ASSESSMENT OF THE INFLUENCE OF FINANCIAL MANAGEMENT PRACTICES ON EFFECTIVE ADMINISTRATION OF PUBLIC SECONDARY SCHOOLS IN ENUGU STATE

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Abstract
The study assessed the influence of financial management practices on effective administration of public secondary schools in Enugu State. Two research questions guided the study and two null hypotheses were tested at 0.05 level of significance. Descriptive research design was adopted for this study. The population of this study comprised 297 principals in the 297 public secondary schools Enugu State. Census sampling technique was employed as the entire population was used for the study because it was manageable. Two instruments structured by the researchers was utilized for collecting data in this study. The instruments were tagged "Financial Management Practices (FMPQ)" and Administration Questionnaire (AQ)". The face validity of the instruments was established by three experts. The reliability of the instruments was ascertained using Cronbach Alpha statistics and the average reliability yielded a value of 0.72. Four trained research assistants helped the researcher in the administration and retrieval of the instrument. Out of 297 instruments distributed, 286 was successfully retrieved and provided the data for the study. The data collected was analyzed using mean, standard deviation and simple regression. It was revealed from the result of this study that mobilization of fund practice and accounting practice significantly influence effective administration of public secondary schools in Enugu State. In line with the findings of this study, recommendations were made that; principals should source for funds internally and externally to meet the numerous financial needs of the school and that proper financial account should be maintained for transparency and accountability purposes.

Keywords: Finance, Management Administration, Secondary School.

Introduction

The administrator oversees the activities of the organization and their actions, decisions and level of commitment are central to organizational growth. If the administrator carries out the assigned role effectively, the organization is more likely to achieve its goal. On the other hand, poor performance by the administrator can negatively affect the entire organization. Secondary school is a very important level of education because it acts as a bridge between primary school and higher institutions of learning. It is at this level that young adults acquire knowledge and skills that will help them to gain admission into higher institutions of learning or to become a useful entrepreneur and contribute meaningfully to national development. Principals are heads in secondary schools. Principals' ability to balance their responsibilities and realize the vital goal of secondary education could depend on their effective administration.

Effective secondary school administration is the degree to which secondary school principals achieve the goals of secondary schools (Adeniyi and Omoteso cited in Enwezor, 2021). It means that principals' ability to perform their roles and accomplish specific education goals is an indicator of their effective administration. In the opinion of Egwu and Ekwe (2025), principals are saddled with the responsibility of ensuring proper planning, organization, supervision, implementation of educational policies and creating an environment conducive for teaching and learning. It is expected that principals should perform their administrative duties effective in order to realize the crucial objectives of secondary education. The researchers defined principals' effective administration as their ability to plan, organize, direct and control the school resources efficiently.

It is disheartening for the researchers to observe that the administration of some public secondary schools in Enugu State is not satisfactory. Some principals in public secondary schools in Enugu State do not supervise instruction properly, neither do they motivate teachers nor discipline students properly. Several cases of misbehaviour were noticed among students and some teachers feel less concern to carry out their job roles. Nwosu cited in Ngerem and Okonkwo (2024) stressed that the success of a school as an organization largely depends on the ability of the principal to perform their administrative roles which includes; management of human, physical and financial resources effectively. This means that principals' effective administration is a measure of their ability to handle school resources which includes financial management.

Financial management is among the vital function of principals.Financial management plays a crucial role in the efficient functioning and sustained effectiveness of secondary schools (Ironkwe, et al. 2024).It is the process of handling fund meant for running the affairs of an organization. The school as an organization carry out a lot of activities. Almost all the activities carried out in schools are directly or indirectly linked with funds. Money is an important resource for both individuals and organizations but at the same time scarce. The acquisition and utilization of funds or money is important. In the context of this study, financial management as the systematic planning, utilization and control of financial resources in the school to ensure transparency and achievement of the financial goal of the school. Principals are responsible for financial management in schools. Financial management practices are the way principals use school funds.

Empirical studies have consistently shown a strong relationship between financial management practices and effective school administration. For instance, OECD (2023) reports that schools with well-structured financial management systems tend to perform better in terms of resource utilization and student achievement. Similarly, World Bank (2022) highlights that strengthening financial management capacity at the school level is crucial for improving service delivery in education systems. In the context of public secondary schools, , financial mismanagement has been identified as a key factor contributing to poor infrastructure, inadequate teaching materials, and low teacher morale. Financial management practices are the systematic processes of planning, organization, direction and control of school financial activities (Hayward-Cole, 2022). Financial management practices are the various ways school fund whether allocated or generated is being managed by principals. Principals could use different methods to manage school fund to ensure that educational goals are achieved. Financial management practices involve crucial activities such as: sourcing of fund, their appropriate use, accounting, payments, and evaluating financial risks (Nobanee & Abraham cited in Ironkwe, et al. 2024). Mobilization of funds, allocation of school funds and the management of the funds are three important financial management practices that must be carefully structured to ensure effective management of school finance (Ekaette et al., 2019). The focus of this study was on mobilization of funds, and accounting practice and their influence on effective administration of public secondary schools in Enugu State.

Mobilization of funds strategy is vital as no individual or organization could have all the financial resources to satisfy all needs. Insufficient funding threatens planning thus, administrators must effectively articulate their vision and mission through a thorough understanding of the budget and the need for mobilization of more funds (Ahairwe, 2025). The financial needs of schools are numerous, they need to pay salaries, provide and maintain existing classrooms, laboratories, halls and offices, provide instructional materials, train teachers and so on in other to provide quality education for young learners. Unfortunately, it is not an obligation of the government to provide funds for private schools for handling their financial issues.Okoh cited in Amadi (2021) pointed out that school principals face increasing administrative difficulties such as: inadequate and badly constructed buildings, shortage of books and equipment, lack of proper furniture, particularly desk, untrained and half trained teachers who seldom stay long in the profession, overcrowded classrooms, poor communication and few supporting services especially health service as a result of insufficient funding. Hence, there is need for mobilization of funds. Mobilization of funds strategy is the activities is the acquisition of monetary resources to top up the deficit that is not catered for by the available fund (Nnam, et al., 2024).

Mobilization of funds strategy is the gathering of funds for a purpose. It is the sourcing of fund for fulfilling the mission and vision of an organization.Cherotich et al. (2020) ascertained that mobilization of funds is the raising of extra income to supplement the allocated fund. Mobilization of funds strategy is the collection of funds from different sources to meet the financial demands of a school as an organization. Amadi (2021) stressed that principals face increasing administrative difficulties because of under-funding; therefore, there is need for them to devise means of raising additional fund to enhance the effectiveness of the schools. The short fall in funding in public secondary schools shows the need for mobilization of more funds to bridge the financial gap for the smooth running of the school. Fund can be mobilized in public secondary schools through external and internally fund generation activities.

Principals can mobilize funds for schools through; sales of uniforms, school fees, examination fees, proceeds from school activities like inter-house sports, PTA, community efforts, donations from individuals Alumni, endowment funds among others Ogbonnaya cited in Osuji and Nyebuchi (2021).Engaging in commercial activities such as: bakery and detergent making activities, investment in the capital market, supermarkets, bookshops, farms etc can help to close the funding gap and promote the quality, productivity and efficiency of secondary schools (Jiddah et al, 2021). Raising additional income in schools will help schools to pay staff salaries on time and even employ extra staff whenever it was required (Oke et al., 2017). Raising extra fund to support the available fund in the school is beneficial because it could help principals to take students for excursion and motivate the students and staff be more productive for the school. When extra fund is raised to compliment the available fund in the school, it is important that principals should handle the fund very well and ensure adequate accounting.

Accounting is very crucial in organizations including schools. Accounting for school funds falls is among the important role of principals. Principals are seen as accounting officers who need to ensure adequate planning, proper record-keeping, and accountability of school funds. Accounting strategy involves maintain accurate records of financial transactions, their safe keeping and adequate retrieval. Uwaleke et al. (2021) maintained that accounting strategy is essential in schools because it helps to ensure transparency and accountability in the management of fund. Transparent accounting builds trust among stakeholders, including government agencies, parents, and the community. UNESCO (2020) emphasizes that accountability mechanisms in school financial management contribute significantly to improved governance and educational outcomes.

Accounting practice in schools is the documenting and giving details of all the funds that is collected and spent by the school (Osuji &Nyebuchi, 2021). Accounting practice is the recording, analyzing, summarizing and reporting of income and expenditure operation of a school as an organization. It is the duty of principals to state how much fund school has and how the fund is spent and there is also need for keeping accurate receipts of income and expenditure. Keeping accounts could help to prove transparency and build trust. Lack of trust on the principal can make parents to lose interest in a school and then change school for their wards or children. Principals can keep school accounts through recording of all receipts and expenses, updating all financial transactions and making sure that all financial documents are kept safe from thieves and destruction. Accounting as a financial management practice enables strategic planning and proper decision-making which could enhance effectiveness in administration.

Without controlling of school funds, the objectives of the school may not be achieved. Principals have been subjected to so many challenges which have influenced their effective administration and this includes competency in financial management (Ohamobi, 2021). The unsatisfactory and ineffective administration observed by the researchers in public secondary schools in Enugu State could be as a result of: poor remuneration, students' poor attitude to learning, parental involvement in school affairs, inadequate school facilities, inexperienced teachers, improper management of financial resources by principals and so on. It is based on this background that this study assessed the influence of financial management practices as predictors of effective administration of public secondary schools in Enugu State.

Statement of the problem

Effective administration of public secondary schools depends largely on the prudent management of available financial resources by school principals. Financial resources are required for the provision of instructional materials, maintenance of school facilities, staff welfare, students' learning activities, and the overall achievement of educational objectives. As the chief accounting officers at the school level, principals are expected to demonstrate competence in budgeting, financial planning, resource allocation, revenue generation, record keeping, accountability, and financial reporting. Despite increased government investment in education and the introduction of policies aimed at improving financial accountability in Nigerian public secondary schools, concerns persist regarding the effectiveness of school administration. In many public secondary schools in Enugu State, reports of deteriorating infrastructure, inadequate instructional materials, poor maintenance of school facilities, delayed execution of school programmes, and poor financial accountability continue to be observed. These challenges have raised questions about whether principals are effectively managing the financial resources entrusted to them. Ineffective financial management practices among school administrators can result in wastage of resources, poor budget implementation, lack of transparency, financial misappropriation, and reduced institutional effectiveness. The researchers are concerned because where school funds are poorly managed, the administration of the school is often negatively affected through inadequate supervision of teaching and learning, poor staff motivation, declining students' academic performance, and inability to provide conducive learning environment. Consequently, the realization of educational goals becomes difficult. Although several empirical studies have examined school financial management and educational administration in different parts of Nigeria, many of these studies were conducted outside Enugu State or focused on broader aspects of educational management without specifically examining how financial management practices influence the effective administration of public secondary schools within the state. Differences in socioeconomic conditions, government funding patterns, and school management practices suggest that findings from other states may not adequately reflect the realities in Enugu State.

In addition, increasing economic challenges, inflation, and rising operational costs have further placed pressure on the limited financial resources available to public secondary schools. These circumstances require principals to possess sound financial management skills to ensure that available funds are utilized efficiently and accountably. However, there is limited empirical evidence on the extent to which principals' mobilization of fund and accounting practices influence effective school administration of public secondary schools in Enugu State. It is against this background that this study assessed the influence of financial management practices in the areas of mobilization of fund and accounting practices on the effective administration of public secondary schools in Enugu State.

Purpose of the Study

The main purpose of this study was to examine the influence of financial management practices on effective administration of public secondary schools in Enugu State. Specifically, the study sought to:

1. determine the influence of mobilization of fund practice on effective administration of public secondary schools in Enugu State.
2. examine the influence of accounting practice on effective administration of public secondary schools in Enugu State.

Research Questions

The following research questions guided the study:

1. What is the influence of mobilization of fund practice on effective administration of public secondary schools in Enugu State?
2. What is the influence of accounting practice on effective administration of public secondary schools in Enugu State?

Hypotheses

The following null hypotheses were tested at 0.05 level of significance.

1.Mobilization of fund strategy has no significant influence on effective administration of public secondary schools in Enugu State.

2.Accounting strategy has no significant influence on effective administration of public secondary schools in Enugu State.

Method

Descriptive research design was used for this study. The population of this study comprised 297 principals in the 297 public secondary schools Enugu State. Census sampling technique was employed as the entire population was used for the study because it was manageable. Two research questions guided the study and two null hypotheses were tested at 0.05 level of significance. Two instruments structured by the researchers were utilized for collecting data in this study. The instruments were tagged "Financial Management Practices (FMPQ)" and Administration Questionnaire (AQ)". The face validity of the instruments was established by three experts. The reliability of the instruments was ascertained using Cronbach Alpha statistics and the average reliability yielded a value of 0.72. Four trained research assistants helped the researcher in the administration and retrieval of the instrument. Out of 297 instruments distributed, 286 was successfully retrieved and provided the data for the study. The data collected was analyzed using mean, standard deviation and simple regression. All the analysis was carried out using Statistical Package for Social Sciences (SPSS) version 27. It was revealed from the result of this study that mobilization of fund practice and accounting practice significantly influence effective administration of public secondary schools in Enugu State.

Results

The data collected were analyzed based on research questions and hypotheses.

Research Questions 1

What is the influence mobilization of fund practice on effective administration of public secondary schools in Enugu State?

Table 1: Mean and standard deviation (SD) of the influence of mobilization of fund practice on effective administration of public secondary schools in Enugu State.

S/N	**ITEM STATEMENT – In my school, I**	N	Mean	SD	Remark
1	mobilize funds through school fees paid by students	440	2.86	1.13	A
2	partner with non-governmental organizations (NGOs) to finance school projects	440	2.70	0.87	A
3	mobilize funds through financial engagement of Alumni association in school projects	440	2.85	0.84	A
4	organize cultural days to mobilize fund for the school	440	2.69	1.23	A
5	encourage members of the Parents Teachers Association (PTA) to donate money for the school to meet her financial obligations	440	3.20	0.89	SA
6	involve teachers in activities that will yield extra fund for the school to carry out learning activities effectively	440	2.20	0.92	D
7	run school canteen in the school to make additional income for the school	440	2.54	1.18	A
8	encourage students to make beautiful crafts for sale during school exhibition	440	1.71	1.33	D
9	mobilize fund through giving award to rich members of the host community	440	3.20	1.02	A
10	ensure that the financial needs of the school are clearly communicated to potential donors	440	3.37	1.09	A
	Mean of means		**2.73**		**A**

Table 1 illustrates the influence mobilization of fund practice on effective administration of public secondary schools in Enugu State. The findings revealed that items 5 with mean of 3.20 strongly agree that mobilization of fund practice influence effective administration of public secondary schools in Enugu State. The findings also showed that 1, 2, 3, 4, 7, 9 and 10 with mean of 2.86, 2.70, 2.85, 2.69, 2.54, 3.20 and 3.37 respectively showed that the respondents agree that mobilization of fund practice influence effective administration of public secondary schools in Enugu State. The table also showed that items 6 and 1 with means of 2.20 and 1.71 respectively showed that that the respondents disagree that mobilization of fund practice influence effective administration of public secondary schools in Enugu State. The mean of means of the influence of mobilization of fund practice on effective administration of public secondary schools in Enugu State was 2.73. Hence, the result agreed that mobilization of funds practice influenced effective administration of public secondary schools in Enugu State.

Research Questions2

What is the influence accounting strategy on effective administration of public secondary schools in Enugu State?

Table 2: Mean and standard deviation (SD) of the influence of accounting practice on effective administration of public secondary schools in Enugu State.

S/N	**ITEM STATEMENT – In my school:**	N	Mean	SD	Remark
11	provide adequate books of accounts for recording all school financial transactions	440	3.50	0.50	SA
12	ensure that a standard accounting system is followed by the school	440	2.83	0.69	A
13	update accounting records periodically to reflect the school financial position	440	2.66	1.11	A
14	ensure that accounting records are audited regularly by auditors	440	3.17	0.69	A
15	make sure that all cash is lodged into the bank	440	1.26	0.68	D
16	ensure that financial transactions are recorded accurately	440	2.53	0.69	A
17	ensure that financial statements are prepared periodically	440	1.96	1.11	D
18	make sure that accounting practices comply with financial policies	440	2.84	1.07	A
19	use accounting information for decision-making	440	2.83	0.90	A
20	ensure that accounting records are stored securely to prevent authorized access	440	2.65	0.58	A
	Mean of means		**2.62**		**A**

Result from Table 2 showed the influence of accounting practice on effective administration of public secondary schools in Enugu State. Item 41 with mean of 3.50 indicated strong agreement that accounting practice influence effective administration of public secondary schools in Enugu State. Items 12, 13, 14, 16, 18, 19 and 10 with means of 2.83, 2.66, 3.17, 2.53, 2.84, 2.83 and 2.65 respectively showed agreement that accounting practice influence effective administration of public secondary schools in Enugu State. Item 15 and 17 with mean of 1.26 and 1.96 showed disagreement that accounting practice influence effective administration of public secondary schools in Enugu State. Meanwhile, the mean of means of the influence of accounting practice on effective administration of public secondary schools in Enugu State was 2.62 which depicted that the respondents agree that accounting practice influence effective administration of public secondary schools in Enugu State

Test of Hypotheses

The following null hypotheses were tested at 0.05 level of significance.

Hypotheses 1:

Mobilization of fund practice has no significant influence on effective administration of public secondary schools in Enugu State.

Table 3: Simple regression ANOVA test of significance of the influence of mobilization of fund practice on effective administration in public secondary schools in Enugu State.

Model		Sum of squares	df	Mean squares	F	Sig.	Decision
1	Regression	2200.208	1	2200.208	47.039	0.013[b]	
	Residual	20487.211	438	46.774			Significant
	Total	22687.418	439				

a. Dependent variable: effective administration
b. Independent variable: (constant), mobilization of fund practice

Analysis in Table 3 revealed that the variation in effective administration that was influenced by mobilization of fund practice was significant (F(1,438) = 47.039, p = 0.013). Since the associated probability value of 0.013 was less than 0.05 level of significance, the null hypotheses was rejected. The inference drawn was that there was a significant variation in effective administration that was influenced by mobilization of fund practice in public secondary schools in Enugu State.

Hypotheses 2

Accounting practice has no significant influence on effective administration of public secondary schools in Enugu State.

Table 4: Simple regression ANOVA test of significance of the influence of accounting practice on effective administration in public secondary schools in Enugu State.

Model		Sum of squares	df	Mean squares	F	Sig.	Decision
1	Regression	184.957	1	184.957	3.600	0.042[b]	
	Residual	22502.461	438	51.375			Significant
	Total	22687.418	439				

a. Dependent variable: effective administration
b. Independent variable: (constant), accounting practice

Table 4 showed that the variation in effective administration that was influenced by accounting practice was significant (F (1, 438) = 3.600, p = 0.042). This associated probability value of 0.042 when compared with 0.005 level of significance was found to be significant because 0.042 was less than 0.05. Thus, the null hypothesis was rejected and conclusion was that there is a significant variation in effective administration that was influenced by accounting practice in public secondary schools in Enugu State.

Discussion of findings

The discussion was based on the result of the research questions and hypotheses.

Influence of Mobilization of Fund Practice on Effective Administration of Public Secondary Schools in Enugu State.

The result showed agreement that mobilization of fund practice influenced effective administration of public secondary schools in Enugu State and there is significant influence of mobilization of fund practice on effective administration of public secondary schools in Enugu State. This finding supported that of Nnam, et al. (2024) which showed that mobilization of fund practice significantly influenced effective administration of public secondary schools in Enugu State. The financial needs of public secondary schools include: payment of salaries, provision and maintenance of existing classrooms, laboratories, halls and offices, provision of instructional materials, training of teachers and so on. Satisfying all these demands makes it possible for the provision of quality education for young learners but most times the available funds are insufficient and this threatens financial planning. The needs of the school are numerous compared to the available financial resources, therefore there is need for mobilization of more fund by administrators.

Influence of Accounting Practice on Effective Administration of Public secondary schools in Enugu State.

This study also revealed agreement that accounting practice influenced effective administration of public secondary schools in Enugu State. Also, there is significant influence of accounting practice on effective administration of public secondary schools in Enugu State. This finding agreed with the finding of Geteri et al. (2017) which indicated that accounting practice positively and significantly influenced the effective administration of secondary schools. The application of accounting practice helps to optimize resource use, which invariably improve the effective administration of public secondary schools in Enugu State. The finding also agreed with that of Ukpong (2019) which maintained that accounting practice significantly influence effective administration of school.

Conclusion

Conclusion was drawn in accordance with the result of the study. It was concluded that mobilization of fund practice has significant influence on effective administration of public secondary schools in Enugu State. Also, it was established that accounting practice have significant influence on effective administration of public secondary schools in Enugu State.

Recommendations

The following recommendations were made based on the findings of this study;

1. Principals should be trained on the methods they can use to control expenditure
2. Principals can still take record of school inventory which has monetary value even though it does not influence effective administration.

Government should organize training for principals and other personnel handling finance on the financial management practices and their relationship with effective school administration.

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