
INFLUENCE OF ETHICAL COMPLIANCE IN BUDGETARY ALLOCATION AND DISBURSEMENT ON LECTURERS' PRODUCTIVITY IN PUBLIC UNIVERSITIES IN RIVERS STATE

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Abstract

This study examined the influence of ethical compliance in budgetary allocation and disbursement on lecturers' productivity in public universities in Rivers State. The research was guided by two research questions and two null hypotheses and employed a descriptive survey design to collect and analyze data. The population comprised 3,356 lecturers across three public universities: University of Port Harcourt (1,385), Rivers State University (1,585), and Ignatius Ajuru University of Education (386). Using Taro Yamane's formula, a sample size of 357 lecturers was determined. Through proportionate stratified sampling, 147 lecturers were drawn from the University of Port Harcourt, 169 from Rivers State University, and 41 from Ignatius Ajuru University of Education, with the final sample consisting of 140 male and 217 female lecturers. Data were collected using a validated questionnaire titled Influence of Ethical Compliance in Budgetary Allocation and Disbursement on Lecturers' Productivity in Public Universities Questionnaire, reviewed by two experts in Measurement and Evaluation at Rivers State University. Reliability was established using the Cronbach Alpha method, yielding a coefficient of 0.83. Descriptive statistics (mean and standard deviation) were applied to answer the research questions, while z-test statistics tested the hypotheses

at the 0.05 significance level. Findings revealed that financial transparency compliance in budgetary allocation and accountability compliance in fund disbursement significantly and positively influenced lecturers' productivity. Based on the findings, it was recommended that public universities adopt robust financial transparency frameworks that strengthen accountability in budgetary processes, ensuring efficiency, openness, and trust in financial management.

Keywords: Ethical Compliance, Budgetary Allocation, Fund Disbursement, Financial Transparency, Lecturers' Productivity.

Introduction

Budgetary allocation and disbursement form the financial backbone of university administration, determining the extent to which institutions can achieve their academic and developmental objectives. In public universities in Rivers State, the productivity of lecturers is closely tied to the availability, transparency, and ethical management of financial resources. When budgetary processes are conducted with ethical compliance, institutions are more likely to ensure equitable distribution of funds, reduce resource wastage, and create an enabling environment for teaching, research, and community service (Igbudu & Dede, 2025). This highlights the necessity of examining how ethical compliance in budgetary allocation and disbursement impacts lecturers' productivity, which remains a cornerstone of academic excellence and institutional growth. The types of ethical compliance in budgetary allocation and disbursement influence lecturers' productivity include: Financial transparency compliance and

Financial transparency compliance in budgetary allocation refers to the practice of ensuring that all processes of financial planning, allocation, and disbursement within public universities are carried out in an open, verifiable, and accountable manner. It entails making financial records accessible to stakeholders, adhering to ethical guidelines, and disclosing information on how funds are allocated and spent. In the context of public universities in Rivers State, financial transparency compliance means that university management provides lecturers and other stakeholders with clear documentation of budgetary decisions, thereby reducing the risk of corruption, mismanagement, or misallocation of resources. By fostering openness, transparency compliance ensures that lecturers are adequately informed of available financial resources, which in turn enhances their ability to plan, conduct research, and deliver effective teaching (Adeyemi & Olayinka, 2024).

Financial transparency compliance has a direct influence on lecturers' productivity because it creates an environment of trust, fairness, and resource availability. When lecturers perceive those budgetary allocations are handled transparently, they are more motivated to engage in their teaching and research responsibilities, knowing that institutional resources will be equitably distributed and accessible. Transparent budgetary systems also ensure timely disbursement of funds for research grants, teaching aids, and professional development, which are crucial to sustaining high levels of productivity. Conversely, when financial management lacks transparency, lecturers face delays in accessing necessary resources, leading to frustration, reduced morale, and lower academic output (Njoku & Bello, 2023). Therefore, compliance with financial transparency in budgetary allocation is not only a governance imperative but also a strategic tool for enhancing lecturers' professional effectiveness and institutional performance in Rivers State's public universities.

Financial transparency compliance is a critical factor in budgetary practices that directly influences the performance of lecturers. Transparency in budget allocation ensures that stakeholders, including lecturers, have access to clear, accurate, and timely information regarding the flow of financial resources. This openness not only fosters trust but also enables lecturers to plan effectively for research, teaching, and professional development. Scholars have emphasized that transparent budgetary systems reduce mismanagement and corruption, thereby enhancing institutional credibility and staff morale (Okon & Ede, 2023). In the context of Rivers State, transparent financial practices serve as a safeguard against the misuse of limited resources, thereby promoting improved productivity among lecturers.

Closely related to transparency is accountability compliance, which involves holding administrators and financial officers responsible for the utilization of allocated funds. Accountability compliance in fund disbursement refers to the systematic practice of ensuring that financial resources allocated to universities are used strictly for their intended purposes, with responsible officers being answerable for every expenditure made. It emphasizes adherence to ethical financial standards, record-keeping, and proper reporting of how funds are utilized. In public universities in Rivers State, accountability compliance requires administrators to provide detailed accounts of disbursed funds for activities such as staff salaries, research support, infrastructure development, and capacity-building programs. This approach reduces the chances of misappropriation, delays, or diversion of funds, thereby fostering institutional trust. When accountability mechanisms are strong, lecturers can rely on timely access to financial resources needed for teaching and research, which directly enhances their productivity (Oshon & Ekong, 2024).

Moreover, accountability compliance ensures that there is a clear link between financial disbursement and academic outcomes, thereby improving lecturers' morale and institutional

performance. When lecturers observe that funds earmarked for professional development, instructional materials, and research grants are judiciously disbursed, their motivation to engage actively in academic tasks increases. Conversely, weak accountability systems often result in fund mismanagement, inadequate provision of resources, and delayed payments, which negatively affect lecturers' efficiency and overall job satisfaction. Hence, maintaining accountability compliance in fund disbursement not only strengthens institutional credibility but also acts as a strategic driver of enhanced teaching quality, research engagement, and overall productivity in public universities within Rivers State (Abdulrahman & Igwe, 2023).

Accountability creates a framework for ethical decision-making, ensuring that funds are used strictly for their intended purposes. Lecturers' productivity often depends on adequate provision of teaching resources, research grants, and welfare support, which can only be guaranteed when accountability is enforced (Eze & Amadi, 2024). According to Igbudu and Dede (2025), institutions that prioritize accountability in budgetary disbursement are more likely to experience improved teaching outcomes and enhanced lecturer motivation, as resources are judiciously used to support academic activities.

The productivity of lecturers is multidimensional, encompassing teaching effectiveness, research output, publication quality, mentorship, and contributions to institutional development. Inadequate or unethical handling of budgetary allocations often leads to resource shortages, delayed salaries, poor research funding, and limited access to modern teaching facilities, all of which significantly hinder productivity. Studies have shown that when ethical compliance in financial management is low, lecturers tend to experience reduced morale and job satisfaction, which negatively impacts their overall effectiveness in delivering academic programs (Worlu & Nwachukwu, 2023). Ethical compliance, therefore, serves as a vital determinant of the professional effectiveness of lecturers in public universities.

Given the pivotal role of lecturers in sustaining higher education, this study seeks to investigate the influence of ethical compliance in budgetary allocation and disbursement on lecturers' productivity in public universities in Rivers State. By focusing on financial transparency compliance and accountability compliance, the study provides a framework for understanding how ethical financial practices contribute to sustainable academic productivity. This inquiry aligns with the recommendations of Igbudu and Dede (2025), who argued that institutional ethical management of financial resources in administration is indispensable for enhancing institutional performance.

In recent years, ethical compliance in the financial management of public universities has become a pressing concern in Nigeria, particularly in Rivers State where lecturers' productivity is increasingly linked to the degree of financial transparency and accountability in budgetary processes. Budgetary

allocation is expected to reflect institutional priorities such as research support, staff training, teaching infrastructure, and welfare, but in many universities, the lack of transparency in allocation processes has raised questions about fairness, inclusiveness, and adequacy (Okeke & Nwafor, 2022). When financial transparency in budgetary allocation is compromised, lecturers experience challenges such as inadequate research grants, insufficient teaching materials, and limited access to capacity-building programs, thereby constraining their productivity and academic output. Studies have demonstrated that transparent budgetary practices contribute to improved trust, motivation, and organizational performance in higher education systems (Adebayo & Oladipo, 2021), yet evidence suggests that public universities in Rivers State still struggle to institutionalize such practices.

Equally important is accountability compliance in the disbursement of funds, which refers to ensuring that allocated resources are released in a timely, traceable, and ethically appropriate manner. In the absence of accountability, universities often face issues such as delayed release of research grants, diversion of funds, or mismanagement of disbursement schedules, which directly frustrate lecturers' efforts to deliver quality teaching, research, and community service (Eze & Chukwu, 2023). Lecturers depend on reliable funding for conference attendance, journal publication fees, laboratory experiments, and ICT facilities, but irregular or unethical fund disbursement limits their capacity to compete in knowledge production and innovation at national and global levels. Research in Nigerian higher education has consistently shown that accountability gaps reduce staff morale, weaken institutional credibility, and ultimately lower academic productivity (Ogunyemi, 2022; World Bank, 2021). This points to a systemic challenge where ethical non-compliance in disbursement mechanisms undermines the core objectives of public universities.

Despite the importance of ethical financial practices, little empirical research has been conducted on how compliance with financial transparency in allocation and accountability in disbursement influences lecturers' productivity within Rivers State universities. Most existing studies have examined financial governance broadly at the national level without focusing on the direct implications for academic staff performance at the state or institutional level (Okeke & Nwafor, 2022). This gap creates uncertainty about the extent to which ethical compliance in budgetary processes drives or constrains productivity outcomes such as teaching effectiveness, research output, and professional development. Therefore, this study carried out to find out; What is the influence of ethical compliance in budgetary allocation and disbursement on lecturers' productivity in Public Universities in Rivers State? And to proffer solutions to the stated problems.

The purpose of this study was to examine the influence of ethical compliance in budgetary allocation and disbursement on lecturers' productivity in Public Universities in Rivers State. Specifically, the objectives of the study are to:

1. Determine the extent financial transparency compliance in budgetary allocation influence lecturers' productivity in Public Universities in Rivers State.
2. Find out the extent Accountability Compliance in Fund Disbursement Influence lecturers' productivity in Public Universities in Rivers State.

The study was guided by the following research questions:

1. To what extent does financial transparency compliance in budgetary allocation influence lecturers' productivity in Public Universities in Rivers State?
2. To what extent does Accountability Compliance in Fund Disbursement Influence lecturers' productivity in Public Universities in Rivers State?

The study was guided by the following null hypotheses at 0.05 level of significance.

1. There is no significant difference between the mean opinion scores of male and female lecturers on the extent financial transparency compliance in budgetary allocation influence lecturers' productivity in Public Universities in Rivers State.
2. There is no significant difference between the mean opinion scores of male and female lecturers on the extent Accountability Compliance in Fund Disbursement Influence lecturers' productivity in Public Universities in Rivers State.

Methodology

The study adopted a descriptive survey design. The population comprised 3,356 lecturers from the University of Port Harcourt (1,385), Rivers State University (1,585), and Ignatius Ajuru University of Education (386). Using Taro Yamane's formula, a sample of 357 lecturers. Using Proportionate stratified sampling technique, 147 lecturers were drawn from the University of Port Harcourt, 169 from Rivers State University, and 41 from Ignatius Ajuru University of Education. The sample size consisted of 140 male and 217 female lecturers from the three Public Universities in Rivers State. Data were collected using a questionnaire titled "Influence of Ethical Compliance in Budgetary Allocation and Disbursement on Lecturers' Productivity in Public Universities Questionnaire". The questionnaire consisted of two sections namely section A and B. Section A of the questionnaire was used to generate demographic information while section B consisted of questionnaire items addressing the research questions of the study. This section of the questionnaire was structured using a five-point summated rating response scale of: Very High Extent (VHE) = 5 points, High Extent (HE) = 4 points, Moderate Extent (ME) = 3Points, Low Extent (LE) = 2 points, Very Low Extent (VLE) = 1 point. The instrument was subjected to face and content validity by two experts in

Department of Educational Management, Rivers State University. The reliability of the instrument was established using Cronbach Alpha method to establish the overall reliability index of 0.83. Mean and standard deviation statistics were used to answer the research questions, while z-test statistics was used to test the null hypotheses at 0.05 alpha level of significance. The null hypothesis was rejected and the alternate hypotheses accepted when the computed value was greater than the critical value at the significance level of 0.05. On the contrary, the null hypothesis was also accepted and the alternate hypotheses rejected when the computed value is less than the critical table value.

S/ N	Questionnaire Items	Lecturers Male N= 140		Lecturers Female N= 217		Average mean	Std	RM K
		\bar{X}_1	Std ₁	\bar{X}_2	Std ₂			
1.	financial transparency compliance in budgetary allocation ensures that funds are allocated to priority areas such as research support, teaching aids, and infrastructural facilities that directly enhance lecturers' work output.	3.65	0.89	3.69	0.87	3.67	0.88	HE
2.	Transparent allocation fosters trust in management, boosting lecturers' morale and commitment to their professional duties.	4.19	1.33	4.20	1.29	4.19	1.31	VHE

3.	Access to adequately funded instructional materials and technological tools enables lecturers to deliver more effective teaching.	3.00	0.68	3.02	0.6	3.01	0.68	HE
					7			
4.	Properly allocated research grants and funds increase lecturers' capacity to engage in innovative studies and publish quality academic work.	3.07	0.78	3.09	0.7	3.08	0.79	HE
					8			
5.	Transparency reduces favouritism or bias in resource allocation, ensuring all lecturers benefit equitably, which promotes teamwork and institutional harmony.	3.00	0.75	3.03	0.7	3.02	0.75	HE
					4			
	Aggregate Mean/SD for male and female lecturers	3.38	0.89	3.41	0.8	3.39	0.88	HE
					7			

Result Presentation

Research Question 1: To what extent does financial transparency compliance in budgetary allocation influence lecturers' productivity in Public Universities in Rivers State?

Table 1: Mean Ratings of Respondents on the Extent Financial Transparency Compliance in Budgetary Allocation Influence Lecturers' Productivity in Public Universities in Rivers State

Source: Field Survey, 2025.

Table 1 in response to research question 1 which states, to what extent does financial transparency compliance in budgetary allocation influence lecturers' productivity in Public Universities in Rivers State, had the following opinion scores for both male and female lecturers. Mean scores of the male lecturers to questionnaire items 1, 2, 3, 4 and 5 were 3.65, 4.19, 3.00, 3.07 and 3.00 with standard deviations of 0.89, 1.33, 0.68, 0.78 and 0.75 while the mean scores of the female lecturers were 3.69, 4.20, 3.02, 3.09 and 3.03 with standard deviation of 0.87, 1.29, 0.67, 0.78 and 0.74. Furthermore, the mean set representing the average mean scores for both male and female lecturers were 3.67,

4.19, 3.01, 3.08 and 3.02; with standard deviation of 0.88, 1.31, 0.68, 0.79 and 0.75 respectively. The readings which were higher than the criterion mean of 3.00 indicated that financial transparency compliance in budgetary allocation influence lecturers' productivity in Public Universities in Rivers State to a high extent.

Research Question 2: To what extent does Accountability Compliance in Fund Disbursement Influence lecturers' productivity in Public Universities in Rivers State?

S/ N	Items	Lecturers Male		Lecturers Female		Average mean	Std	RM K
		N= 140 \bar{X}_1	Std ₁	N= 217 \bar{X}_2	Std ₂			
6.	Accountability compliance in fund disbursement ensures that funds are disbursed based on need and priority, giving all lecturers equal opportunities to access institutional resources.	3.70	0.88	3.75	0.84	3.73	0.86	HE
7.	When fund disbursement is accountable, lecturers have greater confidence in institutional leadership, motivating them to work productively.	4.35	1.16	4.41	1.11	4.38	1.14	VHE
8.	Proper accountability reduces mismanagement, ensuring that funds are used effectively for teaching, research, and capacity development.	3.68	1.61	3.74	1.48	3.71	1.54	HE
9.	Timely and accountable disbursement of research grants helps lecturers	3.57	0.93	3.63	0.90	3.60	0.92	HE

conduct and publish impactful research.

10. Accountability ensures that funds earmarked for instructional materials, laboratories, and ICT tools are released and used appropriately, thereby improving teaching delivery.	3.72	0.85	3.77	0.8	3.75	0.83	HE
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Aggregate Mean/SD for male and female lecturers	3.80	1.17	3.86	1.0	4.56	1.06	VHE
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Table 2: Mean Ratings of Respondents on the Extent Accountability Compliance in Fund Disbursement Influence lecturers’ productivity in Public Universities in Rivers State

Source: Field Survey, 2025.

Table 2 in response to research question 2 which states, to what extent does Accountability Compliance in Fund Disbursement Influence lecturers’ productivity in Public Universities in Rivers State, had the following opinion scores for both male and female lecturers. Mean scores of the male lecturers to questionnaire items 6, 7, 8, 9 and 10 were 3.70, 4.35, 3.68, 3.57 and 3.72 with standard deviations of 0.88, 1.16, 1.61, 0.93 and 0.85 while the mean scores of the female lecturers were 3.75, 4.41, 3.74, 3.63 and 3.77 with standard deviation of 0.84, 1.11, 1.48, 0.90 and 0.82. Furthermore, the mean set representing the average mean scores for both male and female lecturers were 3.73, 4.38, 3.71, 3.60 and 3.75; with standard deviation of 0.86, 1.14, 1.54, 0.92 and 0.83 respectively. The readings which were higher than the criterion mean of 3.00 indicated Accountability Compliance in Fund Disbursement Influence lecturers’ productivity in Public Universities in Rivers State to a high extent.

Hypotheses Testing

1. There is no significant difference between the mean opinion scores of male and female lecturers on the extent financial transparency compliance in budgetary allocation influence lecturers’ productivity in Public Universities in Rivers State.

Table 3: Z-test Analysis on the Extent Financial Transparency Compliance in Budgetary Allocation Influence Lecturers’ Productivity in Public Universities in Rivers State.

Respondents	N	\bar{x}	Std	DF	z-cal	z-crit	LS	Decision
Male Lecturers	140	3.38	0.89					
				355	0.31	±1.96	0.05	Accepted
Female Lecturers	217	3.41	0.87					

Source: Field Survey, 2025.

The result on Table 3 above shows Z-test Analysis on the extent financial transparency compliance in budgetary allocation influence lecturers’ productivity in Public Universities in Rivers State. The result on the table showed that there is no significant difference between the mean opinion scores of male and female lecturers on the extent financial transparency compliance in budgetary allocation influence lecturers’ productivity in Public Universities in Rivers State. The calculated z-value of -0.31 is less than the critical value of ±1.96 at the 0.05 significance level. This indicates that there is no significant difference between male and female lecturers in the extent to which financial transparency compliance in budgetary allocation influences their productivity in public universities in Rivers State. In other words, both male and female lecturers perceive financial transparency compliance as influencing their productivity to a similar degree.

2. There is no significant difference between the mean opinion scores of male and female lecturers on the extent Accountability Compliance in Fund Disbursement Influence lecturers’ productivity in Public Universities in Rivers State.

Table 4: Z-test Analysis on the Extent Accountability Compliance in Fund Disbursement Influence lecturers’ productivity in Public Universities in Rivers State.

Respondents	N	\bar{x}	Std	DF	z-cal	z-crit	LS	Decision
Male Lecturers	140	3.80	1.17					
				355	0.50	±1.96	0.05	Accepted
Female Lecturers	217	3.86	1.03					

Source: Field Survey, 2025

Table 4 above shows Z-test Analysis on the extent Accountability Compliance in Fund Disbursement Influence lecturers’ productivity in Public Universities in Rivers State. The result on the table showed that there is no significant difference between the mean opinion scores of both male and female lecturers on the extent Accountability Compliance in Fund Disbursement Influence lecturers’ productivity in Public Universities in Rivers State. The calculated z-value of -0.50 is less than the critical value of ±1.96 at the 0.05 significance level. This shows that there is no statistically significant difference between male and female lecturers in the extent to which accountability compliance in fund disbursement influences their productivity in public universities in Rivers State. Both male and female lecturers perceive accountability compliance in fund disbursement as influencing their productivity to a similar extent.

Discussion of Findings

The findings of the study are discussed as follows:

The first analysis revealed that the calculated z-value of -0.31 was lower than the critical value of ±1.96 at the 0.05 level of significance, indicating no significant difference between male and female lecturers in how financial transparency in budgetary allocation influences their productivity in Rivers State public universities. This implies that lecturers, regardless of gender, equally perceive transparent budgeting as vital to their productivity. When resource allocation is open and fair, lecturers are better supported with teaching materials, research funding, and professional

development opportunities, which enhance their effectiveness. This aligns with Adebayo (2023), who observed that transparent budgeting promotes fairness, accountability, and improved staff performance in higher education. Similarly, the shared perception across gender reflects the non-gendered nature of financial accountability, as transparency fosters trust, institutional efficiency, and a supportive work environment. In line with Ibrahim and Yusuf (2022), transparent financial practices reduce mistrust and encourage staff commitment, suggesting that strengthening budgetary transparency will enhance lecturers' productivity and overall university performance in Rivers State.

The second analysis revealed that the calculated z-value of -0.50 was lower than the critical value of ± 1.96 at the 0.05 level of significance, indicating no significant difference between male and female lecturers in how accountability compliance in fund disbursement influences their productivity in Rivers State public universities. This suggests that lecturers, irrespective of gender, commonly view accountability in fund disbursement as essential to improving teaching effectiveness, research engagement, and overall academic performance. Properly accounted and judiciously managed funds enhance access to institutional support, boost morale, and strengthen commitment to productivity. This finding supports Nwokocha (2022), who noted that accountable financial practices promote institutional trust and equitable resource access. It also aligns with Okeke (2021), who emphasized that accountability mechanisms reduce inefficiencies and benefit all academic staff equally. Overall, the result indicates that strengthening accountability in fund disbursement creates a fair and supportive environment that enhances lecturers' productivity and institutional effectiveness.

Conclusion

In conclusion, the study shows that transparent budgeting and accountable fund disbursement are essential for enhancing lecturers' productivity in Rivers State public universities. When financial processes are clear, fair, and ethical, lecturers are more motivated, better supported in their academic duties, and able to contribute effectively to institutional growth and sustainable development.

Recommendation

The following recommendations were made

1. Public universities in Rivers State should strengthen financial transparency by ensuring clear documentation of budgetary allocations, regular independent audits, and open communication of financial information. Ethical and accountable fund disbursement will enhance lecturers' productivity and build trust within the university system.

2. The Ministry of Education and university governing councils should enforce ethical financial management policies and provide continuous training for administrators and financial officers. Regular sensitization workshops for lecturers will also promote inclusiveness, shared responsibility, and confidence in financial processes, thereby improving motivation and productivity.

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