



## Influence of Budgeting on Provision of Welfare Facilities in Public Secondary Schools in Sabon Tasha Education Zone, Kaduna State, Nigeria

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### ABSTRACT

The study investigated the influence of budgeting on the provision of Welfare facilities in public secondary schools in Sabon Tasha Education Zone, Kaduna State, Nigeria. Descriptive survey research design was used in the study. The target population of the study was made up of 35 principals, 572 teachers and 278 non-teaching staff in Sabon Tasha Education Zone, Kaduna State. A sample size of 10 principals, 121 teachers and 56 non-teaching staff were sampled from Sabon Tasha Education Zone, Kaduna State, making a total of 187 respondents, used in the study. The 20 items instrument tagged "Budgeting and Administration of Public Secondary School Questionnaire (BAPSSQ)" was used for data collection in the study. The reliability coefficient of the instrument was determined using Cronbach's Alpha statistics and a reliability coefficient of 0.80 was obtained. The data collected in the study was analysed using descriptive statistics of frequency, percentage, mean and standard deviation to answer the research questions, while ANOVA was used to test the hypotheses at 0.05 level of significance. Findings revealed that budgeting influenced the provision of welfare facilities in public secondary schools in Sabon Tasha Education Zone, Kaduna State. Based on the above findings, the study concluded that budgeting influenced the provision of instructional and welfare facilities and therefore recommended among others that the Government should adequately budget funds to schools to provide instructional materials such as textbooks and to maintain school buildings, and furniture.

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### INTRODUCTION

Budgeting practices in public secondary schools in Sabon Tasha Education Zone, Kaduna State of Nigeria seem to be facing a lot of criticism from well-meaning individuals and authorities. The principals in this Education Zone are accused of poor budgeting practices by the teachers, supervisors and even parents. The poor budgeting practices seem not to have adequately accommodate and address the shortage in the provision of instructional as well as welfare facilities in the public secondary schools in the zone. This could also be as a

result of inadequate funding of secondary schools by the state government. Availability of funds determines to a large extent the level of budgeting activities and practices the principals can go. The upsurge in school population should be followed with increase in the provision of funds to cater for the diverse problems that may come up without which the school objectives will not be achieved. One thing is to raise fund, but the other is to ensure that the fund raised is well utilized by the school managers. In response to this fact, Ogbonnaya (2010) emphasized that resources are scarce and optimal utilization of

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the available resources is expedient. However, to ensure judicious spending of funds and accountability, school administrators (principals) plan and prepare budget for their schools. Budgeting according to Olufidipe (2003), is a process of preparing and using budgets to achieve management objectives. Ihedioha (2003), stated that budgeting is a systematic and formalized approach for stating and communicating the firm's expectations and accomplishing the planning, coordinating and controlling responsibilities of management in such a way as to minimize the use of given resources to achieve maximum results. But it appear that the budgeting process has not translated to adequate supply of instructional and welfare facilities in schools within the education zone.

Educational Administration is regarded as the process of integrating the appropriate human and material resources that are made available and made effective for achieving the purposes of a programme of an educational institution. The term "Administration" doesn't refer to any single process or act. It is like a broad umbrella encompassing a number of processes such as: planning, organizing, directing, coordinating, controlling and evaluating the performance (Diksha, 2015).

The school administrators at secondary school level are the principals. A principal is the designated official in charge of secondary schools in Nigeria. He is the chief executive, the leader and the administrator of secondary schools. Orji (2001), regarded the principal as the financial manager, whose responsibility it is to carry out financial functions. He takes the vital decisions of ensuring that funds are available and are utilized in the most efficient manner.

One of the problems confronting effective teaching and learning in schools is lack of instructional facilities. Educational experts assert that students remember about 70% of what they hear and see. Instructional facilities play important role in the teaching learning situation as they enable students to develop skill, functional knowledge as well as manipulation skills, technical and innovative appreciation. The

question of provision of adequate facilities, equipment and teaching aids in our educational institutions has been blamed on government and school administrations by many people (such as Adamu, 2009; George, 2016). Some of the factors responsible for the lack of adequate functional instructional facilities in schools are: lack of adequate fund, lack of proper storage facilities, and lack of maintenance culture and worst of all is lack of appropriate skills on the part of school administrators (Ejanavi, 2007).

As perceived by Terry (2005), welfare facilities are provided either as a result of genuine concern for the plight of the workers to legal framework, the demand of the labour unions or as a result of economic circumstances. Therefore, welfare services to be provided by a school administrator must, as much as possible, reflect his good intentions 'towards his staff and students rather than them perceiving such services as a right or entitlement. Hence, welfare services are to assist staff and students with any problems they may experience whilst at the job and at the college. The aim of the service is to provide appropriate confidential and effective advice and to aid in the resolution process and practical assistance to be provided where possible. This research, therefore explore the influence of budgeting on the provision of instructional and welfare facilities in public secondary schools in Sabon Tasha Education Zone, Kaduna State.

### Statement of the Problem

The primary purpose of teaching and learning process is to bring a significant change in behaviour through active participation and critical thinking of the learner. These cannot be achieved without the availability of instructional and welfare facilities. A growing body of research has found that instructional and welfare facilities can have a profound impact on both teachers and students (Kalu, 2011). The facilities affect teacher rendition, retention, commitment and effort. With respect to students, school facilities affect health, behaviour, engagement, learning, and growth in achievement. Inadequacy of budgetary provisions for instructional and welfare

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facilities make it extremely difficult to serve large numbers of students as obvious in Sabon Garin education zone. Most of these schools seem to have need for extensive repair or replacement. Little or no work is done on repairs of school buildings, provision of instructional facilities, and provision of welfare facilities are neglected due to poor budgeting practices of principals. Regrettably, poor budgeting has accounted for the seeming neglect and dilapidation of buildings and infrastructure in greater percentage of schools over a decade particularly in the study area. This research, therefore explore the influence of budgeting on the administration of public secondary schools in Sabon Tasha Education Zone, Kaduna State.

### Objectives of the Study

The study was set to:

1. Assess the influence of budgeting on the provision of welfare facilities in public secondary schools in Sabon Tasha Education Zone, Kaduna State.

### Research Question

This research question was answered in the study:

1. What is the influence of budgeting on the provision of welfare facilities in public secondary schools in Sabon Tasha Education Zone, Kaduna State?

### Hypothesis

The following hypothesis was formulated and tested in the study at 0.05 level of significance:

- H<sub>0</sub>: There is no significant influence of budgeting on the provision of welfare facilities in public secondary schools in Sabon Tasha Education Zone, Kaduna State.

### METHODOLOGY

The study adopted descriptive survey research design. The population of the study

include 35 principals, 572 teachers, and 278 non-teaching staff in Sabon Tasha Education Zone, Kaduna State (Ministry of Education, Science and Technology, Kaduna State, 2018). Using random sampling technique, 10 principals, 121 teachers, and 56 non-teaching staff making the total 187 respondents sampled for the study. The 20 items instrument tagged "Budgeting and Administration of Public Secondary School Questionnaire (BAPSSQ)" which was structured based on 5-point Likert Scale was validated by experts in the field of educational administration and planning and used for data collection in the study. The data collected from the pilot study were analysed using Cronbach's Alpha technique and a reliability coefficient of 0.80 was obtained. With the aid of the research assistants, the researcher collected the responses from both the principals, teachers and students on the spot so as to avoid loss of the questionnaire and thereafter was taken for analysis. The descriptive statistics of frequency count, mean and standard deviation were used to answer the research questions at the decision rule of 3.00, while analysis of variance (ANOVA) was used to test the hypotheses at 0.05 level of significance. ANOVA was used because it is an appropriate statistical tool used to know if the means of two or more groups are significantly different from each other, comparing means of different samples, and if the data in the study is quantitative (numerical) and normally distributed (Laerd Statistics, 2013). Hence, hypothesis that has P-value greater than 0.05 or  $p > 0.05$  was retained and the one with less than 0.05 or  $p < 0.05$  was rejected.

### RESULT

**Research Question:** What is the influence of budgeting on the provision of welfare facilities in public secondary schools in Sabon Tasha Education Zone, Kaduna State?



**Table 1:** Influence of Budgeting on the Provision of Welfare Facilities in Public Secondary Schools in Sabon Tasha Education Zone, Kaduna State

SN	Item	Respondents	Mean	SD	Remarks
1.	Through budgeting, residential quarters are provided for staff.	Principals	3.200	0.918	Agree
		Teachers	3.471	1.155	Agree
		Non-Teaching	3.607	1.139	Agree
2.	Through budgeting, transport allowance is provided for staff.	Principals	3.620	0.904	Agree
		Teachers	3.347	1.289	Agree
		Non-Teaching	3.482	1.111	Agree
3.	Through budgeting, school administrator gives soft loan for the purchase of car for it staff.	Principals	3.500	0.527	Agree
		Teachers	2.752	1.246	Disagree
		Non-Teaching	3.732	0.943	Agree
4.	Through budgeting, the school is provided with good and standard Common Rooms.	Principals	3.672	0.966	Agree
		Teachers	3.487	1.239	Agree
		Non-Teaching	3.535	1.264	Agree
5.	Through budgeting, the school supply electricity light to the staff quarters daily in addition to the general supply by the PHCN.	Principals	3.195	1.100	Agree
		Teachers	3.562	1.109	Agree
		Non-Teaching	2.821	1.177	Disagree
6.	Through budgeting, the school is provided with good and standard Shopping Area.	Principals	3.700	0.483	Agree
		Teachers	3.702	1.100	Agree
		Non-Teaching	3.214	0.928	Agree
7.	Through budgeting, the school administrator provide leave grant for staff going on leave.	Principals	3.531	0.707	Agree
		Teachers	3.355	1.139	Agree
		Non-Teaching	3.982	1.911	Agree
8.	Through budgeting, the school administrator provides yearly bonus for its staff.	Principals	4.412	1.074	Agree
		Teachers	3.818	1.040	Agree
		Non-Teaching	4.392	0.947	Agree
9.	Through budgeting, the school administrator is able to pay the medical bill of its sick staff.	Principals	3.400	0.514	Agree
		Teachers	3.628	1.191	Agree
		Non-Teaching	3.750	1.310	Agree
10.	Through budgeting, sick-bays are provided in the school.	Principals	3.507	0.707	Agree
		Teachers	4.008	1.221	Agree
		Non-Teaching	2.678	1.161	Disagree
			<b>3.53</b>	<b>1.05</b>	

Table 1 revealed that budgeting influenced the provision of welfare facilities in public secondary schools in Sabon Tasha Education Zone, Kaduna State. The table showed that the average response mean of 3.53 is higher than the rating mean of 3.0. The implication of this result is that, through

budgeting, the school administrator provides yearly bonus for its staff as this item attracted the highest response mean of 4.412 for principals, 3.818 for the teachers and 4.392 for non-teaching staff. Detail shows that a total of 7 principals agreed with item number 8, while 1 stayed undecided against 1 principal that

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disagreed and 1 principal that strongly disagreed with item number 8 on the table. Also, a total of 44 teachers agreed, while 23 teachers stayed undecided against 42 that disagreed and 12 that strongly disagreed. In like manner, 36 non-teaching staff strongly agreed with item number 8 and 10 that agreed, against 6 that stayed undecided while 4 that disagreed with the item.

**Hypothesis:** There is no significant difference in the opinions of principals, teachers and non-

teaching staff on the influence of budgeting on the provision of welfare facilities in public secondary schools in Sabon Tasha Education Zone, Kaduna State.

The opinions of principals, teachers and non-teaching staff on the influence of budgeting on the provision of welfare facilities in public secondary schools in Sabon Tasha Education Zone, Kaduna State was tested using analysis of variance (ANOVA). The summary of the hypothesis tested is presented in table 2:

**Table 2:** Summary of ANOVA Statistics on the Influence of Budgeting on the Provision of Welfare Facilities in Public Secondary Schools in Sabon Tasha Education Zone, Kaduna State

Status	Sum of Squares	df	Mean Square	F-ratio	F-critical	Prob.
Between Groups	6.522	2	6.522	10.382	2.61	.001
Within Group	154.539	185	.628			
Total	161.060	187				

Table 2 revealed the f-ratio value of (10.382) at 185 degrees of freedom and at 0.05 level of significance. The critical value (2.61) is less than f-ratio value (10.382), the probability level of significance P(.001) is less than 0.05. This implied that budgeting had influence on the provision of welfare facilities in public secondary schools in Sabon Tasha Education Zone, Kaduna State. Hence, the null hypothesis which states that there is no significant difference in the opinions of principals, teachers and non-teaching staff on the influence of budgeting on the provision of welfare facilities in public secondary schools in Sabon Tasha Education Zone, Kaduna State was rejected.

### SUMMARY OF MAJOR FINDINGS

In view of the hypothesis tested in the study, the following findings was established that:

1. Budgeting influenced the provision of welfare facilities in public secondary schools in Sabon Tasha Education Zone, Kaduna State.

### DISCUSSION OF FINDINGS

Findings on research question revealed that budgeting had influence on the provision of welfare facilities in public secondary schools in

Sabon Tasha Education Zone, Kaduna State. The implication of this result is that through budgeting, the school administrator provides yearly bonus for its staff. Hence, the null hypothesis which states that there is no significant difference in the opinions of principals, teachers and non-teaching staff on the influence of budgeting on the provision of welfare facilities in public secondary schools in Sabon Tasha Education Zone, Kaduna State was rejected. This finding is in line with the findings Enu-Kwesi in Yakubu (2019) that budgeting practices had positive significant influence on welfare service delivery. The study findings have significant implication on the public administrators, citizens and scholars as it established the importance of having in place proper budgeting practices if the public sector decentralised governments and agencies will be able to deliver satisfactory welfare services to the public especially in the schools.

### CONCLUSION

In view of the findings from this study it is ascertain that through budgeting, the school administrators provides welfare facilities like yearly bonus for its staff.

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## RECOMMENDATIONS

The study recommended that:

1. School administrators should adequately budget for welfare facilities like sick-bay, staff bus, common rooms, and leave grants, etc. which can motivate staff in order to make work condition attractive for everyone.

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