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### Impact of Financial Management on Secondary Schools' Administration in Gusau Local Government Area, Zamfara State-Nigeria

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#### Abstract

The study investigated impact of financial management on secondary school's administration in Gusau Local Government Area of Zamfara State-Nigeria. Two research questions and two hypotheses guided the study. The literature was reviewed under conceptual frameworks which identified the gap to be filled by this study. It also provides a roadmap as to the type of design to be used. The descriptive survey design was adopted for the study. The population of the study comprised 600 teachers from 22 secondary schools. Based on Krejcie and Morgan (1970) method, 234 teachers were used for the study. A 10-item structured four-point rating scale questionnaire constructed by the researcher titled impact of financial management on secondary school administration questionnaire (IFMSSAQ) was used for collection of data for the study. A pilot test on the instrument was conducted before taken to the field. Data obtained from the field study were then analyzed using descriptive and inferential statistics. Means and standard deviations were used to answer the research questions while the chi-square ( $\chi^2$ ) test of goodness of-fit was used to test the hypotheses at 0.05 level of significance. It was found out that prompt payment of staff salaries and allowances significantly impact on the management of secondary schools. More so that school fees and other revenue generated significantly impact on the provision of instructional materials in secondary schools in Gusau Local Government of Zamfara State.

**Keywords:** Financial management, salaries and allowances, school fees, instructional materials.

#### Introduction.

The growth and development of any educational sector solely depends on the management of its finances. This paper hinges on the impact of financial management on secondary schools in Gusau Local Government Area of Zamfara State. Finance is the backbone of any institution. When finance is judiciously used, the success of an educational institution is achieved but when finance is misappropriated, the reverse becomes the case.

Financial management has been looked at from different perspectives by different authors. Pandit(1995:52) conceptualized it as that management activity which is concerned with the



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planning and controlling of an organization's financial resources". This means that financial management is concerned with decisions on how to produce, raise money, expand and give accounts of funds provided for the implementation of programmes of an organization or a school. Ogbonnaya (2000) asserted that the main purpose of financial management, be it in government, business or school, is the raising of funds and ensuring that the funds realized are utilized in the most effective and efficient manner. He explained further that resources are scarce and that all efforts should be made by educational administrators and planners to ensure optimal utilization of funds.

Financial management is the fundamental element on which the success of any organization depends. Where the management is weak, success is hard to ascertain. No institution or school has ever succeeded in history without proper utilization of its resources. Poor management of finance results in financial misappropriation, embezzlement, diversion of finance for different projects and so on.

Mgbodile (2000) summarizes some factors that leads to mismanagement of school funds to include the following: delay in release of funds to schools, mismanagement of funds, diversion of funds to other sectors of the economy, lack of training or inadequate training of heads of educational institutions in issues of finance, financial clerks' negligence in school finance matters, outright appointments by politicians of unqualified personnel to head schools; attitudes of form teachers in remitting fees collected to principals and due to delay or non-payment of their salaries. School finances are used for the day-to-day running of the organization. It is of paramount importance to note that every school manager or head teacher needs to plan the school budget either termly or annually to achieve optimal school objectives and for the effective management of finance. It is solely the responsibility of the school administrator to see to it that the necessary funds regularly solicited for, meet the demands of their schools. The availability of such funds will help handle school projects which will go a long way to enhance better learning and teaching.

However, Tims (1992) observed that some head teachers (Principals) or school managers are found to be inefficient in the way and manner they manage the finances in their schools. This may not be mismanagement or embezzlement but because of ignorance of simple techniques of budgeting and management. In Zamfara State in particular, financial management in secondary schools has not been given the desired attention over the years and therefore it affects secondary schools adversely.

Each level of educational system has its own objectives that it aims at. According to the National Policy on Education (FRN, 2004), the objectives of secondary school included preparation of the youths of this country for useful living within the society and preparation for higher education. The achievement of these objectives requires funds. Hence, Ogbonnaya (2000) opines that funds are necessary for the payment and employment of staff and procurement of educational materials, which in themselves are indices of effective management.

Principals are the chief accounting officers of their respective secondary schools. They are supposed to generate funds internally to run their schools as well as ensure that funds provided by stakeholders are properly managed. In most cases, some principals claim they lack enough funds to run their schools, but the reality sometimes may be that it is the manner the little funds available to the principal is managed that constitute great management problem. The acute shortage of teaching aids, seats e.t.c could be instances of the negative effects of financial management on



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secondary schools. Most of the roofs of the classrooms are blown off without receiving attention of principals.

Inadequate supply of instructional materials like audio visual equipment, laboratory equipment and even standard textbooks are speculated to be instances of the effects of financial management on secondary schools. The growing interest of both the public and government on how funds provided for the implementation of secondary school programmes are managed makes financial problems become a central issue. The public and the relevant stakeholders in education expect school principals to ensure proper management of the funds provided for implementation of school programmes. This is because effective and efficient implementation of any school programme depends on the proper way financial inputs are managed.

It is therefore clear that the poor state of schools in Gusau Local Government Area of Zamfara State could be attributed to the financial management problems such as mismanagement of available finances as result being unable to pay teachers salaries and allowances and inability to generate revenue internally. It is for this reason that this research is being conducted to find out what impact financial management has on secondary schools in Gusau Local Area State.

## **Review of Related Literature**

### **Concept of Financial Management**

Brockington (1993:8) defined financial management “as that part of the total management function which is concerned with the effective and efficient raising and use of funds”. Okwori (2003) said financial management involves recognition and respect for authorities, regulations and practices governing the receiving, keeping and spending of funds.

Kwaghbo (2008) defines financial management as planning, organizing, coordinating, directing and collecting of payments in such a way as to achieve organizational goals. He also stresses that school managers should have sufficient knowledge of financial management techniques in order to be effective financial managers. He added further that financial manager is one who forecasts, plan budgets (involving heads of departments) and executes the budget according to specified estimates that funds are effectively and efficiently used to achieve the desired objectives of the school.

Okwori (2006) defines financial management as the forecasting, planning, organizing, directing and controlling of all activities relating to the acquisition and application of financial resources of an enterprise in the keeping with the financial objectives.

Ogbonnaya (2003) says that the central purpose of financial management whether in government, in business, or individual is the raising of funds and ensure that the funds so mobilized are utilized in effective and efficient manner”. Financial management aims at securing fund and utilizing such funds effectively and efficiently on the project mapped out. Ogbonnaya asserts that good performance of any school programme depends very much on the way the financial inputs are managed. Without good financial management the programme of secondary schools will not be properly implemented. He says that good financial management leads to increase in the output of funds utilization and proper allocation of the funds are among competing alternatives.

Furthermore, Asemah (2010) sees financial management in schools simply as implying



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how finances are raised in school, the identification of sources of school finance, methods employed in its collection and how collected revenues are effectively applied to the school system to achieve the stated goals and objectives of the school.

### **Concept of School Finance**

Educational institution like other organization requires money for their survival. The success or failure of any educational institution depends greatly on the availability of funds. According to Udo and Akpa (2001:117) “the financing of education as popular opinion has it, is the true domain of the economist workout how much it will cost and how much money is to be raised”. This is to say that the particular way in which education is financed largely determines who will be educated and what fashion.

Secondary schools in Nigeria rely on certain sources for their financial support. According to Akpakwu (1996) a school is an organization of its own, therefore human, financial and material resources are to be harnessed for the purposes of achieving its objectives.

However, it has become abundantly clear that government sources alone cannot meet the country’s educational requirements due to the drop in oil price and the rapid changing society. It has become necessary to exploit other sources for generating school funds as well as embark on the cost saving devices to be followed by prudent management. These include:

- a. Government grants
- b. School fees
- c. Parent Teachers Association (PTA) levy
- d. External aids
- e. Other sources
- f. School activities

#### **a. Grants**

A. Grants are funds that government and other governmental organizations give to run schools. They are spent for the purpose(s) indicated against them (Okwoli 2003). According to Adesina (1996), grants come in two categories:

- i. Capital grants
- ii. Recurrent grants

Capital grants or expenditures are expenses involved in respect of educational programmes and activities for over a period of five years and above, such as provision of building, libraries, hostels, etc. while the recurrent expenditure are money voted for, in respect of educational programmes for the periods of one year only, such as staff salaries, allowances and stationeries etc. It is important to note that only government owned and grant aided private secondary schools in Zamfara State that are given grants.

#### **B. Fees**

Considering the nation’s fiscal capacity, staggering enrollment, inflationary trends in the macro-economy and particularly in the cost of education inputs, fees are charged in schools to supplement government efforts. The crave for quality education should as well carry with the desire to pay for it because free education carries with it the dangers of falling standards and wastages.

#### **c. Levies**

Education levies are demanded from some people who do not have children or educate their children in public schools to contribute to educational funding because they owe the society an





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obligation to participate in its development. A levy is imposed on every taxable adult and this will help to swell the school fees.

#### d. Taxes and Levies

These are sub-charge amounts on every taxable adults or corporate bodies in the country or in a state in order to raise revenue from educational programmes. The Educational Trust Fund is charged with the responsibility of collecting and disbursing such funds to schools. According to Asemah (2010) all operating companies in the country are statutorily levied 2 percent of their annual profit to this fund apart from their normal annual taxes.

#### d. School Commercial Activities

In agreement with Adderson (1982), Udo and Akpa (2001) affirms that students should be partially self supporting so that they may develop a financial responsibility, dignity of labour and an understanding of the cost of education. A survey conducted in Lagos in 1975 and report by Adesina (1981) shows that collection from this source make up a half of the total return in fees from such activities and sales of agricultural products, arts and crafts, magazines, raffles, drama, cultural shows etc helps in meeting up school demands.

#### e. Loans

Schools could also obtain internal and external loans from banks, financial institutions and non-bank private sector. School raise funds through financial aid assistance from philanthropic organizations, business establishments etc through the effort of a dynamic principal.

### **Impact of Salaries and Allowances on the Management of Secondary Schools**

Salary in this context means the monthly instrumental reward system agreed upon between the management and the employee or staff but also stretches beyond the regular pay to cover the fatness of the pay, its adequacy and ability to purchase goods and services at the time in question (Ude, 2000). Lovel (2001) asserted that most times, the noticeable attitude of staff of any organization is as a result of unsatisfactory condition of service especially on the issue of low salary/allowance paid and sometimes not regular and promptly as compared to other professionals. According to Okebukka and Jegel (2003), the disinterestedness, low commitment to work, lack of steam among Nigerian staff in many organizations are connected with the issue of low salary take home and allowances and poor condition of service.

Akpakwu (2008) maintain that the issue of salaries of staff in any organization goes beyond the institutional development. This is because according to him, it affects the families of the staff if well paid and promptly. According to him, most staff are denied of their salaries and allowances and this is capable of affecting their social status, their family and their ability to put in their best towards performance. Akpakwu further maintains that most staff are discouraged and reluctant especially when they cannot meet the social obligations to their families, relations and other social financial functions. If this is not taken care of through the payment of their salaries regularly and promptly, then it will adversely affect their work performance.

Lovel (1995) is of the opinion that one of the factors contributing to the success of most organizations in Ireland is the relatively high salaries the Rush staff enjoy when compared to their counterparts in their country.

In addition, Joule (1995) asserted that the issue of delay or none payment of staff salaries/allowances leads to low staff morale and temptation to leave such job for other greener pastures. This means that when salaries and allowances of staff are adequately paid and promptly,



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there is high morale on the part of the staff and they are motivated to effective work performance. This is because they can now afford whatever they want for themselves and their families.

Dugguh (2004) writing on the issue of staff welfare in an organization (school) stated that prompt payment of salaries and allowances, bonuses, rewarding of staff, goes a long way in motivating the staff towards better and higher work performance which measures the profitability of the organization.

Similarly, Donald (2011) asserted that an increased salary of workers in any organization is synonymous to an increased work performance whereas a delayed and non-payment of staff salaries leads to low performance of workers.

Kpev (2001) asserts that allowances and other fringe benefits that make up workers monthly salary when not adequately paid or paid but in low amount in a galloping inflation, it reduces the workers' salaries to nothing. This demoralizes the staff towards the effective performance of his duties. Ojewule (2004) opined that to use salary as a motivator effectively, personal manager must consider four major components of a salary structure.

There is the job rate, which relates to the importance the organization attaches to each job; payment which encourages workers or groups by rewarding them according to their performance; personal or special allowances, associated with factors such as scarcity of particular skills or certain categories of inflammatory professionals or libraries or with long services and fringe benefits such as holidays with pay, pensions and so on.

From the foregoing, it is pertinent to note that the management of secondary schools in Gusau Local Government Area has not met up the expectations of the stakeholders and the general public. This is due to the fact that salaries and allowances are not paid regularly and this has made teachers sit on the fence in the name of "making ends meet" from other sources. It also creates room for examination malpractice by both teachers and students.

### **Impact of School Fees and Internally Generated Funds on the Provision of Instructional Materials in Secondary Schools.**

The present day teacher believes learning to consist of pleasurable activities for the learner while the teacher at the same time tries to appeal to their senses of seeing, hearing, smelling, tasting and touching. The teacher therefore needs to use instructional materials in order to develop interest and consequently improve students' academic achievement.

According to Ada (2008), teaching in the class is no longer conceptualized in the narrow sense as merely a matter of teacher addressing a class but an outcome of interrelated activities. They further maintained that this involves the organization of the content of the lesson, using symbols of a given language and involving appropriate methods and materials to send the message across to the learners. This implies that the passing of the message will be enhanced by the use of symbols and appropriate instructional materials to bring about a considerable measure of results due to the significant impressions they create on the learners' senses. They stressed that instructional materials presents facts in condensed form, facilitating learning, takes care of large audience and activities, develops students motivation and integration of materials.

According to Dike (1999), displays can help to captivate the attention of students towards specific and can be used to sustain curiosity until an instructional objectives is attained. In addition, to this Aboho and Zaria (2002), teachers are often seen producing teaching aids and other materials that



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school needs to promote effective teaching and learning. They emphasized further that this is especially because government does not provide most of such necessary instructional materials.

Akem (2005:30) observed that, the instructional materials the teachers use are the aids to learning rather than the aids to teaching. According to him, the types of facilities available or their absences or scarcity would influence greatly the types of teaching methods hence the ability of students to learn effectively. He further observed that Nigerians technological backwardness is largely traceable to the lack of the necessary technological base. This is evident not only from poor planning, but on the neglect of instructional materials.

Onyemezi (1996) says that instructional materials have turn out to be an important part of modern teaching because they enhance the effectiveness of the teacher in the transmission of worthwhile behaviour to the learners. A good instructional material can supplement written or spoken words and bring things to life in a way which words cannot do, for example word can describe places and objects but a picture immediately makes it reality.

It is now evident from the above discussion that instructional materials play an important role in the teaching and learning process. With the happening in the secondary schools, it is equally clear that government alone cannot afford to provide the necessary materials for effective teaching. Udoh and Akpa (2001) suggest that principals need to be creative in generating revenue from other sources in order to meet these challenges. This will supplement government efforts thereby creating rooms for remarkable achievements by the students. Good management and planning strategies in generating some funds will go a long way in sustaining good performance. Teachers should also improvise instead of folding hands and waiting for government.

### Statement of the Problem

The importance of finance in the education sector cannot be over emphasized. Ezeocha (1990) opines that the importance of funds to school organization like educational institution is over whelming.

However, Agada (2000) opines that the poor state of secondary school environment could be attributed to financial problems such as mismanagement and the economic crunch in the country. It is clear that poor financial management is one of the greatest obstacles of effective management of secondary schools in Gusau Local Government Area State. The problem usually emanates from the inability of many school managers or principals to plan and execute school budgets in line with the objectives of the school.

Akpa (1999) observed that many school administrators fail in their statutory functions in the identification of sources of school finances, methods employed in its collection and how the collected revenue are effectively applied to the school system. It has been observed that the condition of secondary schools has worsened so much that teaching and learning have received poor attention despite all the financial contributions of the federal government and other sources of funds available to schools. Most schools are in a dilapidated state because of poor management of school finances by principals.

Ifere (1987) observed that the way principals of secondary schools make use of the school money was alarming. She remarked that:

*The mismanagement of fees and money meant for the education of our children is one of the causes of the deterioration of standard of education in Benue State. It is regrettable that school fees paid by parents for the welfare of their children*



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*were embezzled by some principals and financial clerks. The future and academic performance of our children depend on the judicious management of scarce resources. (Nigerian Voice, August 9, 1987).*

This study therefore investigates the impact of financial management on secondary schools' administration in areas of payment of staff salaries and allowances, and school fee and generated revenue for provision of instructional materials, in secondary schools in Gusau Local Government Area of Zamfara State.

### **Purpose of the Study**

The main purpose of this study is to find out the impact of financial management on secondary schools Administration in Gusau Local Government Area of Zamfara State. Specifically, the objectives of this study intends to:

- i. finds out if prompt payment of staff salaries and allowances impact on secondary schools administration;
- ii. establish if proper use of school fees and other internally generated funds impact on the provision of instructional materials in secondary schools;

### **Research Questions**

The following research questions have been formulated to guide the study.

- 1 How does prompt payment of staff salaries and allowances impact on the management of secondary schools in Gusau Local Government Area of Zamfara State?
- 2 In what ways does proper use of school fees and other internally generated funds impact on the provision of instructional materials in secondary schools?

### **Research Hypotheses**

The following research hypotheses were tested at 0.05 level of significance.

- 1 Prompt payment of staff salaries and allowances do not significantly impact on the management of secondary schools.
- 2 School fees and other revenue generated do not significantly impact on the provision of instructional materials in secondary schools.

### **Significance of the Study**

This study will create awareness to the Zamfara State Ministry of Education as well as teaching Service Board on the impact of financial management on secondary schools in Gusau Local Government State.

It will also be useful to educational policy makers for proper and adequate allocation of finances to schools.

The result of study will also be useful to the Parents Teachers Association (PTA), the general public and stakeholders who have continued to render financial assistance towards the sustenance of the schools.

### **Methodology**

The study adopted the survey research design. The population of the study consisted of all 20 teachers in the 22 grant-aided secondary schools in Gusau Local Government Area of Zamfara





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state, Nigeria. A sample of 20 grant aided secondary schools representing 90.9% of schools and 234 teachers representing 39% of total number of teachers were randomly selected for the study. Krejcie and Morgan (1970) method, and simple random sampling technique was deployed to select the population because the target population was homogeneous.

The main instrument adopted for data collection was a 15-item structured questionnaire called Impact of Financial Management on Secondary Schools Administration Questionnaire (IFMSSAQ). The questionnaire was validated by experts in General Studies Department and Tests and measurement from the faculty of Education, Zamfara State College of Education. The questionnaire was trial tested using 30 teachers with Cronbach Alpha statistic to establish its reliability that yielded 0.79. This coefficient indicated high internal consistency. The data collected were analyzed using simple descriptive statistics as mean, standard deviation to answer research questions and inferential statistics as chisquare to test the formulated hypotheses at  $p < 0.05$  level of significance.

**Results and Findings**

**Research Question One:**

**How does prompt payment of staff salaries and allowances impact on the management of secondary schools in Gusau Local Government Area of Zamfara State?**

The data that provided answer to the research question are presented on Table 1.

Table 1: Mean Ratings and Standard Deviations of Teachers on the Impact of Prompt Payment of Staff Salaries And Allowances on The Management of Secondary Schools in Gusau Local Government Area of Zamfara State.

Item No	Item Description	SA	A	D	SD	$\bar{X}$	ST.D	Decision
1	Salary/allowances positively improves teachers' job performance	106	72	70	44	2.83	1.09	Accepted
2	Teachers do not regularly receive salaries/allowances in their Ministry	103	84	66	39	2.86	1.05	Accepted
3	Teachers working under the Teaching Service Board are not paid extra time spent on extracurricular activities	104	80	60	48	2.82	1.09	Accepted
4	Allowances are hardly paid to teachers who attend workshops or seminars	68	40	64	60	2.60	1.06	Accepted
5	Non-payment of salaries/allowances will negatively affect teachers' performance	100	92	52	48	2.84	1.08	Accepted



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<b>Clustermean/ Deviation</b>	<b>Standard</b>	<b>2.79</b>	<b>1.07</b>	<b>Accepted</b>
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Data presented on Table 1, showed that the mean ratings of items 2-6 are 2.83, 2.86, 2.82, 2.60, and 2.84 respectively with the corresponding standard deviations of 1.09, 1.05, 1.09, 1.06 and 1.08. All the mean ratings are above the cut-off point of 2.50. This means that the respondents have agreed that salary/allowances positively improve teachers’ job performance. Teachers do not regularly receive salaries/allowances in their Ministry. Teachers working under the Teaching Service Board are not paid extra time spent on extracurricular activities.

Moreso, allowances are hardly paid to teachers who attend workshops or seminars and that nonpayment of salaries/allowances will negatively affect teachers’ performance. The cluster mean of 2.79 with the standard deviation of 1.07 was also found to be above the cut-off point of 2.50. This implies that prompt payment of staff salaries and allowances impact on the management of secondary schools in Gusau Local Government Area of Zamfara State.

**Research Question Two:**

**In what ways does proper use of school fees and other internally generated funds impact on the provision of instructional materials in secondary schools?**

The data that provided answer to the research question are presented on Table 2.

Item No	Item Description	SA	A	D	SD	MEAN	ST.D	DECISION
1	My school has library but no equipment/materials available in it	60	100	78	54	2.71	1.13	Accepted
2	My school does not have functional science laboratory/equipment	108	90	50	44	2.90	1.07	Accepted
3	In my school, teachers are hardly provided with the necessary textbooks and chalkboard	108	92	50	42	2.91	1.06	Accepted
4	Teachers are hardly given enough stationary to work within the school	104	82	62	44	2.84	1.07	Accepted
5	My school does not have syllabus, attendance registers and teaching aids for effective teaching	107	80	65	44	2.87	1.06	Accepted



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Cluster mean/Standard Deviations 2.85 1.08 Accepted

Data presented on Table 2, showed that the mean ratings of items 12-16 are 2.71, 2.90, 2.91, 2.84, and 2.87 respectively with the corresponding standard deviations of 1.13, 1.07, 1.06, 1.07 and 1.06. All the mean ratings are above the cut-off point of 2.50. This means that the respondents have agreed that their school has library but no equipment/materials available in it. They also agreed that their school does not have functional science laboratory/equipment. In their school, teachers are hardly provided with the necessary textbooks and chalkboard.

Moreso, teachers are hardly given enough stationary to work within the school and that their school does not have syllabus, attendance registers and teaching aids for effective teaching. The cluster mean of 2.85 with the standard deviations of 1.08 was also found to be above the cut-off point of 2.50. This implies that prompt payment of staff salaries and allowances impact on the management of secondary schools in Gusau Local Government Area.

**Hypotheses Testing**

**Research Hypothesis One**

Prompt payment of staff salaries and allowances doe not significantly impact on the management of secondary schools.

**Table 3: Chi-square test of the Impact of Prompt Payment of Staff Salaries and Allowances on the Management of Secondary Schools**

Opinions	Observed frequency	Expected	Frequency	df	Level of sig	X2-cal	X2-tab	Decision
No Impact	86(37%)	117(50%)		1	0.05	24.08	3.84	Rejected
Impact	147(63%)	117(50%)						

*Values in parentheses are percentages (X2 = 24.08, df = 1, p = 0.05 > 0.00)*

Table 3, showed that, the descriptive statistics of percentages and the inferential statistics of chi-square were used to test the impact prompt payment of staff salaries and allowances on the management of secondary schools. The results showed that 63% of the respondents agreed that prompt payment of staff salaries and allowances has impact on the management of secondary schools as against 37% respondents who disagreed. Chi-square calculated value of 24.08 was greater than the chi-square table value of 3.84 checked at 0.05 level of significance and at 1 degree of freedom. The hypothesis was therefore rejected. This implies that prompt payment of staff salaries and allowances significantly impact on the management of secondary schools

**Research Hypothesis Two**

School fees and other revenue generated does not significantly impact on the provision of instructional materials in secondary schools.

**Table 4: Chi-square test of the Impact of School Fees and Other Revenue Generated on the Provision of Instructional Materials in Secondary Schools**

Opinions	Observed frequency	Expected	Frequency	df	Level of sig	X2-cal	X2_tab	Decision
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No Impact	84 (36%)	146(50%)	1	0.05	30.00	3.84	Rejected
Impact	150(64%)	146(50%)					

Values in parentheses are percentages ( $X^2 = 30.00, df = 1, p = 0.05 > 0.00$ )

Table 4, showed that the descriptive statistics of percentages and the inferential statistics of chi-square were used to test the impact of school fees and other revenue generated on the provision of instructional materials in secondary schools. The results showed that 64% of the respondents agreed that school fees and other revenue generated has impact on the provision of instructional materials in secondary schools as against 36% respondents who disagreed.

The Chi-square calculated value of 30.00 was greater than the chi-square table value of 3.84 checked at 0.05 level of significance and at 1degree of freedom. The hypothesis was therefore rejected. This implies that school fees and other revenue generated significantly impact on the provision of instructional materials in secondary schools.

**Discussion of Findings**

The first finding of this study revealed that prompt payment of staff salaries and allowances significantly impact on the management of secondary schools in Gusau Local Government Area of Zamfara State. This finding is in agreement with the view of Joule (1995) who asserted that the issue of delay or none payment of staff salaries/allowances leads to low staff morale and temptation to leave such job for other greener pastures. This means that when salaries and allowances of staff are adequately paid and promptly, there is high morale on the part of the staff and they are motivated to effective work performance. This is because they can now afford whatever they want for themselves and their families.

Similarly in support to the finding, Donald (2011) asserted that an increased salary of workers in any organization is synonymous to an increased work performance whereas a delayed and nonpayment of staff salaries leads to low performance of workers.

The second finding of the study revealed that school fees and other revenue generated significantly impact on the provision of instructional materials in secondary schools. The finding agrees with the views of Udoh and Akpa (2001) who suggested that principals need to be creative in generating revenue from other sources in order to meet these challenges. This will supplement government efforts thereby creating rooms for remarkable achievements by the students. Good management and planning strategies in generating some funds will go a long way in sustaining good performance. Teachers should also improvise instead of folding hands and waiting for government.

**Conclusion**

Based on the findings of this study, it has been established that prompt payment of staff salaries and allowances significantly impact on the management of secondary schools and that school fees and other revenue generated significantly impact on the provision of instructional materials in the management of secondary schools in Gusau Local Government Area of Zamfara State.

**Recommendations**





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Based on the findings of the study, it was recommended:

- i. School administrators should regularly and promptly pay salaries and allowances of their teachers to boost their morale towards better performance. In the case of no money, they can as well find possible ways of borrowing and paying their teachers hence denial of teachers salaries and allowances leads to low performance which tends to have negative effects on administration of the schools.
- ii. School administrators should be encouraged and advised to always strategize ways of generating internal revenue for the purpose of providing instructional materials for the schools instead of always waiting for the Government for every provision.

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