

Principals' Fund Management Strategies and School Administrative Effectiveness

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Abstrak

Kurangnya kehati-hatian dan kesalahan pengelolaan dana sekolah oleh kepala sekolah dapat mengakibatkan buruknya kinerja siswa karena dapat memperlambat perolehan materi penting untuk belajar mengajar. Penelitian ini menganalisis hubungan antara strategi pengelolaan dana kepala sekolah dan efektivitas administrasi sekolah. Laporan ini menilai praktik anggaran kepala sekolah, tingkat efektivitas administrasi yang dirasakan, dan hubungan antara pengelolaan dana terhadap efektivitas sekolah menengah. Dua pertanyaan penelitian dan satu hipotesis dihasilkan untuk penelitian ini. Desain penelitian adalah jenis survei deskriptif. Populasi penelitian ini terdiri dari seratus tiga puluh dua (132) sekolah menengah. Jumlah responden sebanyak empat puluh (40) kepala sekolah yang mewakili 30% populasi, yang dipilih dengan teknik stratified random sampling. Kuesioner yang dirancang sendiri berjudul "Strategi Pengelolaan Dana Kepala Sekolah dan Kuesioner Efektivitas Administrasi Sekolah di Sekolah Menengah (PFMSSAEQ)" digunakan untuk pengumpulan data, dan Koefisien Korelasi Product Moment (r) Pearson menghasilkan koefisien reliabilitas sebesar 0,76. Hasil penelitian menunjukkan bahwa kepala sekolah menyimpan pencatatan pengeluaran secara akurat, memiliki tingkat efektivitas rata-rata, dan mempunyai pengaruh signifikan terhadap pengelolaan dana di sekolah menengah. Disarankan agar kepala sekolah diawasi secara ketat oleh Kementerian Pendidikan untuk memastikan bahwa mereka terus menjaga pencatatan yang akurat karena perannya dalam pengelolaan dana yang efektif di sekolah menengah.

Kata kunci: Pengelolaan Dana, Efektivitas Administrasi Sekolah, Strategi Pengelolaan Dana Kepala Sekolah

Abstract

A lack of prudence and mismanagement of school funds by the principals could give rise to poor student performance since it might slow down the acquisition of essential materials for teaching and learning. This study analyzes the relationship between principals' fund management strategies and school administrative effectiveness. It assessed principals' budgetary practices, the perceived level of administrative effectiveness, and the relationship between fund management on secondary schools' effectiveness. Two research questions and one hypothesis were generated for the study. The research design was the descriptive survey type. The population of the study comprised all the one hundred and thirty-two (132) secondary schools. The total number of respondents included forty (40) principals representing 30% of the population, who were selected using the stratified random sampling technique. A self-designed questionnaire titled "Principals' Fund Management Strategies and School Administrative Effectiveness in Secondary Schools Questionnaire (PFMSSAEQ)" was used for data collection, and Pearson's Product Moment Correlation Coefficient (r) yielded a reliability coefficient of 0.76. The results showed that principals kept accurate records of expenditure, had an average level of effectiveness, and had a significant influence on fund management in secondary schools. It was recommended that principals be strictly monitored by the Ministry of Education to ensure that they continue to maintain accurate record-keeping because of its role in effective fund management in secondary schools.

Keywords: Fund Management, School Administration Effectiveness, Principals' Fund Management Strategies

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1. INTRODUCTION

The growth and development of any educational sector solely depend on the management of its finances. Education is an expensive social service that the government gives to its citizens; this is so because education is the major instrument for the sustainable development of nations. The establishment, administration, and maintenance of set standards in any organization are greatly dependent on the financing available to it (Adewale &

Zubaedy, 2019; Nungu et al., 2023). The principals of secondary schools are therefore the fundamental element on which school organization depends. Effective financial management is necessary in this institution to avoid financial mismanagement. Meanwhile, where the principal is weak and ineffective in managing the resources of the school, success would be very difficult to achieve (Agyemang et al., 2018; Mayevskaya, 2018; Riddell, 2015). Therefore, fund management by the school administrator requires a managerial function that deals with the planning, acquisition, and distribution of financial resources to achieve set objectives in public secondary schools.

Nevertheless, a lack of prudence and mismanagement of school funds by the principals could give rise to poor student performance since it might slow down the acquisition of essential materials for teaching and learning. Previous study affirmed that mismanagement of funds might not be a matter of ignorance or mistakes but an intentional act of embezzlement due to the high level of corruption in many nations of the world (Osuji & Nyebuchi, 2021). Therefore, imperative that school principals be knowledgeable in decision-making for effective school administration. Principals, as the chief executives in secondary schools, should possess skills for making the right decisions that will benefit the school's needs and the staff generally. The planning of school finances usually begins with the drafting of a budget, which describes the financial statement of the school expressed in monetary terms. Previous study defined budgeting as the technique used by school administrators to help determine how many financial resources will be needed and how they will be used (Ugwu et al., 2020). The educational budget, according to previous study, is a document that describes how various educational programmes outlined for the year or another stated period are to be financed (Kwaghbo, 2022). Other study underscoring the importance of budgeting in schools, posited that a management strategy such as a school budget helps to highlight many problems long before they occur and prevent the wastage of resources (Omosidi et al., 2019). Furthermore, it facilitates the processes of delegation, control, evaluation, and accountability by relating resource application to planned programmes. That is, the major concern of administering the budget is to make sure that the result achieved by the school carefully justifies the financial outlay.

According to previous study budgeting guarantees the effectiveness of school administration by ensuring that only planned programmes are pursued, unnecessary spending is avoided, and that all proposed expenditures are matched to the expected revenue, leaving no room for a deficit but rather creating a greater room for budget surplus (Sambo & Imiete, 2018). A successful school budget must be the product of a process that is based on sound and quality information. Other study stated that school budgets forecast the activities, services, and programmes, that an appropriate governing council (e.g., board of governors) has approved for a given period, usually one year, about income and expenditure (Ogbonnaya, 2012). The school budget shows what revenue is to be anticipated and from what source it is to be derived. The school budget shows details, a statement, and estimates the expenditure of the various items in the school system as a whole.

Record keeping is one of the important tools that can also be used to resolve financial issues. Stipulated that efficient planning and management of funds in schools call for correct record keeping. All financial transactions must be kept safely in a record book. Accounting is an important aspect of managing the school's funds (Arhipova et al., 2021; Titus & Ukaigwe, 2018). The school's bookkeeping may be delegated to a capable member of the staff who knows accounting. The principal must be responsible and accountable for the financial management of all the money that is collected and paid out by the school (Osuji & Nyebuchi, 2021). The principal must facilitate the execution of its statutory functions relating to assets, liabilities, property, and other financial management issues.

Previous study explained school records as documented information (data) about human resources and facilities that exist in a school (Odeniyi & Adeyanju, 2020). School records could be referred to as a document or an account of activities or events about persons and facilities in the school that serve as references for the future. Record keeping is a fundamental activity in the school system; without it, there is no accountability. The school head who handles a lot of money over the year should keep a strict record of the cash book if he is to give a proper account (Boma, 2018; Zhang et al., 2020). Previous study emphasized the importance of financial record keeping and charged school heads who are in charge of accounting to keep and maintain proper records (Ezeh & Ogara, 2021). This is because accurate records and periodic checks are essential for the discovery of mistakes, losses, and misuse of funds. Other study identified three basic phases of record keeping, which apply to every organization (Pius-Uwhubetiyi, 2020). The importance of finance in the education sector cannot be overemphasized. The poor state of the secondary school environment could be attributed to financial problems such as mismanagement and the economic crunch in the country. Poor financial management is one of the greatest obstacles to the effective management of secondary schools in Ilorin Metropolis, Kwara State. The problem usually emanates from the inability of many school managers or principals to plan and execute school budgets in line with the objectives of the school. It has been observed that the condition of secondary schools has worsened so much that teaching and learning have received poor attention despite all the financial contributions of the federal government and other sources of funds available to schools.

The government, for its part, argues that it is doing its best to provide funds sufficiently for the school to function well, but there is a failure on the part of the administrators to manage these funds effectively in terms of budgeting, ineffective record-keeping, and accountability. On their part, principals argue that the government does not release the actual funds needed for the effective administration of secondary schools. The mismanagement of fees and money meant for the education of our children is one thing that has led to the fear of a deteriorating standard of education in Ilorin Metropolis, Kwara State. Regrettably, the salaries paid by the government to principals for the welfare of their students and the upkeep of the school are in some way or another embezzled by some principals and financial clerks. The researcher is interested in exploring whether principals of secondary schools in Ilorin Metropolis, Kwara State, really manage and utilize judiciously the funds available at their disposal to run school affairs without misappropriation or mismanagement and to what extent the principal's budgetary role and record-keeping could help in the realization of effective administration of secondary schools in Ilorin Metropolis, Kwara State. The purpose of this study was to analyse the importance of fund management on the administrative effectiveness of secondary schools in Ilorin Metropolis, Kwara State.

2. METHODS

The descriptive survey design was used for this study. There were 132 public secondary schools in the Ilorin Metropolitan Area, Kwara State. The population of the study consisted of all the public secondary schools, and the focus was on all the principals across the 132 secondary schools in Ilorin Metropolis, Kwara State. The sample size of this study consisted of forty (40) principals, representing 30% of the population. The stratified sampling technique was used for the study. In each of the LGAs, 30% of the schools were selected, and in each of the schools, 30% of the principals selected served as the stratum from which the population of the respondents was drawn. The sample size of a survey to be determined from the total population, a minimum of 25% of the whole population should be considered (Seixas et al., 2018).

The instrument that was used for data collection in this study was a questionnaire titled Fund Management for Effective Administration in Secondary Schools Questionnaire (FMEASSQ). The questionnaire was divided into two sections: section A was for the collection of demographic data, while section B was based on a 4-point modified Likert rating scale of (Strongly Agreed (SA) = 4 points; Agreed (A) = 3 points; Disagree (D) = 2 points; and Strongly Disagree (SA) = 1 point) and to a great extent, to a high extent, to a moderate extent, and a low extent, respectively. A test–retest method was used to obtain the reliability of the instrument. The researcher administered thirty copies of the instrument to twelve principals outside the study sample. Two weeks later, the same instrument was re-administered to the same respondents.

The scores obtained from the exercises were correlated using the Pearson Product Moment Correlation Coefficient (PPMC) to determine the reliability index. A reliability of 0.76 was obtained. Forty (40) copies of the questionnaire were administered to the respondents by the researcher and three trained research assistants. The respondents were given just one day to respond to the items, after which the researcher retrieved all completed copies of the questionnaire. All the copies of the questionnaire retrieved were used for data analysis. The information gathered in the field was collated and analyzed using the mean scores and rank order to answer the research questions, while Pearson's Product Moment Correlation (PPMC) statistics were employed to test the research hypothesis at the 0.05 level of significance.

3. RESULTS AND DISCUSSION

Results

Principals' Fund Management Strategies

Principals' fund Management Strategies for effective fund management in secondary schools in the Ilorin Metropolis is show in [Table 1](#).

Table 1. Mean and Standard Deviation Showing Principals' Fund Management Strategies

S/N	Item	X	SD	Rank
1.	I specify how resources are allocated within a particular period.	2.53	1.19	4th
2.	I forecast the activities and programmes about income and expenditure.	2.57	1.02	1st
3.	I give detailed estimates of the expenditure of various items purchased by the school.	2.55	1.01	2nd
4.	I plan and procure the necessary revenue to implement educational programmes.	2.54	1.14	3rd
5	I provide school account books to enter detailed budget amounts.	2.52	1.13	5th
6	I provide school account books and receipts to enter the detailed amount utilized.	2.51	1.12	6th

[Table 1](#) above reveals principals' budgetary practices for effective fund management in secondary schools in Ilorin Metropolis, Kwara State. This is evident by the mean value of all the items in the table above, which are all greater than 2.5 and indicate positive fund management strategies. It was seen from the table above that the principals forecast the activities and programs about income and expenditure to arrest civil unrest in primary schools, give detailed estimates of expenditure of various items purchased in the school, plan and procure necessary revenue to implement educational programs, specify how resources

are allocated within a particular period, and provide school account books and receipts to enter detailed amounts utilized.

The Perceived Level of Principals' Administrative Effectiveness

To determine the level of administrative effectiveness in secondary schools in Ilorin Metropolis, the total response of each of the principals, which was continuous data, was converted to discrete data and summed up, giving a total minimum of 5, a maximum of 20, and a range of 15. This was categorized into three categorical forms, which are low, average, and high levels, while the cut-off was 5. Scores between 5 and 10; 11 and 15; and 16 and 20 were categorized as low, average, and high levels of administrative effectiveness in secondary schools in Ilorin Metropolis, Kwara State. The result is presented in [Table 2](#).

Table 2. Summary of the Level of Administrative Effectiveness in Secondary Schools

Range	f	%	Remark
5 – 10	07	17.5%	Low
11 – 15	22	55.0%	Average
16 – 20	11	27.5%	High

[Table 2](#) revealed that seven (17.5%) of the total responses showed a low level of administrative effectiveness, 22 (55.0%) of the total responses showed an average level of administrative effectiveness, and 11 (27.5%) of the total responses showed a high level of administrative effectiveness. This revealed that the majority (55.0%) of the responses from the principals showed an average level of administrative effectiveness. It can, therefore, be concluded that there is an average level of administrative effectiveness in secondary schools in Ilorin Metropolis, Kwara State. Summary table showing the relationship between principal' fund management strategies and school administrative effectiveness is show in [Table 3](#).

Table 3. The Relationship between Principal' Fund Management Strategies and School Administrative Effectiveness

Variables	N	x	SD	df	r-value	p-value	Decision
Fund Mgt	40	2.7	4	38	0.03	0.67	Rejected
Admin Effect	40	2.6	3.8				

[Table 3](#) above shows the relationship between principals' fund management strategies and school administrative effectiveness in secondary schools in Ilorin Metropolis, Kwara State. The table above revealed that there was a significant influence of fund management on administrative effectiveness in secondary schools. This was evident by the r-value of .03 obtained, which is less than the alpha value of .05. This implies that fund management determines the level of administrative effectiveness in secondary schools. Therefore, the null hypothesis above, which stated that there is no significant relationship between principals' fund management strategies and school administrative effectiveness in secondary schools in Ilorin Metropolis, is hereby rejected.

Discussion

The school budget shows what other contributions and pressures on the budget are anticipated during the financial year, e.g., the pressure of inflation, how the school intends to raise more money over and above its original budget or how it intends to adjust itself to the situation ([Amir, 2020](#); [Budiarti & Sugito, 2018](#); [Sakurai et al., 2018](#)). The school budget must

be prepared in such a way that it can be executed by anyone, even from outside the school system. In this way, the school budget aids in the administration of the school programme by the accepted financial plan (Akar, 2020; Gaidelys et al., 2022).

According to previous study the school budget has three principal elements (Ikediugwu, 2020). These are the educational plan, the revenue plan and the expenditure plan. The three make up a functional school budget. The educational plan presents the objectives of the school as derived from the national community objectives. It also states the target, such as the number of students expected to pass the junior and senior secondary examinations (Bacete et al., 2021; Grauwe et al., 2011). The resources available in the school, such as instructional materials, classrooms and other spaces, the school plant generally, special services rendered, and personnel (teaching and non-teaching staff), among other things.

The revenue plan details the likely sources of funds, such as the government's (federal, state, and local) education tax fund, funds from philanthropic or charitable organizations, funds from community associations, and Parents Teachers Association Levies. The revenue plan also details capital receipts (money realized from the sale of school equipment or grants from the government for construction) and miscellaneous receipts (donations, development funds) (Ayyakkannu, 2018; Ruma, 2009). The expenditure plan contains details of the different items of projected expenditure and the amount to be expended on each item. The administration of a school budget simply means the operation, execution, and implementation of the school budget.

The very first thing the administrator should do in administering the school budget is to provide himself with the necessary school account books to enter both the detailed amount budgeted for receipts and expenditures (Damore & Rieckhoff, 2019; Sezgin et al., 2020). The second is to provide a double check on the expenditures. There should be a simple ledger in which expenditures can be entered, showing either a weekly or monthly balance. The third important aspect of budget preparation is the proper handling of the reserve fund set up to handle special needs as they arise. In some budget systems, the switching of funds exists. This means that as long as the appropriation in any given fund is not exceeded, the administrator may switch charges from one account to another within the coverage of the fund itself (Omosidi et al., 2019; Ugwu et al., 2020).

The study above revealed that principals specify how resources are allocated within a particular period; forecast the activities and programmes about income and expenditure; give detailed estimates of expenditure of various items purchased in the school; plan and procure necessary revenue to implement educational programmes; provide school account books to enter detailed amounts budgeted for; and, also provide school account books and receipts to enter detailed amounts utilized. This outcome aligns with previous study who found that the budgetary practice of principals helps to highlight many problems long before they occur and prevents wastage of resources (Onye, 2006). Budgets are administered to make sure that the result achieved by the school carefully justifies the financial outlay. He also discovered that revenues are carefully planned and procured for effective implementation of educational programs while funding education hinges on the financial accountability of scarce resources available to school principals.

The findings revealed that there was a significant relationship between principals' fund management strategies and school administrative effectiveness of secondary schools in Ilorin Metropolis, Kwara State. This was revealed by the significant value of the response, which was less than the alpha value of 0.05. This shows that fund management in secondary schools influences the administrative effectiveness of the school. This affirmed that the level of administrative effectiveness in secondary schools is determined by the principals' proper fund management. Therefore, there was a significant relationship between principals' fund

management strategies and school administrative effectiveness of secondary schools in Ilorin Metropolis, Kwara State

Based on the findings the following recommendations were made: 1.) Resources allocated to the school within a particular period should be properly utilized for their purpose to foster effective administration. A detailed estimation of the expenditure of various items purchased should be provided by the principals. 2.) Principals should make provisions for school account books and receipts to enter detailed information on the amount utilized. 3.) Principals should take budgeting more seriously because of its role in effective fund management. 4.) Principals should be strictly monitored by the Ministry of Education to ensure accurate record-keeping because of its role in effective fund management in secondary schools.

4. CONCLUSION

Based on the findings, it was thus concluded that accountability is one of the major responsibilities of the principal if effective administration of secondary schools in Ilorin Metropolis, Kwara State, must be met. Hence, principals must deal with funds in a responsible manner and be accountable to parents, learners, the community, and the government. The findings revealed that there was a significant relationship between principals' fund management strategies and school administrative effectiveness of secondary schools in Ilorin Metropolis, Kwara State. This was revealed by the significant value of the response, which was less than the alpha value of 0.05. This shows that fund management in secondary schools influences the administrative effectiveness of the school. This affirmed that the level of administrative effectiveness in secondary schools is determined by the principals' proper fund management. Therefore, there was a significant relationship between principals' fund management strategies and school administrative effectiveness of secondary schools in Ilorin Metropolis, Kwara State.

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