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PRINCIPALS' BUDGET PREPARATION FOR EFFECTIVE ADMINISTRATION OF PUBLIC SENIOR SECONDARY SCHOOLS IN RIVERS STATE

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ABSTRACT

This study examined principals' budget preparation for effective administration of public secondary schools in Rivers State. It was guided by three (3) objectives, three (3) research questions and three (3) hypotheses. The research adopted the descriptive survey research design and simple percentages, mean and standard deviation were used. The population of the study is 286 principals and the sample is 94 made up of four principals each selected from the public secondary schools in each of the 23 Local government areas in Rivers State. This sample was drawn from the target population using the simple random sampling technique. T-test statistic with the aid of Statistical Package for Social Sciences (SPSS) was used to test the hypothesis and determine the significant difference that exists between the variables. In order to determine the reliability of the instrument, the test and re-test method was adopted. The study found that there is no significant difference in the mean rating of male and female principals on the factors considered in their budget preparation for administrative. It was discovered that firstly, principals articulate financial needs of the school in budgeting. Secondly, principals make the necessary estimates for the income and expenditure of the school within the budget period. Thirdly, principals allocate funds to the budgeted items. From the findings, the study concluded that there is no significant difference in the mean rating of male and female principals on the factors they consider in budget preparation for administrative effectiveness. It recommended that all secondary school principals should be encouraged to undergo mandatory training on budget preparation and plan.

Keywords: Principals' Budget Preparation, Effective Administration, Public Senior Secondary Schools, Rivers State.

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INTRODUCTION

Co-ordination of all school activities which include instructing the students, preparing budget and fiscal plans, planning of the school time table, keeping of school records like the class registers, student enrolment, log book, visitors' book, updating of staff with information from the ministry of education, staff salaries and wages, equipment acquisition/hire, infrastructural facilities maintenance, sourcing for fund to run the school and managing the funds made available to run the school are all very important. These activities are brought to perfection by the person in-charge of the secondary schools known as the principal. Managing the finance of the secondary school is one of the key responsibilities of the principal because he is saddled with the task of sourcing for funds that will be used to effectively and efficiently run the school.

He can achieve this goal through income he makes from thinking out of the box. For instance. He/she can open standard eateries/canteens, arts and craft centers, printing of school monthly magazines, school poultry and farms, internet centers, etc. Accounting and proper management of the school finances is very important and it reduces wastages and displacement of priorities when it has to do with the needs of the school. This financial management is well spelt out in the budget of the school which is practiced in different ways by different school authorities. This means that we need to understand what a budget is and how it is prepared by different school heads and authorities because a well-prepared budget at all levels of the economy have been of great concern to educationists in different levels of education. It is understood that budget reveals the expenditure and revenue of school and the development plans within a given period of time especially one financial year.

Budgeting is the process of planning on how the resources available will be used to achieve the goal of the organization. Agabi (2019) defined budgeting as the process of planning the use of any available quantum of fund or money over a specified period of time to achieve specific goals. This process of budgeting produces a document known as a budget. Budget is an adopted financial statement which shows the estimated expenditure and revenue of the companies, individuals, government, public corporations, educational institutions, religious organisations for a stipulated period of time.

It also includes other activities that contribute to effective and efficient management of an organisation within the set period. It is a plan of fiscal activities that has three major components consisting of (a) the goal which defines the purpose of the budget and also determines the scope and direction of the budget. (b) the funding component which shows available fund, expected fund and viable sources of fund that can be explored to facilitate implementation and (c) the expenditure component that shows a breakdown of the areas of expenditure and the fund allocation to each area of expenditure (Agabi, 2019). Budget in a school system is called education budget which is a bureaucratic strict guide and indicator that helps the school administrator in the pursuit of school goal attainment within a given academic year. It reveals and interprets the educational programmes and plans expected to be in place in a school system.

According to Roe cited in Ogbonnaya (2012), education budget is the method through which the translation of educational needs into a financial plan is interpreted to the public in such a way that when formally adopted, and expresses the kind of educational programme in focus. Educational budget can be described as the proposed income and expenditure of educational institutions within a particular period of time, usually in an academic session. An educational budget must give room for performance appraisal or evaluation after the stipulated academic session. Sometimes, there are deviations from the budget which hinders educational goal attainment and this is attributed to lack of knowledge of budget preparation in the school system.

Then what is budget preparation?. Budget preparation is the ideas, skills put into work and the factors considered to produce a budget. Budget preparation in schools shows how all the needs of the school, are articulated, strategies to generate revenue and expenditures to be made to ascertain goal attainment. It is a means through which the financial activities are measured, developed, adopted and executed for effective administration of schools. The budget preparation in educational institutions include: articulation of school needs, estimation of revenue and expenditure, and allocation of funds. Articulation of needs ascertaining the things that are to be done in the school so as to make adequate preparations for them. It is important to have indept knowledge of the needs in the school in order to make adequate preparation for them in the budget. This helps to give guide on the resources that will be needed.

The estimation of revenue and expenditure of the school involves all the strategies that the school has to utilize to generate revenue and the appropriate method of spending for the budget to be carried out effectively and efficiently. These are all the opportunities that the school should utilize to generate revenue that can be used to solve some of their financial needs. In the view of Ogbonnaya (2012), the success of the budget should be judged by the extent to which its estimates and expenditures agree with the actual amounts received and expended. It is through planning you can be able to know your income and expenditure and the ways to utilize them optimally. Articulation of school needs, estimation of revenue and expenditure, and allocation of funds are regarded as budget planning which defines the policies of the school, its programme and activities as well as other educational services. It reflects the cost involvement in the budget and sets out the various ways of achieving the minimum cost and efficient educational programmes.

Statement of the Problem

In any situation where resources such as money, effort, time and space are limited but what to use the resources for are not only unlimited but simultaneously demanding attention, budgeting becomes the most rational approach to deal with such situations. Every organization or institution prepares budget which serve as a guide in the achievement of their goals in a given period of time. The educational sector as an institution also prepare budget that spells out the income and expenditure of the school which guides in the effective administration of the schools. The articulate the financial needs of the school is done by identifying the needs of the school that requires funds to take care of. These financial needs that are identified should be budgeted for in the form of income and expenditure of the school and funds allocate to each item identified. By so doing, budget preparation becomes easier but unfortunately, principals in public secondary school sometimes fail to identify their most important needs and the opportunities open to them to generate revenue. As the schools prepare their budgets, they should also utilize the opportunities around them that can generate income to them in order to help the government achieve educational goals.

With these challenges and issues, this study therefore sought to find out to what extent the Principals in public secondary schools in Rivers State include the necessary issues in their budget preparations to achieve effective administration in the educational sector.

Aim and Objectives of the study

The main aim of this study was to find out the issues involved in budget preparation for effective administration of public secondary schools in Rivers State. Specifically, this study proposed to:

- Determine the extent principals articulate financial needs in budget preparation for effective administration in public secondary schools in Rivers State.
- Ascertain the extent principals estimate income and expenditure in budget preparation for effective administration in public secondary schools in Rivers State.
- Establish the extent principals allocate funds to budgeted items as part of budget preparation for effective administration in public secondary schools in Rivers.

Research questions

The following research questions guided the study:

- To what extent do Principals articulate financial needs of schools in budget preparation for effective administration of public secondary schools in Rivers State?
- To what extent do Principals estimate budgets for income and expenditure in budget preparation for effective administration of public secondary schools in Rivers State?
- To what extent do Principals allocate funds to budgeted items in budget preparation for effective administration of public secondary schools in Rivers State?

Hypotheses

The following null hypotheses are formulated from the research questions:

- There is no significant difference in the mean ratings of male and female principals on the articulation of financial needs for administrative effectiveness in Public Secondary Schools in Rivers State.
- There is no significant difference in the mean rating of male and female principals on the estimation for budget income and expenditure for administrative effectiveness in Public Secondary Schools in Rivers State.
- There is no significant difference in the mean rating of male and female principals on the allocation of funds to budgeted items for administrative effectiveness in Public Secondary Schools in Rivers State.

THEORETICAL FRAMEWORK

The Theory of Budgeting

Budget is a tool that facilitates organization's coordination by providing accurate forecast of future result. Budgets influence the behavior and decisions of employees by translating business objectives and providing targets against which performance can be assessed. It serves as financial performance tools, which through evaluation revealed the financial viability of the institution. This budget can be prepared for long-term and short-term budgets in different timeliness such as monthly, quarterly, semi-annually, annually for over a number of years. According to Chukwuemeka et al. (2019), budget preparation in schools shows how all the articulation of financial needs, estimation for income and expenditure and allocation of funds to budgeted items. It is a means through which the financial activities are measured, developed, adopted and executed for effective administration of schools.

Budgeting is the process of creating a plan on how the resources will be spent and also trying to know if the required resources will be available to achieve the aim of the institution. Budgeting produces an approved plan called a budget. It is regarded as the most important document in an institution because it serves a guide and a direction to the management of the institution. Every activity that takes place in an institution is supposed to be based on the budget of that institution. It brings efficiency in control and through monitoring and evaluation, budgetary efficiency is maintained.

Accountability Theory

Accountability theory was proposed by Frink and Klimoski (1998). This theory states that an agent or actor in a social context is subject to observation and evaluation by some audiences including oneself. In the school system, accountability is defined as the management of scarce resources for the effective achievement of the goals of the educational system. It can be defined as the process by which a school administrator is called upon to be responsible for all his action in the course of carrying out his duties as an administrator of the school. Accountability theory shows how the perceived needs to justify one's behaviour to another party causes one to consider and feel accountable for the process by which decisions and judgements have been reached.

In budgeting, accountability is a vital activity that cannot be neglected. As budgeting spells out the programmes that need to be carried out within a given period of time which resources are committed to do, afterwards, the executor of the budgets is called upon to defend his actions. Without accountability, it will be difficult to control the executor of budget as it is a means to reduce waste and create consciousness in the budget executors.

Accountability sets standard for effective and efficient management of resources which has brought a lot of changes and sanity in the management of financial resources of institution. It has aided control and efficiency through its feedback system to management in the process of implementation and evaluation. The establishment of budget relating to the responsibilities of executives to the requirements of a policy and the continuous comparison of actual with budgeted result either to secure by individual action, the objectives of that policy or to provide a basis of decision.

Budgeting control provides a formal basis for monitoring the process of the organization as a whole and of its component towards the achievement of the objective specified in the planning budget. However the object of a budget should not be narrowed only to profit motive, rather, budget serve as a tool, which facilitate organization's coordination by providing accurate forecast of future result. The establishment of budget relating to the responsibilities of executives to the requirements of a policy and the continuous comparison of actual with budgeted result either to secure by individual action, the objectives of that policy or to provide a basis of decision.

There can never be effective management without proper accountability and budgeting. Accountability theory supports evaluation and completes the feedback system by setting financial standards that aids the firm goal attainment. Through implementation and evaluation of the budget plan against the actual result, accountability theory has been able to spell out how to effectively and efficiently manage material and financial assets.

CONCEPTUAL CLARIFICATION

Budget and Budgeting

Budget is a mere collection of plans and forecasts which serves as the focus of the firm's short term planning activity and the basis of its control system. The objective of budgeting is to reduce cost to the barest minimum and reduce resources wastage. There are several definitions of budget. Budget is a proper organization of what it will take everybody to carry out a designated task of activity. It is required of everyone to draw a budget for any action or activity that he/she needs to execute. This involves making plans on the income and expenditure that are involved in carrying out an action. Musee (2010) defined the education budget as the translation of educational needs into a financial plan which is interpreted to the public in such a way that when formally adopted it expresses the kind of educational programme the community is willing to support financially and normally for a one-year period'. This states that the educational budget is not restricted to a particular level of government rather is for all levels of government even the teachers, the principals, community leaders and the students. The citizens desire the type of education that will wholly take care of their educational needs.

Budgeting is a must do in an institution in order to manage the funds available in an efficient and effective way. It is very discouraging that budget as an essential tool in managing an institution is not taking seriously in some of our secondary schools and this contribute to the unsuccessful administration that we experience in some of our schools. Despite a budget being in place, there could be some changes in the income and expenditure of an institution and this can be managed as budget deficit or surplus during the stated period of time through the laid down procedure and restrictions to maintain the budget as a recognized instrument in the institution.

There are some issues that should be considered while preparing school budget. It involves planning and putting together the services, activities and programmes that have been agreed to be important in the school. It will be followed by the identification of the sources of revenue assessable to the school within the budget period. After identifying the sources of revenue, there is need to spell out the expenditures to be carried out on different items in the budget plan within the budget period. The next thing to do is put into consideration other unforeseen factors that might arise during the period and how they can be taken care of incase of occurrence. Educational budget being a fiscal interpretation of income and expenditure to be carried out in an educational institution within a given period usually one year, plays very vital roles which include the following:

- Despite the insufficiency of funds, educational budget ensures that educational programmes are discovered and fully carried out executed. This means that through educational budget, programmes in the schools are given adequate attention and orderly carried out without being left halfway.
- It serves as a yardstick for the evaluation of the school performance by putting in place a system that controls the inflows, cost, operation managements, the staff who are involved in management. It is a very vital instrument in planning, delegation of duties, implementation and evaluation. It gives room for comparison between the actual and the

budgeted. Through its function as a cost control tool, it helps in improving effectiveness and efficiency.

Benefits and Functions of Budgeting

- It provides clear guidelines for managers and supervisor and its major way organizational objective are transacted into specific task.
- It serves as an important channel of communication and coordination both vertically and horizontally.
- It saves management time and attention directed to most concern areas.
- It aids in better cash/working capital management.
- It helps to achieve better control of operation through regular, systematic monitoring.
- It provides proper participation, goal congruence and motivation.

School Budget and Budget Preparation

School budget is the financial statement that shows the income that the school plans to receive from the government, public corporation or educational institution and how the funds will be spent within a given period of time. It is a tool used to monitor, controls and know the financial prudence of administrators in the school system. This is because it hinders mismanagement of funds provided for various educational projects and services. To prepare school budget, some of these issues should be considered as follows:

- Articulating the educational needs of the school and estimation of the revenue that will be necessary to meet these needs. It is important to find out what the school need to achieve its educational goals and calculate the amount of funds and resources that will be used to execute it. By so doing, the issue of having abandoned educational projects will be reduced.
- The estimated revenues should be realized from the opportunities discovered by the school and also the estimated expenditures rightfully apportioned.
- Funds should be allocated to the items on the budget to minimize waste. This school programmes are considered base on priority.

Administration

Administration can also be seen as implementation. This has to do with the way the school budget is implemented and executed. The budget implementation has to do with the execution or carrying out the budget that has been prepared for achieving specified educational programmes over a period of time Owhondah (2019). There was increase in financial responsibilities of principals upon introduction of free day secondary education where money for the students was disbursed to public schools. The principals faced problems with regard to procuring services and goods despite availability of guidelines on procurement for schools (PPPA, 2009). Shah (2007) insists that generally, budget implementation requires administrators to follow the specifications of the budget carefully. This means that it is important for school administrator to make sure that they follow judiciously the budget and ensure that all incomes and expenditures are managed effectively using appropriate practice. It is discovered that some school principals lack the required knowledge to interpret the budget accordingly. There is need to keep proper account details of the budgeted, incomes and expenditures in a school accounts book. Also, expensed are advised to be vetted properly before dispense. Lastly, proper management of reserve fund set up to handle special needs when need be.

Types of School Budgets

The type of budgets that are often used in the schools are outlined below:

School Master Budgets

This is a type of budget that comprises of other budgets and it represents adopted and approved budget of the institution. This budget summarizes the activities and goals of the institution by spelling out the sources of revenues, details of total cost and total revenue for the period of the budget.

School Capital (Development) Budgets

This type of budget prepared specifically for school assets development and may not be a for one-year period. It identifies the assets the school needs to acquire, build and renovate to achieve the set goals of the institution. This budget carries and explains the plans of the schools on capital assets like buildings, school bus, school generator etc.

School Department Budgets

This budget represents each department in the school. It is a budget prepared by each department which is submitted by the heads of the subunits to the principal from which the master budget is extracted from.

The Benefits of School Budget

There are a lot of benefits that arises from preparing a school budget. The benefits of budgeting do not automatically arise from the budgeting process, but they have to be worked for Lucey, (2003). Some of the benefits are: Proper control and management of the institution, its activities, department and function for proper representation of the overall goals of the institution. Secondly, budgeting helps in discovering deviation from the plan and ensures that boundaries are not crossed. Thirdly, communication is a vital key in the achievement of every set goal in the school because it is through information communication that the aim and objectives of the school is passed to all concern. Budgeting is one of the activities that ensures goal attainment because budgetary process requires discussion and interactions among management levels. The vertical and lateral communication among the level of management creates a consensus of objectives and formalizes programs for their achievement. Fourthly, with a good budget system in place, employees are given the opportunity to participate in setting target for their performance and also benefit from an effective feedback system. Fifthly, the budget outlines the responsibilities of everyone involved in school management and their matching authorities clearly stated. Sixthly, budgeting enhances performance evaluation. The budget serves as a better tool to predict performance over a certain period of time by comparing actual performance with estimated performance.

The Effect of Budget Preparation on Effective Administration

Effective Administration

Effective administration is the process of effectively creating enabling environment between the teachers and the school, providing effective instructional leadership, adhering to the school budget, hiring and training staff members, managing scheduling and record keeping, resolving conflict, making strategic decisions and effective communication with the student body, parents and school board.

One thing is to establish an administration and another thing is to make sure it is effectively managed. Budgetary practices in the school systems are in place to guide the principal in carrying out their functions as school administrators. To establish an effective administration, it is very important to adhere to the budgetary practices in the school system. This effectiveness in administration is performed by someone known as the administrator.

A school Administrator

A school administrator can be a principal, head teacher, school program director that has the required qualification in educational administration who manages and organizes the operations within the school to ensure safety, growth and development of the students. Eya and Leonard (2012) defined a principal as anyone assigned the function of helping others to improve on their instructional competences. A school administrator should be able to embrace the school's mission and vision which is the purpose of establishing the school. He/she should be able to create conducive environment and effective communication between the school and the host communities. He/She welcomes and adapts to changes the will help in the achievement of the goal of the school. Utilization of data for development is also one of the duties of a school administrator. The school is an institution that works with data for policy makings. It is necessary for the school administrator to utilize available data for the development of the school. Honesty and integrity should be the watch word of a school administrator. This is because some of the decision that the government and the educational executives will make will be based on the information provided by the school administrators. He has to lead by example meaning that his/her actions should be worthy of emulation.

Budget Preparation

Budget preparation is regarded as all the planning and actions put in place to produce a budget. Budget preparation involve putting measures in place to ensure that the available resources are well utilized to prevent disagreement, duplication and wastage as well as making the approved plans of budget known to all who are involved. Budget preparation also has to do with the allocation of funds and authorization of expenditure within the school year. The process created opportunity for subordinates to become involved in planning and performance measurement a process that was perceived to be the role of top management or senior and experienced staff of the organisation (Gacheru, 2012). The annual budget was often sub-divided by months or quarters. The budgeted amounts for these projects year were frequently revised as the year unfolded (Muleri, 2001).

Nzekwe (2007) believed that schools' financial operations are measured, developed, adopted and executed through budget preparation. Budget is one of the tools that gives the bases on which the financial affairs and efficiency of principals are controlled. Omede (2010) made it clear that, the needs in the educational sector have enormously increased to the extent that effective budget must be in operation to deal with the current educational challenges in Nigeria. Budget preparation in schools reflect the way principals articulate financial needs, plan, allocate, monitor and evaluate the school budgets. Rivers State as one the states in Nigeria also faces these challenges in the administrations in their public secondary schools. These practices are looked at to know how they affect the effectiveness of administration in secondary schools in Rivers State. Some of them are:

Articulating Financial Needs for Effective Administration

Budget articulation has to do with the identification of the needs of the institution and making an approved plan on how to fund those needs. This means getting to know those financial activities that the school need to sort out within the budget period to achieve the educational goals of the citizens. There must be a knowing before planning is made. Without identifying the financial needs in an institution, the plan to meet them will not be put in place. In budget preparation, this is the first point of call because it is from this point that the budget preparation starts. The principals have the duty to discover those financial needs of the school which must be provided for the predetermined goals of the school to be achieved.

Articulation of financial needs has a great influence in effective administration of schools. Any principal who cannot identify the financial need of his school will find it difficult to prepare a standard budget for the school. For financial needs to be articulated, there are some actions that needs to be done. They include the following:

- Studying the previous budget to identify those financial needs that were not met in the previous budget. These are financial needs that were included in the previous budget but were not met due to one reason or the other. It is very important to identify them in order to include them in the budget for the current year.
- Confirming that the financial needs are in line with the organizational goals. It is important to confirm that they are in line with the set goals of the organization because it might be the reason they were not met in the previous budget.
- Identifying new emerging financial needs in the school that contributes to the achievement of educational goals of the citizens. These are those needs that emerged newly in the school which was not part of the previous budget. As the day goes on, the needs of the school keep increasing and these needs have to be identified and provided for in the school budget. For effective administration, every principal must be aware of these needs in order to be effective and efficient in his/her duty as a principal.
- Translating those needs into figures to inculcate them in the budget and make provisions for them. As these financial needs are identified, it is very important to translate them into figures to enable the executives plan for them.

Nwamara, (2020), identified some of the financial needs of the school as follows:

- **Instructional materials**: Instructional materials are important in the teaching and learning process in the school. They are the information or contents which the teacher may use in a teaching situation to achieve the desired learning objectives. They are those human and non-human resources, animate and inanimate objects, other materials used in teaching and learning that aid the teacher to effectively and efficiently stimulate and impact knowledge to the learners. Some of them include: lectures, textbooks, cassettes, charts, photographs, tapes, videos, televisions, films, calculators, computers, tablets, databases etc. The principal has the duty to ensure that these materials are available for use by the teachers in carrying out their teaching and learning responsibilities to the learners. In doing this, the principal has to make a detailed plan showing them as necessities in the school. The availability of instructional material in the school makes it easier to achieve desired learning objectives. Therefore, it is important to properly articulate them in the budget.
- **Repairs of desk and chairs:** Chairs and tables are used by the teachers and learners for effective teaching and learning activities. They need to be in good conditions for them to be useful to the teachers and learners, it is important to always check them to know their functional state. The principal should ensure that repairs of school assets are done periodically in order to put all of them in their functional state. This is the reason it is necessary to include the repairs of school chairs and tables in the articulation process of school financial needs because it makes effective administration easy.
- **Maintenance of school toilet facilities**: Maintenance is the routine check on equipment and facilities. It is a regular servicing of facilities to ensure that they are working at their maximum efficiency. Toilet facility is one the most important facility in the school that needs to be given proper attention. When the toilet facility is not functional, the school environment will be in a messy condition. The principal has the duty to ensure that the school toilet facilities are functional to maintain a clean and healthy environment. Therefore, the principal has to include the maintenance of the school toilet facilities as he/she articulates the financial needs of the school.

Estimation of Income and Expenditure for Effective Administration

Preparation of budgets for income and expenditure is part of the planning process involved in budgeting. Planning is the guide and framework for a desired academic financial objective for a given period of time (Wildavsky & Caiden, 2004; Lee et al., 2020). It is the process of creating the budget based on the estimated income and revenue. To plan for the income and expenditure, Lee et al. (2020) advised to consider the following:

- Confirm the income first so as to base your income targets on realistic expectations and not figures that are not realistic. Income planning should not be on estimates that will just fill the gap to cover expenses to avoid the deficit budget in the organization.
- Make sure that the expenditure is lower than the dependable income. This can be done effectively when all the departments in school are involved in setting organizational goals.

- Analyze and understand your revenue concentrations. It is important to diversify the income stream of the school to avoid dependence on one source of income and financial instability.

In education, planning can be defined as the use of rational and systematic analysis to the development of education effectively and efficiently (Ololube, 2017). Planning in budget can be defined as the determination of goals and the strategies to put in place to achieve the set goals. It can be seen as the process of creating and maintaining a budget thereby guiding the effectiveness of organizational changes. Planning helps to determine the income that the educational institution will make in a given period of time and how the income will be spent within the period. As a principal, it is very important to have a detailed information of the income and expenditure of the school to be effective and efficient in administration. Without proper planning of the income and expenditure, it will be very difficult to run an effective administration. The sources of income available to a school are greatly dependent on the mission, human resources and skills of the administrators of the school. Some of these sources include:

- Income from renting of school facilities: Schools have some facilities that can be rented out to external users on a fee. For instance, the school hall and fields can be hired for wedding receptions, parties, conferences and other occasions. School canteen can also be given out to caterers to manage on a fee to the school as agreed. The incomes from these sources are to be properly budgeted for to have effective administration.
- Income from sale of craft and arts produced during practical: This is another source of income to the school. Students are trained from time to time on how to make craft and art works. After the practical section, some of the students make good craft and art works that are sold to the public to realize some funds. The principal should make budget that will capture this in the school budget for him to have effective administration in the school.
- Income from school businesses: Although the school is an academy centre, they are encouraged to establish other businesses like recreational centres, gym centres, amusement parks, etc., to generate more income to take care of their needs, (Nwamara, (2020). The income from these businesses should be properly budgeted for in the school budget by the principal to helps him to carry-out his administrative duties effectively.
- Income from sale of school farm products: Schools have farmlands which are cultivated by the students. These farmlands produce large harvests which are sold to outsiders and revenues are realized from the sale. These revenues should be stated in the budget by the principal as additional income.

Allocation of Budgetary Funds to Items for Effective Administration

This means the process of allocating the budgetary funds to the specific items that they are meant for in the budget (Lee et al., 2020). It can be seen as making sure that the funds assigned to each item in the budget is used for that item. By so doing, diversion of funds is avoided and controlled. Some items that have been articulated in the budget as the financial needs of the school are budgeted for and funds have been allocated to them. It is very important to ensure that these items are assigned the actual amount of funds that have been allocated to them in the budget. The following items are identified:

- **Purchase of instructional materials**: Instructional materials are important in the teaching and learning process in the school. They are the information or contents which the teacher may use in a teaching situation to achieve the desired learning objectives. They are those human and non-human resources, animate and inanimate objects, other materials used in teaching and learning that aid the teacher to effectively and efficiently stimulate and impact knowledge to the learners. The principal should ensure that he provides these instructional materials for teaching and learning activities in the school with the fund allocated for them. This means that the principal should maintain proper book-keeping for these records to enable him know the actual amount used in purchasing them. For effective administration in schools, the principal should ensure that the exact amount allocated to each item of the budget is exactly what is expensed on it. The budget should be executed the same way it was approved to avoid the cases of abandoned programmes, mismanagement, inefficiency and fund diversion. Some principals always encounter challenges in the execution of the budget because the correct amount approved for each item in the budget is not what is assigned to it during the course of execution. The accountability theory which requires every administrator to give account of his/her stewardship supports that the exact approval for each item in the budget should be assigned to it for proper accountability and management.
- **For repairs of desk and chairs**: Repairs means restoring an item, equipment or facility to a working and normal condition. From time to time, some of the school items and equipment like the chairs, desks, table, etc., become non-functional and this condition affects teaching and learning activities by making the environment not conducive for both the teachers and learners. It also affects the learning outcome in the learners which leads to poor performance by the learners and reduces the satisfaction derived by the teachers. As the principal has articulated this as part of the school financial needs, he should ensure that the fund allocated to it is used appropriately. Most times, it is discovered that the principal divert of embezzle fund that have been allocated to repairs. Proper budgetary practices require the principal to ensure that there is proper accountability for all the funds that have been allocated to the items in the school budget which repairs is one of them. The score card of the principal for effective administration is rated high when he follows the approved budget in fund allocation to items.
- **Maintenance of school toilet facilities**: Maintenance is the process of preserving an asset, facility, item or equipment to ensure maximum function. Maintenance is the routine check on equipment and facilities. It is a regular servicing of facilities to ensure that they are working at their maximum efficiency. A functional toilet facility is one of the facilities that a school must have in the school environment to maintain proper hygiene. Therefore, proper attention is required to be given to it for a conducive teaching and learning environment. This item should be articulated as a financial need of the school and fund is to be allocated to it. It is the duty of the principal to ensure that the funds approve in the budget for this item is allocated to it.

METHODOLOGY

The study adopted the descriptive survey design to assess the various issues to consider in budget preparation among principals in public senior secondary schools in Rivers State. This design was considered appropriate because it involved the use of questionnaire in gathering the needed data. The data so gathered was subjected to statistical analysis using appropriate tool.

The population of the study comprised of 286 principals in senior secondary schools in Rivers State. (Source Planning, Research & Statistics Department, RSSSSB, Port-Harcourt, Rivers State, 2021). A sample of 92 principals was drawn from the target population using simple random sampling technique. Four (4) principals were drawn from each 23 local government areas in Rivers State representing 32% of the target population of 286.

The instrument for the study was self-structured instrument tagged: "Principals' Budget Preparation for Effective Administration in Public Senior Secondary Schools in Rivers State Questionnaire" (PBPQ). The instrument was divided into two sections, A and B. Section A sought demographic information of the respondents while Section B contain twenty-five (25) items. The instrument was structured on a four – point likert-rating scale of; Very High Extent (VHE) – 4points, High Extent (HE) – 3points, Low Extent (LE) – 2point, Very Low Extent (VLE) - 1point.

The content and face validity method was adopted to ensure the validity of the instrument. Each item in the instrument was cross-matched with the research question. The instrument was scrutinized by the research supervisor and two other experts in the Department of Educational Management Ignatius Ajuru University of Education. The instrument was modified using the observations made and was considered to be valid enough for the study based on this.

In order to determine the reliability of the instrument, the test and re-test method was adopted. The questionnaire was administered to 10 principals outside the sample. After two weeks, fresh copies of the same instrument were administered to the same subjects. The scores of the two tests were correlated to determine its reliability, using the Pearson Product Moment of Correlation Co-efficient. The reliability index was .701.

The research instrument was distributed to the respondents by the researcher and two research assistants and collected on an agreed date. Instructions to guide in filling the questionnaire were carefully made to the respondents.

The mean responses of each respondent to each group of items on the questionnaire was calculated. The research questions were answered using mean and standard deviation. The independent t-test was used to test the research hypothesis at .05 level of significance.

RESULTS

Research Question 1: To what extent does principals articulate financial needs of the school in budget preparation for effective administration of public secondary schools in Rivers State?

Table 1: Mean and standard deviation of male and female Principals' articulation of financial needs of schools in budget preparation for effective administration of public secondary schools in Rivers State

S/N.	Articulate financial needs of schools	Male N=76		Female N=16		Mean set N=92		
		Mean	SD.	Mean	SD.	Mean	SD.	Remark
1.	The Principal articulates the financial needs for the purchase of instructional materials	3.26	1.19	3.56	0.73	3.41	0.96	HE
2.	The Principal articulates the financial	2.70	0.46	3.63	0.62	3.17	0.54	HE

	needs for the repair of desk and chairs							
3.	The Principal articulates the financial needs for the maintenance of school toilet facilities	2.74	0.9	3.44	0.81	3.09	0.86	HE
	Grand mean	**2.9**	**0.85**	**3.54**	**0.72**	**3.22**	**0.79**	**HE**

In table 1, three (3) variables were examined to determine the extent principals articulate financial needs of the school in budget preparation for effective administration of their schools. The result reveals that the mean scores of the assessed variables for both males and females ranged between 3.41 (the highest mean score) and 3.09 (the lowest mean score). Principals' articulation of the financial needs for the purchase of school instructional material ranked first with (M=3.41, SD=0.96), Principals articulate the financial needs for the repairs of desks and chairs ranked second with (M=3.17, SD=0.54), Principals articulate the financial needs for the maintenance of toilet facilities ranked third with (M=3.09. SD=0.86). The grand mean scores for both males and females reveals the score of 3.22 at a standard deviation of 0.79. Since all the mean scores were above 2.50, the cut off score for positive score. It indicates that the principals to a high extent articulated financial needs of their schools for effective administration.

Research Question 2: To what extent does Principals estimate income and expenditure in budget preparation for effective administration of public secondary schools in Rivers State?

Table 2: Mean and standard deviation of male and female Principals' estimation of income and expenditure in budget preparation for effective administration

S/N.	**Principals prepare budgets for income and expenditure**	**Male N=76**		**Female N=16**		**Mean Set N=92**		
		Mean	**SD**	**Mean**	**SD**	**Mean**	**SD**	**Remark**
4.	The Principal budgets for income from renting of school facilities	2.91	1.05	3	0.52	2.95	0.79	HE
5.	The Principal budgets for income from sale of craft and arts produced during practical	2.67	1.05	3.25	0.68	2.96	0.87	HE
6.	The Principal budgets for income from school business	2.33	1.01	3.38	0.81	2.86	0.91	HE
	Grand mean	**2.64**	**1.04**	**3.21**	**0.67**	**2.93**	**0.86**	**HE**

In table 2, three (3) variables were examined to determine the extent principals estimate income and expenditure of their schools in budget preparation. The result reveals that the mean scores of the assessed variables for both males and females ranged between 2.96 (the highest mean score) and 2.86 (the lowest mean score). Principal budget for income from sale of craft and arts produced during practical ranked first with mean= 2.96, SD=0.87. Principal estimate income from renting of school facilities ranked second with (M=2.95, SD=0.79), Principal budget for income from school business ranked third with (M=2.86, SD=0.91). The grand mean scores for both males and females shows the score of 2.93 at a standard deviation of 0.86. These mean scores were above 2.50 which suggest that, the principals estimate income and expenditure of their schools in budget preparation for effective administration.

Research Question 3: To what extent does Principals allocate funds to items in budget preparation for effective administration of public secondary schools in Rivers State?

Table 3: Mean and standard deviation of male and female Principals' allocation of budgetary funds to items in budget preparation for effective administration of public secondary schools in Rivers State

S/N.	**Allocate budgetary funds**	**Male N=76**		**Female N=16**		**Mean Set N=92**		
		Mean	**SD**	Mean	**SD**	Mean	**SD**	**Remark**
7.	The Principal allocates funds to purchase of instructional materials	3.38	0.56	3.06	0.68	3.22	0.62	HE
8.	The Principal allocates funds to purchase for repairs of desk and chairs	3.28	0.79	3.19	0.66	3.24	0.73	HE
9.	The Principal allocates funds for maintenance of school toilet facilities	3.57	0.5	3.13	0.62	3.35	0.56	HE
	Grand mean	**3.41**	**0.62**	**3.13**	**0.65**	**3.27**	**0.64**	**HE**

In table 3, three (3) variables were examined to determine the extent principals allocate funds to items in their school budget. The result reveals that the mean scores of the assessed variables for both males and females ranged between 3.35 (the highest mean score) and 3.22 (the lowest mean score). Top on the rank is that Principals allocate funds for maintenance of school toilet facilities (M=3.35, SD=0.56), this was followed by the fact that Principals allocate funds for repairs of desk and chairs with (M=3.24, SD=0.73) and lastly, Principals allocate funds to purchase of instructional materials with (M=3.22, SD=0.62). The grand mean scores for both males and females shows the score of 3.27 at a standard deviation of 0.64. All the mean scores were above 2.50 suggesting that, the principals allocate funds to items in the preparation of their school budget for effective administration.

Test of Hypothesis

Hypothesis 1: There is no significant difference in the mean rating of male and female principals on the articulation of financial needs in budget preparation for administrative effectiveness in Public Secondary Schools in Rivers State.

Table 4: Summary of independent sample t-test on difference in the mean score of male and female principals' articulation of financial needs in budget preparation (AFN) and administrative effectiveness in Public Secondary Schools in Rivers State

Variable	**Gender**	**N**	**Mean**	**SD**	**t-cal**	**Df**	**p-value**	**Decision**
AFN	Male	76	2.85	0.84	-.756	90	.543	NS
	Female	16	3.43	0.68				

Not Significant (NS)

The result from Table 4 above shows the p-value of .543 is greater than 0.05 level of significance at 90 degree of freedom. We therefore fail to reject the null hypothesis and uphold that: There is no significant difference between the mean rating of male and female on the articulation of financial needs in budget preparation by principals for administrative effectiveness in Public Secondary Schools in Rivers State.

Hypothesis 2: There is no significant difference between the mean rating of male and female principals on the estimation of income and expenditure in budget preparation for administrative effectiveness in Public Secondary Schools in Rivers State.

Table 5: Summary of independent sample t-test on the difference in the mean score of male and female principals on the extent of their preparation for budgetary income (PBI) and expenditure and administrative effectiveness in Public Secondary Schools in Rivers State

Variable	Gender	N	Mean	SD	t-cal	Df	p-value	Decision
PBI	Male	76	2.92	0.84	1.642	90	.052	NS
	Female	16	3.21	0.78				

The result from Table 5 above shows the p-value of .052 is greater than 0.05 level of significance at 90 degree of freedom. We therefore fail to reject the null hypothesis and uphold that: There is no significant difference between the mean rating of male and female principals on the estimation of income and expenditure in budget preparation for administrative effectiveness in Public Secondary Schools in Rivers State.

Hypothesis 3: There is no significant difference between the mean rating of male and female principal on the allocation of funds to items in the budget in budget preparation for administrative effectiveness in Public Secondary Schools in Rivers State.

Table 6: Summary of independent sample t-test on the difference in the mean score of male and female principals on the extent of their allocation funds (AF) in budget preparation and administrative effectiveness in Public Secondary Schools in Rivers State

Variable	Gender	N	Mean	SD	t-cal	Df	p-value	Decision
AF	Male	76	3.36	0.55	-.786	90	.872	NS
	Female	16	3.19	0.64				

The result from Table 6 above shows the p-value of .872 is greater than 0.05 level of significance at 90 degree of freedom. We therefore fail to reject the null hypothesis and uphold that: There is no significant difference between the mean rating of male and female principal on the allocation of budgetary funds for administrative effectiveness in Public Secondary Schools in Rivers State.

DISCUSSION

Principals' Articulation of Financial Needs (AFN) for Administrative Effectiveness in Public Secondary Schools in Rivers State

The study showed that in articulation of financial needs of schools, males and females were found to be in agreement because all of them articulated their financial needs. This finding is in agreement with an earlier finding on budget making practices of secondary school practices by

Ogbonnaya (2012). He stated that principals do not request their heads of departments to provide information on items of their need, which shows that these principals do not encourage participation of their teachers in budget making. The result showed also that budgets are often prepared hurriedly such that important issues are lost sight of: It recommended that secondary school principals should allow and encourage all their staff to participate in the preparation of their school budgets. Secondly, secondary school principals should take time to identify tile problems they will likely encounter in procuring funds for financing the projects and services anticipated in the budget.

Principals' Estimation of Income and Expenditure in Budget Preparation for Administrative Effectiveness in Public Secondary Schools in Rivers State

The study revealed that in estimating for income and expenditure, males and females were found to be in agreement because all of them made estimate for income and expenditure. This finding is in agreement with an earlier finding of Santillan, (2019) on budgeted plan to manage income and expenses in college students: Some features that explain it in Mexico. The descriptive analysis showed results that lead us to believe that students have emergency funds (53%) but these are used to face unexpected situations. It means that proper estimation of income and expenditure of the school should be done to prevent under-budgeting or over-budgeting.

Principals' Allocation of Funds to Items in Budget Preparation (AF) for Administrative Effectiveness in Public Secondary Schools in Rivers State

The study showed that in allocated funds to items as budget is prepared, males and females were found to be in agreement because all of them allocate funds to items in preparing their budget. This finding is in agreement with an earlier findings of Opiyo (2014) who studied influence of budget preparation on implementation of development plans in public secondary schools in Uriri Sub County, Migori County. According to the research findings, resource allocation was a major determinant in budget implementation and competence of budget committee members determined implementation of school development pans. The research did not cover budget variance and budget controls in public secondary schools. For effective budget execution, it is very important to allocate funds to items in the budget as approved.

CONCLUSION

The preparation of budget is important and it is what schools do. The articulation of financial needs, estimation of income and expenditure and allocation of funds to items are done the same way by both male and female principals. Based on the findings, the researchers conclude that principals put these factors into consideration while preparing their budget.

Recommendations

The following recommendations were made based on the study's findings:

- It is very important to encourage and mandate all secondary school principals to participate in a mandatory budgeting training programme on how to plan and make budgets.
- Teachers, students, and other stakeholders should always be involved in budget implementation by the board of management of public high schools. This is due to the significant impact of budget execution on budget variation in public high schools.
- The board of directors of public high schools should always exercise budgetary control in order to reduce budget variance. This should be done on a regular basis so that teachers, students, and other stakeholders are satisfied.

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