



## MANAGING PUBLIC SECONDARY SCHOOLS IN BAYELSA STATE: A CASE FOR FISCAL ACCOUNTABILITY

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### ABSTRACT

Heads of public secondary schools are accountable for secondary schools' funds. However, there have been reports of lack of prudence in managing funds, embezzlement of funds and inadequate financial accounting in secondary schools in Bayelsa State. Therefore, the purpose of this study was to evaluate how school heads ensure fiscal accountability in managing secondary school funds and the problems that limit principals' fiscal accountability in managing the funds. The study, which was a survey, was based on two research questions and two null hypotheses. A sample of four hundred and forty-five respondents (445) was selected through proportionate stratified-random sampling technique. Data was collected through a self-developed questionnaire, and analyzed using mean scores, standard deviation and Analysis of Variance. The findings of the study indicated that the Heads of public secondary schools did not display acceptable levels of fiscal accountability in managing their school funds. Some problems that limit principals' financial accountability include: inadequate allocation of resources and funds for school activities, non-availability of guidelines on school financial accounting; lack of bursars' compliance with principals' directives regarding school accounts; inadequate training on innovations in financial accountability. It was recommended among other things that in-service training should be provided to principals on innovations in fiscal financial accountability; government should provide adequate funds to schools, and bursars should show maximum compliance with principals' directives regarding school accounts.

**Keywords:** Fiscal Accountability, Financial Accountability, Managing, Auditing, Public, Secondary, Schools.

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## INTRODUCTION

In Bayelsa State, managing public secondary schools in the area of fiscal accountability have been largely blamed for the poor status of school physical and human facilities and poor academic achievement of students. The financial assistance given to schools by the government is inadequate to enable them achieve their goals. Schools are established in almost every town in the State but many of the schools are in a deplorable state because of issues in managing the available school funds and other material resources. It has long been recognized that the achievement of educational goals depends on adequate financial management. The issue of financial management is a very crucial one and demands serious attention by Heads of public secondary schools. According to Babayemi (2006), the role of the school principal as a financial manager includes organizing the business staff, preparing the school budget, administering capital outlay and debt services, administering school purchases, accounting for school monies and property, providing for a system of internal accounting. Above all, Heads of public secondary schools need to display accountability in schools financial management (Ofojebe, 2007). They need to provide a meaningful account on how the financial resources of schools are utilized. Accountability means a reportage on a given assignment (Agabi, 2019). It is the ability to effectively account for once performance on any role or responsibility.

In the school system it simply means being accountable or accounting for the spending of school finances. The principle of accountability makes it imperative for schools to device a means of providing a statement of detailed income and expenditure of schools. Agbala (2003), stated that when funds are given out for the procurement-of-materials, care must be taken to see that the goods are purchased with the money spent on them. And receipts are expected to be issued for accounting purposes. Accountability also demands good record keeping. School finance officers record all items and amount of money approved to be used for every term. Vouchers have to be prepared before any payment is made. They must not be destroyed or misplaced. Enang (1997), noted that auditing is also required in accountability. Auditing is defined as a study of an accounting system in general and of specific accounts in particular with a view to verifying their accuracy and completeness. It includes checks on entries on legality of expenditure as well as the accuracy of entries and calculations.

Auditing could be internal when conducted by officials within the State Education Commission. In doing this, checks are made on figures in the accounts in other to prepare various financial reports. During auditing, auditors verify records, examine the practice and provide feedback for improvement. Fiscal accountability is a technical term used in reference to government financial activities. Its involves the management of public funds in a manner that meets the expectation of all tax payers. It is the ability to effectively account for the use of any measure of fund for the good of the society in general. at the level of educational institution much is expected. The more public funding an institution gets, the higher the level of expectation placed on the management of the institution. The school administrator is therefore expected to have visible evidence of the judicious use of public funds in the management of the school (Olowu, 2002).

The importance of fiscal accountability in the management of education funds cannot be overstressed. This is because, according to Obanya (2002). Most nations of the world regard education as an excellent instrument for engineering national development. Eheazu (2005), described education as a prime instrument for enhancing social, religious, economic, technological and moral dynamism. However, education is a very costly venture, which makes it difficult for most nations to sufficiently provide the financial resources needed for the education

of her citizens. Since every nation would want to give her citizens the best education she can afford within the limit of her financial resources, it is very vital that the available financial resources be effectively harnessed, managed and accounted for.

### **Statement of the Problem**

Heads of public secondary school are saddled with the responsibility of accounting for secondary schools' funds. However, there have been reports of lack of prudence in managing funds, embezzlement of funds and inadequate financial accounting in public secondary schools in Bayelsa State (Adegite, 2010; Olowu, 2002; McCandless, 2001). In what ways do Heads of public secondary schools ensure fiscal accountability in managing secondary school funds in Bayelsa State? It is this problem that this study intends to address.

### **Research Questions**

The following research questions guides this conduct of the study:

- In what ways do Heads of school ensure fiscal accountability in the management of public secondary schools funds?
- What problems limit Heads of school fiscal accountability in managing public secondary school funds?

### **Hypotheses**

Two null hypotheses were tested in this study at the 0.05 level of significance:

- There is no significant difference between the mean ratings of principals, vice principals, and school bursars on fiscal accountability in the management of public secondary school funds.
- There is no significant difference between the mean ratings of principals, vice principals, and school bursars on the problems that limit fiscal accountability in the management of public secondary school funds.

### **METHODS**

Descriptive and survey research design was adopted in carrying out this study. The population consists of five hundred and fifty-one (551) comprising all the Principals, vice-principals and bursars in the state. A sample of four hundred and forty-five (445) respondents was selected through proportionate stratified random sampling techniques on the basis of location (urban and rural). A self-developed questionnaire titled Fiscal Accountability and Management Practices of Principals (FAMPP) consisted of Four sections was used to elicit information from the respondents that is structured on a 4-point rating scale ranging from Strongly Agree (SA), Agree (A), Disagree (DA), and Strongly disagree (SD). Face and content validation was carried by experts in Educational management, Measurement and evaluation unit. A reliability index of 0.76 was obtained and considered adequate for the instrument of the study. Four hundred and forty-five (445) questionnaires were administered to the respondents and all were retrieved.

Mean and standard deviation was used to analyze the results and ANOVA to test level of significance difference at 0.5. the decision rule based on the 4-point likert scale is that mean score of 2.50 above will be regarded as Agreement with the statement, while mean score below 2.50 as Disagreement.

### Data Analysis and Presentation of Results

**Research Question One:** In what ways do principals ensure fiscal accountability in the management of public secondary schools funds? Items 1-11 of the questionnaire were used in answering this research question.

Table 1: The mean and standard deviation scores of the responses are presented as follows

Items	X	SD	Decision
1. Regularly crosschecking and monitoring school accounts.	2.51	1.58	Agree
2. Giving directives for annual presentation of PTA accounts	2.10	1.45	Disagree
3. Instructing bursars to display disbursements of funds	2.00	1.41	Disagree
4. Ensuring annual external auditing of school accounts.	2.00	1.41	Disagree
5. Do bursars present statement Expenditures to internal auditors?	3.31	1.82	Agree
6. Insisting on collection of receipts of purchases from staff.	3.07	1.75	Agree
7. Demand for accounts from bursars at the end of every term.	2.78	1.66	Agree
8. Prompt punishment staff involved in collection of illegal levies.	2.02	1.42	Disagree
9. Prompt payment of salaries to avoid tempering with funds	3.12	1.77	Agree
10. Monitoring the utilization of funds sent to various departments	3.11	1.76	Agree
11 Demand for monthly returns of financial transactions from bursars	2.63	1.62	Agree

In table 1, items 1, 5, 6, 7, 9, 10 and 11 had mean ratings above 2.50, while items 2, 3, 4, and 8 had mean ratings below 2.50. The standard deviations for the items were between 1.41 and 1.66. Therefore, in ensuring fiscal accountability in managing school funds, principals regularly crosscheck and monitor school accounts, direct bursars to present clear statement of accounts of expenditures to internal auditors, insist on collection of receipts of purchases from staff and demands for statements of financial transactions front bursars at the end of every term. They also promptly pay salaries and allowances as soon as the cheques arrive to prevent tempering with funds and demands for monthly returns of financial transactions from bursars.

**Research Question Two:** What problems limit principal’s fiscal accountability in the management of public secondary schools’ funds? Items 12-20 of the questionnaire were used in answering this research question. The mean and standard deviation scores of the responses are presented in table 2.

Table 2: Mean Ratings of Items on the Problems that Limit Principals Fiscal Accountability in the Management of public Secondary Schools Funds.

Items	X	SD	Decision
12 Inadequate resources and funds for school activities	3.38	1.07	Agree
13 Frequent transfers of bursars by the Schools Board	2.42	1.34	Disagree
14 Non-availability of guidelines on school financial	3.12	1.12	Agree
15 lack of bursars compliance with principals directives	2.76	1.42	Agree
16 Inadequate training on innovations in financial accountability	3.71	1.04	Agree
17 Teacher persistence in collecting illegal levies from students	1.45	1.46	Disagree
18. Late payment of school fees by students.	3.47	1.11	Agree
19. Contradictory circulars on financial management by the PPSB	1.17	1.51	Disagree
20. Corruption on the part of bursars.	1.77	1.53	Disagree

The principals' mean ratings of items 12, 14, 15, 16, and 18 are above 2.50. This shows that the issues listed in these items are the problems that limit principals' accountability in managing school funds. On the other hand, the mean ratings of items 13, 17, 19 and 20 are less than 2.50, indicating that the statements in these items were not among the problems that limit principals' accountability in managing school funds. Therefore, the problems of school accountability include: inadequate allocation of resources and funds for school activities, non-availability of guidelines on school financial accounting; lack of bursars' compliance with principals' directives regarding school accounts; inadequate training on innovations in financial accountability, and late payment of fees and other collections by students.

**Hypothesis 1:** There is no significant difference among the mean ratings of principals, vice principals, and school bursars on fiscal accountability in the management of school funds.

Table 3: ANOVA summary for the mean ratings of principals, vice principals and bursars on the questionnaire items on accountability by principals

	SS	DF	MS	F-cal	F-crit.	P
Between groups	7888.14	2	39440.7	16.99	3.00	0.5
Within group	1023726.34	444	2321.37			
<b>Total</b>	<b>1023804.75</b>	<b>445</b>				

The data in table 3 shows that the F-cal is 16.99 while F-crit is 3.00. This test is significant because at .05 level of significance, the calculated F is greater than the critical F. the researcher thus rejects the null hypothesis and concludes that there is a significant difference between the mean ratings of principals, vice principals, and bursars on principals' fiscal accountability in financial management.

**Hypothesis 2:** There is no significant difference among the mean ratings of principals, vice principals and school bursars on the problems that limit financial accountability of principals. ANOVA was also used to compare the sum of the mean ratings of principals (N =156), Vice principals (N =154) and school bursars (N=135) as shown in table 4.

Table 4: ANOVA summary, for the sum of Mean Ratings of Principals, Vice Principals and bursars on the Problems that Limit Principals' fiscal financial Accountability

	<b>SS</b>	<b>DF</b>	<b>MS</b>	<b>F-cal</b>	<b>F-crit.</b>	<b>P</b>
Between group	2322.17	2	1161.08	0.50	3.00	< 0.5
Within group	1019309.24	444	2311.36			
<b>Total</b>	<b>1021631.41</b>	<b>445</b>				

Table 5. shows that F-cal is 0.50. With 2 and 444 degrees of freedom at .05 significant level, the F-crit is 3.00. The F-cal is less than the F-crit thus making the null hypothesis to be accepted. Therefore, there is no significant difference between the mean ratings of principals, vice principals and bursars on the problems that limit principals' financial accountability.

## DISCUSSION

It was found out that in this study, that in ensuring fiscal accountability and financial management, principals regularly crosschecked and monitored school accounts, directed bursars to present clear statement of accounts of expenditures to internal auditors, insisted on collection of receipts of purchases from staff and demands for statements of financial transactions from bursars at the end of every term. They also promptly paid salaries and allowances as soon as the cheques arrived to prevent tempering with funds and demanded for monthly returns of financial transactions from bursars. All these practices are commendable and would minimize the incidences of financial mismanagement in schools. Demanding for accounts and auditing of Recounts are commendable practices which Ikoya (2000) found to have enhanced the efficient management of funds in River State Primary Schools. However, demanding for accounts is one thing, but scrutinizing the efficacy, genuineness and appropriateness of the expenditures is another thing. This is because another aspect of the finding is that principals did not ensure regular auditing of accounts. They fail to punish teachers that collected illegal levies, it is through auditing that the extent to which stated financial transactions are genuine should be established where audits are not performed, how can genuineness be determined and defaulters punished? These findings are not surprising at all because over the years, all that is heard is the many billions allocated for education. What is released for schools' improvement and the percentage actually utilized is never made public. And because no questions are asked, the trend continued over the years, making for poor accountability. Another finding of this study is that the respondents' mean ratings of accountability in financial management differed significantly. This entails that there was a significant difference between the mean ratings of principals, vice-principals and bursars regarding principals' fiscal accountability in financial management.

Moreover, it was found that some problems that limit principals' fiscal accountability include: inadequate allocation of resources and funds for school activities, non-availability of guidelines on school financial accounting; lack of bursars' compliance with principals' directives regarding school accounts; inadequate training on innovations in financial accountability, and late payment of school fees by students. Ofojebe (2007), also found that inadequate resource allocation and head teachers' incompetence presented constraints to efficient management of public secondary school education funds in Bayelsa State. Null hypothesis two revealed no significant differences among the responses of principals, vice-principals and bursars on these problems. These respondents shared the same view that these problems are actually factors that limit fiscal accountability in schools. This situation does not augur well for financial

management of secondary schools. For principals to display high levels of accountability in managing secondary school funds, they need to be well informed of innovations in financial accounting, and they must have clearly defined and documented guidelines guiding them.

From all indications, in-service training of school administrators has not been given the proper attention by successive governments in Nigeria, because teaching experience is the major yardstick used by government to promote teachers from the classroom to administrative positions (Arikewuyo & Onanuga.2005).Poor attention to in-service training for principals on innovations in school financial accountability, poor funding of schools and inadequate provision of financial resources to cope with the ever-increasing demand for educational provision is likely to lead to principals' incompetence and lack of fiscal accountability in managing public secondary school funds.

## **CONCLUSION**

Presently, fiscal accountability in the management of public secondary schools has become necessary in school administration following the growing interest and awareness of the general public in education, and government expenditure on education. As it stands, principals did not display accountability in their financial management obligations in a manner satisfactory enough to enhance secondary school growth. This shows that several problems limit principals' financial accountability, the principal should not forget that his image and that of the school is at stake if he tries to be funny with available school finances. He should realize that public perception of this effectiveness, to a large extent, depends on fiscal accountability. Imperatively, he or she is expected to be accurate and transparently honest with school monies, recording keeping of school account, as well as showing receipts and expenses.

## **Recommendations**

The following recommendations were based on the findings:

- In-service training should be provided to principals on innovations in financial accountability.
- Government should provide adequate funds to schools. inadequate provision of financial resources to cope with the ever-increasing demand for educational provision is likely to lead to principals' incompetence and lack of fiscal accountability in managing public secondary school funds.
- Bursars should show maximum compliance with principals' directives regarding school accounts to enhance growth and development in secondary schools.
- Principals should always prioritize the use of school funds to cover areas that will really make a difference. For example; infrastructure, instructional materials, equipment etc.
- PTA members should liaise with principals to raise funds but should always report cases of illegal levy and diversion of funds to the PPSB for necessary actions and discipline.
- Efforts should be made to educate and sensitize principals and policy makers through mass media and seminars on the need for proper accountability in funds management.

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