International Journal of Innovative Social Sciences & Humanities Research 12(3):66-74, July-Sept., 2024

 www.seahipublications.org ISSN: 2354-2926

Financial Resource Management and Educational Goal Attainment of Public Senior Secondary School Students in Rivers State

[1]Welle, Caleb Anokere; [2]Isong, Unyime Jimmy & [3]Nwaelehia, Precious Chidinma

[1,3] Department of Educational Management
University of Port Harcourt, Choba, Rivers State, Nigeria.
[1]Email: calebanokerew@gmail.com; [3]Email: precious.nwaelehia@gmail.com

[2]Department of Science Education
Akwa Ibom State University, Akwa Ibom State, Nigeria
Email: patunyconcept@gmail.com

ABSTRACT
The research investigated the relationship between Financial Resource Management and 'Educational Goal Attainment of Public Senior Secondary school students in Rivers State, Nigeria. Two research questions and two null hypotheses were raised to guide the study. The correlational research design method was adopted. The population of the study consisted of all the two hundred and seventy-six (276) principals of public senior secondary schools in Rivers State, Nigeria, out of which one hundred and eighty (180) principals representing 65% of the population were used as respondents. Two sets of structured questionnaires titled: Financial Resource Management Assessment Scale and Education Goal Attainment Assessment Scale were used to obtain data from the field. The reliability coefficients of the two sets of instruments (financial budgeting 0.82, financial accounting and recording 0.84, and goal attainment 0.94 respectively) were determined using Cronbach Alpha Statistics. Pearson Product Moment Correlation and the same correlation statistics were used to answer the research questions and test the hypotheses respectively. Findings revealed that there is a relationship between Financial Budgeting, and Education Goal Attainment of Public Senior Secondary Schools in Rivers State, and the relationships was found to be significant at 0.05 level of probability; also, Financial Account and Recording, has no significant relationship with Education Goal Attainment of Public Senior Secondary Schools in Rivers State. Since there exists significant relationship between Financial Resource Management and Education Goal Attainment of Public Senior Secondary Schools in Rivers State, it was recommended among others that Government should increase the financial budgeting of secondary school, and put the relevant supervisory agency that will monitor and making sure the resources are effectively utilized to achieve secondary education goal attainment.
Keywords: Finance, Resource, Management, Education Goal Attainment, Budgeting, Accounting.

INTRODUCTION

Planning, organizing, directing, controlling, and running a business is what management is all about. Management involves the wise use of resources to prevent waste and accomplish organizational goals. Management is often included as a factor of production along with machines, materials, and money. It entails handling, controlling, and directing the affairs of a group. Management involves the careful organization and coordination of a company's operations according to specific guidelines, to accomplish well-defined goals. Management is the organization and coordination of the activities of a business to achieve defined objectives. Financial management is an integral part of the overall management of an organization. The roles and responsibilities of the administrators (principal, bursar, and finance officers) in the prudent management of funds should therefore include the following: Review and control of management decisions taken, Supervision of cash receipts and payments, and safeguarding of cash balances. The financial resource is the monetary resource that serves as a means of acquiring all the other educational resources. Its availability and mobilization are of great importance to any education industry. The financial position of an institution has a lot to do with the continuity/existence of the institution, (Oyekan, Adelodun & Oresajo, 2015). Financial resources are the most important educational resources when compared to human and material resources. This makes finance resources an indispensable tool for the development of any educational system vis-a-vis the attainment of educational goals. It is expected that every citizen acquires a minimum primary or secondary level of education plus vocational education to enable them to contribute positively to national development. Olowu (2002, as cited in Olowoye, Oludotun, & Adetayo 2005) emphasized that fund is a crucial prerequisite that enables an organization to maintain itself effectively and meet its commitment to individuals and groups who consume its output of goods and services. He further stated that absolutely nothing can be done in the whole world without the availability of adequate funds. Funds are financial resources which are the monetary input available for and expended on the education system.

Managing financial resources involves the organization, planning, supervision, and regulation of financial operations, which include obtaining, running, and employing the funds of the institution (school). Akinsolu (2012), asserted that financial resources have equally been recognized as a major resource in the development of any educational system. There is no educational system that can survive without adequate financial resources. Ebong (2006) also confirmed that financial resources are the most important educational resources when compared to human and material resources. This makes finance resources an indispensable tool for the development of any educational system vis-a-vis the attainment of educational goals. It is expected that every citizen acquires a minimum primary or secondary level of education plus vocational education to enable them to contribute positively to national development. When considering the goals education is a process by which society through schools, colleges, universities, and other institutions in a morally acceptable manner, transmits knowledge, norms, elements of culture, values, and skill" from generation to generation, therefore to attain these goals of education will require a lot of resources. Onye (2000) opined that financial management may be defined as the process involved in ensuring that financial resources are obtained and used both profitably and effectively, that is, in the accomplishment of the objectives of the organization. It is a managerial activity that is concerned with the planning and controlling of an organization’s financial resources (Anene, 2001). Ukeje (2006) opined that financial resources mean purchasing power, in the form of cash or credit. The essence of financial management is the effective and efficient administration of an organization’s financial resources to achieve the stated goals of the organization. Components of financial resource management include; budgeting and accounting. A budget serves as a detailed financial plan for a specific period. It plays a crucial role in financial management by outlining the overall spending plan for an organization as well as for specific activities within a set timeframe. Budgeting involves taking into account both incoming revenues and outgoing expenditures at various levels such as unit, project, and program. It also serves as a continuous evaluation tool by comparing actual expenditure requests with projected expenditures to ensure reasonableness. Additionally, in the realm of financial management accounting, budgeting is essential for accurately recording and documenting program costs and expenditures. Financial management ensures that there is proper accountability of all funds available in the school. This is so because the school manager is a man under authority. The manager could be called upon to give an account for monies entrusted to him.

Achieving goals involves mobilizing human and other resources to reach common objectives and aims. Within a social structure, achieving goals involves political activities, and mobilization happens through the creation and utilization of power. Goal attainment is the process through which human and other resources are mobilized for the attainment of collective goals and purposes. In a social system, the goal attainment functions are met through political activities and mobilization occurs through the generation and exercise of power, (Talcott Parson 1902-1979) in (Oxfordindex 2019). Ritesh (2020) sees goal attainment as not when you achieve a desired task. Rather it is the thought process that pushes you to work even harder after completing your pre-planned task. According to

Etor, Obeten and Obona (2017), Secondary education is expected to achieve the goals of preparing individuals for useful living within society, and for higher education as well as equipping secondary school leavers with the needed skills for effective living within society (Federal Republic of Nigeria (FRN, 2013). Management of schools at this level is expected to be of good quality to enhance the effective teaching of skill-oriented subjects and promote the smooth attainment of secondary school goals. The school goal attainment was divided into three categories namely: opportunity for higher education, knowledge acquisition, and teaching/learning outcome. It is expected that during and just before a student leaves secondary school, he or she must have acquired adequate knowledge and skills that will make him or her admittable or employable. Vocational skills can help post-primary school leavers to be gainfully employed when they leave secondary school. This is one of the reasons skill-oriented subjects are taught in the secondary schools. Management, in this case, is concerned with a set of activities classified as planning, organizing, leading, and controlling the formulation of strategies, plans, policies, and programs to achieve set organizational goals, (Peretomode & Peretomode, 2008).

The appropriate and efficient allocation of financial resources in the education sector will improve the accessibility, affordability, and flexibility of education. It has become common to hear school administrators nowadays expressing concerns about the limited financial resources available to them for achieving educational goals. Therefore, there is a significant need to systematically incorporate the concept of efficiency and effectiveness in the management of these financial resources to achieve secondary educational goals. Efficiency is related to how well resources are utilized in carrying out various activities and can be seen as a measure of output from a combination of inputs. Inputs encompass a wide range of elements including human and material resources, equipment, money management, and information, among others. Output, on the other hand, includes educated or trained individuals, which can be considered the result of the school system. Effectiveness is system-oriented and is concerned with the achievement of collective purposes or organizational goals. Efficient and effective leaders can accomplish tasks using minimal resources, aligning with the concept of doing the right thing, as stated by Wugate (2019).

Statement of Problem

Some observed public secondary schools in Rivers State, are faced with the challenges of budgetary control, deficit school accounts, lack of budget reviews, lack of accountability, collusive and corrupt conduct, mismanagement of school projects, poor record keeping and management, lack of facilities for sports, games, and other co-curricular activities. The schools lack good basic and learning facilities like Information and Communication Technology (ICT) equipment, library as well as students' seats. The principals have been blamed for their poor financial management competence in managing the available school funds at their disposal. Given the anxious observations, the researcher was moved to carry out a study on how budgeting and accounting relate to secondary Education goal attainment in Rivers State.

Aim and Objective of the study

This study aims to investigate the relationship between financial resource management and secondary educational goal attainment in Rivers State. Specifically, the objectives of the study are to;

1. Identify the relationship between budgeting and secondary education goal attainment in Rivers State, Nigeria.
2. Find out the relationship between accounting and records and secondary education goal attainment in Rivers State, Nigeria.

Research Questions

1 What is the relationship between financial budgeting and secondary education goal attainment?

2 What is the relationship between financial accounting and secondary educational goal attainment?

Hypotheses

The following null hypotheses tested at a 0.05 significance level guided this study:

1. There is no significant relationship between budgeting and second education goal attainment in Rivers State, Nigeria.
2. There is no significant relationship between accounting and recording and secondary education goal attainment in Rivers State, Nigeria.

LITERATURES REVIEW

Concept of Management

Management encompasses the essential process of planning, organizing, directing, and controlling all aspects of a business or organization to achieve specific objectives. It involves the judicious allocation of resources to prevent waste and contribute to the overall success of the institution. Furthermore, it is the skillful handling, regulation, and guidance of the affairs of a collective group. Additionally, it entails the coordination of business activities by established policies and precise objectives. Management is considered a vital factor of production alongside machinery, materials, and financial resources. According to management expert Peter Drucker, management's primary responsibilities include marketing and fostering innovation. The foundations of modern management can be traced back to the 16th-century study of inefficiency and shortcomings in certain enterprises, conducted by the English statesman Sir Thomas More. Management consists of the interlocking functions of creating corporate policy and organizing, planning, controlling, and directing an organization's resources to achieve that policy's objectives.

Management, in this case, is concerned with a set of activities classified as planning, organizing, leading, and controlling the formulation of strategies, plans, policies, and programmes to achieve set organizational goals, (Peretomode & Peretomode, 2008). According to Kukreja (2017), Management in some form or another is an integral part of living and is essential wherever human efforts are to be undertaken to achieve desired objectives. The basic ingredients of management are always at play, whether we manage our lives or business. Management is a set of principles relating to the functions of planning, organizing, directing, and controlling, and the applications of these principles in harnessing physical, financial, human, and informational resources efficiently and effectively to achieve organizational goals. Effective management is vital for maintaining order and is crucial for the operation of all kinds of entities. Managing one's life involves completing tasks to fulfill life's goals while managing an organization involves completing tasks with and through others to achieve the organization's goals.

The five primary functions of management are Planning, Organizing, Staffing, Directing, and Controlling. The controlling function includes coordination, reporting, and budgeting, which can be considered separate functions. Based on these functions, Luther Gulick (1892-1993) created the acronym POSDCORB, representing Planning, Organizing, Staffing, Directing, coordination, Reporting, and Budgeting. These are widely recognized as essential functions of management (Kukreja, 2017).

Concept of Financial Budgeting

A budget represents a numerical description of a strategy for a certain duration. Budgeting is a crucial element of financial management as it outlines the overall spending plan for the organization as a whole and for specific activities within a specified timeframe. It involves tracking both incoming and outgoing funds at the individual, project, and program levels. Additionally, budgeting serves as an ongoing validation of reasonableness by comparing actual spending requests with projected expenses (Winter, 2017). Morelus (2001) opined that where there is a wide gap between planned goals and actual performance in most Government establishments of developing Financial Management Practices in Cross River State Secondary Schools: Means and Methods for Attainment of Excellence countries, it is due to the failure of the financial administrator to perceive the vital aspect of the budget as a bridge between the plan and the action. He supported this by stating that the goals and objectives must generate a new budget. The budget is an important tool for financial management. Adaralegbe (2001) stated that the budget is an expression of public purpose and educational program. It is a reflection of past performance including both successes and failures. It is also a reflection of hope for that optimistic future when success will predominate and failure minimized. The school budget becomes the medium whereby educational policies are translated into fruition. Thus, the budget is an economic blueprint, a reflection of resource allocation decision strategies, with programme objectives structured by the number of resources available. Adesina (2001) defined the school budget broadly as an outline of the plan for financing the school system for a given period. Budgeting and planning are continuous processes that cover the entire school year. The budget acts as the bridge between the plan and the action. According to Winter (2017), Budgeting is a key component of financial management because it provides the overall spending plan, both across the organization and on specific activities, within a given timeframe. Budgeting requires accounting for both revenues and expenditures at unit, project, and program levels. Budgeting also provides an ongoing check for reasonableness by comparing actual expenditure requests against projected expenditures. Budgets should be included in contracts and written agreements so that partners know how much and on what the money should be spent.

Tips for Budgeting: Incorporate program revenue into the budgeting process. Program revenue refers to the total revenue received by grantees and their sub-recipients generated by the Federal grant funds. Unless otherwise specified by the grant regulations or the terms and conditions of the Federal award, 2 CFR Part 200.305(b)(5) mandates that program revenue must be used for current expenses before utilizing the Federal line of credit.

Concept of Financial Accounting

Accounting is an essential element of financial management as it guarantees the accurate recording and documentation of program costs and expenditures. Financial management is responsible for ensuring proper accountability and recording of all school funds. This is crucial because the school manager is accountable and may have to justify the funds entrusted to them. According to Winter (2017), all accounting must meet published standards for accountants, Generally Accepted Accounting Principles (GAAP). Uniform accounting standards exist to help ensure consistency and transparency. Accounting records are required to contain accurate and current details about the origins and allocation of funds. This includes the amount of Federal funds received, current authorization of funds, obligations of funds, unobligated balances, assets and liabilities, program income, and actual expenditure categorized by the grant program and the year for which the funds are obtained, as well as the specific activity for which the funds were used. Funds must be utilized for eligible expenses and disbursed from the designated grant source. All expenditures should be authorized by the relevant personnel, and the accounting entries must be supported by appropriate documentation.

Accounting Tips: Mistakes inevitably happen, but when they do, correct them as soon as possible. Use adjusting journal entries and correction memos to explain the adjustments.

Periodic comparisons of financial records to actual assets and liabilities (i.e. reconciliation) should be conducted. In cases where discrepancies are found, corrective action must be taken to resolve such discrepancies. Maria (2017), stated that financial accounting is the process that is used to track the financial transactions of any company. It helps in keeping a record of all the financial dealings. Transactions are summarized, presented, and recorded in the form of financial statements or financial reports. The cash flow statement, profit and loss statement, and balance sheet statement are the three main financial statements; every organization is required to maintain these financial statements. Financial accounting has a set of principles. The use of accounting principles goes through a selection that depends on the reporting and regulatory necessities that the business deals with. Financial accounting considers monetary values as a parameter of measuring economic performance rather than as a factor of production.

Maria (2017) outlined some of the primary purposes of financial accounting which include: The major objective of financial accounting is to get the financial reports ready which demonstrate the performance of a company to some external parties such as the tax authorities, investors, etc.

Financial accounting plays a crucial role in assessing a company's profits to aid employees in making informed decisions. It also aims to align internal management with business transactions and determine the tax liability to the government. By calculating business transactions and relating the results to external users, financial accounting supports decision-making. According to Investment and Business Accountants (2019), accounting holds great significance in schools. Schools are essential to the modern economy, and the recognition of accounting's importance is essential to their functioning. Given the substantial investments in the educational sector, it is susceptible to fraudulent activities and asset misappropriation. Implementing a robust accounting system can safeguard these assets and enhance internal control. This system instills accountability among school administrators by providing surveillance and monitoring of school property.

THEORETICAL REVIEW

Financial Management Theory

The theoretical framework supporting this study is the financial management theory propounded by Teresa and Jean-Luc Helis in 2010. This theory is concerned with the effective management and accounting for funds and resources entrusted into one's hand or an organization or educational institution. The main purpose of this theory is to assist management and financial officers in keeping records of their stewardship in financial matters for the benefit of stakeholders or interested parties to see as a reference point. Financial management theory serves several purposes some of which include encouraging the recording and analysis of receipts and expenditures of educational institutions for use in operation, budgeting, and reporting. The theory provides a framework for ensuring financial accountability as well as the basis for management appraisal that will check areas where improvements are needed to attain organizational goals.

Effective financial management practice is very helpful in preventing theft and waste of resources and provides a record to free academic and administrative staff of educational institutions from suspicion, management, and bad stewardship. In applying this financial management theory, school administrators, managers, bursars, and teachers will be able to take responsibility and accountable for whatever financial decision is made especially in the area of income and expenditure. Therefore, allowing for regular tracking of appropriate funds and ensuring that those funds are put to use for the purpose it was meant for. The effective application of financial management theory will help school administrators, teachers, and account officers to adequately manage the financial resources at their disposal and work towards the attainment of set goals and objectives within the educational sectors.

METHODOLOGY

The study adopted a Correlational research design. The correlational design seeks to examine the magnitude of the relationship that exists between financial resource management and secondary educational goal attainment.

Population of the Study

A total of 276 public senior secondary schools in Rivers State. (Planning, Research and Statistics Department, RSSSSB, Port Harcourt, Rivers State, 2019).276 principals served as respondents for this study.

Sample and Sampling Technique(s)

The sample size for this study is one hundred and eighty (180) respondents, this was generated using the Taro Yamane formula. The stratified sampling technique is considered suitable because the researcher is dealing with a large population.

Instrument for Data Collection

Two self-developed instruments were used as the medium through which data was obtained for this research. The instruments are titled: 'Financial Resource Management Assessment Scale (FSMAS) and 'Educational Goal Attainment Assessment Scale' (EGAAS). The Financial Resource Management Assessment Scale is divided into 2 clusters comprising twenty (10) items, While 'The Education Goal Attainment Assessment Scale (EGAAS) contains 15 items.

Validity of the Instrument

The instruments used were subjected to content and face validity. The validation was done by experts in the administration who examined and made corrections to the instrument, their suggestions were used as a guide in preparing the final draft of the instruments.

Reliability of the Instrument

The reliability of the two instruments was determined by the use of the Cronbach Alpha formula. The researcher administered 10 copies of the instruments to 10 respondents (principals) outside the drawn respondents' area, the data was analyzed using SPSS to determine the reliability coefficients of the four clusters of the first set of instruments and the second set of instruments. The reliability coefficient obtained was as follows; financial budgeting .82, Financial Accounting 88, and Secondary Education Goal Attainment .94 respectively.

Administration of instrument

One hundred and eighty (180) copies of the instruments were distributed and one hundred seventy-seven (177) which is 98% were retrieved by the researcher and two other research assistants. Respondents were given some time to respond to the statements in the instruments.

Data Analysis

The responses from the respondents were made available by the researcher for analysis. All the research questions were analyzed using Pearson Product Moment Correlation and the same was used to test the hypotheses at 0.05 alpha level.

RESULTS AND DISCUSSION

The results of the analyzed data for each research question and its corresponding hypothesis are presented in tables.

Research Question 1: *What is the relationship between financial budgeting and secondary education goal attainment in Rivers State?*

H_{01}: There is no significant relationship between financial budgeting and second education goal attainment in Rivers State.

Table 1: Pearson Product Moment Correlation Showing the Relationship between financial budgeting and secondary education goal attainment.

Variables	N	R	P (Sig.)	Decision
Financial budgeting	177	0.340	0.000	Reject Ho_1 (Significant)
Goal attainment	177			$P < 0.05$

P<0.05

Table 1 produced a correlation coefficient, 'r' of 0.340; which apparently means there is a moderate relationship between financial budgeting and secondary education goal attainment in River State.

For the hypothesis tested, Table 1 also revealed that r of 0.340 is significant with $P < 0.05$ because the calculated probability value of 0.000 is less than the critical probability value of 0.05. Therefore, the null hypothesis is accepted. By implication, there is no significant relationship between relationship between financial budgeting and secondary education goal attainment in River State.

Research Question 2: *What is the relationship between financial accounting and records and secondary education goal attainment in Rivers State?*

H_{02}: There is no significant relationship between financial accounting and secondary education goal attainment in Rivers State.

Table 2: Pearson Product Moment Correlation Showing the Relationship between financial accounting and secondary education goal attainment in Rivers.

Variables	N	Df	R	P (Sig.)	Decision
Financial Accounting	372	370	-0.095	1	Rejected Ho_2 (Not Significant)
Goal attainment	372				$P < 0.05$

p>0.05

The Table 2 produced a correlation coefficient 'r' of –0.095. This result shows there is a very low relationship between financial accounting and secondary education goal attainment in Rivers State, Nigeria.

To test the hypothesis r is -0.095, while p-value is 0.211. Thus, the P-value 0.211 is greater than the level of significance of 0.05 (i.e. P<0.05). By implication, the result is not significant and the null hypothesis is not rejected. Therefore, there is no significant relationship between financial accounting and recording and secondary education goal attainment in Rivers State.

DISCUSSION OF FINDINGS

The study showed that there is a positive relationship between Financial Budgeting and Secondary Education Goal Attainment in Rivers State**.** This implies that the management of the financial budgeting of the school helps in secondary education goal attainment of school. Proper financial budgeting of the school and good implementation are significant for secondary education goal attainment of schools. Good financial budgeting helps facilitate the development, maintenance, and administration of the school. Akinsolu (2009) asserts that educational budgeting deal with how much government ministries and an individual school plans to spend and how the expenditure is to be affected to attain desired educational objective. The study further shows that there is a very weak relationship between Financial Accounting and Secondary Education Goal Attainment in Rivers State This also implies that financial accounting and recording of school financial transactions helps in secondary education goal attainment of senior secondary schools but is not currently in use. Financial accounting and keeping of necessary books of records of account expenditure help to provide reliable information required for financial decisions, and financial forecasts, such records are found useful during audits and when rendering accounts to stakeholders. Nyaga (2016) asserts that financial management deals with the collection, concentration, and disbursement of finances including measuring the level of liquidity and managing the cash balance and short-term investments. Successful financial management Involves not only avoiding insolvency but also reducing days in accounts receivables. Schools receive funds from many sources including fret secondary education. The study further revealed that there is a positive significant relationship between Financial Budgeting, financial accounting and recording, financial reporting and financial auditing, and Secondary Education Goal Attainment in Rivers State.

CONCLUSION AND RECOMMENDATION

The study concluded based on the findings that financial resource management has a positive and significant relationship with secondary education goal attainment of public secondary schools in Rivers State.

Based on the findings of the study, the following recommendations were made for stakeholders at the secondary school level. The government should increase the financial allocation of secondary schools and put the relevant supervisory agency that will monitor and make sure the resources are effectively utilized to achieve secondary educational objectives. Secondary education administrators should be accountable and keep adequate records of school financial dealings. Such as accounts on money received, how it is spent, and what is left and records such as receipt and payment register and assets register that will capture in detail all aspects of secondary school financial dealings.

REFERENCES

Adaralegbe, S. (2001). *Planning and education development in Nigeria*. Educational Industries Ltd.

Adesina, S. (2001).Some aspects of school management. *Education Industries Press Ltd*

Akinsolu, A. O. (2012).Resource utilization and internal efficiency in Nigerian secondary schools: Implications for socio problems of education. *International Journal of Sociology and Anthropology*, 4 (l), 23-30.

Anene, C. U. (2001). Remedies to the management of funds in our secondary schools. *The Guardian Press*

Briggs, B. P. (2018) Financial Management and Practices for Principals on Quality Service Delivery in Secondary Schools in Rivers State. *International Journal of Innovative Finance and Economics Research,* 6(2):62-69.

Ebong, J. M. (2006). *Understanding economics of education*. Eagle Lithograph Press.

Eto R., Obeten R. B.and Obona E. (2018) Management of skill-oriented subjects and goal attainment in private secondary schools in Ikom education zone, Cross River state, *Nigeria. Global Journal of Educational Research*, 18, https://dx.doi.org/10.4314/gjedr.v18i1.4

https://academic.oup.com/journals/pages/oxfordindex

Maria L. M. (2017) Mastering accounting for a business combination. Journal of Accountancy http://www.journalofaccountancy.com/issues/2017/mar/accountion-for-business-combinations.html

Morelus, M. (2001). *Financial planning and control*. India: Vikas Publishing House P.V.T. Ltd.

Olowoye, B., Oludotun, O. D. and Adetayo, A. S (2005). Accounting and Management of School Funds. *Center for Educational Human Resources Management* (CEHRM)

Onye, C. O. (2000). *A handbook on school administration*. Black Academic Press Inc.

Onyekan, O. A., Adelodun, S. S. & Oresajo, N. O. (2015) Allocation of financial resources to enhance educational productivity and students' outcomes in Nigeria. *International Journal of Development and Management Review* (INJODEMAR) 10. http://ww.ajol.info/idex.php/ijdmr/arcticle/view/120982.

Peretomode, V. F. And Peretomode, O., (2008). *Fundamentals of management and organizational behavior.* Onosomegbowho Ogbinaka Press.

Ukeje, B. O. (2006). *School and society in Nigeria.*: Black Academic Press Inc.

Wagute U.G. (2019) *Issues in Financial Resource for Secondary Educational Goals Attainment* in Rivers State, Nigeria. Department of Educational Management, Faculty of Education. University of Port Harcourt, Nigeria.

Winter (2017) Key *Components of Financial Management for Continuing Professional Development Grants*. United States of America. www.texasagriculture.gov/portal/0/Publications/RED

Www.medwe//journals.com//fulltexe/pdoi=Pjssci