INFLUENCE OF BUDGETING ON THE ADMINISTRATION OF PUBLIC SECONDARY SCHOOLS IN SABON TASHA EDUCATION ZONE, KADUNA STATE

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Abstract

The study investigated the influence of budgeting on the administration of public secondary schools in Sabon Tasha Education Zone, Kaduna State. The study was set to: find out the influence of budgeting on staffing in public secondary schools in Sabon Tasha Education Zone, Kaduna State; and determine the influence of budgeting on staff development in public secondary schools in Sabon Tasha Education Zone, Kaduna State. A descriptive survey research design was used in the study. The target population of the study was made up of 35 principals, 572 teachers and 278 non-teaching staff in Sabon Tasha Education Zone, Kaduna State. A sample size of 10 principals, 121 teachers and 56 non-teaching staff were sampled from Sabon Tasha Education Zone, Kaduna State, making the total of 187 respondents, used in the study. The instrument tagged "Budgeting and Administration of Public Secondary School Questionnaire (BAPSSQ)" was used for data collection in the study. The reliability coefficient of the instrument was determined using Cronbach Alpha statistics and a reliability coefficient of 0.80 was obtained. The data collected in the study were analysed using descriptive statistics of frequency, percentage, mean and standard deviation to answer the research questions, while ANOVA was used to test the hypotheses at a 0.05 level of significance. Findings revealed that budgeting had no significant influence on staffing in public secondary schools in Sabon Tasha Education Zone, Kaduna State. However, budgeting influenced staff development in public secondary schools in Sabon Tasha Education Zone, Kaduna State. Based on the above findings, the study recommended among others that school heads should continue to struggle for the acquisition of knowledge and skills necessary to facilitate effective budgeting and administrative task in all areas by employing personal initiatives and through networking.

Keywords: Budgeting, administration, staffing, staff development.

Introduction

Budgeting is the process of formulating into plan all the estimates of expenditure of an organization. Ogbonnaya (2010) defined school budget as an educational plan with an estimate of receipts and expenditures necessary to finance it for a defined period. It follows that the school budget is broadly regarded as an outline of the plan for financing the activities for a given period. Budgeting according to Abdela (2006) is the process whereby the plans of an institution are translated into an itemized, authorized and systematized plan of operation. Budgets are the blueprints, the orderly execution of program plans; they serve as control mechanisms to match anticipated and actual revenues expenditures.

Administration is a discipline within the study of education that examines the administrative theory and practice of education in general and educational institutions and educators in particular. The field ideally distinguishes itself from administration and management through its adherence to guiding principles of educational philosophy (Yakubu, 2019). The school administrators at the secondary school level are the principals. A principal is the designated official in charge of secondary schools in Nigeria.

He is the chief executive, the leader and the administrator of secondary schools. Orji (2001), regarded the principal as the financial manager, whose responsibility it is to carry out financial functions. He takes the vital decisions of ensuring that funds are available and are utilized most efficiently.

Administration is a discipline within the study of education that examines the administrative theory and practice of education in general and educational institutions and educators in particular. The field ideally distinguishes itself from administration and management through its adherence to guiding principles of educational philosophy (Yakubu, 2019). Educational Administration is regarded as the process of integrating the appropriate human and material resources that are made available and made effective for achieving the purposes of a programme of an educational institution. The term "Administration" doesn't refer to any single process or act. It is like a broad umbrella encompassing several processes such as planning, organizing, directing, coordinating, controlling and evaluating the performance (Diksha, 2015).

Staffing is the process of finding and hiring the best and most qualified candidate in a timely and cost-effective manner (Adam, 2016). Through staffing, organisations make sure that the skill sets of the staff or manpower of the institution remain aligned to its initiatives and goals. Recruitment (staffing) also refers to the overall process of attracting, shortlisting, selecting and appointing suitable candidates for jobs (either permanent or temporary) within an organization. Managers, human resource generalists and recruitment specialists may be tasked with carrying out recruitment, but in some cases, public-sector employment agencies, commercial recruitment agencies, or specialist search consultancies are used to undertake parts of the process (Adam, 2016). Internet-based technologies which support all aspects of recruitment have become widespread.

There is a high demand to know the kind of training needed for the employee by the top management. The nature of budget plans by the school head will determine what training should be provided on specific aspects. All organizations can select the most accurate method, taking into account such factors as organization size, technology, organizational structure, training staff, facilities, and budget (Pajaron, 2015). In addition, since the management is involved, the school management ensures that there must be professional, organizational and personal developments to identify the learning needs to be assessed based on the necessity and requirements of the organization where professional development is acknowledged to be centrally important in maintaining and enhancing the quality of job performance in schools (Craft, 2000; Harris, 2002).

Staff development equips staff with modern skills, knowledge and attitudes required on the job. As explained by Adesina and Ogunsaju (2000), staff development tends to impact positively the workers through the involvement of other people whose primary responsibility relates to teaching and learning. This is because no practitioner gets into the job as a finished product. Staff development programmes should assist teachers to develop skills in modern visual aids, techniques of teaching, knowledge of the subject matter, teamwork, and develop understanding in teachers to function effectively in society. This research, therefore, explores the influence of budgeting on the administration of public secondary schools in Sabon Tasha Education Zone, Kaduna State.

The planning and management of school budgets are facing several limitations especially in terms of expanding sources for allocating financial resources and its management. Finance is one of the most important resources which, through a process and mechanism of budget allocation, are converted into real instructional resources such as teaching and non-teaching personnel, buildings and facilities, learning resources and other goods and services (Melaku, 2010). Inadequate facilities, insufficient manpower training, overcrowded classrooms, etc., are some indicators of low-quality education which are mainly caused by the inadequate allocation of finance to schools (Education Sector Development Program – ESDP III, 2006). Therefore, the extent to which a state has committed itself to education can be seen from how many financial resources are allocated to this sector.

The budget process, however, is facing the challenges of lack of transparency, in the education sector, budget inadequacy and underspending woes in development projects (Hakielimu, 2013). The school budget explains how the money will be collected from the government or public and allocated to different levels and components, and according to different priorities (Hakielimu, 2013; Policy Forum, 2008). Although the public budgets and expenditure on education has increased significantly in recent years it has not adequately improved all secondary school projects. This suggests that the budget for facilitating recruitment of staff (staffing) is still low due to school failure in financial planning and management. This research, therefore, explores the influence of budgeting on the administration of public secondary schools in Sabon Tasha Education Zone, Kaduna State. The study was set to achieve the following objectives:

1. find out the influence of budgeting on staffing in public secondary schools in Sabon Tasha Education Zone, Kaduna State; and
2. Determine the influence of budgeting on staff development in public secondary schools in Sabon Tasha Education Zone, Kaduna State.

Research Questions

The following research questions were answered in the study:

1. Does budgeting influence staffing in public secondary schools in Sabon Tasha Education Zone, Kaduna State?
2. Is there influence of budgeting on staff development in public secondary schools in Sabon Tasha Education Zone, Kaduna State?

Research Hypotheses

The following hypotheses were formulated and tested in the study at a 0.05 level of significance:

$H0_1$: There is no significant difference in the opinions of principals, teachers and non-teaching staff on the influence of budgeting on staffing in public secondary schools in Sabon Tasha Education Zone, Kaduna State.

$H0_2$: There is no significant difference in the opinions of principals, teachers and non-teaching staff on the influence of budgeting on staff development in public secondary schools in Sabon Tasha Education Zone, Kaduna State.

Material and Methods

The study adopted a survey research design. The population of the study include 35 principals, 572 teachers, and 278 non-teaching staff in Sabon Tasha Education Zone, Kaduna State (Ministry of Education, Science and Technology, Kaduna State, 2018). Using random sampling technique, 10 principals, 121 teachers, and 56 non-teaching staff making the total 187 respondents sampled for the study. The instrument tagged “Budgeting and Administration of Public Secondary School Questionnaire (BAPSSQ)” which was structured based on a 5-point Likert Scale was validated by experts in the field of educational administration and planning and used for data collection in the study. The data collected from the pilot study were analysed using the Cronbach Alpha technique and a reliability coefficient of 0.80 was obtained. With the aid of the research assistants, the researcher collected the responses from both the principals, teachers and students on the spot to avoid loss of the questionnaire and thereafter was taken for analysis. The descriptive statistics of frequency count, mean and standard deviation were used to answer the research questions at the decision rule of 3.00, while analysis of variance (ANOVA) was used to test the hypotheses at a 0.05 level of significance. ANOVA was used because it is an appropriate statistical tool used to compare the response means between groups and it determines whether any of these means are significantly different from each other (Laerd

Statistics, 2013). Hence, the hypothesis that has a P-value greater than 0.05 or p = > 0.05 was retained and the one with less than 0.05 or p < 0.05 was rejected.

Results and Discussion

Research Question One: Does budgeting influence staffing in public secondary schools in Sabon Tasha Education Zone, Kaduna State?

Opinions of principals, teachers and non-teaching staff were gathered to provide the answer to this research question. The summary of analysis made with respect to research question one is presented in table 1.

Table 1: Influence of Budgeting on Staffing in Public Secondary Schools in Sabon Tasha Education Zone, Kaduna State

SN	Item	Respondents	Mean	SD
1.	Through budgeting, the school is provided with adequate English teachers.	Principals	2.200	0.918
		Teachers	2.871	0.895
		Non-Teaching	2.357	1.419
2.	Through budgeting, the school is provided with adequate Mathematics teachers.	Principals	2.630	1.074
		Teachers	2.847	1.054
		Non-Teaching	2.607	1.154
3.	Through budgeting, the school is provided with adequate Christian Religion Studies teachers.	Principals	2.601	1.264
		Teachers	2.912	0.827
		Non-Teaching	2.915	1.195
4.	Through budgeting, the school is provided with adequate Laboratory Technicians.	Principals	2.420	1.173
		Teachers	2.756	1.165
		Non-Teaching	2.982	1.017
5.	Through budgeting, the school is provided with adequate Arts teachers.	Principals	2.738	1.100
		Teachers	2.190	1.199
		Non-Teaching	2.539	1.073
6.	Through budgeting, the school is provided with adequate Science teachers.	Principals	2.841	1.032
		Teachers	2.013	1.037
		Non-Teaching	2.464	1.278
7.	Through budgeting, the school is provided with Qualified Library staff.	Principals	1.800	0.632
		Teachers	2.793	1.182
		Non-Teaching	2.878	1.129
8.	Through budgeting, the school is provided with adequate Civic Education teachers.	Principals	2.901	0.994
		Teachers	2.256	0.996
		Non-Teaching	2.517	1.334
9.	Through budgeting, the school is provided with adequate workshop attendants.	Principals	2.810	0.918
		Teachers	2.899	1.135
		Non-Teaching	2.617	1.103
10.	Through budgeting, the school is provided with adequate Social Science teachers.	Principals	2.491	0.966
		Teachers	2.785	1.000
		Non-Teaching	2.725	1.028
		Average Mean	**2.61**	**1.07**

Table 1 shows that budgeting did not influence staffing in public secondary schools in Sabon Tasha Education Zone, Kaduna State. The table showed that the average response mean of 2.61 is less than the rating mean of 3.0. Similarly, all the ten items stated on this research question recorded the response mean which is far less than the rating mean. For instance, item number 7 which says through budgeting, the school is provided with qualified library staff recorded the least response mean of 1.800 for principals, 2.793 for the teachers and 2.878 for non-teaching staff. Detail shows that a total of 1 principal stayed undecided with item number 7 while 3 principals disagreed and 6 principals strongly disagreed. Also, a total of 27 teachers strongly agreed, while 41 teachers agreed as against 2 teachers that stayed undecided while 35 teachers disagreed and 16 that strongly disagreed. In like manner, 32 non-teaching staff agreed with item number 7, against 11 that stayed undecided while 9 disagreed and 4 strongly disagreed with the item.

Research Question Two: Is there influence of budgeting on staff development in public secondary schools in Sabon Tasha Education Zone, Kaduna State?

Opinions of principals, teachers and non-teaching staff were gathered to provide the answers to this research question. The summary of analysis made with respect to research question two is presented in table 2.

Table 2: Influence of Budgeting on Staff Development in Public Secondary Schools in Sabon Tasha Education Zone, Kaduna State

S/N	Item	Respondents	Mean	SD
1.	Through budgeting, teaching staff in this school are allowed to go for workshops to update their knowledge.	Principals	3.803	0.421
		Teachers	4.446	1.408
		Non-Teaching	4.196	1.256
2.	Through budgeting, teaching staff in this school are allowed to go for symposia to update their knowledge.	Principals	3.711	1.251
		Teachers	3.264	1.108
		Non-Teaching	3.035	1.374
3.	Through budgeting, teaching staff in this school are allowed to go for in-service training to update their knowledge.	Principals	3.381	0.948
		Teachers	3.652	1.100
		Non-Teaching	3.589	0.869
4.	Through budgeting, non-teaching staff in this school are allowed to go to conferences to update their knowledge.	Principals	3.624	0.875
		Teachers	3.214	1.034
		Non-Teaching	3.517	0.990
5.	Through budgeting, teaching staff in this school are allowed to go to conferences to update their knowledge.	Principals	3.142	1.414
		Teachers	3.107	0.989
		Non-Teaching	3.964	1.111
6.	Through budgeting, teaching staff in this school are allowed to go for seminars to update their knowledge.	Principals	3.710	0.483
		Teachers	3.107	1.055
		Non-Teaching	3.142	1.016
7.	Through budgeting, non-teaching staff in this school are allowed to go to workshops to update their knowledge.	Principals	3.000	0.816
		Teachers	3.305	1.023
		Non-Teaching	3.375	0.864
8.	Through budgeting, non-teaching staff in this school are allowed to go for symposia to update their knowledge.	Principals	3.180	0.421
		Teachers	3.231	1.062
		Non-Teaching	3.321	0.974
9.	Through budgeting, non-teaching staff in this school are allowed to go for in-service training to update their knowledge.	Principals	3.701	0.831
		Teachers	3.016	1.224
		Non-Teaching	3.232	1.044
10.	Through budgeting, non-teaching staff in this school are allowed to go for seminars to update their knowledge.	Principals	3.179	0.875
		Teachers	3.462	1.291
		Non-Teaching	3.446	1.189
		Average Mean	**3.43**	**1.01**

Table 2 showed that budgeting greatly influences staff development in public secondary schools in Sabon Tasha Education Zone, Kaduna State. The table showed that the average response mean of 3.43 is higher than the rating mean of 3.0. This result implies that, through budgeting, teaching staff are allowed to go for workshops to update their knowledge as this item attracted the highest response mean of 3.803 for principals, 4.446 for the teachers and 4.196 for non-teaching staff. Detail shows that a total of 8 principals agreed against 2 principals that stayed undecided with item number 1 on the table. Also, a total of 31 teachers strongly agreed, 46 agreed, while 9 teachers stayed undecided, against 11 that disagreed and 24 that strongly disagreed. In like manner, 12 non-teaching staff strongly agreed with item number 1 and 35 non-teaching staff that agreed, against 1 that stayed undecided while 6 disagreed and 2 non-teaching staff that strongly disagreed with the item.

Hypotheses Testing

This section tested the two null hypotheses formulated in this study using analysis of variance (ANOVA) at a 0.05 level of significance.

Hypothesis One: There is no significant difference in the opinions of principals, teachers and non-teaching staff on the influence of budgeting on staffing in public secondary schools in Sabon Tasha Education Zone, Kaduna State.

The opinions of principals, teachers and non-teaching staff on the influence of budgeting on staffing in public secondary schools in Sabon Tasha Education Zone, Kaduna State was tested using analysis of variance (ANOVA). The summary of the hypothesis tested is presented in table 3:

Table 3: Summary of ANOVA Statistics on the Influence of Budgeting on Staffing in Public Secondary Schools in Sabon Tasha Education Zone, Kaduna State

Status	Sum of Squares	Df	Mean Square	F-ratio	F-critical	Prob.
Between Groups	.028	2	.028	1.216	2.61	.837
Within Groups	161.392	185	.656			
Total	161.419	187				

Table 3 showed the f-ratio value of (1.216) at 185 degrees of freedom and 0.05 level of significance. The critical value (2.61) is higher than the f-ratio value (1.216), the probability level of significance P(.837) is higher than 0.05. This implied that budgeting had no significant influence on staffing in public secondary schools in Sabon Tasha Education Zone, Kaduna State. Hence, the null hypothesis which states that there is no significant difference in the opinions of principals, teachers and non-teaching staff on the influence of budgeting on staffing in public secondary schools in Sabon Tasha Education Zone, Kaduna State was retained.

Hypothesis Two: There is no significant difference in the opinions of principals, teachers and non-teaching staff on the influence of budgeting on staff development in public secondary schools in Sabon Tasha Education Zone, Kaduna State.

The opinions of principals, teachers and non-teaching staff on the influence of budgeting on staff development in public secondary schools in Sabon Tasha Education Zone, Kaduna State was tested using analysis of variance (ANOVA). The summary of the hypothesis tested is presented in table 4:

Table 4: Summary of ANOVA Statistics on the Influence of Budgeting on Staff Development in Public Secondary Schools in Sabon Tasha Education Zone, Kaduna State

Status	Sum of Squares	Df	Mean Square	F-ratio	F-critical	Prob.
Between Groups	138.480	2	69.240	12.660	2.61	.002
Within Group	14686.517	185	41.723			
Total	14824.997	187				

Table 4 showed the f-ratio value of (12.660) at 185 degrees of freedom and 0.05 level of significance. The critical value (2.61) is less than the f-ratio value (12.660), the probability level of significance P(.002) is less than 0.05. This implied that budgeting had an influence on staff development in public secondary schools in Sabon Tasha Education Zone, Kaduna State. Hence, the null hypothesis which states that there is no significant difference in the opinions of principals, teachers and non-teaching staff on the influence of budgeting on staff development in public secondary schools in Sabon Tasha Education Zone, Kaduna State was rejected.

Discussions

Findings on research question one revealed that budgeting had no significant influence on staffing in public secondary schools in Sabon Tasha Education Zone, Kaduna State. This result implies that budgeting does not facilitate the provision of qualified staff in schools. Hence, the null hypothesis which states that there is no significant difference in the opinions of principals, teachers and non-teaching staff on the influence of budgeting on staffing in public secondary schools in Sabon Tasha Education Zone, Kaduna State was retained. This finding supports the findings of Ogbonnaya (2001) that budgets are often prepared hurriedly such that important issues such as staffing are lost sight of. Additionally, Ter (2018) revealed that the budget allocated in each school is not adequate to fully implement the annual budget plan; no effective transparency and accountability of financial management and control to cater for concerns like staffing.

Findings on research question two revealed that budgeting influenced staff development in public secondary schools in Sabon Tasha Education Zone, Kaduna State. This result implies that through budgeting, teaching staff are allowed to go for workshops to update their knowledge. Hence, the null hypothesis which states that there is no significant difference in the opinions of principals, teachers and non-teaching staff on the influence of budgeting on staff development in public secondary schools in Sabon Tasha Education Zone, Kaduna State was rejected. This finding is in line with the findings of Vadesto (2015) which revealed that 80% of school heads plan their school budget according to the needs of the school and directives with guidelines from the central authority like the ministry of education and vocational training. In addition, most of the heads of the school suggested that capacity building through workshops, seminars are of prime importance to support their daily activities.

Conclusion

Given the findings from this study, it was discovered that budgeting does not facilitate the provision of qualified staff in schools. Through budgeting, teaching staff are allowed to go for developmental programmes such as workshops to update their knowledge.

Recommendations

The study recommended that:

1. The principals should ensure that their budgeting process caters for the provision of qualified and competent class teachers, librarians, laboratory attendants, and every other specialist that can facilitate the attainment of the goals of secondary education.
2. Government and the principals should make provision for in-service, symposia, and conferences in the budget for non-teaching staff to boost their capacity in supporting the teaching staff in realizing the goals of secondary education.

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