
PRINCIPALS' APPLICATION OF BUDGETING PRACTICES FOR EFFECTIVE DECISION-MAKING IN PUBLIC SECONDARY SCHOOLS IN EBONYI STATE

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Abstract

The study investigated principals' application of budgeting practices for effective decision-making in public secondary schools in Ebonyi State. Four research questions guided the study and two null hypotheses were tested at 0.05 level of significance. Descriptive survey research design was adopted for the study. The population of the study consisted of 233 principals (98 males and 135 females) in the 233 public secondary schools in Ebonyi State. All the 233 principals (98 males and 135 females) constituted the sample for the study as the population is relatively small and manageable size. The instrument for data collection was a researcher-developed questionnaire titled "Principals' Application of Budget Practices for Effective Decision-Making Questionnaire (PABPEDMQ)". The instrument was face validated by three experts comprising two lecturers from the Department of Educational Management and Policy, and the other a lecturer in Measurement and Evaluation all from the Faculty of Education, Nnamdi Azikiwe University, Awka. Cronbach alpha was used to determine the reliability of the instrument which yielded an overall reliability coefficient of 0.82. The researcher together with two research assistants collected data for the study using the direct approach method and 97% return was recorded. Mean and standard deviation were used to answer the research questions, while t-test was used in testing the hypotheses. The findings of the study revealed among others that revenue and expenditure plan practices are applied by male and female principals for effective decision-making in secondary schools in Ebonyi State. It was also found out that there is no significant difference in the mean ratings of male and female principals on the revenue and expenditure plan practices they apply for effective decision-making in secondary schools in Ebonyi State. Based on the findings, it was recommended among others that Ministry of Education should make frantic effort towards monitoring the financial expenditure of principals.

Key words: Principals, Application, Budgeting Practices, Effective, Decision-making, Schools

Introduction

Education is the cradle of development through equipping individuals with skills and knowledge. It also shapes the character of individual and provides them with an opportunity to develop their inherent potentials. Obionu, Ike and Ekwe (2022) opined that education that preserves values, societal norms and embeds the right attitude in individuals to enable them to become responsible citizens is delivered in learning institutions of which secondary school is one of them.

Secondary education is a sensitive segment of education system and pivotal to any developmental outcomes which accrue from formal education. Globally, secondary education represents a bridge linking and determining tertiary education prospects including research orientation and career choices (Onuorah and Egboosi, 2020). The FRN (2013) prioritized secondary education as an important level for inculcating diverse basic knowledge and skills for entrepreneurship and educational advancement. It is also an important level of education as part of secondary education (Junior Secondary 1-3) fall within the mandatory basic education in Nigeria made up of first 9yrs of education (primary 1-6 and JSS 1-3) in line with the provisions of Universal Basic Education. Without good management of secondary education by principals who are the administrative heads in secondary schools, the lofty ideals of Nigerian Education system may not be achieved.

The secondary school principal is the head of administration in secondary school management system who pilots the affairs of the school directing and managing various components of the school system in order to actualize the social, academic, moral development of students as per making them functional and valuable members of the human society (Agbedahin, 2019). Without effective management of secondary school system, the goals of eradicating illiteracy globally may remain elusive. Thus, secondary school principals are therefore pivotal to actualizing the goals of secondary education which focus on inculcating diverse basic knowledge and skills for entrepreneurship and educational advancement. Principals actualize these goals through proper planning, managing, supervision and effective decision making in the schools. Principals are also part and parcel of all management activities in his or her school; and the achievement of the students and the development of the society equally depend on whether or not the schools are effectively managed. One of the effective ways of managing secondary schools by head of administration (Principal) is through proper management of finance and since finance is a limited resource, the use of budget and budgeting principles remains the best management approach.

Budgeting has been considered an integral part of the planning process; it essentially involves translating goals and objectives as well as targets into financial plans (Chukwuemeka et al., 2019). In the same vein, Ayodele (2004) is of the view that “budget is a statement which describes how to finance the various educational objectives outlined for the year or a given stated period. To Nwokocha (2015) budget is a statement, usually expressed in financial terms of the desired performance of an organization in the short term period. In a similar vein, Okunamiri (2010) stated that a budget is an annual estimate of revenue and expenditure of a country or organization, private person’s or families’ similar estimate, amount of money needed or available.

The budgeting practices in educational institutions follow a systematic procedure which includes budget planning, budget defense, budget approval and adoption, budget implementation and budget evaluation (Oboegbulem and Kalu, 2013). Going further, Oboegbulem and Kalu stated that budgeting practices (e.g. planning, controlling,

regulating, supervising, evaluating) which align with the technical functions administration such as planning, approving, controlling management promotes efficiency in the pursuit of education goals. It also enables administrative heads to make proper and effective decisions especially regarding scarce resources. Budgeting prevents wastage or reckless spending of funds provided for various educational services and these inherent budget practices may be helpful in administering secondary schools. Fundamentally, the budget practices in educational institutions comprise the educational plan, the expenditure plan and the revenue plan (Nguavese, Bawa, Enesi and Fagbemi, 2017). The study focused on the revenue and expenditure aspects of budgeting practices due to the peculiar problems in the areas.

Revenue represents cash inflows into the coffers of the organization from various sources. Like expenditure, it can either be recurrent revenue or capital receipts. Recurrent revenue deals with the day to day generation of funds from various sources such as caution fee, Agricultural products, PTA levy, library fee, equipment levy, development levy and examination fee while capital revenue refers to receipts of capital nature from grants and running cost (Kalu, 2011). Revenue plan represents the consummation of the process of budget preparation. Thus, it could be said that principals' budgeting practices as heads of secondary school administration may help in deepening effective decision making for strategic management of secondary administration for the actualization of educational objectives of Federal Republic of Nigeria (FRN, 2013).

The expenditure plan quantifies educational plans in monetary terms. It captures the overall cost of running the programmes and activities of the school. It represents the cash flow out of the organizational coffers into various departments and sections of the organization (Kalu, 2011). They are categorized into recurrent expenditure, capital expenditures and special expenditures. Recurrent expenditure consists of personnel costs (salaries and allowances of school staff) and overhead costs (cost of fuel, phone calls, transport, electric bills, repairs and maintenances) in the school system. Capital expenditures are targeted at providing school basic infrastructures such as cost for building classroom blocks and offices; repairs of dilapidated structures and procuring of school bus. Expenditure plan is mapped out through decision-making process.

Decisionmaking is a process of filtering odds and choosing between options especially regarding management outcomes in order to increase management efficiency and effectiveness (Abubakar, Elrehail, Alatailat and Elci, 2019). It is also the process of selecting the best or most preferred and workable action among other options or alternative courses of action available, either towards solving problems or the achievement of an objective (Luhmann, 2018). Decision-making is a sequential process ending in a single decision or series of decisions (choices) which stimulate or cause some actions (Calabretta, Gemser and Wijnberg, 2017). In the context of the present study, decision-making is the art of taking a stand by the principal on how the budget will be used to yield positive and the intended outcomes in the school.

Principals' decision-making need to be effective and realistic in planning, implementing, supervising and evaluating secondary school activities in order to actualize a high level imagination, initiative and vision in administration (Nielson, 2014). There are a few indicators which are parameters for effective decision making; these indicators include: monitoring strategy and planning, monitoring strategy and evaluation activities, monitoring implementation as well as monitoring institutionalization. Decision-making is required by principals irrespective of their gender.

Gender, in generic terms, is a contentious issue when it comes to matters of administration. Females are sometimes, perceived as being inferior to males as far as top administrative positions are concerned. It goes without saying that males are usually preferred ahead of females in consideration of top administrative positions. According to Kalu (2011), women can perform well or even better than men in matters of budget. In contrast, Chukwuemeka et al. (2019) found that gender has no significant influence on the extent principals' budget implementation enhances administration of secondary schools in South-East state, Nigeria.

Application is the process of using something properly. It is the art of putting things or resources that are tangible or intangible to proper use (Okolocha, 2015). The application of budgeting practices by principals requires certain skills, strategies and level of professional competence. This is understandably so given that principals' application of budgeting practices has great implications for curriculum reform, instructional delivery and students' learning. Put differently, when budgeting practices are prudently applied by principals, the expectation is that teachers' performance and academic performance of students would be impacted upon.

A cursory observation of the researcher in secondary schools in Ebonyi State revealed that teachers' performance and academic performance of students in SSCE leaves so much to be desired. Going further, the researcher observed that physical facilities are in dilapidated state. Could the afore-mentioned be attributed to the budget practices of principals in secondary schools? Aja-Okorie (2021) noted that there have been reports of lack of prudence in managing funds, embezzlement of funds and inadequate financial accounting in public secondary schools in Ebonyi State. In view of the foregoing, the researcher deemed it research-worthy to investigate principals' application of budgeting practices for effective decision-making in secondary schools in Ebonyi State.

Statement of the Problem

The investment of government and other relevant stakeholders towards secondary education appears not to be yielding the desired result as public outcry on the quality of secondary education has continued unabated. This is evidenced in secondary schools in Ebonyi State as observed by the researcher. The researcher observed obvious cases of students' poor academic performance, dilapidated classroom structures, inadequate instructional facilities, insufficient instructional materials, poor instructional delivery, lack of teachers' commitment to work and un-conducive learning environment. This has called to question the decision-making process of the principals. It is expected of principals to take decisions that will address issues of students' poor academic performance, dilapidated structures, inadequate instructional facilities, insufficient instructional materials, poor instructional delivery among others. However, they appear to be hampered by their budgeting practices.

Poor budgeting practices of principals of secondary schools could be responsible for the non-provision of the requisite human and material resources that will result in the achievement of the educational goals of the school. The poor budgeting practices may be due to the fact that some principals do not possess the administrative acumen in taking decisions that will give the school a face-lift. The vice-like grip of secondary school budgets by the Secondary Education Management Board through budget guidelines could be at the core of principal's decision-making process that will engender the achievement of set-out goals. They may also not be given adequate time to plan and prepare their budgets. Much as there are numerous factors apart from budgeting practices that could be associated with principals' poor or ineffective decision making in secondary schools, determining principals' application

of budgeting practices for effective decision-making in secondary schools in Ebonyi State is the problem that motivated the study.

Purpose of the Study

The purpose of this study was to investigate principals' application of budgeting practices for effective decision-making in public secondary schools in Ebonyi State. Specifically, the study sought to determine:

1. Principals' application of revenue plan practices for effective decision-making in secondary schools in Ebonyi State.
2. Principals' application of expenditure plan practices for effective decision-making in secondary schools in Ebonyi State.
3. Male and female principals' application of revenue plan practices for effective decision-making in secondary schools in Ebonyi State.
4. Male and female principals' application of expenditure plan practices for effective decision-making in secondary schools in Ebonyi State.

Research Questions

To guide the study, the following research questions were posed:

1. What are the revenue plan practices applied by principals for effective decision-making in secondary schools in Ebonyi State?
2. What are expenditure plan practices applied by principals for effective decision-making in secondary schools in Ebonyi State?
3. Revenue plan practices applied by male and female principals for effective decision-making in secondary schools in Ebonyi State?
4. What expenditure plan practices applied by male and female principals for effective decision-making in secondary schools in Ebonyi State?

Hypotheses

The following null hypotheses were tested at 0.05 level of significance:

1. There is no significant difference between male and female principals on the revenue plan practices they apply for effective decision-making in secondary schools in Ebonyi State.
2. There is no significant difference between male and female principals on the expenditure plan practices they apply for effective decision-making in secondary schools in Ebonyi State.

Methods

Descriptive survey research design was adopted for the study. The study was carried out in Ebonyi State, South-East, Nigeria. The population of the study consisted of 233 principals (98 males and 135 females) in the 233 public secondary schools in Ebonyi State. All the 233 principals (98 males and 135 females) constituted the sample for the

study as the population is relatively small and manageable size. This, according to Nworgu (2015), makes the study a census survey.

A structured instrument titled ‘‘Principals’ Application of Budget Practices for Effective Decision-Making Questionnaire (PABPEDMQ)’’ was used for data collection. The instrument was developed by the researcher from literature review and consultation with experts in the field. PABPEDMQ has two sections A and B. Section A sought information on principals’ gender. Section B elicited information on principals’ application of budgeting practices and divided into two clusters I and II. Cluster I which sought information on revenue plan practices for effective decision-making contained 7 items and Cluster II which sought information on expenditure plan practices for effective decision-making contained 8 items. The instrument contained 15 items structured on a four-point response scale of: Strongly Agree (SA), Agree (A), Disagree (D), and Strongly Disagree (SD) with numerical indices of 4, 3, 2 and 1. Face Validation of the PABPEDMQ was established using the opinions of three experts; two in the Department of Educational Management and Policy and one expert in the Department of Educational Foundations, NnamdiAzikiwe University, Awka. The reliability of the PABPEDMQ was established using Cronbach Alpha Method. The calculated internal consistency reliability estimates for each of the clusters I to II were 0.80 and 0.84 respectively with an overall coefficient value of 0.82.

Data were collected by the researcher with the help of two research assistants who are teachers in the public secondary schools in the area of the study. The research assistants were duly briefed on the nature of the study and procedures for data collection. A total of 233 copies of the questionnaire were distributed and 226 were properly filled and successfully retrieved indicating 97% return rate. The copies of the questionnaire that were properly completed and retrieved were used for data analysis. The data were analyzed using mean and standard deviation for answering the research questions and t-test for testing the hypotheses. The decision rule for the research questions is that mean ratings of 2.50 and above was taken as agreement and any mean rating that falls below 2.50 was taken to indicate disagreement. Standard deviation was used to ascertain the homogeneity or otherwise of the respondents mean ratings. In taking decisions on the null hypotheses, if p-value is equal or greater than the level of significance 0.05, the difference was adjudged not to be significant and then the null hypothesis is not rejected. On the other hand, if the p-value is less than 0.05 level of significance, the difference was adjudged to be significant and the null hypothesis was rejected.

Results

Research Question 1: What are the revenue plan practices applied by principals for effective decision-making in secondary schools in Ebonyi State?

S/N	Item statements	(N =226)		
		Mean	SD	Decision
1	Charge fees for students’ registration	2.78	1.14	Agree
2	Rent school facilities to generate income	2.29	1.12	Disagree
3	Solicit for donations from members of the school community	2.85	1.11	Agree
4	Appeal for funds from non-governmental organizations	2.58	1.10	Agree

5	Engage teachers in remedial lessons to generate funds for school	2.99	1.03	Agree
6	Solicit financial supports from old students association	3.25	.84	Agree
7	Raise funds from farming activities in the schools	2.77	1.12	Agree
Cluster Mean		2.79	1.07	Agree

Table 1: Mean and Standard Deviation scores on Revenue Plan Practices applied by Principals for Effective Decision-Making

Data analysis presented in Table 1 revealed that mean scores of principals for all items with exception of item 10 are above the cut off mean score of 2.50 indicating agreement with the items as the revenue plan practices applied by principals for effective decision-making. The overall standard deviation score of 1.07 indicated that there is homogeneity amongst responses of the principals. The cluster mean of 2.79 which is above the cut of mean of 2.50 indicated that their agreement that revenue plan practices are applied by principals for effective decision-making in secondary schools in Ebonyi State.

Research Question 2: What are the expenditure plan practices applied by principals for effective decision-making in secondary schools in Ebonyi State?

Table 2: Mean and Standard Deviation scores on Expenditure Plan Practices applied by Principals for Effective Decision-Making

S/N	Item statements	(N =226)		
		Mean	SD	Decision
8	Employ qualified PTA teaching staff.	2.87	1.10	Agree
9	Procure facilities in the school	2.79	1.14	Agree
10	Renovate dilapidated school buildings	2.78	1.03	Agree
11	Hire manual labour to carry out certain tasks in school	2.89	1.05	Agree
12	Replace damaged school furniture with the money meant for it	2.57	1.13	Agree
13	Carry out maintenance of school machines.	2.84	0.99	Agree
14	Purchase recommended instructional materials for teacher	2.81	1.05	Agree
15	Procure office stationery for administrative staff	2.86	1.05	Agree
Cluster Mean		2.80	1.07	Agree

As shown in Table 2, the mean scores of all items are above the cut off mean of 2.50 indicating agreement with the items as expenditure plan practices applied by principals for effective decision-making in secondary schools in Ebonyi State. The overall standard deviation score of 1.07 indicated that there is homogeneity amongst responses of the

principals. The cluster mean of 2.80 which is above the cut of mean of 2.50 indicated that their agreement that expenditure plan practices are applied by principals for effective decision-making in secondary schools in Ebonyi State.

Research Question 3: What are the revenue plan practices applied by male and female principals for effective decision-making in secondary schools in Ebonyi State?

Table 3: Mean Ratings and Standard Deviation Scores on Revenue Plan Practices applied by Male and Female Principals for Effective Decision-Making

S/ N	ITEMS	Male Principals (n = 96)			Female Principals (n = 130)		
		Mean	SD	Decision	Mean	SD	Decision
1	Charge fees for students' registration	2.75	1.16	Agree	2.81	1.13	Agree
2	Rent school facilities to generate income	2.23	1.15	Disagree	2.35	1.10	Disagree
3	Solicit for donations from members of the school community	2.88	1.14	Agree	2.82	1.09	Agree
4	Appeal for funds from non-governmental organizations	2.43	1.09	Disagree	2.68	1.09	Agree
5	Engage teachers in remedial lessons to generate funds for school	3.06	1.02	Agree	2.93	1.04	Agree
6	Solicit financial supports from old students association	3.30	.82	Agree	3.21	.85	Agree
7	Raise funds from farming activities in the schools	2.79	1.07	Agree	2.75	1.16	Agree
Cluster Mean		2.78	1.06		2.79	1.07	Agree

As shown in Table 3, the mean scores of male and female principals for items 9, 11, 13, 14 and 15 are higher than the criterion mean value of 2.50 and this indicates agreement with these items as revenue plan practices applied by male and female principals for effective decision-making in secondary schools in Ebonyi State. On the other hand, mean ratings of both male and female principals for item 10 fell below the acceptable mean score of 2.50 indicating their disagreement with the item. The results further reveal that male principals disagreed with item 12, while their female counterparts agreed with the item.

The overall standard deviation score of 1.07 and 1.02 for male and female principals respectively indicated that there is homogeneity amongst their responses. The cluster mean of 2.78 and 2.79 for male and female principals which are above the cut of mean of 2.50 indicated that their agreement that revenue plan practices are applied by male and female principals for effective decision-making in secondary schools in Ebonyi State.

Research Question 4: What are the expenditure plan practices applied by male and female principals for effective decision-making in secondary schools in Ebonyi State?

Table 4: Mean Ratings and Standard Deviation Scores on Expenditure Plan Practices applied by Male and Female Principals for Effective Decision-Making

S/ N	ITEMS	Male Principals (n = 96)			Female Principals (n =130)		
		Mean	SD	Decision	Mean	SD	Decision
8	Employ qualified PTA teaching staff.	2.81	1.10	Agree	2.92	1.10	Agree
9	Procure facilities in the school	2.86	1.13	Agree	2.73	1.15	Agree
10	Renovate dilapidated school buildings	2.74	0.94	Agree	2.81	1.09	Agree
11	Hire manual labour to carry out certain tasks in school	3.17	.83	Agree	2.68	1.15	Agree
12	Replace damaged school furniture with the money meant for it	2.49	1.15	Agree	2.64	1.11	Agree
13	Carry out maintenance of school machines.	2.96	.86	Agree	2.75	1.07	Agree
14	Purchase recommended instructional materials for teacher	2.59	1.09	Disagree	2.97	.99	Disagree
15	Procure office stationery for administrative staff	2.91	1.04	Agree	2.82	1.07	Agree
Cluster Mean		2.82	1.02	Agree	2.79	1.09	Agree

Table 4 revealed that the mean scores of male and female principals for all items except 22 are higher than the criterion mean value of 2.50 and this indicates agreement with these items as expenditure plan practices applied by male and female principals for effective decision-making in secondary schools in Ebonyi State. The overall standard deviation score of 1.02 and 1.09 for male and female principals respectively indicated that there is homogeneity amongst their responses. The cluster mean of 2.82 and 2.79 for male and female principals which are above the cut of mean of 2.50 indicated that their agreement that expenditure plan practices are applied by male and female principals for effective decision-making in secondary schools in Ebonyi State.

Testing the Null Hypotheses

Ho₁: There is no significant difference between in the mean ratings of male and female principals on the revenue plan practices they apply for effective decision-making in secondary schools in Ebonyi State.

Table 5: The t-test Summary of Mean Ratings of Male and Female Principals on the Revenue Plan Practices they apply for Effective Decision-Making

Respondents	N	\bar{X}	SD	p-value	Df	∞	Remark
Male Principals	96	2.78	1.06	0.86	224	0.05	Not Significant
Female Principals	130	2.79	1.07				

Data presented on Table 5 revealed that the p-value of 0.86 is greater than 0.05 level of significance. Thus, the null hypothesis is accepted. Therefore, there is no significant difference between in the mean ratings of male and female principals on the revenue plan practices they apply for effective decision-making in secondary schools in Ebonyi State.

Ho₂: There is no significant difference between in the mean ratings of male and female principals on the expenditure plan practices they apply for effective decision-making in secondary schools in Ebonyi State.

Table 6: The t-test Summary of Mean Ratings of Male and Female Principals on the Expenditure Plan Practices they apply for Effective Decision-Making

Respondents	N	\bar{X}	SD	p-value	Df	∞	Remark
Male Principals	96	2.82	1.02	0.24	224	0.05	Not Significant
Female Principals	130	2.79	1.09				

Data presented on Table 6 revealed that the p-value of 0.24 is greater than 0.05 level of significance. Thus, the null hypothesis is accepted. Therefore, there is no significant difference between in the mean ratings of male and female principals on the expenditure plan practices they apply for effective decision-making in secondary schools in Ebonyi State.

Discussion of Findings

The finding of the study revealed that revenue plan practices are applied by principals for effective decision-making in public secondary schools in Ebonyi State. The revenue plan practices applied by principals for effective decision-making in secondary schools in Ebonyi State included to charge fees for students' registration, appeal for funds from non-governmental organizations, solicit financial supports from old students association, solicit financial supports from old students association and raise funds from farming activities in the schools. This agreed with the finding of Aja-Okorie (2021) which revealed that principals source for revenue through appealing to old students association, soliciting individual voluntary donation, PTA levies and charging students for extra lesson. This agreement in findings could be attributed to the fact that the studies were conducted in the same

geographical location using same participants. This is so given that a principal who can conveniently generate revenue for the school can as well apply it for effective decision-making and forecasting expected income in the school budget among others. Further results indicated that revenue plan practices are applied by male and female principals for effective decision-making in public secondary schools in Ebonyi State. This supported the finding of Nyeh and Kpee (2019) which indicated that male and female principals engage in generating revenue in secondary schools. It was also revealed that there is no significant difference between the mean ratings of male and female principals on the revenue plan practices they apply for effective decision-making in secondary schools in Ebonyi State. This finding is consistent with that of Aja-Okorie (2021) which indicated that there was no significant difference in the mean ratings of male and female respondents on the sources of revenue in secondary schools. This is to say that irrespective of gender, principals apply revenue plan for effective decision-making.

The finding of the study revealed that expenditure plan practices are applied by principals for effective decision-making in public secondary schools in Ebonyi State. The expenditure plan practices applied by principals for effective decision-making in secondary schools in Ebonyi State included to employ qualified PTA teaching staff, procure facilities in the school, renovate dilapidated school buildings, hire manual labour to carry out certain tasks in school, replace damaged school furniture with the money meant for it, carry out maintenance of school machines, purchase recommended instructional materials for teacher and procure office stationery for administrative staff. This is however contradicted by the findings of Ahmodu (2018) that budget performance evaluation and control strategies were very low, while the resources allocation and budget monitoring and control strategies were respectively moderate. Lending credence to the afore-mentioned, Oboegbulem and Kalu (2013) pointed out that principals follow the budget guideline specifications in planning and implementing budget, but do not buy science equipment, maintain school vehicles, buildings and furniture, they do not organize workshops, seminars and conferences, and do not defend budget with their bursars. The afore-mentioned contradiction may not be unconnected to sample characteristics.

Further results indicated that expenditure plan practices are applied by male and female principals for effective decision-making in public secondary schools in Ebonyi State. It was also revealed that there is no significant difference between the mean ratings of male and female principals on the expenditure plan practices they apply for effective decision-making in secondary schools in Ebonyi State. This is in line with the finding of Nyeh and Kpee (2019) which showed that there was no significant difference between the mean ratings of male and female principals on the strategies adopted for expending revenue generated in secondary schools. This finding is in disagreement with that of Kalu (2011) which indicated that women can perform well or even better than men in matters of budget. The difference in the time span in which the studies were conducted could account for the disagreement in the findings. More so, the finding of the study revealed that no significant difference existed between male and female principals' application of revenue plan for effective decision-making. This is understandably so given that both male and female principals alike are committed to generation of revenue for the general good of the school.

Conclusion

In view of the findings of the study, it was concluded that principals apply budgeting practices for effective decision-making in public secondary schools in Ebonyi State. This perhaps ensures judicious use of available funds in school. The practices of

reckless spending and misappropriation of school funds tend to minimize from the budgeting practices adopted by principals.

Recommendations

Based on the findings of this study, the following recommendations were made:

1. Principals should ensure that they evolve a revenue plan that will ensure their generation of revenue for effective decision-making in secondary schools.
2. Ministry of Education should make frantic effort towards monitoring the financial expenditure of principals. This is to ensure effective application of expenditure plan for effective decision-making in secondary schools.

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