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COMPARATIVE ANALYSIS OF PRINCIPALS' COST MANAGEMENT PRACTICES FOR ADMINISTRATIVE EFFECTIVENESS OF PUBLIC AND PRIVATE SECONDARY SCHOOLS IN AWKA EDUCATION ZONE

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ABSTRACT

The study compared cost management practices adopted by principals of public and private secondary schools for administrative effectiveness in Awka Education Zone. One research question and one null hypothesis guided the study. Descriptive survey research design was adopted for the study. The population of the study comprised 171 respondents made up of 64 principals of public secondary schools and 107 principals of private secondary schools in Awka Education Zone. Simple random sampling technique was used to select 85 respondents; 32 public and 53 private secondary school principals in Awka Education Zone. A researcher- developed instrument titled "Principals' Cost Management Practices Questionnaire (PCMSQ)" was used for data collection. The instrument was subjected to face validation by three experts, one in the Department of Educational Foundation and two in the Department of Educational Management and Policy both in the Faculty of Education Nnamdi Azikiwe University, Awka. Cronbach Alpha was used to determine the reliability of the instrument. Mean and standard deviation were used to answer the research question and t-test was used to test the hypothesis at .05 alpha level. The findings of the study revealed among others that similar budgetary control practices are adopted by principals of public and private secondary schools for administrative effectiveness in Awka Education Zone. Further results showed that there was no significant difference in the mean ratings of public and private secondary school principals on budgetary control practices they adopt for administrative effectiveness in Awka Education Zone. Based on the findings, it was recommended among others that the government through Ministry of Education should partner with private school owners to develop a comprehensive budgetary control policy for secondary schools with specific focus on making provision for unexpected expenditure and adherence to implementation guideline.

Keywords: Principal, Cost Management, Administrative Effectiveness, public and private secondary schools.

Introduction

Administrative effectiveness is the positive response to administrative efforts and actions with the intention of accomplishing stated goals. These include administrative performance in decision making, delegation of duties and setting of examples. According to Adeniyi and Moteso (2014), school administrative effectiveness is the extent to which secondary school principals achieve the goals and objective of their schools. Chukwuogo and Obi (2023) noted that the principal is the chief executive officer who oversees controls and ensures smooth functioning of the day-to-day activities of a secondary school. Principal's administrative effectiveness connotes efficiency, which means managing scarce resources prudently so as to achieve maximum output or production. Operationally, administrative effectiveness is the ability of the principal to get all members of the school community to work together and utilise the available resources towards the achievement of the set goals of the educational institutions. Administrative effectiveness in organisations follow some principles; not just about getting results, the "how" is also critical as it entails efficiency which means reaching a destination with minimal cost. There is no doubt that no administrative effectiveness could be attained in any school system without incurring cost. The principal incurs some educational costs in running the daily affairs of a secondary school.

Educational costs are related to the resources used to offer the education service, being expressed in monetary values. Educational costs are of various types and examples include; private cost and institutional cost. Private cost of education is the expenditure incurred by individual students and their families in return for the education received. In an educational institution, costs are incurred by the supplier of education and by the consumer of education separately. This study focus on the cost incurred by the institution that supplies education. The educational costs incurred by school administrators are mostly from the budgetary allocation which is limited in supply, consequently makes cost management to be very imperative in handling daily expenditure in the school.

Cost management is the act of controlling the resources used in the process of attaining set objectives of an organization. Gartner (2023) defined cost management as the process of planning and controlling the expenses associated with running a business. Cost management has an impact on institutional effectiveness and efficiency, accountability and performance. Hitech (2023) defined cost management as the process of controlling financial transactions and efficient planning expenditure in business. Contextually, cost management is a process that involves controlling the expenditure of school. Cost management practices are the application of various techniques in controlling expenditure in school. Cost management practices are the processes of discovering the exact ways of ensuring judicious use of funds to avoid wastages through budgetary control. Cost management practices as outlined by Lukavich (n.d) includes; budgeting, cost estimation, auditing, and cost control .Ikram (2019) identified cost management practices to include; budgetary control, operational cost management, fixed cost management and auditing practices. The focus of this study is on budgetary control practices. The justification for the choice due to the fact that

there is need for principals to apply budgetary control in handling expenditure of schools.

Budgetary control is the process of developing a spending plan and periodically comparing actual expenditures against that plan to determine if the spending patterns need adjustment to stay on track. According to Joseph (2014), budgetary control has a positive impact on the effectiveness of organisational performance. Budgetary control is a system of controlling cost which includes preparation of budgets, coordinating the departments and establishing responsibilities, comparing performance with budgeted and acting upon results to achieve the maximum profit. Olagunju, Imeokparia and Afolabi (2014), defined budgetary control as a simple way of comparing actual expenditure with the budgeted expenditure and actual income with the budgeted income for control purpose.

There has been a rise in the cost of providing the much needed infrastructure, equipment and so on to cope with the demand for secondary education. Maintaining a school is a huge challenge today for many administrators, especially with the high cost of maintenance and the costs needed to be undertaken when adopting new trends which can be very expensive. Cost management in accordance to the priorities of the school and available funds could aid the achievement of optimal educational goals. The applicability of budgetary control practices to manage school expenditures could depend on school types. There are two main types of secondary schools which are public schools and private schools. Public schools are owned and managed by the government. They are directly administered and controlled by the Ministry of Education and maintained by its minister. Private schools on the other hand, are owned by either individuals or private bodies or groups. In broad terms, private schools do not depend on government's education administration and funding. The study by Nkedishu and Onyekwe (2024) revealed that both public and private school principals employ similar budgeting procedure as a financial management practice. According to Ikediugwu and Ukeji (2020), private secondary school administrators employed more financial budgeting strategies than the public secondary school administrators for fund management.

It is worrisome that some stakeholders in education sometimes accuse some public secondary school principals of not retiring appropriately and judiciously, the budgetary allocations to their schools. This alleged act of some of these principals could partly contribute to the poor condition of infrastructural facilities like furniture, generating sets, motor vehicles, and maintenance of teaching/learning materials such as computer systems, science laboratory materials among others in some public secondary schools in Awka Education Zone. Meanwhile, those facilities were provided by the government, but they lack maintenance. Principals on their own part complain that government allocations to the schools do not come on time and are not enough to take care of school expenditure. The researcher observed that some of the private schools either rented residential buildings or halls demarcated with ply woods, which are not suitable for learning and most of them do not have consistent, professional/certified teaching staff despite high fees paid by parents. The features of poor state of facilities and devastating conditions of some public secondary schools and shortage of structures in private secondary schools in Awka Education Zone draw a lot of doubts and

attention to administrators' proficiency in their cost management practices. This problem prompted the researcher to investigate and compare cost management practices adopted by public and private secondary school principals for administrative effectiveness in Awka Education Zone.`

The following research question and null hypothesis guided the study:

1. What are the budgetary control practices adopted by principals of public and private secondary schools for administrative effectiveness in Awka Education Zone?

2. There is no significant difference in the mean ratings of public and private secondary school principals on the budgetary control practices they adopt for administrative effectiveness in Awka Education Zone.

Research Method

Descriptive survey research design was adopted for the study. The study was carried out in public and private secondary schools in Awka Education Zone. The population of the study comprised 171 respondents made up of 64 principals of public secondary schools principals and 107 private secondary school principals in Awka Education Zone. The sample for the study was 85 respondents made up of 32 public and 53private secondary school principals drawn from Awka Education Zone. A researcher-developed instrument titled "Principals' Cost Management Practices Questionnaire (PCMSQ)" was used for data collection. The instrument was developed by the researcher from literature review and consultation with experts in the fields. The instrument was subjected to face validation by three experts, one in the Department of Educational Foundation and two in the Department of Educational Management and Policy both in the Faculty of Education Nnamdi Azikiwe University, Awka. Cronbach Alpha was used to determine the reliability of the instrument. The researcher personally distributed copies of PCMPQ to respondents with the aid of three research assistants who are secondary school teachers in Awka Education Zone. A total 85 copies of the questionnaire were distributed, 32 copies to public school principals and 53 copies to private school principals. At the end of the exercise, 82 copies of questionnaire of which 30 copies were from public school principals and 52 copies were from private school principals were properly filled and successfully retrieved, were used for data analysis. Data analysis was done using mean and standard deviation to answer research question and t-test to test the hypothesis. For decision on the research question, any mean rating below 2.50 and above was taken to indicate agreement, while mean rating of below 2.50 was taken to indicate disagreement. For hypothesis, t-test was used to test the hypotheses. If p-value was equal to or greater than 0.05 level of significance, the null hypothesis was accepted, however, if p-value was less than 0.05 level of significance, it was rejected.

Result Presentation

Research Question: What are the budgetary control practices adopted by principals of public and private secondary schools for administrative effectiveness in Awka Education Zone?

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Table 1: Mean Ratings and Standard Deviation Scores on Budgetary Control Practices adopted by Principals for Administrative Effectiveness

S/N	ITEMS	Principals in public secondary schools (n = 30)			Principals in private secondary schools(n =52)		
		$\bar{x}$	SD	Remark	$\bar{x}$	SD	Remark
1	Embark on market survey to get facts before preparing the school budget	2.94	1.12	Agree	2.67	1.11	Agree
2	Study budgeting guidelines issued by the government before preparing school budget	2.79	1.11	Agree	2.40	1.08	Disagree
3	Identify the activities to be carried out in the school within the fiscal year in the school budget plan	3.26	0.88	Agree	2.71	1.18	Agree
4	list human resources that will be required and the possible sources in the school budget plan	2.46	1.02	Disagree	2.82	1.12	Agree
5	Identify material resources that will be required the possible sources in the school budget plan	3.20	.80	Agree	2.85	1.05	Agree
6	Give estimated cost of each resources while preparing the school budget	3.21	.99	Agree	2.91	1.00	Agree
7	Give priority to the most pressing needs of the school in budget planning	2.94	1.03	Agree	2.65	1.13	Agree
8	leave space in the school budget for any cost that may arise unexpectedly	2.30	0.98	Disagree	2.36	1.11	Disagree
9	Include all the financial expenditure of the school in the school annual budget	2.90	0.98	Agree	2.99	1.01	Agree
10	Submit the prepared school budget to relevant authorities for approval	2.91	1.04	Agree	2.64	1.15	Agree
11	Regularly compares the actual school expenditure with the estimated cost	3.08	0.96	Agree	2.82	1.08	Agree
	Cluster Mean and Standard Deviation	**2.91**	**0.99**	**Agree**	**2.71**	**1.09**	**Agree**

Table 1 revealed that the mean ratings of public and private school principals for items 1, 3, 5, 6, 7, 9, 10 and 11 are above the cut off mean of 2.50 indicating agreement with the items as their budgetary control practices for school administrative effectiveness. The mean ratings of public and private schools for item 8 is below the cut off mean score of 2.50 indicating disagreement with the item as their budgetary control practices for school administrative effectiveness. On the other hand, the mean score of principals of public schools for item 2 which is above 2.50 indicated agreement with studying budgeting guidelines issued by the government before preparing school budget, while that of their counterpart in private schools which is below 2.50 indicated disagreement. Further result shows that the mean score of principals of public schools for item 4 which is below 2.50 indicated disagreement with listing human resources that will be required and the possible sources in the school budget plan, while that of their counterpart in private schools which is above 2.50 indicated agreement with the item.

The cluster standard deviation scores of 0.99 for principals in public schools and 1.09 for their counterparts in private schools indicates that there is homogeneity amongst their mean ratings. The cluster means of 2.91 for principals in public secondary schools and 2.91 for their counterparts in private secondary schools which are above 2.50 indicated that similar budgetary control practices are adopted by principals of public

and private secondary schools for administrative effectiveness in Awka Education Zone.

Hypothesis: Ho_1: There is no significant difference in the mean ratings of public and private secondary school principals on the budgetary control practices they adopt for administrative effectiveness in Awka Education Zone.

Table 2: The Summary of t-test Analysis no Significant Difference in the Mean Ratings of principals on the budgetary control practices they adopt for administrative effectiveness (n =82)

Group	N	$\bar{X}$	SD	p-value	Df	Alpha	Remark
Public Secondary Schools	30	2.91	0.99	0.06	403	0.05	Not Significant
Private Secondary Schools	52	2.71	1.09				

Data presented in table 2 revealed that the p-value of 0.06 is greater than 0.05 level of significance. Therefore, there is no significant difference in the mean ratings of public and private secondary school principals on the budgetary control practices they adopt for administrative effectiveness in Awka Education Zone.

Discussion of Findings

The finding of the study revealed that similar budgetary control practices are adopted by principals of public and private secondary schools for administrative effectiveness in Awka Education Zone. This agreed with the finding of Nkedishu and Onyekwe (2024) which revealed that public and private school principals employ similar budgeting procedure as a financial management practice. The similarity in time span could explain the agreement with the finding. This is contrary to the finding of Ikediugwu and Ukeji (2020) which revealed that private secondary school administrators employed more financial budgeting strategies than the public secondary school administrators for fund management. The dissimilarity with the findings could be attributed to difference in time span of more than three years which could bring changes in the skills and experience of principals in their budgetary control practices. The similar budgetary control practices adopted by principals of public and private secondary schools for administrative effectiveness in Awka Education Zone were to embark on market survey to get facts before preparing the school budget, identify the activities to be carried out in the school within the fiscal year in the school budget plan, identify material resources that will be required and the possible sources in the school budget plan, give estimated cost of each resources while preparing the school budget, give priority to the most pressing needs of the school in budget planning and include all the financial expenditure of the school in the school annual budget among others. This finding could be explained by the fact that principals rely heavily on budgetary control practices to generate income and manage their spending in public and private schools in Awka ducation Zone. The principals of public and private secondary schools probably adopt budget control practices to enhance fair

estimation of revenue and expenditure for judicious use of limited available funds.

It was also found that there is no significant difference in the mean ratings of public and private secondary school principals on the budgetary control practices they adopt for administrative effectiveness in Awka Education Zone. This supports the finding of Nkedishu and Onyekwe (2024) which showed that there was no significant difference in budgeting and financial management practices employed by principals of public and private secondary schools. This disagreed with the finding of Ikediugwu and Ukeji (2020) which showed that here was a significant difference in the mean ratings of administrators of public and private secondary schools on the financial budgeting strategies they employed for fund management. This disagreement with the finding could be attributed to difference in time span. Budgetary control practice is a means of controlling costs through providing platform for effective allocation of scare financial resources in public and private schools which could account for this finding.

Conclusion

Based on the findings, it was concluded that similar cost management practices are adopted by principals for the administrative effectiveness of public and private secondary schools in Awka Education Zone.

Recommendation

Based on the findings of the study, the following recommendation was made:

The government through Ministry of Education should partner with private school owners to develop a comprehensive budgetary control policy for secondary schools with specific focus on making provision for unexpected expenditure in school budget plan and adherence to guideline for budget implementation.

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