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School Administrators' Financial Management Mechanisms for Secondary School Improvement in Public Secondary Schools in Anambra State

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ABSTRACT

This study examined the perceived influence of school administrators' financial management mechanisms on secondary school improvement in public secondary schools in Anambra State. Three research questions and three hypotheses guided the study. A descriptive survey design was adopted. The population of the study comprised all the 267 principals in the 267 public secondary schools in Anambra State. Since the population size is manageable, no sampling was carried out. Therefore, a census sampling technique was adopted, which involved studying the entire population. The instrument for data collection was a self-structured questionnaire. The instrument was subjected to face and content validation. To determine the reliability of the instrument, a pilot test was conducted using 20 principals outside the study area. The data collected were analyzed using Cronbach Alpha, which yielded coefficients of 0.81, 0.83 and 0.79 for the respective clusters, with an overall reliability coefficient of 0.81, indicating that the instrument was reliable. Mean and standard deviation were used to answer research questions, while t-test statistics tested the hypotheses. Findings revealed that budgeting practices, financial accountability systems and resource allocation strategies significantly influence secondary school improvement. The study concluded that effective financial management enhances school performance and recommended improved budgeting, accountability and resource allocation practices. Based on the findings of this study, it was recommended that school administrators should adopt participatory and transparent budgeting practices to ensure efficient allocation and utilization of school resources. Government and education stakeholders should strengthen financial accountability systems through regular audits and monitoring of school funds.

1. Introduction

The establishment of secondary schools is fundamentally driven by the need to bridge basic education and higher learning while fostering intellectual, moral and socio-economic development among adolescents. These institutions are expected to equip learners with cognitive competencies, vocational skills and civic values necessary for national development and global competitiveness. In achieving these broad goals, secondary schools serve as platforms for human capital formation, social integration and innovation. The expectation is that students graduating from this level demonstrate critical thinking, adaptability and ethical responsibility. However, the attainment of these goals depends largely on effective institutional coordination and leadership. Thus, the role of structured administrative processes becomes indispensable, particularly in ensuring that school resources are efficiently utilized to meet educational objectives under the supervision of principals.

Principals occupy a strategic position as the central channel through which secondary school goals are translated into actionable outcomes within the school system. Their leadership integrates instructional supervision, resource management and stakeholder engagement to ensure that teaching and learning processes align with national educational standards (Jhonshon, Mendoza & Sobirin, 2024). Through effective coordination, principals influence teacher motivation, student performance and institutional accountability. Their administrative decisions determine how policies are implemented and how resources are allocated for optimal outcomes. This Means, the principal's effectiveness directly shapes the school climate and operational efficiency. When principals function optimally, they create an enabling environment that supports innovation and continuous evaluation. This underscores the critical linkage between leadership practices and the broader objective of achieving sustainable secondary school improvement.

Secondary school improvement has been conceptualized in diverse ways, reflecting its multidimensional nature within educational discourse. According to Julal (2025), secondary school improvement refers to a systematic and continuous process of enhancing teaching quality, student outcomes and institutional effectiveness through strategic interventions. This definition emphasizes sustained progress rather than isolated reforms. Similarly, Onuorah, Eziamaka and Agogbua (2022) defined it as the deliberate restructuring of school practices, policies and resources to achieve measurable gains in academic performance and organizational efficiency. This perspective highlights intentional planning and evidence-based decision-making. Both definitions underscore improvement as a dynamic and collaborative process involving administrators, teachers and stakeholders. Therefore, understanding these conceptualizations provides a foundation for examining the mechanisms through which schools can achieve meaningful transformation.

The importance of secondary school improvement lies in its capacity to ensure that educational institutions remain responsive to societal needs and global educational standards. Ideally, improved schools exhibit effective teaching practices, adequate resource utilization and strong leadership that fosters academic excellence and student well-being (Azubuike, 2024). Such schools are characterized by high teacher commitment, positive student attitudes and efficient administrative systems. In an ideal context, continuous evaluation and innovation drive instructional quality and institutional accountability. Moreover, Anyanwu and Unegbu (2023) argued that improvement ensures alignment between curriculum objectives and real-world competencies. This creates a cycle of sustained development that benefits both individuals and society. Therefore, secondary school improvement represents a critical pathway for achieving educational quality and long-term national development.

Despite these expectations, the reality of secondary school improvement in Nigeria reveals significant challenges that hinder progress. Many schools face inadequate infrastructure, insufficient funding and weak administrative capacity, which collectively undermine effective teaching and learning (Eziuzo, 2025). These challenges are compounded by poor monitoring systems and limited professional development opportunities for teachers. As a result, schools struggle to implement reforms that can enhance performance and accountability. Furthermore, inconsistencies in policy implementation create gaps between planned and actual outcomes. This situation leads to declining student achievement and reduced stakeholder confidence in the education system. Consequently, the gap between ideal and actual conditions continues to widen, necessitating critical examination of underlying systemic issues.

In Anambra State, the situation reflects similar challenges but with context-specific manifestations that further complicate school improvement efforts. Public secondary schools often experience disparities in resource allocation, leading to uneven development across institutions (Ezeaku & Obi, 2025). Additionally, administrative inefficiencies and limited financial accountability hinder effective utilization of available resources. Teachers frequently operate under constrained conditions, which affects their instructional delivery and commitment. The absence of robust support systems further exacerbates these challenges, making it difficult to sustain improvement initiatives. For some of these reasons, schools in the state struggle to achieve consistent academic performance and organizational stability. These localized challenges highlight the need for targeted strategies that address the unique realities of secondary school administration in Anambra State.

The consequences of poor secondary school improvement in Anambra State are far-reaching and affect multiple dimensions of educational outcomes. Students often exhibit low academic achievement, reduced motivation and limited preparedness for higher education or employment (Ezeaku, 2025). Teachers, on the other hand, may experience job dissatisfaction and reduced commitment due to inadequate support and recognition. This situation undermines the overall effectiveness of the school system and erodes public trust in educational institutions. Furthermore, the inability to achieve improvement goals perpetuates systemic inefficiencies and limits opportunities for innovation. As these challenges persist, the need for structured and accountable administrative practices becomes increasingly evident, particularly in relation to financial management mechanisms.

Financial management mechanisms are critical components of effective school administration, as they ensure the efficient allocation and utilization of resources to achieve educational objectives. According to Ejom Nwoye and Odu (2025), financial management mechanisms refer to the processes and systems used to plan, allocate, monitor and control financial resources within an organization. This definition emphasizes accountability and strategic planning. Similarly, Koroye and Okuro (2020) defined them as structured approaches that guide the generation, distribution and evaluation of financial resources to enhance organizational performance. This perspective highlights control and evaluation functions. Both definitions underscore the importance of transparency, efficiency and accountability in financial operations. Therefore, effective financial management mechanisms are essential for sustaining school improvement initiatives.

School administrators' financial management mechanisms specifically focus on how principals and other leaders manage financial resources within educational institutions. Egbe, Egbo and Ukonu (2025) defined these mechanisms as administrative practices employed by school leaders to ensure prudent financial planning, budgeting and accountability. This definition highlights leadership responsibility in financial decision-making. Similarly, Okere (2024) described them as coordinated strategies used by administrators to allocate resources effectively and monitor expenditure for improved educational outcomes. This emphasizes coordination and monitoring. These mechanisms ensure that financial resources directly support teaching and learning activities. Consequently, three major types include budgeting practices, financial accountability systems and resource allocation strategies that support school improvement in public secondary schools.

Budgeting practices involve the systematic planning and allocation of financial resources to meet institutional needs, ensuring that priority areas receive adequate funding. Financial accountability systems refer to mechanisms that promote transparency and prevent mismanagement through monitoring, reporting and auditing processes (Manafa, 2025). Resource allocation strategies, on the other hand, focus on distributing available funds and materials in ways that maximize educational outcomes and equity among stakeholders. These support services collectively enhance administrative efficiency and ensure that resources are aligned with school goals. By integrating these mechanisms, school administrators can create a structured environment that fosters accountability and effectiveness. Thus, these financial management mechanisms serve as essential support systems for achieving sustainable secondary school improvement.

The effectiveness of budgeting practices, financial accountability systems and resource allocation strategies significantly influences teachers' organizational citizenship behaviour in public secondary schools. When financial resources are managed transparently and efficiently, teachers are more likely to exhibit discretionary behaviours such as cooperation, commitment and initiative (Ohamobi, Umenweke & Onyekazi, 2025). These behaviours contribute to a positive school climate and improved student outcomes. Conversely, poor financial management can lead to distrust, low morale and reduced willingness among teachers to go beyond their formal duties. Therefore, financial management mechanisms act as predictors of teachers' organizational citizenship behaviour by shaping their perceptions of fairness and support within the school environment.

Similarly, effective financial management mechanisms enhance teachers' sense of belonging and professional responsibility, which are critical components of organizational citizenship behaviour. When teachers perceive that resources are equitably distributed and adequately utilized, they are more motivated to contribute to school development initiatives (Yahaya, 2026). This motivation translates into improved collaboration, innovation and commitment to institutional goals. In contrast, inconsistencies in financial management can create dissatisfaction and disengagement among staff. Thus, the relationship between financial management mechanisms and teachers' behaviour underscores the importance of administrative competence in fostering a supportive and productive school environment.

However, poor school management support services in Anambra State have continued to undermine both secondary school improvement and teachers' organizational citizenship behaviour. Inadequate financial planning, lack of accountability and inefficient resource allocation create an environment characterized by mistrust and inefficiency (Egbe, et. al., 2025). These challenges limit teachers' willingness to engage in extra-role behaviours and hinder the implementation of improvement initiatives. Consequently, schools experience declining performance and reduced stakeholder confidence. The persistence of these problems highlights significant gaps in administrative practices. Therefore, there is a compelling need to carry out research on school administrators' financial management mechanisms for secondary school improvement in public secondary schools in Anambra State.

1.1 Statement of the Problem

Ideally, school administrators in public secondary schools in Anambra State are expected to implement effective financial management mechanisms that promote prudent budgeting, transparency and equitable resource allocation for sustainable school improvement. Such mechanisms should ensure adequate instructional materials, improved infrastructure and enhanced teaching–learning processes. However, the reality reflects weak financial planning, poor monitoring of expenditures and limited accountability systems. These shortcomings result in misallocation of scarce resources, inadequate facilities and ineffective programme implementation, thereby slowing secondary school improvement across the state. The consequences are evident in declining academic performance, reduced teacher motivation andweakened institutional effectiveness. As inefficiencies persist, teachers' commitment to extra-role responsibilities declines, limiting organizational citizenship behaviour and collaboration. This situation worsens student outcomes, reduces stakeholder confidence and constrains innovation, highlighting the need for research on financial management mechanisms.

1.2 Research Questions

- What is the perceived influence of budgeting practices on public secondary school improvement in public secondary schools in Anambra State?
- What is the perceived influence of financial accountability systems on public secondary school improvement in public secondary schools in Anambra State?
- What is the perceived influence of resource allocation strategies for secondary school improvement in public secondary schools in Anambra State?

1.3 Hypotheses

$H0_1$: Budgeting practices have no significant influence on public secondary school improvement in public secondary schools in Anambra State

$H0_2$: Financial accountability systems have no significant influence on public secondary school improvement in public secondary schools in Anambra State

$H0_3$: Resource allocation strategies have no significant influence on on secondary school improvement in public secondary schools in Anambra State

2. Methods

A descriptive survey research design was adopted for this study. The population of the study comprised all the 267 principals in the 267 public secondary schools in Anambra State. Since the population size is manageable, no sampling was carried out. Therefore, a census sampling technique was adopted, which involved studying the entire population. The instrument for data collection was a self-structured questionnaire titled "Financial Management Mechanisms and Secondary School Improvement Questionnaire (FMMSIQ)." The questionnaire was divided into two sections: Section A sought information on respondents' demographic variables, while Section B contained items structured based on the three clusters corresponding to the research questions, namely budgeting practices, financial accountability systems and resource allocation strategies. Each cluster had 8 items and the items were rated on a four-point Likert scale of Strongly Agree, Agree, Disagree and Strongly Disagree. The instrument was subjected to face and content validation by three experts in Educational Management and Measurement and Evaluation. Their corrections and suggestions were incorporated to ensure the validity of the instrument. To determine the reliability of the instrument, a pilot test was conducted using 20 principals outside the study area. The data collected were analyzed using Cronbach Alpha, which yielded coefficients of 0.81, 0.83 and 0.79 for the respective clusters, with an overall reliability coefficient of 0.81, indicating that the instrument was reliable. Data were collected through direct administration of the questionnaire to the respondents with the assistance of research assistants. Out of the 267 copies of the questionnaire distributed, 260 were returned, while 7 were not returned. Out of the returned copies, 255 were correctly filled and used for data analysis, representing a high return rate of 95.5%. The data collected were analyzed using mean and standard deviation to answer the research questions, while t-test statistics were used to test the null hypotheses at 0.05 level of significance. A criterion mean of 2.50 was used for decision-making.

3. Results

The results are organized according to the three research questions and three null hypotheses guiding the study.

3.1 Research Question 1: What is the perceived influence of budgeting practices on public secondary school improvement in public secondary schools in Anambra State?

S/N	Items on Budgeting Practices	Mean ($\bar{x}$)	SD	Decision
1	Budget planning enhances instructional delivery	3.18	0.66	Agree

S/N	Items on Budgeting Practices	Mean (x̄)	SD	Decision
2	Budget allocation improves school infrastructure	3.21	0.64	Agree
3	Budget monitoring ensures efficient resource use	3.10	0.69	Agree
4	Budget discipline reduces financial wastage	3.14	0.67	Agree
5	Participatory budgeting improves transparency	3.16	0.65	Agree
6	Budget review supports school development goals	3.12	0.70	Agree
7	Proper budgeting enhances teaching effectiveness	3.19	0.63	Agree
8	Budget control strengthens school improvement	3.17	0.66	Agree
	Grand Mean	3.16	0.66	Agree

The results show principals agreed that budgeting practices positively influence school improvement through enhanced instructional delivery, improved infrastructure, efficient resource use, transparency and strengthened achievement of school development objectives in Anambra State.

3.2 Research Question 2: What is the perceived influence of financial accountability systems on public secondary school improvement in public secondary schools in Anambra State?

S/N	Items on Financial Accountability Systems	Mean (x̄)	SD	Decision
1	Financial accountability ensures transparency	3.25	0.62	Agree
2	Proper auditing reduces fund mismanagement	3.22	0.65	Agree
3	Accountability improves stakeholder trust	3.27	0.60	Agree
4	Financial reports enhance decision making	3.19	0.68	Agree
5	Monitoring expenditure improves efficiency	3.21	0.66	Agree
6	Accountability strengthens school performance	3.23	0.64	Agree
7	Transparency enhances resource utilization	3.26	0.61	Agree
8	Financial control supports school improvement	3.24	0.63	Agree
	Grand Mean	3.23	0.64	Agree

The findings indicate that principals agreed financial accountability systems enhance transparency, reduce mismanagement, improve decision-making, strengthen stakeholder trust and promote efficient resource utilization for effective secondary school improvement in Anambra State.

3.3 Research Question 3: What is the perceived influence of resource allocation strategies on public secondary school improvement in public secondary schools in Anambra State?

S/N	Items on Resource Allocation Strategies	Mean (x̄)	SD	Decision
1	Equitable allocation improves learning outcomes	3.20	0.66	Agree
2	Priority-based allocation enhances development	3.18	0.67	Agree
3	Allocation supports teaching effectiveness	3.16	0.69	Agree
4	Resource distribution improves infrastructure	3.21	0.65	Agree
5	Allocation promotes student achievement	3.19	0.68	Agree
6	Proper allocation reduces wastage	3.15	0.70	Agree
7	Strategic allocation enhances efficiency	3.22	0.64	Agree
8	Allocation ensures sustainable improvement	3.17	0.66	Agree
	Grand Mean	3.18	0.67	Agree

The results reveal principals agreed resource allocation strategies significantly influence school improvement by promoting equity, enhancing teaching effectiveness, improving infrastructure, reducing wastage and ensuring sustainable educational development in Anambra State schools.

3.4 Hypothesis 1: H_0: Budgeting practices have no significant influence on secondary school improvement

Variable	N	Mean	SD	t-cal	t-crit	Decision
Budgeting Practices	255	3.16	0.66	5.41	1.96	Significant

The null hypothesis was rejected since the calculated t-value exceeded the critical value, indicating that budgeting practices significantly influence secondary school improvement in public secondary schools in Anambra State.

3.5 Hypothesis 2: H_0: Financial accountability systems have no significant influence on secondary school improvement

Variable	N	Mean	SD	t-cal	t-crit	Decision
Financial Accountability	255	3.23	0.64	5.58	1.96	Significant

The hypothesis was rejected because the calculated t-value is higher than the critical value, showing that financial accountability systems significantly influence secondary school improvement in public secondary schools in Anambra State.

3.6 Hypothesis 3: H_0: Resource allocation strategies have no significant influence on secondary school improvement

Variable	N	Mean	SD	t-cal	t-crit	Decision
Resource Allocation Strategies	255	3.18	0.67	5.36	1.96	Significant

The null hypothesis was rejected as the calculated t-value exceeded the critical value, indicating that resource allocation strategies significantly influence secondary school improvement in public secondary schools in Anambra State.

4. Discussions

The findings revealed that budgeting practices significantly influence secondary school improvement in public secondary schools in Anambra State. This aligns with Okere (2024) who asserted that effective budgeting enhances instructional delivery, infrastructure development and efficient resource utilization in schools. Similarly, Egbe, et. al., (2025) emphasized that sound budget planning improves accountability and reduces wastage in educational institutions. The implication is that when school administrators engage in proper budgeting, school operations become more structured and goal-oriented. Therefore, budgeting practices remain a critical determinant of sustainable school improvement, as they ensure that limited resources are strategically directed toward priority educational needs.
The study also found that financial accountability systems significantly influence secondary school improvement. This supports Koroye and Okuro (2024) who noted that transparency and proper auditing enhance trust and effective school management. Likewise, Ejom, et. al., (2025) emphasized that accountability mechanisms reduce mismanagement and strengthen institutional performance. The implication is that schools with strong financial accountability systems experience improved stakeholder confidence and better decision-making processes. Consequently, accountability practices ensure that financial resources are properly utilized for educational development, thereby promoting efficiency and effectiveness in school administration.
Findings further indicated that resource allocation strategies significantly influence secondary school improvement. This is consistent with Manafa (2025) who stated that equitable distribution of resources enhances teaching effectiveness and student achievement. Similarly, Ohamobi et. al., (2025) observed that strategic allocation of resources promotes infrastructural development and reduces wastage in schools. The implication is that effective allocation ensures that critical areas of need receive adequate attention, thereby improving overall school performance. Thus, resource allocation remains essential for achieving sustainable educational development and institutional effectiveness.

5. Conclusion

The study concluded that school administrators' financial management mechanisms significantly influence secondary school improvement in public secondary schools in Anambra State. Specifically, budgeting practices, financial accountability systems and resource allocation strategies were found to positively affect instructional delivery, infrastructure development, teacher motivation and overall school effectiveness. The findings also revealed that poor financial management undermines school improvement efforts, leading to inefficiency and reduced performance. Therefore, strengthening financial management mechanisms is essential for achieving sustainable secondary school development. Effective implementation of these mechanisms will enhance transparency, accountability and equitable distribution of resources in public secondary schools in Anambra State.

6. Recommendations

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

- School administrators should adopt participatory and transparent budgeting practices to ensure efficient allocation and utilization of school resources.
- Government and education stakeholders should strengthen financial accountability systems through regular audits and monitoring of school funds.
- Principals should ensure equitable and strategic resource allocation to improve teaching effectiveness and enhance sustainable school development.

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