



## REPOSITIONING SCHOOL FINANCE CONTROL AS A CATALYST FOR EFFECTIVE ADMINISTRATION OF PUBLIC SENIOR SECONDARY SCHOOLS IN RIVERS STATE



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### **Abstract**

*This paper investigates the repositioning of school finance control as a catalyst for effective administration of public senior secondary schools in Rivers State, Nigeria. The study explores critical finance control strategies including budgetary planning and allocation, auditing and financial monitoring, cost-benefit analysis, transparent procurement processes, monitoring of school fees collection, and financial policy compliance. Drawing on existing literature and theoretical perspectives, the paper identifies challenges such as poor financial oversight, delayed fund disbursement, and lack of principal capacity as major hindrances to effective school administration. The paper argues that robust and transparent financial control mechanisms are essential for enhancing administrative efficiency, ensuring judicious use of resources, and improving the overall quality of education. The study suggests that digital transformation of financial processes, capacity building for school leaders, stronger stakeholder engagement, and stricter enforcement of financial policies. It concludes that repositioning financial control systems is a strategic step toward sustainable educational development in Rivers State.*

### **Introduction**

Effective administration in public senior secondary schools embodies the strategic coordination of human, material, and financial resources to achieve educational objectives and promote institutional growth. It goes beyond mere supervision or enforcement of rules; it includes planning, organizing, staffing, directing, coordinating, reporting, and budgeting (Adebayo, 2019). Schools that are effectively administered often exhibit indicators such as enhanced academic achievement, efficient resource utilization, teacher commitment, discipline among learners, and responsiveness to societal needs. These outcomes are not accidental but rather the result of deliberate administrative strategies that align with educational policies and stakeholders' expectations (Okolie, 2021). In the context of public senior secondary schools in Rivers State, effective administration is essential for addressing challenges such as overcrowded classrooms, inadequate infrastructure, poor staff morale, and declining student outcomes. One of the most fundamental elements that influence the effectiveness of school administration is the control of financial resources. School finance control refers to the systems, policies, and practices put in place to ensure that funds allocated to schools are judiciously used in line with approved plans and priorities. It includes budget preparation, fund disbursement, expenditure tracking, auditing, financial reporting, and compliance with financial regulations (Nwachukwu, 2021). When school finance control is weak, even the most well-structured administrative plans may fail due to lack of resources, financial leakage, or mismanagement. In Rivers State, several public schools suffer from inefficiencies not necessarily because of funding shortages, but due to inadequate financial control mechanisms that



permit leakages, misallocations, and poor prioritization of spending (Chukwu, 2020). Therefore, repositioning school finance control is not just about accounting it is about strategically aligning financial decisions with the overall goals of effective school administration.

To reposition school finance control as a catalyst for effective administration, five critical areas should be prioritized and strengthened. The first area is budgetary planning and allocation. This involves designing school budgets that are realistic, inclusive, and guided by accurate data on school needs. Participatory budgeting, which allows principals, teachers, finance officers, and even parents to contribute to the budgeting process, promotes ownership, transparency, and alignment with actual priorities (Okoro, 2022). In many public schools, budgets are often formulated without proper consultation, leading to misaligned spending and underfunding of critical areas such as instructional materials, staff development, and maintenance. Effective budgetary planning ensures that every naira spent is directed towards initiatives that improve teaching and learning, staff performance, and school environment, thereby reinforcing administrative effectiveness.

The second area is auditing and financial monitoring, which refers to the systematic examination of school financial records and activities to ensure they comply with financial regulations and ethical standards. Regular internal and external audits serve as a check against misuse of funds and create room for financial accountability (Ibibia, 2023). In the absence of functional auditing systems, schools are more prone to irregularities, embezzlement, and wasteful expenditures. Establishing monitoring systems such as periodic financial reviews, oversight committees, and digital tracking tools enables real-time evaluation of financial operations. Through effective auditing and monitoring, school administrators become more cautious in spending, more strategic in planning, and more responsive to emerging financial riskstraits essential for effective school leadership.

Another critical area is capacity building in financial management. Many school heads and bursars in public secondary schools are appointed based on academic or administrative qualifications without adequate training in financial management (Ezeani, 2021). Yet, effective finance control requires practical knowledge in budgeting, procurement, ledger keeping, and interpreting financial statements. Training programs, workshops, and continuous professional development in school finance equip administrators with the competencies needed to handle school funds efficiently and transparently. This not only improves the quality of financial decisions but also instills a culture of fiscal discipline and compliance. When school leaders are financially literate, they can better negotiate with vendors, scrutinize budgets, and resist corrupt practices, thereby contributing to the overall effectiveness of school administration.

The fourth area is the establishment of transparent procurement and expenditure processes. Procurement is one of the most vulnerable aspects of school finance due to the involvement of multiple actors and potential for inflated costs or favoritism. Transparent procurement involves adopting open bidding systems, keeping detailed records of purchases, using standardized price lists, and involving multiple stakeholders in procurement decisions (Kalu, 2022). Schools that lack these systems often face issues such as supply of substandard materials, over-invoicing, and unaccounted expenditures. Instituting expenditure protocols such as requiring multiple levels of approval and strict documentation helps ensure that all spending aligns with budgetary provisions and actual school needs. By creating a procurement culture built on fairness and accountability, school administrators can ensure better value for money and enhance the operational efficiency of their institutions.

The fifth and perhaps most forward-looking area is the integration of digital financial management tools. In an era where technology drives transparency and efficiency, the use of digital tools such as accounting software, electronic payment platforms, and data dashboards can revolutionize how school finances are managed (Tamuno, 2023). These tools enable automated tracking of income and expenditures, instant reporting, easy access to financial data, and reduced manual errors. For instance, a school using digital platforms can easily monitor how much has been spent on a project, compare it with the budget, and generate reports for decision-making. The digitization of financial operations also reduces the risk of manipulation and facilitates timely audits. When properly implemented, digital financial systems not only improve accountability but also support data-driven administrative decisions, which is a core component of effective school governance. Several scholars



have emphasized the significance of school finance control in achieving effective educational administration. For instance, Ajao (2020) conducted a study on financial resource management and school effectiveness in public secondary schools in Lagos State. His findings revealed that poor budgeting practices, lack of financial transparency, and weak auditing systems were major impediments to administrative efficiency. Ajao recommended stronger oversight mechanisms and the inclusion of school stakeholders in financial decision-making processes. However, his study was limited in geographical scope and failed to explore digital financial control tools that are increasingly relevant in today's educational systems.

Similarly, Okeke (2021) examined the relationship between financial accountability and school performance in public secondary schools in Anambra State. The study highlighted the positive impact of transparent procurement practices and regular auditing on teacher motivation, infrastructure development, and student learning outcomes. However, the study mainly focused on school performance indicators without examining how repositioning finance control could serve as a strategic catalyst for broader administrative reforms. Furthermore, Okeke's study did not assess the training needs of school administrators in financial management nor did it offer a framework for integrating digital tools into school financial operations.

These studies have no doubt contributed to understanding the nexus between finance control and school operations; however, several gaps remain. First, many existing studies have concentrated on surface-level financial practices without exploring a comprehensive approach to repositioning school finance control for long-term administrative transformation. Second, there is limited empirical literature specific to Rivers State, where the contextual challenges such as political interference, irregular fund disbursement, and low digital literacy among school leaders demand localized and targeted investigation. Third, the integration of modern financial management tools a key factor in ensuring transparency and data-driven administration has received little attention in previous studies. Additionally, the training needs and capacity gaps of school administrators in financial management are often overlooked, despite being central to effective implementation of finance control systems.

These observed gaps underscore the necessity for a more holistic study that goes beyond describing financial control challenges to exploring strategic ways of repositioning finance control mechanisms as a catalyst for effective administration in public senior secondary schools. Unlike prior studies, this investigation seeks to analyze the role of budget planning, financial monitoring, capacity building, transparent procurement, and digital tools in transforming school administration.

In many public senior secondary schools in Rivers State, the promise of quality education continues to be undermined by weak financial control systems that hinder effective administration. While funds may be allocated at the state level, the absence of structured budget planning, irregular monitoring of expenditures, and limited use of financial technology often result in resource wastage, delayed project execution, and misalignment of school priorities with available finances. Moreover, many school administrators lack the necessary training in financial management, making them ill-equipped to ensure accountability and efficient fund utilization. Despite the growing recognition of the link between financial control and school effectiveness, practical efforts to reposition finance control as a transformative tool for administration remain minimal and under-researched within the

### **Rivers State context.**

This study is therefore prompted by the need to bridge this knowledge gap and provide empirical evidence on how a strategic repositioning of school finance control through effective budgetary planning, auditing, training, transparency, and digital innovation can serve as a catalyst for enhancing the overall administration of public senior secondary schools in Rivers State. The investigation is timely, given the increasing demand for accountability in the education sector and the urgent need for systemic reforms to ensure the efficient use of public resources in schools.



## **Theoretical Review Systems**

Theory (Ludwig von Bertalanffy (1950s))The Systems Theory was developed by Ludwig von Bertalanffy in the 1950s as a response to the limitations of reductionist thinking, which analyzed organizations in isolated parts rather than as interconnected wholes. The theory was later extended into organizational and administrative studies by scholars such as Katz and Kahn (1966), who applied it to explain how organizations function as open systems that interact with their external environment. Since then, Systems Theory has become a foundational framework in the study of educational administration, emphasizing the interdependence and interaction of various components within a school system. Systems Theory posits that an organization such as a school is composed of interrelated subsystems (e.g., finance, human resources, instruction, infrastructure) that must function in harmony to ensure the effective operation of the whole. Each subsystem receives inputs, processes them, and produces outputs, with continuous feedback guiding adjustments and improvements. If any subsystem is weak or dysfunctional, it can compromise the effectiveness of the entire system. In the context of education, financial control is a critical subsystem whose efficiency directly impacts the functioning of other components such as curriculum delivery, staff management, and student support services. The theory explains that for schools to function optimally, financial resources (input) must be properly planned, monitored, and utilized (process) to support teaching, infrastructure, and staff development (output), with regular evaluation and audits providing feedback to inform future financial decisions. When applied to school finance control, Systems Theory underscores the importance of aligning financial practices with broader administrative goals and ensuring that resource allocation supports systemic efficiency and goal attainment. Several scholars have applied Systems Theory to educational administration. For example, Nwankwo (2020) utilized Systems Theory to assess the impact of financial mismanagement on school effectiveness in public secondary schools in Enugu State. His study revealed that poorly managed finance systems disrupted teaching, delayed school projects, and demotivated staff, ultimately affecting learning outcomes. Similarly, Ogunyemi (2022) applied Systems Theory to explore how financial planning affects infrastructure development in public schools in Ogun State, concluding that schools with structured financial systems recorded higher administrative efficiency and stakeholder satisfaction. Both studies affirmed that a breakdown in financial control compromises the entire school system. The choice of Systems Theory for the present study is justified by its holistic approach to understanding the school as an interconnected system, where finance control plays a central role in enabling other administrative functions. The theory provides a strong conceptual framework for analyzing how efficient budgeting, auditing, procurement, digital financial tools, and staff training interact to influence the overall effectiveness of school administration. Since school administration relies on the smooth coordination of various subsystems, Systems Theory helps explain how repositioning school finance control can act as a catalyst for improving the broader educational system in public senior secondary schools in Rivers State

## **Conceptual Review**

### **Concept of School Finance Control**

School finance control refers to the strategic management and oversight of financial activities within the educational system to ensure the effective and judicious use of funds for the attainment of educational goals. It encompasses all the policies, procedures, and mechanisms put in place to monitor, regulate, and evaluate the flow and usage of financial resources in schools. According to Akinyemi (2020), school finance control is the process through which school administrators plan, allocate, monitor, and account for all financial resources in a manner that guarantees transparency, efficiency, and goal attainment in the school system.

At its core, finance control within educational settings serves to maintain fiscal discipline and ensure that every naira spent contributes meaningfully to the improvement of teaching and learning. The notion of control implies that there are predetermined standards or plans (usually documented in budgets), and actual financial operations are constantly measured against these standards to detect



variances and correct them promptly (Chukwu, 2021). It goes beyond accounting; it is an essential tool for sound educational management and effective policy implementation.

The major components of school finance control include:

**Budgetary Planning and Allocation:** This is the foundation of financial control. It involves projecting revenues (from government subventions, levies, PTA contributions, etc.) and estimating expenditures for specific educational programs. Proper budgeting provides a roadmap for financial activities and ensures that funds are allocated according to identified priorities (Obilor, 2018).

**Internal Control Systems:** These are the policies and procedures established to ensure accuracy, integrity, and security of financial transactions. Examples include segregation of financial duties, authorization protocols, regular bank reconciliations, and supervision of cash handling.

**Auditing and Financial Monitoring:** Auditing, whether internal or external, is a vital mechanism for detecting misappropriations and ensuring that financial transactions comply with regulations. Regular monitoring helps detect and address financial irregularities in a timely manner (Okafor, 2022).

**Procurement and Expenditure Controls:** This component ensures that purchases and payments follow due process and deliver value for money. Transparent procurement practices help to avoid inflated costs, favoritism, and corruption.

**Record Keeping and Financial Reporting:** Adequate documentation of financial transactions is essential. This includes maintaining accurate ledgers, receipts, vouchers, and bank statements. Timely and accurate reports allow stakeholders to assess how funds are utilized and provide a basis for future planning.

**Compliance with Financial Regulations:** Schools must adhere to national and state-level financial guidelines provided by the Ministry of Education, Auditor-General's office, and relevant government bodies. These regulations establish standards for fiscal accountability.

**Cash Management and Cost Control:** Effective control of cash inflow and outflow, including control of petty cash and school fees, ensures liquidity and reduces misuse. Cost control ensures that resources are not wasted and that spending stays within budget limits.

In public senior secondary schools in Rivers State, the principal is often the chief accounting officer at the school level and is tasked with implementing these financial control mechanisms. However, due to bureaucratic bottlenecks, limited financial autonomy, and inadequate training of school administrators, effective implementation is often a challenge (Nwosu, 2023).

### **Importance of Finance Control in Educational Settings**

The relevance of school finance control to educational institutions particularly public senior secondary schools cannot be overstated. Finance is the lifeblood of the education sector; without proper financial control, no school can function optimally, regardless of how sound its academic policies or instructional strategies are.

Firstly, finance control ensures accountability and transparency. Schools operate within the public domain, and as such, they are answerable to a wide array of stakeholders, including students, parents, government agencies, and donor organizations. Through proper financial control, school administrators can account for every inflow and outflow, thereby promoting transparency and building stakeholder confidence. According to Ezeani (2021), transparency in the handling of school funds is critical to reducing suspicion, promoting trust, and securing further support from both government and the community.

Secondly, finance control supports efficiency and effectiveness in the utilization of resources. When resources are controlled, monitored, and evaluated, there is a higher probability that they will be directed toward high-priority needs such as instructional materials, teacher development, infrastructure maintenance, and student welfare. Misplaced priorities and financial leakages are minimized. For example, Adedokun (2020) notes that schools with strong financial control structures tend to record better student outcomes and higher staff satisfaction because resources are effectively targeted and waste is reduced.

Furthermore, school finance control is vital for strategic decision-making. With proper financial reporting and analysis, school leaders are better informed and can make decisions based on accurate



data. This promotes planning, forecasting, and proactive response to financial challenges. For instance, when revenue shortfalls are anticipated, schools can revise their budgets or seek alternative funding sources such as public-private partnerships, grants, or community support.

In addition, finance control facilitates compliance with statutory obligations. Public secondary schools are required to meet standards set by regulatory bodies, and proper financial control ensures that such standards particularly those related to procurement, financial documentation, and auditing are adhered to. Non-compliance often attracts sanctions or disqualification from special intervention programs such as the Universal Basic Education (UBE) fund or projects supported by international donor agencies (Abonyi, 2019). Equally important is the role of finance control in promoting equity and fairness. When school funds are controlled and monitored, they are more likely to be distributed equitably among departments, classes, or programs. This prevents favoritism, reduces inequality in resource access, and supports inclusive education.

Lastly, finance control provides a framework for monitoring and evaluation of educational programs. Through financial data, schools can assess whether program costs align with expected outputs and make adjustments accordingly. This continuous feedback mechanism enhances the capacity of schools to learn from experience and improve over time. In the context of Rivers State, where public secondary schools face numerous challenges including underfunding, dilapidated infrastructure, and large student populations, repositioning school finance control is essential for driving administrative effectiveness. By strengthening budgeting systems, enhancing training for school leaders on financial management, and deploying modern financial tools, schools can achieve better results and ensure that every kobo spent contributes to quality education.

### **Concept of Effective School Administration**

Effective school administration refers to the competent and purposeful coordination of human, material, and financial resources within the school system to achieve educational goals (Omodia, 2022). It encompasses a wide range of functions, including planning, organizing, staffing, directing, coordinating, budgeting, and evaluating all aspects of school life to ensure smooth operation and academic excellence. In essence, school administration is the backbone of educational institutions and plays a crucial role in shaping the learning environment, supporting instructional delivery, and fostering student achievement. In the context of public senior secondary schools, effective administration involves ensuring compliance with government policies, supervising curriculum implementation, managing finances prudently, and providing leadership that motivates teachers and students. As stated by Ezeocha (2021), effective school administrators are those who are not only skilled in managing day-to-day operations but are also visionary, strategic, and responsive to the changing needs of their institutions.

Furthermore, effective administration is characterized by the ability to build strong school-community relationships, promote teamwork among staff, uphold discipline, and maintain high standards of accountability and performance. According to Nwosu (2020), it also requires a commitment to continuous improvement, evidence-based decision-making, and the equitable allocation of resources.

### **Indicators of Effective School Administration**

Several indicators help to determine whether a school is being administered effectively. These indicators serve as benchmarks for assessing the quality of leadership and management practices within educational institutions. Some of the key indicators include:

#### **Efficient Financial Management**

One of the foremost indicators of effective school administration is the ability to manage financial resources judiciously. According to Obi (2023), administrators who can prepare realistic budgets, implement proper control measures, and ensure transparency in financial reporting are more likely to lead successful schools. Financial prudence allows schools to improve infrastructure, acquire teaching materials, and pay staff salaries promptly.



### **Academic Performance and Achievement of Students**

The primary goal of any school is to facilitate learning. Therefore, high levels of student performance in internal and external examinations are key indicators of effective administration. As Nwachukwu (2021) observed, schools with strong leadership often demonstrate better student outcomes due to the consistent supervision of teaching and learning.

### **The Relationship Between School Finance Control and School Effectiveness**

The relationship between school finance control and school effectiveness is widely acknowledged in educational management literature. Effective school finance control refers to the systematic planning, allocation, disbursement, monitoring, and evaluation of financial resources within a school to ensure transparency, accountability, and the attainment of educational goals (Amadi, 2021). When properly executed, financial control serves as a foundational mechanism that supports effective decision-making, enables the smooth execution of school programs, and ensures that both instructional and infrastructural needs are adequately met. Several studies have established a positive correlation between sound financial management practices and improved school effectiveness. According to Uchechi (2020), schools that maintain rigorous budgetary discipline and implement structured audit processes tend to perform better in terms of student outcomes, teacher motivation, and infrastructure development. This is because adequate financial control ensures that available funds are prioritized and directed toward essential areas such as instructional materials, teacher training, facility maintenance, and student welfare.

Furthermore, school effectiveness, which reflects a school's ability to deliver quality education and meet stakeholder expectations, is often undermined when financial irregularities exist. Aina (2022) emphasized that ineffective financial practices, such as misappropriation, over-invoicing, lack of budgetary transparency, and absence of audit trails, weaken the administrative structure of schools and create an environment of mistrust, underperformance, and stagnation. Conversely, strong financial control practices foster a culture of accountability, encourage stakeholder participation, and provide the financial stability necessary for planning and implementing long-term school development projects.

In public senior secondary schools in Rivers State, where resource constraints are prevalent, effective financial control becomes even more critical. Schools operating under tight budgets must adopt financial strategies that ensure prudent use of funds, eliminate wastage, and enhance value for money. Financial control mechanisms such as internal audits, procurement oversight, expenditure tracking, and compliance with financial policies serve as checks against mismanagement and are essential for sustaining school effectiveness (Ogbonna, 2023). Ultimately, the link between finance control and school effectiveness is one of mutual reinforcement. Financial discipline enhances administrative efficiency, while an effective administrative structure provides the oversight necessary for strong financial control. Repositioning finance control in public schools is, therefore, a strategic imperative to strengthen administrative performance and elevate the quality of education.

### **Strategies for Repositioning School Finance Control for Effective Administration**

To reposition school finance control as a catalyst for effective administration in public senior secondary schools, there is a need to adopt holistic and evidence-based strategies that promote transparency, efficiency, and sustainability. The following strategies have been identified as pivotal to strengthening financial control in the educational sector:

#### **Budgetary Planning and Allocation**

Budgetary planning and allocation are foundational to any form of financial control in school administration. This process involves setting financial priorities, estimating revenues and expenditures, and aligning financial plans with institutional goals. In public senior secondary schools, a well-structured budgeting process helps ensure that resources are allocated based on real needs rather than assumptions or political influence. Effective budgetary planning begins with needs assessment, where school administrators engage staff and other stakeholders to identify key areas that require funding ranging from infrastructural development to instructional materials and staff welfare. The



participation of stakeholders such as heads of departments, parent-teacher associations, and school board members enhances transparency and ownership of the budgeting process.

According to Okwara (2022), schools that implemented participatory budgeting recorded greater community trust and higher efficiency in fund utilization. Furthermore, timely and consistent budget allocation by the government ensures the continuity of educational services. When budget releases are delayed or inconsistent, administrative functions such as procurement, maintenance, and capacity building are negatively impacted, leading to systemic inefficiencies.

### **Auditing and Financial Monitoring**

Auditing and financial monitoring are crucial mechanisms for ensuring accountability and reducing financial malpractices in school systems. Auditing involves the systematic examination of financial records to determine whether funds have been utilized appropriately, while financial monitoring ensures that expenditures are tracked in real-time to prevent mismanagement. Schools with functional internal audit units are better equipped to detect financial irregularities, track anomalies, and implement corrective measures early. Enekwechi (2023) asserted that regular internal and external audits discourage the misuse of funds and foster a culture of fiscal discipline. Furthermore, monitoring tools such as financial dashboards and digital accounting software provide school administrators with real-time data that enhances decision-making.

Financial monitoring should also include a well-kept ledger, receipt records, payment vouchers, and expenditure registers. Such documentation not only aids transparency but also ensures compliance with financial regulations set by the Ministry of Education or oversight agencies.

### **Capacity Building in Financial Management**

Many school principals, particularly those from non-finance backgrounds, lack the requisite knowledge and skills in modern financial management. As a result, funds may be misallocated or mismanaged, not out of malice but due to incompetence or ignorance. Capacity building is therefore essential to reposition finance control in schools. This involves continuous professional development programs such as workshops, training, seminars, and in-service certification in financial management practices. Training should cover key areas such as budgeting, financial reporting, audit compliance, cost-benefit analysis, and procurement management. Nnamdi (2021) reported that schools with administrators who had undergone financial management training exhibited greater adherence to budget plans, better record-keeping, and improved use of allocated funds. Importantly, training should not be a one-off event but an ongoing process integrated into administrative capacity development initiatives by educational authorities.

### **Transparent Procurement Processes**

Procurement is one of the most financially sensitive areas in school administration. It involves the acquisition of goods, services, and infrastructure development. If not handled transparently, procurement can become a breeding ground for corruption, inflated contracts, and diversion of resources. Therefore, adopting transparent procurement processes is key to repositioning school finance control. Transparent procurement includes public advertisement of tenders, open bidding, vendor verification, contract documentation, and post-procurement evaluation. All stages of the procurement process must be documented and subject to audit scrutiny. Involving procurement committees with representation from staff and community members also helps in upholding transparency. Ukpong (2022) emphasized that when procurement decisions are made based on competitive processes and documented procedures, schools benefit from cost-effectiveness and quality delivery of goods and services. Furthermore, digital procurement systems where feasible can be adopted to minimize human interference and streamline operations.

### **Role of the Principal in School Financial Control**

The principal plays a central role in financial control within the school setting. As the chief accounting officer of the school, the principal is responsible for budgeting, expenditure approval, and



financial reporting. Adegoke (2022) observes that principals who possess strong financial literacy skills tend to promote more transparent and efficient financial practices in schools. Effective financial leadership involves ensuring compliance with financial regulations, maintaining accurate records, and fostering stakeholder participation in budgetary planning. The ability of principals to implement checks and balances such as verifying receipts, conducting internal audits, and engaging School-Based Management Committees (SBMCs) enhances credibility and trust in the school administration.

However, many principals lack the necessary training in financial management, thereby limiting their ability to detect and prevent financial irregularities. Ogu (2023) recommends the institutionalization of regular capacity-building workshops for school leaders to strengthen their skills in financial oversight.

### **Legal and Policy Framework Guiding Financial Control in Secondary Schools**

Financial control practices in Nigerian public schools are governed by existing laws, policies, and guidelines issued by government agencies. The Financial Regulations for Federal and State Ministries of Education provide the legal backbone for financial accountability. These regulations outline procedures for budgeting, procurement, expenditure tracking, and auditing in educational institutions. The Universal Basic Education Commission (UBEC) and State Universal Basic Education Boards (SUBEBs) also set financial control benchmarks and accountability standards. According to Ejimofor (2021), adherence to these frameworks ensures that school funds are used strictly for designated purposes, thereby reducing wastage and fraud.

However, enforcement of these regulations is often weak. Many public schools operate with limited supervision, and financial violations go unpunished due to administrative laxity or political protection. Strengthening the enforcement mechanisms and ensuring that school administrators are aware of, and comply with, the statutory provisions remains a major task for policymakers.

### **Challenges Associated with School Finance Control in Public Senior Secondary Schools**

School finance control, though essential for the smooth running of public secondary schools, is often riddled with numerous challenges that hinder its effectiveness. These challenges have far-reaching implications for school administration, educational quality, and long-term development goals. In the context of public senior secondary schools in Rivers State, several systemic, administrative, and contextual issues obstruct the efficient control of finances. One major challenge is inadequate funding and delayed disbursement of government subventions. Public schools in Nigeria largely depend on government allocations, which are often irregular and insufficient to meet the growing demands of school operations. According to Nwosu (2021), the mismatch between school financial needs and government funding creates a gap that often forces school administrators to seek alternative, sometimes unregulated, sources of revenue, leading to poor accountability and limited oversight.

Another persistent problem is poor financial literacy and lack of managerial capacity among school heads. Many principals are appointed based on academic qualifications or seniority rather than administrative competence or training in financial management. As observed by Ezeaku (2020), most school administrators lack the technical skills to prepare budgets, interpret financial statements, conduct audits, or enforce internal controls, resulting in inefficient fund utilization and vulnerability to financial mismanagement. Weak internal control mechanisms also contribute to poor finance control in schools. In many public institutions, financial operations are not subjected to rigorous internal audits or financial scrutiny. The absence of monitoring structures such as finance committees, procurement oversight units, and independent auditors allows leakages, misappropriation, and unapproved expenditures to go unchecked. Udeh (2022) highlights that weak enforcement of financial regulations has normalized practices like inflation of expenses, irregular retirements of funds, and diversion of resources in public secondary schools. Additionally, lack of transparency and stakeholder involvement in financial matters undermines accountability. When financial decisions are made without the input of key stakeholders such as teachers, parents, or school board members, trust is eroded, and suspicions of financial malpractice grow. In many cases, Parent-Teacher Associations (PTAs) are sidelined in budget planning



and implementation, which further weakens public scrutiny and community ownership of school finances (Chukwu, 2023).

Furthermore, bureaucratic bottlenecks in government financial processes slow down the release and approval of school funds, stalling critical school programs. Lengthy approval procedures for expenditures, rigid financial protocols, and unclear delegation of financial responsibilities all create inefficiencies that frustrate proactive planning and timely project execution in schools.

Collectively, these challenges demonstrate the urgent need to reposition school finance control in public senior secondary schools in Rivers State. Addressing these issues requires strategic interventions in training, stakeholder involvement, regulatory reforms, and the introduction of digital and transparent financial control systems that promote efficiency and reduce leakages.

## Conclusion

Effective school finance control remains a cornerstone of quality educational administration in public senior secondary schools. This paper has examined various strategies such as budgetary planning and allocation, auditing and financial monitoring, cost-benefit analysis, transparent procurement processes, monitoring of school fee collection, and compliance with financial policies as key drivers of administrative effectiveness. When these strategies are implemented rigorously and transparently, they enhance fiscal discipline, promote judicious resource allocation, and create an enabling environment for teaching, learning, and school development. However, the review has also revealed that the absence of strict financial controls, bureaucratic interference, poor accountability practices, lack of training, and weak policy enforcement continue to undermine administrative efficiency in many public schools in Rivers State. It is therefore clear that without a deliberate repositioning of school finance control mechanisms, efforts aimed at achieving improved school management outcomes may remain elusive.

This paper takes the position that repositioning school finance control is not merely a managerial necessity but a strategic imperative for effective administration of public senior secondary schools in Rivers State. Financial mismanagement and weak accountability structures have continued to hamper the quality of education service delivery. Therefore, school finance control should be prioritized as a key pillar in education policy implementation, leadership training, and school improvement planning. Effective financial control must go hand in hand with transparency, capacity building, and stakeholder participation to drive sustainable school development.

## Suggestions

The following suggestions are proposed: The Ministry of Education and relevant agencies should regularly organize training workshops for principals and bursars on modern financial management practices, including budgeting, digital finance tools, and auditing procedures.

Public schools should adopt financial software and digital accounting systems to ensure transparency, real-time monitoring, and efficient record-keeping.

School-Based Management Committees (SBMCs) should be empowered and involved in budget planning, fund disbursement, and expenditure tracking to ensure transparency and local accountability.

Relevant education authorities should enforce compliance with existing financial policies and ensure sanctions for any financial infractions by school heads or staff.

Government should ensure timely release of subventions and grants to schools to avoid delays in administrative and instructional operations.

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