



Original Research Article

Budget management as a tool to effective secondary technical schools administration in the South West region of Cameroon

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Abstract

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This thesis aimed at investigating Budget Management as a Tool to Effective Secondary Technical Schools Administration in the South West Region of Cameroon. The researcher used these variables: budget planning, budget preparation, budget execution and budget evaluation. Data were collected from primary sources through administration of questionnaire using a four point Likert scale format. This instrument was administered to sixty-two (62) principals, fifty-nine (59) bursars and five interview guides questionnaire items to sixty three (63) teachers randomly sampled from sixty five (65) secondary technical schools in the South West Region of Cameroon. Secondary data were collected from journals and magazines from all quarters. Chi-Square test of data analysis was used to analyze the extent and impact of these variables on effective secondary technical school's administration in the South West Region of Cameroon. The findings obtained revealed that: Budget planning does not have any significant impact on effective secondary technical school's administration with $P>0.05$. Budget preparation had strong positive significant impact on effective secondary technical school's administration with $P<0.05$. Budget execution had strong positive significant effects on effective secondary technical schools administration with $P<0.05$. And budget evaluation had moderate positive significant effects on effective secondary technical school's administration with $P<0.05$. It was concluded that budget management have positive significant effects on secondary technical school's administration in the South West Region of Cameroon. It was recommended among other things that budget committees should be created to involve stakeholders in budget planning and to regularly audit and evaluates the challenges faced in budget management. Expenditures limit should be set when preparing the school budget to enhance addressing operational efficiencies in technical schools. Departments in technical schools should be encouraged to often submit their draft budget to hierarchy so that allocation of resources in budget execution can be made equitably toward staff needs for better teaching and learning.

Keywords: Budget Management, Effective School Administration, Technical schools, Tool.

INTRODUCTION

Budget management serves as an instrument for planning and control in technical and vocational education system. It specifies financial techniques and procedures through which school administrators' stated goals and objective can be achieved. Pietrzak (2014) posited that budget management is the coordination of all resources through the process of planning, organizing, leading and controlling in order to attain stated schools

objectives. The school budget explains how money will be collected from the public and allocated to different levels and components of government expenditures according to different priorities in schools (Bisschoff and Sayed, 1999). Budget management is one of those techniques needed in an attempt to solve the problems faced by school administrators to manage schools resources effectively. It addresses accountability,

transparency and performance associated with effective school administration (David and Kurt, 2011). Owing to these assertions, budget management has implications in the process of resource sharing in educational systems and particularly technical and vocational education in Cameroon so as to improve goal attainment for better school performance.

Budget management entails planning and monitoring the actual budget against the planned events to ensure that targets are achieved (Department of Education and Early Childhood Development, 2012). Similarly, Besong (2016) stated that budget management is an integral part of the planning process and it essentially involves translating goals and objectives as well as targets into financial plans. Hence, budget management is the planning, preparation, execution and evaluation of all available resources to achieve stated educational objective. It is worthy to note that, successful budget management will reduce the risks relating to actual income and expenditure varying from planned income and expenditure within a school.

Sam (1948) posited that "a tool is anything that can be used to extend the ability of an individual to modify features of the surrounding environment." In the same perspective, tools can be used to change a particular event magnitude or the direction of force (Paul et al., 2005). Owing to these assertions, tools in this context are those creative techniques and items used in budget management that assist educational administrators to achieve effective secondary technical school's administration.

Hornby (2010) opined that, effective is being successful in producing a desired or intended results. A school according to Titanji (2017) is a place where education takes place. In the same line, effective technical schools according to Jencks (1972), take human raw materials and converts them into educated, skillful and employable persons. Administration to Mbu (2002) is the careful and systematic arrangement or organization and use of human, financial and materials resources for the achievement of the specific objectives of a given organization. In the same vein, effective school administration is the control, direction and management of all matters affecting the life of the school in order to train skillful and employable persons in the society (Luma, 1983). Effective School administration is to advocate for the students within their communities and set goals and objectives to further children's education (American Association of School Administrators, 2017).

Technical secondary school according to Uwaifo (2010) is a formal structure for the training of technically oriented personnel who are to be the initiators, facilitators and implementers of technological development of a nation. Technical secondary school in this study is in line with the contribution of Britannica (2020) as they pointed out that secondary technical school is an institution concern with the academic and vocational preparation of

students for jobs involving applied and modern technology. This is done by adequately training its citizenry on the need to be technologically literate, leading to self-reliance, sustainability and economic development.

Technical and vocational education in the South West Region of Cameroon has been following the Western Cameroon structure of education with most of the curriculum at different levels in different types of the institutions. Both private and public schools curriculum came from the already designed curriculum in Western Cameroon. These levels include; Vocational training centers-which is a two year programme. Government Technical Colleges (GTC) which is the first cycle with four years running upon graduation with Professional Aptitude Certificate written in French acronym as "CAP". Government Technical High Schools (GTHS) with three years running upon graduation with two Certificates which include two years for Probatoire and one year for Baccalaureate certificate. This system of technical and vocational education structure has been operating until the year 2018. Hopefully, the Minister of Secondary Education Circular Letter No. 68/19P/MINESEC/CAB of 9th August 2019 introduced a major innovation which is "the Intermediate Technical Certificate (ITC) in form five. The Advance Technical Certificate (ATC) and the Advanced Professional Certificate (APC) in Upper sixth in the English sub system of technical and vocational education as from the 2019/2020 school year". These innovations will hopefully lay to rest the problem of French certificates examinations in secondary technical schools in the English sub system of education.

Statement of The Problem

Technical secondary school's administration has been an issue of concern among stakeholders; parents, teachers, policy makers, Boards of management, students and even the public at large. This is due to inadequate school's resources and schools heads attitudes toward schools budgets for proper schools administration. Inadequate budget management techniques have led to mistrust of school managers, loss of goodwill by parents, sponsors and reduced morale among teachers and staff. Educational stakeholders and principals have been indicted on allegations of financial misappropriations, students striking due to the opaque nature of school financial reporting as a result of inappropriate schools' budget management. These have resulted to difficulty in the daily administration of schools and school resources. In some technical secondary schools, the maintenance of school buildings and infrastructures is a problem. This is evident in old and abandon buildings whereas, the schools are experiencing lack of buildings to host the increasing demand of students hence, poor school administration. In this light, this study seeks to investigate

whether planning school budget, preparing school budget, executing school budget and evaluating school budget can lead to effective secondary technical schools administration in the South West Region of the Republic of Cameroon.

The main Research Objective

The main objective of this study is to assess, whether budget management can lead to effective secondary technical schools administration in the south West Region of Cameroon. The specific objectives for this study are:

1. To investigate whether budget planning will impact secondary technical schools administration.
2. To assess whether budget preparation will impact secondary technical schools administration.
3. To evaluate whether budget execution will affect secondary technical schools administration.
4. To analyze whether budget evaluation will affect secondary technical schools administration.

From these objectives, the following hypotheses were formulated:

H_{0,1}: Budget planning does not have any significant impacts on secondary technical schools administration.

H_{0,2}: Budget preparation does not have any significant impacts on secondary technical schools administration.

H_{0,3}: Budget execution does not have any significant effects on secondary technical schools administration.

H_{0,4}: Budget evaluation does not have any significant effects on secondary technical schools administration.

Empirical Review

Vadesto (2015) in examining the effectiveness of secondary schools budgets in implementation of schools projects in Sengerema District Mwanza in Tanzania. The objectives were; to identify the schools' priorities when planning the school budgets, to find out the challenges secondary schools experience in budget planning, budget management and to analyze strategies to improve budget planning and implementation in secondary schools. The author's sample size consisted of 31 school teachers, 30 school board members, 4 Heads of schools, 1 District Education Officer (DEO) given a total of 66 respondents. A descriptive survey design was used to describe the information pertaining to the effectiveness of schools' budget planning and management in schools. The findings revealed that 80% of school heads plan their schools budget according to the needs of schools and directives, with guidelines from the central authority like, the ministry of education and vocational training.

In the same vein, Lingondo (2009) in investigating principals' effectiveness in budgetary management in public secondary and high schools in the South West

Region of Cameroon. The researcher used a survey research design, and Chi-square test with a sample of 98 principals randomly selected. The following variables were considered for the investigation; budget preparation, budget execution, budget evaluation and budget management constraints. The finding revealed that: Schools principals are moderately effective in the establishment of budget. They had a low degree of effectiveness in the execution of budget and a low degree of effectiveness in the evaluation of executed budget. Consistent with these assertions, Ghalib (2009) in a longitudinal study conducted in Australia, revealed that, since secondary schools are public agencies, the ability of principals to raise and spend money, allocate resources to different vote heads and implement school budgets is critical in the budget execution process. In addition, an effective financial management system would include internal review of expenditures and budgeting.

Lizelle (2014) researched on budget control and monitoring challenges for school governing bodies. The researcher engaged a qualitative in-depth research into the challenges school governing bodies experience regarding budget control and monitoring. The research grounded on social constructivism, and employing a phenomenological pragmatic approach for data collection was purposely and conveniently confined to town schools in the Ekurhuleni District in South Africa. Data were collected using interviews with school principals, finance officers, treasurers, Institutional Development and Support Officers. Findings from the data indicated that while there were areas where school governing bodies did well, they faced numerous challenges in budget control and monitoring.

METHODOLOGY

The researcher used the survey research design making use of the mixed method. The mixed method provides a better understanding of the research problems (Creswell and Plano Clark, 2007). Quantitative aspect of research is concern with *how many* or *how much* of a phenomenon whereas qualitative aspect is to answer the *how* and *why* of a phenomenon (Bryman, 1984). The survey research helps the researcher to describe the present, the data or information exists in the present. The survey research helps the researcher to evaluate the impact of budget management on secondary technical schools administration in the South West Region of Cameroon. The main population of this study consisted of principals, bursars and teachers of all secondary schools in the South West Region of Cameroon. A total of two hundreds and fifteen seven (257) government secondary schools were eligible for the study.

The target population of the study consisted of principals, bursars and selected teachers of technical

secondary schools in the South West Region (SWR) of Cameroon. A total of seventy-four principals, bursars and teachers were targeted as they are concern with school budget. The accessible population for this study consisted of principals, bursars and selected teachers of Government Technical Secondary schools in the South West Region of Cameroon. The sampled size was made up of sixty five (62) participants for principals, fifty nine (59) bursars and sixty three (63) teachers concern with school finance management, particularly the secretary general of Parent Teachers Associations (P.T.A.). This gives a total sample size of one hundred and eighty four (184) participants. The sample size was calculated taken into consideration the minimum valid sample size as proposed by Krecie and Morgan (1970) and Wisker (2001). The researcher used two sampling techniques which are purposive and simple random sampling techniques. Simple random sampling technique was used in selecting the participating schools. The fish bowl or the hart and draw method with replacement was used to select the participating schools. The names of all government technical schools were written each on pieces of papers folded and put in a bowl. The papers were well shuffled and a child of five-years-old was used to select the schools.

The child was blind folded and she was asked to pick the folded pieces of papers each at a time. After each paper picked from the bowl, the name of the school was noted and the paper replaced. Any school selected which has been previously selected was not taken into consideration. This fish bowl method was to avoid bias and to give each school the same chance of being selected. Purposive sampling technique was used to select the principals and bursars as they are very much concern with school budget and school administration. The value of the sample size for all the schools was compared with the total number of principals and bursars in government technical schools and the proportion was more than 20%. This is in line with Wisker (2001) as he posited that a percentage of at least 20% of the total population will enhance the study representativeness.

The instrument adopted for the study was a well constructed questionnaire. The questionnaire was prepared taking into consideration the indicators of each research variables. The four point Likert scale format items questionnaire made up of closed and opened ended questions of thirty-four (34) questions items including five standard open structured questions items for data collection was used. The questionnaire items options were stated as follows: Strongly Agreed (SA), Agreed (A), Disagree (D) and Strongly Disagreed (SD). To ensure validity, the questionnaire was constructed based on the indicators of the research objectives and reviewed by a statistician to make them measure and capture information the researcher intended to capture. In order to establish the reliability of the research instrument used in the study, ten (10) questionnaires were

administered to five (05) principals and five (05) bursars in Kumba Municipality, South West Region of Cameroon by the researcher. The Cronbach's Alpha was used to test the reliability of the instrument and this gives a reliability coefficient of 0.80. This implied that, the instrument is valid, consistent and reliable for data collection. Computer and computer software of International Business Machine Statistical Package for Social Sciences (IBM SPSS version 23.0) was used to bring out the tables for data analysis, the statistical analysis and final Chi-Square test of the data collected.

FINDINGS

Hypothesis One

The null hypothesis which states that: Budget planning does not have any significant impacts on secondary technical schools administration was accepted at P-value of 0.052 ($P > 0.05$) with $X^2 = 21.012$ at 12 degree of freedom and 5% significant error, see Table 1 below. This is characterised by ineffective budget planning techniques used to some extent by administrators in technical schools. Some of these techniques were qualified by principals and bursars as they clearly stated to some extent that, the budget committee does not often negotiate for resources needed for budget management in technical schools. These findings contradicted Kruger (2003) study as it is noted that, budget planning involves determining resources, soliciting requests and determining projections to enhance effective management of schools resources. In the same perspective, some of the respondents were of the opinion that technical schools priority needs are not often identified for budget planning in technical schools administration in the South West Region of Cameroon. To Vadesto (2015), budget planning supports school heads daily activities in materials procurement, book-keeping, fund raising techniques, project planning and management. In order to achieve these planning techniques, some respondents pointed that current and future expenses are often determined when planning the school budget in technical schools.

Hypothesis Two

The null hypothesis which states that: Budget preparation does not have any significant impacts on secondary technical schools administration was rejected at P-value of 0.001 ($P < 0.05$) with $X^2 = 305.921$ at 12 degree of freedom and 5% significant error, see table 1 below. This is evidence as the respondents expressed that expenditure policies are formulated during school budget preparation for effective schools' administration. In addition, findings show that economic hardship and

Table 1. Results of Data Analysis.

Hypothesis	Calculated Chi-Square at 12 df	Standard Chi-Square at 12 df	Decision Rule	
H _{,01}	21.012	21.026	Accept H _{,01}	Reject H _{,a1}
H _{,02}	305.921	21.026	Reject H _{,02}	Accept H _{,a2}
H _{,03}	201.563	21.026	Reject H _{,03}	Accept H _{,a3}
H _{,04}	176.808	21.026	Reject H _{,04}	Accept H _{,a4}

Source: Researchers, 2020.

inappropriate collegiality in school management has contributed to lack of equity in the distribution of school resources to the various technical schools' departments.

This is in congruence with the study conducted by Lingondo (2009) in investigating principals' effectiveness in budgetary management in public secondary and high schools in the South West Region of Cameroon. Contrarily, some respondents were of the opinion that school objectives help in budgeting but, all stakeholders are not involved in school budget preparation. It is in this vein that Weber (1864-1920) bureaucratic theory stated that, the bureaucratic organization like the school is the most rational means to exercise a vital control over the individual workers for efficient goal attainment. Rationality in this context has to do with doing the right thing to improve school organizations performance. In rational organizations, there is impersonality. Titanji (2017) noted that, within a rational structure perspective, the goals of various levels of schooling are assumed to be determined using a very rational and logical process.

Hypothesis Three

The null hypothesis which states that: Budget execution does not have any significant effects on secondary technical schools administration was rejected at P-value of 0.000 ($P < 0.05$) with $X^2 = 201.563$ at 12 degree of freedom and 5% significant error, see table 1 above. These effects are characterised by certain budget execution techniques being used to some extent by administrators of technical schools in the South West Region of Cameroon. Some of these techniques were qualified by principals and bursars as they clearly stated to some extent that, budgeted expenses are authorized by technical school stakeholders for effective school administration. This is in congruence with Richard and Tommasi (2001) as they opined that, during budget preparation phase; public money is raised and spent for the welfare of the people. This money is also spent for economic and social development of the school and the country as a whole to help provide infrastructure and necessary resources to the educational sectors. It is in this perspective that Ghalib (2009) posited that the ability of principals to raise and spend money, allocate resources to different vote heads and implement school

budgets is critical in the budget execution process. To effectively allocate these schools resources to different vote heads, principals, bursars and teachers suggested that technical schools in the South West Region of Cameroon need more funds for effective secondary technical schools administration.

Hypothesis Four

The null hypothesis which states that: Budget evaluation does not have any significant effects on secondary technical schools administration was rejected at P-value of 0.030 ($P < 0.05$) with $X^2 = 176.808$ at 12 degree of freedom and 5% significant error, see table 1 above. This is evidence as respondents suggested that administrators should assist teachers by providing teaching materials to improve teaching and learning in technical schools. This is in congruence with the classical theory by Gulick (1892) and Urwick (1943) assumption that employees are relatively stable in terms of the change in schools organizations. Hence, when a school budget is well prepared and executed, evaluation helps to build confidence on staff and make them stable. Owing to this, principals, bursars and teachers opined that evaluation committees should be created in schools to carry out regular control and evaluation on the school budget. This is in line with Lizelle (2014) findings that, the challenges of poor financial reporting, low level of parental literacy influenced the meaningfulness of and realistic nature of the budgeting processes in governing bodies. To mitigate these challenges, respondents were of the point that stakeholders should be involved in school decision making as concern budget evaluation.

RECOMMENDATIONS

Based on the findings, the following recommendations emanated:

Budget Planning

Technical schools budget should be appropriately planned by encouraging active stakeholders' participation

in decision making. Due to limited resources, priority needs of technical schools should be identified and redefined in order to better negotiate appropriate resources to meet stated schools objectives in each academic year when planning the budget.

Budget Preparation

Expenditures limit have to be set when preparing the school budget to enhance addressing operational efficiencies in technical schools. Departments in technical schools should be encouraged to often submit their draft budget to hierarchy so that allocation of resources can be made equitably toward staff needs for better teaching and learning. Technical schools stakeholders should be involved in preparing school budget for collegial management and collective decision making.

Budget Execution

Proper accountability of schools resources should be encouraged in technical schools by involving stakeholders in budget decision making and budget follow up. Technical schools administrators have to encourage collegial management of school resources to enhance active participation of stakeholders in building technical schools infrastructures.

Budget Evaluation

Budget evaluation committees should be created in technical schools to regularly audit and evaluate challenges faced in budget management by stakeholders. Reports on executed budget should be prepared to assist administrators and stakeholders to make appropriate decisions for budgeted items executed.

CONCLUSION AND SUGGESTION FOR FURTHER RESEARCH

It was concluded that budget management can significantly improve the effectiveness of secondary technical schools' administration. It is suggested that the same study should be carried out in other nations and other Regions of the Republic of Cameroon to validate these findings. Further research should be replicated using long term longitudinal design and quasi-experimental framework to appreciate budget management implications on effective secondary technical schools' administration.

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