ROLE PERFORMANCE OF SECONDARY SCHOOL BURSARS IN THE ADMINISTRATION OF SCHOOLS IN KADUNA STATE

BY

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DECLARATION

I hereby declare that this thesis has been produced by me. Its topic has not been presented on any previous application for higher degree. All sources have been duly acknowledged.

APPROVAL SHEET

This thesis titled " Role" performance of Secondary school bursars in the administration of schools in Kaduna State" by Maicibi Alhas meets the regulations governing the award of the degree of master of Education of Ahmadu Bello University and is approved for its contribution to knowledge and literacy presentation.

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DEDICATION

This work is dedicated to my loving wife, Esther, and our child Nomshim.

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I sincerely wish to express my gratitude to my supervisor, Prof. J.C.S. Musaazi for his scholarly guidance, his untiring advice and the professional leadership to me throughout the duration of this study . To my keen advisor Dr (Mrs) M.G. Di-Ibor (Head of Educational Administration and Planning Section) I owe gratitude for her guidance, and useful advice at every stage of this thesis writing. This led to a successful completion of this work.

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My wife who bore whatever hardship my absence might have caused during the course of this study deserves commendation.

I wish to conclude by expressing my indeptedness to the Almighty God for enabling me to complete this study.

ABSTRACT

The objective of this study was to examine the role performance of secondary school bursar in the administration of schools. Five research questions and four hypotheses were formulated to direct the investigation. The Kaduna State School principals, teachers and bursars formed the population of this study. The data gathering instrument is the questionnaire. The data collected were analysed using percentages, Pearson Morement correlation and ANOVA tests. The major findings of the study showed that: the higher the bursar's qualification, the better his role performance; bursars, Principals and Teachers have similar views on the factors affecting the role performance of school bursars; The factors are inadequate trainning, experience, insufficient tools and staff; the study also showed that bursars contribute significantly to the success of school administration. But there is a significant difference in the opinions of bursars, principals and teachers on the roles performed by school bursars. On the basis of these findings, it was recommended that: the bursars role should be well spelt out and communicated to all school personnel. The bursars should be allowed to perform their roles; and that there should periodic conferences, seminars, and workshops for the bursars; the minimum qualification for bursars should be a National Diploma (OND) but a degree is most appropriate for a better performance.

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Definition of Terms

The following terms are used in this study as they are defined hereunder:

Role: This refers to the behaviour of the occupant of a position - not all his behaviours as an individual but what he does as the occupant of the position.

Role Perception: This refers to what the people including the bursars themselves see or imagine to be the role of the school bursar. In this study, people here implies the Principal, Vice Principal, Teachers and Students.

Role Expectation: In this study, role expectation means what other people view as the appropriate ways of the incubent of position ought to act and behave as the occupant of that position.

Role Conflict: When an individual simultaneously occupies two position whose roles are in opposition or when there is a descripancy between one's actual roles and ideal roles there is role conflict.

Role Performance: This refers to the actual behaviour and practices of the incumbent of a position - in this case the school bursar.

Bursar: Is the finance clerk of secondary schools

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ABBREVIATIONS

(1)	P.T.A	-	Parents - Teachers - Association
(2)	A.J.S.S.	-	Alhudahuda Junior Secondary School
(3)	ANOVA	-	Analysis of Variance
(4)	E.R.C.	-	Educational Resource Centre
(5)	N.P.E	-	National Policy on Education
(6)	W.T.C	-	Women Teachers College
(7)	C.S.C	-	Civil Service Commission
(8)	A.A.S.A	-	American Association of School Administration
(9)	O.N.D	-	Ordinary National Diploma

Chapter 1

1.0 THE PROBLEM

1.1 Introduction

For a school to achieve its goals of preservation and transmission of knowledge, all actors or people that make up the school should play their roles very well. The teachers must play their role of teaching the students. The students ought to play the role of studying and learning what is taught to them. Importantly, too, the administrative (non-teaching) staff should do their duties in the school system. For instance, the cleaners, carpenters, gatemen, messengers, typists, clerks, bursars have to perform their individual roles if good school administration is to be achieved.

One of the most important non-teaching staff in the school is the school bursar. He performs roles in the school administrative context. But his roles are yet to be recognized whenever school organisation charts are produced. Key posts that are prominent are the principal, vice principal, senior masters, heads of departments, staff and students. The post of the bursar is seldomly shown. The organization chart shows important positions in an organization. In some few places the bursar appears but during discussion he is often left out. There are prominent educationists who have discussed school administration with little treatment of the school bursar's role in the success of the

administration. For instance, Egon (1955), Ozigi (1976), Edem (1977), Musaazi (1982) and Ezeocha (1985) have given little attention to the role of the bursar in school administration.

Ajani (1981) investigated the internal administration of Sardauna Memorial College (SMC) Kaduna and drew its administrative structure with the post of a bursar. He however discussed other posts such as uniform master, house master, class master, game master, discipline master, time table master. Yet the bursar was never discussed throughout the entire work. Also Bamgbaye (1978) has devoted a study to "role expectation and role performance of house masters and mistresses in secondary schools in Zaria".

When crucial discussions are held about the school administration the name of the bursar is hardly mentioned, yet he is always seen sitting and working in the office or seen in one ministry or the other - such as education and finance ministries. In the last few years problems of mismanagement of school fund have arisen. This blame goes to the chief executive of the school: the principal. But the principal in turn points accusing finger at the bursar. Equally there are instances of poor allocation of funds to different sectors of the school. This has caused a lot of students unrest, carnage and vandalism In 1990 there were riots in Barewa College Zaria on account of poor food. Both the bursar and principal were blamed. Yet it is not clear who is actually involved in handling school fund?

The professional head of school is the principal. While the chief finance officer is the bursar. Money paid to boarding students as transport fare and money paid by students to school in form of tuition, levies and deposit is handled by the school bursar. But contrary to this, in many schools nowadays, senior masters are known to be performing this role of collecting and giving money. These are not finance specialists as the bursars are.

There also exists the instances of non-payment of some allowances such as leave grants to staff of schools. The staff accuse the bursar for the non-payment. A case in point here is the staff of Alhudahuda Junior Secondary School (A.J.S.S.) Zaria that prevented their bursar from entering the school premises for two days for non-payment of their 1990 leave grants.

The roles performed by the principal, the vice-principal, the senior masters, the teaching staff and the students have been defined in several occasions. It appears that there is no clear-cut definition of the role performance of the bursars. The concepts relating to job description in terms of responsibilities, performance and evaluation are not available. It is presumed that the bursars have their role perceptions and the expectations of various interacting officials such as the principal, students, community members and teaching and non-teaching staff. There might not be concensus in role perceptions of various persons particularly in modern complex

secondary school system. In view of all these, it becomes necessary to investigate the role performance of school bursars in the school administration.

The main purpose of this study, therefore is to investigate the role performance of school bursars in the school administration.

1.2 Statement of the Problem

In the administration of school, finance is very important. It is used in purchasing equipment, facilities and materials and in payment of staff salaries and allowances. The principal who is the chief accounting officer of the school may not have good experience in financial matters. He is therefore assisted in such matters by the school bursar who has subtantial amount of experience in money matters. The bursar works with the principal in the day-to-day administration of the school. But the bursar does not feature prominently when administration of school is being discussed. Such a discussion is always centred on teachers and the principal. That the bursar plays prominent roles in the administration of the school. As such should be brought forward along with principals and teachers when administration of school is being discussed. Therefore, this study specifically focusses on the following elements:

i. qualifications of school bursars

ii. duties of school bursars

iii. perception of the principals, teachers and the bursars on the role performance of school bursars.

iv. contributions or importance of school bursars to the successful administration of schools.

v. factors affecting the work of the school bursars.

1.3 Objective of the Study

The study has the objective of investigating the roles of the school bursars. It sought to find out what actually are the duties of the school bursars. It sought similarly to understand the various perceptions of the school bursars role according to the bursars themselves, principals, staff and students. The result of this study is also intended to prevent overlapping and usurp of roles of bursars by other staff of the school. Importantly, too, the study attempted to ascertain whether or not bursars do contribute towards the success of school administration. And finally, found out the factors that affect role performance of school bursars.

1.4 Research Questions

The study has attempted to provide answers to the following research questions:

i. How far do the qualifications of the secondary school bursars influence their role performance?

ii. What duties do school bursars perform?

iii. How do principals, teachers and bursars themselves

percieve bursars role?

iv. How does the role of school bursars contribute to the successful administration of the school?

v. What are the factors affecting the role performance of school bursars?

1.5 Hypotheses

This research is carried out on the following testable hypotheses:

HO_1 There is no significant difference in the views of school bursars, principals and teachers on the roles of school bursars.

HO_2 There is no significant difference in the views of the bursars, principals and teachers regarding the contributions of bursars to the success of school administration.

HO_3 There is no significant difference in the views of the principals, bursars and teachers regarding the factors that affect the effective performance of bursars' roles.

HO^4 There is no significant relationship between bursars' qualification and their role performance.

1.6 Significance of The Study

This study is a pioneer attempt to study the role performance of school bursars and their contribution towards the success of school administration in Kaduna State. Any

pioneer effort has its place in the world of knowledge.

As this study focusses on Kaduna State Secondary School bursars, it may be of value for further research in other states in Nigeria as the organisational and administrative structure of the schools are similar.

The bursars form a strong link between the schools authorities and the non-teaching staff. Both (school authorities and non-teaching staff) look forward to the bursar for information from either side. The contribution of the non-teaching staff towards success in school administration is emmence. Therefore, any study aimed at improving this link is worthy.

The study is significant to the principals, staff, educational planners, administrators and policy makers on some measures that should be taken to improve the quality and quantity of role performance of school bursars. Such measures would help in solving some of the administrative problems in schools.

Importantly, the study will be of emmence importance to the school bursars because it focuses on their role performance, it is agreed that not all school bursars know and perform roles expected of them. Therefore, the study may prevent role conflict between bursars and other staff in schools.

1.7 Scope of The Study

All the four Zonal Education Headquarters of the state are within the scope of this study. The study concerns only the post primary institutions. The primary and tertiary institutions are outside the scope. This study could be for all secondary schools in Northern Nigeria. But for the need of an indepth study, the study concerns only the Kaduna State Secondary Schools.

1.8 Basic Assumptions

This research was based on the following basic assumptions:

1. That the school bursar is the chief financial officer of the school but he is at the same time accountable to the school principal.
2. That bursars are knowledgeable enough to work well in schools.

Chapter 2

REVIEW OF RELATED LITERATURE

2.1 Introduction

This study focuses on role performance of the secondary school bursars in Kaduna State, Nigeria. In Kaduna State, the practice over the years has been to appoint bursars to every secondary school. This is the person in charge of finance of the school and does other administrative duties as well. In this chapter the related studies to the role performance of school bursar are reviewed. The following themes constitute the review.

1. Conceptual framework of the study
2. The relationship between the principal and the teachers in the school administration.
3. Role of non-teaching staff in school administration.
4. Finance and school administration.

2.2 Conceptual Framework of The Study

This study has its focus on role performance of secondary school bursars in Kaduna State. Hence, role and administrative theories as they relate to the performance of school bursars are reviewed as guiding principles on which this entire study is based.

2.1.1 Role Theory

The role concept is of central importance in the fields of anthropology, sociology, administration and education. It has

been utilised by members of these disciplines in analysing both the structure and functioning of social systems as well as the attitutes and behaviours of individuals in varied positions in a system.

A lot has been written on the role concept by prominent social scientists and administrators. For instance, Linton (1936) discussed role in relation to status. He saw status as "simply a collection of rights and duties", and states that when an individual "puts the rights and duties which constitute the status into effect, he is performing a role". Following Linton, Newcomb states what "a position, as Linton's term "status" implies, is something static, it is a place in a structure". He then defines role as "the behaviour of the occupants of a position - not all their behaviour as persons but what they do as the occupants of their positions". While Afolayan (1982) simply explains that role is a term borrowed from the theatre which ordinarily means that part performed by a person in a play. Therefore, from the forgoing views about role, role is not the behaviour of a person but rather it is the behaviour of the person that occupies a particular position, as dictated by the position.

Role theory will better be discussed by taking some key terms associated with it.

Role Expectation, Role Perception, Role Behaviour and Role Performance.

These are terms that are intricately related so their treatment has to be together. Chase and Guba postulate that each of the groups with which an administrator works holds certain expectations for that administrator. There is a distinction between what individuals actually do as the occupants of a position and what they are supposed to do. Newcomb for example, defines role expectation as the "behaviour of specific individuals as they take their role". Owens (1970:71) refers to role expectation as "the expectation that one person has of the role behaviour of another".

Role perception describes "the perception that one has of the role expectation that another person holds for him". While Afolayan (1982) concisely says of these terms, "what the incumbent of a position's role set defined as the appropriate ways the incumbent ought to act and behave represent their role expectation of him. The way he actually plays the role is known as role performance or role enactment or role fulfilment". He further defines role set as the individuals or groups who have interest and observe and evaluate the ways an incumbent performs his role. The role set of a school bursar, therefore, includes, the principal, staff, students and Ministry of Education officials. Because Marton said role set is an array of separate roles which a position occupant enacts in their interaction with the occupants of other positions.

The role performance of the school bursar could be at discrepancy with his role expectation due to several factors such as finance, politics or personality. Afolayan (1982) seems to share this view when he said:

> A person may be fully aware of the expectation held of him, yet his performance is at variance with that expectation because either (a) he has no ability to meet the requirements of his position, or (b) those requirements conflict with his pattern of values and beliefs.

In order for these descrepancies to be regularized, relations between a school bursar and those with whom he frequently interacts the bursar must behave towards these individuals in accordance with some shared understanding of what behaviour is expected of him and what behaviour he in turn can expect from them. This interlocking network of related roles is referred to as role reciprocity. Each must have some conception of what to expect from the other, otherwise their relations would be confused and chaotic. Therefore, roles of school personnel are reciprocal and interdependent. It follows that a change in the schedule of one role will influence the schedule of the other related roles. Thus the network of role to which every role is linked in essence is a configurative system. For instance if the year group master collects fees from students then the role content of the school bursar is affected and has to be adjusted.

to succeed. It is shown that as they play this role, there could be role conflict, role dissensus and role strain. To reduce these, there should be proper definition of status of every personnel of the school. When this is done, a good and successful school administration is ensured.

2.1.2 Administrative Theory

Administration has existed since the commencement of human groupings. A close study of the history of the Summarians as far back as Circa 5000 B.C. and the construction of the Egyption Pyramid indicates that some sort of administration and planning permeated their activities (Enachwo 1989).

Many writers have defined admininstration as they view it to be. Administration is administration- whether it is business, public or educational.

For instance, Musaazi (1982) states that administration, "is a social process concerned with identifying, maintaining, motivating, controlling and unifying formally and informally organised human and material resources within an integrated system designed specifically to achieve pre-determined objectives". By this definition the school principal is the overall controller of the teachers, bursar, clerks and students as well as the financial and material resources of the school. The school bursar controls the finance and the secretariat of the school - all towards successful achievement of the school pre-determined objectives of teaching and learning. Afolayan

upon his understanding of and his behaviour with respect to "the components of the administrative process. Gregg's components contain some additions to what many other writers have postulated. For instance, in a tabular form the administrator of whatever organisation does the following as postulated by Fayol (1916), Sears (1950) and American Association of School Administration (AASA) (1955).

S/No	Fayol (1916)	Sears (1950)	AASA (1955)
1.	Planning	Planning	Planning
2.	Organising	Organising	Allocating Resources
3.	Commanding	Directing	Stimulating
4.	Co-ordinating	Co-ordinating	Co-ordinating
5.	Controlling	Controlling	Evaluation

While Gulick and Urwick (1927) use the accronym; POSDCORB (Planning, Organising, Staffing, Directing, Co-ordinating, Reporting, and Budgetting) to describe what administration entails. Educational Planning is the process of predetermining series of things or activities to be done, how they should be done, who is to do them and when they should be done in order to reach a valid and valued goal. Although the school bursar neither plans when the school will resume nor plans the school time table, he however, plans in conjunction with the principal of the school. This he does when budgeting for the school.

Organising means the process through which planned activities are structured for the purpose of realising the organisational goals. Thus, organising entails the grouping of activities, assigning responsibilities and executing the same responsibilities in an orderly manner. The school bursar

should assign and organise officers of the school secretariat into the school library, laboratories, dinning hall, gates - to mention a few.

Musaazi (1982) says, 'directing is the process of making decisions and enbodying them in specific and general orders and giving instructions and serving as the leader of the enterprise".

The school secretariate is directed by the school bursar. He is the secretariat head.

Co-ordination is the process of bringing interrelated and interdependent units and activities in an organisation like the school system so that organisation (school) functions as a whole. The school bursar co-ordinates the activities of the typists, cleaners, gardeners, messengers and guards to ensuring that all perform their functions towards the success of the school.

Controlling means appraising or evaluating. No wonder the AASA substitutes it for evaluation. It has nothing to do with putting unnecessary restraints on people.

Stimulating as used by AASA refers to leadership or simply motivation of the staff. Both the bursar and the principal can stimulate staff by recognising performance and rewarding it. Therefore, the school bursar in conjunction with the principal, plans the school budget. Planning, organising, co-ordinating, directing are administrative functions of every administrator Ubeku (1975), (Flippo (1980) and Ngu (1991). Bursar and

principals are administrators thus are saddled with these functions.

The question of whether effective administration contribute much to the operation of an organisation such as school was answered by Musaazi (1982) when he stated that administration:

1. Exists to implement the decision of an organisation.
2. Influences the results to be achieved, the directions to be pursued, and the various priorities to be recognised with the organisation.
3. Determines, in large measure, the organisational climate and working relationship.
4. Can help to make employees more productive.
5. Helps to assemble and to ensure effective use of resources.
6. Unifies and co-ordinates the human and material resources available for use in the organization;
7. Evaluates the quality and quantity of outcome actually accomplished.
8. Shapes, to a large extent, the image and prestige of the organisation; and
9. Tries to build into the organisation provision for innovations for change and for development.

Therefore, the importance of effective administration cannot be over emphasised. An organisation such as an institution may be well staffed in terms of qualification,

total number and distribution of expertise among the organisation units but without effective administration, money, time and human efforts expended on the organisation would be a waste. As Afolayan (1982) states, "some of the failings of our schools may be due in part to lack of equipment, shortage of staff and finance, many are in the main, a result of various degree of maladministration"

2.3 The Relationship Between The Principal and Teachers in The Administration of The School

Secondary school administration is specifically concerned with pupils, teachers and rules, regulations and policies that govern the school system. The chief administrator or the head of the school is commonly called, in Nigeria, the Principal. The staff, students, facilities and finance of the schools are directly or indirectly under his control. Afolayan (1982) says his (principal) roles, "involve using orders, instructions and advice to teachers and students under him. These could emanate directly from him or from the headquarters office". Afolayan's view excludes the control of the principal over the non-teachers such as clerks, bursars, and others. Any way, Afolayai's views suggest that the role of the school principal is dynamic and is to be seen in multiple senses (Linton 1936). Some of his roles include those suggested by Musaazi (1982) "... his functions include interpreting policy, executing curriculum programme, seeing to students and staff welfare,

equipment, physical facilities and finance, inducting and retaining staff and finally maintaining effective school relationship". To perform these functions, funds must be made available, and be subjected to judicious use by both the principal and the school finance officer (bursar). Therefore proper planning and budgeting is necessary. Muaazi goes further to say that the works of an administrator centres around certain aspects of administrative process such as planning, decision making, organising, communicating, co-ordinating, motivating, budgeting and evaluation. The principal as an administrator does all enumerated above by Musaazi.

Afolayan (1982) writing on school administrator says the chief administrator of a school: the principal has the following as his functions: curriculum and instruction; students service including out-of-class activities, personnel service and management of finance and fiscal resources. What he (Afolayan) has given is not very different from what has earlier been given in America by Lopman and Hoche (1974) as the tasks and role performed by the school principal. In their words, "the critical tasks and roles of the school administrator can be summarised as being made of the following:

i. Instruction and curricula development
ii. Pupil and staff personnel management
iii. Management of school plans, safety of equipments and facilities;

iv . Organization of staff for implementation of educational programmes, and participation in educational planning, and

v. School finance and business".

It is self evident that what Musaazi (1982) Afolayan (1982) and Lopman and Hoch (1974) say are the roles of the school head, the principal, are very similar. But do the principals of schools actually, and successfully perform their roles? The school principals" powers are limited to or controlled by their employers such as the Ministry of Education, Finance Ministry and the Civil Service Commission (C.S.C.). Nevertheless, the principals do not seem to have performed some of their functions properly as expected even with meagre resources available under their control. For instance, many do not perform well in the area of students welfare such as students feeding. Whether the students are fed directly by the principal or by contract system the principal has to be actively involved. But some principals have not done very well in this aspect. Ozigi (1982) contended that bad and inadequate food is one of the major factors of or one of the causes of indiscipline in schools. This indiscipline manifests in form of riots. The cause of 1990 Balewa College Zaria vandalism is still fresh in our memories. Principals will do well to improve in this aspect. It is often said a hungry man is always an angry man. In the area of staff matters, despite the fact that the principal does not recruit staff, it is yet

his duties/rolesto receive the newly posted staff, warmly induct him, place him and retain him (Flippo 1980). In Kaduna State many principals do not induct their new staff and this does not go well in the successful administration of the school. The researcher has taught in three secondary schools. He was never inducted by any of the three principals. One other area to gain staff interest and attention in the school administration is by allowing them to perform their duties and delegate duties to them. For instance, the collection of school levies, giving out of journey money to boarding students during holidays and those pertaining to finance should be perform by the school bursar. Also Time Tabling and keeping of school records should all be delegated to staff. Ozigi (1982) and Musaazi (1982) believe that the principal should delegate his duties to his subordinates. In line with this expectation by Ozigi and Musaazi, the principal of Government Senior Science Secondary School Biu, Borno State as reported by Avi (1991) delegates the duties of "revenue collection, imprest account, preparation of school budget, accounting and payments" to the school bursar. The school bursar is the most appropriate person to perform this role. But contrary to this, some principals in Kaduna State such as W.T.C. Kaduna and Alhaduhuda College Zaria principals delegate collection of money in form of levies to senior masters.

The school principal as the chief administrator of the school plays the role of a father in a family or that of a head

of state in a country. He thus assumes that fatherly role and serves as a model to all under him. His attitudes, behaviour, dressing patterns, speeches should be properly guided to set a good model worthy of copying by others, if he is to be successful.

In summary, Enochs (1980) states clearly what a successful principal actually does. These include:

i. The principal is a leader in curriculum development
ii. The principal is a leader in public relations
iii. The principal is a leader in personnnel management.
iv. The principal is a leader in area of teacher/student control.
v. The principal is a leader in his relations with central office.
vi. The principal is a leader in guidance and counselling
vii. The principal is a leader in articulation with other schools around him.
viii. The principal is a leader in areas of school appliances, plants and equipents.
ix. The principal is a leader in organisation and tasks he leads in decision making.

These functions indeed summarize the basic functions of the secondary school administrator. Some of these functions such as (viii) above are carried out by the principal in conjunction with school bursar. This is because money is needed to perform this function. It is nevertheless,

regretable to note that many principals in Kaduna State do not understand their roles. Afolayan (1982) says of Nigeria principals, "Unfortunately many principals ... are themselves not clear in their minds what their roles are". Kaduna State government does not normally issue comprehensive documents, for the purpose of delineating the principals' roles, though letters and circulars give some guidelines. It is possible for the principal to have some insight into his role through books, journals, other publications and conferences, but these sources normally suggest ideal roles which should not be confused with expected roles. Inexperienced principals who cannot discern the distinction between the two may experience certain degree of confusion. This Afolayan (1982) warns that, "the principal should therefore, know that the ideal are more universal, while expected roles are more specific and more restricted. The latter are particularly susceptible to cultural variations and change with time". In this regard, the religious rural setting may see religious cumorality standing output of a principal as the most essential aspect of the principal's role, while the more learned urban setting may have more emphasis on the academic standing and output as the principal's role.

Teachers do not only teach. They also serve useful positions that assist the school administration. A study carried out by Ajani (1981) reveals that 100% of teachers that responded to his questionnaire stated that teaching was their primary assignment. But all added that apart from teaching,

the primary assignment, they also carry out some of the following duties: Games master, Kitchen master, Class/House master, Career, Health officers, Library master, Food Master, Labour master, welfare master, examination master, year group master, heads of departments, Cadet officers, staff officer and members of committees. This present researcher, during his years of teaching in secondary schools was at time or the other labour master, class/form master, game master, library master and/or a member of one or two comittees. All these functions or roles are delegated to the teachers by the principal. The teachers can only successfully perform these roles when there is finance. Therefore, they laiase with the finance controller (bursar). For instance, the games master needs money to purchase sports equipments, the food master needs money for the students food. While the library master also needs money for books purchase. All these monies are released with due and authentic signatures of both the bursar and the principal. Then, it means that the principal knows the importance of these roles and the bursar's the success of the school administration. These roles can't be performed by the school principal alone because of his commitments in administration. It may not be possible for him to recognise the physical, psychological, social, educational and economic needs of his staff and students - thus the need to have representatives among his subordinates - teachers.

The heads of departments, too, are selected among teachers. Their role in the school administration is very important. They are the academic affairs administrators at the departmental level. Williams (1965) considered the administration of academic affairs in a school as the means of ensuring order and economy in its educational activities. The question of ensuring order and economy is pertinent to the secondary schools in Kaduna State because of the financial cuts by the state government. The academic department of secondary schools has been identified as the point at which the real business of the school is carried out - Livingstone (1974) in Thakur (1981). This shows the relationship between academic department and the bursar who controls finance of the school.

With the important roles played by the school teachers and the financial aspect manned by the school bursar, the principal is relieved to face other business of administration towards ensuring success of the school.

2.4 School Non-Teaching Staff and School Administration

In a school setting, there are the teaching and non-teaching staff. The teaching staff are called the teachers. While the non-teaching staff are the school bursar (the head of them), clerks, typists, cleaners, messengers, security and cooks (where applicable).

The saying that a tree does not make a forest has bearing here. The principal or teachers cannot succeed fully in

achieving the aims of the school without the non-teaching staff. Bruce (1978) says the function of every member of the school personnel is complementary to those of other personnel. For instance the clerical officer heads other clerks and see to it that all perform their duties effectively. The clerical assistant (incoming) assists the clerical officer with all mails and correspondents coming into the school. The Clerical assistant (out-going) on the other hand assists the clerical officer with all mails and correspondents going outside the school. The two officers open files and close files as is applicable to them. When there are difficulties in performance, reference is often made to the bursar. The typists' principal duties are to type any letters, results, documents, circulars, memos of the school. While the messenger carries the mails/correspondents from and to the school. He also runs other errands. It is these personnel that make communication, especially written, possible between the school and outsiders and within the school. Musaazi (1982) discusses the importance or indispensibility of communication in school organisation. He says "in order to translate a purpose into action, communication is needed... It is purposive. Its primary administrative functions are informing, instructing or directing someone, evaluating someone or something and influencing others' thought or behaviour". It is by communicating that the school head makes his needs known to the community, individuals and Ministry of Education for any

possible assistance. Communication for this purpose when written is done with the help of the clerks, typists and messengers. The principal's tied schedules will not allow him to type letters, take mails to Ministry, open files and perform other duties performable by the non-teaching staff.

The cleaners, too contribute significantly in the success of administration of the school. They arrive school earlier than others and have offices, classes and the environment cleaned. Cleanliness, they say, is next to godliness. Bello says, the administrative performance of any schoolhead can be evaluated from the school compound. The school head, students, teachers cannot put in their best in filthy environment. A discussion between this researcher and the principal of Government Day Secondary School, Nok, confirms the importance of all personnel of a school to the school administrator. In her (principal) words, "all my staff are very important to the school administration - including my messengers, cleaners". The cleaners collect broken desks, tables, chairs and report these to school bursar who subsequently discusses it with the principal in a bit to replacing them.

One most important non-teaching staff is the school bursar. The World Book Dictionary (1975) and the Lexico Dictionary Webster (1981) define a bursar as "a treasurer especially of a college". Similarly, Encyclopedia World Dictionary says a bursar is a treasurer or business officer of a college". These identical definitions from these books

confirm that the school bursar is the person who keeps the finances of the school. He is thus in charge of the treasury of the school. Therefore, any transaction in the school should be done by the bursar or at worst in conjunction with him. Such financial transactions may include collection of fees, levies, development, equipment, causion fees etc and expenditures of money such as purchases and distribution of journey money to boarding students on holidays. In summary, he is in charge with income and expenditure of the school.

The Ministry of Education, Kaduna have the following as the schedule of duty of the school bursars in Kaduna State:

1. Adviser of the Principal on administrative and accounting activities of the school.
2. Supervisor of all non-teaching staff in the school
3. Keeping all account records for the school
4. Preparing salary voucher and vouchers for other charges
5. He is responsible for recommending Annual Evaluation Performance Report (A.E.P.R.) for non-teaching staff. This is to be countersigned by the school principal.
6. He is responsible for collection of all the revenue of this school.

As to whether all school bursars actually perform all these duties is subject to research. Nevertheless, Avi (1991) reports that the school bursar of Government Senior Science Secondary School Biu, Borno State, "has been responsible for all financial matters in this school". But in contrast to his

assertion, he (Avi) says "The Principal (himself) has been buying school facilities like balls, table tennis and things like text books". He also suggests that "the N5.00 collected termly as medical levy should be collected by the Health Master directly". The Principal's action and the suggestion by Avi will usurp the duties of the school bursar - who is to be in charge of all school finances.

A school budget is "a financial plan through which educational objectives are implemented and translated into reality" - Musaazi (1982). While Wildavsky (1964) says "Budgeting is a series of goals with price tags". Musaazi (op cit) says, "the budget is prepared by the bursar if the principal or school head has delegated that responsibility to him or her". If the budget translates educational objectives into reality as in the view of Musaazi ;then the person who plans the budget is crucial to the success of school administration. The goal of good administration is the translation of objectives into reality.

The school bursar is also in charge of all the non-teaching staff of the school as shown in item two of his schedule of duty as presented above. Item two. He is also the adviser to the principal on administrative and account maters - item one above. Therefore the bursar is supposed to be an accounting professional and a seasoned administrator to be able to discharge these duties deligently and satisfactorily.

2.5 Finance and School Administration

No educational organisation succeeds without human and material resources. These resources can only be made available in good quality and quality when there is enough fund. Therefore finance (fund) is very crucial in the success of any administration. Alabi (1991) states that the success of educational system is partly dependent on the financial management skills of the administrators and partly on the total funds allocated to education at the level. But the allocation of financial resources to schools is influenced by a number of factors. First among these are the total resources available to the government for discharging all its responsibilities as a government. In many instances the total financial resources made available may never be adequate (Thang 1988:90). This applies to Kaduna State education financing. The table below shows Kaduna State capital and recurrent expenditure on secondary education 1975 - 1980.

Year	Capital	Recurrent	Total	% Increase/ decrease
1975-1976	9,389,454	5,000,000	14,389,454	-
1976-1977	14,714,000	11,950,000	26,664,000	19.21
1977-1978	21,976,000	18,643,000	406,13,000	12.5
1978-1979	17,859,850	10,760,010	28,612,860	17.5*
1979-1980	25,489,000	11,325,010	36,814,010	49.5

* = decrease.

Source - Kaduna State Approved Estimate 1976/1970 - 1979/1980.

The above estimate were not sufficient for the schools to function well, therefore other sources of revenue generation were visited by the schools administration. This was necessary if the schools administration will succeed achieving its aims/goals. Other sources of finance available in schools include those given by Alabi 1991. He says, "at present, a sum of between N3.00 and N45.00 is what is paid by parents in most states of the Federation. It is collected under all kinds of names such as fees, development, parents teachers association, survival, equipment or education levy or rate". The Chairman Women Teachers College (WTC) Kaduna Parent-Teachers Association (P.T.A.) confirmed one of Alabi's sources, when he appealed to the association and said "please, I just want to remind us of our yearly levy of N10.00 to please pay". Adesina (1980) in Alabi (1991) discouraged these sources of finance. He said, "the proceeds of such manipulations was then turned to personal wealth by unscruplous sprincipals". However, while many schools benefit and rely much from these sources especially school fees, the actual contribution of this to the total cost of education seems to be low. Oldman (1961:32) recommended that "the long-term objectives should be the abolition of tuition fees in primary schools". Similarly, Oluko (1965) showed this view and noted the insignificant contribution of school fees as a source of revenue. Also agreeing to this, in 1979 five states (Lagos, Ogun, Ondo, Bendel and Oyo) abolished school fees in their secondary schools. Contrary, the Federal

Government wants other sources of finance to school other than the school dependence on government alone. For instance the National Policy on Education (1981) says "Government welcomes and encourages the participation of local communities, individual associations and other organisations" in meeting the cost of education. Like the Federal Government, some state governments support other sources outside the government. For example, 1978 the governor of Kano State, Sani Bello, said "Parents in Kano State may soon be called upon to contribute in cash or kind to schools of their children or wards". While, whatever the source(s) of funds to schools, all that is important is availability of qualitative human and material resources. It is only with these that the school administration can succeed. Else, reports of various crises, riots, strikes, demonstrations by the school students and/or teachers will be heard. The availability of teaching-learning and housing facilities is very important in school setting. Cushen (1966), Bello (1981) Musaazi (1982), Segun (1987) and Jiya (1990) have all acclaimed the importance of resources in school. For instance, Jiya (1990) writes "Lack of qualified, competent and dedicated staff; lack of prompt payment of salaries making teachers to go on strike to get better or prompt payment; lack of funds, land, facilities to run the schools and lack of serious and responsible inspectorate divison" have caused a lot of attack on and the subsequent collapse of many secondary schools administration.

The present day Kaduna State students are so vandalistic that broken chairs, tables, desks and cupboards are seen littering the school compound. For the school to replace or repair these materials for the comfort of students, the school Finance Officer has to know and prepare voucher for that. At times wild storm removes roofs or demolish classroom blocks. To repair these facilities there is need for fund in the school. Therefore, the need for finance for the success of administration cannot be substituted. Nevertheless, many studies have warned that the limit of education expenditures are being reached. See for instance Eicher and Orivel (1980), Zymelmon (1982) and Schiefelbein (1983) had shown that in India, educational expenditure had reached 60% of total budget. The situation is not much different in Nigeria in general and Kaduna State in particular. In the light of the available evidence that a call for prudent management of scarce available school finance(s) is sounded. The school accounting officer: the principal, and the school finance officer/accountant: the bursar, have to make the best use of available resources in the school. They have to prepare the budget of the school. This is very important if useful expenditure could be made. The budget is conceived to mean "a series of goals with price tags" - Wildavskly (1964). Wildavskly goes further to say that a budget is a link between financial resources and human behaviour to accomplish policy objectives. The budget remains the lifeblood of school, the financial reflection of what the

school does or intends to do. In the school system, bursars seem to operate line item budgeting sytem. They rebudget by increasing a pending project without actually considering the gains of the previous expenditure.

Government seems to have failed in meeting up with the responsibility of providing adequate facilities and allocating materials necessary to promote effective educational development at the school level. This may be due to lack of adequate funds or due to mismanagement of resources by secondary school administrators. It is obvious that the government cannot simply shoulder the total responsibility of financing education at all levels. Parents, the local communities and philantrophic organizations have to contribute if the school administration will succeed in achieving the goals of education.

Studies have been conducted into the role performance of secondary school principals, teachers and house masters. Other studies of varying topics have been carried out on the students. But very little attention has been given to the finance clerk of schools. Finance is the life wire of any school. Thus the person who handles finance needs an indepth study on his roles in the school. These point to the motivation of study.

Chapter 3

3.0 RESEARCH DESIGN, METHODS AND PROCEDURES

3.1 Introduction

This chapter deals with the research design, methods, population, sample for the study and the instruments used for data collection. Care was given to the choice and use of the instrument so that a lot of information was derived from the respondents.

3.2 Research Design

The research method employed in this study was the survey method. The schools with bursars are many. Therefore, a sample was used from which findings were generalised to all Kaduna State Secondary Schools bursars. The subjects involved in the study were the principals, teachers and the bursars. Questionnaire is the instrument employed for collection of data. The data so collected were analysed by means of Pearson Moment Product and One Way Analysis of Variance (ANOVA).

3.3 Population

Since the establishment of government secondary schools in Kaduna State, it has been mandatory for every school to have a bursar. As of August 1992 the total number of secondary schools in Kaduna State was 166 (Kaduna State Commissioner of Education, Alhaji Shika Mohammed, Democrat Newspaper 24 August, 1992). The number includes the newly established neighbourhood

schools. The neighbourhood schools do not have school bursars seperate from their parent schools. Therefore for the purpose of this study there are two categories of secondary schools in Kaduna State: Schools with bursars and those without bursars. Without the neighbourhood schools, Kaduna State has 126 secondary schools (Educational Resource Centre, Zaria 1991). The study includes all the 126 principals, 126 bursars and 6102 teachers of the secondary schools in Kaduna State.

3.4 Sampling Procedure and Samples

The total number of Kaduna State secondary schools with bursars is 126 (E.R.C., Zaria). From this number a stratified proportionate sampling technique was adopted for selecting schools for the purpose of the research. This was to ensure "that certain sub-groups in the population are represented in the sample" (Borg and Gall, 1979). The sub-groups include: coeducational and single sex schools, old and young schools. Of the four educational zones of the state, two were randomly chosen for the study: Kaduna and Zaria zones. They are acceptable representatives because they have similar administrative experience in their schools. Both zones have co-educational schools, only males and only female schools, as well as old and new schools.

The selection of schools for study in each of the two educational zones is proportionately done to ensure that all the schools within each Educational zone have the opportunity

of being used. Nevertheless, care was given to make sure that schools with boarding facilities and students as well as those without (day - schools) were represented. The years of establishment of schools and the sex of the students in the school were taken care off. This was done because this researcher felt that those various categories of schools might influence the administration of the school. Every principal and every bursar of the schools within the sample were to respond to the instruments employed for the study. While the selection of teachers and schools was randomly done. In all, there were 146 teacher's respondents. Of the 126 bursars, 27 (21%) was used as the sample. Similarly of the 126 principals, 27 (21%) was also used as the sample. This is an acceptable sample because Roscoe (1975) states that any sample that is above 10% of the population is appropriate for a descriptive research. Table 3.1 below shows the distribution of subjects in all categories:

Table 3.1: Number of Subjects According to the Educational Zonal Headquarters.

Educationa Zone Head-quarters.	Bursars	Principals	Teachers	Total
Kaduna	12	12	71	95
Zaria	15	15	75	105
TOTAL	27	27	146	200

The total sample for the study was then made up of the following: 27 bursars, 27 principals and 146 teachers. There

were therefore, a total of 200 subjects.

3.5 Research Instrument

The instrument for collection of data for the purpose of this study was questionnaire. The questionnaire used for this research was validated. Borg and Gall (1989) submmited that any study that measures attitudes, which are closer to perception, items fewer than 10 are unlikely to measure well the attitude. But items above 10 can measure these attitude and be acceptable for the content validity of the study. This study has 33 items. Therefore the content validity is ascertained. Also 4 experts in educational field went through the items and their few observations and pieces of advice have been incorporated in the final draft of the questionnaire. This takes care of the face validity. Generally there was acceptance consistency. The four experts acceptance consistency of the instrument shows the reliability of the instrument.

The questionnaire is designed for all the bursars, principals and teachers to find out what they perceive as the roles as well as their role expectation of secondary school bursars in the administration of schools. In developing the questionnaire, the researcher made use of both open and close type of questionnaire. The Likert type scale was employed with some modifications: the point Likert tagged "undecided" was not used in this study. The subjects should "decide" either way. In such situation, respondents could indicate the degree to

3.6 Administration of Instrument.

The questionnaire was personally administered to the bursars, teachers and the principals. That reduced losses of questionnaires and response delay. The researcher went round the schools to serve the questionnaire and later went round to collect them. he had to go those schools that the could not collect there questionnaire on the third visit. Therefore, only 12 teachers, one principal and four bursars could not hand in their questionnairs to the researcher.

3.7 Rate of Return of Questionnaire

The researcher did not use any research assistants or postal services in trying to serve his respondents with the questionnaire. He personally visited every school to serve and to collect back the questionnaire. Therefore, the rate of return of the questionnaire was high. Of the 27 principals served with the questionnaire (96.3%) returned their filled questionnaire. Of the 27 bursars, 23 (85.2%) returned theirs. And out of the 146 teachers 134 (91.8%) also returned their completed questionnaire. Table 3.2 illustrates this:

Table 3.2 Rate of Return of Questionnaire

	Principal	%	Bursar	%	Teacher	%
Questionnaire served	27	100	27	100	146	100
Questionnaire returned	26	96.3	23	85.2	134	91.8

3.8 Method of Data Analysis

The data collected were subjected to statistical analysis and presented in tabular form and the use of percentages employed. The following statistical methods were adopted for the study: One Way Analysis of Variance (ANOVA) is found especially useful for hypotheses One, two, three (HO_1, HO_2HO_3) where three variables, that is characteristics of respondents in terms of their role assignments (principals, teachers and bursars) were considered, while Pearson Moment Product Correlation was used for hypothesis four (HO_4). Each hypothesis was tested at (0.05) level of significance in order to find the difference in views (HO_1, HO_2, HO_3) or to find the relationship between qualification and performance (HO_4).

Chapter 4

4.0 ANALYSIS AND DISCUSSION OF DATA

4.1 Introduction

This chapter is to present the role performance of Secondary School Bursars in the administration of Kaduna State Secondary Schools. The results and analysis of the findings of the study is given in two parts. The first part is about the basic information on the schools and the subjects. The second part is about the role performance of Secondary School Bursars in Kaduna State according to the principals, teachers and Bursars themselves.

4.2 PART A: Basic Information on the Schools and Respondents

This section deals with information which is important in understanding the background of the schools and respondents included in the study. There are 27 schools involved in this study. The respondents of the study include 26 principals; 23 Bursars and 134 teachers. This makes a total of subjects 183.

4.2. Types of Schools

A total of 27 schools is involved in the study. Of the 27 schools, 11 (40.7%) are boarding schools, while 16 (59.3%) are day schools. Table 4.1 shows this:

TABLE 4.1 : Types of School

school type	No	%	Total
Boarding	11	40.7	11
Day school	16	59.3	16
Total	27	100.0	27

Of a total of the 27 schools involved in the study, 13 (46.15%) are female schools, and 13 (46.15%) are male schools while one is a mixed school. Table 4.2. illustrate this.

Table 4.2. Students sex in the Schools

Sex	No	%	Total
Female only	13	46.15	13
Males only	13	46.15	13
Mixed	1	3.70	1
Total	27	99.00	27

4.2.2 Present status and post Designation of Respondents

All the principals are degree holders. Among the teachers group of respondentssubk, 45.60% are degree holders; 38.00% are N.C.E. holders and 9.0% are OND. Fifteen (65.2%) of bursars's group of respondents are Ordinary National Diploma holders; three (13.0%) have Teachers Grade Two Certificate; two (8.6%) are holders of Nigeria Certificate in Education, one (4.3%) possesses Higher National Diploma, two (8.6%) are holders of

Senior Secondary Schools Certificate. None among the bursars possesses a degree Certificate.

TABLE 4.3: Status and Post Designation of Respondents

Qualification	Principal (26)		Teachers (134)		Bursars (123)	
	No.	%	No.	%	No	%
Degree	26	100	61	45.5	0	0
HND	-	-	8	6.0	1	4.3
OND	-	-	12	9.0	15	65.2
NCE	-	-	51	38.0	2	8.6
SSCE	-	-	2	1.5	2	8.6
T.C.	-	-	0	0	3	13.0
Total	26	100.0	134	100.0	23	100.0

Table 4.3: shows that majority of those who are Secondary School Bursars in Kaduna State are holders of Ordinary National Diploma (OND). And all the principals are degree holders.

4.2.3 Length of Work Experience of Respondents

Many Kaduna State principals work experience range between 8 - 19 years while only one (3.8%) has a work experience below three years and only one (3.8%) has a working experience of 24 yrs or above. Majority of the teachers respondents have working experience ranges between 0 - 11 yrs - with 38 (28.4%)

work experience between 0 - 3 yrs. For the Kaduna State Secondary school Bursars seven (30.4%) have working experience of between 4 - 7 yrs; six (26.1%) have working experience of between 8 - 11 yrs. It shows then that thirteen (56.5%) have work experience of between 4 - 11 yrs - with only three (13.0%) have working experience above 16 yrs at the time of this study.

TABLE 4.4: Length of Work Experience of Respondents

Years of experience	Principal (26)		Teachers (134)		Bursasrs (23)	
	No	%	No	%	No	%
0 - 3	1	0.7	38	28.4	3	13.0
4 - 7	3	11.5	48	35.8	7	30.4
8 - 11	7	26.9	35	26.1	6	26.1
12 -15	6	23.1	6	4.5	4	17.5
16- 19	6	23.1	2	1.5	1	4.3
20- 23	2	7.8	5	3.7	2	8.7
24 - and above	1	3.8	0	0	0	0
Total	26	100.0	134	100.0	23	100.0

Tables 4.1, 4.2, 4.3 and 4.4 are meant to provide useful background of the respondants and schools involved in the study .

4.3 PART B. The Role Performance of Secondary School Bursars in the Administration of Schools According to Principals, Teachers and the Bursars

This section compares and analyses the role performance of school Bursars as indicated by the principals, Teachers and Bursars, themselves. The section covers: Roles (duties) of school Bursars; Qualification of School Bursars; Contribution of school Bursars to the successful administration of schools and Factors affecting the effective role performance of School Bursars. The section is sub-divided into two: the first part shows the raw scores presented in percentages; and the second part focuses on the statistical test employed to determined degree of relationship among the variables in order to either accept or reject the hypothesis.

4.3.1 Ho_1, Hypothesis One

The hypothesis tested was, "There is no significant differences between the opinion of principals, teachers, and bursars on the role performance of school bursars". The data collected regarding this hypothesis was presented and discussed to find out the extend to which the principals, teachers and the bursars views on the bursars role performance agreed or disagreed.

Nine - item statements extracted from the questionnaire on the role of the bursars are given in Table 4.5. The principals', teachers' and bursars' views on these items are presented and compared.

Table 4.5: Comparison Among Principals, Teachers and Bursars views on the Role Performance of School Bursars

Item	Value	Frequency			Percentage (%)		
		Prin.	Teach.	Burs.	Prin.	Teach.	Burs.
1 Payment of staff Salaries	NI= 1	0	4	0	-	- 2.99	-
	LI= 2	1	8	0	5.33	2.99	
	MI 3	3	14	2	11.53	5.97	8.7
	I= 4	9	39	1	35.51	10.45	4.36
	VI= 5	13	69	20	50.00	51.49	86.95
2 Bursar is a link between the school and Education Minst	NI= 1	11	24	3	42.30	17.91	13.04
	LI= 2	6	39	2	23.78	29.10	8.70
	MI= 3	6	26	2	23.78	19.40	8.70
	I= 4	3	28	12	11.53	20.89	52.17
	VI= 5	0	17	4	-	12.69	17.39
3 Purchases and repairs facilities equipment and materials	NI= 1	10	61	4	36.46	45.52	17.39
	LI= 2	7	30	6	26.32	22.38	26.08
	MI= 3	4	23	5	15.38	17.16	21.74
	I = 4	4	11	6	15.38	8.21	26.09
	VI= 5	1	9	2	5.35	6.72	8.70
4 Collects fees from Students and/or Parents	NI= 1	1	7	0	5.35	5.22	
	LI= 2	1	4	1	5.35	2.99	4.36
	MI= 3	3	16	1	11.53	11.94	4.36
	I= 4	5	33	4	19.33	24.63	17.39
	VI= 5	16	74	17	61.54	55.22	73.91

5	Gives Financial and administrative advice to the principal						
	NI=	1	4	12	3	15.38	8.96 13.04
	LI=	2	1	26	2	5.35	19.40 8.70
	MI=	3	8	27	1	30.77	20.15 4.36
	I=	4	9	32	6	35.51	23.88 26.09
	VI=	5	4	37	11	15.38	27.61 47.82
6	Keeps the school Cash imprest						
	NI=	1	1	11	0	5.35	8.21 -
	LI=	2	1	11	1	5.35	8.21 4.36
	MI=	3	3	13	2	11.53	9.70 8.70
	I=	4	9	46	3	35.51	34.32 13.04
	VI=	5	12	53	17	46.15	39.55 73.91
7	Prepares school budget and vouchers						
	NI=	1	1	10	0	5.35	7.46 -
	LI=	2	2	10	0	7.70	7.46 -
	MI=	3	2	14	3	7.70	10.44 8.70
	I=	4	6	35	7	23.78	26.12 30.43
	VI=	5	15	65	13	57.69	48.51 56.52
8	Pays contractors that work for the school						
	NI=	1	10	39	9	36.46	29.10 39.13
	LI=	2	3	26	6	11.53	19.40 26.09
	MI=	3	4	19	3	15.38	14.18 13.04
	I=	4	4	23	2	15.38	17.16 8.70
	VI=	5	5	27	3	19.35	20.15 13.04
9	Keeps the parents Teachers Association (PTA) Money						
	NI=	1	22	54	15	85.51	40.29 65.28
	LI=	2	2	25	4	7.70	18.65 17.39
	MI=	3	2	13	2	7.70	9.70 8.70
	I=	4	0	18	1	-	13.43 4.36
	VI=	5	0	24	1	-	17.91 4.36

KEY

1- Not Important (NI)

2- Little Important (LT)

P - Principal

T - Teacher

3- Moderately Importatnt (MI) B - Bursar

4- Important (I)

5- Very Important (VI)

Table 4.5 shows that out of the 26 principals 22 (85.51%) agreed that payment of staff salaries is a very important role of school bursars. Of the 134 teachers, 108 (76.59%) also agreed that payment of staff salaries is a very important role of bursars. The Bursars themselves did not differ in accepting this role. Of the 23 bursars, 21 (91.31%) agreed that payment of staff salaries is a very important role to them. No principal or bursar said this role is not important. Only four (2.99%) teachers said it was not important. The four teachers were most likely to be new in teaching employment consequently were yet to understand the roles of other personnel of the school.

On whether the bursar's roles include serving as a link between the school and Education Ministry, three (11.53%) principals, 45 (33.58%) teachers and 16 (70.56%) bursars said it is an important role of the bursars; 11 (42.30%) principals, 24 (17.91%) teachers and three (13.04%) bursars said it is not an important role of the bursar to serve as link between the school and Education Ministry. The difference in the opinion of principals and teachers on one hand and the bursars on the other is likely due to the present practice, whereby the principals are, in practice, the link between the school and the Education Ministry. But it seems the bursars have seen

this as a usurp of their role by the principals. Nevertheless, 12 (47.56%) principals; 65 (48.50%) teachers and four (17.40%) bursars said linkage role is of little importance as a role of bursars.

Item three which says the bursar's role include purchases and repairs of facilities, equipment and materials of the school has the following responses; 10 (36.46%) principals; 61 (45.52%) teachers and four (17.39%) bursars hold that it is not an important role of the bursars. While five (20.73%) principals; 20 (14.93%) teachers and eight (34.79%) bursars hold that this role is very important to the bursars. The table shows that manyof the three groups of the respondents hold that it is of little importance to the bursars.

Their responses show that 11 (41.70%) principals 53 (39.54%) teachers and 11 (47.83%) bursars hold that the role has little importance to the bursars. These varied responses may not be unconnected with the current situation in the schools. In schools, materials, facilities and equipment are rarely bought or repaired. Where this happens, the Education Ministry officers tend to do this instead of the school. Consequently many young teachers and even bursars do not see this role as bursar's.

As to whether collection of fees from parents and/or students is important or not as a role of the bursar, the following responses were given by the three groups of the respondents: 21 (80.87%) principals; 107 (79.85%) teachers and

21 (91.30%) bursars said it is a very important role of school bursars. Only one (5.35) principal and seven (5.22) teachers with no bursar indicated that collection of fees from parents and /or students is not important as a bursar's role. This shows that all the three groups of the respondents very well agreed that this role is very important as a bursar's role in the school. But contrary to this, in many schools this role is delegated by the principal to either senior masters or year group masters.

Many respondents responded in favour that it is the role of the bursars to give financial and administrative advice to the school principal. 13 (50.00%) principals; 69 (51.49%) teachers and 17 (73.91%) bursars as said this is very important to the bursar as his role in the school. In addition, nine (31.12%) principals; 53 (39.55%) teachers and three (13.06%) bursars said it is of little importance. Nevertheless, four (15.38%) principal; 12 (8.96%) teachers and three (13.04%) bursars said it is not an important role for bursar to give financial and administrative advice to the principal. The 4% principals that did not see this as an important role might have inexperienced and unqualified personnel as their bursars. This is informed from the fact that 37.24% of the respondents said in experience is a major factor militating against an effective role performance of school bursars. While as much as as 76.07% of the respondents said insufficient training or lack of appropriate qualification negatively affect bursars in the

performance of their roles. This is also accountable as to the probable reason why three bursars said this item is not an important role of the bursars.

The sixth item sought responses to know whether or not one of the roles of the bursars is to keep the school cash imprest. Majority of the respondents agreed that it is a very important role of the bursar. As only one (5.35%) principal; 11 (8.21%) teachers and no bursar said it is not an important role of the bursar to keep school cash imprest. On the contrast, of the 26 principals 21 (81.66%) and of the 134 teachers 99 (73.87%) and out of the 23 bursars 20 (86.95%) said this role is an important role of the school bursars. However, 26% teachers, four (16.88%) principals and three (13.06%) bursars said it not important. These are probably from the rural Day Schools where the bursar, if he has an office, does not have a safe. This number of respondents said it is of little importance probably bearing in mind the fears of the safety of the money. If actually, petty repairs, purchases and payment are to be made by the school bursars, then keeping of school cash imprest should be an important role of the bursars. After all, the principal is on many occasions away from the school to the Ministry for one reason or the other.

As to whether preparation of school budget and vouchers is a role of the bursar the following number and percentage of respondents said it is a very important role: 21 (81.47%) of the principals; 100 (74.63%) teachers and 20 (86.95%) bursars.

Similarly, four (15.40%) principals; 24 (18.90%) teachers and three (8.70%) bursars indicated it is of little importance. While only one (5.35) principal; 10 (7.46%) teachers with no bursar indicated that it is not an important role of the school bursar to prepare school budget and vouchers. This favourable response to this item might stem from the fact that it is a purely financial cum accounting role which simply sells itself to the chief financial officer of the school as his role. It is not many people in the school can effectively carry out this role. Even if some can, it has no direct connection with raw cash. It is mare paper work. Therefore unappealing to them. When vourchers are raised and budget prepare, then the next stage is contestable by principal and even teachers as their role and not the bursar's.

Payment of contractors that work for the school as a bursars role was also presented to the respondents for their views. The following responses were obtained; five (21.74%) bursars; 50 (37.31%) teachers and nine (30.70%) principals said it is an important role of the bursar. While 10 (36.46%) principals; 39 (29.10%) teachers and nine (39.13%) bursars showed it is an important role of the bursar. In between these two views are those who simply showed it is of little importance. For instance seven (26.88%) principals; 45 (33.58%) teachers and nine (39.13%) bursars showed payment of contractors is of little importance as a role of the bursar. These similar views cutting across not important; little

important and very important is not unconnected with the fact that the award of contracts and payment of the contractors, as is in practice, is no longer the responsibility of the school but that of the Ministry. This latest development has probably not been fully communicated the school personnel. Therefore as no school personnel performs this role presently, many of all the respondent groups see the role as not or of little importance to the bursars.

Item nine asked for responses as to whether or not keeping of parent-Teacher-Association (PTA) money is a bursar's role in the school. The three groups of respondents especially bursars and principals agreed that it is not bursar's role to be in custody of P.T.A. money. As of the 26 principals 22 (85.51%) said it is not an important role of the bursar. Similarly, of the 23 bursars 15 (65.28%) and 54 (40.29%) teachers said it is not an important role of the bursar. No principal said it is very important. While only two (8.72%) bursars said it is very important. But 42 (31.14%) of the teachers said it is very important. This high percentage of the teachers which differ significantly from the views of both the principals and bursars is explainable from the fact that many teachers are new in teaching employment and probably have not attended a P.T.A. meeting or do not simply know the norm of who does what in such an association.

4.3.1 One Way Analysis of Variance (ANOVA) On The Comparison Among Principals, Teachers and Bursars Views on the Role Performance of School Bursars

ANOVA was carried out in order to test hypothesis one (H_{o1}). The nine items extracted from the instrument which constitute the duties or roles of the bursars are tested globally by the use of ANOVA In the test, the principals were considered as one group (status); the teachers were another group and the bursars formed the third group. The overall variance of the principals, teachers and bursars scores were calculated. Using these variance, the views of the three groups of the respondents were compared the result of the test is shown on Table 4.6

Table 4.6: Analysis of Data on the Comparison Among Principals; Teachers and bursars on the Role Performance of School Bursars, Using ANOVA Table

Source	DF	SS	MS	F. value
SSBG	180	6139.3	34.1	
SSWG	2	216.4	108.2	3.17**
SST	182	63557		

F 0.05 = 3.04 ** Significant

F 0.05 (180,2) = 3.17

P > 0.05

Table 4.6 shows that the F calculated was 3.17 while the F critical was 3.04 at 0.05 level of significance. Since 3.17

(F calculated) at 180 Degree of freedom is more than 3.04 (F critical) then it shows that differences exist in the views of principals, Teachers and Bursars on the role performance of school Bursars. To further confirm this a post-hoc test using scheffes test procedures was used and it was discovered that the principal (a) mean was 28.423, the teachers mean was 29.925 and bursars mean was 33.565. The means also indicate differences in the views among the three groups on the roles of bursars in the school. The bursars introduced the highest difference. The two statistical tests (ANOVA and post-hoc) showed differences in the three groups views. Therefore, hypothesis one ($H0_1$) which states that there is no significant differenc in the views of principals, Teachers and Bursars on the Role performance of school Bursars was rejected.

The difference among principals, Teachers and bursars views may stem from the difference between the bursar ideal roles and the real roles they actually perform. Bursars do not perform all the roles they are ideally supposed to perform. This is because most of the roles have been usurped by either the principal or Ministry of Education officials. For instance, the bursars no longer perform the linkage role and payment of contractors as was the case. Rather principals alone are the link between the school and the ministry of Education. Also they (principals) and ministry officials award and pay contract instead of bursars. Consequently the result shows bursars on one hand disagreeing with principals and

teachers on the other hand. Seventy percent of bursars said it is an important role of the bursars with only eleven percent principals agreeing that it is important. Teachers might have just responded the way they did (33.58%) because that is what they actually observe in day to day running of schools. Similarly in actual practice the bursar is not in custody of the PTA money, but as much as 31.14% of the teachers said he performs this role. This percentage is significantly different from the eight percent bursars that agreed that it is an important role of the bursars.

4.4 Contributions of Bursars to the success of the School Administration

This part presented the analysis of data on the importance or contribution of bursars to the success of school adminstration in Kaduna State. In analysing the data, a part of section two of the questionnaire which deals with bursars qualification was used along with the third part of the questionnaire which focuses specially on the importance of school bursars to successful administration of schools. There were five items raised in the questionnaire for the respondents to respond. The responses were recorded and simple percentages were calculated and used in tha analysis. And finally, ANOVA was used as a statistic test either to accept or reject the hypothesis. The five items that constitute this section all focus on contribution of school bursars to the successful

school administration. They were therefore subjected globally to the ANOVA test.

HO_2 (Hypothesis Two)

The hypothesis tested here was: There is no significant difference in the views of the principals, teachers and bursars regarding the importance of bursars to the success of the school administration. The respondents were again the principals, teachers and the bursars. Their views were collected, presented compared and tested with the use of ANOVA.

Table 4.7: Comparison Among Principals, Teachers and Bursars views on the importance of Bursarss to the success of school Administration

		Frequency			Percentage		
Item	Value	Prin.	Teach.	Burs.	Prin.	Teach.	Burs.
1 If a bursar has a long experience in money matters, he is likely to contribute more to the success of school Admins-tration							
	NI= 1	2	10	0	7.70	7.46	-
	LI= 2	0	10	1	-	7.46	4.36
	MI= 3	1	12	3	5.35	8.96	13.04
	I = 4	10	42	6	36.46	30.60	26.09
	VI= 5	13	61	13	50.00	45.52	56.52
2 Successful school Administration depends highly on the good rela-tionship between bursar and principal							
	NI= 1	2	11	1	7.70	8.21	4.36
	LI= 2	2	23	1	7.70	17.16	4.36
	MI= 3	7	20	0	26.32	14.92	-
	I= 4	4	29	8	15.38	21.64	34.78
	VI= 5	11	51	13	42.30	38.05	56.52

3 The bursar's role performance is indispensable in the successful administration of schools	NI= 1	1	9	1	5.35	6.71	4.36
	LI= 2	3	19	1	11.53	14.18	4.36
	MI= 3	5	43	7	19.33	32.08	30.43
	I= 4	11	35	7	42.30	26.12	30.43
	VI= 5	6	28	7	23.78	20.89	30.43
4 Secondary schools do not need bursars, instead the principals or vice should performed the duties currently by the bursars	NI= 1	14	90	21	53.84	67.16	91.30
	LI= 2	4	19	0	15.38	14.18	-
	MI= 3	5	6	1	11.33	4.48	4.36
	I= 4	2	12	1	7.70	8.96	4.36
	VI= 5	1	7	0	5.35	5.22	-
5 If the bursar has a B.Sc. accounting degree the schools is move likely to succeed in its adminstr.	NI= 1	5	16	0	19.33	11.94	-
	LI= 2	5	19	5	19.33	14.18	21.74
	MI= 3	5	27	4	19.33	20.15	17.39
	I= 4	5	28	7	19.33	20.89	30.43
	VI= 5	6	44	7	23.78	32.83	30.43

Table 4.7 indicated that of the 26 principals, 23 (86.46%) indicated that if a bursar has a long experience in money matters he is likely to contribute more to school administration success. Of the 134 teachers 102 (76.12%) and of the 23 bursars, 19 (82.61%) like the principals also indicated that the longer the bursar's experience in financial matters the better his contribution to the success of school administration. Only two (7.70%) principals, and no bursar indicated that this money experience does not enhance the contribution of school bursars to successful school administration. However, 22 (16.24%) of teachers and four

(17.40%) of bursars indicated that the money matter experience is of little importance to the bursar's contribution to school administration. The bursars work experience as obtained from this study indicate a range between 6-11 years. This shows that it is likely that bursars contribute very much to successful school administration.

As to whether successful school administration depends highly on the good relationship between the bursar and the principal the views of the three groups of respondents did not differ significantly. They all agreed that the principal-bursar relationship is very important and the success of school administration depends highly on it. For instance, 15 (57.68%) of principals, 80 (59.69%) of the teachers and 21 (91.30%) of the bursars supported it. The bursars are in the best position to affirm or disaffirm the importance of this relationship because it is their role. And upto 91.30% of the bursars affirmed its importance Nevertheless, one (4.30%) bursar; two (7.70%) principals and 11 (8.21%) teachers said the relationship is not important for the bursar to contribute to the successful administration of school.

Item three sought to find out the views of the respondents on whether or not the bursar's role is indispensable in the successful administration of schools. Again, the respondents views were not very different. All showed that the bursars' role cannot be dispensed with if the school is to succeed in its administration. Table 4.7 shows 17 (66.08%) principals; 63

(47.01%) teachers and 14 (60.76%) bursars saying the bursars's role cannot be dispensed with because it is very important in the successful administration of schools. In addition, eight (28.86%) principals; 62 (46.26%) teachers and eight (34.79%) bursars supported but with reservations the indispensability of the bursars role in successful school administration because they scored 'little importance' column in the questionnaire served them. However, one (5.35%) principal; nine (6.71%) teachers and one (4.36%) bursar said that the schoo cars still achieve a successful administration without the bursar's role contribution. These figures are not very significant. Therefore, the bursar's role is indispensible in the successful school administration.

The possibility of principals or their vice taking over the role currently performed by the bursars while the bursars go back to Education Ministry Headquaters or be relieved of their jobs was also presented for response. It was found that 18 (69.22%) principals; 109 (81.34%) teachers and 21 (91.30%) bursars strongly opposed this position. This strong opposition is likely due to the specialising nature of the work of the bursar. Among the principals few can perform accounting tasks. Also it could be due to the full work load of the principals or/and their vice. However, one (5.35%) principal and seven (5.22%) teachers supported the position. This may be from the fact that such a principal and teachers specialised in accounting/Finance fields.

Item five wanted to elicit information on whether when the bursar has a B.Sc. accounting degree, the school is more likely to succeed in its administration. The various respondents' groups were again not very different. Most respondents agreed that a B.Sc. degree in accounting will enhance the contribution of bursars to the successful school administration. Table 4.7 indicates 11 (43.11%) principals; 72 (53.72%) teachers and 14 (60.86%) bursars supported a first degree accounting for bursars if they are to contribute more to the successful administration of schools. Although none of the bursars group of respondents holds a university degree, yet none of them opposed possessing one by the school bursar due to its probable importance in assisting the bursar to contribute more to the successful school administration. The study shows 65.20% of bursar respondents were holders of National Diploma (OND). Relatedly five (19.33%) principals and 16 (11.94%) teachers stated that a school bursar does not need a B.Sc accounting degree to contribute to successful school administration.

4.4.1 One Way Analysis of Variance (ANOVA) on the Comparison Among Principals, Teachers and Bursars views on the Contribution of Bursars to the Successful School Administration

ANOVA was the statistical test used to test hypothesis two. The views of principals, teachers and bursars on the importance of bursars to successful school administration were collected, presented, tested and compared. The result of the test is shown in Table 4.8

Table 4.8: Analysis of Data on the Comparison Among Principals, Teachers and Bursars Views on the Importance of Bursars to the success of school Administration, using ANOVA Table

Source	DF	SS	MS	F. value
SSBG	180	2292.8	12.7	
SSWG	2	28.3	14.2	1.11*
SST	182	2321.1	-	

F 0.05 (180.2) = 3.04 P > 0.05 * Not Significant

Table 4.8 indicates that the F calculated is 1.11 while the F critical is 3.04 at 0.05 level of significance. Since 1.11 (F calculated) at 180 Degree of freedom is less than 3.04 (F critical) then it shows that there are no significant differences in the views of principals, Teachers and Bursars on the importance of bursars role in the success of school administration. Scheffes post-hoc test shows the means as follows: principals (16.672), teachers (16.237) and bursars (17.391). This shows that while teachers scored the contribution of bursars least, followed by principals, the bursars expectedly scored it highest. However the difference among the three groups is not significant. Therefore, hypothesis two (H_{o2}) which stated that, 'there is no significant difference in the views of principals, Teachers and Bursars regarding the importance of bursars role to the success of

school administration' is accepted. This is likely accountable from the fact that both the principals and the teachers work with the bursar. The bursar prepares the school budget and raises vouchers for the principal in addition to relieving the principal the burden of non-teaching staff direct administration. The bursar is important to the teachers because he prepares their salaries vouchers and pays them in addition to taking and following up teachers leave grants in the Ministry of Education. The bursars, themselves, will expectedly agree that the role is very important to the success of school administration. Failure to this on their part is synonimous to signing their dismissal letters by themselves.

4.5 Factors Affecting the Effective Role Performance of School Bursars

Factors that effect the effective role performance of school bursars is the concern of this part. The data collected, presented and analysed in this part come from section E of the questionnaire given out which focuses primarilly on factors affecting the role performance of school bursars. The section consisted of a four-items question and a free response part for respondents to provide three other factors not stated not stated in the questionnaire. The responses to the questions were recorded and simple percentages were calculated and used in the analysis. Finally, ANOVA Table was used as a statistical test to determine whether the hypothesis raised on this section was acceptable or rejectable.

H_{o3} (Hypothesis Three)

Hypothesis three states: "There is no significant difference in the views of the principals, teachers and the bursars regarding the factors, affecting the effective bursars's role performance". The views of the principals, teachers and bursars regarding this hypothesis are presented in Tables 4.9.1 and 4.9.2

Table 4.9.1 Comparison Among Principals, Teachers and Bursars views on the Factors Affecting the Effective Role Performance of School Bursars

		Frequency			Percentage (%)		
Item	Value	Prin.	Teach.	Burs.	Prin.	Teach	B.,
1 For the bursar to perform his role effectively, he need a positive working relationship with the principal	NI=	1	0	3	0	-	2.24 -
	LI=	2	0	8	0	-	5.97 -
	MI=	3	0	8	1	-	5.97 4.36
	I=	4	6	27	1	23.78	20.15 4.36
	VI=	5	20	88	21	16.32	65.67 91.30
2 For the bursar to perform his role effectively, he need a positive working relationship with the teachers	NI=	1	1	6	0	5.35	4.48 -
	LI=	2	2	11	1	7.70	8.21 4.36
	MI=	3	1	15	2	5.35	11.19 8.70
	I=	4	6	41	5	23.78	30.60 21.74
	VI=	5	16	61	15	61.54	45.52 65.22

3 The bursar role perform is affected it he does not have administrative and accounting books							
	NI=	1	1	15	1	5.35	11.19	4.36
	LI=	2	5	17	4	19.33	12.69	17.39
	MI=	3	2	12	4	7.70	8.96	17.39
	I=	4	7	38	3	26.32	28.36	13.04
	VI=	5	11	52	11	42.30	38.80	47.83
4 The bursar's morale and motivation are greatly affected if he does not have sufficient working tools and supportive staff								
	NI=	1	1	7	1	5.35	5.22	4.36
	LI=	2	3	12	1	11.53	8.90	4.36
	MI=	3	2	13	1	7.70	9.70	4.36
	I=	4	6	45	6	23.78	33.58	26.09
	VI=	5	14	57	14	53.84	42.54	60.87

Table 4.9.2: Other Factors Suggested by the Respondents that also Affect Bursars's Role Performance

Item	Code	Frequency P	Frequency T	Frequency B	Percentage (%) P	Percentage (%) T	Percentage (%) B
1 Poor relationship between the bursar and other staff	0	1	20	7	6.67	26.31	33.33
2 Inadequate training	1	5	18	4	33.34	23.68	19.05
3 Inadequate materials, facilities and equipment	2	2	5	2	13.34	6.58	9.52
4 Interference by authorities	3	2	5	3	13.34	6.58	14.28
5 Insufficient fund in the school	4	3	5	1	20.00	6.58	4.76
6 Lack of private means of transportation	5	0	4	2	-	5.26	9.52

7	Insufficient take-home pay	7	1	2	0	6.67	2.63	-
8	Inadequate experience	7	1	16	2	6.67	21.05	9.52
9	Constant changes of principals	8	0	1	0	-	1.32	-
10	No response	9	11	58	2	42.30	43.20	9.52

It is indicated in Table 4.9.1 that the bursar can not effectively perform his roles when his relationship with the school principal is not positive. That is if the bursar-principal relationship is sour, the role performance of the bursar is negatively affected. The three groups of respondents all responded that bursar-principal relationship is very important for an effective bursar's role performance. All the principals or one hundred percent (100%) of the principals supported this. The bursar, too, rated the relationship highly as 22 (95.66%) of the bursars agreed with the principals. Similarly, 105 (85.82%) teachers also agreed with both principals and bursars. One bursar, however, disagreed. That is that the bursar-principal sour relationship can not hinder effective performance of the bursar's role. The similarity of the views may be as the result that the principal and bursar work together in adminitering the school. And probably that the principal is the head and the chief accounting officer of the school. He thus can influence the role performance of the bursar.

Like the similarity of responses given in favour of a positive bursar-principal relationship for the bursar to put in an effective role performance, the bursar-teacher relationship was also rated as very important to the effective bursar's role performance. 22 (85.32%) principals; 102 (76.12%) teachers and 20 (86.96%) bursars rated teacher-bursar relationship as very important. Only one principal and six (4.48%) teachers and no bursar said the positive relationship between bursar-teachers is not important for an effective bursar's role performance. Three principals, three bursars and twenty-six teachers said the relationship has little effect on the bursars role performance.

The views that both the bursar-principal relationship and bursar-teacher relationship are very important for the bursar to be able to perform his role effectively may be connected with the fact that when the relationship between one official position and another is affected, the entire system correspondingly is affected. When there is a positive relationship among the official positions in a system, the system generally performs better and achieves more goals. For instance, when there is a sour bursar-principal relationship, there will be poor financial management. The school budget and raising of vourchers when done at all may be faulty. Finance is the life-wire of any organization. Therefore a poor financial handling will affect all other sectors of the school organization. Consequently this will negatively affect the

school administration.

Item three sought to understand whether or not when the bursar does not have administrative and accounting books his roles are affected, the three groups of respondents agreed that the bursar need the books. Of the 26 principals, 18 (68.62%) said the bursar needs the books. Similarly, of the 23 bursars 14 (60.87%) agreed that they (bursars) need the books and 90 (67.16%) teachers also agreed. One bursar, one principal and fifteen teachers, disagreed that the bursars need these books. The fifteen teachers, one principal and one bursar that disagreed of the bursar's need of the books probably do not see anything unique or difficult in the bursars role or they simply do not understand what the bursars do or are supposed to do. Nevertheless, seven (27.03%) principals; 29 (21.65%) teachers and eight (34.78%) bursars indicated tha the books are of little importance to the bursar: that the bursar can still succeed in his role performance without the books because, to them, the absence of the books effect is mild on the bursar.

All the respondents agreed that the bursar's motivation and morale are greatly affected when he does not have sufficient working tools and supportive staff. 20 (77.62%) principals; 102 (76.12%) teachers and 20 (86.96%) bursars supported that the bursar should have sufficient working tools and supportive staff to enhance his role performance. Five (19.23%) principals; 25 (18.66%) teachers and two (8.72%) bursars said the sufficiency of working tools and supportive

staff is not necessary-though important. That is the bursar can manage the few tools and supportive staff he has. And one principal, one bursar and seven (5.22%) teachers indicated that the sufficiency of working tools and supportive staff is not important. That the bursar can effectively perform without tools and supportive staff. They probably view the bursar's role as little and simple enough to be performed by the bursar alone. It is to be noted that the bursar needs a typist, cleaner and a chair, table calculator, office, books to be able to perform effectively.

In the questionnaire instrument used for data collection, a provision was made for respondents to give other factors that affect the role performance of school bursars. Table 4.9.1 contains the other factors as given by respondents. The table indicates that inadequate training and poor ralationship between the bursar and other staff of the school affect the bursar's role performance. The reponses for the two factors are: five (33.34%) principals; 18 (23.68%) teachers with four (19.05%) bursars and one (6.67%) principal; 20 (26.31%) teachers with seven (33.33%) bursars respectively. The table also indicates that inadequate exprience and interference on the bursar's role by the authorities also affect the role performance of the bursar. For the two factors, 6.67% principals; 21.05% teachers with 9,52% bursars and 13.34 principals; 6.58% teachers with 14.28 bursars respectively indicating that the two factors affect the bursar role 42.30%

principals; 43.20% teachers and 9.52% bursars did not indicate other factors that affect bursar's role performance.

4.5.1 One Way Analysis of Variance (ANOVA) on the Comparison Among Principals, Teachers and Busars's views on the Factors that Affect the Effective Role Performance of School Bursars

The statistical test used to test the views of the principals, teachers and bursars on the factors that affect the role performance of school bursars is ANOVA. The results obtained from the test is presented in Table 4.10

Table 4.10 Analysis of Variance on the Comparison Among Principals, Teachers and Bursars views on the Factors that Affect the Effective Role Performance of School Bursars

Source	DF	SS	MS	F. value
SSBG	180	7735.8	43.0	
SSWG	2	125.3	62.6	1.46*
SST	182	7861.0		

F 0.05 (180.2) = 3.04 P > 0.05 *Not Significant

Table 4.10 shows that the F calculated is 1.46 at 180 Degree of freedom while the F critical is 3.04 at 0.05 level of significance. Since the F critical (3.04) is more than the F calculated (1.46) it then shows that the null hypothesis three (HO_3) which states; "There are no significant difference in the views of principals, teachers and bursars on the factors that affect the role performance of school bursar" is accepted. This is because the table shows that the views of the principal, teachers and bursars are not significantly

different. This was further confirmed from post-hoc scheffes test which revealed the means of the three groups of respondents as follows: principals (37.303), teachers (36.649) and bursars (34.882). Although the difference exists among the views, it is however not significant.

The views of the principals and the bursars were significantly similar. While the views of the teachers introduced a little difference. This is likely because the principals and bursars work closely together than with the teachers in day-to-day administration of the school. And probably that the teachers who introduced the difference are largely new in the teaching employment and thus know very little about the roles of the bursars let alone factors affecting them. Some teachers stay in the school for almost a year without knowing the school bursar, and without the bursar knowing them. It is most probably only there is table payment of salary that they know each other. This situation does not make it possible for the teachers to understand the work of bursars let alone factors affecting their work. But the principal and bursar form an administrative team and discuss the running of school almost daily. Therefore their views on factors are similar which differ on teachers' view.

4.6 Relationship Between Bursar's Qualification and His Role Performance

The relationship that exists between the bursar's qualification and his role performance is the subject of

administration. One major role of the school bursar is giving of financial and administrative advice to the school principal. The bursar also directly controls or (administer) the school non-teaching staff. Therefore, if his role performance is improvable as the result of adding a qualification, then subsequently school administration realize more goals. The higher the qualification the more the bursar will use the administrative and accounting books which this study has discovered are necessary for a better bursars role performance. Also a higher qualification assists the bursar to discover fraud or fraud attempt. A higher qualification gives him self-pride, self-confidence, the boost in their morale an improvement in their standard of living. These are very essential for an occupant of a position to improve his performance on the job. This probably justifies why Kaduna State Ministry of Education has mandated the school bursars to go to higher institutions of learning to obtained higher qualification. This is on sponsorship by the ministry.

Chapter 5

SUMMARY, CONCLUSIONS AND RECOMMENDATIONS

5.1 Summary of Findings

The research looked into the role performance of Secondary School bursars in the administration of the schools in Kaduna State. The aim was to find out the views of respondents on the roles the bursars perform; bursars qualification; bursars contribution and factors affecting their role performance with the view to making recommendations and suggestions.

Kaduna State Secondary Schools were used for the study. The principals; teachers and the bursars, themselves, formed the population for the study. The sample from the population was obtained using stratified proportionate and random sampling techniques.

Questionnaire was the instrument used for the study. The questionnaire was designed after an extensive literature review and subsequent modification of some similar instrument used for previous similar studies by earlier researchers. The instrument was administered to principals, teachers and bursars of schools in Kaduna State.

The data collected from the instrument were analysed by using simple percentages and Analysis of variance (ANOVA) to test hypotheses one, two and three (HO_1 HO_2 and HO_3). While Pearson Moment Correlations was used to test hypothesis four (HO_4).

The study revealed that it is the role of the school bursar to pay staff salaries; purchases and rapairs school facilities; keeps school cash imprest; prepares school budget and vouchers; collects fees from students and/or parents and gives financial and administrative advice to the principal. But his role do not include keeping Parents. Teachers-Association (PTA) money and payments of contractors.

Similarly, the study revealed that for the bursar to be able to perform his roles effectively, he needs both a positive working relationship between himself and the principal and between himself and the teachers. He can not also perform very well without up-to-date administrative and accounting books. It is revealed that lack of sufficient fund; private means of transportation; supportive staff; working tools such as books and a safe; adequate experience and training negatively affect the bursars role performance.

In addition the study showed that the bursar plays a very vital role in the smooth administration of the school. It can not be dispensed with.

And finally, the study showed that there is a positive Correlation between the bursar's qualification and his role performance. That is the higher the bursar's qualification, the better he performs his roles.

5.2 Conclusions

From these findings, the following conclusions based on the four hypotheses, were made;

1 Null hypothesis one is rejected. This means there is a significant difference in the views of principal, teachers and bursars on the role performance of school bursars. The bursars and principals have similar views while the teachers' views are different. This is likely that the teachers do not participate fully in the administration of the school while the principals and bursars work together in the administration of the schools.

2 Null hypothesis two is accepted. This means there is no significant difference in the views of principals, teachers and bursars regarding the importance of bursars to the success of the school administration. The respondents all agreed that the bursars are very important in bringing about a successful school administration.

3 Null hypothesis three is accepted. This means there is no significant difference in the views of principals, teachers and bursars regarding the factors that affect the effective role performance of the bursars. The factors that were ranked highest include inadequate trainning (qualification), insufficient working tools, supportive staff, poor working relationship with both the teachers and the principals and inteference in the work of the bursar by the school authority.

4 Null hypothesis four shows a positive Correlation. This means that the higher the bursars qualification, the better he

performs his roles. That is there is a significant relationship between the bursar's qualification and his role performances. Therefore, school bursars should be frequently sent to attend conferences, workshops, seminars and to go to higher institutions to add to their qualification.

5.3 Recommendations

The following recommendation are offered based on the findings and experience of this study. These recommendation are made with the hope of providing assistance for further work. The recommendations:

1 The roles that the bursars play should be clearly defined and be allowed free hand to perform them. It will prevent role conflict and role dissensus between the bursar and other staff. This means authorities should not interfere, perform or unnecessarily delegate to other staff roles meant for the bursars.

2 As there are periodic principals meeting, there should be similar periodic bursars meetings. Also conferences, seminars, and workshops should be organized for them (bursars). This will keep them abreasd with latest development regarding their job.

3 The minimum qualification for bursars should be National Diploma (OND). But the degree such as B.Sc accounting or Business Administration is most appropriate. This will make him blend well with the principal and teachers with degree. This can be achieved by allowing the bursars go on in service

to higher institutions of learning.

4 Secondary school bursars roles are so enormous that there is need for them to have assistants. The assistants could be called deputy or vice bursars. This could be done by directly employing them or simply converting (change of status) the finance clerks to take this position.

5 Any Ministry of Education Headquarters personnel posted to be a bursar of a school must have worked in the accounts office for at least two years and possesses the required qualification. Similarly, when a bursar is posted from the school to the Headquarters, he should be placed in accounts or salary office. This is not the practice now.

6. Bursars should be provided with a private means of transportation or have easy assess to the school vehicle. Although this is costly it is very important for the safety of cash to or from the bank. Similarly each office of the bursar should have a strong safe for safe-keep of school money. The keys should all be under his custody at all times. Relatedly, the take home pay of bursars should increase. Special allowances can be created to meet up this. It is aimed at reducing money temptation when one starves in the midst of plenty.

7. The bursars are the chief financial officers of their schools. During the course of this study, it was discovered that neighbourhood schools do not have bursars. Yet their finances are independent of their parent schools. It is

therefore recommended that research be carried out to find out how such schools manage their finances without the bursar.

8. This study concerns only Kaduna State schools, it is suggested that similar studies be carried out in other states of Nigeria.

9. The bursars are directly in charge of the non-teaching staff of the school. They also give the school principals financial and administrative advice. It is recommended that research be carried out on the administrative roles of secondary school bursars on the non-teachers.

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Department of Education
Ahmadu Bello University, Zaria

24th January, 1993.

APPENDIX A

Dear Sir/Madam

I am conducting a study on the 'Role Performance of School Bursars in the Administration of Secondary Schools in Kaduna State' being a part of the requirements for the award of the M.Ed degree of the Faculty of Education, Ahmadu Bello University Zaria.

It will be highly appreciated if you could kindly help us to fill in the appropriate response (s) to the questionnaire that is hereby attached.

Your responses will be used only for the purpose of this research and will be treated in strict confidence. Your kind co-operation is highly appreciated.

Thank you.

Yours sincerely,

Maicibi Alhas.

APPENDIX B

Questionnaire For Principals, Teachers and Bursars of Kaduna State Secondary Schools.

SECTION A: BIODATA

1. Name of School _

2. Type of school: Boarding ☐ Day school ☐

3 Students sex: Males ☐ Females ☐ Mixed ☐

4. Are you a bursar ☐ Teacher ☐ principal ☐

5. Your academic qualification: Degree ☐ NCE ☐ OND ☐

HND ☐ SSCE ☐ TCII ☐

How long have you been working? 0 - 3yrs ☐ 4 - 7yrs ☐

8-11yrs ☐ 12 - 15yrs ☐ 16 - 19yrs ☐

20 - 23yrs ☐ 24 and above years ☐

SECTION B: Roles of School Bursars:

Introduction: Please tick ( ) under the appropriate column on the right statements (VI: Very Important: I: Important;

MI: Moderately Important; LI: Little Importance;

NI: Not Important).

7. The primary duty of a bursar is payment of salaries of staff

8. The bursar is the link between the school and Education Ministry.

9. Purchases and repairs of material, equipment and facilities are done by the bursar.

10. Collection of fees from students and/or parents is done by the bursar.

11. The bursar gives the principal financical and administrative advice on the administration of the school.

12. The bursar keeps the school cash imprest.

13. The bursar prepares the school budget and all vouchers.

14. The bursar pays the contractors that work for the school.

15. The bursar keeps the Parents-Teachers' Association (PTA) money

SECTION C: Qualifications of School Bursars

16. The work of a school bursar involves alot of financial matters which require appropriate qualifications. Please indicate the following qualifications as they relate to the effective bursar's role performance.

17. University degree in Accounting (B.Sc)

18. A diploma in accounting

19. An A/L Certificate in accounting with experience.

20. A minimum of O/L certificate with long experience in accounting or bursary department.

21. The bursar should have good human relation.

22. The bursar needs to be mean when it comes to financial matters.

23. The bursar is expected to be of good integrity.

24. The bursar should have: A B.Ed. degree in Educational Administration, and not a Business or Public Administration.

25. A B.Ed. degree in Public Administration and not Business or Educational Administration.

26. A B.Sc. Business Administration and not Public or Educational Administration.

27. Long experience in any administrative position (s) without any administraive degree.

SECTION D: Contribution of School Bursar to the successful Administrat on of Schools.

28. If a bursar has a long experience in money matters he is likely to contribute

more to the successful administration of the school.

29. Successful school administration depends highly on the good relationship between the bursar and the principal.

30. The bursar's role performance is indispensable in the successful administration of schools.

31. Secondary Schools do not need bursars, instead the principals or vice principals should perform the duties currently being performed by the bursars.

32. If the bursar has a B.Sc. accounting degree the school is more likely to succeed in its administration.

SECTION E: Factors Affecting the Role performance of Secondary School Bursars.

33. For the bursar to perform his role effectively, he needs a positive working relationship with the principal.

34. For the bursar to perform his role affectively, he needs a positive working relationship with school Teachers.

35. The bursar's role performance is affected if he does not have administrative and accounting books.

36. The bursar's morale and motivation is greatly affected if he has sufficient working tools and supportive staff.

37. Please what other factors affect the role performance of bursars:

i. _____

ii. _____

iii. _____

SECTION F: Suggestions for the Improvement of Bursars Role Performance:

38. Please suggest how the bursars role performance can be improved:

i. _____

ii. _____

iii. _____