School Imprest System and Administrative Effectiveness of Secondary School Principals in Uyo Senatorial District of Akwa Ibom State, Nigeria

Usabor, E. E.
Department of Curriculum Studies,
Educational Management and Planning
University of Uyo, Akwa Ibom State, Nigeria.
E-mail: ukpong.edidiong@yahoo.com

ABSTRACT
This research was conducted to investigate the prediction of principals’ administrative effectiveness based on imprest received by the schools. Two research questions and two null hypotheses were formulated to guide the researcher. Survey design was adopted for the study. Population of the study was 472. This consisted 86 principals and 380 vice principals in public secondary schools in Uyo Senatorial District. Multi-stage sampling technique was used. The total sample used was 180. 36 principals and 144 vice principals at the ratio of 1:2. Opinion questionnaire for vice principals (OQVP) and school Imprest Questionnaire for Principals (SIQP) were constructed by the researcher for the study. Cronbach Alpha reliability coefficient was used to test the reliability of the instrument. The two research questions were answered using simple linear regression analysis: and the two hypotheses were tested by Analysis of Variance of the Simple Linear Regression Analysis. The result revealed that school imprest significantly predicted principals’ ability to provide learning facilities and maintain school buildings. Among recommendations made was that each school must open an imprest account to enable government’s supervision on the imprest fund execution.

Keywords: School Imprest, Principals, Effectiveness

INTRODUCTION
The rapid increase in school enrollment has eventually increased the nation’s budget for education. If all educational expenditures by the Federal Government, State Governments and Local Governments in Nigeria are put together, it will represent the greatest portion of the nation’s expenditure yearly (Etuk, Udofot and Udosen, 2007). This made the United Nations Educational, Scientific and Cultural Organization (UNESCO) to recommend that 26% of National budget be allocated to education per year (Umana, 2009). The general aim of school administration is the improvement of teaching and learning through the provision of quality instructional materials (Nkang, 2002). To achieve this aim, the need for school imprest arises, to be used for the day-to-day administration of the schools. The Federal Government of Nigeria (FGN) in (Etuk, 2006) defined imprest as all sums advanced to officers of government to meet expenditures for which vouchers cannot be presented immediately. Therefore, School imprest was officially introduced in the then Cross
River State in December 1981 in a circular letter number SS/S/152/Vol.1/49 (Etta, 2003). In the year 2000, school imprest in all Nigerian public schools was fixed at 50 naira per student (Park, 2003). The specific area on which a given imprest must be expected was usually specified by the state’s management board, Park expounded. The emergence of free and compulsory education in Akwa Ibom State in 2007 gave school imprst a different look. 300 naira is allocated to each child in the public secondary school in the state, (Akwa Ibom State Ministry of Education, 2008). This imprest for schools is called Subvention and it is paid according to the number of students in each school. Administrative effectiveness is a measure of the success in school administration (Nkang, 2002). This kind of assessment constituted the feelings and judgement of the State Ministry of Education, State Secondary Board, Parents, Teachers and the general public according to Nkang. An effective school administrator is one who is able to achieve educational goals or objectives of his or her school. School imprest is therefore given to facilitate the needs of the schools for effective school management.

Despite the fact that expenditures are small in nature, and the amount allocated to each student is N300; yet, provision of learning facilities like good chalkboard, dusters, biros and notebooks are poorly done. Could it be that the fund for school administration has been misused? Or school imprest is not given at all? Hence, this study sets out to:

(i) Determine how school imprest could predict principal’s ability to provide learning facilities in schools.
(ii) Determine how school imprest could predict principal’s ability to maintain school buildings.

Two null hypotheses were formulated for the research questions that guided the study:

\[ H_0:1 \] School imprest does not significantly predict principals’ ability to provide learning facilities in their school.

\[ H_0:2 \] School imprest does not significantly predict principals’ ability to maintain school building.

**METHOD**

Area of the study was Uyo Senatorial District. Survey design was adopted for the study. Population of the study comprises all serving principal and vice principals in Uyo Senatorial Districts of Akwa Ibom State. Multi-stage sampling technique was used for the study. Firstly, the nine Local Government Area Constituting Uyo Senatorial Districts were stratified; and four Secondary’s schools were selected from each using simple random sampling of balloting, to give 36 principals. Two vice principals were selected from each of the 36 school, giving a total of 72, and then the total sample size was 180. The researcher constructed the structured’ Opinion Questionnaire for vice Principal (OQVP) and “school imprest questionnaire
(SRQP).” The reliability of the instrument was determined using Cronbach’s Alpha Coefficient. The result of the analysis yielded a reliability coefficient of 0.76. The instrument was subjected to validity by giving the items in the questionnaire to three senior lecturers in the department of curriculum studies-educational Management and planning the university of Uyo. The two researches were answered using simple regression analysis and the two hypotheses were test by Analysis of Variance of the simple linear regression Analysis at 0.05 level of significance.

RESULTS AND DISCUSSION

Table 1 reports the strength of the relation between the model (school imprest) and the dependent variable (principals’ ability to provide learning facilities). The correlation coefficient (R) (.704^2) is the linear correlation between the observed and the model predicted value of the dependent variable (principals’ ability to provide learning facilities). Its large value indicates a strong but positive relationship. The coefficient of determination (R^2) (.583) is the squared value of the correlation coefficient. It shows that 58% of the variation in principals’ ability to provide learning facilities is explained by the model (school imprest). Therefore, school imprest strongly predicts the principals’ ability to provide learning facilities, which answers the first research question.

Table 2 shows the strength of the relationship between the model (school imprest) and the dependent variable (principals’ ability to maintain school buildings). R, the correlation coefficient (.664), is the linear correlation between the observed and model predicted value of the dependent variable (principals’ ability to maintain school buildings). Its large value indicates a strong but positive relationship. R^2, the coefficient of determination (.441) is the squared value of the co-relation coefficient. Its shows 44% variation in principals’ ability to maintain school building is explained by the model. Therefore, principals’ ability to maintain school building is strongly predicted by school imprest. This answers the second research question.

Table 3 shows the analysis of variance with calculated F value of 27.52 at 0.05 level of significance with 1 and 34 degrees of freedom and critical F value of 4.17. Since the calculated F is greater than the critical F value, it means that the principals’ ability to provide learning facilities is strongly predicted by imprest. Thus the null hypothesis that school imprest does not significantly predict the principals’ ability to provide learning facilities is rejected. Table 4 shows the analysis of variance with calculated f value of 26.83 and critical f-value of 4.17 at 0.05 level of Significant and degrees of freedom 1 and 34. The calculated f is greater than the critical f at 0.05 level of significance. It means that the hypothesis that school imprest does not significantly predict the principals’ ability to maintain school buildings is rejected. The study therefore concludes that, school imprest predicts principals’ administrative effectiveness in public secondary school in Akwa Ibom State.
Table 1: Model Summary of Simple Linear Regression Analysis of Principals’ Ability to Provide Learning Facilities based on Imprest

<table>
<thead>
<tr>
<th>Model</th>
<th>R</th>
<th>R²</th>
<th>Adjusted R²</th>
<th>Standard Error of the estimate</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>.704a</td>
<td>.583</td>
<td>.571</td>
<td>2.746</td>
</tr>
</tbody>
</table>

a = predictors (constant), school imprest

Table 2: Model Summary of Simple Linear Regression Analysis of Principals’ Ability To Maintain School Buildings

<table>
<thead>
<tr>
<th>Model</th>
<th>R</th>
<th>R²</th>
<th>Adjusted R²</th>
<th>Std Error of the Estimate</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>.664a</td>
<td>.441</td>
<td>.425</td>
<td>2.674</td>
</tr>
</tbody>
</table>

a = predictors (constant), school imprest

Table 3: Analysis of Variance of the Simple Linear Regression Analysis for the Prediction of Principals’ Ability to Provide Learning Facilities by School Imprest.

<table>
<thead>
<tr>
<th>Model</th>
<th>Sum of Square</th>
<th>df</th>
<th>Mean</th>
<th>F</th>
<th>Sig.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Regression</td>
<td>196.867</td>
<td>1</td>
<td>196.867</td>
<td>27.52</td>
<td>0.000</td>
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<tr>
<td>Residual</td>
<td>243.133</td>
<td>34</td>
<td>7.152</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

a: Predictors (constant) school imprest
b: Dependent variable: provision of learning facilities.
Significance at 0.05 alpha level; df 1, 34;
critical F, 4.17, N = 36.

Table 4: Analysis of Variance of the Simple Linear Regression Analysis for the Prediction of Principals’ Ability to Maintain School Buildings.

<table>
<thead>
<tr>
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<th>mean</th>
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<td>191.867</td>
<td>26.83</td>
<td>0.00</td>
</tr>
<tr>
<td>Residual</td>
<td>243.133</td>
<td>34</td>
<td>7.151</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

a: Predictors (Constant); School Imprest
b: Dependent variable: Maintaining school buildings significant at 0.05 alpha level; df =1 and 34, F = 4.17, N =36

CONCLUSION AND RECOMMENDATIONS

School imprest, a grant given to public secondary school principals in the form of subvention was to enhance effective school administration. The study so far conducted, revealed a strong prediction of administrative effectiveness of secondary school principals by school imprest. Principals of public secondary schools in Akwa Ibom state should ensure that school imprest is used scrupulously for its purpose. The researcher recommends that The State government should set up a financial body to ensure that school imprest is properly retired at the end of each term. Principals should open imprest fund account for each school such that the vice principal Administration is also a signatory.
REFERENCES

Akwa Ibom State Ministry of Education (2008). Records and monographs on Sectoral Allocations of the State Budget (pp. 80-85).


