

Revitalising Management and Accountability Functions of Secondary Schools Head

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Abstract

Management and accountability is one of the tasks which a secondary head is responsible for. For a school to achieve the purpose for which it is established, principal must perform his roles of putting both human and material resources under his/her control in the right direction. In line with this, this paper defined the concepts of management and accountability as conceptualized by different scholars. Moreover the paper examines the factors influencing management and accountability functions of a school head which include availability of resources, degree of motivation, and congruency of goals among others. The paper also explored some accountability functions of a principal such as accountability for cash, things deeds and result. In addition, the paper also discusses on management functions of a principal which consists of management of school finance, provision and maintenance of physical facilities among others. The paper also gives some highlight on how secondary school head (principal) manages and accounts for fund made available to them.

Keywords: Management, Accountability, Functions, Secondary School, Head

Introduction

Management means putting resources to effective use. In respect of the school management would mean putting school resources- teacher, student, equipment and finance into effective use that is making them yield positive result in the school which culminates in the achievement of academic excellence and good character formation. The two cardinal goals which school strive to achieve: Management accountability as far as the school system is concerned is not the responsibility of one man or group of individuals. If students in a school system fail persistently or a school system refuses to improve, neither the students nor the principals nor the parents can be blamed in isolation. If a single body has to be blamed for what goes wrong in the school system, that body is the society of which students, parents, principals, teachers and administrators are members. It is the society, for example that has produced high divorce rates leading to broken homes which make it difficult for children from these homes to adjust adequately in school. Similarly, if society rates teachers high, the latter are more likely to be

successful in their jobs. Furthermore, if society is unwilling to finance education at an acceptable level, schools cannot provide the type of services expected or needed. Accountability therefore, is a two way process involving the society and the school.

Adesina (1990) defined management as the organization and mobilization of all human and material resources in a particular system for the achievement of identified objectives in the system. The two key words are human and material, the human resources in the school system. For instance, would include all men and women in that system from the principal to the gateman. The material resources within the system can be monetary and non-monetary. It could also sorts of assets within the system such as land and equipment. He further defined accountability as the ability to give an explanation of which could be of items, events or people. It means giving a report of work done or an issue handled. He added that accountability is 'the need to give evidence to others that obligations have been fulfilled'. As a process, accountability requires each member of an organization to make a report in the execution of specific or project against some background.

Factors Influencing Management and Accountability

Considering the fact that, management and accountability represent forms of human behaviour certainly, they have to be influenced by certain factors. According to Ekpo, Anuna and Okoli (2002), the factors that influenced management and accountability are:

Availability of Resources: management and accountability presuppose among other things that, at least, something had been entrusted to someone, the custodian and or to put it into effective use and may be required to give an explanation of such thing, that is to say, one can only manage and account for what was entrusted to his care.

Degree of Motivation: Ever activity undertaken by man is propelled by motivation. School principals which are integral aspects of educational development should be influenced by motivation at varying degrees. Some motivations factors such as nature of school management location, regularity of staff salary, school discipline, school relationship and a host of other variables which determine the zeal in doing school work varies from school to school, management and accountability effectiveness should be affected by the degree of motivation enjoined by a particular school.

Congruence of Goals: where the perceptions of the expected roles are congruent, that is, if they agree or tally, there is good relationship and understanding leading to the achievement of organizational goals. In the school situation where the

principal and his staff perceive their roles as complimentary towards the attainment of the goal of the school, there is congruency of goals. This implies that the principal and his staff are each playing their roles towards the success of the school.

Nature of Personnel: In recent times, glaring differences in the management and accountability roles of school principals exist as a result of school location and organizational environment. Most rural schools not sited within the communities assume the pasture of a graveyard after the days of teaching and learning. Most of the Nigerian urban school are always handling at least, one event or the other outside the normal school programme. At times even during session some events outside the school curriculum take place.

Government Intervention Measures: what may be called checks and balances by the government irrespective of their motives cause pressure to bear on the management and accountability of school principals. While some of such apparent checks and balances are measure to ensure school management and accountability, there are some, which stand out ambiguous to principal and teachers who therefore see them as obnoxious and inimical to the health of the school.

Influence of Pressure Group: school principals complain of pressure group influence on their school administration. The pressure groups comes in different forms such as Board of Governors (BOGs), Parent Teachers' Association (PTA), religious organizations, philanthropists, public servants in strategies positions an others.

Often times, some members of the community whose land adjoin the school pick quarrels with the school authorities as they agitate for boundary adjustment disregarding the school survey plan. They encroach into the school land depending on the socio-political situation of the area and the principal's perception; the school may end up losing part of the land.

Accountability Functions of a Principal

According to Henry (1973), at the secondary level, accountability may be subdivided into four main areas:

- Accountability for cash
- Accountability for things
- Accountability for deeds and
- Accountability for result

Accountability for Cash: This essentially has to do with counting the cash. Where is the money coming from? Where is it going? Is the money being wisely

spent in interest of those whom the transaction is expected to serve? Fear runs through the veins of people who manage funds whenever the word accountability is mentioned. The man held accountable may not necessarily be the one who count the cash but the assumption of the auditor are:

That the information given by the institutional accountants and bursar will be accurate.

That it will well organized and
Readily available

Many of the troubles in schools arise from the fact that the data on which the school must rely for assessing their financial records are inaccurate or not readily available. In school system some of the inaccuracies of the school accounting are: Traceable to outright cheating, right from the student who steals a part of his/her fees then presents the bursar with resealed envelope. Another source of inaccuracy would be attempts to cover up improper use of funds, spending without approval even when it is for the good of the school. A principal may pay part-time teachers for the final year students and be queried and asked to refund the money. He could be accused of cheating. He would also be held accountable for the poor result at the school certificate level which he tried to forestall in the first instance by employing part-time teachers. It is believe that the main sources of inaccuracies in the accounting system at the secondary school level are:

Lack of expertise and
Lack of manpower

Many school principals do not know enough of accounts to guide the account clerks

Accountability for Things: Accountability also mean counting and accounting for all the things that educational Naira buys like books, buildings, pencil, furniture etc, one may say tat a good proportion of the whole concept of accountability hinges on what type of leader the principal is. How does his decision-making ability affect the way he uses money, materials or men in his charge. How does he account for them? Some principals are known to have locked some school properties because they fear the students may either damage or make away with them. I do not blame them though it may not be the best approach, their prime purpose being the preservation of those materials rather than the encouragement of the student reading. This really is a large problem; so large that effort to account for things like books, pencil, cutlery, audio-visual aids, laboratory

equipment, furniture and many more stand in the way of the educational uses for which the things were meant.

Similarly, accountability for things implies that school properties will not be misused or left to waste away. It becomes necessary to hold someone accountable for misuse of things. Accountability for Deeds: The hour glass model is another aspect of management which schools have to contend with. The hour glass model of a school system depicts Max Weber's hierarchy of authority where each person along the line is held accountable to the one directly above him for actions taken. The student seems to carry the whole burden of his authority structure. In reality, situations are not tightly compartmentalized. The lines of authority; legal, political and social are frequently very much tangled so much so that one is tempted to ask either silent or in exasperation, who is really my Boss and what does he expects me to do or not to do. Because of this idea of accountability for deeds, there could be slavish adherence to rules and regulations which could be educationally counter-productive.

'Not all the men honour the same virtue' says Aristotle flogging as a form of corporal punishment is heartily endorsed by some schools while others consider it barbaric. Some schools in the hope of striking a mean between the two stipulate that on the principal may spank a child. Such a school may be considered barbaric and civilized at the same time.

Does he allows streaming so that he may teach science to those with a bias for science, arts to arts student and a separate class for the mixed ability group even though research has shown that streaming does not correlate significantly with achievement? Could the interaction between arts and science students not improve the interest of either side for subjects other than those for which they can tackle with ease? Should team teaching be done in a situation when only the Head of Department knows enough of the subject? Are other teachers less experienced or with inferior qualification not benefit by listening and watching the expert as he teaches? How far are we to hold a principal accountable for following guidelines laid down by some other person who is not so close to the situation as he is?

Accountability for Result: The input model of a school system indicates that there are processes interacting between the input and the output that should yield measurable results. Principals of schools are held accountable for the processes (cash, things, deeds) and also the results. The results are caused by the processes. Because the objective of education is to process pupils so that they acquire skills, attitude and add on more knowledge to existing one. It is important that teachers be held responsible for the future of their students.

But for accountability for result to be meaningful, the pupil-teacher ratio must be decent.

It has been accepted in Nigeria that today's education must be functional. The major test of qualitative and effective education lays its relevance to the needs of the community. In Nigeria a National Policy on Education is government's way of achieving that part of its national objectives that can be achieved, using education as a tool. How can teacher be held accountable when there are other variables such as tribalism and religion which correlates significantly with education? The pursuit of excellence in the intellectual curiosity remains an important aspect of education but main thrust of education must be to meet the needs of daily life, the hopes of tomorrow and preparation for largely unknown future.

Management Functions of a Principal

According to Maduabum, (2002) by implication, the principal of a school is a planner, director, controller, coordinator, organizer, adviser and problem-solver. He added that the following are therefore the management functions of the principal in ensuring that the multi-faceted problems facing the secondary school system do not hinder the efficient service delivery towards producing quality outputs in this 21st century.

Management of School Finance: The principal is the chief executive and accounting officer who is entrusted with the responsibility of controlling the revenue accruing from the school and ensuring judicious of PTA levy. In order to raise fund to complement the efforts of the government, the principal can establish a very good rapport with the Parent Teachers Association, Board of Governors, Old Students' Association and Non-Governmental Organizations for fund raising activities.

Provision and Maintenance of Physical Facilities: Principals should be fully concerned with the physical environment and other facilities around the school. Dilapidated buildings, leaking roofs, abandoned projects, over-grown trees and lawn, dingy and dark buildings etc have demoralizing effects on people, especially the adolescents (Obidoa, 2006). As a result, the principal have the responsibility of ensuring these facilities are in good shape.

Principal as motivator: As the Chief Executive, the principal owes it a duty to modify the attitude of the staff and motivate them to put in their best at achieving educational goals through effective teaching-learning process. Motivation enhances job performance (Ajayi & Oguntoye, 2003).

Principal as a Curriculum and Instructional Supervisor: The function of the school principal as a supervisor include: obtaining and making available for teachers all educational information, visiting classrooms often to observe his

teachers teaching, inspecting teachers' lesson notes and class registers, diaries and teaching aids and offering professional advice for their improvement.

Principal as a Change Facilitator: When it comes to effort to improve the quality of school, the principal is the critical person in making change to occur. Since a school is known to be an instrument of change and reforms in the society, the principal is said to be the pivot of such reforms and changes. This responsibility is very obligatory and the principals are expected to deploy the managerial skills in adapting to this change and affecting it in the school system. The principal is the key-supporting agent for changes.

Management of School Fund by the Principal

According to Ogbonnaya (2005), school financial management is one the crucial functions of secondary school principals. It is therefore, necessary that the providers of the financial resources know how funds are spent by principal. Actually, the first step in managing fund in secondary school is the preparation of the budget. The school budget covers the proposed programmes of the school, the expenditure necessary to support such programmes and the anticipated revenues to cover such programmes. The preparation of the school budget is the responsibility of the school principal. The principal may sometimes delegate this duty to his bursar. The budget is sent to the post primary school service management boards or the teaching service commission as the case may be. The board or commission sent it to the ministry of education and thereafter to the ministry of finance for approval.

The school budget covers capital and recurrent expenditure. The recurrent expenditure section of the budget specifies staff salaries and allowance, maintenance of buildings, furniture's, equipment, local transportations and travelling allowance, etc. The principals must ensure that money is spent wisely. He should put proper account of revenue and expenditure. He should also keep the receipt of payment and expenditure and prepare voucher with each receipt.

In fund management secondary school principals use what is call 'local purchase order.' All the items of which school agreed to purchase are written together with the price on. The also use cheque books, they issue cheques and the person whose name is on the cheque books, they issue cheques and the person whose name is on the cheque goes to the bank and cashes it or pay in to the bank.

Another way in which secondary schools heads manage funds is through imprest. An imprest is money advanced to the school for meeting its financial needs within a specified period. Usually, such funds help principals in meeting incidental expenses. The principals also manage funds through the authority to incur

expenditure. Authority to incur expenditure is the power given to the secondary school principal to spent money within the approved estimate. Principals of secondary schools in Nigeria use some percentage of equipment fees, development levy, admission fees, registration for external examinations, orientation fees paid by students for running the schools. The post primary management board's gives particular amounts of money to secondary principals as running cost.

Principals of secondary schools keep records of all funds received from the government to be used by the school administration in vote books. The vote books are usually consulted before spending is undertaken. The amount of money agreed to be spent in all items are recorded in the vote books.

How Secondary School principals Account for Funds Made Available to Them

Obonnaya, (2005), also state that the procedures for accounting School funds involves checking to ensure that the order to pay is legal, that payment is effected and recorded in account books. This is entirely, the responsibility of the Secondary school principals who are assisted by their bursars or account clerks. The basic accounting procedures include the preparation of financial statements such as income statements, balance sheets, reconciliation statement and flow of funds statements. It includes the analysis and preparation of financial statements to arrive at hidden facts and draw corresponding conclusion. The duty of the secondary school principals as the financial controller of their schools is to initiate plans and therefore need to help those with whom they work formulate proper plans.

Secondary school principals have two audiences. The first audience is the government represented by the ministry of education, the post primary school management boards or the secondary education management boards as the case may be. The ministry of education or the post primary schools management boards are mainly interested in accounting for school fees. The second audience is the Parent Teachers Association levies (PTA) which concerns itself with accounting for development fees and levies. The unusual practice is that secondary school principal record collections from each class separately from others. The record of the collections are made daily, or weekly or monthly and then posted to the cash book. A second register is the register of the school fees. This register shows the amount of collections paid to the school board or commission. Below is the format:

S/N	Name of Student	Receipt Number	Amount Paid (₦)
1.	Sani Tanko	6114160 – 01	2,200
2.	Dauda Daniel	6114160 – 02	2,200
3.	Shamsuddeen Salihu	6114160 – 03	2,200
4.	Daniel Okeke	6114160 – 04	2,200
5.	Ahmed Musa	6114160 – 05	2,200
6.	Kabiru Bala	6114160 – 06	2,200
7.	Gladys Aka	6114160 – 07	2,200
8.	Monday Eze	6114160 – 08	2,200
9.	Musa Tanko	6114160 – 09	2,200
10.	Mukaddas Sale	6114160 – 10	2,200
11.	Salim Abdulrahman	6114160 – 11	2,200
12.	Jafar Umar	6114160 – 12	2,200
13.	Abdulmajid Hudu	6114160 – 13	2,200
14.	sadiq Abdulrahaman	6114160 – 14	2,200
15.	Ahmad Bashar	6114160 – 15	2,200

This second register of fees is necessary only if students do not pay fees directly in to the government account. Where a bank is located close to the school, students are normally required to pay their school fees in to special government account. Where school fees are paid directly in to government account, a stamped copy of the bank teller is taken to the school accounting officer as evidence of payment. It is in the basis of this that receipt may be issued and the school fees journal drawn up.

Problems of Management and Accountability Functions of Secondary School

There are several problems faced by the management and accountability of secondary school, among others include the followings:

Absence of competent and qualified principals. Some principals are lacking the knowledge and skills of management and accountability of school human and material resources.

Lack of expertise and manpower: some secondary schools are lacking enough manpower and experts that would assist the school principal to manage and account for both human and material resources available at the various units and departments of teaching and non-teaching staff in the schools.

The enrolment of school age pupils: most of Nigerian secondary schools are overcrowded by students with limited financial resources for the school.

Therefore, the issues of over-utilisation of such financial resources come about and it affects the proper management and accountability of secondary school.

Inadequate funding: The problems of management of accountability of secondary school head arises as a result of infrastructural materials, personnel welfare, and training, seminars, workshops and conferences among others.

Lack of constant and regular supervision and audit of school financial resources and lack of penalty for financial misappropriation: some principals and other financial officers developed the habit of embezzlement and diverts fund that made available for school use to their personal use and there is no instant punishment for that.

Lack of financial record keeping: No documents written to show the inflow and outflow of finance in the school account and in cases where there are documents, they are not up to date, because of this; finances cannot be accounted for and are mismanaged.

Suggestions

There is need for our government to provide and supply the secondary schools with knowledgeable and skilled principals for successful management and accountability of human and material resources in schools.

Government should provide secondary schools with enough and qualified manpower and experts during recruitment to assist the school principal to manage and account for available resources to them.

Government should either construct larger and or fewer schools or smaller and more schools in the country to beat out the challenge of utilisation of resources. Adequate funding should be supplied to the schools through the right and appropriate channels for effective management, accountability and maintenance of schools facilities.

Constant regular supervision and school audit need to put in place to avoid recklessness spending and embezzlement of school fund. Also giving penalty for financial misappropriation will give school principals and others involved in handling school accounts from using funds for their own personal use.

Secondary schools are expected to have a document or record of the inflow and outflow of financial resources. This will help in giving accounts easily of all the funds coming in and going out of the school account.

Conclusion

Secondary school can only be productive if there is effective and efficient management and accountability of human and material resources in the system by the principal. This paper therefore, summarised the concept of management and accountability and discussed some of the factors that may influence the management and accountability of a secondary school head. The paper further described the roles of the principal in the area of accountability and management of human and material and how secondary school principals manage and account for funds made available to them which serves as the fulcrum of education reform process, keeping a delicate balance between the often-conflicting pressures coming from teachers, community, the education administrators and the government.

Base on the findings of this study, my recommendation is that, the modern day school principals should be knowledgeable, professionally and administratively competent as well as resourcefulness so as to complement the effort of the toward achieving the goals of the schools. On the other hand, Government should make provisions for sponsoring principals and organising conferences for them to serve as a means for professional growth as well as incentives to the principals.

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