



## **Planning and Budgetary Techniques for Effective Schools Management**

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### ***Abstract***

*Education is generally accepted as the backbone for any societal development. Virtually every country's of the world depend largely on the educational structure of a given system. Educational institutions cannot be effectively achieved without adequate funding for its day to day running of programmes/activities. To achieve success depend greatly on effective planning and budgeting for actualization of goals. A good education programme is basically anchored on a well formulated curriculum. The study therefore, is focused on planning and budgeting techniques as an effective tools for school management. The paper examined major types of planning such as, operational planning, tactical and strategic planning. Characteristics of planning, steps involved in planning and the tools for effective school management. Concept of management was explicitly defined through the acronym POSDCORB. Under school management, authorities often engaged in various activities so as to provide better experiences to learners. The study also examined budgeting system from its formation to the execution stating the procedure for functionality such as budget preparation, presentation, approval, implementation and evaluation. The study is anchored on the scientific management theory of 20<sup>th</sup> century by Frederick Taylor. In conclusion, it is observed that planning plays important role in any management setting. Effective planning and*

*budgeting serves as an instrument used to facilitate educational process which automatically leads to achieving a successful goal.*

**Keywords:** *Education, Planning, Budgeting, Management, Curriculum.*

## **Introduction**

### **Background of study**

It is absolutely acceptable fact that in the world today, education stands out as the stronghold of every society, government and country at large. Education is the foundation for any country's development. It is an aggregate of the process by which an individual develops abilities, attitudes and other forms of positive behavior and value in the society in which they live. It can equally be seen as a transformational process through which the future prospect of any given society is guided through the principles of socialization of people via learning process. Education provides an individual the opportunity to develop the inherent potentials embedded in human being and as such becomes an instrumental asset needed for the development of the society. Education is transgenerational because of its potency of handling over from one generation to another generation with modification (Nuhu & Jimada, 2012). There are three basic types of education: Formal, Non

formal and Informal education. Formal education is an organized form of education guided by a formal curriculum which leads to a formally recognized credential such as secondary school certificates, colleges and higher institution diplomas and degrees, and is often guided and recognized by government at some level. In this case, teachers are usually trained as professionals. Non formal education is usually not guided by curriculum. Although, this type of education may sometimes, be led by teachers, or leaders with experience. Acquiring non formal education may not require a degree or diploma certificates, but it is highly enriching and builds an individual skills and capacities. Adult education is a typical example of non formal education. According to Sarah (2010) church education can be a non formal education in which the programme is well planned, time bounded, after completion award certificate with loose continuity. Kago (2013) remarkably noted that in non formal

education training can be done by a more qualified person and depending on the interest of the trainee, the trainer will nurture his/her skills.([drsaraheaton.wordpress.com](http://drsaraheaton.wordpress.com))

Informal education entails no formal curriculum and no credits earned. The teacher is simply someone with more experience such as parents, grandparent or a friend. A babysitter who teaches a child to read ABC's or a father who teaches his child to play or catch is a typical example of informal education.

In order to have a functional educational system, there must be need for adequate planning strategy and budgetary techniques put in place for an effective and efficient actualization of schools objectives. It is in the light of the above that certain percentage of the nation's budget is usually allocated to education sector in Nigeria.

Basically, funds are needed to pay staff, maintain and improve facilities for teaching and learning, qualify teachers and welfare, curriculum delivery to be able to access well over ten million out of school children and to improve school safety among other pressing need in Nigeria education system.

Expenditure on education, on the other hand, has continued to increase based on the fact that there is a rapid acceleration on the part of education system at all level in the country. That, as a result, came to bear that the demand for education sector remain exceedingly high while the funds to satisfy the need are quite limited and hence, the imperative for planning and budgetary in order to prioritize the needs.

Every school management relies heavily on a good planning and budgetary system for effective actualization of strategic objectives. As such, proper identification of school goals, allocation of costs and the execution or implementation holds the key to achieving those objectives. More so, planning is a crucial concept for schools management to ensure an effective utilization of resources to improve learner's achievement.

## **CONCEPT OF PLANNING**

Planning is a period of brainstorming over an idea or conception over an issue with a predetermined objective of achieving goal. It is the process of developing the institutional objectives and the process of selecting a future course of actions towards accomplishing those objectives. Planning therefore involves:-

- (a) Establishing an objective of an institution.

- (b) Developing premises about the environment in which the objectives are to be accomplished
- (c) Selecting the cause of action for accomplishing the objectives
- (d) Initiating activities necessary to translate plans into actions
- (e) Current re-planning to correct current deficiency or shortcomings or inadequacies

There are basically three major types of planning

1. Operational planning
2. Tactical planning
3. Strategic planning

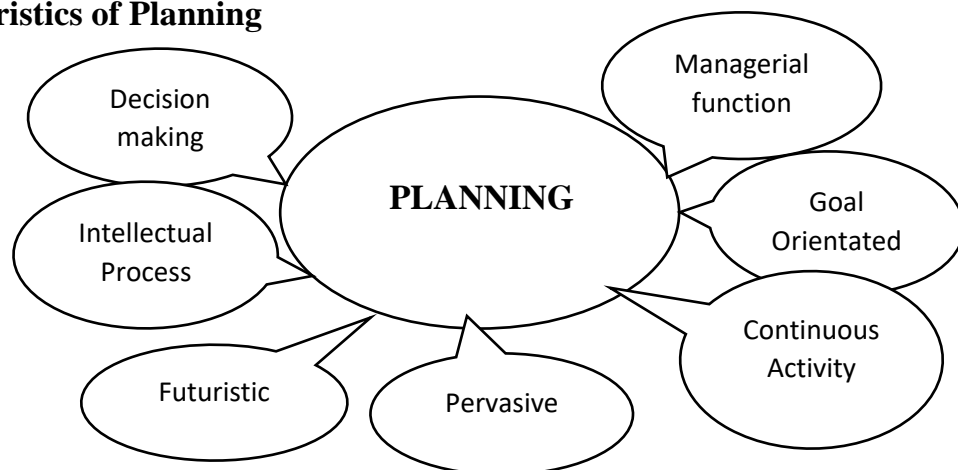
**Operational Planning** – These are focused on the specific procedures and process that occur within the lowest levels of the educational institutions.

**Tactical Planning** – This is a plan that supports strategic plans by translating them into specific plans relevant to a distinct area of every institution. Tactical plans are functionality of lower level department to fulfill their parts of the strategic plan.

**Strategic Plans** – These are designed with the entire school community in mind and begin with an institutions’ mission statement.

Top level managers e.g. Directors or Heads of departments; will design and execute strategic plans to paint a picture of the desired future and long-term goals of an institution. Essentially, strategic plans look ahead to where the institution wants to be in the next three, five and even ten or more years. Strategic plans serve as the framework for lower-level planning.

### Characteristics of Planning



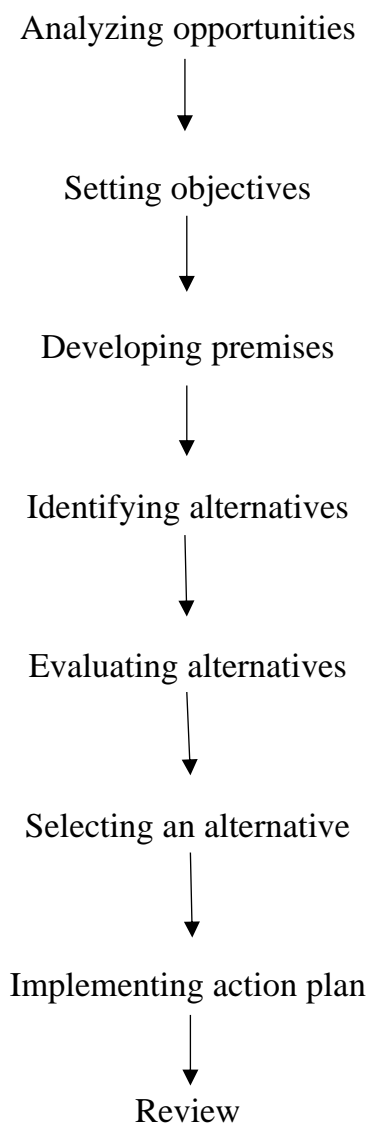
- iv. Managerial functions: Managerial functions provide the basis for other functions of management i.e. organizing, staffing, directing and controlling as they are performed within the periphery of the plans made.
- v. Goal Oriented: It focuses on defining the goals of the organization, identifying alternative course of action and deciding the appropriate action plan, which is to be undertaken for reaching the goals.
- vi. Pervasive: It is pervasive in the sense that it is present in all the segments and is required at all levels of the organization. Even though, the scope of planning varies at different levels and steps.
- vii. Continuous process: Plans are made for specific terms e.g. monthly, yearly, quarterly etc. The moment that period is over, a new plan has to be made.
- viii. Intellectual Process: it is a mental exercise as it involves the application of the mind to think, imagine intelligently and innovatively, focusing on creativity to give birth to an intellectual outcome.
- ix. Futuristic: It encompasses looking into the future to analyze and make some prediction so that an institution can face future challenges effectively.
- x. Decision Making: Decisions are made bearing in mind the choice of alternative course of action that can be done to reach the goal. In decision making, the alternative chosen tend to be the best among all.

Planning therefore is concerned with setting objectives, targets and formulating plan to accomplishing them.

### **Importance of Planning**

- Planning helps to improve future performances by setting up strategic standards could facilitate processes that lead to goal actualization.
- It helps to minimize risk uncertainty by looking at the past event and projecting into the future.
- It facilitates the coordination of activities
- It provides direction for action hence, he who fails to plan, plan to fail.
- It serves as a compass which helps to identify future threats and opportunities
- It also sets out standard for controlling

### Steps involved in Planning



### **PLANNING AS A TECHNIQUE FOR EFFECTIVE SCHOOL MANAGEMENT**

A good planning would aim at improvement of physical institutional facilities, teacher's welfare, library services, circular, co-curricular activities, participation in community programs and the likes. A good planning must mention or identify the purpose, goals to be achieved, co-ordination among the stakeholders in executing the plan, the standard to be achieved, flexible to allow for modification in the light of experiences. It should also indicate the monitoring mechanism during implementation.

### **Adopting good planning features allows for effective school management.**

- Taking into cognizance that planning is a process rather than behavior at a given point in time. The process determines the future course of action.
- Planning is primarily concerned with looking into the future which requires forecasting of the future situation.
- Planning involves selection of suitable course of action
- Planning is undertaken at all levels of management and is concerned with future course of action.
- Planning must be flexible as commitment is based on future conditions which are always dynamic.
- Planning is a continuous managerial function which involves the process of perception, analysis, conceptual thought, communication, decision and action.

### **CONCEPT OF SCHOOL MANAGEMENT**

The terms management and administration are often used interchangeably to mean the same thing. The dictionary definition of administration for instance is “Management of Affairs”. This could be applicable to public as well as private organization in the scheme of management of things. Administration also refers to the activities of the higher level management group who determined major aims and policies. It is a broader use of term usually in government establishment as in civil service. Management has more interpretations than administration. Management scholars view the concept of management differently. Frederick W. Taylor (1911) the father of scientific management described management as a process of securing the maximum prosperity for the employer, coupled with the maximum prosperity for the employee. Maximum prosperity in this case means not only large dividends but development of business to the highest level for the sustainability of the prosperity. For the employee, maximum prosperity does not only refer to higher wages but development to obtain maximum efficiency. Management is an art of knowing what to do, when to do and see that it is done in the best and cheapest way.

Luther Gulick and Lyndall Urwick in the theory of organizations published in 1937 referred to management as in the acronym POSDCORB which stands for:

## **Planning**

It is the task of managers not only to decide what to do, but also to plan this in the agenda. Planning has to do with foresight. This includes short-term planning (weekly, monthly and quarterly), medium-term planning (annual) and long-term planning (looking ahead with a timeline of 3 years). Planning determines the direction of the organization. On the other hand, a predetermined time span means that when time runs out, whatever result one has at the time must suffice. The development of this timeline must be closely monitored.

## **Organizing**

Managers not only have the task of assigning activities, but also have the task of allocating these tasks to their respective departments and employees. To achieve an end result, the manager needs the necessary resources, including budget, raw materials, personnel and their expertise, technology and machines. He/she will have to organize all sorts of things to achieve the end result. To get started as efficiently as possible, it is important that the employees' division of labor suits the end goal and end result as well as possible.

## **Staffing**

This section relates to the personnel policy and all related activities within an organization. Good and competent personnel are crucial for an organization to function optimally. It is the task of the manager to first identify the expertise, skills and experiences required for certain positions. Based on this, job profiles are drawn up and personnel can be recruited. The entire recruitment, selection and training procedure falls under this staff policy and ensures that the right type of employee is in the right place.

## **Directing**

Direction, of course, lies in the hands of the manager; he/she is the person with final responsibility and is held accountable for this. In practice, this means that the manager maintains control over all functions. In addition, the manager monitors but also motivates his employees. He/ she tell them how best to do their work, encourage them and drives them to take on certain challenges.

## **Coordinating**

With this concept, it is the task of the manager to connect different sections and to achieve cooperation. A good manager has a so-called helicopter view, which



gives him/her an overview of what is happening and what still needs to be done. From this perspective, he/ she is able to coordinate tasks and manage his employees. It is his/her task to synchronize different departments and to bring them together with the right end goal in mind.

### **Reporting**

Without reporting, there is no evidence. A clear report keeps communication open throughout the entire organization. Managers are the linking pin between the management team and their own employees, who form the constituency. Reporting provides insight into the progress and agreements can also be recorded in this way. Other essential information—such as problems with employees, new processes, performances interviews and sales figures—is also made transparent through reporting. Involved parties can also quickly find archived reports.

### **Budgeting**

Finance is the lifeblood of any organization. The manager is responsible for the management, expenditure and control of the department's budget and also has to keep an eye on tax details. In addition to employee wages, it is the task of the manager to also properly monitor other expenditures such as materials and investments. If wasteful spending, overruns, errors or even fraud are discovered, the manager is responsible for taking action.

### **School Management**

An effective school management is an important part of any educational system. School authorities all over the world are continually engaged in various activities to efficiently manage schools and providing a better educational experience to learners. School management system is the main system for a professionally functioning school which contains applications such as registration of students/pupils, enrolment attendance and schedules. School management includes every information of student like student information, examination management, teacher/students attendance as well as library management. School management has become a mandatory attempt to give a practical advice on all areas needed to become a better and more effective manager.

Budgeting is a process of preparing a statement of the anticipated income and the proposed expenditure. It is an act of target setting. Educational institutions are meant to design programmes and courses of study based on a stipulated budgeting arrangement. According to Akinsolu (2008) school programmes can effectively be implemented only with availability of funds. This is critical especially now that the government budget for education lies far below the UNESCO guideline of 26%. That in essence means that, the total budget allocation for education in Nigeria is far below international standard which must have detrimental effect on education system in Nigeria. Sequence to the above, the school managers are thereby required to be prudent and judicious in the management of the available funds. The government and the public are even more concerned with the way and manner in which funds are planned, controlled and applied for specific assignment to achieve specific goals. In educational institutions, the expected educational goals and objectives depend on effective and efficient planning and management of school funds by the school administrators. The budgeting process is time consuming since it requires detailed and systematic analysis of all estimated revenue and expenditure within a specified period. Both the expenditure and revenue should be presented item by item and in expected sections. The expenditure is based on the revenue available to execute the education programme and in such a manner as to minimize friction, duplication, waste and as well reduce complaints. Budgeting process in any educational institution should imbibe certain principles of examining with caution the educational needs of the school and making estimate of the revenue necessary to meet the needs. To carry out any educational programmes successfully, financial planning becomes a veritable tool in the process. There is need for training on how to use available finance and also to derive the finance in the school system. The teacher needs to be trained in planning for financial resources. Some financial plan can be long term or short term or even midterm plan. Each of them needs a better planning understanding of the process and utilization of the resources. Budgeting system follows a governing rule from its formation through to its execution. The systematic procedure for its functionality follows a successive steps, such as, Budget preparation, presentation, approval, implementation and evaluation.

## **Theoretical Framework**

The research study is anchored on the scientific management theory as postulated by sir Frederick Taylor in the 20<sup>th</sup> century. He believed that the basis of scientific management is efficiency and economy. Taylor holds the opinion that the ultimate objective of management is to secure the maximum prosperity for the employer and the employee. For the employer, the maximum prosperity involves the development of all aspect of the organization to reach a high level of permanent prosperity while for the employee, it is not only the high remuneration but the development of potentials to achieve an efficiency in work prospect. He believed that the problem of productivity was a matter of ignorance on both management parties. As such, the whole essence of scientific management involves an overhaul mental revolution on the part of workers on their attitudes toward work, colleagues and employer and vice versa. Hence, the fundamental principles of scientific management theory can be said to be enshrined in the rules of the thump through organized knowledge, obtaining harmony through the process of unity of purpose to achieve human cooperation rather than squabbles and chaos, developing workers potentials through physical enhancements in training and to obtain maximum output.

## **Research Design**

Akuezuilo (1993:37) described a "research design as a plan for a research project ". It serves as a guide to a researcher for the purpose of observing the variables for the study. The research design adopted for this study is the survey method. Survey according to Ohaja (2003:11) "is a study of the characteristics of a sample through observation of the variables under study. Survey method is chosen by the researcher to observe the process of planning and budgeting in schools. By so doing, allows for drawing a conclusion over the study.

## **Conclusion**

Planning is very crucial in any managerial setting of which education is a part. Every functional education system requires an adequate planning strategy for its functionality. That's demands efficiency to actualize the objectives. An effective budgeting technique is tantamount to achieving a successful goal in the educational sector. It is however, advisable that the educational administrators managed adequately the available funds so provided for worthwhile activities. Effective financial management requires a definite scientific approach to solving problems. Planning and budgeting becomes highly instrumental to facilitating educational processes. As such, if budget is to have any meaning, it must be practicalised. For budget to be regarded as an effective instrument for implementing educational plan, it must not be occasionally used.

In administering school or education budget, the administrators of schools must provide themselves with adequate planning and budgeting tools such as account books for entering the detailed amount budgeted, receipts and expenditure items, simple ledger for entering expenditures showing weekly, monthly and annual balancing. Funds ought to be handled properly in the case of settling special needs. Under budget implementation, the school administrator is bound to follow succinctly budget specifications for proper accountability purposes. In short, there should be a formalized system control in which both the principal and staff of the institution must adhere to in order to achieve cooperate organizational objective.

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