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Strategic Budget Development And Administrative Capacity In Public Secondary Schools In Rivers State, Nigeria

Worika, L. Blessing, Dr. I.F. Jack & Prof. S. O. Oluwuo

Department of Educational Management
University of Port Harcourt, Port Harcourt, Nigeria

ABSTRACT
This study examined strategic budget development and administrative capacity in public secondary schools in Rivers State, Nigeria. A correlational survey research design was adopted. Two research questions and two hypotheses guided the study. The population comprised 335 principals in 335 public secondary schools in Rivers State, from which a sample of 200 principals was selected using proportionate stratified random sampling and simple random sampling techniques. Data were collected using two self-developed instruments titled Strategic Budget Development Questionnaire (SBDQ) and Administrative Capacity Questionnaire (ACQ). Cronbach's Alpha coefficients were 0.86 for Budget Forecasting, 0.87 for Budget Preparation, and 0.87 for Administrative Capacity, with an overall reliability coefficient of 0.87. Pearson Product Moment Correlation was used to answer the research questions and test the hypotheses at the 0.05 significance level. The findings revealed significant positive relationships between budget forecasting, budget preparation, and administrative capacity. The study concluded that strategic budget development enhances administrative capacity in public secondary schools in Rivers State. It is therefore recommended that principals strengthen strategic budget forecasting and preparation practices to improve administrative planning, resource allocation, and effective school management.
Keywords: Strategic Budget Development, Budget Forecasting, Budget Preparation, Administrative Capacity, Public Secondary Schools.

INTRODUCTION

Education is a fundamental institution through which societies develop human capabilities, transmit knowledge and values, and prepare individuals to participate meaningfully in social and economic life. It provides the foundation for acquiring knowledge, skills, attitudes and competencies needed to understand the environment, respond to challenges and contribute productively to society. Beyond academic knowledge, education develops critical thinking, problem-solving ability, creativity, social responsibility and informed decision-making. It is more than classroom instruction; it is a continuing process of human development that influences individual wellbeing, social relationships and national progress. Mestry (2021) observes that educational effectiveness is closely connected with institutional leadership and the conditions under which teaching and learning take place. The success of an education system depends on how institutions are organized, managed and supported. The importance of education is particularly evident at the secondary school level, where learners are prepared for higher education, vocational development, employment and responsible citizenship. Public secondary schools provide educational opportunities to a large proportion of the population, particularly learners whose families may have limited access to private alternatives. Their effective operation requires competent personnel,

infrastructure, instructional materials, appropriate technology and sound administrative systems. Finance provides the means through which resources are acquired, maintained and utilized. The quality of educational provision is therefore associated with financial resources and administrators' capacity to deploy them responsibly.

Education is also a capital-intensive social service requiring sustained financial commitment. The provision and maintenance of classrooms, laboratories, libraries, workshops, information and communication technology facilities, instructional materials and other infrastructure involve considerable expenditure. Teacher recruitment, professional development, student support services and routine school operations also require continuous financial resources. The Federal Republic of Nigeria (2014), through the National Policy on Education, recognizes education as a costly social service requiring substantial commitment from government and other stakeholders. Educational development cannot be sustained through policy formulation alone; programmes require adequate resources and effective management to produce intended outcomes. The availability of financial resources does not automatically guarantee effective educational administration. Equally important is how resources are planned, prioritized, allocated, utilized and monitored. A school may receive financial support and still experience difficulties when resources are not matched with identified needs. Carefully planned financial resources provide administrators with a stronger basis for implementing programmes and responding to emerging demands. Ojekudo (2020) argues that the functionality of the Nigerian education system requires government commitment, responsible management and complementary contributions from individuals, organizations and other stakeholders. This distinction highlights the importance of budgeting in school administration.

Budgeting provides a systematic mechanism for translating educational priorities into financial decisions by identifying needs, estimating available resources, determining expenditure priorities and establishing a framework for implementing activities. A budget therefore serves both financial and administrative purposes. It provides a basis for controlling financial expenditure. In public secondary schools, where legitimate needs compete for limited resources, the ability to develop a realistic and purposeful budget is particularly important. Without clear priorities, financial decisions may become reactive, fragmented or disconnected from school objectives. The increasing complexity of school administration strengthens the need for sound financial planning. Contemporary administrators coordinate personnel, supervise instructional activities, maintain facilities, manage records, support student welfare, implement government policies and engage parents and communities. Maintaining a functional learning environment may require repairs and sanitation, while improving instructional delivery may require teaching materials, staff development and digital resources. Administrators must therefore make decisions about competing demands within available resources. Strategic financial planning enables these decisions to be related systematically to institutional priorities rather than immediate pressures.

Strategic budget development extends budgeting beyond routine financial estimates. It involves assessing present conditions, forecasting future needs, prioritizing competing demands, estimating costs, allocating resources and monitoring implementation. A budget becomes strategically useful when decisions are informed by the direction in which a school seeks to develop and the resources required to achieve it. The World Bank, UNESCO Institute for Statistics and Global Education Monitoring Report Team (2024) emphasize that effective education financing depends not simply on expenditure levels but also on efficiency, equity and financial management. Financial resources therefore have greater educational value when guided by sound planning and management processes. In the Nigerian context, the need for effective financial planning is heightened by pressure on public education systems to provide quality services within constrained resources. Public secondary schools must respond to expectations concerning teaching quality, infrastructure, technology, staff development and student welfare, while administrators often work within government financial procedures and limited institutional discretion. Strategic budget development enables administrators to assess school requirements, determine what can realistically be achieved with available resources and establish a basis for monitoring planned activities.

The quality of budget development may have important implications for administrative capacity. Administrative capacity refers to the ability of school leaders and administrative structures to plan,

organize, coordinate, make decisions, implement programmes and manage institutional resources effectively. A principal who can identify needs, forecast financial requirements, prioritize expenditure and monitor budget implementation is potentially better positioned to coordinate school activities and respond to institutional challenges. Budget development can therefore serve as an administrative process through which school leaders organize priorities and strengthen decision-making.

Strategic budget development can also promote accountability within the school system. When financial priorities are clearly established, administrators have a reference point against which actual expenditure can be assessed. Budget monitoring enables school leaders and relevant stakeholders to determine whether resources have been used for approved purposes and whether expenditure corresponds with planned activities. Budgeting consequently creates a link between planning, implementation and evaluation. This is particularly relevant to public secondary schools because the management of public resources carries obligations of transparency, accountability and responsible stewardship. The need for strategic financial planning becomes more apparent as public schools confront multiple and competing demands. Secondary school administrators are expected to address infrastructure maintenance, instructional materials, staff development, student welfare, sanitation, school records, technological requirements and other operational responsibilities. These needs often arise within limited resources, making it impossible to satisfy every demand simultaneously. Administrative capacity is therefore required to distinguish immediate priorities from less urgent needs and allocate resources according to educational importance. The Education Finance Watch 2024 notes that increasing expenditure without improving efficiency and management may not adequately address persistent educational challenges, particularly in low-income and lower-middle-income countries where resources remain under pressure (World Bank et al., 2024).

Planning is one area in which strategic budget development may directly influence administrative capacity. Effective school administration requires administrators to anticipate rather than merely react to institutional problems. An administrator who understands projected enrolment, facility conditions, instructional requirements and expected programmes is better positioned to prepare for future demands. Budget development provides an opportunity for institutional forecasting. Through systematic needs assessment, administrators can identify resource gaps and estimate their financial implications. Such planning can reduce reliance on emergency decisions and improve administrative action. Recent research on principals' managerial competencies in Rivers State similarly indicates that financial management competence is associated with effective utilization of financial resources in public secondary schools (Amachree, 2025).

Strategic budget development may also improve administrative coordination. Public secondary schools consist of different units and activities that compete for administrative attention and financial support. Teachers may require instructional resources, departments may identify programme needs, facilities may require maintenance, while administrators may address unexpected operational challenges. Without a clear budgetary framework, resource decisions can become fragmented and inconsistent. A strategically developed budget provides a basis for coordinating these demands by establishing what the school intends to achieve and the resources required to support each priority. It may also encourage consultation and information sharing during budget preparation, allowing decisions to reflect broader institutional needs. UNESCO (2026) emphasizes that financing arrangements are closely connected with governance and administrative structures, reinforcing the view that budgeting can serve as a mechanism for improving institutional coordination. Monitoring and evaluation constitute further dimensions through which budget development may relate to administrative capacity. The value of a budget lies not only in its preparation but also in administrators' ability to assess whether planned expenditure and activities are implemented as intended. Monitoring enables administrators to compare budgetary provisions with actual expenditure, identify deviations and determine whether resources contribute to expected outcomes. This process can strengthen accountability and provide information for subsequent decisions. Nwuke and Roger (2026) state that budgetary planning, financial monitoring and accountability are essential elements of effective

school administration. Their position suggests that administrative effectiveness may be weakened when financial oversight is inadequate or school leaders lack sufficient capacity to manage available resources.

Statement of the Problem

Effective administration of public secondary schools requires school leaders to plan and allocate available financial resources strategically in line with identified educational priorities. Budget development is therefore expected to serve as a management instrument through which school administrators forecast financial requirements, establish expenditure priorities, allocate resources and coordinate planned activities towards achieving school objectives. However, concerns persist that budget development in some public secondary schools may not adequately reflect institutional priorities, existing resource constraints and emerging educational needs. This situation may limit administrators' capacity to make informed decisions, coordinate available resources, implement planned programmes and respond effectively to operational demands.

The problem may also be associated with inadequate stakeholder participation, weak prioritization of competing needs, unrealistic financial projections and insufficient monitoring of budget implementation. Where these conditions exist, available resources may not be appropriately aligned with instructional, infrastructural, personnel and administrative requirements. As a result, school administrators may experience difficulties in translating educational plans into practical programmes, maintaining operational efficiency and responding promptly to emerging challenges. Although strategic budgeting is central to effective school management, limited empirical literature exists on the extent to which specific dimensions of budget development are associated with administrative capacity in public secondary schools in Rivers State. It is on this premise that the study examines Strategic Budget Development and Administrative Capacity in Public Secondary Schools in Rivers State, Nigeria.

Aim and Objective of the Study

The aim of the study is to examine the relationship between strategic budget development and administrative capacity in public secondary schools in Rivers State, Nigeria. The study specifically seeks to:

1. determine the relationship between budget forecasting and administrative capacity in public secondary schools in Rivers State.
2. determine the relationship between budget preparation and administrative capacity in public secondary schools in Rivers State.

Research Questions

1. What is the relationship between budget forecasting and administrative capacity in public secondary schools in Rivers State?
2. What is the relationship between budget preparation and administrative capacity in public secondary schools in Rivers State?

Research Hypotheses

The following null hypotheses will be tested at the 0.05 level of significance:

H_{01}: There is no significant relationship between budget forecasting and administrative capacity in public secondary schools in Rivers State.

H_{02}: There is no significant relationship between budget preparation and administrative capacity in public secondary schools in Rivers State.

Conceptual Review

Concept of Strategic Budget Development

Strategic budget development refers to the deliberate process through which an organization translates its priorities, expected resources and operational requirements into a coherent financial plan. In educational organizations, it links financial decisions with the activities required to sustain teaching, administration, infrastructure and school development. The concept therefore moves beyond preparing a list of expected income and expenditure. It requires school leaders to examine present conditions, anticipate future requirements and determine how scarce resources should be directed towards competing institutional

needs. Lasisi (2021) explains that budgeting in the Nigerian education system provides a practical framework for planning and managing limited educational resources in ways that support institutional goals. This position is important for public secondary schools because principals often have to reconcile several needs with resources that may not arrive at the same time or in the amounts initially anticipated. Strategic budget development gives such decisions a planned financial basis rather than leaving them to immediate pressures.

Strategic budget development has several distinguishing characteristics. It is purposeful, future-oriented, priority-driven, participatory and linked to organizational objectives. A strategic budget starts with the needs and direction of the institution, then assigns financial values to the activities required to achieve them. It also allows school administrators to revise financial priorities when enrolment, prices, infrastructure requirements or government allocations change. Reitano and Jones (2023) show that the timing and structure of financial forecasts can shape their influence on the final budget, indicating that budgeting gains greater managerial value when forecasting forms part of an organized financial process. For a public secondary school, this means that a budget should not remain a static annual document. It should provide administrators with a practical reference for making financial decisions as school conditions change. Another characteristic is the alignment of financial choices with educational priorities. A school may face simultaneous demands for instructional materials, building maintenance, staff development, information technology, sanitation, security and student welfare. Strategic budgeting requires the principal and other responsible officers to identify which needs require immediate attention and which can be scheduled for later funding. Rothbart, Schwegman, and Shybalkina (2022) demonstrate that the way school resources are allocated through participatory budgeting can shape the composition of school expenditure, although additional funding does not automatically produce better fiscal or performance outcomes. The implication for Rivers State public secondary schools is that the quality of financial decisions matters alongside the amount of money available.

The major objective of strategic budget development is to provide a rational basis for allocating available resources to activities that advance school priorities. It also seeks to improve financial predictability, establish expenditure priorities, coordinate institutional plans and provide administrators with a basis for assessing whether resources are being used for intended purposes. In a public secondary school, these objectives can support decisions about instructional provision, facility maintenance, personnel-related needs and routine administrative operations. Owhondah (2020) found that budgeting procedures were strongly associated with principals' fund management practices in public secondary schools in Rivers State, highlighting the practical value of systematic budgeting procedures for school-level financial administration. Strategic budget development therefore serves both a planning and managerial purpose.

Good budgeting does not mean that every expenditure must remain fixed throughout the financial year. Rather, it establishes an approved direction against which necessary adjustments can be considered. This is particularly relevant in Nigerian public schools, where delays in funding, changes in prices and urgent repairs can alter the financial circumstances of a school. Ogedengbe et al. (2023) emphasize the need for more responsive approaches to financial forecasting and budgeting in public-sector organizations, particularly where decision-makers face changing financial conditions. Such responsiveness can help school administrators make better-informed choices when initial financial assumptions no longer match actual conditions.

Strategic budget development normally begins with an assessment of institutional needs. School administrators identify the activities, facilities, services and resources required during the budget period. They then estimate the financial implications of these requirements and compare them with expected revenue or government allocations. The next stages involve ranking priorities, preparing expenditure estimates, reviewing proposed allocations, obtaining the required approval and establishing mechanisms for financial monitoring. Lasisi (2021) identifies planning, preparation, defence, approval and timely release of budgeted resources as important elements of the budgeting process in Nigerian education. For public secondary schools, each stage matters because a weakness at the beginning of the process can affect later expenditure decisions.

Participation also has a place in the process. Principals possess administrative responsibility, but teachers, heads of departments, bursary personnel and other relevant school actors may hold useful information about operational needs. Their involvement can help identify priorities that may not be apparent from financial records alone. Kwaghbo (2022) argues that participatory budgeting can strengthen financial management in Nigerian schools by involving members of the school community in financial decisions and creating a shared sense of responsibility for school resources. Participation should not mean that every proposed expenditure receives approval. It should provide a structured opportunity for relevant needs to be identified, discussed and ranked before the final budget is prepared.

Strategic budget development is important to educational organizations because financial resources determine what many school plans can practically accomplish. A school may identify a need for laboratory equipment, classroom repairs or staff development, but implementation depends partly on whether resources are planned and allocated for those activities. Effective budgeting helps school administrators connect institutional priorities with available resources and establish a reasonable order for expenditure. Okpon, Emmanuel, and Ofem (2025) found significant relationships between principals' financial allocation practices and attainment of secondary school goals in Cross River State, reinforcing the relevance of financial allocation to school-level goal attainment. This relationship is particularly meaningful for public secondary schools where government funding constitutes an important source of institutional support.

Traditional budgeting tends to concentrate on estimating income and expenditure, maintaining established expenditure categories and controlling spending against approved figures. Strategic budgeting starts from institutional priorities and asks how available resources can best support those priorities. It gives greater attention to anticipated conditions, performance needs, stakeholder input and the connection between financial choices and organizational direction. Kenno, Lau, Sainty, and Boles (2021) found that budgeting and strategic planning can operate as related management processes in public higher education, although their use varies across institutions. The implication for secondary schools is that budgeting becomes more useful when principals treat it as part of school planning rather than as a purely accounting exercise.

Traditional budgeting still has practical value because schools require expenditure controls, approved allocations and financial records. The concern arises when these controls become the main purpose of budgeting and leave little room for forward planning. Strategic budgeting retains financial control but adds a stronger focus on future needs, institutional priorities and managerial choice. This distinction matters in Rivers State public secondary schools because principals must work with formal financial rules while also responding to changing instructional, infrastructural and administrative demands. The strategic approach therefore provides a broader managerial frame for using the budget as a planning instrument.

Concept of Administrative Capacity

Administrative capacity refers to the ability of school leaders and the administrative structures supporting them to organize people, information, finances and activities in order to accomplish agreed institutional responsibilities. It involves more than possessing authority. A principal may hold formal responsibility for a school but still face difficulties if the person lacks the skills, information, financial competence or organizational support required to act effectively. Ndalu, Osuji, and Wey-Amaewhule (2022) identify administrative skills as an important aspect of principals' work in public senior secondary schools in Rivers State, particularly because school administration requires leaders to manage relationships and coordinate several institutional responsibilities at the same time. Administrative capacity in this study therefore represents the practical ability of school administrators to plan, decide, coordinate, implement, manage finances and monitor school activities.

Administrative capacity is purposeful, functional, adaptive and closely connected with the demands of the school environment. It requires administrators to understand institutional priorities, interpret available information, mobilize resources and make decisions that support school operations. It also depends on the ability to respond when circumstances change. Akinnubi, Owonwami, and Olaiya (2024) show that principals' administrative skills in Nigerian public senior secondary schools include financial and

physical-facility management as well as interpersonal responsibilities. This broad character means that administrative capacity should not be reduced to clerical competence. It encompasses the managerial abilities required to turn plans into organized action.

Administrative capacity can be examined through several related dimensions. For the present study, the relevant dimensions are planning capacity, decision-making capacity, coordination capacity, implementation capacity, financial management capacity and monitoring capacity. These dimensions reflect the major functions through which school administrators convert institutional plans into daily school operations. Ijaiya (2022) stresses that school leadership in Nigeria involves administrative and supervisory responsibilities that require preparation, knowledge and appropriate professional competence. This supports the view that administrative capacity is multidimensional and should be examined through the actual functions principals perform rather than through a single general measure.

Planning capacity is the ability of administrators to identify institutional needs, establish priorities, set realistic objectives and organize resources around planned activities. It allows principals to anticipate requirements rather than respond only after problems arise. In financial administration, planning capacity is particularly important because available resources must be matched with competing school needs. Eniang-Esien (2021) links principals' financial management skills, including budgeting skills, with important aspects of public secondary school administration. For Rivers State schools, planning capacity enables principals to integrate financial considerations with instructional programmes, facility needs, staff requirements and other operational responsibilities. Decision-making capacity concerns the ability to assess relevant information, compare alternatives, establish priorities and select an appropriate course of action. School principals make decisions about resource allocation, staffing matters, school programmes, maintenance and unexpected operational needs. Financial information becomes useful when administrators can interpret it and apply it to real school problems. Manafa (2025) found a relationship between principals' financial management practices and administrative effectiveness in public secondary schools in Anambra State, showing the practical connection between financial competence and administrative functioning. Decision-making capacity therefore enables the principal to convert financial plans into choices that support school priorities.

Coordination capacity refers to the ability to bring people, resources and activities together so that different parts of the school work toward related objectives. A budget may provide for instructional materials, facility maintenance and staff activities, but administrators must coordinate these components if the planned resources are to serve their intended purposes. Coordination also requires communication among principals, teachers, heads of departments, bursary personnel and other stakeholders. Oladimeji, Akanbi, Abdullahi, and Abdulrauf (2025) highlight the demanding leadership responsibilities attached to school administration in Nigeria, particularly where administrators must manage several institutional pressures with limited support. Coordination capacity therefore helps principals connect financial decisions with the human and operational activities of the school. Implementation capacity is the ability to translate approved plans and decisions into actual programmes, activities and services. It involves organizing personnel, assigning responsibilities, mobilizing resources and ensuring that planned activities occur at the appropriate time. A well-prepared budget has limited practical value if administrators cannot translate its provisions into school activities. Berhanu (2023) identifies low administrative capacity, leadership difficulties and inadequate cooperation as challenges affecting school-based management.

Financial management capacity is the ability to plan, allocate, control, document and use school funds responsibly. It is closely related to strategic budget development because principals need financial competence to interpret budget provisions and make expenditure decisions consistent with approved priorities. Ukaegbu and Anyanwu (2026) report attention to principals' budgeting practices and financial management in public and private secondary schools, reinforcing the place of budgeting competence in school financial administration. In public secondary schools in Rivers State, financial management capacity enables principals to connect budget provisions with actual expenditure, maintain appropriate controls and make responsible choices when resources are limited. Monitoring capacity is the ability to track planned activities, review resource use, identify deviations and take corrective action when

necessary. It closes the administrative loop between planning and actual school operations. A principal who prepares a budget but does not monitor its implementation may have limited information about whether resources are serving intended priorities. Ojekudo and Nubari (2025) report a positive relationship between principals' budgeting strategies and administration in Rivers State public secondary schools, with attention to the role of budgeting in staffing and other school needs. Monitoring capacity strengthens this process by helping administrators compare plans with actual activities and make timely adjustments.

Theoretical review

This guide is guided by Resource Dependency Theory (RDT)

The Resource Dependency Theory (RDT) was propounded by Jeffrey Pfeffer and Gerald R. Salancik in 1978 through their seminal work, The External Control of Organizations: A Resource Dependence Perspective. The theory explains that organizations depend on resources obtained from their external environment for survival, effective functioning, and attainment of organizational objectives. Because many of these resources are controlled by external actors, organizations must develop appropriate strategies for securing, allocating, and managing them effectively. The theory is relevant to this study because public secondary schools in Rivers State depend largely on government funding and other authorized financial sources to implement educational programmes and discharge administrative responsibilities. Strategic budget development enables school administrators to forecast financial needs, identify priorities, allocate available resources, and plan expenditure in line with school objectives. Effective budgeting can therefore strengthen principals' capacity to manage scarce resources, coordinate activities, make informed decisions, and implement planned programmes. The study is anchored on Resource Dependency Theory because it explains how the availability, allocation, and strategic utilization of financial resources can influence administrative capacity. Principals who anticipate resource needs and manage available funds strategically are better positioned to strengthen school administration and achieve institutional objectives.

METHODOLOGY

Research Design This study adopted a correlational survey research design. The design was appropriate because the study examined the relationship between strategic budget development and administrative capacity in public secondary schools in Rivers State without manipulating the variables. Specifically, the study determined the relationships between budget forecasting and administrative capacity and budget preparation and administrative capacity. The design was suitable for examining the degree and direction of association among naturally occurring variables in their real-life school setting.

Population of the Study The population comprised 335 principals in 335 public secondary schools in Rivers State, Nigeria. The population figure was obtained from the Planning, Research and Statistics Department, Rivers State Senior Secondary Schools Board (2024). Principals were selected because they are directly involved in school budgeting, planning, resource allocation, decision-making and general administration.

Sample and Sampling Technique A sample of 200 principals was selected from the population. Proportionate stratified random sampling was used. The schools were first stratified according to the relevant educational zones, after which the required number of principals was proportionately selected from each stratum. Simple random sampling was then used to select the respondents. This procedure ensured adequate representation of the population.

Instrument for Data Collection Data were collected using two self-developed questionnaires titled Strategic Budget Development Questionnaire (SBDQ) and Administrative Capacity Questionnaire (ACQ). The instruments contained three clusters: Budget Forecasting, Budget Preparation, and Administrative Capacity. Each cluster contained five items, giving a total of 15 substantive items.

The items were structured on a four-point Likert scale of Strongly Agree (SA), Agree (A), Disagree (D), and Strongly Disagree (SD), weighted 4, 3, 2 and 1, respectively. The Budget Forecasting cluster measured financial projections and anticipated school resource requirements, while Budget Preparation

focused on needs identification, priority setting and expenditure planning. Administrative Capacity covered planning, decision-making, coordination, implementation, financial management and monitoring.

Validity of the Instrument The instruments were subjected to face and content validity by three experts comprising two specialists in Educational Management and one specialist in Measurement and Evaluation. The experts assessed the items for clarity, relevance, adequacy and alignment with the study objectives and variables. Their recommendations were incorporated into the final instruments.

Reliability of the Instrument A pilot study was conducted using 40 principals from public secondary schools outside the sampled schools. The responses were analysed using Cronbach's Alpha. The reliability coefficients were 0.86 for Budget Forecasting, 0.87 for Budget Preparation, and 0.87 for Administrative Capacity, with an overall coefficient of 0.87. The coefficients exceeded the 0.70 benchmark, indicating satisfactory internal consistency.

Method of Data Collection A total of 205 copies of the questionnaires were administered to selected principals by the researcher, assisted by two trained research assistants. The questionnaires were administered directly to respondents, with clarification provided where necessary without influencing their responses. Two hundred completed copies were successfully retrieved and found suitable for analysis.

Method of Data Analysis Data were coded and analysed using SPSS Version 27. The two research questions were answered using Pearson Product Moment Correlation (PPMC), while the two null hypotheses were tested using PPMC at the 0.05 level of significance. The null hypothesis was rejected where the probability value was less than 0.05 and was not rejected where the probability value was greater than 0.05.

RESULTS AND DISCUSSION

Research Question 1: *What is the relationship between **budget forecasting** and administrative capacity in public secondary schools in Rivers State?*

H_{01}: There is no significant relationship between **budget forecasting** and administrative capacity in public secondary schools in Rivers State.

Table 4.1: Correlation Matrix of Budget Forecasting and Administrative Capacity

Variables	Statistic	Administrative Capacity	Budget Forecasting
Administrative Capacity	Pearson Correlation	1	.671
	Sig. (2-tailed)	—	.000
	N	200	200
Budget Forecasting	Pearson Correlation	.671	1
	Sig. (2-tailed)	.000	—
	N	200	200

Table 4.1 shows a Pearson correlation coefficient of $r = .671$, $p = .000$ ($p < 0.05$) between budget forecasting and administrative capacity. The result indicates a moderately strong, positive and statistically significant relationship between the two variables. This means that variations in budget forecasting are associated with corresponding variations in the administrative capacity of principals in public secondary schools. Schools with stronger forecasting practices tend to demonstrate higher administrative capacity in planning, decision-making, coordination and resource management. Since the probability value is less than 0.05, the null hypothesis is rejected. The positive coefficient indicates that improved budget forecasting is associated with stronger administrative capacity.

Research Question 2: *What is the relationship between **budget preparation** and administrative capacity in public secondary schools in Rivers State?*

H_{02}: There is no significant relationship between **budget preparation** and administrative capacity in public secondary schools in Rivers State.

Table 4.2: Correlation Matrix of Budget Preparation and Administrative Capacity

Variables	Statistic	Administrative Capacity	Budget Preparation
Administrative Capacity	Pearson Correlation	1	.684
	Sig. (2-tailed)	—	.000
	N	200	200
Budget Preparation	Pearson Correlation	.684	1
	Sig. (2-tailed)	.000	—
	N	200	200

Table 4.2 shows a Pearson correlation coefficient of r = .684, p = .000 ($p < 0.05$) between budget preparation and administrative capacity. The result reveals a moderately strong, positive and statistically significant relationship between the two variables. This indicates that better budget preparation practices are associated with higher administrative capacity among principals in public secondary schools. Effective budget preparation may enable administrators to identify priorities, organize available resources and establish realistic financial plans for school activities. Since the probability value is less than 0.05, the null hypothesis is rejected. The positive correlation indicates that stronger budget preparation practices correspond with improved capacity for planning, coordination, decision-making and implementation.

The finding indicates that budget forecasting has a significant positive relationship with administrative capacity in public secondary schools in Rivers State. This suggests that when principals anticipate financial requirements and project future school needs carefully, they are better positioned to plan activities, allocate resources and make informed administrative decisions. The finding is consistent with Lasisi (2021), who emphasized the importance of systematic budgeting processes in educational resource planning and management in Nigeria. The relationship may arise because realistic financial projections give school administrators clearer expectations about available resources and likely expenditure requirements. Such information can support timely decisions and reduce uncertainty in school operations. The finding therefore reinforces the importance of sound forecasting in strengthening administrative capacity.

The finding reveals a significant positive relationship between budget preparation and administrative capacity in public secondary schools in Rivers State. This implies that systematic preparation of school budgets can provide principals with a clearer financial framework for organizing priorities and coordinating school activities. The finding agrees with Owhondah (2020), who reported a significant connection between budgeting procedures and principals' financial management practices in public secondary schools in Rivers State. A carefully prepared budget can help administrators identify pressing needs, establish expenditure priorities and organize resources before implementation begins. It can also provide a reference point for subsequent financial decisions. The finding therefore suggests that strengthening budget preparation practices may enhance principals' capacity to manage competing school responsibilities effectively.

CONCLUSION

The study concludes that strategic budget development is significantly and positively related to administrative capacity in public secondary schools in Rivers State, Nigeria. The findings indicate that schools characterized by systematic budget planning, realistic resource prioritization, participatory financial decision-making, and alignment of budgetary provisions with institutional goals tend to demonstrate stronger administrative capacity. Effective strategic budget development provides school administrators with a structured framework for anticipating financial requirements, allocating scarce resources efficiently, coordinating school activities, and responding appropriately to emerging institutional needs. The findings further suggest that strategic budgeting strengthens administrative capacity by promoting financial discipline, improving resource utilization, enhancing transparency, and

supporting informed managerial decisions. Where budgetary processes are carefully developed and linked to identified educational priorities, school administrators are better positioned to mobilize available resources, implement programmes, supervise personnel, and achieve organizational objectives. Therefore, strategic budget development should be regarded not merely as a financial procedure but as an essential administrative mechanism for strengthening institutional capacity. Although other organizational and environmental factors may influence administrative capacity, the evidence demonstrates that effective strategic budget development remains an important determinant of stronger administrative capacity in public secondary schools in Rivers State.

RECOMMENDATIONS

1. School administrators should institutionalize systematic strategic budget planning that clearly aligns annual budget provisions with school goals, instructional priorities, infrastructure needs, and administrative requirements.
2. The Rivers State Government should provide regular capacity-building programmes for principals and bursary personnel on strategic budgeting, financial forecasting, resource prioritization, and contemporary budget management practices.
3. School administrators should promote participatory budget development by involving relevant teachers, heads of departments, and other appropriate stakeholders in identifying priorities and allocating available resources.

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