
CHALLENGES AND WAY FORWARD TO EFFECTIVE UTILIZATION OF FISCAL RESOURCES IN EDUCATION

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ABSTRACT

The paper discussed the challenges and way forward to effective utilization of fiscal resources in education sector. Fiscal resources are all forms of financial resources that are available for the running of education. With the realization that fiscal resources are very vital in education and are not enough to accomplish all goals, it is necessary that the resources available are efficiently managed for optimum achievements of educational goals and objectives. The paper identified some challenges to effective utilization among others include, lack of detailed budget plan, lack of skilled and qualified manpower, insufficient fiscal resources and lack of administrative skills. The paper concludes that the important of fiscal resources in education cannot be overemphasized therefore, there should be proper managements of funds for effective utilization in the accomplishment of educational goals. Possible suggestions made includes appropriate employment of skilled staff, training and re-training of staffs and discovering more sources of funds.

Keywords: Fiscal Resources, Effective Utilization, Educational Management.

Introduction

In all endeavors of life as an individual or organization, goals and objectives are set in the accomplishment of certain expectations. These goals and objectives can only be achieved through certain channels referred to as resources. Resources are simply any form or tool that is used in the achievement of set goals and objectives, and there are mainly four types of resources which include fiscal resources, material resources, human resources and time resources. The education sector is not left out as it globally operates with educational resources comprised of human, material, time and fiscal resources also. Fiscal resources refer to all financial and monies available, material resources comprise of all the different items, facilities, infrastructures, etc. Human resources involves manpower, knowledge, skills, etc while time has to do with a plan or program that is set in the accomplishment of the goals

Of all these resources, fiscal resource is very essential because it is the resource that facilitates the provision of all other resources and makes them operational. Human and material resources cannot be available if there are no fiscal resources to pay and purchase them for use, and timing cannot take place if human and material resources are not available. There is therefore a strong synergy between finance and the achievement of any desired goal, as finance is the force that is used in the accomplishment of every goal and objective most especially in education. Finance in the education sector is viewed as an education resource known as fiscal resources also referred to as financial resources. Fiscal resources are the bedrock of the education system and this is ascertained in the National Policy on Education which clearly states that the success or failure of the education system is anchored on adequate financing (Federal Republic of Nigeria, 2014).

Nwabueze (2016) defined it as a tool that brings about a positive change in the life of people and their environment, building and developing societal norms, culture, needs and aspirations. Asagba (2017) identified it as the process or instrument used in developing any individual and his society to be efficient politically, socially and economically. It can therefore be asserted that education is concerned with the delivery of knowledge, skills, attitudes and norms and how to transform such knowledge and skills to achieve desired objectives for oneself and the society. It aids in building a desirable change in human behavior through the process of teaching and learning, meaning that an educated person is likely to behave in a different way from an uneducated person. It can therefore be deduced that education is a major instrument for national development, a tool that can be used in the eradication of illiteracy, preparation of youths to be future leaders equipped to face challenges and having people who are broad in different horizons. The achievement of education for all is therefore a goal of every government not only in Nigeria but globally, and the goal requires lots of fiscal resources.

There is therefore the need for effective utilization of fiscal resources available in the education sector in view that its benefits are enormous, beneficial to individual, the society at large, and also with the intent to achieve the desired results for education as stated in the national policy on education. It becomes necessary to have knowledge of the sources of fiscal resources and its management, with the realization that there will be challenges in its effective utilization. This paper therefore aims at discussing the sources of fiscal resources in the education sector, its management, importance in education, effective utilization of fiscal resources, reasons for effective utilization, strategies that can be applied to achieve effective utilization, possible challenges to be encountered and the way forward for public schools in the country. For the purpose of this paper fiscal and finance may be used interchangeably.

Fiscal Resources in Education

Olelakan (2013) defined fiscal resources as the various streams of revenue accessible to government, which includes taxation, statutory allocations, and non-tax income. In another view, Olagboye (2004) in Nwabueze (2017) defined it as any form of money that is made available in the sector meant for the development and maintenance of education. Agabi (2014) identified it as every form of monetary resource available in the education sector that is focused

on education planning, development and improvement of the sector. Ibenta (2005) in Nwabueze (2017) asserts that a fiscal resource in education is an economic force aimed at economic empowerment, viewing it as the wherewithal to the sector in settling its obligations. Eze, Adeleke, & Ochonu. (2024) explained that there are three criteria in which fiscal resources in education are considered thus;

- If the level of educational services provided are adequate
- If the distribution of educational resources is sufficient
- If the educational resources are equitably distributed

Fiscal resources are therefore any form of money that is available and can be used in the running of an educational institution. It is also all the means by which an educational institution is able to purchase or obtain the supplies, materials, equipment, services, and personnel required to provide programs for the students in an educational institution. Hence, financial activities in education refers to all the monetary transactions that are involved in the management of the educational sector. They include all money related resources in the form of cash in bank, bank bills, fixed deposits, treasury bills, and capital money.

Importance of Fiscal Resources in Education

The synergy between fiscal resources and education cannot be over emphasized as fiscal resources will continue to play a major role in the accomplishment of national educational aims and objectives. Nwabueze (2016) adds that adequate fiscal resources is the fuel that propels education to keep going, he explains that funds are needed in the provision of human, material and physical inputs. The importance of fiscal resources can be viewed in the following ways:

- i. **Provision and Procurement of Instructional Resources:** Fiscal resources are used in the provision of instructional materials which comprise of charts, graphs, audio-visual materials, textbooks and all forms of items which enhance the teaching and learning process in the classrooms.
- ii. **Provision and Maintenance of Infrastructures:** Infrastructures in the school include buildings, classrooms, libraries, furniture, recreational grounds, hostels, staff quarters, etc. Agabi (2014) agreed that infrastructures create a safe environment for the teacher and student's thereby enhancing teaching and learning, which in the long run has a positive effort on student's performance. The provision of infrastructures in the school is a very expensive venture as the structures have to be built for a large population and has to be projects that can withstand time. Not only are they expensive to build but these infrastructures are also expensive to maintain due to the large population of people who use them daily. As it is no secret that public schools at all levels are grossly overpopulated in the country as such the available infrastructures are over utilized and needs to be maintained regularly.

- iii. **Staff Development and Welfare:** Fiscal resources received are also used in the payment of staff salaries of teaching and non-teaching staff, trainings, development projects, maintenance of staff welfare etc. Employment and retention of qualified staff can only be possible where they are adequately motivated, better teaching and management methods as used globally can only be achieved from training and retraining of school staff especially teachers which requires fiscal resources.
- iv. **Welfare of the Students:** The provision and maintenance of comfortable and healthy environment for learners is only possible where there is availability of fiscal resources. The resources make it possible for a school to have comfortable classrooms, chairs, clean space with playground facilities, different sporting facilities, hostels, lavatories, refectories, etc.
- v. **Promotion of Extra-Curricular Activities:** Fiscal resources are also used in the promotion of extra-curricular activities in the school to enhance relationships between the school and other schools, communities, educational organizations, companies, etc. Examples of such extra-curricular activities include: inter house sports, fund raising, end of session parties, matriculation and graduation ceremonies, inaugural lectures etc.

Fiscal resources the tool that enables all other educational resources in education to be useful and yield results. Human resources are employed, sent to work because of the financial benefits of salary/ allowances which are derived from fiscal resources. Material resources which comprise of infrastructures and instructional materials are made available to enhance a comfortable teaching and learning environment as a result of fiscal resources. Time education resource which involves planning of the educational sector requires fiscal resources for proper implementation.

Sources of Fiscal Resources in Education

The running of all educational activities globally requires fiscal resources in the achievement of educational goals. It is important to note that the budgetary allocation to education has never been able to meet the bench mark of 26% of the National budget as recommended by UNESCO. The fiscal resources used in the running and operations of education are sourced internally and externally. In the National policy of education (FRN,2014) it is clearly stated that education is a capital-intensive social service that is offered to the citizens of the country, of which the government would appreciate a joint responsibility of the federal, state, local government and the private sector. Fiscal resources in the education sector are sourced in the following ways:

Government Grants: The grants from government form a major principal part of financial resources received in the educational sector. These grants come in the form of budgetary allocation to the sector. Icha (2024) states that grants to education can be classified into capital and recurrent grants. Capital grants from the government are used for the construction and erection of new buildings, repairs of old ones. While recurrent grants of government are form of expenditure that is used up regularly for the payment of salaries, allowances, maintenance,

transport, sundry expenses, etc. The national budget on education is distributed thus; primary education 30%, secondary education 30% and tertiary education 40%

Table 1: Government Budgetary Allocation to Education for the Period 2000-2025

Year	Allocation of National budget to education percentage (%)	Year	Allocation of National budget to education percentage (%)
2000	8.36	2013	8.70
2001	7.00	2014	10.6
2002	5.9	2015	9.5
2003	1.83	2016	6.01
2004	10.5	2017	10.7
2005	9.3	2018	7.04
2006	11.0	2019	7.05
2007	8.09	2020	5.80
2008	13.0	2021	6.97
2009	6.54	2022	6.89
2010	6.40	2023	4.99
2011	1.69	2024	8.21
2012	10.0	2025	7.07

Source: Central Bank of Nigeria statistical bulletin 2018.

The table above shows government's continuous budgetary allocation to education over the period of 1980 -2025. Although the allocations have not had a consistent flow and have not been able to meet up with the twenty-six (26%) of national budget to education by UNESCO standard.

Education Trust Funds: Fiscal resources are also sourced by means of the available education trust funds in the country. Education trust funds are funds to the education sector from private organizations (companies, multinational and industries) within the country, paid in the form of education tax. Agabi (2014) observed that these funds have improved the education sector as they have been used in the enhancement and maintenance of infrastructures and research activities. Examples of education trust funds in the country as provided by the national policy on education (FRN, 2014) include the:

- Education Tax Fund (ETF)
- National Science and Technology Fund (NSTF)
- Industrial Training Fund (ITF)
- Tertiary Education Trust fund (TETFUND).
- **School Fees:** School fees are another major source of funds for educational institutions in the country. A school fee refers to any form of payment made to an educational

institution for a registered student for specified reason. Nkedishu and Onyekwe (2024) asserts that the payment of school fees in schools has played a major role in the survival of the educational sector. School fees comprise of tuition fees, equipment fees, laboratory fees, caution fees, medical fees, examination fees, sport fees, ID card fees.

External Aids: This is described as any form of assistance given to educational institutions from individuals or groups outside the country. It may be in the form of equipment, cash or manpower, and can be done through bilateral and multilateral relations. External aids can be received from organizations such as the World Bank, UNDP, UNICEF, UNESCO, USAID, Ford Foundation, PTF etc.

Community Efforts & Donations: Community effort and donations can be received or pledged for during PTA activities, fund raising activities, inter-house sports or any other school activity conducted in the school. The contributions or donations can be in the following ways; donations of buildings, infrastructural facilities, cash and kind, building of different school halls, hostels, etc.

School Commercial Activities: Institutions also source for funds for themselves in different ventures, and these ventures are referred as commercial activities. These commercial activities are approved by the management of the school and are used as internal source of fund generation to complement what is received from the sources outside the school. Examples of school commercial activities can include the sale of farm products from the school farm, products from home economics practical etc.

Management of Fiscal Resources in Education

In view of the fact that no education policy can be successfully implemented without adequate funding (FRN, 2014), being that funding is the bedrock for the implementation of all educational policies. It is also very important to note that fiscal resources available in the education sector are not sufficient to implement all the goals and objectives. In view of this, there is needs for proper management of the available resources in the sector in its possible way. Oroka and Anho (2024), states that there is need for the management of financial resources through accurate budgeting, strict adherence to regulations so that the school will be a good production ground where quality outputs are produced. This is very true with regards to the fact that education is a productive venture not only to the individual but also to the society, As such where adequate management of resources are in place the result will be seen in the students produced.

Asserting to Okai (2020), explain that effective financial management is measured by having transparent budget, proper record-keeping and compliance with financial policies to improve standard of education delivery and the quality of outputs produced in education. Nweke, Amadi, and Wobo (2021) identifies the utilization of TETfund resources for infrastructural development in education. They further explains that proper management of these external fiscal resources ensures equitable distribution and long term impact. Owhondah (2017) noted that for adequate management of fiscal resources, the school head should ensure the following;

- The development of financial strategies to solve the problem of inadequate funds;
- Should ensure that every internal objective of the institution is in line with the national policy on education for that level
- Giving importance to accurate book keeping and accounting methods;

Similarly, Nwakudu (2014) in Ezeanya (2016) explains the importance of financial resources management in schools identified three useful justifications to include: The necessity for financial accountability; the necessity to source funds from appropriate means to complement statutory allocations and to ensure efficient/effective use of the financial resources. These justifications follows that the management of fiscal resources requires accountability, sourcing for more funds and efficient use. Fiscal accountability refers to being accountable for fiscal resources that are entrusted in one's care, which means that fiscal resources are solely used for the purpose of which they were disbursed. According to Oluwadare (2011), there are basic skills necessary in the management of fiscal resources which are:

- Ensuring that financial allocations are disbursed according to the hierarchy of needs.
- The need to follow up and monitor financial assignments delegated to staff.
- Preparing a budget that is in accordance with organizational goals and objectives.
- Having an up to date financial statement at all times.
- Ensuring that only qualified staff is assigned financial responsibilities.

Agabi (2014) concludes that the effective management of fiscal resources in education requires some managerial functions/task which include;

- The implementation and compliance to a planned budget.
- Planned strategies towards the sourcing of funds to complement the funds received from the statutory means.
- Effective monitoring and utilization of available funds to ensure that they are optimally utilized for the actualization of educational goals and objectives.

Fiscal resources are scarce and a lot of efforts are put in the sourcing of educational funds, at every level of education in the country. There is need for effective utilization of fiscal resources in a planned and organised manner where all aspects and levels in the education sector are attended to with the little financial resources available and there is evidence in the outputs produced. The objective reflects the need for competent administrators who can interpret financial policies, manage budgets, and ensure compliance with regulatory standards whilst maximizing profit. (University of Port Harcourt, 2025).

Effective Utilization of Fiscal Resources in Education

In every organization most especially in the education sector, the availability of the fiscal resources to implement organizational goals and objectives is very important. But most importantly is the appropriate allocation of these fiscal resources in the most appropriate manner. Effectiveness can also be the ability of someone to be able to perform or accomplish a purpose, duty, or task very well. Utilization on the other hand refers to the use of resources, and in this case fiscal resources. Onuoha (2018) define utilization as the optimal use of available resources to achieve organizational goals and objectives. She explained that optimal use of resources is the effective and efficient use of resources in education to achieve goals without any form of waste. She further explained that effective utilization of fiscal resources involves adequate and organized planning and controlling of available funds in the education sector in the best possible way.

Effective utilization of fiscal resources by management involves proper harmonization organization, coordination and controlling of all members of the by the human resources in the school to ensure accountability of duties and responsibilities Owondah (2017) defines fiscal utilization as the management of funds in the manner in which they are procured, disbursed and used in the achievement of set goals and objectives in the education sector. He further noted that the main purpose of fiscal utilization in the education sector is to develop and plan for strategies of raising funds and to ensure that those funds are used in the best effective and efficient way. Akinsolu (2011) and Onuoha (2018) in different research works discovered that the availability of educational resources is very relevant in all levels of education and they are only made possible with available fiscal resources. It therefore becomes imperative that due to the insufficiency of fiscal resources in the sector the available fiscal resources have to be effectively utilized in the best possible way.

It is important to note that no matter the outward packaging of an educational institution, if fiscal resources are not adequately and effectively utilized the said educational institution will not be able to achieve its desired results. Effective management and utilization of fiscal resources has the tendency to boost the overall efficiency of all the other educational resources in the institution and also make the attainment of institutional goals possible without waste. It is a synergy that runs across all other education resources as they all exist and are efficient upon another.

Reasons for Effective Fiscal Utilization in Education

As earlier discussed, effective utilization of fiscal resources is the management of fiscal resources in the best possible way in which it can be used in the accomplishment of set organizational goals in education. The importance of effective fiscal utilization in education discussed below:

- **Effective Utilization of Fiscal Resources Enhances Record Keeping:** Every institution where there is effective utilization of fiscal resources will definitely have a stack of papers and documents of fiscal transaction done. Record keeping of fiscal resources enhances record keeping skills involved in the management of fiscal

resources. These fiscal documents kept are very important to the sector as they can be used by school administration, education inspectors, financial support organizations, the different educational boards and the ministry of education at all levels.

- **Fiscal Resources Are Scarce:** The availability of educational resources especially financial resources is very scarce because government has a lot of contending issues that require varying levels of funding. In view of this, the federal budget to education is hardly enough. This is the reason why fiscal resources are sourced from other legitimate means, to complement the resources from the government.
- **Exhibits Fiscal Accountability:** In every institution where transactions are done with a sense of efficiency, there is fiscal accountability associated with it. Fiscal accountability is the ability to account for financial resources in the manner that clearly shows how they were received and how they were spent. Any educational institution that exhibits fiscal accountability paves way for more funds to be injected into that institution because it enables managers and other types of corporate institutions to evaluate the management of fiscal resources.

Strategies for Effective Fiscal Utilization in Education

In the actualization of effective fiscal utilization of resources, there are specified strategies that have to be put in place by the fiscal resources manager and they include:

1. Firstly, it is important that the management of the schools understand that the fiscal resources from government is not going to be sufficient in the running of the school.
2. There is need for the fiscal resources manager to first identify the quantum of expected and available funds and the sources of financial support before any other plans concerning its use or disbursement of funds is made.
3. It is also very important that the fiscal resource manager identifies the different activities that requires funding and the level of importance of that funding. The different aspects that require funding should be ranked and arranged in stages of importance.
4. Budget preparation is another strategy to the realization of effectiveness in fiscal resources in education. Every fiscal resource manager knows that budgeting is the key to efficient utilization of fiscal resources in any sector. Ogah (2017) defines a budget as a financial plan that explains management's plan, objectives and expectations for a period of time and allocates resources towards the achievement of organisational goal.

Challenges Facing Effective Utilization of Fiscal Resources

1. **Lack of Detailed Budget Plan:** A budget is simply a fiscal plan for a specified period of time, but there are factors and strategies to be considered before drawing up a budget which must times is not taken into consideration. Some of the factors that should be considered before drawing up a budget are knowledge of available and expected funds, knowledge of the needs of the school clearly defined by

classification, knowledge of the cost implications of items on the budget, possible challenges should be put into consideration.

2. **Lack of Skilled and Qualified Finance Staff:** Another problem facing effective utilization of fiscal resources is the lack of skilled and qualified staff assigned with fiscal responsibilities. The handling of fiscal responsibilities is a job specification that requires specialized training regarding finance and money outside the usual administrative duties as such not every one that is qualified for such. An unqualified staff with the responsibility of utilizing fiscal resources will only waste them in the process because the person is not trained with the best skill for that assignment.
3. **Lack of Continuous Supervision of Disbursed Fiscal Resources:** Managers of fiscal resources should understand that the disbursement of funds to the right channel for implementation is not enough reason that effective utilization of fiscal resources has taken place. Lack of continuous supervision is what has resulted in embezzlement of fiscal resources, corruption of fiscal resources, uncompleted and abandoned educational projects, completed projects that do not meet specified standards, etc.
4. **Lack of Administrative Skills of the Finance Manager:** No matter how trained and skilled the finance manager is, he/she cannot work alone in the achievement of effective utilization of fiscal resources. He/she needs to work with a capable team that has different assigned roles and duties to play in the achievement of organisational goals. The manager cannot be an army on his own, he cannot prepare all the financial documents alone, supervise all the projects alone, solve problems with financial institutions alone, etc.

The Way Forward

Effective utilization of fiscal resources is the way forward in the education sector. In spite of the roaring challenges, the following solutions are suggested;

- A detailed budget should be made drawn up by a committee made up of all the heads of department in the institution and it should be a participatory forum. Political, religious, family ties, etc should not be considered in the employment of finance staff as they play a very important role that cannot be compromised.
- Adequate supervision should be made on every disbursed fiscal resource until it has been fully utilized / completed for the purpose of the disbursement.
- Finance managers should delegate duties and responsibilities to finance staff, but monitor and supervise how the duties and responsibilities are being done.

Conclusion

The paper concludes that the goals and objectives of Education cannot be achieved without fiscal resources as it is a driving force behind all the other education resources (material, human

and time resources). It was also observed that the budgetary allocation to education has not been able to meet with Unesco benchmark and as such the allocation has never been enough. In that vein, fiscal resource managers need to be effective in the utilization of these resources so that more educational goals can be achieved, producing competent outputs that will bring about national development. The managers of fiscal resources are encouraged to use it wisely for the sustainability of the education sector.

Suggestions

The following suggestions are made for the effective utilization of fiscal resources in education, irrespective of the form or level of education.

- i. Educational institutions should begin to think up and create within the school site legitimate sources of income that can be effectively used in running the school while government funds will only complement. There should be a stop on the over dependence on government and begin in fine arts, home economics, agriculture etc.
- ii. Employment of staff in the education sector should be done with accuracy and on specifications, as every department requires specified qualifications especially the financial department. In this vain, sentiments should not be compromised for effective delivery of service.
- iii. There should be training and retraining of finance staff with what is obtainable globally so that they will be more efficient in their duties in the achievement of organisational goals.
- iv. Projects and purchases should be continuously followed up and supervised immediately funds are disbursed for its purpose.
- v. The drawing up of a budget should not be the sole responsibility of the finance department but other departments should be involved so that ideas and contributions are shared to arrive at a detailed budget.

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