Principals and Teachers Views on Enhancement of Funding through Application of Balanced Scorecard in Public Senior Secondary Schools in Rivers State

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ABSTRACT
The study focused on the Principals and Teachers Views on Enhancement of Funding through Application of Balanced Scorecard in Public Senior Secondary Schools in Rivers State. One research question and one hypothesis guided the study. The study adopted a descriptive survey design. The population of the study consisted of the entire senior secondary school principals (741) and all the senior secondary school teachers (9,855) in Rivers State, totaling 10,596 respondents. The sample of the study consisted of 400 senior secondary school principals and 399 senior secondary school teachers in Rivers State, totaling 799. This was derived from Taro-Yamane sampling techniques. The researcher designed an instrument titled Principals and Teachers Views on Enhancement of Funding through Application of Balanced Scorecard in Public Senior Secondary Schools in Rivers State (PTVEFABSCQ). The instrument was validated with a reliability index of 0.84. Pearson Product moment correlation co-efficient was used to determine the reliability. Mean and standard deviation statistics were used to answer the research question while Z-test was used to test the hypotheses at 0.05 alpha level of significance. The result showed that the application of balanced scorecard enhanced funding in public secondary schools in Rivers State when there is mutual cooperation between the school and host community. However, it was recommended that for balanced scorecard to be applied in secondary schools, adequate funding should be provided for its application and Government should also ensure that the right caliber of teachers are employed in public senior secondary schools in accordance with their area of specialization.

Keywords: balance Scorecard, Principals, Public Secondary Schools, Teachers

INTRODUCTION
Education is the key to growth and development of any nation. This means that no nation can grow beyond the level of its education which is the instrument that fosters economic growth and stability. Education is also the bedrock of development in any nation. Therefore investments in education are investments in the national economy as they enhance the knowledge base of any nation and play vital roles in shaping the future of the nation.
Administrators and managers in both public and private sectors, parastatals, government agencies social clubs, political groups and other Non-Governmental organizations (NGO’s) are held accountable and liable if they fail to perform and achieve set goals. This is true because when organizational goals and objectives are not met, the purpose has been defeated.
School administrators, managers of companies and leaders of various institutions need to draw a strategic plan, measurement objectives and decision making process so that organizational goals can be realized. The concept, Balanced Scorecard (BSC) is a management performance tool initiated to ensure efficiency in organizations. It is a management system aimed at translating organizations strategic goals into a set of performance objectives that are measured, monitored and changed if necessary to ensure that organization’s strategic goals are met. In today’s world of global competition, providing quality service is a key for success, and many experts concur to this statement and that is why, educational institutions particularly secondary schools are also focusing on ways to render high quality education to their students and have better performance.

Secondary schools are facing challenges in order to improve quality in the system. The pressure for restructuring and performing education to provide quality education and bring up graduates who become fruitful members of their societies is doing the needful. Therefore, the ability to reorganize the dimensions of a quality education and define strategies to reach their pre-defined standard and achieve desired goals is the aim of applying balanced scorecard (BSC). Balanced scorecard (BSC) was developed in the early 1990’s by Dr. Robert Kaplan (Harvard Business School) and David Norton. Kaplan and Norton in Weerasooriya (2016), revealed that the term balanced scorecard (BSC) is used to test and improve organizational performance. It is a tool that management uses to translate an organization’s mission and strategy in a comprehensive set of performance measures that provide a framework for a strategic management and measurement system. The balanced scorecard (BSC) is a comprehensive approach that analyzes an organization’s overall performance from four perspectives: such as; Finances, customer, internal business processes and learning and growth. As a structure, the BSC brings down organization’s mission and strategies into objectives, measures, targets and initiators within each perspective. It functions like a system that is comprised of different inter dependent and interrelated components that works cooperatively together to actualize organizational set goals. Therefore, anything that affect one part affects the entire system. There are established links between each perspective in the BSC to represent causal relationships. For instance, improvements in learning and growth may lead to better internal business processes, resulting in customer satisfaction, which in turn, leads to good financial performance.

In public administration, balanced scorecard is an evaluation process introduced to assess the proper management of state resources, the impartiality and good managing, the efficiency and effectiveness of the choices and activities carried out in terms of users’ satisfaction. It also ensures that there is transparency in agreement of both internal and external stakeholders in decision making process, method and procedures so that organizational goals can he reached (Angela, Massimo, & Vito, 2007). Most scholars see balanced scorecard (BSC) as Total Quality Management (TQM) some say is Management by Objective (MBO) that is not true. Although, balanced scorecard is a reviewed management by objective which sees organizations in four perspectives, each of these components has its goals to achieve and as these goals are achieved, the overall goals of the organization are achieved. For instance, if the goals of the internal business process are achieved, it will affect the other components and vice-versa. So what balanced scorecard does is to monitor, measure and if possible make adjustment where necessary to ensure internal efficiency in the school system.

At the secondary school level, the application of balanced scorecard will be highly appreciated since it is a tool used to measure performance approach in any organization. Resources in secondary schools are managed by the school administrators. These resources involve human resources, material resources, financial resources and time resources. All these resources work together so that organization’s goals can be achieved. Applying balanced scorecard in the public secondary schools is for checks and balance, to see if there is a gap between what is invested into the school system and what it tends to achieve.

Balanced scorecard ensures that quality is maintained in the public secondary schools. The quality involves the learner, the teacher, and the environment. For instance, if there are qualified teachers employed to teach? What is the level of student’s academic performance after graduating from secondary school? Can they compete favourably with their peers in any part of the world? Is the environment
conducive for teaching and learning? These are the reasons for the application of balanced scorecard in the public and private secondary schools so as to detect areas of weakness in the school and apply necessary measures for improvement to achieve organization’s set goals. It appears that administrators are faced with so many challenges in the public schools. These challenges include how to improve students’ academic performance in secondary schools and ensure consistency and stability in the school system. Teacher’s attitude to work is another factor confronting school administration. These have influenced the performances of the students. Apart from this, the environment is another factor that should be put into consideration. When the environment is not conducive, teaching and learning cannot take place, hence, school/community relations must be mutual so that goals and objectives can be achieved. Also, lack of teaching facilities is another aspect that needs to be addressed, teachers inefficiency due to lack of training and retraining to meet current innovations has affected their performance in public secondary schools.

The researcher looking at all these challenges confronting secondary schools in Rivers State, states that application of balanced scorecard in the administration of secondary schools in Rivers State will bring about positive improvement in the public secondary school system in terms of teachers’ attitude to work, students academic performance, school community relations active Parents and Teachers Association (P.T.A), judicious use of funds in the school and training and retraining of staff in the school system.

Statement of the Problem
Secondary school in Nigeria is the level above primary school and below tertiary educational institutions. Graduates at this level are supposed to compete favourably with their peers in any part of the world. However, in Nigeria, it appears that many graduates from secondary schools cannot compete with their peers from other parts of the world in terms of reading, writing or even expression. This exposes the poor performance level of secondary school graduate in Nigeria. It is important to note that if nothing is done: the economy will be nothing to write home about in future. Consequently, the researcher considers the application of Balanced Scorecard as a tool for improving secondary schools’ administration and ensures that there is stability in the school system in Rivers State, if it is adopted in the educational sector. The problems confronting secondary school administration in Rivers State and Nigeria at large are student’s poor academic performance, teachers lack of training and retraining to meet current innovations, lack of teaching facilities, inability to make judicious use of funds meant to run secondary schools and other challenges facing the application of balanced scorecard in public secondary schools in Rivers State.

Aim and Objectives of the Study
This study will investigate the application of Balanced Scorecard (BSC) in Rivers State public senior secondary schools. Specifically, objectives of the study include to:
1. examine ways Balanced Scorecard enhance funding in public secondary schools in Rivers State.

Research Question
The following research questions were raised to achieve these objectives:
1. To what ways does Balanced Scorecard enhance funding in public secondary schools in Rivers State?

Hypotheses
The following hypotheses will be tested in the study at 0.05 level of significance.

$H_{01}$: There is no significant difference between the mean ratings of teachers and principals on how Balanced Scorecard enhances funding in public secondary schools in Rivers State.

METHODOLOGY
The study adopted a descriptive survey design. The population of the study consisted of all the senior secondary school principals (741) and all the senior secondary school teachers (9,855) in Rivers State. The total number of respondents is therefore 10,596. The sample of the study consisted of 400 senior secondary school principals and 399 senior secondary school teachers in Rivers State totaling 799, The researcher designed an instrument titled Principals and Teachers Views on Enhancement of Funding through Application of Balanced Scorecard in Public Senior Secondary Schools in Rivers State.
54 copies of questionnaire were administered and retrieved from the respondents. The instrument was validated with a reliability index of 0.84. Mean (i). Standard deviation and rank order statistics were used to answer the research questions, while the hypotheses were tested using z-test at 0.05 alpha level of significance.

RESULTS

Hypotheses I: There is no significant difference between the mean ratings of teachers and students on ways balanced scorecard enhance funding of secondary schools in Rivers State.

Table 1: Mean (x) score, standard deviation and rank order of teachers and principals on the ways Balanced scorecard enhanced funding of secondary schools in Rivers State.

<table>
<thead>
<tr>
<th>S/N</th>
<th>Ways balanced scorecard enhanced funding of secondary schools.</th>
<th>Teachers (n=399)</th>
<th>Principals (n=400)</th>
<th>Average Mean</th>
<th>Rank</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>Mean (x1)</td>
<td>Rank Order</td>
<td>Mean (x2)</td>
<td>Rank Order</td>
</tr>
<tr>
<td>1.</td>
<td>When the school managers invest in things that will bring proceed to the school</td>
<td>3.0</td>
<td>4&lt;sup&gt;th&lt;/sup&gt;</td>
<td>3.1</td>
<td>3&lt;sup&gt;rd&lt;/sup&gt;</td>
</tr>
<tr>
<td>2.</td>
<td>When funds budgeted for school projects are not diverted for personal use.</td>
<td>2.98</td>
<td>5&lt;sup&gt;th&lt;/sup&gt;</td>
<td>3.02</td>
<td>2&lt;sup&gt;nd&lt;/sup&gt;</td>
</tr>
<tr>
<td>3.</td>
<td>When expenses are far below income</td>
<td>3.05</td>
<td>2&lt;sup&gt;nd&lt;/sup&gt;</td>
<td>2.9</td>
<td>4&lt;sup&gt;th&lt;/sup&gt;</td>
</tr>
<tr>
<td>4.</td>
<td>When secondary schools have an outstanding performance in their academic endeavours</td>
<td>2.97</td>
<td>6&lt;sup&gt;th&lt;/sup&gt;</td>
<td>2.75</td>
<td>6&lt;sup&gt;th&lt;/sup&gt;</td>
</tr>
<tr>
<td>5.</td>
<td>When there is a mutual cooperation between the school and Parents Teachers Association</td>
<td>3.13</td>
<td>1&lt;sup&gt;st&lt;/sup&gt;</td>
<td>2.83</td>
<td>5&lt;sup&gt;th&lt;/sup&gt;</td>
</tr>
<tr>
<td>6.</td>
<td>When there is a mutual cooperation between the school and host community</td>
<td>3.1</td>
<td>3&lt;sup&gt;rd&lt;/sup&gt;</td>
<td>3.15</td>
<td>1&lt;sup&gt;st&lt;/sup&gt;</td>
</tr>
</tbody>
</table>

Grand Mean = 3.03 2.95 2.99

Table I indicated that items number 1, 2, 3, 4, 5 and 6 had a mean score above 2.50 which is the criterion mean, which implies that balanced scorecard can help to improve the funding of secondary schools in Rivers State. Drawing inference from the above scores, the results indicates that, when school managers invest in things that will bring proceed to the school, when funds budgeted for the school projects are not diverted for personal use, when expenses are far below income, when secondary schools have an outstanding performance in their academic endeavours when there is a mutual corporation between the school and Parents Teachers Association (PTA) and when there is a mutual corporation between the school and the host community. All the items listed above are ways balanced scorecard can improve the funding of secondary schools in Rivers State.
Table 4.5: Mean (x) score, standard deviation and z. test scores of teachers and Principals on the ways balanced scorecard enhanced funding of secondary schools in Rivers State.

<table>
<thead>
<tr>
<th>S/N</th>
<th>Respondents</th>
<th>N</th>
<th>Mean (x)</th>
<th>SD</th>
<th>Df</th>
<th>Z.cal</th>
<th>z.Critical value</th>
<th>Level of sig.</th>
<th>Decision</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Teachers</td>
<td>399</td>
<td>3.03</td>
<td>1.00</td>
<td>797</td>
<td>1.01</td>
<td>1.96</td>
<td>0.05</td>
<td>Ho₁ is accepted</td>
</tr>
<tr>
<td>2.</td>
<td>Principals</td>
<td>400</td>
<td>2.97</td>
<td>1.07</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

The table revealed that the z-calculated is less than Z-critical value at 0.05 alpha level and 797 degrees of freedom. Since the z-calculated is less than the z-critical, the null hypothesis is accepted, which means that there is no significant difference between the mean ratings of teachers and Principals on ways balanced scorecard can improve the funding of secondary schools in Rivers State.

SUMMARY OF FINDINGS
Based on the result, the findings were summarized thus:
1) Application of Balanced Scorecard enhanced funding in public secondary schools in Rivers State when there is mutual cooperation between the school and host community.

DISCUSSION OF FINDINGS
It is no longer news that Nigerian educational system is underfunded. Therefore, government should fund the school system. Not just funding, it should be made compulsory in all level of education (primary, secondary and tertiary institution). Government has not contributed much to tackle most of the problems confronting educational system: this has led to industrial actions from various unions in the educational sector. No nation grows beyond the level of its education that is why “UNESCO declared that 26% of a nation’s annual budget should be given to educational system”. This is because education is the key to national development and stability. Secondary school in particular has not been funded adequately, this has caused a lot of damage in the system in term of poor infrastructure, dilapidated buildings leaking roofs, broken chair and tables, etc. recently, the central bank of Nigeria released huge amount of money for the U.B.E programme as counterpart funding. Unfortunately to the state that government has refused to take advantage of this opportunity by providing an enabling environment for this exercise. There have been complaints by employers of labour within and outside the country that most of our graduates from Nigeria schools are not properly trained to fit in the world of work in terms of desirable knowledge and skills. In developed countries, especially Europe and America, most Nigerian graduates are seen as half backed due to such issues as constant strikes, poor funding, conflicts, disruption of academic calendar and cultism which have destroyed the quality of education in Nigeria including the death of qualified and experienced lecturers. Education is the engine room that drives the growth and development of a nation. Some developing countries such as Japan, Korea, India, and China did not necessarily wait for the transfer of technology as observed from most African countries like Nigeria but were committed to a system where they copied adopted and fabricated foreign technology through an inward looking strategy to suit their own cultures environment and needs. It is important to note that the problem of funding education in it entirely should be the concern of all because the quality of our education today determines the quality of leaders that will be produced tomorrow and the pace of development. Unfortunately, the culture of corruption has prevented Nigeria from providing good quality education to the youth to prepare them for the challenges of the 21st century economy. Characteristics of education in 1960s, schools were properly administered and discipline was enforced.

The quality of graduates was high and certificates awarded by the schools were equal to those awarded by schools in the west. Demand for higher education in Nigeria increased during the oil boom of the 1970s and the number of students increased without commensurate funding. However, things went really sour in the late 1980s, and education was neglected: and the quality of graduates in all level of education has since been compromised, affecting every facet of the society. In the 1990s, some of the loans from the
World Bank for education were used to purchase irrelevant books and equipment that could not be maintained. ISSN: 2201 - 6333 (print) ISSN: 2201-6740 (online) www.ijern.com funding for the demand of the education has not been commensurate with the demand of the education sector. Reportedly, the percentage of federal budgetary allocation to education has been dividing, It was 7.2% in 1995 and 4.5% in 2004. The condition becomes more pathetic when Nigeria’s Gross National Product (GNP) allocation to education is compared with those of less affluent African Nations that allocates greater percentage: Ivory Coast allocates 5% of its GNP to education, Kenya 6.5% and Nigeria 0.76%. Lack of teaching tools and poor remuneration has contributed to ‘acute shortage of qualified teachers” that leads to the falling standards of education.

Teachers are not expected to perform miracles without the necessary teaching tools. Schools need functional libraries, current books and modern laboratories. Also, classrooms need modern instructional materials that will enhance quality teaching and learning. Also, technologists and computers connected to the internet, projectors, audio - visual and video conferencing equipment, and others. Essentially, there are six major problems to be solved in order to achieve quality education in Nigeria educational system. Three of the problems are primary in the sense that they are largely responsible for the other three. The primary problems are: Funding shortages, the negative influence of a corruptive and valueless political system; and planning and implementation problems. These have led to the weakening of all levels of educational administration; poor teaching and learning outcomes: diminishing research and consultancy traditions; and questionable service of the community. View very closely, the last three problems point to diminishing returns in the basic mission of educational system in Nigeria.

CONCLUSION
Based on the findings, the study concluded that the application of balanced scorecard through funding in public senior secondary schools will bring about positive improvement in public secondary schools.

RECOMMENDATIONS
Based on the above conclusion, the following recommendations were made:
1. The government should provide adequate facilities and equipment to public secondary schools to enhanced effective teaching and learning.
1. For balanced scorecard to be applied in secondary schools, adequate funding should he provided for its application.
2. Government should ensure that the right calibers of teachers are employed in public senior secondary schools in accordance with their area of specialization.

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