



Financial Management and Record Keeping as Correlates of Teachers' Service Delivery in Public Secondary Schools in Anambra State

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Article History:

Received: 09-12-2025

Revised: 13-12-2025

Accepted: 13-12-2025

Keywords: *Financial management; record keeping; teachers' service delivery; public secondary schools*

Abstract: *This study investigated the relationship between financial management, record keeping, and teachers' service delivery in public secondary schools in Anambra State. A correlational research design was adopted, guided by two research questions and two hypotheses. The population comprised 6,598 teachers, from which 660 teachers were selected using proportionate random sampling. Data were collected using a validated questionnaire and analyzed with Pearson Product Moment Correlation Coefficient at a 0.05 significance level. Findings revealed a very strong positive correlation between financial management and teachers' service delivery ($r = 0.872$) and a strong positive correlation between record keeping and service delivery ($r = 0.774$), both statistically significant. The results indicate that effective financial governance and systematic record keeping significantly enhance teachers' service delivery. The study recommends strengthening participatory financial management and continuous training in modern, including digital, record-keeping practices.*

Introduction

Teachers' service delivery is central to school effectiveness as it determines the quality of instruction students receive and the overall performance of secondary schools. In this study, teachers' service delivery refers to the effectiveness, efficiency and quality of instructional and support services provided by teachers to promote students' learning and development. It includes lesson planning and delivery, classroom management, assessment practices, student engagement, provision of feedback and adherence to curriculum and professional standards (Obi, 2022). Effective teacher service delivery enhances students' motivation, academic achievement, confidence and overall development while contributing to a positive school climate and institutional success (Nwosu, 2020).

In Anambra State, however, several public secondary schools experience challenges in teachers' service delivery. The Anambra State Universal Basic Education Board has repeatedly expressed concern about persistent lateness, absenteeism and poor curriculum coverage, especially in rural and riverine schools, noting cases where only a few teachers were present during morning assemblies. Observations across South East schools, including those in Anambra State, also reveal inconsistent lesson preparation and irregular assessment practices. These weaknesses reflect broader managerial gaps in school administration. Studies show that teachers perform poorly when financial management, resource allocation and documentation systems are ineffective, leading to outdated content delivery, irregular assessments and reduced accountability (Ezugoh et al., 2023; Ikegbusi et al., 2025a; Ikegbusi et al., 2025b; Onuh et al., 2024).

Financial management, understood as the strategic planning, organizing and control of school funds, is vital for strengthening teachers' service delivery. Proper financial planning supports timely payment of salaries, motivation of teachers, procurement of instructional materials, improvement of infrastructure and provision of training opportunities

(Ikuru, 2023; Ogunyemi, 2021; Erasmus, 2021). Schools that maintain effective financial governance provide conducive environments that enable teachers to perform effectively. Conversely, poor financial control results in inadequate resources, which weakens instructional quality in many Nigerian schools.

Record keeping, which involves the systematic documentation of school activities, student academic progress, teacher attendance and financial transactions, is also essential for improving teachers' service delivery (Dano and Ibrahim, 2021; Onah et al., 2021). Proper record management helps teachers track learners' development, identify learning gaps and adjust instructional methods accordingly (Adeusi et al., 2024). It further strengthens administrative accountability, reduces errors in payroll and promotions and increases teacher motivation by ensuring transparency (Mbonu and Oku, 2024; Dahiru and Almustapha, 2024).

Instructional supervision contributes to the enhancement of teachers' service delivery by guiding, monitoring and supporting teachers to improve instructional practices and student learning outcomes. It involves classroom observations, feedback, mentoring and continuous professional development that promote teaching effectiveness (Ubogu, 2024; Okafor et al., 2024; Tarimo and Lekule, 2024). Weak supervision in many Anambra State schools has been associated with poor adherence to curriculum standards and irregular teaching practices. Evidence also indicates that the use of technology based management systems improves teachers' responsiveness and professional conduct (Ofozoba et al., 2025).

The increase in student enrolment in Anambra State public secondary schools, supported by government investment, has further highlighted gaps in teachers' service delivery. Without strengthened financial management, effective record keeping and consistent instructional supervision, many schools struggle to meet expected educational goals. These concerns provide the foundation for examining financial management and record keeping as correlates of teachers' service

delivery in Anambra State in order to identify strategies that can strengthen instructional quality and improve student outcomes in the region.

Objectives

1. Examine financial management as correlate of teachers' service delivery in public secondary schools in Anambra State.
2. Determine record keeping as correlate of teachers' service delivery in public secondary schools in Anambra State.

Research Questions

The study would be guided by the following research questions:

1. What is the correlation between financial management and teachers' service delivery in public secondary schools in Anambra State?
2. What is the correlation between record keeping and teachers' service delivery in public secondary schools in Anambra State?

Hypotheses

This study would test the following null hypotheses at 0.05 level of significance.

1. There is no significant correlation between financial management and teachers' service delivery in public secondary schools in Anambra State.
2. There is no significant correlation between record keeping and teachers' service delivery in public secondary schools in Anambra State.

Research Methods

The study adopted a correlational research design, which, as explained by Creswell (2021), is a non-experimental approach used to determine the relationship between variables without manipulating them. It helps to establish whether associations exist and the direction of such

relationships, though not causality (Taseer, 2020). This design was appropriate since the study examined the relationship between school administrative practices, organizational culture, and teachers' service delivery in public secondary schools in Anambra State. The study area covered all state-owned secondary schools in Anambra State, which consists of six education zones: Aguata, Awka, Nnewi, Onitsha, Ogidi, and Otuocha, comprising 267 public secondary schools. The state, created in 1991, is located in southeastern Nigeria, covering about 4,844 square kilometers with an estimated population of 11.4 million (ANSG, 2020). It is bordered by Kogi, Enugu, Abia, Imo, Rivers, Delta, and Edo States. Predominantly Igbo-speaking, Anambra's economy thrives on trade, manufacturing, crafts, and agriculture. The state has a strong educational foundation but faces challenges of overstretched teachers, inadequate administrative practices, and low morale. These challenges informed the researcher's focus on examining administrative and cultural correlates of teachers' service delivery in the area.

The population of the study comprised 6,598 teachers across the six education zones, distributed as follows: Aguata (836), Awka (1,711), Nnewi (1,005), Ogidi (980), Onitsha (1,397), and Otuocha (467) (PPSSC, 2024). The sample size was 660 teachers drawn from the 267 public secondary schools using a multistage sampling technique. First, 10% of schools were proportionately selected from each education zone. Then, 10% of teachers from the selected schools were chosen using simple random sampling. The final sample included 102 teachers from Aguata, 160 from Awka, 102 from Nnewi, 109 from Ogidi, 130 from Onitsha, and 57 from Otuocha. The use of proportional and random sampling ensured fair representation and enhanced reliability.

Structured questionnaire was used for data collection. The instrument used a four-point rating scale ranging from Strongly Agree (4) to Strongly Disagree (1). The instruments were validated for face and construct validity by three experts from Chukwuemeka Odumegwu

Ojukwu University. Their feedback led to revisions that improved clarity and appropriateness. Construct validity was confirmed through Confirmatory Factor Analysis (CFA), yielding a Kaiser-Meyer-Olkin (KMO) value of 0.765 and a significant Bartlett's Test of Sphericity ($\chi^2 = 110.888$, $df = 21$, $p < .05$), confirming suitability for factor analysis.

Reliability was established using Cronbach's Alpha after a pilot test involving 20 teachers from Enugu State. For data collection, the researcher and five trained assistants personally distributed 660 questionnaires, retrieving 618 valid responses (93.64% return rate). Data analysis was conducted using the Pearson Product Moment Correlation Coefficient in SPSS version 26 to test the relationships among variables at a 0.05 significance level. According to Rubinson and Ragin (2021), correlation coefficients between 0.80–1.00 indicate a very strong relationship, while values between 0.60–0.80 suggest a strong one. Hypotheses were tested using the rule that when $p < 0.05$, the null hypothesis is rejected.

Result and Discussion

Result

Research Question One: What is the correlation between financial management and teachers' service delivery in public secondary schools in Anambra State?

Table 1: The correlation between financial management and teachers' service delivery in public secondary schools in Anambra State

Variables	N	Teachers' Service Delivery	Financial Management	Remark
Teachers' Service Delivery	61	1.00	.872	Very Strong Positive Correlation
Financial Management	61	.872	1.00	

Source: Data Process, 2025

Table 1 shows the correlation between financial management and teachers' service delivery in public secondary schools in Anambra State. The results revealed that the r-value was 0.872 with a sample size of 618 teachers. This implies that there is a very strong positive correlation between financial management and teachers' service delivery in public secondary schools in Anambra State.

Research Question Two: What is the correlation between record keeping and teachers' service delivery in public secondary schools in Anambra State?

Table 2: The correlation between record keeping and teachers' service delivery in public secondary schools in Anambra State

Variables	N	Teachers' Service Delivery	Record Keeping	Remark
Teachers' Service Delivery	618	1.00	.774	Strong Positive Correlation
Record Keeping	618	.774	1.00	

Source: Data Process, 2025

Table 2 shows the correlation between record keeping and teachers' service delivery in public secondary schools in Anambra State. The results revealed that the r-value was 0.774 with a sample size of 618 teachers. This indicated that there is strong correlation between record keeping and teachers' service delivery in public secondary schools in Anambra State.

Table 3: Test of the correlation between financial management and teachers' service delivery in public secondary schools in Anambra State

Variables	N	Teachers' Service delivery	Financial Management	P-Value	Remark
Teachers' Service delivery	618	1.00	.872	.000	Significant
Financial Management	618	.872	1.00		

Source: Data Process, 2025

Table 3 shows the test of hypothesis one on the correlation between financial management and teachers' service delivery in public secondary schools in Anambra State. The results revealed that the r-value was 0.872 with a p-value of 0.000 which is below the 0.05 level of significance. Thus, the null hypothesis was rejected while the alternative hypothesis was retained. This implies that there is a significant strong positive correlation between financial management and teachers' service delivery in public secondary schools in Anambra State.

Hypothesis Two

Ho: There is no significant correlation between record keeping and teachers' service delivery in public secondary schools in Anambra State.

Table 4: Test of the correlation between record keeping and teachers' service delivery in public secondary schools in Anambra State

Variables	N	Teachers' Service delivery	Record Keeping	P-Value	Remark
Teachers' Service delivery	618	1.00	.774	.000	Significant
Record Keeping	618	.774	1.00		

Source: Data Process, 2025

Table 4 shows the test of hypothesis two on the correlation between record keeping and teachers' service delivery in public secondary schools in Anambra State. The results revealed that the r-value was 0.774 with a p-value of 0.000 which is below the 0.05 level of significance. Thus, the null hypothesis was rejected while the alternative hypothesis was retained. This indicated that there is a significant positive strong correlation between record keeping and teachers' service delivery in public secondary schools in Anambra State.

Discussions

There is a significant strong positive correlation between financial management and teachers' service delivery in public secondary schools in Anambra State

The findings of research question one and hypothesis one revealed that there is a significant strong positive correlation between financial management and teachers' service delivery. This underscores the critical role of effective fiscal governance in enhancing educational outcomes. The formulation of a detailed and inclusive annual budget serves as the foundation for financial planning and operational efficiency. Decision-making processes regarding school finances are carried out through collaborative efforts involving key members of the school management, promoting shared responsibility and accountability. Expenditures are systematically recorded to ensure financial transparency and traceability. Regular audits are undertaken to verify the accuracy and integrity of financial transactions, thus minimizing the risk of misappropriation. Resources are managed judiciously, with an emphasis on optimizing their use for maximum educational benefit.

Financial operations are conducted with transparency, fostering stakeholder trust. Scheduled financial planning meetings are convened to align resource allocation with institutional goals. Moreover, financial reports are periodically communicated to stakeholders to facilitate informed oversight. The school remains compliant with statutory financial regulations and the bursar, being adequately trained in educational financial procedures, contributes to the effective administration of funds.

Studies such as Okoli and Onuoha (2022) affirmed that meticulous budgeting, transparent expenditure tracking and collaborative fiscal decision-making contribute significantly to enhanced teacher performance and institutional efficiency. When school leaders engage in inclusive financial planning and establish systems of fiscal accountability, teachers are more motivated, resourced and supported in their instructional duties.

This synergy improves service delivery outcomes, as access to teaching materials, professional development and infrastructure upgrades become more consistent. Consequently, Adeyemi (2019) findings agreed that such practices reflect strong governance and directly influence the operational environment within which teachers perform.

Moreover, the positive correlation is supported by evidence linking sound financial audits, regular reporting and fiscal transparency to a climate of trust and performance accountability. According to Omoregie and Ezeani (2021), schools with consistent financial oversight mechanisms create a professional culture where teachers perceive equity and fairness in resource allocation. When management complies with government financial regulations and the bursar is professionally trained, the administrative structure becomes more dependable. This reliability as Nwankwo and Nnajofofor (2020) affirmed empowers teachers to focus on instruction rather than logistical inadequacies, thus reinforcing the argument that well-managed financial systems are enablers of improved teacher commitment and instructional effectiveness.

However, despite this optimistic view, some critics argue that financial management, though important, may not automatically translate into improved teaching outcomes without complementary human resource practices. Ukeje and Okafor (2022) contended that while budgeting and audits are essential, they do not directly address pedagogical quality, motivation or professional competence of teachers. Schools may have robust fiscal systems in place, yet still experience stagnation in teacher performance due to weak instructional supervision, inadequate leadership or a lack of pedagogical innovation. Thus, the findings may overemphasize financial control mechanisms while underplaying deeper systemic challenges affecting teacher productivity.

Furthermore, scholars caution that the observed correlation may be confounded by contextual variables such as political interference, misappropriation of funds and bureaucratic delays in fund disbursement.

As found by Adebayo and Nwangwu (2021), some public schools with seemingly strong financial policies may still struggle with informal practices that hinder effective implementation. For instance, delays in providing resources to teachers or inconsistent salary payments can demoralize staff regardless of well-structured budgets. This introduces skepticism about the presumed direct link between financial governance and teacher delivery, suggesting that other institutional and governance factors must be examined more rigorously.

These findings are likely influenced by the broader educational policy framework in Nigeria that emphasizes fiscal accountability as a cornerstone of school improvement strategies. The increasing advocacy for transparency, as promoted by international development partners and national education commissions, has pushed schools to adopt formal financial practices. Moreover, public demand for accountability in the use of government funds has led to reforms in how schools manage finances (UNESCO, 2020). Consequently, schools with improved service delivery may simply be those better equipped to adopt and implement these frameworks. Hence, the findings reflect a policy-induced alignment rather than a purely organic development in school leadership.

There is a significant positive strong correlation between record keeping and teachers' service delivery in public secondary schools in Anambra State

The findings of research question two and hypothesis two revealed that there exists a statistically significant and strong positive correlation between effective record keeping and the quality of teachers' service delivery in public secondary schools in Anambra State. The consistent maintenance of precise student attendance records, proper documentation of financial transactions and timely updates of student academic performance contribute significantly to instructional efficiency and administrative coherence. Designated personnel oversee the systematic management of institutional records, including student admissions and

withdrawals, as well as comprehensive staff employment histories. Sensitive records are securely stored using appropriate systems, ensuring confidentiality and integrity. Furthermore, regular updates and periodic reviews enhance the accuracy and relevance of records. Continuous capacity building through targeted training programs strengthens the proficiency of staff in managing records effectively, which in turn supports evidence-based decision-making and improves overall school operations. This structured and reliable documentation framework promotes accountability, enhances planning and enables teachers to tailor their instructional strategies based on current and verified data.

The observed positive correlation between effective record keeping and teachers' service delivery is supported by multiple empirical investigations emphasizing the administrative and instructional value of documentation systems. Akinyemi and Ogunlade (2021) findings align with the finding that accurate student attendance records, performance logs and admission histories offer critical data that inform instructional planning, individualized interventions and student monitoring. Okeke and Ezenwafor (2020) findings attested that efficient financial record keeping also enhances resource allocation, enabling teachers to access needed materials and support services. Furthermore, when staff employment histories are well-maintained, school leaders can better deploy human resources based on experience and qualifications. Thus, a robust documentation culture underpins accountability, aids instructional efficiency and improves the responsiveness of the education system to learners' needs.

Additionally, Nwankwo and Onu (2022) findings attested that training school personnel in record management enhances service delivery by institutionalizing best practices in information storage, retrieval and analysis. Uzochukwu and Amadi (2021) findings agreed that schools with structured data systems and periodic reviews experience greater operational coherence and teaching effectiveness. Secure storage of

sensitive records, such as staff files and student behavioral logs, also ensures confidentiality and builds institutional trust. When records are consistently updated, they reflect current realities, allowing teachers to respond proactively to student learning gaps and behavioral trends. These mechanisms support data-driven instruction, collaborative planning and continuous school improvement. Hence, the reliability and timeliness of records play a vital role in strengthening teachers' capacity to deliver quality education.

However, critics caution that strong record keeping may not independently determine teacher effectiveness if broader systemic challenges remain unresolved. For instance, Iroanya and Ede (2022) findings argued that record keeping without adequate infrastructure or time allocation may become a burdensome administrative task, diverting attention from core instructional duties. Some teachers may see it as a compliance-driven process rather than a pedagogical tool, leading to a superficial approach to documentation. Moreover, schools may possess accurate records but still suffer from poor instructional quality due to ineffective teacher training, limited supervision or overcrowded classrooms. Hence, while record keeping is beneficial, it must be integrated with broader school support structures to have sustained impact.

Another concern is that the quality of record keeping may vary widely across schools depending on leadership commitment, access to ICT tools and staff proficiency. As noted by Nwachukwu and Obioma (2021), disparities in funding and professional development often result in inconsistent record management practices. In some cases, records may be well maintained yet underutilized due to poor feedback loops or inadequate data interpretation skills among teachers and school administrators. Furthermore, rigid record-keeping protocols may constrain pedagogical flexibility, especially in dynamic teaching environments. Therefore, the claim of a strong correlation must be cautiously evaluated within the context of uneven capacities and institutional differences.

The significant correlation observed in the findings is likely rooted in the increasing push for accountability, digitization and performance-based evaluation frameworks within Nigeria's educational policy landscape. Efforts by regulatory bodies such as the Universal Basic Education Commission (UBEC) and the Ministry of Education to implement monitoring and evaluation systems have prioritized accurate documentation (UNESCO, 2021). As schools adapt to these policy expectations, effective record keeping has become integral to funding, reporting and teacher assessment procedures. Consequently, schools with advanced documentation systems tend to demonstrate better coordination, planning and instructional quality, reflecting not only internal management effectiveness but also alignment with national and global education governance trends.

Conclusion and Recommendation

The findings of the study revealed that both financial management and record keeping have significant and positive correlations with teachers' service delivery in public secondary schools in Anambra State. This implies that schools with effective financial management systems and proper record-keeping practices tend to experience higher levels of teacher efficiency, commitment, and instructional performance. The results further indicate that transparent and well-coordinated financial operations enhance teachers' morale, while accurate record keeping promotes accountability, planning, and informed decision-making within the school system. Consequently, the study concludes that financial management and record keeping are vital administrative practices that directly influence the quality of teachers' service delivery. Strengthening these areas can improve not only teachers' productivity but also the overall effectiveness of school administration. Therefore, school principals, education managers, and policymakers should prioritize prudent financial management practices and maintain reliable record systems to foster a more efficient, transparent, and supportive environment for teaching and learning in Anambra State.

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