INFLUENCE OF PRINCIPALS' FINANCIAL MANAGEMENT STRATEGIES ON EFFECTIVE ADMINISTRATION OF PRIVATE SECONDARY SCHOOLS IN ANAMBRA STATE

[1] OHAMOBI, IFUNANYA N. (Ph.D) **[1]E -mail: kechiohamobi@gmail.com,**
[2] EZEH, NKIRU ANTHONIA **[2]E-mail: ezehnkiru2020@gmail.com**

[1, & 2,] DEPARTMENT OF EDUCATIONAL FOUNDATIONS, FACULTY OF EDUCATION, CHUKWUEMEKA ODUMEGWU OJUKWU UNIVERSITY, IGBARIAM CAMPUS, ANAMBRA STATE, NIGERIA.

Abstract

This study examined influence of Principals' Financial Management Strategies on Effective Administration of Private Secondary Schools in Anambra State. Three research questions and three null hypotheses guided the study. The researcher used descriptive research design for this study. The population of this study comprised 913 principals in the 913 private secondary schools Anambra State. Purposive sampling and proportionate stratified random sampling technique was used to draw 457 sample size for this study. The instruments for data collection were two sets of questionnaires structured by the researchers tagged; "Principals' Financial Management Strategies Questionnaire (PFMSQ)" and "Principals' Effective Administration Questionnaire (PAEQ)''. The face validity of the instruments was established by three experts; two in Educational Management and one in Measurement and Evaluation. All three experts are lecturers in the Department of Educational Foundations, Faculty of Education, Chukwuemeka Odumegwu Ojukwu University, Igbariam Campus, Anambra State. The construct validity of the instruments was explored using Principal Component Analysis approach. Cronbach Alpha procedure was used to determine the internal consistency of the instruments with an average reliability coefficient of 0.80. The collected data was analyzed using mean, standard deviation, simple and multiple regression. The null hypotheses were tested at 0.05 level of significance. The findings of this study indicated that that expenditure control strategy and budgeting strategy have significant influence on effective administration of private secondary schools in Anambra State while inventory management strategy has no significant influence on effective administration of private secondary schools in Anambra. Based on the findings of this study, it was recommended that; private school owners should organize training for principals on the how to control the school expenditure, budgeting and proper implementation of budgets. This study has contributed to knowledge by empirically establishing that financial management strategies of expenditure control and budgeting significantly influence effective administration of private secondary schools in Anambra State while inventory management strategy does not.

Keywords: Principal, Finance, Effective Administration, Private, Secondary School.

Introduction

In formal organizations, there exist a head often refers to administrator whose role is as crucial as that of the organization. In educational organizations just like other formal organizations, educational activities at all levels are directed by administrators. Administration at secondary level of education is very sensitive and needs to be effective. Hence, the administrator at the secondary school level of education is the principal. At the secondary school level, principals are entrusted with the leadership of schools and therefore in many ways responsible for improving schools (Ohamobi, 2019). Hussein cited in Abubakar and Abdulkadir (2023) defined principals' effective administration as the extent to which school principals can lead schools to the realization of desired school goals. It is the way school heads lead others towards the realization of school goals. It is the role of principals to handle multifaceted issues that arise in the schools to ensure the realization of school goals.

The roles of principals as administrators in secondary schools are numerous. Bello (2019) asserted that principals are responsible for: improving teaching and learning conditions within the classrooms, maintaining school-community relations, ensuring adequate supply of educational resources, financial management, and maintaining discipline in the school. The administrative roles of principals involve the proper utilization of human and material resources, and which include; maintaining students and staff discipline, supervision of instruction, management of school facilities, maintaining school and community relationship (Ohamobi & Anasiudu, 2024). This study defined principals' effective administration as their ability to successfully utilize human and material resources in schools for the achievement of set school objectives.

It is worrisome to note that the administrative performance of some principals in private secondary schools in Anambra State seem poor. This observation was made by the researcher as a teacher who have worked in some private secondary schools in Anambra State for quite a couple of years. Some principals neglect their duties and spend most of the official hours in their office responding to mails, answering phone calls, relaxing, having meeting with visitors, or attending programmes outside the school and leaving their duties in the hands of few staff who may not be experienced enough to perform the functions. This has resulted to indiscipline among the students like; talking to teachers rudely, fighting and even inviting their parents to embarrass teachers who tried to discipline them. This act has demoralized teachers and in one way or the other affects their self-esteem, negatively. Consequently, principals' administrative ineffectiveness could result to poor academic output and increase in menace in schools, families and the entire society. Hence, there is need for principals' effective administration. Principals' ability to manage financial resources in the school could be an indication of their effective administration because finance is among the resources used for running the school.

Financial management refers to how funds are raised, allocated and utilized within an organization. Funds are needed for running schools and the responsibility of overseeing the daily management of the funds lies on the shoulders of principals. Suffice to note that private secondary schools which is the focus of this study is not managed by Anambra State government but by private individuals, churches and other organizations. Hence, it is not the responsibility of Anambra State government to allocate State funds to private schools, instead they generate funds for running their schools by themselves, and they are required to achieve set school goals which are the same for both public and private secondary schools. Hence, there is need for financial management in private secondary schools. Ohamobi et al. (2025) posited that financial management is the managerial activity that is concerned with the procurement of fund and its effective utilization for attaining of the organizational goals. This study defined financial management as the process of managing funds to ensure effectiveness and compliant with regulations.

Aina and Bipath (2020) defined principals' financial management as the execution of managerial activities such as accounting, financial planning, reporting and the organization of assets by principals. It is the strategic way of using school fund by principals. Principals could be assisted by other school staff in handling school fund but they are in charge of ensuring that the funds are used appropriately. This study defined principals' financial management strategies as the method principals use in planning, organizing, controlling and monitoring financial resources in schools to achieve set school objectives.

Principals' effective administration is greatly linked to their optimal maximization of the financial resources through their proper utilization of financial management strategies (Amadi et al., 2023). Divers principals' financial management strategies abound. In other words, In the view of Okoye and Okorji (2021) principals financial management strategies include; budgeting, inventory management, cash management, accounting, expenditure control, and auditing. Principals financial management strategies for effective management of schools fund includes; fund monitoring, reviewing income, and expenditure management periodically to avoid misappropriation of fund Ohamobi (2021). This study examined the influence of principals' financial management practices in the areas of, expenditure control, inventory management, and budgeting and their influence on effective administration.

Expenditure control strategy is the managing of how income is used. It is vital for principals to control school expenditure. Expenditure control is ensuring that the right amount of money is used at the right time and for the desired purpose in order to ensure that the organization's obligations is met in the most cost-effective way (Cangoz & Secunho, 2021). Expenditure control strategy is the process of monitoring school expenses to ensure that it is in line with the school budget. It is important for principals to ensure that school funds are spent based on the needs and according to their priority to avoid wasting fund on less important things or activities. Expenditure control strategy is the matching of all proposed revenue and expenses, leaving no room for a deficit but instead increasing the amount of money available for surplus (Sambo & Imiete, 2018). In other words, expenditure control strategy is the careful scrutinizing of all proposed expenses to ensure that they are worthwhile and within the limits of the budget. If expenditure is not control, fund might misappropriation of fund. Principals could control internal and external expenditures. Control of expenditure could also be achieved through proper inventory management.

Inventory management strategy involves purchasing, storing, utilizing and the sale of facilities in an organization. It is the process of tracking the stocks or the equipment and supervising their usage to ensure optimal usage. The facilities in private secondary schools are provided by the school owners, Parents Teachers Associations (PTA), Alumni associations and so on and they are handed over to the principal who is expected to take record of them and ensure that they are used judiciously. Inventory management strategy of principals in secondary schools include; buying of some durable facilities for instructional delivery, making entries in the expenditure book for the purchase of facilities in the school and sensitizing personnel in school on the need to imbibe good maintenance culture on school facilities (Kareem, 2018). Principals in private secondary schools in Anambra state do not have enough finance available to provide all the educational facilities needed in the schools adequately, therefore there is need to take good care of the available ones. Inventory management strategy aims to ensure that school facilities are being cared for and properly utilized in order to ensure the achievement of educational goals through enhanced teaching and learning process. The utilization and expenditure on school facilities need to be in line with the school budget.

Budgeting strategy is among the important principals financial management strategies. A budget is a statement which shows the income and organization expects and how the stated income should be spent. Individuals as well as organizations make budget. It is a document that guides the financial actions of individuals and organizations at stated periods. Jeff (2025) asserted that budgeting strategy is the tactical implementation of a financial plan using a detailed descriptive roadmap that sets measures and indicators of performance, giving room for changes to ensure that a set goal is achieved. It is pertinent that budget be it for individual, organizations or even the government should be planned to achieve the particular objective through that budget. Budgeting strategy involves mapping out clear financial goals through critical thinking, deciding what to be achieved and how it should be achieved with the estimated or available financial resource.

Budgeting strategy is setting a plan of how money is used by individuals or groups or organizations (Barroso, 2025). Budgeting is all about taking efficient steps in planning for income and expenditure to make sure that set objectives are realized. Amadi et al. (2023) defined budgeting strategy as processes or issues involved in the preparation, implementation and evaluation of the school budget. Budgeting strategy is the systematic process of preparing and organizing the financial plan of a school as an organization over a specific period. In other words, budgeting strategy is essential in schools as it provides a blueprint which could make controlling of income and expenses less stressful for principals. Budgeting strategy is a cornerstone of effective educational administration, yet some schools especially private secondary schools are still faced with financial issues mostly emanating from poor budgeting (Ahairwe, 2025). Some private schools delay the payment of their staff salaries maybe as a result of poor budgeting strategy. It is the crucial duty of principals to ensure that adequate school budget is made.

Researchers have showed that one of the administrative functions of school principals is the controlling of school fund. Opadele (2021) maintained that that in educational institutions, the realization of desired educational goals and objectives depended largely on the efficient planning and management of school fund by the school administrators. The observed poor administration of principals in private secondary schools could be because of: stress, conflict in the school, teachers' lack of commitment to work, family problem, poor financial management by principals among others. It is against this backdrop that this study examined the influence of principals' financial management strategies as predictors of effective administration of private secondary schools in Anambra State.

Statement of the problem

Anambra State is classified as an educationally advantaged State. This means that schools in Anambra State, whether public or private are expected to give out their best in all areas concerning education. In the light of this, some individuals and organizations in one way or the other have supported private secondary schools because they are not funded nor managed by the government with the expectation that its administration would be effective but observation by the researcher and report from other stakeholders indicated that private secondary schools in the State appear to be faced with poor administration. This is indicated in their poor supervision of instruction, poor leadership styles, inability to motivate teachers, inability to inculcate discipline in schools, misappropriation of fund, show of favouritism, inability to stop examination malpractice, poor communication, delay in staff payment, and so on as observed by the researcher as staff who worked in some private secondary schools in Anambra State. The researchers are concerned because if students fail to acquire the necessary knowledge and skills, they may not only struggle in their personal life and academic progress but also fail to make meaningful contributions to the society, ultimately becoming a hindrance rather than a driving force for national development. Principals' ineffective administration in private secondary schools by principals could be as a result of lack of experience on the part of the principals, stress, conflicts in the school, teachers' lack of commitment to work, family problem, and poor financial management among others. It is against this backdrop that this study examined the influence of principals' financial management strategies on effective administration of private secondary schools in Anambra State.

Purpose of the Study

The main purpose of this study was to examine the influence of principals' financial management strategies on effective administration of private secondary schools in Anambra State. Specifically, the study sought to:

1. verify the influence of expenditure control strategy on effective administration of private secondary schools in Anambra State.
2. ascertain the influence of inventory management strategy on effective administration of private secondary schools in Anambra State.
3. examine the influence of budgeting strategy on effective administration of private secondary schools in Anambra State.

Research Questions

The following research questions guided the study:

1. What is the influence of expenditure control strategy on effective administration of private secondary schools in Anambra State?
2. What is the influence of inventory management strategy on effective administration of private secondary schools in Anambra State?
3. What is the influence of budgeting strategy on effective administration of private secondary schools in Anambra State?

Hypotheses

The following null hypotheses tested at 0.05 level of significance guided the study.

1.Expenditure control strategy has no significant influence on effective administration of private secondary schools in Anambra State.

2.Inventory management strategy has no significant influence on effective administration of private secondary schools in Anambra State.

3.Budgeting strategy has no significant influence on effective administration of private secondary schools in Anambra State.

Method

Descriptive research design was used for this study. The population of this study comprised 913 principals in the 913 private secondary schools Anambra State. Purposive sampling and proportionate stratified random sampling technique was used to draw 457 sample for this study. Three research questions and three null hypotheses guided the study. The instruments for data collection were two sets of questionnaires structured by the researcher tagged; "Principals' Financial Management Strategies Questionnaire (PFMSQ)" and "Principals' Effective Administration Questionnaire (PAEQ)''. The face validity of the instruments was established by three experts while the construct validity of the instruments was explored using Principal Component Analysis approach. Cronbach Alpha procedure was used to determine the internal consistency of the instruments with an average reliability coefficient of 0.80. The instruments were administered to the respondents with the help of five research assistants using on-the-spot administration and retrieval method. The collected data was analyzed using mean standard deviation and simple regression. The null hypotheses were tested at 0.05 level of significance. The findings of this study indicated that that expenditure control strategy and budgeting strategy, have significant influence on effective administration of private secondary schools in Anambra State while inventory management strategy has no significant influence on effective administration of private secondary schools in Anambra. All the analysis was carried out using Statistical Package for Social Sciences (SPSS) version 27.

Results

The data collected were statistically analyzed in line with the research questions and hypotheses that guided the study and the results were presented in tables below:

Research Questions 1

What is the influence of the expenditure control strategy on effective administration of private secondary schools in Anambra State?

Table 1: Mean and standard deviation (SD) of the influence of expenditure control strategy on effective administration of private secondary schools in Anambra State.

S/N	**ITEM STATEMENT – In my school, I**	N	Mean	SD	Remark
1	make sure that all expenditure is authorized before payment	440	3.33	0.75	A
2	ensure that expenditure is strict according to the approved budget	440	2.98	0.58	A
3	make sure that all payments are written down on appropriate receipts	440	3.20	0.82	A
4	maintain accurate record of expenditures	440	2.50	1.12	A
5	investigate unapproved spending without wasting time	440	3.50	0.50	SA
6	compare expenditure with budget periodically to detect disparity	440	2.84	0.69	A
7	ensure that cash advances are retired as at when due	440	2.66	1.11	A

8	make sure that wasteful spending is avoided	440	2.00	1.16	D
9	use competitive quotations to crosscheck prices before making major purchases to avoid overspending	440	1.50	0.77	D
10	share expenditure documents with stakeholders to show transparency of actions	440	1.00	0.58	SD
	Mean of means		**2.55**		**A**

Table 1 showed the influence of expenditure control strategy on effective administration of private secondary schools in Anambra State. Item 5 with mean of 3.50 revealed strong agreement that expenditure control strategy influence effective administration of private secondary schools in Anambra State. The table also showed that items 1, 2, 3, 4, 6 and 7 with means of 3.33, 2.98, 3.20, 2.50, 2.84 and 2.66, respectively showed agreement that expenditure control strategy influence effective administration of private secondary schools in Anambra State. Items 28 and 29 with means of 2.00, and 1.50 disagreed that showed that expenditure control strategy influence effective administration of private secondary schools in Anambra State while item 10 with mean of 1.00 strongly disagree that expenditure control strategy influence effective administration of private secondary schools in Anambra State. The mean of means was 2.55. This depicted agreement that expenditure control strategy influence effective administration of private secondary schools in Anambra State.

Research Questions 2

What is the influence inventory management strategy on effective administration of private secondary schools in Anambra State?

Table 2: Mean and standard deviation (SD) of the influence of inventory management strategy on effective administration of private secondary schools in Anambra State.

S/N	**ITEM STATEMENT – In my school, I**	N	Mean	SD	Remark
11	keep inventory register of all facilities	440	1.34	0.75	SD
12	appoint an experienced teacher to serve as an inventory officer	440	2.44	0.47	D
13	ensure that a clear procedure is followed when requisitions are made	440	2.83	0.90	A
14	make sure that stocks of school facilities are taken periodically	440	2.33	1.37	D
15	ensure that items issued to staff are properly documented	440	2.17	0.69	D
16	ensure that all new school facilities are documented in the inventory register	440	2.51	0.82	A
17	mandate the investigation of missing school facilities without wasting time	440	1.00	1.15	SD
18	make sure that damaged facilities are disposed of appropriately	440	2.66	1.12	A
19	procure school facilities based on school needs	440	2.16	1.07	D
20	provide adequate storage of school facilities to ensure durability	440	3.17	0.68	A
	Mean of means		**2.26**		**D**

Table 2 portrayed the influence inventory management strategy on effective administration of private secondary schools in Anambra State. Items 13, 16, 18 and 20 with mean of 2.83, 2.51, 2.66 and 3.17 respectively showed agreement that inventory management strategy influence effective administration of private secondary schools in Anambra State. Items 12, 14, 15, and 19 with means of 2.44, 2.33, 2.17, and 2.16 respectively revealed disagreement that inventory management strategy influence effective administration of private secondary schools in Anambra State while items 11 and 17 with means of 1.34 and 1.00 indicated strong disagreement that inventory management strategy influence effective administration of private secondary schools in Anambra State. Thus, the mean of means was 2.26 which indicated disagreement that inventory management strategy influence effective administration of private secondary schools in Anambra State.

Research Questions 3

What is the influence of budgeting strategy on effective administration of private secondary schools in Anambra State?

Table 3: Mean and standard deviation (SD) of the influence of budgeting strategy on effective administration of private secondary schools in Anambra State.

S/N	ITEM STATEMENT: In my school, I	N	Mean	SD	Remark
21	make budget yearly	440	3.15	1.06	A
22	involve key stakeholders in budget planning process before conclusion	440	1.83	0.90	D
23	ensure that budget planning is completed before the beginning of the academic session	440	3.00	0.58	A
24	make sure that the school budget is communicated	440	1.68	0.89	D
25	funds are spent according to the priority needs of the school	440	2.67	1.25	A
26	ensure that the school budget is planned according to the school's development plan	440	3.00	0.82	A
27	offer a comprehensive account of the school budget's implementation	440	3.01	1.00	A
28	make provision for emergencies in the school budget	440	3.16	0.69	A
29	ensure that allocated funds are released on time for school activities	440	2.67	1.10	A
30	ensure that school budget is strictly used for approved purposes	440	2.50	0.96	A
	Mean of means		**2.68**		**A**

Table 3 portrayed the influence of budgeting strategy on effective administration of private secondary schools in Anambra State. The table revealed items 21, 23, 25, 26, 27, 28, 29 and 30 with mean of 3.15, 3.00, 2.67, 3.00, 3.00, 3.01, 3.16, 2.67, and 2.50 respectively. The result from the respondents agrees that budgeting strategy influenced principals' effective administration of private secondary schools in Anambra State. The table also revealed that items 22, and 24, with means of 1.83, and 1.68 respectively disagree that budgeting strategy influenced effective administration of private secondary schools in Anambra State. the mean of means of the influence of budgeting strategy on effective administration of private secondary schools in Anambra State was 2.68. Hence, it was agreed that budgeting strategy on effective administration of private secondary schools in Anambra State

Test of Hypotheses

To affirm the influence on financial management strategies on effective administration of private secondary schools in Anambra State, the following null hypotheses were tested at 0.05 level of significance.

Hypotheses 1

Expenditure control strategy has no significant influence on effective administration of private secondary schools in Anambra State.

Table 4: Simple regression ANOVA test of significance of the influence of expenditure control strategy on effective administration in private secondary schools in Anambra State.

Model		Sum of squares	df	Mean squares	F	Sig.	Decision
1	Regression	496.732	1	496. 732	9.804	0.002b	
	Residual	22190.687	438	50.664			Significant
	Total	22687.418	439				

a. Dependent variable: effective administration
b. Independent variable: (constant), expenditure control strategy

Result of analysis in Table 4 indicated that the variation in effective administration that was influenced by expenditure control strategy was significant (F (1, 438) = 9.804, p = 0.002). The associated probability value of 0.002 when compared with 0.05 level of significance at which the hypothesis was being tested was found to be significant because 0.002 was less than 0.05. Thus, the null hypothesis was rejected meaning that expenditure control strategy has a significant influence on effective administration of private secondary schools in Anambra State.

Hypotheses 2

Inventory management strategy has no significant influence on effective administration of private secondary schools in Anambra State.

Table 5: Simple regression ANOVA test of significance of the influence of inventory management on effective administration in private secondary schools in Anambra State

Model		Sum of squares	df	Mean squares	F	Sig.	Decision
1	Regression	150.219	1	150.219	2.919	0.088[b]	Not
	Residual	22537.199	438	51.455			Significant
	Total	22687.418	439				

a. Dependent variable: effective administration
b. Independent variable: (constant), inventory management strategy

Analysis in Table 5 showed that the variation in effective administration that was predicted by inventory management strategy was not significant (F (1, 438) = 2.919, p = 0.088). The probability value of 0.088 was greater than 0.05 level of significance. Therefore, the null hypothesis was not rejected and conclusion drawn was that inventory management has no significant influence on effective administration of private secondary schools in Anambra State.

Hypotheses 3

Budgeting strategy has no significant influence on effective administration of private secondary schools in Anambra State.

Table 6: Simple regression ANOVA test of significance of the influence of budgeting strategy on effective administration in private secondary schools in Anambra State.

Model		Sum of squares	df	Mean squares	F	Sig.	Decision
1	Regression	4959.567	1	4959.567	122.535	0.000[b]	
	Residual	17727.851	438	40.475			Significant
	Total	22687.418	439				

a. Dependent variable: effective administration
b. Independent variable: (constant), budgeting strategy

Table 6 indicated that the variation in effective administration that was influenced by budgeting was significant (F(1,438) = 122.535, p = 0.000). This associated probability value of 0.000 was significant because 0.000 was less than 0.05 level of significance at which the hypothesis was being tested. Therefore, the null hypotheses were rejected and decision drawn was that there is a significant variation in effective administration that was influenced by budgeting in private secondary schools in Anambra State.

Discussion of findings

The discussion of the findings was presented in accordance with the results from the research questions and hypotheses as follows:

Influence of Expenditure Control Strategy on Effective Administration of Private Secondary Schools in Anambra State

Finding from this study also indicated agreement that expenditure control strategy influenced effective administration of private secondary schools in Anambra State and there is a significant influence of expenditure control strategy on effective administration of private secondary schools in Anambra State. Expenditure control strategy which is the careful scrutinizing of all school proposed expenses to ensure that they are worthwhile and within the limits of the stipulated budget is vital for effective administration of private secondary schools in Anambra State. If administrators fail to control the spending of the school, it will make the school to be indebted, the school might not have enough money to pay teachers and meet other financial obligations. If teachers are not paid very well or on time, they might resign or leave the school without proper resignation and this might affect the academic output of students. This finding is in line with the finding of Egbe et al. (2025) which depicted that expenditure control strategy influenced effective administration of private secondary schools in Anambra State.

Influence of Inventory Management Strategy on Effective Administration of Private Secondary Schools in Anambra State

Result from this study disagree that inventory management strategy influenced effective administration of private secondary schools in Anambra State. The findings also showed that there is no significant influence of that inventory management strategy on effective administration of private secondary schools in Anambra State. Inventory management strategy is the process of handling the material resources of the school to ensure their optimal usage but the result of this study showed that it does not influence effective administration of private secondary schools in Anambra State. Inventory management strategy aims to ensure that school facilities are used properly and they are provided by the school owners, parents or other stake holders but even if the administrators do not give proper account of the material resources it might not influence their administrative effectiveness because the said material resources are owned and controlled by the school owner who might not need the exact documentation of the resources. This finding does not support with that of (Kareem, 2018) which showed that inventory management strategy influenced effective administration of schools. The disparity between the findings could be as a result of the difference in the geographical area and the period when the studies were conducted.

Influence of Budgeting Strategy on Effective Administration of Private Secondary Schools in Anambra State

This study revealed that there is agreement that budgeting strategy influenced effective administration of private secondary schools in Anambra State and budgeting strategy has a significant influence on effective administration of private secondary schools in Anambra State. Budgeting is very important in all organization private secondary schools inclusive, hence the application of proper budgeting strategy. Budgeting strategy involves setting out clear financial goals through critical thinking, deciding what to be achieved and how it should be achieved with the estimated or available financial resource. Budget is the blueprint of all financial activities of individuals and organizations. If principals of private secondary schools fail to have a good budget, there is every tendency that their administration would not run smoothly because the financial activities would not be properly guided. Proper budgeting and implementation of the budget for the year, month, week and daily by principals is vital as it influenced the effective administration of private secondary schools in Anambra State. The ability of principals to budget properly would influence their effective administration of private secondary schools in Anambra State.

This finding agreed with that of Saheed et al. (2025), which 'revealed that budgeting play a significant role in effective administration of secondary schools. The agreement between the two studies could be due to the important influence of budget on the effective administration of private secondary schools. Another reason for the agreement could be because the two studies were conducted the same year. This finding does not support that of Andrew-Essien (2024) which showed that budgeting does not have a significant influence on effective administration of secondary schools. The disparity could be because the two studies were conducted in different geographical settings.

Conclusion

It was concluded based on the findings of this study that expenditure control strategy and budgeting strategy have significant influence on effective administration of private secondary schools in Anambra State while inventory management strategy has no significant influence on effective administration of private secondary schools in Anambra 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.

3. Private school owners should organize training for principals and any personnel handling finance on the importance of proper budgeting in schools.

REFERENCES

Abubakar, F. Y. & Abdulkadir, A. T. (2023). School environments and principals' administrative effectiveness in Kwara State Public secondary schools, Nigeria. *International Journal of Research in Education Humanities and Commerce, 4 (3), 51 -58.*

Ahairwe, F. (2025). Budgeting strategies for public schools. Newport *International Journal of Current Issues In Arts And Management, 6 (1), 51-57.* https://doi.org/10.59298/NIJCIAM/

Amadi, K., Barango, T. H., Thomas, B., & Awala, J. N. (2023). Financial management practices by principals for administration of public secondary schools in Rivers State. *International Journal of Research Publication and Reviews, 4 (1), 724-733.*

Andrew-Essien, I. U. (2024). Principals' adoption of budgetary control principles and their job performance in private secondary schools in UYO local government Area. *Journal of Contemporary Research in Social Sciences, 6 (1), 18-24.*

Barroso, A. (2025). How to Budget Money. https://www.nerdwallet.com/article/finance/

Bello, Y. O. (2019). Public-private partnership infrastructural development and academic goals achievement of universities in the South-West. Unpublished Ph.D. Thesis, University of Ilorin.

Egbe, O. E., Egbo, C. N. & Ukonu, V. (2025). Analysis of the relationship between administrators' financial management strategies and secondary school system effectiveness. *International Journal of Multidisciplinary Research and Growth Evaluation, 6 (3), 9-15.*

Ohamobi, I. N., Umenweka, E. C. & Onyekazi, P. I. (2025). Principals' financial management practices as predictors of effective administration of public secondary schools in Anambra State. *Interdisciplinary Journal of African & Asian Studies (IJAAS), 11(2), 106-114.*

Ohamobi, I. N. & Anasiudu, I. B. (2024). Principals' Administrative strategies for the achievement of quality assurance in public secondary schools in Anambra State". *International Journal of Education Research and Scientific Development, 5 (5), 73-85*. https://ijresd.org

Ohamobi, I. N. (2021). Factors influencing head teachers' competence in management of finance in public primary schools in Anambra State. *Ebonyi State College of Education, Ikwo Journal of Educational Research, 7 (3), 1 - 10.*

Ohamobi, I. N. (2019). Acceptability of multisource feedback on principals for improved management of secondary schools in Anambra State. *Global Journal of Education, Humanities and Management Sciences, (GOJEHMS), 1 (1), 110 - 127.*

Okoye, U. T., & Okorji P. N. (2021). Financial management practices adopted by the principals for effective administration of secondary schools In Anambra State. IOSR Journal of Research & Method in Education, 11(2), 51-57.

Opadele, J. L. (2021). Budgeting process and its relevance to the educational system in Nigeria. *Benin Journal of Educational Studies, 27 (1), 139 - 150.*

Saheed, O., Mustapha, A.A., Osasona, F. O. & Wakkala G. T. (2025). Principals' budget management practices and secondary school performance in Oyo State, Nigeria. www.sokedureview.org

Sambo, F., & Imiete, B. U. (2018). Internal control system as a mechanism for effective fund management of universities in Bayelsa State, Nigeria. *Global Journal of Social Sciences, 17(1), 77–91.* https://doi.org/10.4314/gjss.v17i1.8.