

## Extent of Financial Management Administration in Secondary Schools in Imo State, Nigeria

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**Abstract:** The seminar paper focused on the extent of financial management administration in secondary schools in Imo State. Two research questions were formulated to guide the study with one null hypothesis. The descriptive survey research design was adopted for this study. The population of the study consisted of all the 815 teachers in Imo State. The sample for the study consists of 337 teachers from public schools in Imo State. The sampling technique adopted for the study was proportionate random sampling. The instrument that was used for this study is a structured questionnaire. Statistical mean and standard deviation are instrument used for data analysis. The test statistics was used to test the entire null hypothesis at 0.05 level of significance. The seminar paper revealed that to high extent do school administrator carry out financial control in the management of school finance for the development of the school system, to high extent do school administrator carry out the administration of school budget in the management of school finance and there is no significant difference in the mean ratings of male and female teachers on the extent to which school administrator carry out financial control in the management of school finance. Based on the findings, it were recommended that School Administrator should always delegate functions to transparent staff in the areas of financial management Government should disburse adequate funds to school administrators for effective running of the school.

**Key words:** Administration • Finance • Management • Financial Control and Finance

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### INTRODUCTION

All administrative set up function within the ambit of laws in order to achieve stated objectives. Administration as the process of directing and controlling human and materials resources in order to actualize organizational goals. Administration is concerned with the performance of executive functions, carrying out of policies, decisions to fulfill a purpose, It involves controlling the day-to-day running of an organization [1]. Administration according to [2] is the activity that maintains an organization and concerns itself with the direction of activities of people working within the organization in their concerns itself with the direction of activities of people working within the organization in their reciprocal relations to the end that the organizational purposes may be attained [3] in his view sees administration as the organization and direction of persons, in order to accomplish a specific end. [4], sees administration as the pivot on which all activities revolve because, administration is the capacity of co-ordinating

many and often, conflicting social energies in a single organism. According to [5], administrative function is concerned with the utilization of human, financial and material resources, to achieve set goals and objectives. Administrative function practices apply the functions of directing and controlling in an organization. It involves the performance of duties, planning, budgeting and decision making, to fulfill a purpose towards achieving organizational goals and objectives. This implies that administrative function involves not only formulating policies, but also its implementation. In this context, administrative function denotes all the activities of the administrator in an organization towards achieving all the organizational goals and objectives, Administrative function is concerned with the performance of duties, the carrying out of policies and decision, to fulfill a purpose, and the controlling of the day-to-day activities of the administrator in an organization. In school organization, the principal remains the chief administrator who performs oversight function in the school system [6].

School administration work towards defining operational structure of the institution. Without proper structure, leadership roles are hampered. So leadership is the ability to provide guidance to an organization by using available resources. Thus principals work with students, teachers, parents and other school stakeholders to set organizational structures that help develop other people in the school by delegating and very carefully monitoring the management function in the school [7]. In the school system, through effective administration both human and material resources are coordinated and harnessed for effective services delivery of teaching and learning.

**Purpose of the Study:** The main purpose of the study is to determine the administrative roles of secondary school principals in Imo State. Specifically, this study is designed to ascertain:

- The extent to which school administrator carry out financial control in the management of school finance.
- The extent to which school administrator carry out the administration of school budget in the management of school finance.

**Significance of the Study:** The findings of this study will be of immense benefit to the: Ministry of Education, community, school principals, students as well as researchers.

The findings of this work would be of help to the Ministry of Education in formulating policy framework for effective appraisal of administrative functions of the school principals. This will enable them to effectively formulate policies to ensure effective school programme implementation in secondary schools in the State.

The community would benefit from the findings of this work, because it would enable them to solve practical problems and enjoy qualitative school products. This will enhance the efforts of the Parents' Teachers' Association to checkmate the excesses of principals and help their children to have greater learning for their children for great national building.

The findings of the study would enable school principals to demonstrate their administrative experience, and skills in the administration of school programmes and activities. For the teachers, the findings of the study would help teachers to know what to do in order to make their work easier.

On the other hand, the findings of this study would help the students to enjoy qualitative teaching and learning from teachers as the result of effective administration of the principals. This will promote their academic performance. Student researchers will benefit from the findings because it will form a reference point and literature review for future research work.

Finally the findings of the study will be of benefit to the researchers in the field of education. The researchers will use the information as data bank for further research on administrative roles of secondary school principals and related fields.

**Research Questions:** The following research questions will guide the study:

- To what extent does school administrator carry out financial control in the management of school finance?
- To what extent does school administrator carry out the administration of school budget in the management of school finance in Imo State of Imo State?

**Hypotheses:** The following null hypotheses were formulated to guide the study and will be tested at 0.05 level of significance.

H<sub>01</sub>: There is no significant difference in the mean ratings of male and female on the extent to which school administrator carry out financial control in the management of school finance.

**Methodology:** The descriptive survey research design was adopted for this study. This design is also in accordance with [8-10] who stated that descriptive survey design is concerned with finding, describing and interpreting what is, with the condition or relationship that exists, practices that prevail, belief and points of viewer attitude that are helpful processes that are going on or trends that are developing of that population about a phenomenon. The study was carried out in Imo State. The people of Imo State are mainly farmers, traders, few civil servants, transporters and politicians. The education zone is centrally controlled or managed by Post Primary School Service Commission and the State Ministry of Education. The population of the study consisted of all the 815 teachers in Imo State. The sample for the study consists of 489 teachers from public schools in Imo State. The sampling technique adopted for the study was be

proportionate random sampling. The instrument that was used for this study is a structured questionnaire. Statistical mean and standard deviation are instrument used for data analysis. The t-test statistic was used to test the entire null hypotheses at 0.05 level of significance.

**RESULTS**

This chapter presents the results of analysis of the data collected. Data collected were analyzed and presented on tables based on the five research questions and two hypotheses that guided the study.

**Research Question 1:** To what extent does school administrator carry out financial control in the management of school finance? Summary of results of data analysis are presented on Table 1.

The results of data analysis as presented on Table 1, it was revealed that principal ensures that the money is spent wisely, ensures that all authority optimum value for money from the services provided, ensures that the complete financial consequences of all policies and schemes are considered at the appropriate decision level, ensures that all authority optimum value for money from the services provided, ensures that the most desirable services are developed at the expense of less desirable ones, exercise general financial supervision and over sight, ensures that services are provide economically and efficiently, ensures that the objectives set are actually

attained through effective use of money and to safeguards the assets of the public authorities in Imo State, With a grand mean of 3.11 and a standard deviation of 0.77 and since the mean is greater than mean score 2.50 set as mean score for decision making. This shows that to high extent do school administrator carry out financial control in the management of school finance for the development of the school system.

**Research Question Two:** To what extent does school administrator carry out the administration of school budget in the management of school finance in Imo State? Summary of results of data analysis are presented on Table 2.

The results of data analysis presented on Table 2, revealed that the respondents accepted that principals Ensures a smooth's preparation of school budget, ensure effective execution of the school budget, seek for implementation of the school budget, provide a double-check on expenditures, monitor the operation of the budget, Effectively evaluate school budget, careful study of the educational needs of the school and estimation of the revenue that will be necessary to meet these needs and determination to execute the educational programmes, with the mean scores of 3,12, 2.87, 3.00, 2.86, 3.02, 3.02, 3.07and 3.03 with the standard deviation scores 0.84, 0.85, 0.74, 0.89, 0.87. 0.82, 0.90, 0.78, 0.77 and 0.88 respectively. The grand mean score of all items in table 2 is 2.98 with standard deviation score 0.83. The grand mean

Table 1: Mean Ratings on the extent school administrator carry out financial control in the management of school finance

S/N	Items	X	SD	DECISION
1	Ensures that the money is spent wisely	3.56	0.56	HE
2	Ensures that all authority optimum value for money from the services provided	3.09	0.96	HE
3	Ensures that the complete financial consequences of all policies and schemes are considered at the appropriate decision level	3.16	0.88	HE
4	Ensures that all authority optimum value for money from the services provided	3.12	0.81	HE
5	Ensures that the most desirable services are developed at the expense of less desirable ones	3.12	0.72	HE
6	Exercise general financial supervision and over sight	3.09	0.68	HE
7	Ensures that services are provide economically and efficiently	2.89	0.82	HE
8	Ensures that the objectives set are actually attained through effective use of money	2.97	0.72	HE
9	Safeguards the assets of the public authorities	3.02	0.83	HE
	Grad Mean (x)	3.11	0.77	HE

Table 2: Mean Ratings on the Extent of Administration of School Budget in the Management of School Finance

A/N	Items	X	SD	Decision Rule
10	Ensures a smooth's preparation of school budget	3.12	0.84	HE
11	Ensure effective execution of the school budget	2.87	0.85	HE
12	Seek for implementation of the school budget	3.00	0.74	HE
13	Provide a double-check on expenditures	2.86	0.89	HE
14	Monitor the operation of the budget	3.02	0.87	HE
15	Effectively evaluate school budget	3.02	0.82	HE
16	Careful study of the educational needs of the school and estimation of the revenue that will be necessary to meet these needs	3.07	0.90	HE
17	determination to execute the educational programmes	3.03	0.78	HE
	Grand Mean (x)	2.98	0.83	HE

Table 3: T-test Analysis on the extent to which school administrator carry out financial control in the management of school finance

Status	N	X	SD	Df	t-cal	t-tab	A	Decision
Female	163	3.074	0.930	335	0.768	1.960	0.05	Accepted H <sub>0</sub>
Male	174	2.996	0.933					

of 2.98 is greater than mean score 2.50 set as mean score for decision making, thus, this shows that to high extent do school administrator carry out the administration of school budget in the management of school finance in Imo State.

**Hypothesis:**

H<sub>0</sub><sub>i</sub>: There is no significant difference in the mean ratings of male and female teachers on the extent to which school administrator carry out financial control in the management of school finance. Summary of results of data analysis are presented on Table 3:

From the results of data analysis presented on Table 3, it could be observed that female teachers in Imo State recorded the high mean score of 3.074 than the mean score 2.996 for male teachers, the difference in these mean scores is statistically not significant at a 0.05. This is because the calculated t-value (0.768) is less than the critical value (1-960). Therefore, the null hypothesis (H<sub>0</sub>) is accepted which implies that there is no significant difference in the mean ratings of male and female teachers on the extent to which school administrator carry out financial control in the management of school finance.

**Summary of Findings:** Based on the results of data analysis as presented above, the study revealed that:

- To high extent do school administrator carry out financial control in the management of school finance for the development of the school system in Imo State.
- To high extent do school administrator carry out the administration of school budget in the management of school finance in Imo State.
- There is no significant difference in the mean ratings of male and female teachers on the extent to which school administrator carry out financial control in the management of school finance.

**DISCUSSION**

The results on table 1 revealed that the respondents accepted that principal ensures that the money is spent wisely, ensures that all authority optimum value for

money from the sc/vices provided, ensures that the complete financial consequences of all policies and schemes are considered at the appropriate decision level, ensures that all authority optimum value for money from the services provided, ensures that the most desirable services are developed at the expense of less desirable ones, exercise general financial supervision and oversight, ensures that services are provide economically and efficiently, ensures that the objectives set are actually attained through effective use of money and to safeguards the assets of the public authorities in Imo State. With a grand mean of 3.11 and a standard deviation of 0.77 and since the mean is greater than mean score 2.50 set as mean score for decision making. This shows that to high extent do school administrator carry out financial control in the management of school finance for the development of the school system. This findings agrees with [11] who asserted that Financial management deals with the source of funds, their efficient uses and maximization of costs or losses for greater profitability of the business, and in ministerial department, post primary institutions for enhanced welfare of students and staff [12, 13], visualized financial management as "that management activity which is concerned with the planning and controlling of an organization financial resources.

The results of data analysis presented on table 2, revealed that the respondents accepted that principals Ensures a smooth's preparation of school budget, ensure effective execution of the school budget, seek for implementation of the school budget, provide a double-check on expenditures, monitor the operation of the budget, Effectively evaluate school budget, careful study of the educational needs of the school and estimation of the revenue that will be necessary to meet these needs and determination to execute the educational programmes. The grand mean of 2.98 is greater than mean score 2,50 set as mean score for decision making, thus, this shows that to high extent do school administrator carry out the administration of school budget in the management of school finance in Imo State. [15] sees financial management as administering funds under the guidance of a body of knowledge and a disciplined way of proceedings, The implication of all the definitions so far is that financial management is directly concerned with decision-making on the proper use of available funds.

In the educational sector, the head as the administrator performs the tasks of a financial manager.

### CONCLUSION

From the result obtained from the investigation into administrator play a vital in the administration of school finance management and also carried out administrative functions in the areas of finance control management. So, school administrator carry out financial control in the management of school finance for the development of the school system and also carry out the administration of school budget in the management of school finance while the t-test indicate that there is no significant difference in the mean ratings of male and female teachers on the extent to which school administrator carry out financial control in the management of school finance.

Moreover, a situation where school administrator do not apply control mechanism such as supervision and motivation, discipline of staff where there is misconduct in duty execution, the aims and objectives of the school would not be achieved. It is also pertinent for principals to create good relationship with their staff through delegation of functions by keeping the communication network open to ensure good rapport within the school system and also to involve staff in decision making in the school. This will go along way to realizing educational aims and objectives and their administration worthy of emulation.

**Recommendation:** Based on the findings, the following recommendations are made as the way forward;

- School Administrator should always delegate functions to transparent staff in the areas of financial management
- Government should disburse adequate funds to school administrators for effective running of the school.

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