

Principals' Budget Management Practices: A Predictor of Public Junior Secondary School Performance in Kwara State, Nigeria

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ABSTRACT. Effective and efficient school budgets determine the extent of attaining school objectives. This study investigated principals' budget management practices: a predictor of public junior secondary school performance in Kwara State, Nigeria. The objectives of this study were to examine the level of principals' budget management practices in Kwara State, find out the level of public junior secondary school performance in Kwara State, Nigeria, establish the relationship between principals' budget planning and public junior secondary school performance in Kwara State; investigate the relationship between principals' budget controlling and public junior secondary school performance in Kwara State and examine the relationship between principals' budget monitoring and public junior secondary school performance in Kwara State. The study adopted a descriptive survey of correlational type. One hundred and ninety respondents were used for the study. Principals' Budget Management Practices and Public Junior Secondary School Performance Questionnaire (PBMPJSSPQ) were used for data collection. Two research questions were raised and answered to guide the study's conduct using descriptive statistics of frequency and percentages. Four research hypotheses were formulated and tested using inferential Pearson product-moment correlation statistics at a 0.05 significance level. Findings showed that principals' budget management practices in budget planning, budgeting monitoring, and controlling would tremendously enhance and improve public junior secondary school performance in school effectiveness, discipline, sports and recreation and students' academic achievement. It was recommended that the Kwara State government involve school principals and teachers in the budget management practices, planning, and implementation. This will enable the school staff and heads to understand the educational budget allocation and ensure funds are spent judiciously.

Keywords: *Principals' Budget Management Practices, School Performance, Budget Control*



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INTRODUCTION

Financial resources are important in the running of school activities. No formal organisation has ever succeeded without financial resources. The growth and development of the educational sector, particularly secondary education in Nigeria, depends on how well finances are managed at all levels of education (Nwafor et al., 2015). School financial management has been a sensitive issue over the years. The government and the public are interested in how funds are planned, controlled, and applied for specific assignments to achieve particular objectives (Bryson, 2018). In educational institutions, the realisation of desired academic goals and objectives depends largely on the school administrators' efficient planning and management of school funds. Victor (2017) and Usman (2016) concluded that it is quite unfortunate that the little resources available are not effectively managed in Nigerian schools. One thing is to raise funds, but the other is to ensure that the school managers utilise the funds. However, to ensure judicious spending of funds and accountability, school administrators (principals) plan and prepare budgets for their schools. Budget management practices play an inevitable role in the managerial behaviour of school administrators. Oko et al. (2023) opined that the primary purpose of budget management practices is to ensure that the financial resources sourced are utilised most efficiently and effectively. Adeyemi et al. (2024) further argued that resources are scarce and, therefore, educational administrators must optimally and prudently use available resources to attain institutional objectives. Poor management of available funds leads to embezzlement, diversion of funds from prioritised projects and misappropriations. Ziyamba (2024) documented that delays in the disbursement of funds to institutions, lack of adequate training of educational heads, and negligence of school financial clerks, among others, fuel poor management of funds in institutions in Nigeria due to poor implementation of budget practices.

In Kwara State, budget management practices prevent wastage or reckless spending of funds provided for various educational services by the state government (Abdulazeez, 2021). The reason is that the operators of budgeting practices must follow the appropriate budgeting estimate when spending funds. Budget management practices have the technical function of authorising expenditures and serve as a microscope for analysing details. Budget management practices in educational institutions follow a systematic procedure that includes budget planning, budget defence, budget approval and adoption, and budget implementation and evaluation (Umanah, 2021). In Kwara State, some authorities have observed that secondary school principals do not follow budget procedures in planning and implementing the budget, nor do they keep and use the necessary financial account records in Nigerian schools. Little or no work is done on repairing school buildings and providing reagents and specimens for science practicals, sports and games. The progressive increase in school population needs to be followed by an increase in the provision of funds to cater to the diverse problems that may arise, without which the school objectives will not be achieved.

Poor budget management practices have accounted for the seeming neglect and dilapidation of buildings and infrastructure in a more significant percentage of schools over a decade, particularly at the secondary school level (Adeoye et al., 2024). All the above cases breed mistrust and suspicion. The principals tend to lose their prestige as financial heads and control of the staff and students. In extreme cases, the school heads (principals) are called to pay back part of the misappropriated fund, and nothing is achieved in the school in such situations. Poor budgeting practices and delays in the disbursement of free secondary education funds pose a challenge in managing finances due to late settlement of transactions. School administrators face challenges in managing school funds, including incompetency in procurement, inadequate and irregular auditing, lack of accounting supportive documents and records, and inability to prepare end-year financial statements (Atieno & Simatwa, 2012).

Secondary school is designed to provide students with the intellectual and adequate knowledge to make them applicable to themselves and society (Mayes & Moon, 2013). Secondary schools are communities functioning, like small towns and internally, requiring and providing a similar range of managerial services. Therefore, the performance of secondary schools in Nigeria largely depends on the extent to which the set identified purposes and objectives are achieved, which always depends on the effectiveness of secondary school performance. In educational institutions, success is measured by secondary school performance or how well a student meets standards set out by the institution itself. Secondary school performance is critical in students' lives and every teacher or school administrator so that the educational goals and objectives can be highly attained at the end of the day. Curriculum implementation in schools through policy formulation and planned activities is the core and essential element that creates school business, upon which schools' stakeholders interact to achieve the common goal of educating the people of any society. While an extra-curricular or extra-academic activity is performed by students that fall outside the realm of the regular curriculum of school, college or university education, such activities are generally voluntary instead of mandatory. Therefore, this study examined principals' budget management practices as a predictor of public junior secondary school performance in Kwara State, Nigeria.

Effectively managing school budgets is crucial for the performance of public junior secondary schools, particularly in regions like Kwara State, Nigeria. Despite the recognised importance of financial resources in enhancing educational outcomes, many schools in this region face significant challenges related to budget management practices. These challenges often stem from inadequate funding, lack of training for school principals in financial management, and insufficient oversight from educational authorities. Principals struggle to allocate resources effectively due to limited financial literacy and inadequate training. This inefficiency leads to mismanagement of funds, resulting in shortages of essential educational materials and infrastructure, directly impacting student performance. The lack of standardised budgeting practices across schools causes disparities in how funds are utilised. Some schools may prioritise non-essential expenditures over critical areas such as teacher salaries and student resources, hindering overall academic achievement. Effective budget management requires collaboration among various stakeholders, including teachers, parents, and the community. However, principals that operate in isolation lead to decisions that do not reflect the needs of the students or the community, thereby reducing the relevance and effectiveness of educational programs. Schools may continue to operate under ineffective practices without robust mechanisms for monitoring and evaluating budget expenditures. This lack of accountability can perpetuate poor performance and financial mismanagement cycles, further diminishing the quality of education provided. Ultimately, the interplay between these budget management practices and school performance is critical. Poor financial management can lead to declining student performance, as schools may lack the resources to support teaching and learning effectively. This issue is particularly pronounced in Kwara State, where educational outcomes have been observed to lag behind national standards. Understanding these challenges is essential for developing strategies to enhance budget management and improve regional student performance. This study explores these dynamics, providing insights that can inform policy and practice in educational management.

While there is an existing body of literature on school finance and administrative practices (Oko et al., 2023; Adeyemi et al., 2024), much of it has focused generally on budget allocations and policy frameworks, often overlooking the nuanced connection between specific budgeting practices of school principals and educational performance outcomes. Additionally, few studies have explored this relationship within the public junior secondary school context in Kwara State—a region facing persistent educational performance challenges despite increased government interventions (Abdulazeez, 2021; Ziyamba, 2024). Hence, the current research addresses a noticeable gap by narrowing the lens to examine how principals' budgeting behaviours predict school performance,

especially under conditions of resource scarcity and administrative lapses. The specific purpose of this study is to explore principals' budget management practices as a predictor of public junior secondary school performance in Kwara State, Nigeria. Unlike prior research that broadly critiques systemic financial mismanagement, this paper focuses on the micro-level practices of school leaders—planning, implementation, accountability, and evaluation of budgets—as central to institutional performance. This work complements existing literature by bringing in a localised, practical perspective and shedding light on how internal management behaviours can hinder or enhance educational outcomes. This study adopts a quantitative approach to examine the hypothesis that effective budget management practices by principals significantly predict the performance of public junior secondary schools in Kwara State. It aims to test whether the proper execution of budgetary procedures—such as systematic planning, adherence to approved estimates, record keeping, and stakeholder involvement—correlates with measurable improvements in school infrastructure, instructional quality, and student outcomes. By doing so, the study seeks to offer actionable insights that may inform educational policy reforms and training programs for school administrators.

Research Questions

1. What are the principals' budget management practices in Kwara State?
2. What is Kwara State, Nigeria's public junior secondary school performance level?

Research Hypotheses

Ho₁: There is no significant relationship between principals' budget management practices and public junior secondary school performance in Kwara State

Ho₂: There is no significant relationship between principals' budget planning and public junior secondary school performance in Kwara State

Ho₃: There is no significant relationship between principals' budget controlling and public junior secondary school performance in Kwara State

Ho₄: There is no significant relationship between principals' budget monitoring and public junior secondary school performance in Kwara State

RESULTS AND DISCUSSION

Results

Research Question 1: What are the principals' budget management practices in Kwara State?

Table 1

Principal Budgeting Management Practices in Kwara State

S/N	Items	Mean	SD	Decision
1	Budget Planning	17.21	1.79	Accepted
2	Budget Monitoring	16.40	2.01	Accepted
3	Budget Controlling	16.87	2.23	Accepted

Table 1 above shows the mean ratings on the principals' budget management practices in Kwara State. The items have mean ratings of 17.21, 16.40, and 16.87, while the standard deviations are 1.79, 2.01, and 2.23, respectively. The analysis implies that the mean ratings of these items are more significant than the 1.50 benchmark mean, which was all accepted. This shows that the items are the principals' budget management practices employed in Kwara State.

Research Question 2: What is the public junior secondary school performance level in Kwara State, Nigeria?

Table 2

Level of Public Junior Secondary School Performance in Kwara State, Nigeria

S\N	Responses	Frequency	Percent
1	High	92	48.4
2	Moderate	61	32.1
3	Low	37	19.5
Total		190	100.0

Table 2 shows Kwara State, Nigeria's public junior secondary school performance level. Ninety-two respondents, 48.4%, agreed that the public junior secondary school performance level was high in Kwara State, and 32.1% agreed that it was moderate. In comparison, the remaining 19.5% agreed that it was low. Respondents with 48.4% constituted the majority who decided that the public junior secondary school performance level was high in Kwara State, Nigeria.

Ho₁: There is no significant relationship between principals' budget management practices and public junior secondary school performance in Kwara State, Nigeria

Table 3

Principals' Budget Management Practices and Public Junior Secondary School Performance

Variables	N	Mean	SD	Df	Cal. value	R-value	p-value	Decision
Principals' Budget Management Practices	190	50.48	6.03	188	.951		.000	Ho Not Accepted
Public Junior Secondary School Performance	190	20.99	5.37					

Table 3 shows that the p-value (0.000) was less than the significant level (0.05). Therefore, the null hypothesis that there is no significant relationship between principals' budget management practices and public junior secondary school performance in Kwara State, Nigeria, was not accepted. This suggests a significant relationship between principals' budget management practices and public junior secondary school performance in Kwara State, Nigeria. This implies that principals' budget management practices improve public junior secondary school performance.

Ho₂: There is no significant relationship between principals' budget planning and public junior secondary school performance in Kwara State;

Table 4

Principals' Budget Planning and Public Junior Secondary School Performance

Variables	N	Mean	SD	Df	Cal. value	R- p-value	Decision
Principals' Budget Planning	190	17.21	1.79	188	.283	.044	Ho Not Accepted
Public Junior Secondary School Performance	190	20.99	5.37				

Table 4 shows that the p-value (0.044) was less than the significant level (0.05). Therefore, the null hypothesis of no significant relationship between principals' budget planning and public junior secondary school performance in Kwara State was not accepted. This suggests a substantial relationship exists between principals' budget planning and public junior secondary school performance in Kwara State. This means that principals' budget planning impacts the level of public junior secondary school performance.

Ho₃: There is no significant relationship between principals' budget controlling and public junior secondary school performance in Kwara State

Table 5

Principals' Budget Controlling and Public Junior Secondary School Performance in Kwara State

Variables	N	Mean	SD	Df	Cal. value	R- p-value	Decision
Principals' Budget Controlling	190	16.87	2.23	188	.472	.000	Ho Not Accepted
Public Junior Secondary School Performance	190	20.99	5.37				

Table 5 shows that the p-value (0.000) was less than the significant level (0.05). Therefore, the null hypothesis was not accepted. This implies a substantial relationship between principals' budget control and public junior secondary school performance in Kwara State, indicating that principals' budget control influences the level of public junior secondary school performance.

Ho₄: There is no significant relationship between principals' budget monitoring and public junior secondary school performance in Kwara State

Table 6*Principals' Budget Monitoring and Public Junior Secondary School Performance*

Variables	N	Mean	SD	Df	Cal. value	R- p-value	Decision
Principals' Budget Monitoring	190	16.40	2.01	188	.304	.042	Ho Not Accepted
Public Junior Secondary School Performance	190	20.99	5.37				

Table 6 shows that the p-value (0.042) was less than the significant level (0.05). Therefore, the null hypothesis was not accepted, which states that no significant relationship exists between principals' Budget monitoring and public junior secondary school performance in Kwara State. This suggests a significant relationship existed between principals' budget monitoring and public junior secondary school performance in Kwara State. This means effective budget monitoring of the public junior secondary school performance level.

Discussion of Findings

The findings of research question one indicated that principals' budget management practices were employed in Kwara State. This finding is in line with the findings of Dwangu and Mahlangu (2021), who confirmed that school principal budget management practices such as budget planning, monitoring and financial record keeping are educational plans with an estimate of receipts and expenditures necessary to finance school programmes for a defined period. Research question two revealed high public junior secondary school performance in Kwara State, Nigeria. This finding corroborates the findings of Suleiman et al. (2019), who agreed that secondary school performance is the knowledge obtained and skills developed in the school, which is often depicted by test scores. The teacher awards these curricular and extra-curricular activities to each student. This finding aligns with the findings of Diseth and Samdal (2014), who found that secondary school performance is a significant measure of success in life. The reasons for this cannot be farfetched. The main hypothesis revealed a significant relationship between principals' budget management practices and public junior secondary school performance in Kwara State, Nigeria. This finding supports the view of Nguyen (2024) that the main purpose of budget management practices is to ensure that the financial resources sourced are utilised most efficiently and effectively. This finding agrees with Augustine's (2022) finding that budget management practice is preparing and using budgets to achieve management objectives. Anyaogu (2015) disagrees with this finding, saying it is unfortunate that the few resources available are not effectively managed in Nigerian schools.

This aligns with the findings of Cheruiyot (2018), who concluded that budget management practices are financial statements prepared in advance at the opening of a fiscal year of the estimated revenue and proposed expenditures of the school organisation for the ensuing year. The findings of hypothesis one revealed that a significant relationship existed between principals' budget planning and public junior secondary school performance in Kwara State. The findings of Atieno and Simatwa (2012) disagree with this finding that poor budgeting planning is one of the significant reasons that derail the effective management of schools due to overspending or spending, which can lead to misappropriation and mismanagement of school funds. This finding corroborates the view of Bryson (2018), who concluded that budget planning practice begins with management giving general guidelines, including the economic and other environmental background under which the school

organisation hopes to operate in the coming year and the strategy directions of the organisation. Mohzana (2024) agrees with this finding that budget planning involves formulating educational policies, forecasting physical and monetary values, comparing alternatives, coordinating divisional operations, setting targets, implementing time control, introducing accounting systems, analysing variances, and developing reporting systems.

The findings of hypothesis two revealed no significant relationship between principals' budget control and public junior secondary school performance in Kwara State. This finding agrees with the findings of Francis and Imiete (2018), who asserted that poor management control of funds in Nigerian institutions is attributed to delays in fund disbursement, inadequate training of educational heads, and negligence of school financial clerks. The findings of Ho (2018) are contrary to this finding that effective budget-controlling practice aids management teams in making plans through short-term planning and monitoring activities, enabling them to perform routine functions effectively. The findings of hypothesis three revealed a significant relationship between principals' budget monitoring and public junior secondary school performance in Kwara State. This finding agrees with the findings of De Bruin (2014), who asserted that budget monitoring involves comparing actual educational expenditure and income against estimated income and expenditure. Therefore, the budget serves as a financial monitoring tool to compare money expenditures to educational goals and objectives. De Bruin (2014) supported the idea that budget monitoring practice will lead to feedback where necessary changes are made to prevent irregular expenditure. This mainly implies that budget monitoring practice is a continuous process of checking the difference between the planned financial status at a given time and the actual financial status at that time. This finding corroborates the findings of Muli and Rotich (2016), who stated that the outcome of budget monitoring practice is the determination of the difference between the planned financial status at a given time and the actual financial status, known as the variance, which is an accounting tool used to identify any under- or overspending against the budget.

Conclusion

The research has demonstrated that principals' budget management practices significantly enhance the performance of public junior secondary schools in Kwara State, Nigeria. Specifically, effective budget planning, monitoring, and controlling practices positively impact various aspects of school effectiveness, including discipline, sports and recreation, and academic achievement. This underscores the vital role that budget management plays in aligning educational and administrative actions with the school system's overall performance. The findings contribute to the existing body of literature by reinforcing the importance of robust budget management practices while challenging previous assumptions about their limited impact. By highlighting the need for educational managers to assess the potential outcomes of budgetary decisions, this study introduces the concept of proactive budget management as a critical factor in enhancing school performance. However, this study is not without limitations. The research is confined to a small sample size and specific cases within Kwara State, making it difficult to generalise the findings across broader contexts. Additionally, variations in data related to factors such as gender and age were not extensively explored. Future research with larger samples and a more diverse range of contexts is essential for a comprehensive understanding of budget management practices and their implications for educational outcomes. In light of these findings, several recommendations are proposed:

The Kwara State government should actively involve school principals and teachers in budget management practices, ensuring that all stakeholders understand the allocation of educational budgets and promote judicious spending. The government must plan the education budget based on the actual needs of the state's educational landscape, enabling realistic forecasts and sound budgeting for

students, teachers, and educational facilities. The State Ministry of Education should require principals to regularly defend their budgets alongside their bursars to ensure effective budget control. The government should also implement strategies to enhance the performance levels of public junior secondary school students, thereby fostering an environment conducive to academic success.

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