



Budgeting and Prioritisation Practices as Determinants of Education Goal Attainment in Unity Schools in Southeast Nigeria

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ABSTRACT

This study investigated budgeting and prioritisation practices as determinants of education goal attainment in Unity Schools in Southeast Nigeria. Two research questions guided the study, while two null hypotheses were tested at the 0.05 level of significance. The study adopted a correlational research design. The population comprised 1,877 staff members drawn from 16 Unity Schools in the South-East geopolitical zone, including principals, vice-principals, PTA chairpersons, and teachers. Using Taro Yamane's formula, a sample size of 352 respondents was selected through quota and simple random sampling techniques. Two validated researcher-designed questionnaires were used for data collection, and the reliability coefficients of the instruments ranged from 0.76 to 0.81. Data collected were analysed using Pearson's product-moment correlation and simple linear regression with the aid of SPSS version 25. The findings revealed that budgeting ($R = 0.710$, $R^2 = 0.503$, $p < 0.05$) had a high, positive, and significant relationship with educational goal attainment, while prioritisation ($R = 0.748$, $R^2 = 0.559$, $p < 0.05$) had a very high, positive, and significant relationship with educational goal attainment. The study concluded that effective budgeting and prioritisation are crucial determinants of goal achievement in Unity Schools, ensuring transparency, efficiency, and focused resource allocation. Based on these findings, this study recommended that Unity Schools should adopt participatory, programme-based budgeting systems and develop clear prioritisation frameworks that align financial decisions with high-impact educational objectives to foster accountability and improve performance outcomes across the Southeast region.

Keywords: Budgeting, Prioritisation Practices, Determinants, Education, Goal Attainment, Unity Schools, Southeast. Nigeria

INTRODUCTION

Education is universally recognised as the foundation for national growth and individual advancement. Its goals are realised only when schools are adequately funded, strategically managed, and continuously evaluated for efficiency. In every educational system, the ability to plan, budget, and prioritise resources determines to a large extent, whether institutional objectives can be achieved (Igbozuruike et al., 2017). A budget represents more than an accounting statement; it is a managerial tool used for translating policy into actionable programmes (Abolarinwa & Atanda, 2021). Ibukun et al. (2012) observed that budgeting enables institutions to prioritise core functions by assigning more funds to those areas deemed essential while allocating fewer resources to less critical operations. When combined with effective prioritisation, budgeting enables schools to allocate limited resources to areas that yield the highest educational impact. UNESCO (2024) emphasised that successful education systems are distinguished not by the amount they

spend, but by how judiciously they plan and direct their expenditure toward learning improvement. In countries where financial planning is evidence-driven, schools perform better across academic, infrastructural, and administrative indicators (Alaka, 2018).

The link between financial management and educational outcomes has been widely observed in both developed and developing contexts. The World Bank (2025a) reported that inefficiencies in budget implementation account for a significant proportion of learning poverty in low-and-middle-income nations. Funds intended for teaching and learning are often diverted to administrative overheads. In other cases, the funds remain unspent due to bureaucratic delays (Ihearindueme et al., 2025). These often arise from weak financial controls, lack of transparency in budget preparation and implementation, and non-compliance with procurement procedures, leading to deterioration of classroom conditions, decline in teacher morale and overall students' learning outcomes. Despite regular education budgets, progress toward quality and equity in Nigeria has remained slow. With nearly half of the population living below the poverty line in 2024 (World Bank, 2025b), fiscal pressure has reduced public investment in critical sectors, leaving schools dependent on limited subventions that hardly sustain recurrent expenses, much less developmental projects.

Unity Schools were established by the Federal Government to promote national integration, excellence, and equal access to quality education. Their model was intended to showcase efficient resource management, disciplined administration, and high academic performance (Gobo & Bolaji, 2023). However, the reality in recent years suggests otherwise. The declining government allocations, irregular funding flows, and weak financial controls have created serious challenges to the achievement of their founding objectives and targets. In many Unity Schools, classroom blocks remain unrepaired, laboratories under-equipped, and teaching aids grossly inadequate (Kwaghbo et al., 2019). These shortfalls are symptoms of deeper financial planning problems, including lack of adequate data for budgets preparation, poor implementation monitoring, or accountability issues. Obi and Onyeike (2018) observed that such budgeting practices fail to link expenditure with performance indicators, and likely to result in inefficiencies and goal attainment problems.

Effective budgeting ensures that educational objectives are clearly costed, resources equitably distributed, and spending continuously monitored. In principle, a good budget establishes a measurable relationship between financial inputs and learning outcomes. Yet in practice, school budgets in many schools often serve as administrative routines rather than instruments of strategic management. Allocations are determined by past expenditure patterns rather than by analysis of emerging needs. For instance, recurrent personnel costs frequently consume the largest portion of the budget, leaving little room for investment in professional development, instructional materials, or technology-based teaching (Usman & Igbozuruike, 2019; Alaka, 2018). This imbalance constrains the ability of Unity Schools to innovate or respond to evolving educational demands. Where budgets are not aligned with goals, even increased funding may fail to produce measurable improvement in students' performance or teachers' performance.

Budgeting, however, cannot achieve its purpose in isolation. Its success depends on the ability of managers to establish clear and rational priorities. Prioritisation is the process through which competing educational needs are ranked according to importance, urgency, and potential contribution to goal achievement (Ekanem & Igwe, 2020). It helps decision-makers identify where limited funds will make the greatest difference. In Unity Schools, the need for prioritisation is particularly acute due to the wide range of demands placed on school management, including instructional delivery, student welfare, infrastructure maintenance, co-curricular activities, and national integration mandates (Ayogu et al., 2025). Olayisade (2020) noted that strategic prioritisation within school budgets leads to the development of robust instructional programmes, improved examination readiness, and better performance monitoring. When prioritisation is grounded in evidence such as learning assessments, infrastructure audits, and teacher workload data, it becomes possible to allocate funds to interventions that directly enhance teaching and learning. In contrast, when priorities are decided arbitrarily or under administrative pressure, resources are scattered across low-impact activities, reducing effectiveness. Eze (2023) observed

that several schools in the Southeast often devote funds to ceremonial events or office refurbishments while critical shortages in textbooks, furniture, and science equipment persist.

The absence of systematic prioritisation frameworks also perpetuates inequality among schools. Urban-based Unity Schools often attract more attention and funding than their rural counterparts because decision-making tends to favour more visible or politically connected institutions. This pattern has created uneven learning conditions across regions. Ayeni (2021) noted that schools in resource-poor areas experience slower infrastructure growth and lower teacher motivation, leading to disparities in student achievement. In addition, prioritisation decisions are seldom made through participatory processes. As a result, teachers, students, and community representatives are rarely consulted, even though they possess firsthand knowledge of classroom realities (Ukaigwe & Igbozuruike, 2018). As Nkemjika (2024) explained that participatory planning enhances ownership, accountability, and alignment of funds with educational needs, whereas top-down decision-making breeds inefficiency and lack of transparency.

Budgeting and prioritisation are therefore interdependent. A budget sets the financial limits, while prioritisation determines where and how those limits are applied. When both processes are synchronised, schools achieve clarity of purpose and efficient resource utilisation. However, when budgets are drawn without clearly defined priorities, or when priorities are set without consideration of available resources, performance declines. The absence of coordination between the two processes has led to underfunded projects, duplication of efforts, and inconsistent school development plans in many Unity Schools. Eze (2023) highlighted that financial decisions are often disconnected from educational data, leaving administrators to rely on intuition rather than evidence. This fragmentation explains why improvements in funding levels have not always translated into better educational results.

The broader implication of weak budgeting and poor prioritisation is the erosion of accountability and confidence in the education system. Without transparent financial management, it becomes difficult for oversight bodies and stakeholders to track how funds are used or to measure the returns on investment in education. In some Unity Schools, projects are started but left incomplete, while essential teaching facilities deteriorate from neglect. This not only wastes scarce resources but also signals systemic inefficiency. Where funds are insufficient, strategic prioritisation could still yield progress if spending is focused on high-impact activities such as teacher training, instructional supervision, and provision of learning materials. Conversely, where budgets are adequate but poorly prioritised, waste and underperformance are inevitable.

The sustainability of educational development depends on strengthening institutional capacity for financial planning and control. Effective budgeting requires skilled personnel who understand both accounting principles and educational management (Ukaigwe & Igbozuruike, 2018; Ezeani & Nwankwo, 2017). Similarly, prioritisation requires analytical capacity to evaluate needs, set goals, and measure outcomes. Yet, many school administrators lack training in financial analysis and project evaluation, which limits their ability to link budgets to performance outcomes. Nkemjika (2024) emphasised that capacity development in these areas is essential if schools are to use their funds efficiently and achieve desired educational goals. Moreover, technological tools for financial monitoring and reporting are largely underutilised, thereby reducing transparency and timely decision-making.

In Unity Schools, where expectations of excellence remain high, effective budgeting and prioritisation can make the difference between stagnation and progress. Properly planned budgets provide predictability, while clear priorities can ensure and direct managerial focus on areas that directly improve the learning environment (Igbozuruike et al., 2017). Given these realities, the persistent decline in learning outcomes and infrastructural standards within Unity Schools raises critical questions about the adequacy of current budgeting and prioritisation practices. Despite recurring allocations and policy commitments, many schools in the Southeast of Nigeria have continued to struggle with limited instructional materials, inadequate facilities, and demotivated staff. Apparently, the problem lies not only in financial scarcity but in the weak connection between planned spending and actual educational needs. Consequently, this study investigated the extent to which budgeting and prioritisation practices determine educational goal attainment in Unity Schools in Southeast Nigeria.

Statement of the Problem

Schools perform best when financial planning is deliberate, transparent, and guided by clear educational priorities. In such systems, budgeting ensures that available funds are allocated efficiently, while prioritisation directs spending toward activities that have the greatest impact on teaching and learning outcomes. Ideally, Unity Schools in Nigeria should operate within a coherent financial management framework where resources are planned and executed in alignment with instructional needs, infrastructural development, and student welfare. This alignment would strengthen school performance, promote accountability, and ensure that educational goals are achieved effectively.

Unfortunately, the financial management practices in many Unity Schools seem to fall short of this expectation. Budgeting processes are often irregular, reactive, or detached from school improvement plans. Limited participation of stakeholders and weak data systems result in unrealistic financial projections and poor utilisation of funds. In several cases, disbursements are delayed, projects are abandoned midway, and essential instructional materials are underfunded. Similarly, prioritisation of needs is frequently influenced by administrative convenience rather than evidence of educational urgency. As a result, critical areas such as teacher training, classroom repairs, and procurement of learning aids are neglected in favour of short-term or low-impact expenditures. If this situation continues, the capacity of Unity Schools to attain desired educational goals may be compromised. This study therefore examined the extent to which budgeting and prioritisation practices relate to educational goal attainment in Unity Schools in Southeast Nigeria, with a view to recommending strategies for enhancing efficiency, equity, and accountability.

Research Questions

The following research questions guided the study.

1. To what extent does budgeting correlate with educational goal attainment in Unity Schools in Southeast Nigeria?
2. To what extent does prioritisation correlate with educational goal attainment in Unity Schools in Southeast Nigeria?

1.5 Hypotheses

The following null hypotheses were tested in the study at 0.05 significance level.

H₀₁: There is no significant relationship between budgeting and educational goal attainment in Unity Schools in Southeast Nigeria.

H₀₂: There is no significant relationship between prioritisation and educational goal attainment in Unity Schools in Southeast Nigeria.

METHODOLOGY

The study adopted a correlational research design, which focuses on determining the degree and direction of relationships between two or more variables without manipulation. This design was suitable because it allowed the researchers to examine existing associations between the independent variables and the dependent variable. The population consisted of 1,877 staff members across 16 Unity Schools in the South-East geopolitical zone, including principals, vice-principals (academic, administration, and special duties), Parent-Teacher Association chairpersons, and teachers. Using Taro Yamane's formula, a sample of 352 respondents was drawn. From each school, 5 administrators and 17 teachers were selected using quota and simple random sampling techniques. Two researcher-developed instruments were used: Mobilisation and Allocation of Funds Questionnaire for Unity Schools (MAFQUS) and Educational Goal Attainment Questionnaire (EGAQ). Both were structured on a four-point Likert scale. The instruments were validated by five experts from the University of Port Harcourt, who assessed their clarity, relevance, and alignment with research objectives. Reliability was established through a pilot test in two Unity Schools in Rivers State. Cronbach Alpha coefficients obtained were 0.76 and 0.81 for the MAFQUS and 0.79 for the EGAQ, confirming internal consistency. Data were collected by the researchers, and 337 valid copies of the instruments were analysed using SPSS. Simple linear regression was employed to analyse the research questions and test the hypotheses at 0.05 significance level.

RESULTS AND DISCUSSION

Research Question One: *To what extent does budgeting correlate with educational goal attainment in Unity Schools in Southeast Nigeria?*

Table 1: Simple regression analysis on the extent budgeting correlate with educational goal attainment in Unity Schools in Southeast

Model	R	R Square	Adjusted R Square	Degree of Relationship
	.710 ^a	.503	.502	High

a. Predictors: (Constant), Budgeting

Decision rule: .01 - .24 = low relationship, .25 - .45 = moderate relationship, .50 - .74 high relationship, and 0.75 – 1.0 = Very High relationship.

Table 1 presents the summary of simple linear regression analysis carried out to determine the extent budgeting correlates with educational goal attainment. The result shows an R value of .710, which indicates a high positive relationship between budgeting and educational goal attainment. The coefficient of determination ($R^2 = .503$) implies that budgeting accounted for approximately 50.3% of the variation observed in educational goal attainment. This finding establishes that effective budgeting plays a significant role in ensuring the achievement of educational goals.

Research Question Two: *To what extent does prioritization correlate with educational goal attainment in Unity Schools in Southeast Nigeria?*

Table 2: Simple regression analysis on the extent prioritization correlate with educational goal attainment in Unity Schools in Southeast

Model	R	R Square	Adjusted R Square	Degree of Relationship
	.748 ^a	.559	.558	Very High

A. Predictors: (Constant), Prioritization

Decision rule: .01 - .24 = low relationship, .25 - .45 = moderate relationship, .50 - .74 high relationship, and 0.75 – 1.0 = Very High relationship.

Table 2 presents the summary of simple linear regression analysis carried out to determine the extent prioritization correlates with educational goal attainment. The result shows an R value of .748, which indicates a very high positive relationship between prioritization and educational goal attainment. The coefficient of determination ($R^2 = .559$) implies that prioritization accounted for approximately 55.9% of the variation observed in educational goal attainment. This finding establishes that giving priority to essential educational needs plays a crucial role in facilitating the achievement of educational goals

H₀₁: There is no significant relationship between budgeting and educational goal attainment in Unity Schools in Southeast Nigeria.

Table 3: t-test associated with simple regression analysis on the significance of the correlation between budgeting and educational goal attainment in Unity Schools in Southeast Nigeria.

Model	Unstandardized Coefficients		Standardized Coefficients	t value	P-value	Alpha Level	Decision
	B	Std. Error	Beta				
(Constant)	23.311	2.502		9.316	.000		
Budgeting	1.386	.075	.710	18.428	.000	±1.96	Significant H ₀₁ rejected

a. Dependent variable: Educational Goal Attainment

P < 0.05

Table 3 displays the results of a t-test associated with simple linear regression which examined the significance of the relationship between budgeting and educational goal attainment. The analysis yielded a t-value of 18.428 with a corresponding p-value of .000, which is less than the significance level of 0.05.

Since the calculated t-value exceeds the critical value of ± 1.96 , the result is statistically significant. Therefore, the null hypothesis (H_{06}), which states that there is no significant relationship between budgeting and educational goal attainment, is rejected. This implies that budgeting has a significant positive influence on educational goal attainment.

H_{02} : There is no significant relationship between prioritisation and educational goal attainment in Unity Schools in Southeast Nigeria.

Table 4: t-test associated with simple regression analysis on the significance of the correlation between prioritisation and educational goal attainment in Unity Schools in Southeast Nigeria.

Model	Unstandardized Coefficients		Standardized Coefficients	t value	P-value	Alpha Level	Decision
	B	Std. Error	Beta				
(Constant)	17.112	2.536		6.749	.000		
Prioritisation	1.562	.076	.748	19.341	.000	± 1.96	Significant H_{02} rejected

a. Dependent variable: Educational Goal Attainment

$P < 0.05$

Table 4 displays the results of a t-test associated with simple linear regression which examined the significance of the relationship between prioritisation and educational goal attainment. The analysis yielded a t-value of 20.625 with a corresponding p-value of .000, which is less than the significance level of 0.05. Since the calculated t-value exceeds the critical value of ± 1.96 , the result is statistically significant. Therefore, the null hypothesis (H_{02}), which states that there is no significant relationship between prioritisation and educational goal attainment, is rejected. This implies that prioritisation has a significant positive influence on educational goal attainment.

DISCUSSION OF FINDING

Budgeting and Educational Goal Attainment

The present study found that budgeting had a positive and high relationship with educational goal attainment ($R = .710$), accounting for 50.3% of the variation. This relationship was statistically significant ($t = 18.428$, $p < .05$), revealing that budgeting plays a central role in determining how effectively programmes, projects, and services are delivered. The high proportion of variance explained showed that budgets were not mere financial statements but operational instruments guiding the allocation of resources to priority areas, translating directly into improved performance outcomes. This finding aligns with Ihearindueme et al. (2025), who reported that programme-based budgeting systems provide structure and direction for resource allocation, thereby enhancing institutional capacity to meet established goals.

The positive and high relationship recorded in this study may be linked to the strategic role of budgeting in aligning resources with identified needs. Okoye and Okorji (2021) found that budgets which prioritise urgent needs, include contingency provisions, and are grounded in factual market analysis ensure that available funds are channelled to areas of highest impact. In the context of Unity schools, where diverse academic and operational demands compete for limited resources, the significant statistical result here reflects the role of budgeting in balancing priorities and preventing resource wastage. The strength of the coefficient observed suggests that clear, participatory, and evidence-based budgeting processes positioned schools to achieve their targets within the academic year.

The relationship identified in this study also reflects the forward-planning capacity that budgeting provides for both recurrent and capital expenditure. Oyier (2017) reported that structured budget preparation and monitoring enhanced the utilisation of science instructional materials in Kenyan secondary schools. In the present context, a similar approach would have ensured that operational needs such as staff welfare, facility maintenance, and procurement of teaching resources were adequately addressed alongside strategic projects like laboratory upgrades and classroom construction. This systematic planning likely promoted efficient use of limited resources, minimised delays, and reduced the

risk of ad hoc spending that undermines goal attainment.

The significant relationship observed in this study may also be linked to the adaptability of budgeting when integrated with monitoring and evaluation processes. Ihearindueme et al. (2025) reported that connecting budgeting with due process mechanisms and regular assessments allows institutions to adapt to emerging needs without losing sight of their objectives. Similarly, Umanah (2021) found that regular budget reviews strengthened financial responsiveness and reduced the risk of funds misallocation. In the context of Unity schools, this adaptability is particularly relevant where unplanned demands, such as urgent repairs or programme expansions, can arise during the academic year. The present result therefore underscores that budgeting, when treated as a continuous management process, can foster both efficiency and effectiveness in achieving educational goals.

Prioritisation and Educational Goal Attainment

The present study found that prioritisation had a positive and high relationship with educational goal attainment ($R = .75$), with prioritisation alone explaining 55.9% of the variation. This relationship was statistically significant ($t = 19.341$, $p < .05$), showing that setting clear and ranked priorities in resource allocation and programme implementation strongly influenced the ability of schools to meet their objectives. In the schools studied, decision-makers distinguished between urgent, essential, and supplementary needs, ensuring that the most critical areas received attention first. The size of the variance explained indicates that deliberate sequencing of actions and investments promotes greater alignment between available resources and intended outcomes. This finding supports Ihearindueme et al. (2025), who reported that due process mechanisms in budgeting, which inherently require prioritisation, accounted for a substantial proportion of goal attainment in public senior secondary schools.

The strong and positive relationship recorded here may be linked to the efficiency gains that prioritisation brings by preventing the dilution of efforts across too many initiatives. Okoye and Okorji (2021) found that clear ranking of resource allocation reduces waste and improves goal achievement. This helps to explain why, in Unity schools where time and funding are often constrained, focusing on high-impact areas such as essential infrastructure, provision of core learning materials, and teacher support systems could lead to measurable improvements within the academic cycle. Concentrating on activities with the greatest direct effect on teaching and learning likely contributed to the consistent progress towards set targets observed in the present study.

Prior research has also revealed that prioritisation strengthens transparency and accountability in resource management. Umanah (2021) reported that adherence to predetermined priorities limits arbitrary spending and promotes stability. This perspective is consistent with the current result, as formalising and communicating priorities would enable stakeholders to assess whether resources were applied as intended, creating a framework for accountability. In practice, this could guard against diversion of resources to non-essential areas, sustain momentum in critical projects, and ensure that core programmes remain on track.

Mbah et al. (2023) said that poor or shifting priorities can undermine trust and reduce stakeholder engagement, but the strength of the relationship found in this study suggests that consistent implementation helped to avoid such risks. Adamu and Yusuf (2023) linked effective prioritisation to the integration of both recurrent needs and developmental projects, ensuring that neither domain was neglected. Oyier (2017) reported that periodic review of priorities during implementation keeps resources directed toward the most pressing needs as contexts evolve. The high coefficient value observed here therefore indicates that schools capable of reassessing and adjusting their priorities while maintaining strategic focus achieved better educational outcomes. This adaptive capacity is especially vital for Unity schools operating in varied socio-economic environments, as it supports sustained progress even in the face of unexpected challenges.

CONCLUSION

Based on the findings, the study concludes that budgeting and prioritisation both have significant relationships with educational goal attainment in Unity Schools in Southeast Nigeria. Budgeting exhibited

a high, positive, and significant relationship with educational goal attainment, indicating that effective financial planning and allocation of resources contribute substantially to improved instructional quality, infrastructural development, and student academic performance. Prioritisation, on the other hand, showed a very high, positive, and significant relationship with educational goal attainment. Therefore, the study concludes that both budgeting and prioritisation are critical financial management strategies that foster improved efficiency, accountability, and sustainable educational goal attainment in Unity Schools in Southeast Nigeria.

RECOMMENDATIONS

Based on the findings of this study, the following recommendations were made by the researcher.

1. Schools should adopt programme-based and participatory budgeting, with medium-term expenditure frameworks, unit-costing of priority activities, and monthly budget performance reviews. Budgets should ring-fence funds for essential teaching materials, maintenance, and assessment costs to protect instructional continuity.
2. Each Unity school should operate a formal prioritisation matrix that ranks projects by educational impact, urgency, and cost, reviewed each term by an academic-finance panel. Funding decisions should first satisfy high-impact instructional needs and safety-critical infrastructure before lower priority items.

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