

Research article

# RECORD KEEPING AND EFFECTIVE MANAGEMENT OF SECONDARY SCHOOLS IN ZONE B SENATORIAL DISTRICT OF BENUE STATE, NIGERIA

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## Abstract

Record keeping is one essential aspect of school management which is often taken for granted sometimes by many secondary school administrators thereby hindering effective and efficient management of the secondary schools. The neglect of this aspect often results to misunderstanding, lack of trust and ineffectiveness. However, where records are properly kept in schools, it helps to ease information dissemination and enhance accountability among school administrators and other management staff of the school. The major thrust of this study was to investigate record keeping and effective management of secondary schools in Zone B Senatorial of Benue State, Nigeria. Four research questions and four research hypotheses guided the study. The related literature review which was done under conceptual framework, empirical studies and summary, identified the gap to fill and the research design to adopt for this study. The descriptive survey design was therefore adopted. The population of the study comprised of 3,704

teachers from 232 public and private secondary schools in Zone B Senatorial District. A sample of 370 teachers from 23 public and private selected secondary schools constituted the sample of the study. A- 12 item structured questionnaire constructed by the researcher titled “Record Keeping and Effective Management of Secondary Schools Questionnaire (RKEMSSQ)” was used for the collection. Descriptive statistics of mean and standard deviation were used to answer research questions while the chi-square  $\chi^2$  test of goodness of fit was used to test the hypotheses at 0.05 level of significance. The findings revealed that historical records have significant impact on information dissemination and financial records have significant impact on accountability in Zone B Senatorial District of Benue State. Based on the findings of the study, the researcher recommended among other things that, school administrators should imbibe the culture and practice of keeping regular records of students and the activities or events that goes on in the school so that if need arises for use in future, it will be easily ascertained without any stress and doubt.

**Keywords:** Record Keeping, Effective Management, School Records, Historical records, Information Dissemination, Financial Records, Accountability.

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## Introduction

Record keeping is very pertinent for management effectiveness in any organization or institution. It is not enough to just keep records, but it should be noted that how records are kept and used should be seen as essential for management effectiveness. Weggant (2005) opined that records are information or data on a particular subject or activity collected and preserved for future use. The essence of record keeping is to enable the management or educators make effective decision and formulate relevant policies. An organization or any educational system that refuses to attach importance to proper record management would run into liquidation at the long run. It is the records of the past events or activities which were preserved that are used by administrators for planning and control of the present programmes or activities. Some records are mandatory, example, register of admission, register of attendance and fees, progress and withdrawal of students.

For a better appreciation of how record keeping affects management of schools, it is pertinent to know what management entails. Management is a process of making use of human and non-human resources to achieve organizational goals (Onifade, 2004). Management involves planning, controlling, organizing, staffing, leading, coordinating and directing the available resources (Adeleke, 2001). Management of secondary schools refers to a process of making use of the available resources towards the achievement of an education goal at secondary school level. According to Akube (1991) and Fasasi (2004) adequate records management programme helps to coordinate and protect an institution’ records, sharpens the effectiveness of records as a management memory which controls the times, equipments and space allocated to records and helps to simplify intra-organizational and communication problems. To crown it all, information and data generated from effective and efficient record management programme aids the school to plan and make useful decisions, preserve facts and figures for future reference, thereby enhancing the efficiency and effectiveness of the organization and management of the school.

The decay in the educational system in zone B senatorial district of Benue State and Nigeria as a whole can be attributed in part to lack of proper record keeping in schools. There are some units in institutions in Zone Senatorial District of Benue State, that demand record keeping in their day-to-day operations, particularly, if they

want to function effectively. Davis (2007) asserted that proper record keeping would enable institutions in the state to design and plan their programmes well. Sometimes misappropriation of resources happens due to lack of records or data as at when they are needed, by the administrators. School administrators sometime have crises with parents of the students as a result of lack of proper records to explain some issues to them. It is the availability of information that enables the administrators to clarify certain issues to the parents and the public that helps to avoid conflict in the school. Proper records keeping also enables the administrator set goals and are motivated to work towards effective implementation of the set goals.

Commenting on the issue of records keeping in schools, Davis (2007:8) identified areas of school records keeping which include; historical records, financial records and academic records. He further stated that each record has its importance in helping to determine how school programmes will be planned. Fasasi (2010) observed that the major areas school records keeping affect are; information dissemination, accountability, teachers' performance, students, students' promotion. The researcher observed in the study area that keeping historical records of the school tends to make easier for the school to release or pass any information needed about students to parents, community and the public. Whereas keeping financial records tends to affect school accountability in terms of the need to know how much has come into school account and how much has been spent in the past and present.

Without records, it is difficult to ascertain students academic performances, the total number of students in an institution or the total amount of fees collected in a particular term or session if past records or present are not kept. Again, it is through records that our children yet unborn will come to know important events that took place in the past. In fact, the country would have been something else from what it is today if there had been no records of any form. It is based on this note that Robinson in Idoko (2005) point out that many people forget things easily and find it difficult to remember events in their lives, thus, the keeping of records helps to solve some of these problems that could arise from forgetting things. Thus, there is need for accurate record keeping because every organization be it a school or financial institution depends on its records in order to check its successes and failures.

The researcher observed in the study area that the importance of records keeping cannot be underestimated because the keeping of these records many a times remove the school heads or even the teachers out of trouble. It is in view of the above that the researcher investigated the study on records keeping and effective management of secondary schools in Zone B Senatorial District of Benue State with particular focus on information dissemination and accountability.

### **Statement of the Problem**

There has been a recurring public discussion on the issue of records keeping by school administrators particularly in secondary schools in Zone B Senatorial District of Benue State. The series of complaints has been from teachers, students, guardians, parents and other educational stakeholders that record-keeping in secondary schools is very porous, time-consuming and the records are at times, not available. According to the stakeholders, the total neglect of records keeping is seriously affecting the management of schools in terms of proper planning of future academic programmes. If the secondary level is to perform well, there is need for properly kept records as these will make the management efficient and effective.

Despite the fact that records keeping are very vital in the management of educational institutions, it is disheartening to observe that many secondary schools particularly in Zone B Senatorial District of Benue State, Nigeria seems not to take record-keeping seriously and most of their essential records are badly stored and secured. As a result, cases of lost or misplaced documents as well as butchered or incomplete files become a common occurrence in these institutions. Common observations by the researcher have shown that secondary schools in the study area are experiencing the worst times in terms of record keeping. It seems that the habit of keeping accurate records in many schools has become almost neglected.

Many school records tend to be in shambles in many schools as a result of lack of historical records, financial records and academic records that would have been used by school administrators to plan how to manage their school effectively. This situation has also created controversies between school proprietors and school managers on issues concerning the school finance which cannot easily be assessed due to lack of proper record keeping. Sometimes it is between the school authorities and parents as well as the public. This is because, whenever they want to have a look at their students' academic performance in the school, records are not properly there to show.

Observation by the researcher has shown that this situation has not been adequately investigated in the study area. There is therefore a felt need by the researcher to investigate into the possible impact of record keeping on effective management in the study area. The problem of this study stated in a question form is therefore; how does record keeping impact on effective management of secondary schools in Zone B Senatorial District of Benue State.

### **Purpose of the Study**

The main purpose of this study is to investigate the impact of record keeping on effective management of secondary schools in Zone B Senatorial District of Benue State. Specifically, the study addresses the following specific purposes;

- 1) Ascertain the impact of historical records on information dissemination in secondary schools in Zone B Senatorial District of Benue State, Nigeria.
- 2) Find out the impact of financial records on accountability in secondary schools.

### **Research Questions**

The following research questions will serve as a guide to this work.

- 1) To what extent does historical record impact on information disseminations in secondary schools in Zone B Senatorial District of Benue State, Nigeria?
- 2) What is the impact of financial records on accountability in secondary schools?

### **Research Hypotheses**

The following null hypotheses were tested at 0.05 level of significance

- H<sub>01</sub>** Historical records have no significant impact on information dissemination in secondary schools in Zone B Senatorial District of Benue State, Nigeria.

**H<sub>01</sub>** Financial records have no significant impact on accountability in secondary schools.

### **Significance of the Study**

The findings or results of this work would be useful to school inspectors, supervisors, school heads, teachers, students, parents and even the general public because the work will educate school inspectors and supervisors as well as school heads on the vital role school records keeping play for effective management of secondary schools. The findings will also enable school administrators, school inspectors and supervisors to make sure that records are kept in a proper manner; and moreover, they will also encourage their staff who are under them to take care of records that are in their possession. The proper keeping of records will also enable school heads assign responsibilities to staff because school records feed school heads with whatsoever that is going on in the school.

The findings of the study will be useful to the teachers as it will enlighten them on how records serve as their defensive mechanism in times of trouble and as such they will imbibe the culture of proper records keeping. On the part of the students, they will get to understand that when proper records are kept, it enhances a progressive movement in their academic performance. On the side of the parents, the study will enlighten them on the significance of school records as they can positively influence the academic performance and general development of their children or wards. The results of the study will also encourage other researchers to indulge in carrying out research in other related topics that will help solve the problems that are abound in the educational systems.

### **Review of Related Literature**

The review of related literature is carried out under the following sub-headings:

#### **Concept of School Records**

School records are seen as the collection of information on school personnel (students, teachers and non-teachers), facilities, funds and school activities which are preserved for future use or reference purposes. The information or data which are written manually or electronically are preserved in books, files, diskettes and other electronic medias (Akubo, 2004). According to Oluwole (2007), school records are books, documents, diskettes and files in which are embodied information on what goes on in the school, e.g. social, academic and non-academic activities. She further stresses that, records keeping connote all activities concerned with the creation, storage, retrieval, retention and deposition of all information relating to what goes on in the school, who is in the school, the school plant as well as other information pertinent to the growths of the school. Also, Durosaro (2002) explained that school records are official transcript or copies of proceedings of actions, events, other matters kept by the school manager, school records could be viewed as authentic register or instruments of official accounts of transaction or occurrence which are preserved in the school's office.

#### **Concept of Secondary School Management**

Management is a process of making use of human and non-human resources to achieve organizational goals (Onifade, 2004). It involves planning, controlling, organizing, staffing, leading, coordinating and directing the available resources (Adeleke, 2001). School management is the coordination of the efforts of the people through human and material resources to accomplish the objectives of educational enterprise (Idoko, 2005). Cotton (2003)

sees school management as the process of deciding what to do in school and getting it done through effective use of available resources. Management of secondary school refers to a process of making use of the available resources towards the achievement of an education goal at secondary school level (Olagboye, 2004).

### **Impact of Historical Records on Information Dissemination in Secondary Schools**

Records that have impact on information dissemination in schools are known as historical records. These are records that record various events that take place in the school which serve as sources of information as well as primary source of history for the school. These records give the school, parents and the public some background on the establishment and daily happenings in the school (Abenga, 1995). The common sources of historical records are (but not limited): Log book, minute book, visitors books, staff announcement book, time book, duty report book, hand over/taking over file, health record book and games records book.

According to Jones (2003) the visitors' book provides a very useful record of all those who visited the school on one reason or another. The school uses this book as a means of contacting visitors again if the need arises. Contacts made with such visitors can help to extend or improve on the interpersonal relationship of the school staff and school head and the visitors. The visitors' book is a record of all important visitors to the school. Ukeje, Akabogu and Ndu (1992) stated that records are very important aspects of school administration. They are indispensable because they provide useful information for planning. The staff movement book is a record that shows the where about of staff who report in the school for duty but for good reason has to move out of school. Njoku (1998) says staff movement book is a record that indicates the names of teachers that have travelled during school hours, their places of visit, purpose of visit and time of leaving. Such movements should be documented in this book. The information required for this record include dates, name of staff, purpose of leaving, destination and duration or permission sort.

Announcement book is a record book that records all announcements made by the school manager to guide both staff and students in the school (Idoko, 2005). Notice of staff meeting and information from the ministry of education are passed onto teacher in the announcement book. Adeyemo (2001) is also of a similar opinion that announcement book is a record book that records all the important announcements of the school. It is kept by the principal as evidence that all essential announcements get to the teachers in the school. Announcement book is very essential in the management of secondary schools, it is based on this note that Agbe (2007) states that, announcement book serves the school administrator very useful purposes. This is because, there are some pieces of information which the school administrator may want his teachers only to know. Such information is therefore not made available during school assembly but is written in the announcement book and circulates among members of staff only. It is therefore safe to conclude that announcement book provides effective communication system in the school.

Abenga in Agbe (2007) states that time book shows attendance by members of staff. It states the time "the teacher reports for duty and the time he closes for the day". If anyone is absent from duty on a particular day, the fact is recorded against his/her name and the reason, if any is given as an explanation. It is also expected of teachers to sign off in the time book at the time of leaving (closing hour). This device (time book) helps the school head in

checking departure among staff before closing especially in very large schools. On the whole, time book provides accurate information for both internal and external evaluation of teachers.

Duty report book according to Asemah (2010), gives a general as well as intelligent report on most activities going on in the school on daily basis. He adds that the master on duty covers every aspect of school life while the prefect on duty focuses on students' behaviour and their activities throughout the school day. This record book provides the school head with useful information connecting to the existing flaws and this will enable him/her to take precautionary measures to avoid such mistakes in his next plan, so as to make the plan to be more effective.

### **Impact of Financial Records on Accountability in Secondary Schools**

Financial records deal with the management of schools' money. These records show the total amount the school has (income) and how much has been expended (expenditure) for the development of the school. If these records are properly kept, it saves the school administrator from unnecessary victimization or mismanagement of funds (Eno, 1998). These records are known as financial records. Some of the financial records include: The school budget, school fees register, imprest account, the ledger or cash book and the farm record book.

The school budget is a means through which the school's sources of finance are carefully identified means of its collection put in place and the projected revenue from the various revenue sources carefully allocated to the various school needs so that the overall objectives and goals of the school can be achieved (Asemah, 2010). Guruge in Akpakwu (2008) says a budget is a financial statement of projected income and projected expenditure over a period of time usually one year. The school budget assist the school head in identifying revenue sources, prioritizing goals and school projects, decision making and creation of paths for effective development in the school.

The school fees register according to Idoko (2005) is opened for each class for the recording of school fees paid by each student. He states further that in some schools only the students whose names appear in this record or register are enrolled in the class attendance register. According to Abenga (1995), the information in the school fees register helps the school administrator to avoid sending a learner home in error when they have paid their school fees and also make the process of accountability easier. The register also aid parents and guardians who are in doubt of school fees status to get clarification. It also reduces corrupt and sharp practices. To crown it all, the school fees register provides information even when receipts are not available even as it aids the school head to know how many students that have paid their school fees as well as financial position of the school.

According to Idoko (2005), imprest refers to money given to the head of a unit to spend on items for which vouchers cannot be prepared and presented quickly to the sub-treasurer for payment. Usually this money is intended to cover the day-to-day expenses which unit heads will necessarily incur. An imprest holder has to keep an account of all payments made with supporting bills and receipts. Imprest account provides adequate records of expenditure and helps in proper accountability. It also aids the full understanding of the school budget.

The school cash book is the income and expenditure record of the school. This record is kept by the school bursar and occasionally checked by government auditors or inspectors (Idoko, 2005). The school cash book or ledger provides information to the government and school administrator on how much money comes in and how much that is expended in carrying out school activities.

## Methodology

The study adopted the survey research design. The population of the study comprised of 3704 teachers from 232 public and private secondary schools in Zone B Senatorial District of Benue State Nigeria. A sample of 370 out of 3704 teachers representing 10% of the total number of teachers was randomly selected from 23 out of 232 secondary schools representing 10% for the study. Simple random technique was adopted to select the sample size because the population was homogeneous. A 10-item structured questionnaire titled “(Record Keeping and Effective Management of Secondary Schools Questionnaire (RKEMSSQ))” was used for data collection. The questionnaire was validated by experts in Tests and Measurement from the Faculty of Education, Benue State University, Makurdi. The questionnaire was trial tested using 20 teachers who were not part of the sampled population. The data collected were analyzed using Cronbach Alpha statistics to establish its reliability which yielded 0.86. The coefficient indicated high internal consistency. The data collected were analyzed using descriptive statistics of mean and standard deviation to answer research questions. A mean cut-off point of 2.50 was used for decision making. Any mean score of 2.50 and above was accepted as having the desired impact while any mean score below 2.50 was rejected as not having impact. The inferential statistic of chi-square ( $\chi^2$ ) test of goodness of-fit was used to test the hypotheses at 0.05 level of significance.

## Results and Findings

**Research Question One:** To what extent does historical record impact on information disseminations in secondary schools in Zone B Senatorial District of Benue State, Nigeria?

**Table 1: Mean Ratings and Standard Deviations of Teachers’ on the Impact of Historical Records on Information Disseminations in Secondary Schools**

Item No	Item Description	SA	A	D	SD	$\bar{X}$	ST.D	Decision
1.	The log book serves as a good reference point for whoever intends to know the happenings in the school.	158	164	28	20	3.24	0.81	Accepted
2.	The minute book provides useful information for coordination and planning in the school.	209	142	11	8	3.49	0.66	Accepted
3.	Staff movement book provides information to the school head about the where about of staff and this assists him to assess the attitudes of the staff towards their work.	207	151	9	3	3.52	0.59	Accepted
4.	Punishment book protects students from arbitrary punishment by teachers and at the same time exonerates teachers from unwarranted and baseless accusations by parents and others.	175	177	12	6	3.41	0.64	Accepted
5.	Announcement book creates good flow of communication which also helps to clear potentials areas of misunderstanding and stimulates members of the organization to work hard.	139	211	13	7	3.30	0.63	Accepted
6.	Handing over/taking over report informs the incoming school head/staff adequately about the present position of the school and this enables him to settle down and plan for the much needed	180	159	21	10	3.38	0.72	Accepted



continuity of the school.

**Cluster mean and Standard Deviation**

**3.39**

**0.68**

**Accepted**

Data presented on Table 1, shows that the mean ratings of items 1-6 are 3.24, 3.49, 3.52, 3.41, 3.30 and 3.38 respectively with the corresponding standard deviations of 0.81, 0.66, 0.59, 0.64, 0.63 and 0.72.

All the mean ratings are above the cut-off point of 2.50. This means that the respondents agreed that the log book serves as a good reference point for whoever intends to know the happenings in the school. Staff movement book provides information to the school head about the where about of staff and this assist him to assess the attitudes of the staff towards their work. Punishment book protects students from arbitrary punishment by teachers and at the same time exonerate teachers from unwarranted and baseless accusations by parents and others. Moreso, announcement book creates good flow of communication which also helps to clear potential areas of misunderstanding and stimulates members of the organization to work hard and that handing over/taking over report informs the incoming school head/staff adequately about the present position of the school and this enables him to settle down and plan for the much needed continuity of the school. The cluster mean of 3.39 with the standard deviation of 0.68 was also found to be above the cut-off point of 2.50. This implies that historical records impact on information disseminations in secondary schools in Zone B Senatorial District of Benue State, Nigeria.

**Research Question Two:** What is the impact of financial records on accountability in secondary schools?

**Table 2: Mean Ratings and Standard Deviations of Teachers' on the Impact of Financial Records on Accountability in Secondary Schools**

Item No	Item Description	SA	A	D	SD	$\bar{X}$	ST.D	Decision
7.	The school budget assists the school head to identify sources of revenue.	181	153	22	14	3.35	0.76	Accepted
8.	The school fees register create room for proper accountability on the part of the school head.	242	117	7	4	3.61	0.58	Accepted
9.	The imprest account eases the preparation of the school budget as it provides useful information concerning the income and expenditure of the school.	220	131	11	8	3.52	0.66	Accepted
10.	The cash book provides the much needed information for budget preparation.	165	181	15	9	3.35	0.68	Accepted
11	The farm stock book informs the school head on how much that is realized on school farm.	172	163	19	16	3.33	0.76	Accepted
12	School budget assists in the prioritization of goals and school projects.	199	144	16	11	3.44	0.72	Accepted
<b>Cluster mean and Standard Deviation</b>						<b>3.43</b>	<b>0.69</b>	<b>Accepted</b>

Table 2 showed that the mean ratings of items 7-12 are 3.35, 3.61, 3.52, 3.35, 3.33, and 3.44 respectively with the corresponding standard deviations of 0.76, 0.58, 0.66, 0.68, 0.76 and 0.72.

These means are all above the cut-off point of 2.50. This means that the respondents agreed that the school budget assists the school head to identify sources of revenue. The schools fees register create room for proper accountability on the part of the school head. The imprest account eases the preparation of the school budget as it provides useful information concerning the income and expenditure of the school. The cash book provides the much needed information for budget preparation. Moreso, the farm stock book informs the school head on how much that is realized on school farm and that School budget assist in the prioritization of goals and school projects. The cluster mean of 3.43 with the standard deviation of 0.69 was also found to be above the cut-off point of 2.50. This implies that financial records impact on accountability in secondary schools.

## Hypotheses Testing

**Research Hypothesis One:** Historical records have no significant impact on information dissemination in secondary schools.

**Table 5: Chi-square test of the Impact of Historical records on information dissemination in Secondary Schools**

Opinions	Observed frequency	Expected Frequency	df	Level of sig	$X^{2-cal}$	$X^{2-tab}$	Decision
No Impact	19(5%)	185(50%)	1	0.05	297.96	3.84	Ho
Impact	351(95%)	185(50%)					Rejected

Values in parentheses are percentages ( $X^2 = 297.96$ ,  $df = 1$ ,  $p = 0.05 > 0.00$ )

Table 5 shows that the descriptive statistics of percentages and the inferential statistics of chi-square were used to test the impact of historical records on information dissemination in secondary schools. The result shows that 95% of the respondents agreed that historical records have impact on information dissemination in secondary schools as against 5% respondents who disagreed.

Chi-square calculated value of 297.96 was greater than the chi-square table value of 3.84 checked at 0.05 level of significance and at 1degree of freedom. The null hypothesis was therefore rejected. This implies that historical records have significant impact on information dissemination in secondary schools in Zone B Senatorial District of Benue State, Nigeria.

**Research Hypothesis Two:** Financial records have no significant impact on accountability in secondary schools.

**Table 6: Chi-square test of the Impact of Financial Records on Accountability in Secondary Schools**

Opinions	Observed frequency	Expected Frequency	df	Level of sig	$X^{2-cal}$	$X^{2-tab}$	Decision
No Impact	27(7%)	185(50%)	1	0.05	271.97	3.84	Ho
Impact	343(93%)	185(50%)					Rejected

Values in parentheses are percentages ( $X^2 = 271.79$ ,  $df = 1$ ,  $p = 0.05 > 0.00$ )

Table 6 showed that the descriptive statistics of percentages and the inferential statistics of chi-square were used to test the impact of financial records on accountability in secondary schools. The result shows that 93% of the respondents agreed that financial records impact on accountability in secondary schools as against 7% respondents who disagreed.

Chi-square calculated value of 271.79 was greater than the chi-square table value of 3.84 checked at 0.05 level of significance and at 1 degree of freedom. The null hypothesis was therefore rejected. This implies that financial records have significant impact on accountability in secondary schools.

## Discussion of Findings

The first finding of this study revealed that historical records have significant impact on information dissemination in secondary schools in Zone B Senatorial District of Benue State, Nigeria. This finding is in agreement with the views of Adeyemo (2001) who opined that announcement book is a record book that records all the important announcements of the school. It is kept by the principal as evidence that all essential announcements get to the teachers in the school. Announcement book is very essential in the management of secondary schools. Similarly, Agbe (2007) stated that announcement book serves the school administrator very useful purposes. This is because, there are some pieces of information which the school administrator may want his teacher only to know. Such information is therefore not made available during school assembly but is written in the announce book and circulate among members of staff only. It is therefore safe to conclude that announcement book provides effective communication system in the school.

The second finding of the study revealed that financial records have significant impact on accountability in secondary schools. This finding is in consonance with the opinion of Abenga (1995) who maintained that the information in the school fees register helps the school administrator to avoid sending a learner home in error when they have paid their school fees and also make the process of accountability easier. The register also aids parents and

guardians who are in doubt of school fees status to get clarification. It also reduces corrupt and sharp practices. To crown it all, the school fees register provides information even when receipts are not available even as it aids the school head to know how many students that have paid their school fees as well as financial position of the school. Similar in support to the finding, Eno, (1998) stated that financial records deal with the management of schools' money. These records show the total amount the school has (income) and how much has been expended (expenditure) for the development of the school. If these records are properly kept, it saves the school administrator from unnecessary victimization or mismanagement of funds.

## Conclusion

Based on the findings of this study, it was concluded that historical records and financial records have significant impact on effective management of secondary schools in Zone B Senatorial district of Benue State, Nigeria.

## Recommendations

Based on the findings of this study, the following recommendations were made:

- i. School administrators should imbibe the culture and practice of keeping regular records of students and the activities or events that go on in the school so that if need comes for use in future it will be easily ascertained without any stress and doubt.
- ii. There should be proper record keeping of every financial transaction in the schools by the school managers. Both income and expenditure of funds should be recorded in a cash book for easy accountability of the school managers.

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