
PHYSICAL ASSETS AND PERSONNEL CONTROL MEASURES ADOPTED BY PRINCIPALS FOR REDUCING FINANCIAL MISAPPROPRIATION IN PUBLIC SECONDARY SCHOOLS IN ANAMBRA STATE

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ABSTRACT

This study investigated physical assets and personnel control measures adopted by Principals for reducing financial misappropriation in public secondary schools in Anambra State. The study was guided by two research questions and two null hypotheses were tested at 0.05 level of significance. The descriptive survey research design was adopted for the study. The population of the study comprised 526 respondents made up of 263 principals and 263 bursars in the 263 public secondary schools in Anambra State. All the 526 were used for the study due to relatively manageable size of the population. A researcher-developed instrument titled ‘‘Principals’ physical assets and personnel Control Measures for reducing Financial Misappropriation Questionnaire (PPAPCMRFMQ)’’ was used for data collection. The instrument was validated by three experts comprising two lecturers from the Department of Educational Management and Policy, and one in Measurement and Evaluation from Department of Education Foundations, Faculty of Education, Nnamdi Azikiwe University, Awka. The reliability of the instrument was determined using Cronbach Alpha which yielded coefficients of 0.78 and 0.81 for clusters I and II respectively and overall value of 0.80. The researcher together with five research assistants collected data for the study and 98% return rate was recorded. Mean and standard deviation were used to answer the research questions, while t-test was used to test the null hypotheses. The findings of the study revealed among others that Principals do not adopt physical assets control measures for reducing financial misappropriation in public secondary schools in Anambra State. It also found that Principals adopt personnel control measures for reducing financial misappropriation in public secondary schools in Anambra State. Based on the findings, it was recommended among others that continuous capacity building programmes on physical assets control measures should be organized by Anambra State of All Nigeria Conference of Principals of Secondary Schools (ANCOPSS) for their members to enable them upgrade their knowledge and acquire innovative skills of managing school funds for procurement, safeguarding and utilization of school facilities.

Key words: Physical Assets, Personnel Control Measures, Principals, Financial Misappropriation, Preventive, Detective, Corrective

Introduction

Education is a veritable tool for acquiring skills and knowledge that facilitates all-round development of individuals and progress of the society. It also inculcates the right types of values and shapes the character of individuals to enable them to become responsible members of the society. Egboka and Ezebuilo (2023) noted that education is an instrument for strengthening ones' intellectual capacity, moulding character and facilitating moral and cultural empowerment of individuals to bring about positive development in the society. They added that it also develops the skills and potentials of individuals for self-reliance and actualization. Formal education in Nigeria is organized in basic, secondary and tertiary levels. The focus of this study is secondary education.

Secondary education absorbs the outputs from the primary level of education and equips them with basic knowledge and competencies that prepare them for higher study in tertiary institutions of learning. Likoko, Wafula and Amadi (2023) noted that secondary education is the springboard upon which the transition to higher levels of education is built. Secondary education is the stage of education that exposes students to learning experience that contributes to their overall personality development. It provides opportunity for primary school leavers to acquire skills and knowledge that only lay foundation for higher education but contribute to their intellectual, social and emotional development. Okoye, Asogwa and Ugbala (2023) asserted that secondary education is the form of education that is acquired after primary education which focuses on the overall development of learners and prepares them for higher institutions. The secondary school is managed by the Principal.

Principal is the head of a secondary school who ensures smooth operation of the daily activities. According to Wagbara (2023), Principal is the chief executive and chief administrative officer of a secondary school. The principal as the administrative head of a secondary school plans daily activities, makes available the necessary resources, ensures the judicious use of the limited funds and organizes the activities of staff towards the attainment of predetermined educational goals. The principal as the leader in secondary school influences and inspires members of staff put their best efforts and devote their time to achieve common goals. It is the duty of principal to control the physical assets and coordinates the efforts of personnel towards achieving the goals of secondary education.

Physical assets are the material resources in secondary schools. These material resources are buildings, furniture, laboratory apparatus, water, sanitary and sporting facilities in learning environment. Okoko and Ibara (2020) averred that physical assets are all types of school facilities such as instructional materials, library, laboratory, playing ground, toilets and staff rooms provided for effective teaching and learning process. Physical assets beautify and add aesthetic values that attract the students and staff to the learning institutions. Physical assets control measures are the act of procuring and managing available facilities to keep them in functional conditions. Mebratu and Marisennayya (2022) pointed out that physical assets control measures include planning, purchase of facilities, distribution of resources, regular maintenance, inventory control, provision of stores for keeping material resources. Physical assets control measures are maintenance of building and facilities to keep them operational and attractive to students and members of staff in learning institutions. Physical assets are kept in functional state through putting measure to control personnel that use school facilities.

Personnel are members of teaching and non-teaching staff that implement the programmes of organizations. Principals manage and oversee the activities of staff through personnel control measures. Amakyi (2021) posited that personnel control measures help to train and develop suitable persons for handling financial transactions in schools. Personnel control measures are adopted by Principals who assign, direct and oversee the day-to-day financial transactions carried out in secondary schools. Uwaoma and Ordu (2015) posited that one of the prime means of personnel control is the separation of duties which reduces the risk of internal manipulation, accidental error and increases the element of checking. It is essential for Principals to clearly set goals and expectations to meet in using funds allotted to members of staff in secondary schools. Authorization and approval of all transactions are measures of controlling staff personnel in schools. The supervision, monitoring and evaluation of financial activities of personnel could help to safeguard school funds against irregularities and mismanagement.

Financial misappropriation is the diversion of funds to areas unplanned for in an organization. According to Project Professional Ghana (2020), financial misappropriation is the use of funds for different purpose instead of the original purpose. Furthermore, the author stressed that financial misappropriation includes expenditures that are made without proper authorization or that are unlawful or contrary to applicable legislation, regulations, policies and procedures. It is deceit, manipulation, alteration and falsification of financial transactions in given period. Oloolube (2016) defined financial misappropriation as unauthorized, intentional or illegal use of funds. Financial misappropriation occurs in a situation that funds meant for infrastructural development are diverted to personal use. It is the disregard of due processes in expending available funds in an organization. Contextually, financial misappropriation is the intentional manipulation and use funds for the purpose that it is not meant for.

Financial indiscipline, irregularities, errors, fraud and misallocation of resources could be explained by weak physical assets and personnel control measures put in place and applied by principals of public secondary schools in Anambra State. The wear out equipment, deteriorated building paints, leaking roofs, broken furniture and vehicles found in some secondary schools in Anambra State make one to wonder what Principals have been doing to control the available physical assets. Some members of staff who engage in mismanaging school funds appear to be inadequately sanctioned to discourage others from the fraudulent acts. The cases of financial misuse and frauds have contributed to shortages of facilities which undermine smooth implementation of school programmes and also deny students the opportunity to get maximum benefits from the school curricular and co-curricular activities. In the light of the above, the researchers investigated the physical assets and personnel control measures adopted by Principals for reducing financial misappropriation in public secondary schools in Anambra State.

1.3 Purpose of the Study

The purpose of the study is to find out physical assets and personnel control measures adopted by Principals for reducing financial misappropriation in public secondary schools in Anambra State. Specifically, the study sought to:

1. ascertain physical assets control measures adopted by Principals for reducing financial misappropriation in public secondary schools in Anambra State.
2. investigate personnel control measures adopted by Principals for reducing financial misappropriation in public secondary schools in Anambra State.

Research Questions

The following research questions guided the study:

1. What physical assets control measures do Principals adopt for reducing financial misappropriation in public secondary schools in Anambra State.
2. What Personnel control measures do Principals adopt for reducing financial misappropriation in public secondary schools in Anambra State.

Research Hypotheses

The following null hypotheses were tested at 0.05 level of significance:

1. There is no significant difference in the mean ratings of Principals and Bursars on the physical assets control measures adopted for reducing financial misappropriation in public secondary schools in Anambra State.
2. There is no significant difference in the mean ratings of Principals and Bursars on the personnel control measures adopted for reducing financial misappropriation in public secondary schools in Anambra State.

Methods

Descriptive survey research design was adopted for the study. This design is deemed appropriate, since the researcher formulated questions that reflect opinions and behaviours of Principals on the physical assets and personnel control measures they adopt in reducing financial misappropriation in public secondary schools in Anambra State. The study was carried out in Anambra State. The population of the study comprised 526 respondents made up of 263 principals and 263 bursars in the 263 public secondary schools in Anambra State. There was no sampling in this study due to the relatively small size of the population of the study. Thus, the entire 526 respondents made up of 263 principals and 263 bursars were used for the study.

A structured questionnaire developed by the researcher and titled “‘Principals’ physical assets and personnel Control Measures for reducing Financial Misappropriation Questionnaire (PPAPCMRFMQ)” was used for data collection. PPAPCMRFMQ was developed from review of related literature and information gathered from consultation of experts. The instrument had two sections namely A and B. Section A elicited information on the position of the respondents.

The Section B of instrument had Clusters I and II. Cluster I had 9 items which centre on physical assets control measures for reducing financial misappropriation and Cluster II had 12 items which centred on personnel control measures for reducing financial misappropriation. The instrument contains a total of 21 items, all structured on a four-point likert type rating scale of Strongly Agree (SA), Agree (A), Disagree (D) and Strongly Disagree (SD) weighted at 4, 3, 2 and 1 respectively. The face validation of the instrument was determined by three experts who are lecturers, two from the Department of Educational Management and Policy and one in measurement and evaluation from the Department of Educational Foundations, all in the Faculty of Education, NnamdiAzikiwe University, Awka. The reliability of the instrument was established using Cronbach alpha. The reliability indices obtained for the clusters I and II were 0.78 and 0.81 respectively with an overall coefficient of 0.80. Thus, the researcher considered the instrument to be reliable and fit for the research.

The researcher and five research assistants who are secondary school teachers in Anambra State administered copies of the questionnaire on the principals and bursars. A total of

526 copies of the questionnaire were distributed, 263 copies for Principals and 263 for Bursars respectively, out of which 514 copies made of 257 copies from Principals and 257 copies from Bursars were properly filled and successfully retrieved indicating 98% percent return rate. Mean and standard deviation were used in answering the research questions and t-test statistic to test the null hypotheses. The decision criteria for the research questions is that any mean rating of 2.50 and above was considered as agreement and any mean rating of below 2.50 was considered as disagreement. The decision criteria for the null hypotheses is that if the p-value is equal to or less (\leq) than significant value of .05, the null hypothesis was rejected, but if the p-value is greater than ($>$), the significant value of .05 the null hypotheses was accepted.

Results

Research Question 1: What physical assets control measures do Principals adopt for reducing financial misappropriation in public secondary schools in Anambra State?

Table 1: Mean Ratings and Standard Deviation Scores of Principals and Bursars on the Physical Assets Control Measures adopted for reducing Financial Misappropriation in Secondary Schools

S/N	ITEMS	Principals (N =257)			Bursars (N =257)		
		Mean	SD	Decision	Mean	SD	Decision
1	make plan before procurement of assets for school	2.57	1.08	Agree	2.54	1.01	Agree
2	purchase physical assets of high qualities for durability sake	2.41	1.02	Disagree	2.48	0.96	Disagree
3	track the usability of all purchased school assets	2.37	1.06	Disagree	2.32	1.14	Disagree
4	prepare quotations for all the supplies to be acquired	2.44	1.11	Disagree	2.38	1.04	Disagree
5	ensure transparency in the procedures of procuring school facilities	2.53	1.02	Agree	2.45	1.07	Disagree
6	constitute physical assets inspection committee for the technical appraisal of goods to be procured	2.45	0.90	Disagree	2.40	1.03	Disagree
7	conduct quarterly assessment of school physical assets	2.40	1.04	Disagree	2.33	1.07	Disagree
8	keep accurate records of all school assets	2.53	1.00	Agree	2.55	1.18	Agree
9	provide a room where school assets can be kept safely	2.51	1.04	Agree	2.53	1.10	Agree
Mean of Means		2.47	1.03	Disagree	2.44	1.07	Disagree

Table 1 revealed that the mean ratings for items 1, 8 and 9 by both Principals and Bursars are above 2.50 indicating agreement with the statements. Items 2, 3, 4, 6 and 7 were rated below 2.50 by Principals and Bursars which indicated disagreement with the items. Mean ratings of Principals for item 5 is 2.53 which is above 2.50 indicating agreement with the statement, while that of Bursars for the item is 2.45 which is below 2.50 indicating disagreement with the statement.

The pooled standard deviation scores of 1.03 for Principals and 1.07 for Bursars indicated that their mean ratings are fairly cluster. On other word, there is no much variation among their mean ratings of the items. Both Principals and Bursars have cluster mean of 2.47 and 2.44 indicated Principals do not adopt physical assets control measures for reducing financial misappropriation in public secondary schools in Anambra State.

H_{01} : There is no significant difference in the mean ratings of Principals and Bursars on the physical assets control measures adopted for reducing financial misappropriation in public secondary schools in Anambra State.

Table 2: The Summary of t-Test of Significant Difference between the Mean Ratings of Principals and Bursars on the Physical Assets Control Measures adopted for reducing Financial Misappropriation in Secondary Schools.

Respondents	N	\bar{X}	SD	p-value	α	Df	Remark
Principals	257	2.47	1.03	0.12	0.05	512	Not Significant
Bursars	257	2.43	1.07				

Data presented in table 2 shows that the p-value of 0.12 is greater than 0.05 level of significance at 512 degree of freedom. Thus, the null hypothesis which states that there is no significant difference between the groups was not rejected. This is an indication that there is no significant difference in the mean ratings of Principals and Bursars on the physical assets control measures adopted for reducing financial misappropriation in public secondary schools in Anambra State.

Research Question 2: What personnel control measures do Principals adopt for reducing financial misappropriation in public secondary schools in Anambra State?

Table 3: Mean Ratings and Standard Deviation Scores of Principals and Bursars on the Personnel Control Measures adopted for reducing Financial Misappropriation in Secondary Schools

S/N	ITEMS	Principals (N =257)			Bursars (N =257)		
		Mean	SD	Decision	Mean	SD	Decision
10	segregate duties of staff to easily identify frauds	2.86	1.09	Agree	2.79	1.04	Agree
11	ensure that financial responsibilities assigned to staff are commensurate with their skills	2.61	1.07	Agree	2.59	1.03	Agree
12	ensure that staff seek approval before any financial transaction	2.57	0.93	Agree	2.64	0.96	Agree
13	oversee the day-to-day financial transactions carry out by members of staff	2.67	1.17	Agree	2.58	1.06	Agree
14	instruct members of staff to give report on fund disbursed to them	2.53	1.10	Agree	2.64	1.13	Agree
15	instruct staff engage in fraudulent practices to sign letter of undertaken to discontinue the repetition of the act	2.46	1.04	Disagree	2.42	1.11	Disagree
16	order staff to refund the same amount of school funds embezzled	2.54	1.19	Agree	2.61	1.05	Agree
17	issue query to staff involved in defrauding the school	2.65	1.06	Agree	2.57	1.11	Agree
18	publish the identify of staff engage in fraudulent practices in the school	2.40	1.09	Disagree	2.35	1.16	Disagree
19	withhold fringe benefits accrued to staff that misuse school funds	2.48	0.97	Disagree	2.43	0.92	Disagree
20	recommend suspension without pay for staff engage in grossly financial misconduct	2.57	1.11	Agree	2.55	1.01	Agree
21	recommend deferment of promotion as means of punishment for misuse of funds	2.61	1.12	Agree	2.54	1.17	Agree
Mean of Means		2.58	1.08	Agree	2.57	1.06	Agree

Result of data analysis presented in table 3 shows that the mean scores of Principals and Bursars items 10-14, 16, 17, 20 and 21 are above 2.50 indicating agreement with the statements as personnel control measures adopted for reducing financial misappropriation in public secondary schools. The mean ratings of Principals and Bursars for items 15, 18 and 19 are below 2.50 indicating disagreement with the items as personnel control measures adopted for reducing financial misappropriation in public secondary schools.

The pooled standard deviation scores of 1.08 for Principals and 1.06 for Bursars showed that closer convergence of the mean ratings. The cluster mean of 2.58 for Principals and 2.57 for Bursars which are above 2.50 indicated that Principals adopt control measures for reducing financial misappropriation in public secondary schools in Anambra State

Ho₂: There is no significant difference in the mean ratings of Principals and Bursars on the personnel control measures adopted for reducing financial misappropriation in public secondary schools in Anambra State.

Table 4: The Summary of t-Test of Significant Difference between the Mean Ratings of Principals and Bursars on the Personnel Control Measures adopted for reducing Financial Misappropriation in Secondary Schools

Respondents	N	X	SD	p-value	α	Df	Remark
Principals	257	2.58	1.08	0.36	0.05	512	Not Significant
Bursars	257	2.57	1.06				

The result in table 4 shows that the p-value of 0.36 is greater than 0.05 level of significance at 512 degree of freedom. Thus, the null hypothesis which states that there is no significant difference between the groups was not rejected. This is an indication that there is no significant difference in the mean ratings of Principals and Bursars on the personnel control measures adopted for reducing financial misappropriation in public secondary schools in Anambra State.

Discussion of Findings

The result of the study revealed that Principals do not adopt physical assets control measures for reducing financial misappropriation in public secondary schools in Anambra State. This agreed with the finding of Msongole, Bakuwa and Mkandawire (2022) which indicated that physical assets control practices are not applied by managers. This disagreed with the finding of Uwaoma and Ordu (2015) which showed that physical assets control measures are effectively adopted by managers to enhance financial management of organizations. The difference in findings could be attributed to difference in organizations as substantial funds are channeled to control physical assets is essential for continuous manufacturing in production companies. Principals do not adopt physical assets control measures for reducing financial misappropriation in public secondary schools in Anambra State in the areas of purchasing physical assets of high qualities for durability sake, tracking the usability of all purchased school assets, preparation of quotations for all the supplies to be acquired, constituting physical assets inspection committee for the technical appraisal of goods to be procured and provision of a room where school assets can be kept safely.

The failure of principals to adopt physical assets control measures might contribute to prevailing conditions of insufficient facilities in secondary schools. The deplorable and obsolete state of school building, furniture, laboratory apparatus and other facilities in some public secondary schools in the State could be attributed to failure of the Principals to adopt physical assets control measures. Further result indicated that there is no significant difference in the mean ratings of Principals and Bursars on the physical assets control measures adopted for reducing financial misappropriation in public secondary schools in Anambra State. This is in conformity with the finding of Atieno and Kiganda (2020) which showed that the difference in the mean ratings of Principals and Bursars on controlling of physical assets for financial accountability in secondary schools was not significant. Learning facilities are prone to high rate

of theft, wear or tear as a result of failure of principals to adopt Physical assets control measures in secondary schools.

The finding of the study showed that Principals adopt personnel control measures for reducing financial misappropriation in public secondary schools in Anambra State. This agreed with the finding of Uwaoma and Ordu (2015) which showed that personnel control measures are effectively adopted by managers to enhance financial management of organizations. Personnel control measures adopted by principals for reducing financial misappropriation in public secondary schools in Anambra State included to segregate duties of staff to easily identify frauds, ensure that financial responsibilities assigned to staff are commensurate with their skills, ensure that staff seek approval before any financial transaction, instruct members of staff to give report on fund disbursed to them, order staff to refund the same amount of school funds embezzled, issue query to staff involved in defrauding the school, recommend suspension without pay for staff engage in grossly financial misconduct and recommend deferment of promotion as means of punishment for misuse of funds. The possible explanation for the personnel control measures adopted by principals for reducing financial misappropriation is to prevent staff from engaging deceitful and unlawful behaviour of manipulating financial transactions for personal gain.

The personnel control measures adopted by practices help to ensure that members of staff are honest in the use of school funds. It was also found that there is no significant difference in the mean ratings of Principals and Bursars on the personnel control measures adopted for reducing financial misappropriation in public secondary schools in Anambra State. This upheld the finding of Atieno and Kiganda (2020) which showed that the difference in the mean ratings of Principals and Bursas on controlling of activities of personnel for financial accountability in secondary schools was not significant. The similarity in personnel control measures across secondary schools where the studies were conducted could be responsible for the agreement in findings. Principals adopt personnel control measure to prevent staff from diverting funds meant for procurement of facilities to improve teaching and learning in secondary schools.

Conclusion

Based on the findings, it was concluded that physical assets and personnel control measures were partially adopted by Principals for reducing financial misappropriation in public secondary schools in Anambra State. The physical assets are not adequately safeguarded and accounted for in secondary schools. Members of staff are controlled and prevented from exhibiting illegal and dishonest behaviour in handling financial resource in secondary schools. The physical assets and personnel control measures adopted by principals to reduce financial misappropriation ensure smooth operations of daily activities of schools for attainment of the objectives of secondary education.

Recommendations

Based on the findings, the following recommendations were made:

1. Continuous capacity building programmes on physical assets control measures should be organized by Anambra State of All Nigeria Conference of Principals of Secondary Schools (ANCOPSS) for their members to enable them upgrade their knowledge and acquire innovative skills of managing school funds for procurement, safeguarding and utilization of school facilities.

2. Post Primary School Service Commission should develop personnel units in schools to collaborate with principals in overseeing the financial activities of staff for improvement of personnel control measures to reduce financial misappropriation.

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