



## Provision of Financial Resources for Administration of Internal Examination in Public Secondary Schools in Ebonyi State

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### ABSTRACT

*This study focused on Assessment of Provision of Financial Resources for Administration of Internal Examination in Public Secondary Schools in Ebonyi State. Two research questions and two null hypotheses guided the study. Descriptive survey research design was adopted for the study. The population of the study was two hundred and twenty-six (226) principals and four thousand one hundred and fifty-seven (4,157) teachers from all the public secondary schools in Ebonyi State. Researchers- structured questionnaire tagged “Financial Resources Provision Questionnaire (FRPQ)” was used for data collection. The instrument was validation by three experts in faculty of education, one from Measurement and Evaluation option while two were from Educational Administration and Planning Option in the Department of Science Education and Educational Foundations respectively in Ebonyi State University, Abakaliki. Cronbach’s alpha was used to correlate the results which gave overall reliability index of 0.76. Data collected were analyzed using mean and standard deviation for all research questions while t-test was used to test the null hypotheses at 0.05 alpha level. The findings of the study revealed that financial resources provided for the administration of internal examination in secondary schools is at low extent. Also, financial resources are not provided for teachers’ incentives to a high extent during internal examination in secondary schools in Ebonyi state. Based on the findings, the researcher recommended that government should provide adequate financial resources to school administrators for the smooth administration of internal examination and provision for teachers’ incentives during internal examination.*

**Keywords:** Financial Resources, Provision, Administration, Internal Examination, Public Secondary School.

## **Introduction**

The procedures for founding out the outcome of learning over time through written objective test and essay is regarded as examination. Examination is a way of assessing or measuring performance either in schools or other parastatals (Agarwal, Finley, Rose & Roediger, 2017:3) It could be internal or external depending on who conducts, when it is conducted and the utility of the results obtained. Examination conducted by schools, colleges and universities to mention just a few in which the teachers plan the examination time table, sets the questions, invigilate the students during the examinations and mark the answers booklets without input from outside is considered as internal examination. This could be administered at middle of the term or the end of the term or at an end of a session for the purpose of judging performances and promotion to the next class or level. On the other hand, examination whose timetable, questions, invigilation, supervision and marking are done by a body set up by the government for certification and/or placement of students is said to be external.

In line with the above assertions, Owenga, Raburu and Aloka (2018) assert that the student's internal academic motivation has been recorded as vital and noble rudiment to high academic achievement. Consequently, resources in schools should be augmented for the realization of the efficient management of internal examinations (Meneu, 2018). Examinations are number of tests used as measuring instruments or devices that a teacher uses to quantify the amount of learning within his or her learners whenever there is need to quantify a particular attributes or variable (Livumbaze, 2017). Nnam and Hiah (2015) noted that examination is a yardstick against which students' progress are formally measured. Consistent with these assertions, Bush (2020) posits that examination has been a major characteristics of education system globally. According to Kingori, Kiumi and Kingori (2018), instructional leaders demonstrate efficient examination management when they focus on improving the effectiveness of internal examination to increase the achievement of all the students.

Improving the management of internal exams can never be realized without a number of resources coming into play such as human resources, material resources and financial resources. Prominent among these resources is financial resources. It is the monetary resources which serve as means of acquiring all the other educational resources. Its availability and mobilization is of great importance to any educational related activities. More so, the issue of finance and its management in school system is always central in school administration especially in the area of measuring students learning outcome. In the opinion of Oyakan, Adelodum and Oresajo (2020), adequate funding of the educational industry and the well utilization of the available financial allocation makes the industry to develop. It enables the system to function smoothly, effectively and efficiently at all times in its productivity and the students' learning outcomes.

In Nigeria, the paucity in financial resources to education due to low budgetary allocation calls for accountability in financial administration, taking into cognizance the importance of education which constitute a vital tool for human, physical and economic development of a nation (Onele, 2016). Finance in this context means the monetary resources which serve as a means of acquiring all the other educational resources. Its availability and utilization is of great importance to any education related programmes. This implies that measuring of student's performance in education industries (schools) depends largely on the provision of financial resources and its utilization.

Financial resources are the resources from which the institution or enterprise obtain the funds they need to finance their investment, capital and current/recurrent activities. It is a term covering all forms of funds in an organization. Also, they are funds at the disposal of the enterprise and intended use for the implementation of the current costs and expenses for the procurement of required materials in other to implement the programs. In lines with these assertions, Koretz (2017) opined that financial resources are money available for spending. These include cash, liquid, assets, equity funding and loan. It is also believed that in education systems financial resources mainly has to do with sources of funding school programmes and activities. In his support, koretz (2017) observed that financial resources are always the nexus of education institute programmes if the educational objectives are to be achieved.

In the school system, especially secondary schools' financial resources appear in different forms. Here, Baker (2012) outlined it to include grant from federal and state government, students' private contribution for specific research purpose and interest earnings on short term bank deposit. In the content of this research, financial resources mainly have to do with money or fund required for the administration of internal exams. Schools always source fund for effective administration of examination that normally takes place within the school. It is on this ground that Bush (2012) observed that education administrators do strategize or map out ways of ensuring adequacy of resources required for measuring students' ability internally. The author went ahead to x-ray some of financial resources to include students levy, government imprest and grants as well as, donation from private individuals.

Students levy is a compulsory student's fee which helps to fund students' services in school. In his support, Woessmann (2016) mentioned that students fee levy means a fee imposed on a category of students for the purpose of funding student activities, on per credit, per term or annual basis, following the constitution of the student body (eg. Parents Teachers Association), by referendum and the approval of the Board of Governors of the institution. The Education Amendment Act (2011) stated that student's levy is the money that can be spent on specific activity. School activities that mostly warrant students' levy at secondary schools especially at this period of free and compulsory education as claimed by State and Federal Governments of Nigeria is examination fees, or examination levy means the fee for registering and securing admission to an examination. It is inclusive of the fee payable for the statement of marks as may be prescribed by the authority in question from time to time. It is mainly referred to as the fee prescribed by the concerned rules and includes the fee for statement of grades, but does not include any other fee.

In Ebonyi State, the Universal Basic Education Act (2004) made it clear that Basic Education should be free and compulsory and this way extended to Senior Secondary level. Recently, in 2020, the Ebonyi State Government introduced fee payment for the administration of termly (internal) examinations. Here the students from JSS 1 to SS 3 are to pay #500 for internal examination which normally comes at the end of every term and the principals are to collect toward the end of every term and remit same to state Internal Generated Revenue (IGR) accounts depending on the directives. The money collected normally corresponds with the number of students who are to take the exam. Thereafter, the Government releases 20% of the total money paid to individual principals for logistics, covering the expenses incurred in the course of collecting the monies and paying same into Internally Generated Revenue (IGR) account. The remaining 80% would be retained by the state government for production of paper, provision of exams

material, teachers' incentives and other running cost that may come up in the course of the administration of the examination. More so, the researcher observed with dismay that the amount remitted by most principals to IGR is always below the number of students in each school. This is because many principals have been queried by the Secondary Education Board (Government) to come and pay the balance of their exam money collected. The question now is to what extent principals' have collected the said fee and what percentage is remitted to Government account and percentage made available for the successful administration of internal examinations. More so, the policy that makes provision of the students' payment for internal examination also provided that State Government is to make it up with exam imprest. This would come from Government purse to augment the money that is to be contributed by students. In the course of this research, examination imprest is financial resources which has to do with allocation or lump sum Government gives to various schools for the administration of internal examinations in schools. It thereby follows that imprest is a liquid cash that a school or organization relies on to pay for small, routine expenses. Funds contained in imprest are regularly replenished in order to maintain a fixed balance, hence, the term, "imprest" can also be referred to as monetary advance (financial resources) given to a person for a specific purpose. In line with Livumbaze (2017) opinion, examination imprest deals with equitable distribution of revenue to various schools for the effective administration of examinations. This is financial resource that may be required for the administration of exams in schools. In the school system, it is the work of government to provide money for specific school activities like examinations and this in turn are accounted for by the authorities in question. Based on these assertions, Livumbaze (2017) further opined that government imprest is a cash advanced to school authorities to meet payment which are otherwise inconvenient to distribute through the normal payment procedures. It is expected that these financial resources should to a large extent judiciously used in the printing of the exam papers, provision of writing materials, recording materials, teachers' incentives, supervision of examinations and other logistics. All these are highly important for the successful administration of examination in schools. In the administration of exams in schools, it is required that the fund provided should be effectively utilized for the motivation of teachers who are deeply involved in the success of the exam, like marking, supervising and result recording/compilation.

In line with the above observations, examination materials are also of high importance for the effective administration of exams in schools. Exam materials mean exam information packet, the exam booklet containing questions and/or instructions, answer sheets, worksheets and related materials that are distributed to examiners/examinees either before or during exam and that may be collected after the conduct of the exam. Exam materials according to Ndifon and Ndifon (2012) are the exclusive property of the school institution which is to be used or disclosed during school exam. It is believed that all the school properties and exam materials shall remain the property of the state as well as the ownership and control of the said exam. Hence, examination material is the proprietary property of the state or institution. It may be also referred to as the exam preparation guide sent to the applicants in advance. Examination materials are also regarded as visual or auditory media as well as other disposable or non-disposable that helps students before and during an examination. It may be printed or electronic items. Therefore, examination materials mean textbooks, supplies, implement, tools, machinery, computers, electronic devices, or other goods related to the administration of exams in the school. These materials are necessary for an effective examination administration.

In Ebonyi state, observation showed that the state government provides materials for school exams, the extent the government carried out this singular task is not yet established empirically and as such still be questioned as most of the schools always complain of non-availability of materials for exams and great number of students do share question papers in the hall. Those situations may not be the same in all the schools. This does not enhance effective administration of internal exams at state level. Globally, administration of examination also requires physical facilities. In the view of Kache (2018) physical facilities are the entire school plant which the school administrators, teachers and students harness, allocate and utilize for the smooth and effective management of any education related activities. In Ebonyi State, Secondary Schools have become a sensitive issue of concern looking at the way and manner school administrators appear helpless when it comes to internal examination. More so, the public expectation is always geared toward the availability of all materials that are required by administrators to ensure that the funds generated for exams are adequately utilized. On the contrary view, there are speculations and accusations of non-availability, poor management and ineffective utilization of financial resources by the government or some school administrators. These may also be attributed to the fact that some schools where the exams are holding are situated in urban while others are in rural areas.

Furthermore, Nnam and Inah (2015), reported that persistent problems facing internal examinations in secondary schools are poor number of students sitting for exams, teachers' poor zeal in the conduct of the examination, non-availability of exam materials and poor examination environment among others. More so, the extents these situations are handled for the actualization of educational goals have become an issue of great concern to researchers in the field of education, especially to those in educational management. This creates research gaps because if the level of provision of funds and its utilization are not appraised, investigated, it would be difficult to identify funds that are provided for exams and the extent the available funds are utilized for the actualization of exam objectives in schools.

Considering urban and rural schools' performance in the administration of internal examinations, one will discover that while some schools appear effective others appear ineffective. This shows that the argument put forward by Onele (2016) that financial provisions to schools may vary according to school location ought not to be taken for granted. The author further disclosed that the utilization of education funds for teacher's incentive, procurement of exams materials and provision of physical facilities may in one way or the other depend on the school location.

In recent times, inefficiency in the conduct of secondary school exams in Ebonyi State has been attributed to poor funding (Menenu, 2018:16). However, experience has also shown that the level of utilization of the levies paid has a lot to do with the administration of internal exams in secondary schools.

In Ebonyi State, the Secondary Education Board for instance, resolved to make logistics available for the successful administration of exams in schools. This is evidenced in their central production of examination questions for all the secondary schools in the state in every term. The policy statement emphasized central collection of examination levy which is to be paid in state secondary education Board account or state IGR also that question papers and other exam materials are to be distributed centrally by the government as well appreciates the facts that urban and rural school inability to handle some exam related lapses is worrisome. This ranges from fabricated financial

reports, extortion of students in the name of exam levies while they are on free education, poor supply of exam materials and inadequate procurement of school facilities (Anoze, 2021). Looking at the fact that financial resources available are always limited, the assessment of the level of finance provision and its utilization becomes imperative if the objectives of internal exams in schools and broad objectives of secondary education are to be achieved.

### **Statement of the Problem**

The present state of secondary schools internal/termly examinations in Ebonyi State is quite deplorable because it was alleged that about one third to half of the students do not participate in termly examinations in the state. This might stem from the fact that most principals claim that most student do not pay for the termly examination during their remittance of exam levy into IGR/SEB accounts which must tally with the number of the students in the school. It seems that all these could be attributed to government's poor funding of school exams, that require students to pay levies amid the free education that is said to be operational in the state. It was observed that most teachers have lost interest in termly exams since they are not involved in the monies meant for printing of questions papers. This is evidenced on the level of complains teachers and students in different schools are laying. For instance, most teachers complain of non-provision of light refreshment during conduct of examination since the 20% of students' levy that is supposed to be given to schools for internal management is no longer feasible and if it comes will end up on principals' table.

These claims were supported by educational supervisors' (2022) report of Ebonyi State Secondary Education Board (SEB) which revealed that many factors inhibit the successful operation or administration of exams in schools. These factors have to a large extent lowered the standard of secondary education. This is obvious as the graduates of secondary schools are no longer employable and some are not fit for admission into the University thus, defeating the goals of secondary education as a preparation for functional individuals and for transition into higher institution of learning.

Students' poor participation in internal exams has also been linked to poor procurement of exam materials as well as poor provision of physical facilities. This is also evidenced on the way students are seen roaming about outside school premises during exams. Some do write exams without seats and desk and some may be asked to write without question papers or share questions papers with one another giving room for malpractices and cheating. This may to an extent jeopardize the aim of the exams as well as the educational standard.

The financial provision in Ebonyi State Secondary Schools have actually attracted criticism from parents and the general public and hence need to be investigated. Considering the current emphasis of the state government on the improved administrative behaviour in exams, it becomes necessary that researchers in the field of educational administration explore the performance so far especially when it comes to provision of financial resources in internal exams, as such the templates to which the level of provision of financial resources for internal exams to be transcribed are still lacking and so constituting a challenge to the school management and Education Ministry/Board in the State.

Therefore, the study is faced with the problem of establishing the extent of provision of financial resources for the administration of internal exams in Ebonyi state public secondary schools.

### **Purpose of the Study**

The main purpose of the study was to explore the extent of provision of financial resources for the administration of internal exams in Ebonyi State public Secondary Schools. Specifically, this study seeks to:

1. Determine the extent financial resources are provided for the administration of internal examination for secondary schools.
2. Ascertain the extent funds are provided for teachers' incentive during internal examinations in secondary schools of Ebonyi State.

### **Research Questions**

The following research questions will guide the study:

1. To what extent are financial resources provided for the administration of internal examination in secondary schools?
2. To what extent are funds provided for teachers' incentives during Internal Examination in Secondary Schools in Ebonyi State?

### **Hypotheses**

The following null hypotheses will be formulated and tested for the study at 0.05, level of significance:

1. There is no significant difference between the mean rating of principal and teachers on the extent financial resources are provided for the administration of internal examination in secondary schools.
2. There is no significant difference between the mean rating of principals and teachers on the provision of funds for teachers' incentives during Internal Examination in Secondary Schools in Ebonyi State.

### **Methodology**

This study will employ descriptive survey research design. The population of the study comprised 226 principals and 4,157 teachers from the 226 public secondary schools in Ebonyi State which gave a total population of 4,383.

### **Sample and Sampling Techniques**

The sample for this study comprised 19 Principals and 346 teachers in Ebonyi State drawn using

Taro Yamane sampling formular thus:  $n = \frac{N}{1 + N(e)^2}$

Stratified proportionate random sampling technique was used to choose principals and teachers in Secondary Schools in Ebonyi State.

A 40-item questionnaire titled "Financial Resources Provision Questionnaire (FRPQ)" developed by the researcher was used for data collection. The items' response options are on a four-point

rating scale of Very high extent (3.50-4.00); High Extent (2.50-3.49, Low Extent (1.50-2.49) and Very Low Extent (1.00-1.49). The instrument was validation by three experts in faculty of education, one from Measurement and Evaluation option while two were from Educational Administration and Planning Option in the Department of Science Education and Educational Foundations respectively in Ebonyi State University, Abakaliki. Cronbach's alpha was used to correlate the results which gave overall reliability index of 0.76 that was considered suitable for the study. The researchers administered the instrument with the help of three research assistants in order to ensure high return rate. Mean score and standard deviation (SD) were used to analyze the data collected to answer the research questions while t-test of difference was be used to test the hypotheses at 0.05 level of significance. Decisions were based on values of the rating scales thus: 3-50-4.00 means very great extent; 2.50-3.49 means high extent; 1.50-2.49 shows low extent and 1.00-1.49 stands for very low extent. Also, where any t-critical value is less than t-calculated value, it will be adjudged significant thereby rejecting the null hypotheses and greater than the t-cal will be assumed not being significant. Hence upholding the hypotheses to that effect.

## Results

### Research Question 1

To what extent do financial resources provide for the administration of internal examination in secondary school?

**Table 1: Extent Financial Resources Provided for Administration of Internal Examinational in Secondary Schools.**

S/N	Items	N	$\bar{x}$	SD	Decision
1	Students levy	365	1.92	0.705	Low extent
2	Government imprest	365	1.78	0.889	Low extent
3	Loans from financial institutions	365	2.10	0.97	Low extent
4	Donations from NGOs	365	2.27	0.94	Low extent
5	Government Allocations	365	2.37	0.82	Low extent
6	Revenue from school proceeds	365	2.46	0.84	Low extent
7	Local government intervention fund	365	2.64	0.80	High extent
8	Federal Government grant credit	365	2.63	0.79	High extent
9	Financial support from old students	365	2.74	0.75	High extent
	Grand Mean	<b>365</b>	<b>2.23</b>	<b>0.938</b>	<b>Low Extent</b>

The result of data analysis presented in table 1 revealed that financial resources provided for the administration of internal examination in secondary is at a low extent. As shown in the table government imprest, loan from financial institutions, donation from NGOs, no government allocation, revenue from school proceeds, local government intervention fund, federal government grant credit and old students' financial support to schools were at low level as most items had mean range from 1.50-2.49 with grant mean ( $\bar{x}$ ) of 2.23.

## Research Question 2

What is the extent of provision of funds for teacher’s incentive during internal examination in section schools in Ebonyi State?

**Table 2 Extent of Provision of funds for Teachers’ Incentive during Internal Examination in Secondary School.**

S/N	Items statement	N	$\bar{x}$	SD	Decision
10	Funds are not provided for payment of teachers’ exam supervision allowance	365	3.14	0.729	High extent
11	Funds are not provided for payment of stipends for marking of exam scripts	365	3.01	0.965	High extent
12	Funds are not provided for payment of invigilators’ transport allowances	365	3.23	0.777	High extent
13	Funds are not provided for buying snacks during exam	365	3.17	0.854	High extent
14	Funds are not provided for payment of allowance for setting of exam questions	365	3.02	0.810	High extent
15	Funds are not provided for payment of allowances for exam administration.	365	3.10	0.818	High extent
16	Funds are not provided for payment of allowance for setting of question papers.	365	3.18	0.723	High extent
<b>Grand mean (<math>\bar{x}</math>)</b>		<b>365</b>	<b>3.053</b>	<b>0.873</b>	High extent

The result of data analysis presented in table 2 revealed that funds are not provided for teachers’ incentive accordingly during internal examination in secondary school in Ebonyi State to a high extent. As shown in the table 2 above, all the item had mean range between 2.50 – 3.49 with a grand mean of 3.05.

## Test of Hypotheses

**H<sub>01</sub>:** There is no significant difference in mean response of principals and teachers on the extent financial resources are provided for the administration of internal examination in secondary schools in Ebonyi State.

**Table 3. Responses of principals and teachers on the extent financial resources are provided for the administration of internal examination in secondary schools in Ebonyi State**

S/N	Status	N	$\bar{x}$	SD	tcal	p. value	Df	Remark
1	Principal	19	2.32	0.712	3.406	0.001	363	Reject
	Teacher	346	1.52	0.756				
2	Principal	19	2.57	0.768	2.803	0.005	363	Reject
	Teacher	346	1.99	0.886				
3	Principal	19	3.21	0.713	3.853	0.000	363	Reject

4	Teacher	346	2.34	0.968					
	Principal	19	2.21	1.084	0.742	0.459	363	Uphold	
5	Teacher	346	2.37	0.937					
	Principal	19	2.36	1.065	0.408	0.683	363	Uphold	
6	Teacher	346	2.44	0.812					
	Principal	19	2.47	0.964	0.334	0.738	363	Uphold	
7	Teacher	346	2.54	0.840					
	Principal	19	2.78	0.917	1.394	0.164	363	Uphold	
8	Teacher	346	2.52	0.795					
	Principal	19	2.73	0.871	1.068	0.286	363	Uphold	
9	Teacher	346	2.53	0.787					
	Principal	19	2.94	0.848	0.328	0.743	363	Uphold	
	Teacher	346	3.00	0.749					

The result of t-test of item-by-item data analysis presented in table revealed that the P-values values are greater than Alpha values of 0.05 in almost all the items except in 3 items where the p values are less than alpha/ basic assumption value at 0.05 level of significance. Based on this, the researcher upholds the null hypothesis and concluded that there is no significant difference in the mean response of principals and teachers on the extent financial resources are provided for the administration of internal examination in secondary schools in Ebonyi State.

**H<sub>02</sub>:** There is no significant difference in the mean response of principals and teachers on the extent funds are not provided for teachers' incentives during internal examination in secondary schools in Ebonyi State.

**Table 4. Responses of principals and teachers on the extent funds are not provided for teachers' incentives during internal examination in secondary schools in Ebonyi State.**

S/N	Status	N	$\bar{x}$	SD	tcal	p.value	Df	Remark
10	Principal	19	3.210	0.630	0.788	0.431	363	uphold
	Teacher	346	3.075	0.734				
11	Principal	19	3.157	0.834	1.241	0.216	363	Uphold
	Teacher	346	2.87	0.971				
12	Principal	19	3.31	0.820	0.824	0.410	363	Uphold
	Teacher	346	3.16	0.775				
13	Principal	19	3.31	1.820	1.355	0.176	363	Uphold
	Teacher	346	3.043	0.855				
14	Principal	19	3.000	1.8552	0.242	0.809	363	Uphold
	Teacher	346	3.046	0.8080				
15	Principal	19	3.210	0.031	1.092	0.276	363	Uphold

	Teacher	346	3.000	0.805				
16	Principal	19	3.263	0.991	0.882	0.378	363	Uphold
	Teacher	346	3.112	0.707				

The result of t-test item by item analysis presented in table 6 revealed that the p values are greater than Alpha value at 0.05 level of significant in all the items. Based on this, the researcher upholds the null hypothesis and concluded that there is no significant difference in the mean response of principals and teachers on the extent funds are not provided for teachers’ incentives during internal examination in secondary schools in Ebonyi State.

**Discussion of findings**

**Extent financial resources provide for the administration of internal examination in secondary school**

The result of data analysis presented in table I revealed that financial resources provided for the administration of internal examination in secondary is at very low extent. As shown in the table government do not give impress to teachers, no discount received, no donation from NGOs, if at all there is any, it is at very low extent and does come regularly, no government allocation, no revenue from school business proceeds, no local government exam intervention fund, no federal government grant credit, old boys sometimes give financial assistance to schools. As shown all these items had mean range from 1.49-2.53 with grant mean ( $\bar{X}$ ) of 2.23. This simply implies that financial resources provide for the administration of internal examination in secondary schools are provided in a very low extent (VLE). The finding of this study is in line with that of Pere and Buseni (2013) who investigated “impact of public financial management on local government administration in Bayelsa State Nigeria”. They investigated the extent to which financial management enhanced effective administration vis-à-vis on the implementation of local government programmes. The findings of this study revealed that accounting officers are not prudent in their practices of fund management and also from the accounting officers’ reports was that government do not provide adequate funds for the running of local government. The findings of this study although not carried out in South-East zone, but will lay credence to the present study, by helping it to investigate the extent fund are provided and managed to ensure prudence in our public organizations. This will pave way for the current study to identify ways budget are prepared and fund are provided to ensure that the set projects are executed. The difference is that the study was not conducted in the school system rather in the local government system.

**Extent funds are not provided for teachers’ incentive during internal examination in section schools in Ebonyi State**

The result of data analysis presented in table 2 of chapter Four revealed that funds are not provided for teachers’ incentive accordingly during internal examination in secondary school in Ebonyi State. The finding of this study is in line with that of Osukuku, Kipkenei and Likoko (2021) who observed that management of internal examination influence students’ academic achievement in Public Day Secondary Schools.

## **Conclusion**

This study identified that government imprest, loan from financial institutions, donation from NGOs, no government allocation, revenue from school proceeds, local government intervention fund, federal government grant credit and old students' financial support as sources of financial resources are provided for the administration and teachers' incentives during internal examinations in secondary schools at a low level. The finding also revealed that there is no significant difference in the mean response of principals and teachers on the provision of financial resources for administration and teachers' incentives during internal examinations in public secondary school in Ebonyi State.

## **Recommendations**

Based on the findings and conclusions of the study the following recommendations were drawn by the researcher.

1. Government should provide adequate financial resources to school administrators for the smooth administration of internal examination in secondary schools.
2. Government should provide schools with adequate funds for provision of teachers' incentives during internal examination.

## **Educational Implication of the Study**

The study provides useful information on the extent of provision of financial resources for administration of internal examination in public secondary schools. The implication is that students may be denied the opportunity for taking examination due too many levies they are required to pay during internal examinations.

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