

Impact of Budget Preparation and Implementation on Secondary School Administration in South-East States, Nigeria

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Abstract

The study examined impact of budget preparation and implementation on secondary schools in South East Nigeria. A descriptive survey research design was employed for the study. Two research questions and two null hypotheses were addressed. Population of 7074 teachers in 1,098 secondary schools in South East, Nigeria was used for the study. A sample size of 2706 teachers was selected from the population at 10% that is 109 principals and 2597 teachers. Instrument for data collection was a questionnaire titled. "Budget Preparation Procedure and Implementation questionnaire, (BPPIQ)". The 12 instrument questionnaire was validated by two experts in the department of educational foundations (Administration and Planning) faculty of education, University of Nigeria, Nsukka. The reliability of the instrument was done using Cronback coefficient Alpha and reliability index value of 0.83 was obtained which was considered adequate for the study. Data collected was analyzed using simple descriptive statistics such as mean and standard deviation for the research question and t-test statistics for the null hypothesis at 0.05 levels of significance. The study revealed that budget preparation procedure and implementation enhances secondary school administration and

gender has no significant influence on the extent which principals' budget preparation procedure and implementation enhances secondary school administration. It was recommended that teachers should be allowed to make suggestion during budget preparation procedure and there should be a harmonious cooperation between the principals, government, teachers and community during the process of budget preparation and implementation so as to enhance efficiency and effectiveness in teaching learning process.

Keyword: Budget, Budgeting, Preparation, Implementation, Administration

INTRODUCTION

In both developed and developing countries, education is no longer seen as an ordinary consumer commodity required for the cultivation of habits that conform to the norms of the society. Education is also an important investment in a nation's future and an instrument for national development. This global perception of education gave birth to the concept of budget and its preparation procedure in education as well as its administration strategies.

The term "budget" is frequently used where disbursement of money is involved. Simply put, budget is a statement of financial plan over a given period. Budgeting has been considered as an integral part of the planning process. It essentially involves translating goals and objectives as well as targets into financial plans. According to Ogundiran, and Awe (2012), educational (school) budgets are financial plans aimed at translating educational (school) objectives into reality. In the same vein, Ayodele (2004) is of the view that "budget is a statement which describes how to finance the various educational objectives outlined for the year or a given stated period. To Nwokocha (2015) budget is a statement, usually expressed in financial terms of the desired performance of an organization in the short term period. In a similar vein, Okunamiri (2010) state that a budget is an annual estimate of revenue and expenditure of a country or organization, private person's or families' similar estimate, amount of money needed or available.

Furthermore, Okunamiri (2010) ever that budgeting is a planning strategy aimed at reconciling the goals, objectives and with available or anticipated resources in financial terms. Okunamiri (2010) cited Knezevich whose states that educational budget as the fiscal interpretation of the educational programme, for it helps to express the educational hopes and aspirations of the people. According to him, budget becomes a rational way to handle school expenditures and other things in education.

In consonance with the foregoing, a careful analysis of the above and other conceptions of budget by other scholars point to the fact that a budget is a financial blueprint for the operation of an organization, including the school system for the fiscal year. A budget is a mean by which the planned objectives and targets are translated into a programme of action and in financial terms. Thus, a school budget is

an established financial standard needed to consciously guide the activities of a school administrator (principal) and its management team towards the attainment of the aims and objective of the school, in a given fiscal year. Hence, Undie (2016) posits that school budget represents an educational institution, organization or establishment which required guiding decisions and actions towards the accomplishment of predetermined and result-oriented educational plans, programmes and projects within a fiscal year.

According to him, such plans sometimes contain in survey of the financial flows for a previous year and a projection into the financial position for some years in the future. In other hand, school budgeting is a systematic process of preparing and effecting a financial flow precast of a school or educational organization to achieve the objectives of the school or the organizational plans, programmes or projects within an accounting or financial year. Continuing, Undie (2016), said that it is a systematic and rational process of providing a financial picture of the planned activities of an educational organization within one fiscal or accounting year.

Chukwu (2016), school sees budgeting as a process which involves a careful determination of annual educational needs in terms of programmes or projects; a financial quantification of such educational needs; a projection into the sources of generating revenues and a rationalization of projected revenue resources among the planned educational programmes or projects to satisfy the already determined educational needs.

In a nutshell, Okunamiri (2010) posits that the budgetary process involves several phases—the preparation, presentation, adoption and authorization, administration, execution and appraisal. Nwokocha (2015) view budget preparation/procedure as the processes that are involved in preparing budget. According to him, the procedure in preparation of budget requires; preparation stage, approval stage, execution stage and evaluation stage.

Budget preparation serves as an instrument for planning because it specifies financial procedure through which the goals and objectives of the school system can be achieved. Programmes and policies designed to achieve the objectives of the school system are implemented through the operation of school budget. It serves as an instrument for control because it is an established standard against which the performance of the school system is evaluated. Adeogun (2004) state that through the operation and implementation of school budget, the aims and objectives of introducing various programmes will be realised.

The worrisome nature of Nigeria's educational sector is showcased in the poor funding, poor budgeting and its preparation and management of funds. In view of this, Oboegbulam (2012) and Ogbonnaya (2000), regretted that little funds and lack of workable strategies are available for educational sector that contributes to poor management of the educational institutions. However, to ensure judicious spending of funds and accountability, school administrators (principals—male and female) should

be involved in planning and preparing budget for their schools (Oboegbulam, 2013).

The major problems of secondary school administration in Nigeria are poor funding and regressive budgeting—budget preparation procedure, which Okunamiri (2010) describes as a procedure that began from a higher authority which is sent to the lower administrative units for implementation. This to a large extent may be the brain behind the placement of little or no attention in secondary school budget in the entire country. Nwokocha (2008) is of the view that the effective administration of any school by a principal (male and female) becomes unobtainable without the adequate involvement of the states in budgeting and planning as well as the co-operation of students and other stakeholders of education. This poor budget procedure leads to inadequate teaching and learning materials to enhance educational goals. Poor maintenance, as a custom in secondary school administration resulted to dilapidated buildings in some schools.

The preparation of this financial statement of the school, whether regressive or progressive should be carried out with a procedure to attain a desirable improvement in the teaching and learning business. Budget procedure is the strategy used by the schools administrators, the board of governors and other governmental agencies in planning and administering budget right from its commencement to its completion (Nwokocha, 2005).

The preparation stage of budget is initiated by the executive through the sending of call letters to all government ministries and parastatals. This call letters include the maximum amount not to be exceeded in the proposal even the last date of submission. The heads of such ministries that submitted the proposal are called for defense after which the proposals are packaged in a government document and sent to the joint session of the House of Senate and House of Representatives in a Federal budget case. The documents go to the State House of Assembly if it is a State budget and to the Council if it is the Local Government budgets (Adegboye, 2004).

Approval stage of the budget preparation is the stage in which the document packaged by the executives undergoes a thorough examination, deliberation be passed into an act; the act is forwarded to the chairman, governor or president for assent. After the signing of such budget, it becomes a law to be presented to the general public.

Budget implementation is the third stage in budget procedure, the main purpose is to guide and control the operators of such budget to work within its boundaries and limit to avoid misappropriation of public funds or using funds without approval. Nwokocha (2015) states that budget implementation serves the purpose of guiding and controlling the operators to work within the limit and boundaries of the budget.

Evaluation of budget is the last stage in the preparation of budget. This involves making of value judgment about the failure or success of such budget. The agreement of the estimated income and expenditure with the amount generated and expenditure determine greatly the success or failure of the budget in question. Performance is also

evaluated and the non-performing ministries are summoned for explanation. Auditing is an essential element of checks and balances in the budget. Nwokocha (2015) view budget evaluation as a process of assessing or making value judgment about the success or failure of the budget. The preparation of secondary schools budget were done by the principal in partnership with the Board of Governors under the advice of the accounting officer—the Bursar. This budget is forwarded to the zonal education board whose responsibility it is to collect the budgets from the various schools in the zone, coordinate the budgets; prepare an over-head and finally send the same to the state Ministry of Education.

School administration involves among other; Staff personnel administration, Student personnel administration, financial management, Physical facilities management and the school-community relationship management. Staff personnel administration is often defined as manpower and human management (Nwosu, 2008). It is a vital function of the school administrator that comprises the recruitment (where applicable), selection, orientation, assignment, supervision, retention, growth, evaluation and compensation of staff for educational purposes. This is an essential element of school administration because teachers can easily make nonsense of the school and all its programmes hence, the need for the administrator to understand the dynamics of staff behaviour in institutional setting. It is therefore, one of the major tasks of the principal to guide and direct the efforts of staff members so that their individual and collective performance will promote the achievement of school objectives.

Student personnel administration consists of those administrative, supervisory functions and services rendered by the principal to the students. The scope of student personnel administration includes admission, registration, enrolment, classification of students, orientation, provision of essential services, activities organization, guidance and counseling and others. It is of ultimate importance because the school is situated for the students all round development.

In financial management, revenue and expenditure are not two independent and unrelated elements because a change in one reflects in the other hand. This comprises wise spending, safeguard of funds and property from loss or misappropriation, avoidance of wasteful use and preservation of the school values. It is one of the major tasks of the administrator, for money is the lubricant of every other resource that enhances the accomplishment of educational goals.

Physical facilities management has to do with the procuring, accounting organizing and maintenance of fiscal facilities in an effective manner to promote the achievement of educational goals. The effective management of school finance goes a long way in contributing to the success of the school.

The school-community relationship management is one of the cardinal responsibilities of the school administrator. It is obvious because almost all the students and supports of a school come from the community/environment where it is situated. The existence

of the school is derived from the community since they supply both material and human resources used in the school. It is certain that no policy on education or its professional staff would function effectively without the maximum support of the community. Ogbonnaya (2013), however stated that, it is pertinent for school administrators to keep abreast of the type and composition of the community in which they operate so as to foster school community relationship by adopting appropriate approach for any given community based on its peculiarity. In strengthening a sound programme of the school, the principal should strictly maintain good community relationship.

Some studies were carried out on budget preparation and administrative effectiveness of secondary school principal. For instance, Nzekwe (2007) work on budgetary practice of secondary school principals and bursars in Enugu State and found that that factors that affect budget operation include; non-involvement of staff in budget preparation, inflation character of goods and services and withdrawal of government subsidy in secondary schools. Kalu (2011) studied budgeting practices of principals of secondary schools in South-East geo-political zone of Nigeria. She found that principals follow the budget guideline specifications in planning and implementing budget, but do not take appropriate care of its specific tasks in management of funds.

Similarly, Ozara (2012) study on perceived impact of budget preparation procedure on the administration of secondary schools in Ebonyi State, Nigeria, found that the budget preparation procedure used has an impact on students' personnel administration and influence staff personnel administration positively. Nwokocha, Afianmagbon and Emetarom (2014) study on perceive impact of budget preparation procedure on secondary schools administration in Abia State. They found that the budget preparation procedure used in secondary schools appears to negatively impact the administration of secondary schools in Abia State, Nigeria.

Studies have been carried out on budget preparation in Abia, Enugu and Anambra States, but there is none in South Eastern Nigeria to the best knowledge of the researcher has been carried out on the impact of budge preparation and implementation on secondary school administration in South-East States Nigeria. Hence, the need for this study to fill the gap. **Statement of the Problem**

Over the years budget preparation has been an issues of national debate across the globe and its administration and implementation from one point to another has been a challenge to the administrators and stakeholders of education. In preparation of budget at any levels of education, to determine the best means or methods to preparation and implement a budget do cause conflicts between the actors. In South-East States of Nigeria in particular, problems of lack of resources and measure for reducing units of cost by the school principal's has been a subject of concern to the public, as it regards to failure of effective budget preparation and non-involvement of the secondary schools principals to participate during the budget defense. Undie (2016) identified the following problems of educational budgeting process: unrealistic statistical data, poor budget performance, poor budgeting techniques, improper and

ineffective policies of the government, non-involvement of principals on the budget preparation/formulation stage. In similar case, Mgbekem (2004) states that the following problems associated with budgetary activities—complexity, technical difficulty, lack of theory, limitations, problem of interpersonal comparison, varying preference of people and simplification of budget among others.

For Nwokocha, Afiamagbon and Emetarom (2014) problems of budget in education system include: an ineffective procedure, poor implementation of education programmes, non-attainment of school objective and non-inclusion of principals in budget preparation in Nigeria and South East states in particular. It is based on the above stated problems that the researcher deems it necessary to conduct a study on impact of budget preparation implementation on secondary schools administration in South East states, Nigeria.

PURPOSE OF THE STUDY

The purpose of this study is to investigate the impact of budgets preparation procedure on secondary schools administration in South-East states, of Nigeria. Specifically, the study sought to:

1. Determine the extent to which principals' budget preparation impact on administration of secondary schools in South-East states of Nigeria.
2. Ascertain the extent to which principals' budget implementation impact on administration of secondary schools in South-East states, Nigeria.

RESEARCH QUESTIONS

To guide the study, the following research questions are posed:

1. To what extent do principals' budget preparations impact on administration of secondary schools in South-East states, Nigeria?
2. To what extent do principals' budgets implement impact on administration of secondary schools in South-East state, Nigeria?

HYPOTHESES

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

- H₀₁:** There is no significant difference between mean scores of male and female teachers on the extent principals' budget preparation impact on administration of secondary schools in South-East state, Nigeria.
- H₀₂:** There is no significant difference between mean scores of male and female teachers on the extent principals' budget implementation impact on administration of secondary schools in South-East state, Nigeria.

METHODOLOGY

This study is a descriptive survey research. The study was carried out on five South-East states of Nigeria namely; Abia, Anambra, Ebonyi, Enugu and Imo states. The five states that make up the South-East geo-political zone are found at the South. The population of this study is 25,976 teachers and 1,098 principals in public secondary schools in South-East States of Nigeria. The Sample for the study is 2706 principals and teachers consisting of 109 Principals and 2597 drawn through proportionate stratified random.

The instrument for data collection was questionnaire titled “Budget Preparation Procedure and Implementation Questionnaire (BUPPIQ)”. The instrument was divided into two (2) sections, A and B. Section A elicited information from the respondents’ personal Bio-data. While section B was structured into 2 clusters. Cluster 1 focused on budget preparation (6 items) while Cluster 2 focused on budget implementation (6 items). The response format was a 4 point rating scale of Very High Extent (4 points), High Extent (3 point) Low Extent (2 points) and Very Low Extent (1 point). The face validity of the instrument was established using three experts; two experts from Educational Administration and Planning and one expert from Education Measurement and Evaluation all from faculty of Education University of Nigeria Nsukka. A Cronbach Coefficient alpha reliability test was administered to determine the reliability of the instrument. The reliability index value was 0.83.

A total number of 2706 copies of questionnaires were distributed to the respondents across the public secondary schools in South-Eastern, Nigeria. Six (6) trained research assistants were used for administration of questionnaires across the (21) education zones in South-East public secondary schools. Out of the 2706 questionnaire administered by the researcher and his trained assistants, 2598 questionnaires were duly filled and returned. Others were either not returned or were not correctly filled. The data from the questionnaire were coded and the responses from the teachers analyzed. The research questions were answered using the simple descriptive statistics such as the mean and standard deviation. The four point scale was used to compute the mean. Values were attached to the categories of responses namely Very High Extent (4 points), High Extent (3 point) Low Extent (2 points) and Very Low Extent (1 point). This means that the cut-off mark becomes 2.50. Hence points above the cut-off mark of 2.5 was accepted while below 2.5 were not be accepted. The hypotheses were tested at 0.05 levels of significance with appropriate degree of freedom using t-Test. Statistical Package for Social Science (SPSS) was used to run the analysis.

RESULTS PRESENTATION

Research Question One: To what extent do principals' budget preparations impact on administration of secondary schools in South-East states, Nigeria?

Table 1: Means Responses and Standard Deviations of the respondents on the extent principals' budget preparation impact on administration of secondary schools in South-East states, Nigeria?

S/N		Mean	Std. Dev.	Decision
1	Principal annual preparation of budgets creates an impact on secondary school administration.	3.17	1.018	Accepted
2	The annual feasibility studies normally carried out by the principal creates an impact on secondary school administration	2.85	1.025	Accepted
3	Principal consideration of available human resources and students during budgets preparation creates an impact on the administration of secondary school	2.87	1.116	Accepted
4	The administration of secondary school is enhanced when principals collaborates with the teachers during budget preparation	3.00	1.172	Accepted
5	Secondary school administration is enhanced when principals specified the numbers of teaching and non-teaching staff each during preparation	2.96	1.223	Accepted
6	Principals' consideration of old, dilapidated, outdated and reparable school plants makes impact on the administration of secondary school	2.91	1.113	Accepted
Cluster Mean score		2.91	1.111	Accepted
Number of respondents		2598		
Benchmark mean score		2.50		

Source: Field Survey Data, 2018

Tables 1 show that the cluster mean of the 1 - 6 items was 2.91 which is above the real limit of 2.50 of a 4-point rating scale. This means that the respondents to a high extent agreed that principals' budget preparations impact on administration of secondary schools in South-East states, Nigeria. The Table also revealed that the cluster standard deviation of the 1 - 6 items was 1.111 which shows that the respondents were not far from the mean and the opinion of one another in their responses on the extent principals' budget preparations impact on administration of secondary schools in South-East states, Nigeria. Adding further validity to the mean

A corresponding hypothesis formulated to further address the research question is

Hypothesis One

There is no significant difference between mean scores of male and female teachers on the extent principals' budget preparation impact on administration of secondary schools in South-East state, Nigeria.

Table 2: Results of t-test Analysis for Equality of Mean Ratings of Male and Female Teachers on the extent principals' budget preparation impact on administration of secondary schools in South-East state, Nigeria

Respondents	N	\bar{X}	SD	DF	Tcal	P-value	Remarks
MALE	971	3.17	1.025	2596	.037	.970	NS
FEMALE	1627	3.17	1.014				

The data in Table 2 indicates a t-calculated value of .037 and significant p-value of .970. Since the p-value of .970 is greater than 0.05 level of significant, the null hypothesis is accepted. Therefore there is no significant difference between mean scores of male and female teachers on the extent principals' budget preparation impact on administration of secondary schools in South-East state, Nigeria. Consequently, gender has no significant influence on the extent principals' budget preparation impact on administration of secondary schools in South-East state, Nigeria

Research Question Two: To what extent do principals' budgets implement impact on administration of secondary schools in South-East state, Nigeria?

Table 3: Means Responses and Standard Deviations of the respondents on the extent principals' budgets implement impact on administration of secondary schools in South-East state, Nigeria

S/N		Mean	Std. Dev.	Decision
7	Implementation of planned budgets enhances secondary school administration	2.88	1.142	Accepted
8	Maintenance of building and furniture every year with the money mapped out for such work enhances secondary school administration	2.64	1.014	Accepted
9	Maintenance of the school plants and other resources by the principal makes an impact secondary school administration	3.25	.971	Accepted
10	Secondary school administration is enhanced when teaching and learning aids are bought by the principals as planned in the budgets	3.15	.987	Accepted
11	Administration of secondary school will be enhanced when principals' expenditures are guided by the planned annual budgets	3.21	.986	Accepted
12	Organization of workshop, seminars and conferences on budget preparation and implementation enhances secondary school administration	3.51	.750	Accepted
Valid N (listwise)				Accepted
Cluster Mean score		3.10	.975	
Number of respondents		2598		
Benchmark mean score		2.50		

Source: Field Survey Data, 2018

Tables 3 show that the cluster mean of the 31 - 36 items was 3.10 which is above the real limit of 2.50 of a 4-point rating scale. This means that the respondents, to a high extent, agreed that principals' budgets implement impact on administration of secondary schools in South-East states, Nigeria. The Table also revealed that the cluster standard deviation of the 31 - 36 items was .975 which shows that the respondents were not far from the mean and the opinion of one another in their responses on the extent budgets implement impact on administration of secondary

schools in South-East states, Nigeria.

A corresponding hypothesis formulated to further address the research question is

Hypothesis Two

There is no significant difference between mean scores of male and female teachers on the extent principals' budget implementation impact on administration of secondary schools in South-East state, Nigeria.

Table 4: Results of t-test Analysis for Equality of Mean Ratings of Male and Female Teachers on the extent principals' budget implementation impact on administration of secondary schools in South-East state, Nigeria

Respondents	N	\bar{X}	SD	DF	Tcal	P-value	Remarks
MALE	971	2.86	1.129	2596	-.400	.689	NS
FEMALE	1627	2.88	1.150				

The data in Table 4 indicates a t-calculated value of -.400 and significant p-value of .689. Since the p-value of .689 is greater than 0.05 level of significant, the null hypothesis is accepted. Therefore there is no significant difference between mean scores of male and female teachers on the extent principals' budget implementation impact on administration of secondary schools in South-East state, Nigeria. Consequently, gender has no significant influence on the extent principals' budget implementation impact on administration of secondary schools in South-East state, Nigeria.

DISCUSSION OF FINDINGS

The findings of the study show that Principals' budget preparations enhance administration of secondary schools in South-East states, Nigeria. For instance, both male and female teachers agreed that Principal annual preparation of budgets, annual feasibility studies normally carried out by the principal and Principal consideration of available human resources and students during budgets preparation creates an impact on the administration of secondary school. They also agreed to a high extent that administration of secondary school is enhanced when principals collaborates with the teachers during budget preparation. Secondary school administration is enhanced when principals specified the numbers of teaching and non-teaching staff each during preparation. Principals' consideration of old, dilapidated, outdated and reparable school plants makes impact on the administration of secondary school. Hence, gender has no significant influence on the extent principals' budget preparation enhance administration of secondary schools in South-East state, Nigeria. This is in agreement

with the findings of Nwokocha, Afianmagbon and Emetarom (2014) on perceived impact of budget preparation procedure on secondary schools administration in Abia State, Nigeria and found out that the budget preparation procedure used in secondary school appears to negatively impact the administration of secondary schools in Abia State, Nigeria. This is because an adequate quantity of teachers has not recruited. Also facilities are not adequately provided for.

The finding of this study also reveals that Principals' budgets implementations enhance administration of secondary schools in South-East states, Nigeria. For instance, both the male and female teachers agreed that Implementation of planned budgets enhances secondary school administration. Maintenance of building and furniture every year with the money mapped out for such work enhances secondary school administration. Maintenance of the school plants and other resources by the principal makes an impact secondary school administration. Secondary school administration is enhanced when teaching and learning aids are bought by the principals as planned in the budgets. Administration of secondary school will be enhanced when principals' expenditures are guided by the planned annual budgets. Organization of workshop, seminars and conferences on budget preparation and implementation enhances secondary school administration. Gender has no significant influence on the extent principals' budgets implementation enhances administration of secondary schools in South-East state, Nigeria. This study, support the findings of Nwokocha, Afianmagbon, and Emetarom, (2004) on Perceived impact of budget preparation procedure on secondary schools administration in Abia State, Nigeria which found out that problems of budgetary in education system include: an ineffective procedure, poor implementation of education programmes, non-attainment of school objective and non-inclusion of principals in budget preparation in Nigeria and South East states in particular. Hence when principals are involved in budget preparation and the planed budget is implemented by the principal, there will be a great attainment of educational aims and objective.

CONCLUSION

From the findings of the study and discussion that followed, the following conclusions were made:

1. Principals' budget preparations enhance administration of secondary schools in South-East states, Nigeria. Gender has therefore no significant influence on the extent principals' budget preparation enhance administration of secondary schools in South-East state, Nigeria. Therefore, principal annual preparation of budgets, annual feasibility studies normally carried out by the principal and Principal consideration of available human resources and students during budgets preparation creates an impact on the administration of secondary school. Also, administration of secondary school is enhanced when principals collaborates with the teachers during budget preparation. Secondary school administration is enhanced when principals specified the numbers of teaching and non-teaching staff each during preparation. Principals' consideration of

old, dilapidated, outdated and reparable school plants makes impact on the administration of secondary school.

2. Principals' budgets implementations enhance administration of secondary schools in South-East states, Nigeria. Gender has no significant influence on the extent principals' budgets implementation enhances administration of secondary schools in South-East state, Nigeria. Therefore, Implementation of planned budgets enhances secondary school administration. Maintenance of building and furniture every year with the money mapped out for such work enhances secondary school administration. Maintenance of the school plants and other resources by the principal makes an impact secondary school administration. Secondary school administration is enhanced when teaching and learning aids are bought by the principals as planned in the budgets. Administration of secondary school will be enhanced when principals' expenditures are guided by the planned annual budgets. Organization of workshop, seminars and conferences on budget preparation and implementation enhances secondary school administration.

RECOMMENDATIONS

Based on the findings of this study and their educational implications, the following recommendations are made:-

1. For the realization of educational aims and objectives all hands should be on desk in budget planning, preparation, and implementation. Teachers who are at the main implementers of educational objectives should be allowed to make useful suggestions in area of the school, take part in expending the money, buy chalk, charts, buy science practical specimens and reagents and in area of sports. This will motivate a feeling of personal achievement and sense of belonging and invariably promotes productivity especially in the school financial management (budgeting).
2. School administrators (Principals) should encourage cooperative work in every aspect of school budget process starting from planning stage. They should work with his staff co-operatively by forming a budget committee comprising of vice principals, heads of departments, sectional heads and teachers. They should establish rapport between them and the staff. The sectional heads, bursars, heads of departments, vice principal should be delegated to collect data for budget preparation and its implementation

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