

SCHOOL LAWS AND FINANCIAL MANAGEMENT IN PUBLIC SECONDARY SCHOOLS IN RIVERS STATE

NWAEKE GODWIN CHUKWUEMEKA PhD

Department of Economics
Ignatius Ajuru University of Education
Port Harcourt
E-mail chukwuemekanwaeke@yahoo.com

ABSTRACT

School laws are written instructions that guide the school managers in carrying out their basic functions in the schools. They are developed to guide the management of the school in achieving the school goals and objectives. Financial management in schools shows the extent to which school financial resources are utilized in achieving management goals in the school setting. Application of school laws and ethics enhances effective financial management in the overall achievement of school management goals. The study adopted descriptive survey method. It made use of both primary and secondary data. Two research questions and two null hypotheses guided the study. The population of the study was the 247 public senior secondary school principals in Rivers State. The sample was the 230 principals which represents about 93% of the population. Stratified and simple random sampling techniques were used to select the sample. Validated questionnaire instrument titled education law and financial management practices questionnaire (ELFMPQ). A 10 items questionnaire based on modified likert four points rating scale was used to collect data used in the analysis. Test-retest method was used to establish the reliability index of 0.88, using Pearson product moment correlation statistic r . Chi-square (χ^2) statistic was used to test the null hypotheses at 0.05 level of significance, with $n-2$ degree of freedom (3). The study revealed among others that financial management principles and practices affect secondary school administration in Rivers State to a large extent. Also the school laws, ethics, rules and regulations if well enforced, affect financial management and overall management of secondary schools in Rivers State. A significant and positive relationship were established between school laws and financial management, financial management and secondary school efficiency and effectiveness, thereby leading to the achievement of secondary school goals and objectives. Based on the findings, relevant recommendations for improving secondary school administration with respect to enforcement of financial regulations by the principals, teachers and other stakeholders of the secondary school administration were made.

Keywords: School Laws, Financial Management, and Secondary School Administration

INTRODUCTION

Education is a serious business in developing human capabilities for national development and transformation. All over the world, many countries are investing heavily in functionally oriented education as a tool for national development and a solution for solving

the problems of humanity. Ehiamefor in Saleh and Kalu (2018) observed that education has been used to solve some of the problems of humanity in this 21st century through the development of knowledge necessary for the exploitation of human environment and transformation of societies from primitive to modern societies. The process of acquiring education can be formal or informal. Formal education is acquired in schools from primary to tertiary levels. Education is a process of teaching and learning both in formal and informal ways Saleh and Kalu (2018). Our concern in this paper is formal education by formal school system. In the formal school system, laws are needed to ensure that the school objectives, mission and vision are adequately achieved, and such laws needed for quality education delivery must be adequately enforced.

School laws are the codes of instructions that guide the activities of the school in achieving its objectives, mission and vision as earlier mentioned. School laws enable all the planned efforts of the school such as the financial management of the school to be achieved. Saleh and Onu (2017) defined financial management as any activity which is concerned with the decisions on how to procure, expend and give account of funds provided for the implementation of the programmes of an organization. In educational institutions, financial management refers to that management activity that is concerned with decision on how to procure funds (financial resources), disburse and give account of funds provided for the implementation of educational programmes Saleh and Kalu (2018).

The control purpose of financial management in educational institutions is the raising of funds and ensuring that the funds so mobilized are utilized in the most effective and efficient manner, based on the fact that resources are scarce and have alternative uses, so heads of educational institutions should ensure optimal utilization of funds. Another purpose of financial management in educational institutions is to assist educational managers and administrators to keep a record of their stewardship in financial matters for the benefit of the government, the proprietor or the governing council of the institutions, Saleh and Kalu et al (2018). It also involves the supervision of cash receipts and payments and safe guarding of cash balance as expressed by Saleh & Onuh (2017). The National policy on Education 6th edition (2014), stated that the goals of secondary education in Nigeria is to train the individuals for useful living in the society. To this end, education especially at the secondary level need funds for the achievement of its major goals. The way by which education is financed largely determines who is to be educated and in what ways or processes. The capital and recurrent costs of education is a huge financial outlay both in Nigeria and other countries. Governments are confronted with the challenge of allocating the meager financial resources at their disposals to many competing sectors of the economy. It therefore becomes impossible for most governments to finance and supply sufficient resources needed for effective operations and performances in the educational sector, Maicibi (2005), in Saleh and Kalu (2018), hence enforcement of financial management (school laws) becomes absolutely necessary if school goals and objectives must be achieved.

The Problem of the Study

Public secondary schools are faced with the problems of lack of instructional materials and instructors for carrying out teaching and learning processes in Rivers State.

Teachers who are looked down upon with both pity and contempt, are also despised, belittled, demeaned, repressed, suppressed and therefore cannot be committed

and dedicated to work because of lack of self confidence and robbed status, robbed dignity and robbed positive personality (Maiabi 2005). This situation is more applicable to public secondary schools in Rivers State, where teachers are discouraged from discharging their duties due to delay or non-payment of their salaries as a result of lack of funds or poor funding. Funds are critical to the achievement of any venture; Nwaeke (2012). Funds are needed to purchase equipments for information and communication technologies (ICT), tables and chairs, and other learning materials which, enhance effective learning but when these materials are not provided due to poor funding, teaching and learning are hampered. With schools becoming more receptive to global changes, the principals as the major stakeholders of the public secondary schools are subject to the cross-current of pressures on how to cope with emerging complex situation and still realize the school objectives with dwindling and meager resources at their disposals. In reality, the success of a school and the degree of reaching educational aims depends on the principal and his or her effective governance. To create an effective school and manage it effectively, depends on the strict adherence to school laws. In most public secondary schools in Rivers State, teachers and principals engage in gross financial misconducts by trading during school hours, extorting money from students illegally, examination malpractices, mismanagement and embezzlement of the available school funds, without recourse to any relevant school laws or policies in force. This situation is bad and unproductive as it is anti-thesis to financial management regulations. Adherence to existing school laws or financial regulations in schools is essential if the school objectives, mission and vision are to be achieved.

Purpose of the Study

The aim of the study is to establish the effects of school laws and financial management in the over all management of public secondary schools in Rivers State. Specifically, the study aims at achieving the following;

1. Determine the effects of financial management on the effective management of public secondary schools in Rivers State.
2. Establish the effects of school laws on the financial management of public secondary schools in Rivers State.

Research Questions

The following research questions guided the study:

1. How does financial management affect the general management of public secondary schools in Rivers State?
2. How do school laws affect financial management in public secondary schools in Rivers State?

Hypotheses

Two null hypotheses guided the study.

Ho₁: Financial management does not affect the management of public secondary schools in Rivers State.

Ho₂: School laws do not affect financial management of public secondary schools in Rivers State.

Scope of the Study

The study was delimited to the principals of senior public secondary schools in Rivers State. It covers both the upland and Riverrine areas, and both male and female principals.

METHODOLOGY

Research design: This is an empirical study which sought to investigate the extent of financial management principles in the administration of public senior secondary schools in Rivers State with respect to Education laws and financial disciplines. It is descriptive, and opinion survey design was adopted.

Population: The population of the study is the 247 public senior secondary schools in Rivers State, made up of the 247 principals of these schools.

Sample and Sampling Technique: Out of the population, both stratified and simple random sampling techniques were used to select a sample of 230 respondents which represents 93% of the population. 10 respondents were chosen from each of the 23 Local Governments in Rivers State.

Instrumentation: A 10 items questionnaire structured in a modified likert four points scale of Strongly Agree (SA), Agree (A), Disagree (D) and Strongly Disagreed was used to collect information for the study. The title of the questionnaire was Education Law and Financial Management Practices Questionnaire (ELFMPQ). The questionnaire was administered directly by the researcher through direct contact.

Validity of the Instrument: The instrument was validated through peer review, it was presented to other scholars and researchers for necessary scrutiny and corrections before administering to the respondents. This was done to ascertain both face and content validity of the research instrument.

Reliability of the Instrument: The reliability of the instrument was determined through the test-retest method (pilot study). The researcher administered the instrument to 10 respondents outside the selected sample, after an interval of two weeks, the same instrument was administered again to the same respondents. The responses from the first and second tests were correlated using Pearson product moment correlation statistic (r), which yielded a reliability coefficient of 0.88. This means that the research instrument was reliable.

Method of Analysis

Questionnaire return rate: Out of 230 copies of questionnaire administered to the respondents, all of them were returned and used in the analyses, representing a return rate of (100%). This is because the researcher met the principals directly in their ANCOPSS Port Harcourt conference 2018.

Data Analysis: The modified likert four point scales were ranked thus:-

SA = 5 points, A = 4 points, SD = 3 points, D = 2 points. The mean of responses were determined and used to answer the research questions posed for the study. The criterion mean (\bar{X}) was 3.5, e.g $5+4+3+2 = 14/4 = 3.5$. Mean (\bar{X}) above 3.5 was accepted as agreed, while below it was rejected and taken as disagreed for each of the items, this was used to answer the research questions while chi-square statistic was used to test the research questions at 0.05 level of significance and n-2 degree of freedom.

Analysis of Research Questions

RQ1: How does financial management affect the overall management of public senior secondary schools in Rivers State?

S/N	Questionnaire items	N	SA	A	SD	D	X	Decision
1.	Keeping of accurate school budget helps to achieve effective fiscal discipline and financial planning in the school	230	100 500	80 320	20 60	30 60	4.1	Agreed
2.	Disbursing funds to the right channels aid the achievement of school objectives	230	120 600	80 320	20 60	10 20	4.3	Agreed
3.	Effective utilization of school funds enhances the maintenance of instructional materials and other resources in the school	230	150 750	50 200	15 45	15 30	4.5	Agreed
4.	Procurement of more facilities for quality teaching and learning are enhanced when school funds are efficiently and effectively utilized.	230	120 600	80 320	10 30	20 40	4.3	Agreed
5.	Effective and efficient utilization of school funds and proper financial record keeping enhances the achievement of school programme objectives	230	160 800	40 160	20 60	10 20	4.5	Agreed

Source: (Researcher's fieldwork 2018)

Results

The table above shows that the mean (\bar{X}) responses to all the items in the questionnaire were above the criterion mean (\bar{X}) of 3.5, hence it was agreed that effective and efficient financial management principles have positive effects in the management of public senior secondary schools in Rivers State. Financial management

principles and practices such as budgeting and financial planning/discipline, proper channeling of funds, effective and efficient utilization of funds, good procurement procedure and practices, accurate financial record keeping etc were affirmed by most of the respondents as ways by which effective financial management can be used to improve the overall management of the public senior secondary schools in Rivers State. This was indicated by the respective means (\bar{X}) of 4.1, 4.3, 4.5, 4.3 and 4.5.

RQ2: How does school laws affect the financial management of public senior secondary schools in Rivers State?

Table 2: The effects of school laws on the effective and efficient financial management of public senior secondary schools in Rivers State.

S/N	Questionnaire items	N	SA	A	SD	D	X	Decision
6	Principal tend to be more discipline in the use of funds when laws are enforced without exception and without sacred cows or undue influence	230	140 700	40 160	30 90	20 40	4.3	Agreed
7	Teaching staff tend to utilize funds/resources judiciously and prudently if they are held accountable based on laws and principles	230	150 750	50 200	15 45	15 30	4.5	Agreed
8	Non-teaching staff tend to utilize funds/resources effectively when there is a follow-up discipline based on existing laws and principles	230	120 600	80 320	20 60	10 20	4.3	Agreed
9.	Students tend to behave well if discipline or sanction is attached to careless damage of available school resources based on rules and regulations		160	40	20	10		

		230	800	160	60	20	4.5	Agreed
10	Adequate enforcement of laws, codes, principles, and rules and regulations in schools bring efficiency and effectiveness in financial management							
		230	750	200	30	40	4.4	Agreed

Source: (Researcher's fieldwork 2018)

The table above shows that mean (\bar{X}) of responses to questionnaire items 6,7,8,9 and 10 respectively were all above the criterion mean (\bar{X}) of 3.5 e.g. 4.3, 4.5, 4.3, 4.5, and 4.4 respectively, were all above 3.5 the decision mean (\bar{X}), hence we agreed that school laws and principles, codes, rules and regulations if adequately enforced in the schools, will enable the stakeholders in the school business to be prudent in the use of financial resources of the school and therefore achieve efficiency and effectiveness in the financial management of the schools, and overall efficiency in the administration of the schools especially in these periods of economic depression in Nigeria. Majority of the respondents affirmed that prudence and accountability are adequately guaranteed in the Rivers State secondary school system when laws and rules of conducts are adequately enforced without recourse to personality, status and other social connections or considerations, infact without bias.

Test of Hypotheses

H_{01} : Financial management does not affect the management of public secondary schools in Rivers State.

The hypothesis was tested with questionnaire items 1 and 5 contingency table was used to arrive at the chi-square (X^2).

Table 3: Chi-square (X^2) test analysis of effects of financial management on the effective management of public secondary schools in Rivers State.

X^2 calculated	X^2 tabulated	Level of Significance	df	Decision	Reason
15.5291	7.815	0.05	3	Rejected	X^2 cal. > X^2 tab.

The table above shows that the null hypothesis was rejected since x^2 calculated was grater than the x^2 tabulated at 0.05 level of significance and 3 degree of freedom. This means that financial management principles affect the management of public secondary schools in Rivers State.

H_{02} : School laws do not affect the financial management of the public secondary schools in Rivers State.

This was tested with questionnaire items 6 and 10. A contingency table was used to arrive at chi-square (x^2).

Table 4: Chi-square (x^2) table analysis of effects of school laws on the financial management of public secondary schools in Rivers State.

X^2 calculated	X^2 tabulated	Level of Significance	df	Decision	Reason
14.04	7.815	0.05	3	Rejected	$X^2_{cal} > x^2_{tab}$.

The table above shows that the null hypothesis was rejected since x^2 calculated was greater than the x^2 tabulated at 0.05 level of significance and 3 degree of freedom.

This means that laws, principles, rules and regulations have effect on the financial management of schools in Rivers State.

DISCUSSION OF FINDINGS

The research questions and hypotheses sought to establish the effect of financial management on the administrative efficiency of secondary schools in Rivers State, and how the application of basic education laws and principles otherwise known as school laws influence the financial management of the schools by the respective stakeholders. From the revelations of the study, it was clearly indicated or established that efficiency in the financial management of the schools by the principals and other stakeholders affect the general efficiency of the secondary schools in Rivers State to a very large extent. This agrees with Maicibi (2005), Saleh and Kalu (2018), and Nwaeke (2012) that financial management principles and practices such as budgeting, financial discipline, efficient utilization of school funds, good procurement procedures and practices, and accurate financial record keeping enhance organizational efficiency and achievement of organizational objectives.

The revelation that adequate enforcement of school laws/rules and regulations without bias among the major stakeholders of the secondary school administration controls deviant behaviours and ensures prudence, financial discipline, efficiency and effectiveness of secondary school administration in Rivers State, confirm the views of Salah and Kalu (2018), that a positive relationship exist between school laws and financial management of public senior secondary schools in Nigeria. A significant and positive relationship was established between financial management and administrative efficiency of secondary schools in Rivers State, and also between school laws and efficiency in financial management.

The overall implication of this study is that management of public senior secondary schools in Rivers State/ secondary school goals cannot be effectively achieved if principals, teaching staff, non-teaching staff and students do not adhere strictly to school laws in financial management of their schools. When school ethics are poorly framed and implemented, the achievement of school objectives, mission and vision becomes a mirage.

CONCLUSION

The basic responsibilities of educational managers are financial planning (Budgeting). Financial planning establishes a blue print for change in educational organization, because it motivates the school personnels and provides bench marks for measuring performances. The interactions of the financial and investment decision must be identified and treated jointly. The adherence of school laws to financial management is very necessary in the

management of schools because the human and material resources in the school system need to be efficiently and effectively managed in order to achieve the goals of the school, including its mission and vision. So the principals as agents of change must ensure that financial rules and principles are adequately enforced to ensuring effective and efficient financial management in schools.

RECOMMENDATIONS

- ❖ The principals of the Rivers State secondary schools must be regularly trained through seminars and workshops on effective and efficient management of financial and other resources of the school system, in order to achieve the over all school objectives. This training can be sponsored by the Rivers State Government or corporate bodies, because education and indeed the products of the educational system benefit the whole economy.
- ❖ The principals of the Rivers State secondary schools must always ensure that all in the school including the teachers, non-teaching staff, and students have a positive and strong attitude towards strict adherence to school laws and ethics, knowing fully well the consequences of any deviant behaviour, this must be done without exception or bias.
- ❖ The Rivers State Government through relevant authorities must ensure that principals who fail to abide by the existing financial regulations must be disciplined and sanctioned without being selective.

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