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Review Article

Financial Management Practices and Educational Outcomes: A Review of Budgeting, Accountability, and Resource Utilisation in Kogi State Public Secondary Schools

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Abstract

This study presents a narrative review of the relationship between financial management practices, particularly budgeting, accountability, and student performance in public secondary schools in Kogi State, Nigeria. The review synthesizes evidence from empirical studies, policy documents, and relevant theoretical literature on educational finance, school accountability, and educational management to examine how financial management practices influence school effectiveness and student learning outcomes. Using a thematic review approach, the study identifies key dimensions of effective financial management, including strategic budgeting, clearly defined roles and responsibilities in financial decision-making, transparency, and accountability mechanisms involving school principals and community stakeholders. The review demonstrates that effective budgeting and accountability practices enhance the efficient utilization of financial resources, strengthen institutional governance, and contribute to improved student performance. The study contributes to the existing body of knowledge by integrating evidence on the interrelationships between budgeting, accountability, and educational outcomes within the context of public secondary schools in Kogi State. It further reinforces the importance of clearly defined financial management responsibilities, transparent financial policies, stakeholder participation, and the adoption of technology-driven financial monitoring systems to improve accountability and overall school performance.

Keywords: Financial Management; Educational Outcomes; Budgeting; Accountability; Resource Utilisation; Public Secondary Schools

INTRODUCTION

The principles of efficient financial management in education take many forms, such as budgeting educational finances in relation to educational objectives, accountability for financial management, and the proper utilisation of financial resources for maximum educational gain. In educational systems across the globe, decentralisation means more autonomy in pedagogical and organizational decisions and more accountability for student outcomes and financial management (Hofman et al., 2009). The findings of Hofman et al. (2009), which indicate that the decentralisation of educational systems, giving more autonomy and at the same time a higher level of responsibility to the head teachers in the financial administration and student performance, are of significance to the study of financial management practices and their effects on student performance in Kogi State public secondary schools.

There are financial, legal, professional and participatory levels of accountability in education. Studies in different settings indicate that inadequate accountability mechanisms and interrelationships are among the key factors contributing to learning gaps. For example, a study in the Tanzanian public school suggests that although accountability is part of the policy, in practice there are no clear mechanisms for accountability, resulting in weak education service delivery and poor learning outcomes (Komba, 2017). In the U.S., principals reported that accountability programs had a direct impact on school decision-making around monitoring of student performance, implementing curriculum, and allocating resources to school personnel, suggesting that accountability programs impact school management in the day-to-day activities of school personnel (Lyons and Algozzine, 2006). Similarly, the findings of Lyons and Algozzine (2006) clearly showed that accountability systems significantly affect decision-making processes on resource allocation and monitoring of performance in U.S. schools; therefore, accountability systems in the public secondary schools in Kogi State could play a significant role in improving financial management practices and performance monitoring.

Financial management reforms have played an important role in enhancing budget efficiency and public financial management, and reducing waste in public sector organizations. Empirical research across different geographic settings shows that financial management reform strategies with stronger financial management processes lead to better budget utilization, reduced resource waste, and increased financial management accountability. Such reforms are often more likely to succeed if they build on existing capacity and a government's willingness to enact them, making them a long-term move to build capacity and improve governance (Rashied et al., 2024). Finally, the role of increased use of e-government and the digitalization of the budgeting process is also examined as a way of improving fiscal transparency and citizen participation in fiscal management, although implementation is still far behind theoretical proposals (Justice et al., 2006). The study by Justice et al. (2006) emphasizes the potential of e-government and digitization to improve fiscal transparency and to involve communities in the management of finances, which, if replicated with similar digital tools in Kogi State public secondary schools, could have a positive impact on the management of finances, thereby improving accountability and utilization of resources and consequently, educational outcomes.

The expectations for instructional and administrative leadership are interwoven with the expectations for financial management and accountability in the education sector. In highly accountable policies, instructional leadership practices can facilitate increased student involvement and lead to higher improvements in student learning, but high levels of leader direct management are linked to lower improvements. (Lee et al., 2012). In addition, administrative systems with expanding duties may make it more difficult for education leaders to lead, focusing them on administrative tasks, like financial resource management (Fitzgerald, 2009). Thus, the findings of Fitzgerald (2009) show that the complexity of administration may adversely affect education leaders' effectiveness, diverting their attention to the management of school finances and compliance issues, which may create a limitation on the general capacity of education leaders in Kogi State public secondary schools and the consequences for financial management practices and educational outcomes.

By focusing solely on budgeting as a key management tool, educational institutions can learn about budgeting techniques (e.g., cost allocation, planning, and budgeting within limits) as well as the public participation and public accountability elements of public administration (Thoms, 2018). This ensures that school administrators can effectively budget and manage school resources to attain the school's objectives and aims (Thoms, 2018). Similarly, Thoms (2018) believes that the effective integration of budgeting and resource control is instrumental for school administrators to achieve the aims and objectives of school institutions; therefore, the same integrated financial management could be of great benefit in improving educational outcomes in public secondary schools in Kogi State.

The analysis of public education administration in South Africa at the regional level has also thrown some light on the factors that determine public education administration's reforms in the management of public funds. The heterogeneous reforms in different public administration departments are due to different levels of public accountability, the presence of good governance structures (such as Audit committees), the availability of relevant skills, and consistent leadership. There would therefore be a need to improve administrative leadership and accountability, which would be the most important public finance reform in education (Ajam and Fourie, 2016). The relevance of administrative leadership and accountability in public finance reforms in education, as emphasized by Ajam and Fourie (2016), cannot be overemphasized, as it is the key to improved financial management of public secondary schools in Kogi State, which in turn will aid in achieving better educational outcomes.

The review of this literature leads to the following problems vis-à-vis the Kogi State public secondary school system: How to develop transparent and efficient budgeting and implementation procedures with respect to education and schools; How to design and implement stringent financial accountability mechanisms involving the stakeholders at various levels; How to apply financial resources wisely and efficiently to achieve educational goals. These interactions between financial management systems and school actors need to be fully understood to develop an intervention strategy geared towards achieving high educational outcomes in Kogi State.

The literature review on financial management practices, budgeting, accountability, and resource utilisation in Kogi State's public secondary schools reveals several significant research gaps: Contextually, the existing literature on financial management practices, budgeting, accountability and resource utilisation has been done in a general African or international context, with little empirical evidence relevant to the public secondary schools in Kogi State, Nigeria. While accountability has been noted as an important strategy to adopt (Komba, 2017; Cobb-Clark and Jha, 2016), it is not known whether this is transferable to Kogi State, where there are specific challenges of funding, governance, and institutional capacity in schools. This study seeks to mitigate this gap by exploring financial management practices in the context of specific socioeconomic and administrative environments of public secondary schools in Kogi State.

Pertaining to the conceptual gap, existing research has focused on budgeting, accountability, school leadership, resource use and student outcomes as standalone constructs. Little work has been dedicated to understanding the interaction of these variables within a single framework. In particular, relationships between the use of participative budgeting and accountability, financial management, school leadership, and student achievement have not been well studied. In addition, the current accountability and financial management systems are not well designed for the public secondary schools in Kogi State. To address this conceptual gap, this study aims to combine these variables within a framework for a specific context that can explain the effect of financial management practices on education outcomes.

In reference to the literature gap, there is a lack of empirical evidence on some salient questions in the existing literature. Little research has been done in Kogi State on the direct impact of budgeting and resource allocation on students' learning outcomes. Similarly, the financial accountability and effective management of resources by school principals are not well explored (Bada et al., 2020; Umar et al., 2021). While participative budgeting has been shown to drive positive change in an organization's commitment and managerial performance in various contexts (Alhasnawi et al., 2024), there is scant literature showing the effect of participative budgeting on educational performance in Kogi State. Furthermore, there are not many studies that have investigated the indirect association between financial literacy, budgeting practices and educational outcomes in the secondary school system. The gaps are the need for additional empirical studies at the local level to build up the knowledge base on financial management in education.

Regarding the practical/implementation gap, although policy calls for transparency, accountability and effective use of resources, such policies are not being implemented in secondary schools in the public sector. Weak accountability mechanisms, weak financial monitoring, weak participation of financial stakeholders, limited use of technology in financial management, lack of adequate funding, and infrastructural deficits continue to affect effective budgeting and utilization of financial resources in schools (Yahaya et al., 2024). Furthermore, few reports of context-specific models of financial management in practice to address these practical issues. This study aims to provide empirical justification for financial accountability to boost budgeting practices and better utilization of school resources, enabling better student performance in public secondary schools in Kogi State.

Hence, the backdrop of this study fits within the global discourse on educational accountability and financial management reform. It acknowledges the difficulties created by bureaucratic compulsion for school managers; the possible outcomes of integrating budgeting and accountability mechanisms; and the need for reforms to be situated within the realities of local education authorities' and schools' capabilities and needs. In doing so, this study aims to gather concrete evidence and influence policy and management practices to improve educational outcomes through an examination of budgeting, accountability, and resource use in public secondary schools in Kogi State. This review, however, focuses exclusively on the effects of budgeting practices on educational outcomes and accountability in financial management in public secondary schools in Kogi State.

REVIEW FOCUS

1. Impact of Budgeting Practices on Educational Outcomes

The review suggests that educational performance is a multi-dimensional construct, and numerous factors impact this multi-dimensional outcome. In particular, one factor in an educational institution that affects its performance and effectiveness is the financial and budgeting management process. This review seeks to give empirical and theoretical insights about different budgeting practices and their impacts on the results of educational organizations.

Budget Allocation and Student Performance

Educational financing has long been discussed in terms of how much money is being spent per pupil, but more recently, studies have shown that it is the distribution (not the amount) of spending that correlates better with pupils' test performance. The total budget per pupil does not seem related to learning gain in test scores, whereas funding for various school budget programmes (such as auxiliary teaching staff support) appears to be associated with test score learning gain for children in primary and middle schools. The elementary students showed a positive correlation between investing in more experienced teachers and improvements in writing skills. Thus, it is not just about spending more but about targeting learning inputs effectively through budgetary decisions, which will have positive outcomes (Cobb, Clark, and Jha, 2016). The findings of Cobb, Clark, and Jha (2016) emphasized the critical link between effective budgetary decisions on targeted learning inputs and better educational outcomes, thus highlighting the need for financial management practices to optimize the utilization of resources in the public secondary schools of Kogi State.

Participative Budgeting and Managerial Performance

Involving educational managers and staff in the budgeting process increases motivation, commitment and ownership, which boosts managers' performance. Budget participation enhanced managers' engagement in achieving budget objectives in Iraqi Public Universities. Managerial performance is positively affected by commitment to budgetary objectives through an intermediary relationship. The findings were supported by the directive leadership styles, which means that participative budgeting with directive styles is effective in educational administration. Participative budgeting positively influences administrative procedures as well as the quality of services (Alhasnawi et al., 2024). The results of Alhasnawi et al (2024) show that participative budgeting with directive leadership has a significant impact on administrative efficiency and service quality of schools, which in turn strengthens the importance of effective financial management practices in realizing positive educational outcomes in public secondary schools in Kogi State.

Performance Budgeting and Accountability

In light of moving from traditional budgeting to performance budgeting, the system has been output-oriented, that is, tied to outcomes. Performance budgeting is about accountability because the budgeting is related to performance indicators. There are a number of institutionalization problems with performance budgeting, but it is a good way to allocate resources because the standards for decision-making are effectiveness and output, not input. In government and education, for example, where the method can be used to enhance learning outcomes via targeted interventions based on evidence, many agencies have employed this approach to achieve more with less and have engaged in multiyear budgeting, risk analysis and annual program performance audits (Ho, 2018; Jordan and Hackbart, 1999). The strategies proposed by Ho (2018) and Jordan and Hackbart (1999) highlight the effectiveness of using multiyear budgets, risk analysis, and performance audits to improve financial management practices and, consequently, to inform decision-making for targeted interventions that can result in better educational outcomes in public secondary schools in Kogi State.

Budgeting Practices Beyond Traditional Frameworks

To overcome some of the limitations of fixed annual budgets and inflexible controls, more recent innovations are proposed, including the Beyond Budgeting (BB) approach. However, BB principles may also help achieve greater responsiveness to educational demand and better school governance by delegating decision-making and resource allocation, setting relative goals, and using flexible target setting. However, it was discovered that overall eliminating the traditional budgeting methodology is not an easy task, because it is necessary to have some organization in the use of long-term resources. Although it is not yet proven that BB has a direct educational impact on the schools, the flexibility and autonomy which it fosters could benefit schools in dynamic environments (Matjka et al., 2020). The findings of Matjka et al. (2020) suggest that the flexibility and autonomy of BB practices could help increase the adaptability of financial management in Kogi State public secondary schools, thus improving educational outcomes in varying contexts, though no empirical evidence has been established between BB and educational outcomes.

Budgeting Practices and Economic Development Contexts

While most of the literature is focused on education, a significant amount of public budgeting research indicates that an integrated budgeting process involving both planning and budgeting, as well as evaluation, impacts important development outcomes – including employment, quality of life and sustainability. If these lessons are transferred to education, it means that education systems that are introduced in planning and assessment will better match the educational resources with the desired learning outcomes. Planning, for example, affects sustainability, and evaluation affects the quality-of-life outcomes education might aim for, and thus the use and accountability of education. (Azhar et al. 2024). The results obtained by Azhar et al. (2024) underscore the critical role of effective planning and evaluation processes in fostering sustainability and improving the quality of education, further emphasizing the significance of good financial management practices and accountability in achieving positive educational outcomes in public secondary schools in Kogi State.

The Financial Literacy and Budgeting Behaviour Among Students

At the individual level, students' financial knowledge, financial education, and budgeting behaviours are related to their academic performance and persistence, which in turn suggests an indirect connection between budget behaviour and academic performance. Financial education also positively predicts budgeting behaviour via attitudes and social norms, as evidenced. This dimension shows that budget behaviour itself is important to the Scope and context of budgeting knowledge and management, especially in colleges. The significance of budgeting behaviour to the larger picture of budgeting knowledge and management can also be applied to the financial management of Kogi State public secondary schools and help determine how this will influence educational outcomes through effective use and accountability of resources.

Contextual Factors Affecting Budgeting Efficacy in Education

The impacts of budgeting practices on educational outcomes are qualified by several contexts that moderate the impact, namely leadership, organizational culture, and institutional capacities. In the higher education context, for example, the positive effects of budget goal commitment on managerial performance are enhanced by a direct leadership style. The use of budgeting to align budget objectives with the organization's policies and constituents' needs also bolsters the budget's role in educational quality and equity (Alhasnawi et al., 2024; Ho, 2018). The results of Alhasnawi et al. (2024) and Ho (2018) indicate that achieving budgetary objectives through strategies and stakeholders' specific needs improves the effects of budgeting in achieving desirable educational outcomes in Kogi State public secondary schools, thus reinforcing the link between budgeting and the desired educational outcomes in Kogi State public secondary schools. The research consistently emphasizes the need for the total volume of education spending, but asserts that merely spending more does not necessarily improve education; the way that budgets are designed, enacted and administered makes a significant difference to the quality of education provided. A performance budget approach promotes accountability and prioritizes educational outcomes, while participatory budgeting encourages employee buy-in with regard to management activities. New budgeting methods, such as Beyond Budgeting, are even more flexible, but have their own application issues. Furthermore, budget can not only be interpreted as a purely internal management mechanism but as a nexus connecting financial literacy, the school's leadership and its educational results; as such, budgeting is an effective strategy tool to enhance educational quality in its various settings.

2. The Role of Accountability in Financial Management

Accountability is a fundamental part of the financial management of public secondary schools in Kogi State and is essential to the effective utilisation of financial resources to enhance education. The idea is the process by which schools report on the management of their finances and the effective use of those funds to improve school performance. This student workbook enhances students' understanding of the role of accountability in financial management.

In fact, accountability is a basic component of financial management. By specifying roles and responsibilities, the chances of corruption can be reduced, and funds can be better spent. In studies based on rural villages, transparency of the budget target, along with financial officials' capacity, greatly enhances financial accountability and, consequently, financial performance and public well-being (Indrijawati et al., 2024). When implemented in Public Secondary Schools in Kogi State, financial management responsibilities are believed to be clearly defined, and proper financial management skills should be in place to ensure that responsibilities are performed correctly, avoid misuse of financial resources, and provide children with quality education services.

Accountability Relationships and Educational Outcomes

The relationship between accountability relationships at school and learning outcomes, based on the findings from public schools in Tanzania, demonstrates that accountability relationships in schools have a direct influence on the quality of education. However, in the Tanzanian case, accountability is often not clear, and there are no policies, leading to weak learning outcomes (Komba, 2017). Through analogy, it is suggested that, for schools in Kogi State, well-defined accountability structures at all levels of administration-the school, the district, and the ministry-would greatly contribute to proper financial management that fosters the objectives of education instead of bureaucratic compliance.

Transparency and Governance: Catalysts for Accountability

Transparency and good governance are essential to bring about financial accountability in schools. Financial management reforms at different levels and in different regions have signaled that greater transparency (such as in budget formulation and implementation processes, financial reporting, and audit) has a strong positive impact on cutting down wastage and enhancing the efficiency of budget use (Rashied et al. 2024). Transparency in public secondary schools in Kogi State will help remove inefficiencies and increase stakeholder trust, which is crucial for sustaining quality education in the long term.

The use of e-government or ICT has been found to enhance fiscal accountability by providing more information on public finances and creating effective monitoring and audit of public finance use (Setyarto et al. 2025; Justice et al. 2006). The adoption of technological innovation in Kogi State will increase school management and community members' ability to monitor school budgets and expenditures.

The integration of accountability, leadership, and participation

But accountability is not a standalone; it is linked to other capacities such as leadership and stakeholder involvement. Accountability mechanisms should be incorporated into decision-making and management to strengthen sound financial management and governance. Empirical research in the public sector, for example, shows how transparency, informed and “intelligent” accountability, and effective leadership and management contribute to better collaborative governance and financial oversight in the public sector (O’Regan et al., 2021). A close relationship between principals and teachers in schools regarding their accountability for the management of school finance depends on how principals can effectively direct financial matters transparently and involve teachers, parents, and local stakeholders in the budgeting process.

Community and family participation should be strengthened to improve educational financial governance and results. Tanzanian research indicates the need to develop and share a set of guidelines with parents to enable them to join the school accountability process. Komba (2017) notes that the effect on schools’ learning outcomes is better when the community is involved in the management of the schools’ financial affairs.

Challenges and Recommendations for Improving Accountability

While there is a focus on accountability as a policy goal, there is a gap in implementation because of how the nature of the bureaucratic environment (as experienced by a variety of education systems) takes the attention of the school leaders away from their role as instructional leaders, towards administrative and financial compliance tasks, reducing the effectiveness of the school leaders (Fitzgerald, 2009). For Kogi State, it is important that accountability systems are streamlined, schools’ and financial managers’ capacities are developed, and user-friendly systems are in place so that accountability does not become overly cumbersome but rather enhances sound financial management towards improved education outcomes.

Prudent financial management in the Kogi State public secondary schools can be achieved through the following: clearly defined and well-publicised accountability rules and reporting; Effective use of technology to enhance financial accountability and monitoring; Accountability as a process that involves the participation and collaboration of school leaders and stakeholders; and accountability and sound school leadership for sound and effective resource utilization. Improvements in these accountability systems are critical to better budget execution, less waste and quality improvement in schools. This is supported by various studies around the world and case studies in the region, which reveal that not having management that is accountable in financial affairs is not conducive to the improvement of the quality of education (Indrijawati et al., 2024; Komba, 2017; Rashied et al., 2024; Setyarto et al., 2025). The aim of this chapter, however, is to review financial management practices and educational achievements in Kogi State Public Secondary Schools. The study reviewed budgeting, accountability and resource utilization in public secondary schools in Kogi State, Nigeria, focusing on accountability in financial management.

CONCLUSION

Good practices in public finance management, budgeting, and accounting will greatly enhance teaching and learning outcomes in public secondary schools in Kogi State. There should be clear job roles for staff with the correct knowledge of finances; an accountability process should be put in place as this survey report ends. Use of the new technology will further facilitate management of financial resources. An accountable management system must be put in place with engagement of both the community and the bodies responsible, to maximize efficiency and reduce waste. Given the nature of this issue, the report is closely aligned to many research studies that have called for better teaching and learning in schools to be futile without a robust system of accountability. It is, therefore, crucial to focus on improving financial governance practices.

RECOMMENDATIONS

The following suggestions are derived from the above conclusion:

1. The Government should develop and enact a policy that specifies and establishes the financial functions and obligations of all officers with financial oversight duties in Kogi State public secondary schools and train officers to have some skills in performing them effectively.

2. There needs to be a strong accountability system in place and adhered to by all education stakeholders that would allow fiscal transparency in schools. It should include frequent reporting, auditing, and active stakeholder participation, so that each stakeholder is aware of the flow and use of money in schools.

3. Systematic investment in technological resources by school management can significantly contribute to financial transparency and monitoring in the school system. The use of e-governance tools, which enable up-to-the-minute viewing of fund management, is crucial. Technology should allow community stakeholders to access financial information.

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The author(s) declare no competing interests.

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