

Lagos Journal of Contemporary Studies in Education
ISSN: 3043-9075 E-ISSN: 3043-6834
Volume 2, Issue 2, July 2024, 139-155
DOI: <https://doi.org/10.36349/lajocse.2024.v02i02.11>
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INFLUENCE OF FUNDING PRACTICES ON THE ADMINISTRATION OF SECONDARY EDUCATION IN BENIN CITY METROPOLIS

***Dr. (Mrs.) Faith .E. Iwerebor¹ & Dr. (Mrs.) Chukujindu Joyce Okafor²**

¹Department of Educational Management,
Faculty of Education, University of Benin,
Benin City, Nigeria.

Email: faith.iwerebor@uniben.edu Phone: +2348027111507
<https://orcid.org/0009-0003-8714-2561>

²Department of Education,
Benson Idahosa University, Benin City, Nigeria.
Email: cokafor@biu.edu.ng Phone: 08034099423

Abstract

The study investigated the influence of ownership and funding practices on the administration of secondary education in Benin City Metropolis. Three research questions were raised, and one hypothesis was formulated. The study adopted a descriptive survey design with a population and sample size of 47 principals from 47 senior secondary schools adopting the census sampling technique in the three Local Government Areas in Benin City metropolis. A questionnaire titled: “Funding Practices of Administrators for Effective Administration of Public Secondary Schools Questionnaire” (FPAEAPSSQ) comprising 21 items divided into three sections was used for data collection. The instrument was adapted by the researcher from a previous study to suit the present study and was validated by two experts from the Department of Educational Management, University of Benin. Reliability of the instrument was established using the test-retest method and a reliability of 0.85 was obtained using Pearson Product Moment Correlation Coefficient. The mean and standard deviation were used to answer the research questions, while the t-test was used to test the hypothesis at 0.05 level of significance. The findings revealed that Public secondary school principals in Benin City Metropolis possess various funding practices such as budgetary, auditing, and record-keeping strategies for effective school administration,

though there are differences in funding practices among male and female principals. Based on the findings, the study recommended budgeting planning capacity-building programmes, seminars, workshops, and conferences should be organized yearly by the State Ministry of Education/Post Primary Education Board for principals to further improve their skills in budget planning practices and also separate auditing units be established for the effective administration of secondary schools in Benin City Metropolis among others.

Keywords: *Auditing, Budgetary, Funding practices, Financial, Record-keeping practices*

Introduction

Education is the ultimate catalyst for facilitating learning the acquisition of skills and knowledge for self-reliance and improvement in the standard of living. Education is seen as a mechanism par excellence for attaining national development. Education is the basis of a nation's foundation for literacy, skill acquisition, technological innovation, and the ability to exploit human and material resources towards the attainment of societal goals (FRN, 2013). Formal education is acquired at primary, secondary, and tertiary levels. Secondary education prepares students for useful living within society and higher education (Federal Republic of Nigeria, FRN, 2013). Secondary schools are owned and managed by the government (Federal and State) and private (individuals and religious organisation). This they do through the principals who are the chief executives and administrators of secondary schools to ensure effective school administration. An effective school administration involves the enhancement of teaching and learning through successful maximization of available resources.

The establishment of a school, its administration, and its maintenance are greatly dependent on the availability of funds to achieve its goals and objectives. Hornby in Elujekwute et al., (2021) posited that funding is money accrued for a particular purpose. According to Mobegi (2015), school finance refers to the sum of money or other resources set aside for a specified purpose. The principal is the financial manager and the chief accounting officer of secondary schools. As a financial manager, his duty involves controlling and coordinating all school financial activities which include sourcing and managing funds to run the school for effective administration of the school so as to avoid mismanagement. According to Munge et al., (2016), financial management

is concerned with an organization's resolutions on how to source for funds, manage financial resources through financial control, prudent allocation of financial resources, and accountability measures. He is responsible for controlling and coordinating all school financial activities ranging from sourcing funds to run the school to managing the funds made available for the effective administration of the school. Funding practice involves how to raise funds and use them effectively without wastage to achieve educational goals. Funding practices according to Modebelu and Duvie (2013) comprise budgeting, cash management, financial control, accounting, financial record keeping, and auditing. The planning of school finances usually begins with the drafting of a budget which describes the statement of the school expressed in monetary terms (Titus and Ukaigwe, 2018). Effective and efficient funding practices in the school have to do with budgeting, auditing, revenue generation, and record-keeping among others. Unachukwu and Okoye, (2016) asserted that educational managers should be knowledgeable in funding practices.

Effective funding practices may eliminate waste and inconsistencies in ensuring that school finance is appropriately utilized. The study is therefore hinged on the concept of accountability and transparency and the Felt accountability theory as explained by Vance, Lowry, and Eggett (2013). Educational administrators are under obligation to manage and appropriately utilized the school resources. They must be able to provide answers to the fiscal accountability of the school such as budgeting, auditing, and record keeping among others. Transparency ensures that sound and efficient utilization of resources is maintained, and accurate records are provided when needed. Transparency and accountability are twin requirements of the law for transparency and accountability in funding practices. The theory helped in examining the financial decisions and judgments of the school's financial personnel. It equally evaluated their procedural behaviours in utilizing school funds. Furthermore, the behaviours of school administrators and accounting clerks are evaluated when it comes to accountability and transparency.

The Felt Accountability Theory is the most appropriate for the study as it emphasises that accountability mechanisms of budgeting, auditing, and record-keeping must be established to evaluate and when necessary, sanction behaviour. In this study, the theory is used to evaluate the financial accountability and transparency practices of the school administrators/account clerks in the funding practices to ascertain their performance.

Budgeting as defined by Amaikwu and Ofojebe (2020) is the process of measuring school programmes in monetary terms usually showing the planned income to be generated and expenses

to be incurred in a given fiscal year of a school. Unachukwu and Okoye (2016) stated the usefulness of budgeting as providing information to help regulate and prevent reckless spending of money thus, wastage in the educational system. Budgeting practices as listed by Oboegbulem and Kalu (2013) are budget planning, defence, approval, adoption, and implementation. Financial valuations through market analysis help in identifying and regulating the set goals during budgeting. Sources of projected income are justified, future expenditures described, clarification of relevant authorities on budget implementation plans, description of the predetermined goals to be attained by the proposed budget, and finally, submission of the proposed budget for review and approval by the relevant authorities (Amaikwu and Ofojebe, 2020).

Amaikwu and Ofojebe, (2020) in a study on principals' budgeting practices for enhancing financial management in secondary schools in Anambra State adopting a descriptive survey research design with a population and sample size of 257 employing the census sampling technique used mean and standard deviation statistics to answer the research questions and t-test to test the hypotheses at 0.05 level of significance. The study found out that principals give priority to the most pressing needs of the school in budget preparation, setting targets to enable them to achieve the school budget among others.

Similarly, a study carried out by Titus and Ukaigwe (2021) on fund management strategies for effective administration in public secondary schools in Bayelsa State using a descriptive survey design and a population of 164 secondary schools in Bayelsa of which 115 principals were sampled using a stratified random sampling technique. The research questions were answered using mean and standard deviation statistics while the hypotheses were tested using a z-test. The findings revealed principals' budgetary practices which stipulate how resources are allocated within a particular period, prediction of the activities and programmes about income expenditure, giving detailed estimates of expenditure of various items purchased in the school, providing school account books and receipt for the detailed amount budgeted and utilized among others. Male and female principals' opinions on their budgetary practices and the extent they maintain adequate record-keeping for effective fund management in public secondary schools in the state showed no significant difference.

Furthermore, Okoye and Okorji (2021) affirmed that principals embark on market surveys, rank the most pressing needs in budget planning, and apportion money for unforeseen expenses in the course of budgeting among others. This was revealed in a study on principals' financial

management practices adopted for the effective administration of secondary schools in Anambra State. The study employed a descriptive survey design, the population and sample size were 258 principals and bursars in the 6 education zones of Anambra State. The mean and standard deviation was used to answer the research questions. This was equally supported by the findings of Bilkisu (2018).

Funding practices are ineffective and inefficient due to the poor record-keeping skills of school administrators. Accounting officers in secondary schools lack professional competences and integrity for their performance in their jobs as accounting records are manipulated and not properly kept (Alu, 2019). Information must be provided by principals on how the approved budget is spent which should be seen at a glance when accurate and proper financial records are kept. Accurate and proper records are needed for auditing. In line with this, Uwaleke et al., (2021) carried out a descriptive design study on the financial management practices of principals and implementation of education laws in secondary schools in Nasarawa State using a population of 420 teachers and students of which 12% was selected via random sampling as a sample for the study. Research questions were answered using mean and standard deviation and the hypotheses tested using Chi-square. It was discovered that principals have an impact of financial record practices in secondary schools in the state.

Effective and regular auditing is also a very vital tool of funding practices for efficient school administration. This is affirmed by Osuji and Nyebuchi (2021) who stated that auditing is also an essential part of efficient and effective financial management strategies adopted by school administrators for effective administration of schools. Regular auditing is essential to prevent fraud and embezzlement of funds as errors, loss, and misappropriation of funds will be easily detected. In a descriptive survey, design study carried out by Osuji and Nyebuchi (2021) on administrators' financial management strategies for the effective administration of public secondary schools in the Port-Harcourt metropolis, Rivers State with a population and sample size of 105 employing the census sampling technique, using questionnaire to elicit information for the study. The study was analysed using descriptive statistics of mean and standard deviation and z-test for the research questions and hypotheses respectively. The findings showed that administrators' auditing skills enhance the effective administration of public schools in the Port-Harcourt metropolis of Rivers State and there was no significant difference between the male and female school administrators on the extent of their auditing skills as financial management strategies in enhancing the effective

administration of secondary schools in the state. The findings corroborated that of Okoye and Okorji (2021) who found out that principals auditing practices include examining account books and school records, authorizing financial transactions before executing, adhering to budgetary provision/operational guidelines for schools etc. There was no significant difference between male and female principals' auditing practices in secondary schools. This was also supported by Okeze et al., (2018) who affirmed that auditing practices are observed in secondary schools.

The budget allocated to the education sector in Nigeria is inadequate and as such school administrators and managers try to generate alternative sources of revenue for the school. School principals must exhibit good funding strategy skills for revenue generation in the school. Finance is essential to running, and maintaining facilities in a school, and implementing the curriculum effectively. Fagbemi as cited in Amirizei and Ololube (2018) stated that due to the paucity of funds, school administrators should seek other dependable and lawful sources of funds for the school. School administrators generate revenue for running schools through payment of school fees, government grants, commercial activities such as sales from farm produce, inter-house sports, examination fees, sales of uniforms, community efforts, donations from individuals and charity organizations, PTA, old boys/girls associations, endowment funds and petroleum trust fund among others. Fagbemi in Amirizei and Ololube (2018) posited that the proceeds from some schools have made it possible for them to build school halls, laboratories, and libraries since the paucity of funds has become more imperative. The administrator is therefore responsible for budgeting, cash management, financial control, accounting, financial record keeping, and auditing of funds provided for running the school. Consequent upon this, the paper investigated the influence of funding practices on the administration of secondary education in the Benin City metropolis with a focus on budgeting, auditing, and financial record-keeping practices of public secondary schools. Benin City metropolis comprises the three metropolitan Local Government Areas in the Edo South Senatorial District namely; Egor, Oredo, and Ikpoba-Okah Local Government Areas.

The Statement of the Problem

The importance of funding in the education sector cannot be underscored as funding is an integral part of the effective administration of schools. The poor state of secondary school could be attributed to financial problems inform as mismanagement and the decline in the economics of the country which is reflected in the inadequacy of equipment in the laboratory, obsolete books in libraries, dilapidated structures, and so on. Inadequate funding is one of the greatest problems in

the effective management of public secondary schools in Benin City metropolis. All these problems could be a result of the inability of many school managers or principals to plan and execute school budgets in line with the objectives of the school.

Despite the inadequate budget for the education sector in Edo State, there seem to be lapses in some administrators' funding practices in public secondary schools in Benin City metropolis in terms of budgeting, auditing, and ineffective record-keeping. However, the principals of secondary schools in the metropolis perhaps believe that the government does not release the needed funds for the effective administration of secondary schools. It has been observed that principals and financial clerks lack proper budgeting, auditing, and financial recording skills. As it appears, they embezzle the limited resources provided by the government. Considering the above, the problem of the study was to ascertain the funding practices of public secondary school principals in the Benin City metropolis.

Research Questions

The following research questions were raised to guide the study;

1. What are the budgeting practices used by principals for effective funding practices in public secondary schools in Benin City metropolis?
2. What are the principals' auditing strategies in promoting effective funding practices in public secondary schools in the Benin City metropolis?
3. What are the principals' record-keeping strategies for enhancing effective funding practices in public secondary schools in the Benin City metropolis?
4. Is there a difference between male and female principals' funding practices for the effective administration of public secondary schools in the Benin City metropolis?

Hypothesis

1. There is no significant difference between male and female principals' funding practices for the effective administration of public secondary schools in the Benin City metropolis

Methodology

The study adopted a descriptive survey design. The population of the study comprised all 47 principals from 47 senior secondary schools in the three Local Government Areas in Benin City metropolis. The total population (47 principals) was used as a sample for the study employing the census sampling technique. A questionnaire titled: "Funding Practices of Administrators for Effective Administration of Public Secondary Schools Questionnaire" (FPAEAPSSQ) comprising

21 items divided into three sections was used for data collection. The researcher adapted the instrument from previous studies to suit the present study and it was validated by two experts from the Department of Educational Management, University of Benin. The instrument was based on a four-point Likert scale rating of Strongly Agree (SA), Agree (A), Disagree (D), and Strongly Disagree (SD) weighted 4, 3, 2, and 1 respectively. The reliability of the instrument was established using the test-retest method as it was administered to 10 principals who were not part of the population. After 2 weeks, it was re-administered to sample respondents, and scores obtained were correlated using the Pearson Product Moment Correlation Coefficient to determine the reliability index. A reliability of 0.85 was obtained. The researcher thereafter administered the questionnaire to the 47 principals and retrieved them after 2 days. The data was collected, collated, and analysed using the mean and standard deviation with a criterion mean of 2.50 to answer the research question/ while the t-test was used to test the hypothesis at a 0.05 level of significance.

The Presentation of Results

Research Question One: What are the budgeting practices used by principals for effective funding practices in public secondary schools in the Benin City metropolis?

Table 1

Mean and standard deviation showing budgeting practices used by principals for effective funding practices in public secondary schools

S/N	Item	N	Mean	SD	Remarks
1	Embark on market survey to get facts before preparing the school budget.	47	3.47	.776	Agreed
2	Estimate the activities and programmes in relation to income and expenditure in the course of budgeting	47	3.70	.466	Agreed
3	Give priority to the most pressing needs of the school in budget planning.	47	3.77	.430	Agreed
4	Consult stakeholders to contribute their inputs during budget preparation.	47	3.37	.669	Agreed

5	Give the detailed estimate of the expected income and expenditure of items bought in the school budget	47	3.47	.860	Agreed
6	Submit the school budget proposal for review by stakeholders.	47	3.37	.669	Agreed
7	Defend the budget in the presence of the relevant authorities.	47	3.43	.728	Agreed
Cluster Mean			3.51	0.16	Agreed

Note: SD (Standard Deviation), N (47)

In response to research question one, Table 1 shows the budgeting practices used by principals for effective funding practices in public secondary schools in the Benin City metropolis. The respondents rated items 1 to 7 as agreed with a mean rating ranging from 3.37 to 3.77 while items in the standard deviation also range from .430 to .860. The cluster mean showed a mean of 3.51. With these results, the above mean score shows that budgeting practices used by principals for effective funding practices in public secondary schools in Benin City metropolis are embarking on a market survey, estimating the activities and programmes concerning income and expenditure, giving priority to the most pressing needs, consulting stakeholders, give a detailed estimate of the expected income and expenditure of items bought and defend the budget in the presence of the relevant authorities.

Research Question Two: What are the principals' auditing strategies in promoting effective funding practices in public secondary schools in the Benin City metropolis?

Table 2

Mean and standard deviation showing principals' auditing strategies in promoting effective funding practices in public secondary schools

S/N	Item	N	Mean	SD	Remarks
8	Ensure that due process is adequately and regularly observed in the award of contracts of works, supplies and job orders.	47	3.43	.626	Agreed

9	Assess adherence to budgetary provision/operational guidelines for schools.	47	3.23	.774	Agreed
10	Approve and aptly authorize financial transactions before implementation.	47	3.33	.758	Agreed
11	Review compliance of the school with statutory and regulatory procedures on financial management.	47	3.37	.556	Agreed
12	Constantly examine banking documents, accounting books, and records of the school.	47	3.23	.626	Agreed
13	Occasionally appraise guidelines on revenue collection given by the Ministry of Education as required.	47	3.20	.610	Agreed
14	Carrying out accurate auditing and periodic checks for the discovery of mistakes, losses and misuse of funds that are made available enhances the financial management of school administrators	47	3.37	.490	Agreed
Cluster Mean			3.31	0.10	Agreed

Note: SD (Standard Deviation), N (47)

The data analysis presented in Table 2 depicts the principals' auditing strategies in promoting effective funding practices in public secondary schools in the Benin City metropolis. The respondents rated items 8 to 14 as agreed with a mean rating ranging from 3.20 to 3.43 while the standard deviation also ranges from .490 to .774. The cluster mean showed a mean of 3.31. The above mean score shows that the principals' auditing strategies in promoting effective funding practices in public secondary schools are to ensure due process is adequately and regularly observed in the award of contracts of works, supplies, and job orders, assess adherence to budgetary provision/operational guidelines for schools, approve and aptly authorize financial transactions before implementation, review compliance of the school with statutory and regulatory procedures on financial management, constantly examine banking documents, accounting books and records of the school, occasionally appraise guidelines on revenue collection and carrying out accurate auditing and periodic checks for the discovery of mistakes, losses and misuse of funds.

Research Question Three: What are the principals' record-keeping strategies in enhancing effective funding practices in public secondary schools in the Benin City metropolis?

Table 3:

Mean and standard deviation showing the principals record keeping strategies in enhancing effective funding practices in public secondary schools

S/N	Item	N	Mean	SD	Remarks
15	Accurate records are provided on how money is spent	47	3.83	.379	Agreed
16	Provide school account books to enter the detailed amount budgeted for.	47	3.70	.466	Agreed
17	Records of every internally generated fund are kept and provided when needed.	47	3.77	.430	Agreed
18	Provide school account books and receipts for the purpose of entering the detailed amount utilized	47	3.50	.509	Agreed
19	Estimated income records are kept for a proper planning process.	47	3.43	.626	Agreed
20	Evidence of expenditure of IGR are documented and provided when needed.	47	3.53	.507	Agreed
21	Areas of success mapped out in the budget is documented.	47	3.33	.661	Agreed
Cluster Mean			3.58	0.10	Agreed

Note: SD (Standard Deviation), N (47)

The data analysis presented in Table 3 depicts the principals' record-keeping strategies for enhancing effective funding practices in public secondary schools in the Benin City metropolis. The respondents rated items 15 to 21 as agreed with a mean rating ranging from 3.33 to 3.83 while the standard deviation also ranges from .379 to .661. The cluster mean discloses a mean of 3.58. The above mean score shows that the principals' record-keeping strategies in enhancing effective funding practices in public secondary are accurate records of money spent, provision of school account books to enter the detailed amount budgeted for, recording of every internally generated fund, provision of school account books and receipt to enter the detailed amount utilized, estimated income records for future reference, evidence of expenditure of IGR is documented and provided when needed and areas of success mapped out in the budget are documented.

Hypothesis One There is no significant difference between male and female principals' funding practices for the effective administration of public secondary schools in the Benin City metropolis

Table 4

T-test analysis showing the mean difference between the mean score of male and female funding practices of principals for effective administration of public secondary schools in Benin City Metropolis

Administrator Gender	N	Mean	SD	df	t-value	p-value	Decision
Male	22	3.33	0.24	28	-2.674	.012	Significant
Female	25	3.58	0.27				

P-Value Significant at 0.05 level (2-tailed) (Reject Hypothesis) SD: Standard deviation

DF: Degree of freedom

The result in Table 4 reveals the mean responses of the significant difference between the mean score of male and female funding practices of principals for the effective administration of public secondary schools in Benin City metropolis. Male administrators had a mean of 3.33 and female administrators had a mean of 3.38 while their corresponding standard deviations were 0.24 and 0.27 respectively. The t-value of -2.674, at a degree of freedom of 28, which shows that it was significant at a p-value of .012. Testing at an alpha value of 0.05, the null hypothesis was rejected since the p-value is less than the alpha value. Thus, there is a significant difference between the mean score of male and female funding practices of principals for the effective administration of public secondary schools in Benin City metropolis.

Discussion of Findings

The findings indicated that budgeting practices used by principals for effective funding practices in public secondary schools in Benin City metropolis are embarking on market surveys, estimating the activities and programmes about income and expenditure, giving priority to the most pressing needs, consulting stakeholders, giving a detailed estimate of the expected income and

expenditure of items bought and defend the budget in the presence of the relevant authorities. This finding supports those of Titus and Ukaigwe (2018); Amaikwu and Ofojebe (2020) and Okoye and Okorji (2021). The experience gained by principals on the job could be accounted for by budgetary practices and also directives from the State Ministry of Education which makes it compulsory for them to prepare their budget. It could also be a result of the budget needing approval from the ministry before becoming an official operational document which brings their budgetary practices to bear.

The results showed that the principals' auditing strategies in promoting effective funding practices in public secondary schools are ensuring due process is adequately and regularly observed in the award of contracts of works, supplies, and job orders, assessing adherence to budgetary provision/operational guidelines for schools, approve and aptly authorize financial transactions before implementation, review compliance of the school with statutory and regulatory procedures on financial management, constantly examine banking documents, accounting books and records of the school, occasionally appraise guidelines on revenue collection and carrying out accurate auditing and periodic checks for the discovery of mistakes, losses and misuse of funds. The findings aligned with those of Titus and Ukaigwe (2018) and Uwaleke et al., (2021). This may probably be as a result of the directives from the State Ministry of Education to ensure accountability

It was equally discovered that the principals' record-keeping strategies in enhancing effective funding practices in public secondary are accurate records of money spent, provision of school account books to enter the detailed amount budgeted for, recording of every internally generated fund, provision of school account books and receipt to enter the detailed amount utilized, estimated income records for future reference, evidence of expenditure of IGR is documented and provided when needed and areas of success mapped out in the budget are documented. This corroborates the findings of Okoye and Okorji (2021) and Osuji and Nyebuchi (2021). This may perhaps be in line with the principals' management skills in record keeping for effective accountability and stewardship.

The study revealed a significant difference between the mean score of male and female funding practices of administrators for the effective administration of public secondary schools in Benin City metropolis. This finding negates those of Titus and Ukaigwe (2018); Okoye and Okorji;

and Osuji and Nyebuchi (2021). This could be a result of the perceived belief that males are more meticulous and good with figures than females.

Conclusion

In conclusion, Public secondary school principals in Benin City Metropolis possess various funding practices such as budgetary, auditing, and record-keeping strategies for effective school administration and they differ among the male and female principals. Accountability is one of the major responsibilities of principals for the effective administration of secondary schools in the state.

Recommendations

Based on the findings of the study, the following recommendations were made;

- Budgeting planning capacity-building programmes should be organized yearly by the State Ministry of Education/Post Primary Education Board for principals to further improve their skills in budget planning practices.
- A separate auditing unit should be established by the Ministry of Education in schools so they can work together with the principals in improving their auditing practices for proper checks and balances in the system.
- The principals should maintain and improve on all record keeping of all financial transactions of income and expenditures of resources.
- Principals, especially the female ones should be encouraged and mandated by the Ministry of Education to undergo further training via seminars, workshops, and conferences. This helps improve on their budgetary skills, to bridge the gap between them and their male counterparts.

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