools should involve other people in the school system in budget building to provide cost effective educational programs that meet students' needs.

The reviewed study is relevant to this present study because it focused on financial management. The reviewed study and this present study differ in location. The reviewed study was conducted in public secondary schools in Lurambi Sub-County, Kakmega County, Kenya, while this presented study was conducted in public secondary schools in Anambra State, Nigeria.

Nwafukwa and Aja (2015) conducted a research on financial management skills required of principals for the implementation of universal basic education programme in junior secondary schools in Ebonyi State of Nigeria. Three research questions guided the study and two null hypotheses were tested. The study adopted a descriptive survey design. The population of the study comprised of 2,221 junior secondary school principals and teachers in Ebonyi State. Disproportionate simple random sampling technique was used to select 1,000 principals as the sample size for the study. Questionnaire was the instrument used for data collection. Mean and standard deviation were used for answering the research questions, while t-test was used to test the null hypotheses. The findings of the study revealed

that junior secondary school principals required budgeting and auditing skills for financial management for the implementation of UBE programme. The findings of the study also revealed that principals gender have significant difference on financial management strategies required of them. They recommended that government should organize workshops and seminars for junior secondary school principals to up-date their knowledge more on financial skill management.

The above study by Nwafukwa and Aja is related to this present study in that both studies examined principals' financial management practices such as budgeting. However, both studies differ in relation to area of the study. The above study by Nwafukwa and Aja was conducted in Ebonyi State, while this study was conducted in Anambra State.

### **Summary of Review of Related Literature**

The review of related literature was carried out based on conceptual framework, theoretical framework, theoretical studies and empirical studies. The conceptual framework included concept of finance, financial management practices, assessment and facility improvement. improvement is seen as an act of adding a higher quality of value on the already existing object, material and condition to enhance development.

Theoretical framework covered two theories that are related to the study. They include the bucket theory of financial management and pecking order theory of financial management. The theories combined to give the study its theoretical base. The theoretical studies covered some topics on Financial management Practices of Principals for Improvement of Facilities in Secondary Schools. They include secondary school improvement, secondary school facility maintenance, financial management practices of secondary school principals.

The importance of funds in the execution of secondary education programme, sources of funding secondary schools, role of the secondary school principal in school's financial management, importance of sports in secondary education, the role of school library in secondary education and importance of financial resource/management. Several studies were reviewed under the empirical studies. Some of the studies are budgetary practices of principals of secondary schools in south-east Nigeria, impact of accounting officer in profit maximizing in health, physical facilities, financial management problems of secondary schools in Enugu State and principalship and effective management of facilities in secondary schools in Cross River State, Nigeria.

From the empirical studies the budgetary practice indicated that principals followed the budget guidelines in planning and implementing budget but do not defend budgets with their bursars. The propounded recommended that Nigerian principals should work cooperatively with their staff. Also, the study on financial management on secondary school administration portrayed that prompt-payment of staff salaries and allowances, including generation of funds play significant impact on the provision of instructional materials in secondary schools. In the same vein, on principalship, it was deduced that strong relationship exists between principal's proficiency, creativity and provision of school facilities. Among other recommendations, qualified and competent professionals be appointed heads of secondary schools. Again, the study on the impact of accounting officer in maximizing profit indicated the importance of having a well trained accounting officer as bursar in secondary schools.

The empirical studies relate to the present research for the fact that it provided a lot of information that were used to bridge the gap. After the entire review of literature no work was seen to have been done on the title of the current investigation, especially on the empirical basis. Thus, a gap in knowledge (vacuum in literature) appeared to exist. It was an attempt to provide relevant information for the apparent missing link of

principals' financial management practices that motivated the conception of this research. Hence, the title "Assessment of Financial Management Practices of Secondary School Principals in Anambra State" to fill the apparent vacuum in literature and bridge the gap in knowledge.



## **CHAPTER THREE**

### **METHOD**

This chapter is arranged under the following sub-headings:- Research design, Area of the study, Population of the study, Instrument for data collection, Validation of the instrument, Reliability of the instrument, Method of data collection and Method of data analysis.

#### **Research Design**

The researcher adopted survey design. The study was a descriptive survey. According to Nworgu (2015), descriptive survey design is one which aims at collecting data on and describing in a systematic manner the characteristics, features or facts about a given population. The present study fitted into the descriptive survey because the researcher collected information from principals and on the basis of that undertook data analysis with presentation of results and discussion of findings.

Surveys are investigations, like this one, in which subjects are studied in their natural settings without any treatment (Ezumezu, 2015). The subjects in the current study were secondary school principals and they were studied in their natural settings, without any form of treatment being administered on them.

## **Area of the Study**

The study was carried out in Anambra state of Nigeria. The state is one of the 36 states in the country. It is in the South-East geopolitical zone of the nation. It shares boundaries in the East with Enugu State, West with Delta State, South with Imo and Abia States and North with Kogi State. There are six Education Zones in Anambra State namely; Aguata, Awka, Nnewi, Ogidi, Onitsha and Otuoach. The zones are sub administrative units of the State Post Primary School Service Commission (PPSSC). The state Post Primary School Service Commission at Awka centrally controls these secondary schools. Each secondary school is headed by a principal. The principal performs all management functions either directly or through delegation. Anambra State has 177 communities. The indigenes are to a very high extent education friendly. The people are mostly traders, agriculturists, industrialists and civil servants. The researcher decided to use Anambra as area of the study since she is from the state and as a teacher had discovered some neglect in facility utilization and maintenance in secondary schools in Anambra State.

## **Population of the Study**

The population of the study comprised two hundred and fifty seven (257) principals in the area of the study. Data obtained from the post primary

school service commission Anambra State at Awka in September 2016 indicated, that there are 257 principals. The population distribution of principals according to zones is shown in appendix III p. 178.

### **Sample and Sampling Technique**

There was no sampling. This was because the population size was convenient for the researcher to undertake. All the population was used.

### **Instrument for Data Collection**

The instrument for data collection was a structured questionnaire, titled “Assessment of Financial Management Practices of Principals for the Improvement of Facilities in Secondary Schools in Anambra State (AFMPP)”. There are fifty statement items in the instrument. The structured questionnaire was designed to collect information that would help to answer the five research questions and test the five hypotheses formulated for the study.

The instrument was made up of two parts, namely Part A and Part B. Part A was on bio-data of the respondents and contained three question items numbered i to iii. Part B was on financial management practices of secondary school principals and had five sections which were Section 1, on financial budgetary practices; Section 2, on financial procurement practices; Section 3, on financial disbursement practices; Section 4, on financial accountabilities practices and Section 5, on financial control practices.

All the five sections contained a total of fifty question items, numbered 1 to 50. The items were designed to elicit information on the

financial practices of secondary school principals. The items were structured on 4-point rating scales. Very High Extent (VHE) = 4.00 points; High Extent (HE) = 3.00 points; Low Extent (LE) = 2.00 points and Very Low Extent (VHE) = 1.00 point.

### **Validation of the Instrument**

The instrument was validated by three experts in education, two from Department of Educational Management and policy and one from Measurement and Evaluation. They are all lecturers in the Faculty of Education, Nnamdi Azikiwe University Awka. The validators were given copies of the title of the study, scope of study, purpose of study, research questions, hypotheses, method of data analysis and draft copy of the questionnaire. They were requested to examine critically the instrument in terms of the adequacy of items, language and coverage as well as the instructions and arrangement of items. Accordingly, they gave face-validation of the instrument and recommended as follows:- Adding Appraisal/Assessment on the topic, Simplification of ambiguous items, Reduction of numbers of items and Grouping of items in sections.

All the recommendations were effected by the researcher.

### **Reliability of the Instrument**

The reliability of the instrument was determined by pilot- testing it in Abia State using 15 male and 15 female principals of the state secondary schools. Data collected were analyzed using Cronbach Alpha ( $\alpha$ ) a value of

0.70 was obtained. The researcher considered the figure satisfactory for the investigation based on the creditable use of similar figures in many acclaimed studies. Example Ezumezu (2015) and Nworgu (2015) noted alike. Abia State was used for the pilot –test of instrument in order to avoid undue sensitization of the actual subjects of the study in Anambra State. Such sensitization could occur in a close neighbourhood.

### **Method of Data Collection**

The researcher collected data with help of six (6) research assistants, one from each of the six education zones in the state. The research assistants were trained on how to administer the questionnaire on the respondents. The researcher and the assistants distributed and collected completed copies of the questionnaire by visiting the principals in their schools. However, some principals returned their completed copies through the school boxes at the PPSSC zonal offices. The zonal offices are at Ekwulobia for Aguata Education zone, Awka for Awka education zone, Ogidi for Ogidi Education zone, Nnewi for Nnewi Education zone, Onitsha for Onitsha Education zone and Aguleri for Otuocho Education zone. A total of two hundred and fifty-seven (257) copies of the questionnaires were distributed. There was loss of three (3) copies, that were not returned. The other two hundred and fifty-four copies were duly completed, returned and use for the study.

## Method of Data Analysis

Data obtained in the study were analyzed using appropriate statistical method as follow:

- Arithmetic mean ( $\bar{x}$ ) with decision point of 2.50 was used to answer the research questions.
- Standard deviation (SD) was used for measure of inter rater consistency.
- Z-test was used to test the null hypotheses at .05 level of significance (P.05).

The researcher chose the decision point of 2.50 for ( $\bar{x}$ ) in answering research questions as follow:  $\frac{4+3+2+1}{4} = 2.50$

**CHAPTER FOUR**  
**PRESENTATION AND ANALYSIS OF DATA**

In this chapter data collected are analyzed and results presented in line with the research questions and hypotheses, as follows:

**Research Question One**

To what extent do principals budget funds for the improvement of facilities in Anambra state secondary schools?

**Table 1: Financial Budgetary Practices Undertaken by Principals**

S/N	ITEMS	$\bar{X}$			SD			RO	DE
		Male	Female	Joint	Male	Female	Joint		
1	Principals consider earlier budgets of the school in making new budgets	3.89	3.91	3.90	0.17	0.21	0.19	1	HE
2	Principals consult the teaching staff in making budget.	3.79	3.77	3.78	0.20	0.22	0.21	2	HE
3	Principals considers areas of priority in making budgets	3.64	3.84	3.74	0.16	0.10	0.13	3	HE
4	Principals consult the vice principals in making budgets	3.71	3.67	3.69	0.10	0.14	0.12	4	HE
5	Principals consider interest of stakeholders in making budgets	3.07	3.11	3.09	0.22	0.20	0.21	5	HE
6	Principals consult the non teaching staff in making budgets	2.28	2.26	2.27	0.20	0.22	0.23	6	LE
7	Principals consult ministry of education in making budgets	2.05	2.07	2.06	0.25	0.35	0.30	7	LE
8	Principals consult Board of Governors in making budgets	2.05	2.01	2.03	0.16	0.20	0.18	8	LE
9	Principals consult parent teacher's association (PTA)	2.31	1.83	2.07	0.40	0.30	0.35	9	LE
10	Principals consult post-primary schools services commission (PPSC) in making budgets	1.09	1.05	1.07	0.20	0.16	0.18	10	LE
<b>Total</b>		<b>27.88</b>	<b>27.52</b>	<b>27.70</b>	<b>2.06</b>	<b>2.14</b>	<b>2.10</b>	-	-
<b>Grand (Cluster) Mean</b>		<b>2.79</b>	<b>2.75</b>	<b>2.77</b>	<b>0.21</b>	<b>0.21</b>	<b>0.21</b>	-	-

**Key: - S/N = Serial Number, X = Mean, SD = Standard Deviation, RO = Rank Order, DE = Decision, HE = High Extent, LE = Low Extent.**

Table 1 shows that five items of S/N 1, 2, 3,4 and 5 have mean ( $\bar{x}$ ) values of 2.50 and above. They were therefore accepted as financial budgetary practices that principals undertook to high extent for improvement of facilities in secondary schools in Anambra State. The other five items of S/N. 6, 7, 8, 9 and 10, had  $\bar{x}$  values less than 2.50. They were thus rejected as not being financial management practices undertaken to high extent by the secondary school principals in Anambra State, for the improvement of facilities. The grand mean was 2.77. Invariably, the principals' level of financial budgetary practices was satisfactory being undertaken to high extent.

Ratings of respondents on all the items had SD of small magnitudes. Hence, they were close to one another in their responses (ratings). In rank order, item S/N 1 ranked highest with  $\bar{x}$  value of 3.90 while item of S/N10 ranked least with  $\bar{x}$  value of 1.07.



## Research Question Two

To what extent do principals source funds for the improvement of facilities in Anambra State secondary schools?

**Table 2: Financial Procurement Practices undertaken by Principals**

S/N	ITEMS	$\bar{X}$			SD			RO	DE
		Male	Female	Joint	Male	Female	Joint		
11	Principals consult the teaching staff in procurement of funds	3.39	3.87	3.88	0.30	0.34	0.32	1	HE
12	Principals consider earlier budgets of the school in procurement of funds	3.83	3.85	3.84	0.39	0.37	0.38	2	HE
13	Principals consult the non teaching staff in procurement of funds	3.70	3.76	3.73	0.48	0.40	0.44	3	HE
14	Principals consider interests of stakeholders in procurement of funds	3.74	3.70	3.72	0.30	0.40	0.35	4	HE
15	Principals consult parents teachers' association (PTA) in procurement of funds	3.62	3.70	3.66	0.29	0.27	0.28	5	HE
16	Principals consult the post-primary schools services commission (PPS) in procurement of funds	3.62	3.60	3.81	0.19	0.15	0.17	6	LE
17	Principals consult the vice principals in procurement of funds	2.92	2.96	2.94	0.28	0.26	0.27	7	LE
18	Principals consider area of priority in procurement of funds	2.91	2.97	2.94	0.14	0.18	0.16	8	LE
19	Principals consult board of governors in procurement of funds	2.90	2.92	2.91	0.34	0.30	0.32	9	LE
20	Principals consult the ministry of education in procurement of funds	1.17	1.17	1.17	0.34	0.42	0.38	10	LE
	<b>Total</b>	<b>32.30</b>	<b>32.50</b>	<b>32.40</b>	<b>3.05</b>	<b>3.09</b>	<b>3.07</b>	-	-
	<b>Grand (Cluster) Mean</b>	<b>3.23</b>	<b>3.25</b>	<b>3.24</b>	<b>0.31</b>	<b>0.31</b>	<b>0.31</b>	-	-

**Key: - S/N = Serial Number, X = Mean, SD = Standard Deviation, RO = Rank Order, DE = Decision, HE = High Extent, LE = Low Extent.**

Table 2 shows that nine items of S/N 11, 12, 13, 14, 15, 16, 17, 18 and 9 had  $\bar{x}$  values of 2.50 and above. They were therefore accepted as financial procurement practices that principals undertook to a high extent for the improvement of facilities in Anambra State. The other one item of S/N 20 had  $\bar{x}$  value of 1.17. It was therefore rejected as not being a financial

procurement practice undertaken to high extent by secondary school principals for improvement of facilities in Anambra State. The grand mean was 3.24. Invariably, the principals' level of financial procurement practice was satisfactory being undertaken to high extent.

Ratings of respondents on all the items had standard deviation (SD) of small magnitude. Hence, they were close to one another in their ratings. In rank order, item of S/N 11 ranked highest in rating with  $\bar{x}$  value of 3.88 while item of S/N 20 ranked least with  $\bar{x}$  value of 1.17. Items of S/N 17 and 18 ranked draw with  $\bar{x}$  value of 2.94.

### Research Question Three

To what extent do principals disburse funds for the improvement of facilities in Anambra State secondary schools?

**Table 3: Financial Disbursement Practices Undertaken by Principals**

S/N	ITEMS	$\bar{X}$			SD			RO	DE
		Male	Female	Joint	Male	Female	Joint		
21	Principals consult parent teachers' association (PTA) in disbursement of funds	2.99	2.97	2.98	0.25	0.32	0.30	1	HE
22	Principals consult the teaching staff in disbursement of funds	2.99	2.95	2.97	0.42	0.40	0.41	2	HE
23	Principals consider earlier budget of the school in disbursement of funds	2.92	2.98	2.95	0.32	0.26	0.29	3	HE
24	Principals consider areas of priority in disbursement of funds	2.87	2.81	2.84	0.17	0.21	0.19	4	HE
25	Principals consult ministry of education (MOE) in disbursement of funds	2.24	2.20	2.22	0.12	0.20	0.16	5	LE
26	Principals consult the post-primary school services commission (PPSC)	2.19	2.15	2.17	0.40	0.36	0.38	6	LE
27	Principals consult the non-teaching staff in disbursement of funds	2.06	2.12	2.09	0.14	0.22	0.18	7	LE
28	Principals consider earlier interests of stakeholders in disbursement of funds	2.07	2.01	2.04	0.44	0.48	0.46	8	LE
29	Principals consult the vice-principals in disbursement of funds	1.71	2.43	2.07	0.34	0.24	0.29	9	LE
30	Principals consult board of Governors in disbursement of funds	1.16	1.18	1.17	0.44	0.50	0.47	10	LE
	<b>Total</b>	<b>23.20</b>	<b>23.80</b>	<b>23.50</b>	<b>3.07</b>	<b>3.19</b>	<b>3.13</b>	-	-
	<b>Grand (Cluster) Mean</b>	<b>2.32</b>	<b>2.38</b>	<b>2.35</b>	<b>0.31</b>	<b>0.32</b>	<b>0.31</b>	-	-

**Key: - S/N = Serial Number,  $\bar{X}$  = Mean, SD = Standard Deviation, RO = Rank Order, DE = Decision, HE = High Extent, LE = Low Extent.**

Table 3 shows that four items of S/N. 21, 22, 23 and 24, had  $\bar{x}$  values of 2.50 and above. They were therefore accepted as the financial disbursement practices that principals undertook for the improvement of facilities, in secondary schools in Anambra State. The other six items of S/N

25, 26, 27,28,29 and 30, had  $\bar{x}$  values less than 2.50. They were thus rejected as not being financial management disbursement practice undertaken by the secondary school principals in Anambra State, for the improvement of facilities in Anambra State. The ground mean was 2.35. Invariably, the principals' level of financial disbursement was unsatisfactory being to a low extent.

Rating of respondents on all the items had standard deviation (SD) of small magnitude. Hence, they were close to one another in their ratings. In rank order, item S/N 21 ranked highest with mean ( $\bar{x}$ ) value of 2.98 while item of S/N 30 ranked least with mean ( $\bar{x}$ ) value of 1.17

#### Research Question Four

To what extent do principals account for funds for the improvement of facilities in Anambra state secondary schools?

**Table 4: Financial Accountability Practices Undertaken by Principals**

S/N	ITEMS	$\bar{X}$			SD			RO	DE
		Male	Female	Joint	Male	Female	Joint		
31	Principals consult the vice-principals in accountability of funds	3.94	3.90	3.92	0.40	0.48	0.44	1	HE
32	Principals consult the non-teaching staff in accountability	3.67	3.87	3.77	0.24	0.28	0.26	2	HE
33	Principals consult ministry of education (MOE) in accountability of funds	3.71	3.73	3.72	0.44	0.40	0.42	3	HE
34	Principals consult board of governors in accountability of funds	3.08	3.00	3.04	0.11	0.19	0.15	4	HE
35	Principals consider interests of stakeholders in accountability of funds	3.04	3.00	3.02	0.38	0.42	0.40	5	HE
36	Principals consult parent teachers' association (PTA) in accountability of funds	2.94	2.98	2.96	0.39	0.35	0.37	6	HE
37	Principals consider earlier budgets of the school in accountability of funds	2.97	2.95	2.96	0.34	0.30	0.32	7	HE
38	Principals consult the teaching staff in accountability of funds	2.24	2.20	2.22	0.40	0.36	0.38	8	LE
39	Principals consider areas of priority in accountability of funds	2.02	2.00	2.01	0.37	0.43	0.40	9	LE
40	Principals consult the post-primary school services commission (PPSC) in accountability of funds	1.29	1.27	1.28	0.19	0.17	0.18	10	LE
<b>Total</b>		<b>28.90</b>	<b>28.90</b>	<b>27.90</b>	<b>3.26</b>	<b>3.38</b>	<b>3.32</b>	-	-
<b>Grand (Cluster) Mean</b>		<b>2.89</b>	<b>2.89</b>	<b>2.89</b>	<b>0.33</b>	<b>0.34</b>	<b>0.33</b>	-	-

**Key: - S/N = Serial Number, X = Mean, SD = Standard Deviation, RO = Rank Order, DE = Decision, HE = High Extent, LE = Low Extent.**

Table 4 shows that seven items of S/N 31,32,33,34,35, 36 and 37 had mean  $(\bar{x})$  values of 2.50 and above. They were therefore accepted as financial accountability practice that principals undertook to high extent for improvement of facilities in secondary schools in Anambra State. The other three items of S/N 38,39 and 40, had mean  $(\bar{x})$  values less than 2.50. They were thus rejected as not being financial management accountability practices undertaken to high extent by the secondary school principals in Anambra State for the improvement of facilities in Anambra State. The ground mean was 2.89. Invariably, the principals' level of financial accountability was satisfactory being undertaken to high extent. Ratings of respondents in all the items had standard deviation (SD) of small magnitude. Hence, they were close to one another in their ratings. In rank order, item S/N 31 ranked highest with mean  $(\bar{x})$  value of 3.92 while item of S/N 40 ranked least with mean  $(\bar{x})$  value of 1.28.

## Research Question 5

To what extent do principals control funds for the improvement of facilities in Anambra state secondary schools?

**Table 5: Financial Control Practices Undertaken by Principals**

S/N	ITEMS	$\bar{X}$			SD			RO	DE
		Male	Female	Joint	Male	Female	Joint		
41	Principals consider areas of priority in control of funds	3.88	3.90	3.89	0.26	0.30	0.28	1	HE
42	Principals consider earlier budgets of the school in control of funds	2.98	2.94	2.96	0.16	0.22	0.19	2	HE
43	Principals consult board governors in control of funds	2.90	2.96	2.93	0.21	0.17	0.19	3	HE
44	Principals consult the non-teaching staff in control of funds	2.24	2.10	2.17	0.30	0.32	0.31	4	LE
45	Principals consult the vice principals in control of funds	2.07	2.11	2.09	0.45	0.37	0.41	5	LE
46	Principals consult parent teachers' association (PTA) in control of funds	2.10	2.00	2.05	0.32	0.30	0.31	6	LE
47	Principals consider interests of stakeholders in control of funds	1.02	1.71	1.37	0.23	0.15	0.19	7	LE
48	Principals consult the post-primary school services commission (PPSSM) control of funds	1.10	1.20	1.15	0.33	0.29	0.31	8	LE
49	Principals consult the teaching staff in control of funds	1.15	1.22	1.19	0.26	0.10	0.18	9	LE
50	Principals consult ministry of education (MOE) in control of funds	1.16	1.06	1.11	0.22	0.30	0.26	10	LE
	<b>Total</b>	<b>20.60</b>	<b>21.20</b>	<b>20.91</b>	<b>2.74</b>	<b>2.52</b>	<b>2.63</b>		
	<b>Cluster Mean</b>	<b>2.06</b>	<b>2.12</b>	<b>2.09</b>	<b>0.27</b>	<b>0.25</b>	<b>0.26</b>		

**Key: - S/N = Serial Number, X = Mean, SD = Standard Deviation, RO = Rank Order, DE = Decision, HE = High Extent, LE = Low Extent.**

Table 5 shows that three items of S/N 41,42, and 43 had mean ( $\bar{x}$ ) value of 2.50 and above. They were therefore accepted as the financial control practices that principals undertook to a high extent for the

improvement of facilities in secondary schools in Anambra State. The other seven items of S/N 44, 45,46,47,48, 49 and 50 had mean ( $\bar{x}$ ) values less than 2.50. They were thus rejected as not being control practices undertaken to high extent by the secondary school principals, in Anambra State for the improvement of facilities. The ground mean was 2.09. Invariably, the principals' level of financial control practices was unsatisfactory being undertaken to low extent.

Ratings of respondents on all the items had standard deviation (SD) of small magnitude. Hence, they were close to one another in their ratings. In rank order, item S/N 41 ranked highest with mean ( $\bar{x}$ ) value of 3.89 while item of S/N 50 ranked least with mean ( $\bar{x}$ ) value of 1.11.

**Table 6: Overall Grand (Great Grand) Mean**

Research Question (RQ)	Cluster Mean
1	2.77
2	3.24
3	2.35
4	2.89
5	2.09
<b>Total</b>	<b>13.34</b>
<b>Overall Grand Mean</b>	<b>2.67</b>

Table 6 gives an overall grand mean of 2.67 for all the five research questions of the study. This shows that the secondary school principals

undertake financial management practices generally to a high extent. Hence, their financial management practices for the improvement of facilities in secondary schools in Anambra State were generally satisfactory.

### Hypothesis One

There is no significant difference between the mean scores of male and female principals on the extent to which they budget funds for the improvement of facilities in secondary schools in Anambra State.

**Table 7: z-test comparison of male and female principals' financial budgetary practice for improvement of facilities**

Variable	N	$\bar{X}$	SD	Z
Male Principals	118	2.79	0.21	
Female Principals	136	2.75	0.21	0.29

df = 252;  $P > .05$ ; Z calculated (0.29) < Z critical (1.96);  $H_0$  upheld.

The result in table 7 reveals that the calculated z score which was 0.07 is less than the critical value which was 1.96. Accordingly the null hypothesis is upheld. Therein, there is no significant difference between male and female principals on financial budgetary practices they undertake for improvement of facilities in Anambra State secondary schools.



## Hypothesis 2

There is no significant difference between the mean scores of male and female principals on the extent to which they source funds for the improvement of facilities in Anambra State secondary schools.

**Table 8: z-test comparison of male and female principals' financial procurement practices for improvement of facilities.**

Variable	N	$\bar{X}$	SD	Z
Male Principals	118	3.23	0.31	
Female Principals	136	3.25	0.31	0.14

df = 252;  $P > .05$ ; Z calculated (0.14) < Z critical (1.96);  $H_0$  upheld.

As indicated in table 8, the analysis shows that the calculated z score which was 0.14 is less than critical z score which is 1.96. Accordingly, the null hypothesis is upheld. Therein, there is no significant difference between male and female principals on financial procurement practices they undertake, for improvement of facilities in Anambra State secondary schools.

## Hypothesis 3

There is no significant difference between the mean scores of male and female principals on the extent to which they disburse funds for the improvement of facilities in secondary schools in Anambra State.

**Table 9: z-test comparison of male and female principals' financial disbursement practices for improvement of facilities**

Variable	N	$\bar{X}$	SD	Z
Male Principals	118	2.32	0.31	
Female Principals	136	2.38	0.32	0.43

df = 252; P >.05; Z calculated (0.43) < Z critical (1.96); Ho upheld.

As indicated in table 9, the analysis shows that the calculated z score which was 0.43 is less than the critical z score which is 1.96. Accordingly, the null hypothesis is upheld. Therein, there is no significant difference between the male and female principals on financial disbursement practices they undertake for the improvement of facilities in secondary schools in Anambra State.

#### Hypothesis 4

There is no significant difference between the mean scores of male and female principals on the extent to which they account for funds made available for the improvement of facilities in secondary schools in Anambra State.

**Table 10: Z –test comparison of male and female principals' financial accountability practices for improvement of facilities**

Variable	N	$\bar{X}$	SD	Z
Male Principals	118	2.89	0.33	
Female Principals	136	2.89	0.34	0.01

df = 252; P >.05; Z calculated (0.01) < Z critical (1.96); Ho upheld.

Table 10 shows that the calculated z score which was 0.01 is less than critical z score which is 1.96. Accordingly, the null hypotheses is upheld. Therein, there is no significant difference between the male and female principals on financial accountability practices they undertook for the improvement of facilities in secondary schools in Anambra State.

### Hypothesis 5

There is no significant difference between the mean scores of male and female principals on the extent to which they control the funds for the improvement of facilities in secondary schools in Anambra State.

**Table 11: Z-test comparison of male and female principals' financial control practices for improvement of facilities**

Variable	N	$\bar{X}$	SD	Z
Male Principals	118	2.06	0.27	
Female Principals	136	2.12	0.25	0.43

df = 252;  $P > .05$ ; Z calculated (0.43) < Z critical (1.96);  $H_0$  upheld.

Table 11 reveals that the calculated z score which was 0.43 is less than the critical z score which is 1.96. Accordingly, the null hypothesis is upheld. Therein, there is no significant difference between male and female principals on financial control practices they undertook for the improvement of facilities in secondary schools in Anambra State.

## Summary of Findings

1. The principals undertake financial budgetary practices to a high extent.
2. The principals undertake financial procurement practices to a high extent.
3. The principals undertake financial disbursement practices to a low extent.
4. The principals undertook financial accountability practice to a high extent.
5. The principals undertake financial control practices to a low extent.
6. There was no significant difference between male and female principals on financial budgetary practice they undertake, for improvement of facilities in secondary schools in Anambra State.
7. There was no significant difference between male and female principals on financial procurement practices they undertake for improvement of facilities in secondary schools in Anambra State.
8. There was no significant difference between male and female principals on financial disbursement practices they undertake for improvement of facilities in secondary schools in Anambra State.

9. There was no significant difference between male and female principals on financial accountability practices they undertake for improvement of facilities in secondary schools in Anambra State.
10. There was no significant difference between male and female principals on financial control practices they undertake for improvement of facilities in secondary schools in Anambra State.

## CHAPTER FIVE

### DISCUSSIONS, CONCLUSION AND RECOMMENDATIONS

In this chapter, the findings of the study were discussed and conclusions made. Equally too, implications of the study and recommendations were presented. Also the limitations and suggestion for further research studies were given.

#### Discussion of Findings

The findings were discussed under the following sub-headings:

1. Financial budgetary practices of principals for the improvement of facilities in secondary schools in Anambra State.
2. Financial procurement practices of principals for the improvement of facilities in secondary schools in Anambra State.
3. Financial disbursement practices of principals for the improvement of facilities in secondary schools in Anambra State.
4. Financial accountability practices of principals for the improvement of facilities in secondary schools in Anambra State.
5. Financial control practices of principals for the improvement of facilities in secondary schools in Anambra State.

6. Difference between male and female principals in financial management practices for improvement of facilities in their secondary schools in Anambra State.

### **Financial Budgetary Practices Principals Undertake For Improvement of Facilities in Secondary Schools in Anambra State**

The study found that there were five items of financial budgeting practices principals undertook for the improvement of facilities in secondary schools. There was a grand mean of 2.77. The findings on the research questions were not expected in respect of the five items of practices which the principals did not undertake, much as they were encouraging in respect of the five items which the principals did undertake. This is because, budgeting is a very important element of financial management. Any failure in its procedures is also capable of shipwrecking the entire financial management process. This is a crucial matter in secondary school administration. The finding might have occurred out of pre-service deficiencies of the principals in financial management procedures. Similarly, Adewuyi, 2012 stated that competences in financial management such as in budgetary for principals should start with their teacher training programme in their teacher preparatory motivations in universities (Faculty of Education) and colleges of Education. He further reported that a

comprehensive teacher education programme will help to improve the capacities of the teachers and help keep them up with the trends.

Nevertheless the five items which principals undertook satisfactorily would so have been a result of both training and experience. The principals are university graduates who successfully passed through curricular of their different institutions as include courses in educational administration and management. Beyond the in-service education, they undergo in-service training by way of workshop, seminar and symposia. Their different length of experiences for both teaching and administration are also a good asset. This is in line with the view of Ayeni (2012) that the office of the principal is a well established position of the chief executive who performs staggering range of roles that were enormously complex and multi-tasking.

The male and female principals did not disagree to significant extent in their mean perception of the financial budgetary practices that they undertook for the improvement of facilities in secondary schools in Anambra State. This finding rather than being a surprise was quite expected. This is because the principals were all university graduates who passed through similar curricular of preparation in education as professionals which made them to have similar experiences in their pre-service training. They also hold similar experiences of workshops, seminar and symposia in their



in-service training which from time to time organized for them by the same bodies or agencies like ministry of education, post primary school service commission and universal basic education board.

In office too, the principals go on transfer from one place to another. In course of that, they meet with similar and the same sets of people who they interact with in the event of their duties. Invariably, therein, they have similar experiences in the offices. All convergent experiences which the principals acquire by diverse means would thus have provided for convergence of their opinions in the study.

### **Financial Procurement Practices Principals Undertake for Improvement of Facilities in Secondary Schools in Anambra State**

The study found that there were nine items of financial procurement practices principals undertook for the improvement of facilities in secondary schools. There was a grand mean of 3.24. The findings on the research questions were not expected in respect of the one item of practice which the principals did not undertake, much as they were expected in respect of the nine items which the principals did undertake. This is because, financial procurement is another important element of financial management. The finding might have occurred out of pre-service deficiencies of the principals in financial management procedures. However, Osokoya (2012) was of the opinion that for teachers or principals to be able to operate and compete

effectively and efficiently, they must imbibe the new technologies and methodologies of the modern times.

The nine items which they undertook well would have been a result of both training and experiences. The principals were university graduates who successfully passed through curricular of their different institutions as include courses in educational administration and management. Beyond the pre-service education they undergo in-service training by way of workshops, seminars and symposia. Their different length of experiences in both teaching and administration were also a good asset. Consequently, Amamchukwu and Ololube (2015) acknowledged that the successful implementation of a programme may be determined by the amount of money that would be available to the school system.

The male and female principals did not disagree to significant extent in their mean perception of the financial procurement practices that they undertook for the improvement of facilities in secondary schools in Anambra State. This finding rather than being a surprise was quite encouraging. This is because the principals are all university graduates who passed through similar curricular of preparation in education as professionals which made them to have similar experiences in their pre-service training. They also had similar experiences of workshops, seminar and symposia in

their in-service training which from time to time organized for them by the same bodies or agencies like ministry of education, post primary school service commission and universal basic education board.

In office too they go on transfer from one place to another and in cause of that, meet with similar and the same sets of people who they interact with in the course of their duties and invariably thus still have similar experiences in offices. All convergent experiences which the principals acquire by diverse means will invariably have provided for convergent of opinions in the study.

#### **Financial Disbursement Practices Principals Undertake for Improvement of Facilities in Secondary Schools in Anambra State**

The study found that there were four items of financial disbursement practices principals undertook for improvement of facilities in secondary schools. There was a grand mean of 2.35. The findings on the research questions were not expected in respect of the six items of practices which the principals did not undertake, much as they were expected in respect of the four items which the principals did undertake. This is because, financial disbursement is very important element of financial management. Also, this element of financial management is the part that will necessitate facility improvement in schools. It is in-line with the views of Okorji and

Unachukwu, (2014) that Administrators must ensure that building and equipment are kept safe for students and staff use. Good sanitary conditions must be maintained by all and sundry. They echoed that obsolete equipment and worn out parts, dilapidated buildings should be replaced with new ones. The school environment should be made to be attractive to engender as sense of pride and boost morale of both teachers and students. This can be achieved through a good sense of financial disbursement of funds.

Furthermore, the four items which they undertook well would so have been a result of both training and experience. The principals were university graduate who successfully passed through curricular of different institutions as include courses in educational administration and management. Beyond the pre-service education they undergo in-service training by way of workshop, seminar, and symposia. Their different lengths of experiences for both teaching and administration were also a good asset.

The male and female principals did not disagree to significant extent in their mean perception of the financial disbursement practices that they undertook for the improvement of facilities in secondary schools in Anambra State.

This finding rather than being a surprise was quite expected. This is because the principals were all university graduates who passed through similar

curricular of preparation in education as professionals which made them to have similar experiences in their pre-service training. They also had similar experiences of workshops, seminar and symposia in their in-service training which from time to time organized for them by the same bodies or agencies like ministry of education, post primary school service commission and universal basic education board.

In office too, they go on transfer from one place to another and in cause of that, meet with similar and the same sets of people who they interact with in the course of their duties and invariably have similar experiences in offices. All convergent experiences which the principals acquire by diverse means will invariably have provided for convergent of opinions in the study.

### **Financial Accountability Practices Principals Undertake for Improvement of Facilities in Secondary Schools in Anambra State**

It was found that there were seven items of financial accounting practices principals undertook for improvement of facilities in secondary schools. There was a grand mean of 2.89. The findings on the research questions were not expected in respect of the three items of practices which the principals did not undertake much as they were expected in respect of the seven items which the principals did undertake. The reason being that

financial accountability is another important element of financial management. Any failure in its procedures is capable of shipwrecking the entire financial management process. According to Ikediugwu (2007) there are certain basic documents of accounts that are required in schools for proper and effective school management, such as bill, revenue receipt, statement of account, salary advance payment voucher, payment voucher salary payment voucher and a host of others. These are the materials that will enhance proper accountability of funds. Hence, Nobanee and Abraham (2015) opined that financial management is concerned with the decision on how to procure, expend and give an account of funds provided for the improvement of programme.

The seven items which they undertook well would so have been a result of both training and experiences. The principals were university graduates who successfully passed through curricular of their different institutions as include courses in educational administration and management. Beyond pre-service education, they undergo in-service training by way of workshops, seminar and symposia. Their different length of experiences for both teaching and administration were also a good asset.

The male and female principals did not disagree to significant extent in their mean perception of the financial accountability practices that they undertook for the improvement of facilities in secondary schools in Anambra State.

This finding rather than being a surprise was quite expected. This is because the principals were all university graduates who passed through similar curricular of preparation in education as professionals which made them to have similar experiences in their pre-service training. They also had similar experiences of workshops, seminar and symposia in their in-service training which from time to time organized for them by the same bodies or agencies like ministry of education, post primary school service commission and universal basic education board.

In office too, they go on transfer from one place to another and in cause of that, meet with similar and the same sets of people who they interact with in the course of their duties and invariably have similar experiences in offices. All convergent experiences which the principals acquire by diverse means will invariably have provided for convergent of opinions in the study.

### **Financial Control Practices Principals Undertake for Improvement of Facilities in Secondary Schools in Anambra State**

The study found out that there were three items of financial control practices principals undertook for improvement of facilities in secondary

schools. There was a grand mean of 2.09. The findings on the research questions were not expected in respect of the three items of practice which the principals did undertake. This is because financial control is a very important element of financial management. Ajayi and Ayodele (2010) observed that control is the managerial skill that ensures effective acquisition and use of the organization's resources to achieve stated objectives. Perhaps that could be the reason for Allis (2004) emphases on organization decision on how well to control financial resources, prudent allocation of financial resources and accountability measure.

The three items which the principals undertook satisfactorily would so have been a result of both training and experiences. They were university graduates who successfully passed through curricular of their different institutions as include courses in educational administration and management. Beyond the pre-service education, they undergo in-service training by way of workshops, seminar and symposia. Their different length of experiences for both teaching and administration were also a good asset. The male and female principals did not disagree to significant extent in their mean perception of the financial control practices that they undertook for the improvement of facilities in secondary schools in Anambra State.



This finding rather than being a surprise was quite expected. This is because the principals were all university graduates who passed through similar curricular of preparation in education as professionals which made them to have similar experiences in their pre-service training. They also had similar experiences of workshops, seminar and symposia in their in-service training which from time to time organized for them by the same bodies or agencies like ministry of education, post primary school service commission and universal basic education board.

In office too, they go on transfer from one place to another and in cause of that, meet with similar and the same sets of people who they interact with in the course of their duties and invariably have similar experiences in offices. All convergent experiences which the principals acquire by diverse means will invariably have provided for convergent of opinions in the study.

## **Conclusion**

With high extent of practices in three financial management aspects of budgeting funds, sourcing funds and accounting for funds by the male and female secondary school Principals, their financial management practices were satisfactory. They were satisfactory to high extent.

## **Implications of Findings**

The findings of the study have a number of implications for financial management practices, for the improvement of facilities, in secondary schools. Firstly, the secondary school principals need to improve significantly in all tenets of financial management particularly in areas of disbursement, control and budgeting. The implication of this study is that if the principals were not improved upon, the facilities available could be jeopardized. The findings also implies that if principals are not able to disburse the available resources particularly in disbursement of funds, even the available facilities might not be properly maintained and utilized. The areas of priorities could be neglected, thereby, discouraging facility improvement that would have enhanced learning process. The worst implication is that the students would be suffering from lack of or insufficient facilities for their studies. In a situation where there is no control, a lot of damages and waste could be experienced. In this present economic recession, principals or administrators and managers are expected to be prudent in the discharge of their duties, so as to avoid or control unnecessary wastages.

## Recommendations

Based on the findings of this study, the researcher proffers the following recommendations:

1. Secondary school principals in Anambra State should, with great sense of commitment to duty, improve significantly in all tenets of financial management practices particularly in the areas of disbursement and control of funds.
2. Government should through her educational agencies like the Ministry of Education (MOE), Post Primary School Services Commission (PPSSC) and the Anambra State Universal Basic Education Board (ASUBEB) conduct often refresher courses, seminars and symposia for secondary school principals on financial management practices in all the tenets particularly with regard to the disbursement and control of funds.
3. Universities and colleges of education in their teacher education programmes should include in their curricula effective courses in all the tenets of financial management practice especially with focus on the disbursement and control of funds.

### **Limitation of the Study**

The finding of this study has these limitations:

1. This study was conducted only in Anambra State of Nigeria and as such, the findings may not be generalized to all states in the country. The same study if conducted in any other state may yield different results.
2. The study was limited only to government secondary schools in Anambra State and as such the findings cannot be generalized to other secondary schools in the State.

### **Suggestion for Further Study**

1. The study should be carried out using other research instruments such as structured interview; observation and check list.
2. A replication of the present study in another level of education and in another state of the nation to enable accurate generalization of the findings.

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## APPENDICES

### APPENDIX I

#### INTRODUCTION LETTER

Department of Educational  
Management and Policy  
Nnamdi Azikiwe University, Awka  
Anambra State  
18<sup>th</sup> January, 2016

The researcher is a post-graduate student in Department of Educational Management and Policy, Nnamdi Azikiwe University, Awka. She is currently carrying out a study on Assessment of Financial Management Practices of secondary school principals in Anambra State for Improvement of Facilities.

You are requested to kindly fill the questionnaire behind. Please be assured that any information (answer) given will be used only for purposes of the research.

Thank you in anticipation of your cooperation.

Yours Faithfully,

IBE, NGOBUM CHINWENGOZI  
(Researcher)

## APPENDIX II

### QUESTIONNAIRE ON FINANCIAL MANAGEMENT PRACTICES OF SECONDARY SCHOOL PRINCIPALS

#### Part A: BIO-DATA

Please, supply the needed information by ticking  $\surd$  in appropriate boxes that show your choice of answers.

i. School: Secondary  Others

ii. Status: Principal  Other

iii. Gender: Male  Female

#### Part B: Financial Management Practices

There are five sections here as given below. The rating scales are as follow: Very High Extent (VHE) = 4 points, High Extent (HE) = 3 points, Low Extent (LE) = 2 points and Very Low Extent (VLE) = 1 point.

##### Section 1: Financial Budgetary Practices

Below are items on financial budgetary practices adopted for assessment of financial management practices for improvement of facilities in secondary schools in Anambra State. Please indicate extent of the financial budgetary practices principals

adopt in secondary schools in Anambra State by ticking  $\checkmark$  in appropriate columns that show your choice of your answers.

S/N	ITEMS	VHE	HE	LE	VLE
1	Principals consult the vice principal in making budgets				
2	Principals consult the teaching, staff in making budgets				
3	Principals consult the non teaching staff in making budgets.				
4	Principals consult parent teachers; association (PTA) in making budgets.				
5	Principals consult board of governors in making budgets.				
6	Principals consider areas of priority in making budgets.				
7	Principals earlier budgets of the school in making new budgets.				
8	Principals consider the interest of stake holders in making budgets.				
9	Principals consult the post primary school service commission (PPSSC) in making budgets.				
10	Principals consult ministry of education (MOE) in making budgets.				

## Section 2: Financial Procurement Practices

Below are items on financial procurement practices adopted for assessment of financial management practices for improvement of facilities in secondary schools in Anambra State. Please indicate extent of the financial procurement practices principals adopt in secondary schools in Anambra

State by ticking  $\checkmark$  in appropriate columns that show your choice of your answers.

S/N	ITEMS	VHE	HE	LE	VLE
11	Principals consult the vice principal in procurement of funds.				
12	Principals consult the teaching staff in procurement of funds				
13	Principals consult the non teaching staff in procurement of funds				
14	Principals consult PTA in procurement of funds.				
15	Principals consult board of governors in procurement of funds.				
16	Principals consider areas of priority in procurement of funds.				
17	Principals consider earlier budgets of the school in procurement of funds.				
18	Principals consider the interest of stake holders in procurement of funds.				
19	Principals consult the post primary school service commission (PPSSC) in procurement of funds.				
20	Principals consult ministry of education (MOE) in procurement of funds.				

### **Section 3: Financial Disbursement Practices**

Below are items on financial disbursement practices adopted for assessment of financial management practices for improvement of facilities in secondary schools in Anambra State. Please indicate extent of the financial disbursement practices principals adopt in secondary schools in Anambra

State by ticking  $\surd$  in appropriate columns that show your choice of your answers.

S/N	ITEMS	VHE	HE	LE	VLE
21	Principals consult the vice principal in disbursement of funds.				
22	Principals consult the teaching staff in disbursement of funds				
23	Principals consult the non teaching staff in disbursement of funds				
24	Principals consult PTA in disbursement of funds.				
25	Principals consult board of governors in disbursement of funds.				
26	Principals consider areas of priority in disbursement of funds.				
27	Principals consider earlier budgets of the school in disbursement of funds.				
28	Principals consider the interest of stake holders in procurement of funds.				
29	Principals consult the post primary school service commission (PPSSC) in disbursement of funds.				
30	Principals consult ministry of education (MOE) in disbursement of funds.				

#### **Section 4: Financial Accountability Practices**

Below are items on financial accountability practices adopted for assessment of financial management practices for improvement of facilities in secondary schools in Anambra State. Please indicate extent of the financial accountability practices principals adopt in secondary schools in Anambra

State by ticking  $\checkmark$  in appropriate columns that show your choice of your answers.

S/N	ITEMS	VHE	HE	LE	VLE
31	Principals consult the vice principal in accountability of funds.				
32	Principals consult the teaching staff in accountability of funds.				
33	Principals consult the non teaching staff in accountability of funds.				
34	Principals consult PTA in accountability of funds.				
35	Principals consult board of governors in accountability of funds.				
36	Principals consider areas of priority in accountability of funds.				
37	Principals consider earlier budgets of the school in accountability of funds.				
38	Principals consider the interest of stake holders in accountability of funds.				
39	Principals consult the post primary school service commission (PPSSC) in disbursement of funds.				
40	Principals consult ministry of education (MOE) in accountability of funds.				

### **Section 5: Financial Control Practices**

Below are items on financial control practices adopted for assessment of financial management practices for improvement of facilities in secondary schools in Anambra State. Please indicate extent of the financial control practices principals adopt in secondary schools in Anambra State by ticking  $\checkmark$  in appropriate columns that show your choice of your answers.



S/N	ITEMS	VHE	HE	LE	VLE
41	Principals consult the vice principal in the control of funds.				
42	Principals consult the teaching staff in the control of funds.				
43	Principals consult the non teaching staff in the control of funds.				
44	Principals consult PTA in the control of funds.				
45	Principals consult board of governors in the control of funds.				
46	Principals consider areas of priority in the control of funds.				
47	Principals consider earlier budgets of the school in the control of funds.				
48	Principals consider the interest of stake holders in the control of funds.				
49	Principals consult the post primary school service commission (PPSSC) in the control of funds.				
50	Principals consult ministry of education (MOE) in the control of funds.				

### Appendix III

#### Population Distribution of Principals According to Education Zones

<b>Education Zones</b>	<b>Population of Principals</b>
Aguata	48
Awka	61
Nnewi	50
Ogidi	40
Onitsha	32
Otucha	26
<b>Total</b>	<b>257</b>

*Source: Planning Research and Statistical Department, Post Primary Secondary School Commission, (P.P.S.S.C) Awka.*

**APPENDIX IV****List of Government Owned Schools for all Zones as at Third Term****2013/2014 Session****AGUATA ZONE****AGUATA L.G.A.**

1. Urban Girls' Sec. School, Ekwulobia
2. Girls Sec. School, Igboukwu
3. Community Secondary School, Isuofia
4. Aguata High School, Aguata
5. Girls' High School, Uga
6. Uga Boys' Secondary School, Uga
7. Community Secondary School, Uga
8. Pioneer Secondary School (GSS) Umuchu
9. Community Secondary School, Umuchu
10. Umuchu High School, Umuchu
11. Government Technical College, Umuchu
12. Girls' Secondary School, Achina
13. Community Secondary School, Nkpologwu
14. Community Secondary School, Oraeri
15. Community Secondary School, Aguluezechukwu
16. Community Secondary School, Akpo
17. Christ' the Redeemer College, Amesi
18. Community Secondary School, Igboukwu (BSS)
19. Community Secondary School, (BSS) Ezinifite
20. Ezinifite High School, Ezinifite (GSS).

**AGUATA ZONE CONTD.****ORUMBA NORTH**

1. Community High School, Nanka
2. Community Secondary School, Nanka
3. Community Secondary School, Oko
4. Community Secondary School, Ndikelionwu
5. Community Secondary School, Ndiowu
6. Community Secondary School, Ufuma
7. Community Secondary School, Enugwuabor Ufuma
8. Community Secondary School, Awgbu
9. Community High School, Awgbu
10. Awgbu Grammar School, Awgbu
11. Community Secondary School, Ajali
12. Community Secondary School, Omogho
13. Community Secondary School, Awa.
14. Community Secondary School, Ndiukwuenu

**ORUMBA SOUTH**

1. All Saints Secondary School, Umunze
2. Community High School Umunze
3. Government Technical College, Umunze
4. Community Secondary School, Ihite
5. Community High School, Nawfija
6. New Bethel Secondary School, Isulo
7. Victory High School, Ezira
8. Premier Secondary School (BSS) Ogbunka
9. Girls' Secondary School, Ogbunica
10. Union Secondary School, Owerrezukala
11. Community Secondary School, Owerrezukala
12. Community High School, Ogboji
13. Union Secondary School, Umuomaku.

**AWKA ZONE****AWKA SOUTH**

1. St. John of God Secondary School, Awka
2. Igwebuiké Grammar School, Awka
3. Girls' Secondary School, Awka
4. Community Secondary School, Umuokpu
5. Capital City Secondary School, Awka
6. Kenneth Dike Memorial Secondary School, Awka
7. Ezi-Awka Community Secondary School, Awka
8. Community Secondary School, Okpuno
9. Nneoma Community Secondary School, Nibo.
10. Community Secondary School, Mbaukwu
11. Emeka Aghasili High School, Nise
12. Community Secondary School, Agulu Awka
13. Community Secondary School, Amawbia
14. Union Secondary School, Umuawulu
15. Union Secondary School, Amawbia
16. Ezike High School, Nibo
17. Holy Cross High School, Umuawulu/Mbaukwu
18. Community Secondary School, Isiagu.

**AWKA NORTH**

1. Community Secondary School, Amansea
2. Community Secondary School, Isuanaocha
3. Community Secondary School, Ebenebe
4. Community Secondary School, Mgbakwu
5. Community Secondary School, Achalla
6. Community Secondary School, Amanuke
7. Community Secondary School, Urum
8. Community Secondary School, Oba-Ofemili

## AWKA ZONE CONTD.

**ANA OCHA**

1. Girls High School, Agulu
2. Flora Azikiwe Model Comprehensive Secondary School, Neni
3. Loretto Secondary School, Adazi
4. Community Secondary School, Obeledu
5. Community Secondary School, Ichlida
6. Community High School, Aguluzigbo
7. Bubendorff Memorial Grammar School, Adazi Nnukwu
8. Community Secondary School, Agulu
9. Ojiakor Memorial Grammar School, Adazi-Ani
10. Union Secondary School, Agulu
11. Community High School, Adazi
12. Community High School, Akwaeze
13. Agulu Grammar School, Agulu
14. Lake City Secondary School, Nr1
15. Girls Secondary School, Adazi-Nnukwu
16. Regal Secondary School, Nri

**DUNUKOFIA**

1. St. Mary's high school, Ifitedunu
2. Walter Eze Memorial Secondary School (BSS) Ukpo
3. Community Secondary School, Umunachi
4. Nneamaka Girls' Secondary School, Ifitedunu
5. Community Girls' Secondary School, Ukpo
6. Community Secondary School, Ukwulu
7. Girls' Secondary School, Umudioka
8. Community High School, Nawgu.

**NJIKOKA**

1. Comprehensive Secondary School, Nawra
2. Girls' Secondary School, Abagana
3. Nnamdi Azikiwe Secondary School, Abagana
4. Ide Girls' Secondary School, Enugu Ukwu
5. St. Michael's Model Comprehensive Secondary School, Nimo
6. Gilrs' Secondary School, Nimo
7. Community-Secondary School, Abba
8. Girls' secondary school, Enugu Agidi.
9. Nawfia Community Secondary School, Nawfia
10. Okutalukwe Community Secondary School, Enugu-Ukwu.
11. Government Technical College, Enugwu-Agidi

**NNEWI ZONE****NNEWI NORTH**

1. Girls' Sec. School, Nnewi
2. Maria Regina Model comprehensive Sec. School Nnewi
3. Nnewi High School, Nnewi
4. Nigerian Sci & Tech. College, Nnewi
5. Women Education Centre, Nnewi
6. Comm. Sec. School, Nnewichi
7. Akaboezem Comm. Sec. School, Uruagu Nnewi
8. Okongwu Memo Grammar School Nnewi

**NNEWI SOUTH**

1. Union Secondary School, Amichi (BSS)
2. Comm. Secondary School, Amichi
3. Community Secondary School, Azigbo
4. Comm. Sec. School, Ebenato
5. Comm. Secondary School, Ekwulumili
6. Comm. High School, Ezinifite

7. Awo-Ezimuzo Comm. Sec. School Ezinifite
8. Boys' High School, Osumenyi
9. Comm. High School, Osumenyi
10. Comm. Secondary School, Ukpor
11. Girls1 High School, Ukpor
12. Boys' Secondary School Unubi
13. Girls Sec. School, Unubi
14. Girls High School Utuh
15. Govt. Technical College Utuh
16. Comm. Sec. School, Akwaihedi
17. Ebe Unity College Ukpor

#### **IHIALA CONTD.**

##### **EKWUSIGO L.G.A.**

1. Comm. Secondary School, Ichi
2. Union Secondary School, Ichi
3. Comm. Secondary School, Ihembosi
4. Boys' Secondary School, Oraifite
5. Girls' Secondary School, Oraifite
6. Comm. Secondary school, ozubulu
7. Girls' Secondary School, Ozubulu
8. Zixton Secondary School, Ozubulu

##### **IHIALA L.G.A.**

1. Comm. High School, Amorka
2. Comm. Secondary School, Azia
3. St. Anthony's Secondary School, Azia
4. Abbot Boys' Secondary School, Ihiala
5. Abbot Girls' Secondary School, Ihiala
6. Govt. Technical College, Ihiala
7. St. Jude's Secondary School, Ihiala
8. Comm. Secondary School, Isseke



9. Comm. Secondary School, Lilu
10. Comm. Secondary School, Mbosi
11. Union Secondary School, Okija
12. Okija Grammar School, Okija
13. Comm. Secondary School, Orsumoghu
14. Girls Secondary School, Uli
15. Uli High School, Uli
16. Comm. High School, Umuoma Uli

### OGIDI ZONE

#### IDEMILI NORTH L.G.A.

1. Notre Dame High School, Abatete
2. Abanna Girls' Secondary School, Abatete
3. Comm. Secondary School, Eziowelle
4. Comm, Secondary School, Ideani
5. Govt. Technical College, Nkpor
6. Urban Secondary School, Nkpor
7. Comm. Secondary School, Obosi
8. Girls' Secondary School, Obosi (Union Sec. Sch. Obosi as from 7/3/2011)
9. Boys' Secondary School, Ogidi
10. Girls' Secondary School, Ogidi
11. Comm. Secondary School, Oraukwu
12. Oraukwu Grammar School, Oraukwu
13. Comm. Secondary School, Uke
14. Mater Amabilis Secondary School, Umuoji
15. Comm. Secondary School, Umuoji.
16. Awada Secondary School, Awada.

**IDEMILI SOUTH L.G.A.**

1. St. John Secondary School, Akwa-Ukwu
2. St. John's Science & Technical, Alor
3. Girls' Secondary School, Alor
4. Girls Secondary School, Awka-Etiti
5. St. Joseph's Secondary School, Awka-Etiti
6. Our lady's Secondary School, Nnobi
7. Comm. Secondary School, Nnobi
8. Comm. Secondary School, Nnokwa
9. Unity Secondary School, Nnokwa
10. Girls' Secondary School, Oba
11. Merchant of Light Secondary School, Oba
12. Boys' Secondary School, Ojoto
13. Girls' Secondary School, Ojoto

**OYI**

1. Comm Sec School, Awkuzu
2. Unity Sec School Awkuzu
3. Model compr. Sec school N/Ezunaka
4. Comm. High School N/Ezunaka
5. Boys' High School Nteje
6. New Era Sec School Nteje
7. Cave City Sec. School Ogbunike
8. St. Monica's College Ogbunike
9. Progressive Sec School Umunya
10. Comm. Sec. School Umunya
11. Women Education Centre, Awkuzu

## ONITSHA ZONE

### ONITSHA NORTH

1. Dennis memorial Gram. School Onitsha
2. Girls' Sec. School Onitsha
3. Queen of Rosary College Onitsha
4. Ado Girls' Sec School, Onitsha
5. St. Charles' Sec School, Onitsha
6. Eastern Academy Onitsha
7. New Era Girls' Sec School, Onitsha
8. Inland Girls' Sec. School, Onitsha
9. Washington memo. Gram. School, Onitsha
10. Comprehensive Sec. School, Onitsha
11. Prince Memorial High School, Onitsha
12. Army day sec. School, Onitsha
13. Metropolitan College Onitsha
14. Govt. Technical College Onitsha
15. Onitsha High School Onitsha
16. Our Lady's High School, Onitsha.

### ONITSHA SOUTH

1. Christ the King College, Onitsha
2. Modebe Memorial Sec. School, Onitsha
3. Metu Memorial Sec School Onitsha
4. Urban Girls' Sec. School, Onitsha
5. Urban Boys' Sec. School, Onitsha
6. Special School for the Deaf, Odoakpu

### OGBARU

1. Ogbaru High School, Ogbakuba
2. Ideke Girls' Sec. School, Ideke
3. Unity Comprehensive Girls' High School, Okpoko

4. Community Boys' Sec. School, Okpoko
5. Community Girls' Sec. School, Okpoko
6. Community Sec. School, Atani
7. Govt. Technical College, Ossomala
8. Community Sec. School, Iy1owa-Odekpe
9. Community Sec. School, Akili-Ozizor
10. Community Sec. School, Ogwuaniocha. (Reports through Ihiala LGA)
11. Anthony Obaze Memo. Comm. Sec. School, Ochuche

### **OTUOCUA ZONE**

#### **ANAMBRA EAST**

1. Fr. Joseph Memorial High School, Aguleri
2. Col. Mike Attah Sec. School, Aguleri
3. Justice Chinwuba Memorial Sec. School, Aguleri
4. Community Sec. School, Umuoba-Anam
5. Govt. Technical College, Umuleri
6. Girls High School, Umuleri
7. Community Sec. School, Umuleri
8. Community Sec. School, Igbariam
9. Community Sec. School, Nando
10. Community High School, Nsugbh.

#### **ANAMBRA WEST**

1. Community Sec. School, Umueze-Anam
2. Anam High School, Oroma-Etiti
3. Christ the King College, Umuem-Anam
4. Community Sec. School, Ifite-Anam, Mmiata
5. Community Comprehensive Sec. School, Nzam
6. Udama Comm. Sec. School, Inoma-Akator
7. Community Sec. School, Igbedor.

**AYAMELUM**

1. Universal Sec. School, Omasi
2. Community Sec. School, Omor
3. Community Sec. School, Umumbo
4. Community Sec. School, Igbakwu
5. Community Sec. School, Ifite-Ogwari
6. River Side Sec. School, Umerum
7. Ogbe High School, Anaku
8. Amikwe Community Sec. School, Omor
9. Community Sec. School, Umueje.

**SUMMARY OF NUMBER OF SCHOOLS BY LOCAL GOVERNMENT AREA**

S/NO.	LOCAL GOVERNMENT AREA	NO. OF SCHOOLS	ZONAL TOTAL
1	Aguata	21	
2	Orumba North	14	
3	Orumba South	13	48
4	Awka North	08	
5	Awka South	18	
6	Anaocha	16	
7	Dunukofia	08	
8	Njikoka	11	61
9	Nnewi North	08	
10	Nnewi South	17	
11	Ekwusigo	08	
12	Ihiala	17	50
13	Idemili North	16	
14	Idemili South	13	
15	Oyi	11	40
16	Onitsha North	16	
17	Onitsha South	06	
18	Ogbaru	10	32
19	Anambra East	10	
20	Anambra West	07	
21	Ayamelum	09	26
		<b>256</b>	<b>257</b>