



Utilization 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 Utilization 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. The study employed a descriptive survey research design and 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 226 public secondary schools in Ebonyi State. Instrument used for data collection titled “Financial Resources Utilization Questionnaire (FRUQ)” was developed by the researchers and validated by three experts. The reliability of the instrument was established using Cronbach alpha which yielded a coefficient index of 0.78. 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 of significance. The findings of the study revealed among others that limited financial resources provided for the administration of internal examination in secondary schools are utilized to a high extent. The implication of the study is that it will help to clear the misconception between the principals and teachers on the issue of diversion of funds made available for administration of examination and other school activities. Based on the findings, the researcher recommended that school administrators should enhance their school’s source of internal generated revenue for regular procurement of examination materials and adequate provision of physical facilities during in examination in secondary schools in Ebonyi State.

Keywords: Financial Resources, Utilization, Administration, Internal Examination, Public Secondary.

Introduction

Improving the management of internal examinations 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 are 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, Adelodun 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 are 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 on campus or 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 (a Parents Teachers Association) by

referendum and the approval of the Board of Governors of the University. The Education Amendment Act (2011) informed us 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 context of this research, examination imprest is financial resources 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. 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. 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 necessary 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.

It is also worthy of note here that the intensity of teacher motivation is indicated by effort expended on examination activities and influenced by a number of contextual factors like allowances for setting exam questions, exam invigilation/supervising, marking of exams papers and recording of exam results. The above scenario shows that teachers are indispensable in the educational process and school exams in particular. Anozie (2021) underscored that teaching and learning hinged largely on teachers, and it is on teachers' number, quality and devotion that reels the effectiveness of all educational arrangement, development and growth. Consequently, observations have it that most teachers complain of being ill-equipped, ill-trained and ill-motivated for the conduct of internal examinations.

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.

Purpose of the study

1. Find out the extent funds are utilized in the procurement of examination materials during secondary school internal examinations in Ebonyi State.
2. Investigate how the funds are utilized for making physical facilities needed available for the administration of secondary schools' internal examinations.

Research Questions

The following research questions will guide the study:

1. What is the extent of fund utilization in the procurement of exam materials during Internal Examination in Secondary Schools in Ebonyi State?
2. What is the extent of fund utilization in the provision of physical facilities during Internal Examination in Secondary Schools of Ebonyi State?

Hypotheses

1. There is no significant difference between the mean rating of principals and teachers on the extent of fund utilization in the procurement of exam materials during Internal Examination in Secondary Schools in Ebonyi State.
2. There is no significant difference between the mean rating of principals and teachers on the extent of fund utilization in the provision of physical facilities during Internal Examination in Secondary Schools of 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 Utilisation Questionnaire (FRUQ)” 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 one

What is the extent of fund utilization in the procurement of examination materials during internal examination in secondary schools in Ebonyi State?

Table 1: Extent of Fund Utilization in the Procurement of Examination Materials during Internal Examination in Secondary Schools in Ebonyi State?

S/N	Items	N	\bar{x}	SD	Decision
17	Printing of exam question	365	3.22	0.710	High extent
18	Printing of marking guides	365	3.29	0.791	High extent

19	Logistics for distribution of exam material	365	3.20	0.784	High extent
20	Examination result recording materials	365	3.134	0.771	High extent
21	Graph sheet	365	3.115	0.850	High extent
22	Problem solving sheet	365	3.084	0.914	High extent
23	Biro	365	3.120	0.814	High extent
24	Drawing materials	365	3.287	0.680	High extent
25	Answer scripts	365	3.16	0.747	High extent
	Grand mean (x)	365	3.214	0.7993	High extent

The result of data analysis presented in table 3 revealed that funds provided for procurement of examination material during examination in secondary schools in Ebonyi State are utilized to a high extent. As shown in the table, all the items had mean ranges from 3.084 – 3.287 with a grand mean of 3.214. Based on the decision rule, it implies that secondary school administrators utilize funds provided for procurement of examination material during examination in Ebonyi State at a great extent.

Research question two

What is the extent of fund utilization in the provision of physical facilities during internal examination in secondary schools in Ebonyi State?

Table 2 Extent of Fund Utilization in the Provision of Physical Facilities during Internal Examination in Secondary Schools in Ebonyi State

S/N	Items	N	\bar{x}	SD	Decision
26	Chalk/chalk board	365	3.180	0.703	High extent
27	Classroom	365	3.271	0.671	High extent
28	Exam Hall	365	3.12	0.686	High extent
29	Repair of damaged seats	365	3.66	0.664	High extent
30	Desk	365	3.430	0.669	High extent
31	Books are provided in school library	365	3.202	0.631	High extent
32	Laboratories	365	3.191	0.621	High extent
33	Computer laboratories	365	3.147	0.578	High extent
34	Apparatus for school examinations	365	3.186	0.623	High extent
	Grand Mean	365	3.204	0.658	High extent

The result of data analysis presented in table 4 revealed that funds provided for physical facilities are highly utilized during internal examination secondary schools in Ebonyi State. As shown in the table, all the items had mean values ranges from 3.18 – 3.27, with a grand mean of 3.204. Based on the decision rule, it implies that secondary school administrators highly utilize funds for the provision of physical facilities during internal examination in secondary school in Ebonyi State.

H₀₁: There is no significant difference in the mean response of principals and teachers on the extent of fund utilization in the procurement of examination material during internal examination in secondary schools in Ebonyi State.

Responses of principals and teachers on the extent of fund utilization in the procurement of examination materials during internal examination in secondary schools in Ebonyi State.

S/N	Status	N	\bar{x}	SD	Tcal	P.value	Df	Remark
17	Principal	19	3.210	0.630	0.089	0.929	363	Uphold
	Teacher	346	3.225	0.715				
18	Principal	19	3.421	0.692	1.360	0.175	363	Uphold
	Teacher	346	3.167	0.795				
19	Principal	19	3.210	0.854	0.076	0.940	363	Uphold
	Teacher	346	3.196	0.781				
20	Principal	19	3.124	1.671	1.054	0.292	363	Uphold
	Teacher	346	3.105	0.775				
21	Principal	19	3.115	0.809	0.052	0.959	363	Uphold
	Teacher	346	3.105	0.853				
22	Principal	19	3.013	0.737	0.099	0.921	363	Uphold
	Teacher	346	3.947	0.924				
23	Principal	19	3.294	0.848	1.573	0.116	363	Uphold
	Teacher	346	3.157	0.810				
24	Principal	19	2.294	0.764	0.853	0.394	363	Uphold
	Teacher	346	3.105	0.676				
25	Principal	19	3.231	0.809	0.714	0.476	363	Uphold
	Teacher	346		0.745				

The results of data analysis presented in table 3 revealed that there is no significant difference in the mean response of principals and teachers on the extent of fund utilization in the procurement of examination materials during internal examination in secondary schools in Ebonyi State. As shown in the table 7, the P values are greater than Alpha values of 0.05 level of significant across all the items in the table. 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 of fund utilization in the procurement of examination materials in secondary schools in Ebonyi State.

H₀: There is no significant difference in the mean response of principals and teachers on the extent of fund utilization for the provision of physical facilities during internal examination in secondary schools in Ebonyi State.

Responses of principals and teachers on the extent of fund utilization for the provision of physical facilities during internal examination in secondary schools in Ebonyi State

S/N	Status	N	\bar{x}	SD	Tcal	Pvalue	Df	Remark
26	Principal	19	3.000	0.745	1.152	0.250	363	Uphold
	Teacher	346	3.190	0.7007				
27	Principal	19	3.157	0.688	0.755	0.451	363	Uphold
	Teacher	346	3.277	0.671				
28	Principal	19	2.842	0.6882	2.513	0.102	363	Uphold
	Teacher	346	3.245	0.681				
29	Principal	19	3.947	1.705	1.987	0.408	363	Uphold
	Teacher	346	3.257	0.659				
30	Principal	19	3.842	0.958	2.429	0.106	363	Uphold
	Teacher	346	3.222	0.645				
31	Principal	19	3.000	0.745	1.440	0.151	363	Uphold
	Teacher	346	3.213	0.623				
32	Principal	19	3.368	0.683	1.274	0.204	363	Uphold
	Teacher	346	3.182	0.617				
33	Principal	19	3.105	0.657	0.330	0.742	363	Uphold
	Teacher	346	3.150	0.575				
34	Principal	19	3.105	0.809	0.582	0.561	363	Uphold
	Teacher	346	3.190	0.612				

The result of the item-by-item data analysis presented in table 8 revealed that there is no significant difference in the mean response of principals and teachers on the extent of fund utilization for the provision of physical facilities during internal examination in secondary schools in Ebonyi State. As shown in the table the P- values are greater than the Alpha values 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 of utilization of funds in providing physical facilities during internal examination in secondary schools in Ebonyi State.

Discussion of findings

Extent of fund utilization in the procurement of examination materials during internal examination in secondary schools in Ebonyi State

The result of data analysis presented in table 3 revealed that funds provided for procurement of examination material during examination in secondary schools in Ebonyi State are utilized to a high extent. The finding of this study is in line with that of Nwigboji (2016) who observed that good financial management practices of institutional heads positively impact on general administration in Ebonyi State. Ofem, Akeke and Ameh (2021) corroborated the finding as they observed that judicious utilization of available financial resources by school administrators in provision of school facilities, predicts students' academic performance.

Extent of fund utilization for the provision of physical facilities during internal examination in secondary schools in Ebonyi State

The result of data analysis presented in table 4 revealed that funds provided for physical facilities are utilized to a high extent during internal examination secondary schools in Ebonyi State. The finding of this study is in line with that of Karlyn (2021) who observed that effective utilization of financial resources in the development of school facilities and services for students and teachers increase the overall productivity of the school.

Conclusion

This study was carried to assess the provision and utilization of financial resources for administration of internal examination in public secondary schools. It was identified that financial resources provided for the administration of internal examination in secondary schools are highly utilized for administration of internal examination 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. School administrators should enhance their school's source of internal generated revenue for regular procurement of adequate examination materials during internal examination in secondary schools in Ebonyi State.
2. School administrator should enhance their school's source of internal generated revenue for adequate provision of physical facilities during internal examination in secondary schools.

Educational Implication of the Study

The obvious implication of the study is that financial resources are not adequately provided to use by the school administrators but, the limited available resources are judiciously utilized to a very great extent. This implies that many students may not take internal exams due to high exam levies which intend to negate the free secondary education policy of Ebonyi state government.

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