

SCHOOL FINANCE MANAGEMENT STRUCTURE AND EFFECTIVE DELIVERY OF 21ST CENTURY SECONDARY EDUCATION IN CROSS RIVER STATE

EKAETTE, S. O., AKEKE, M. N. G. AND EKPENYONG, J. A.

(Received 31, July 2019; Revision Accepted 23, August 2019)

ABSTRACT

The study examined school finance management structure and effective delivery of 21st century secondary education in Cross River State. The aims were to find out the relationship between availability of school finance management structure and the delivery of 21st century education in secondary schools, ascertain whether the structures for the mobilization of school funds, allocation of school funds, school finance accountability exist in secondary schools, and determine the extent of delivery of 21st century education in secondary schools in Cross River State. Descriptive survey research design was adopted for the study. 4 research questions and 1 hypothesis were formulated for the study. The population of the study comprised all the 251 Principals from the 251 public secondary schools in the three Educational Zones in Cross River State. The instrument for data collection was a structured questionnaire. Descriptive statistics (simple percentages, mean and standard deviation) were used to answer the research questions, while Pearson Product Moment correlation Statistics (r) was used to analyze the data for the hypothesis at 0.05 level of significance. Result obtained showed that there is a significant relationship between availability of school finance management structure and effective delivery of 21st century secondary education in Cross River State. It was also found that there are adequate sources of funds available to secondary schools in the State; there are no formal structures for funds allocation and accountability in the schools and the level of delivery of 21st century education in secondary schools is low. Based on this result, it was recommended that there should be formal structures for funds allocation and finance accountability to ensure effective delivery of skilled-based education in the State.

KEYWORDS: School finance, finance management, finance accountability, school finance structure, funds mobilization, funds allocation.

INTRODUCTION

Education is the success factor of any nation. It is the only practical model through which any society can attain all-round progress in all areas of the economy. Education produces the required

knowledge, values and skills needed to drive national development. The importance of functional education cannot be overemphasized in this 'knowledge economy' era where the progress, prosperity and advancement of any

Ekeatte, S. O., Department of Educational Administration and Planning Faculty of Education
University of Calabar, Calabar, Nigeria.

Akeke, M. N. G., Department of Vocational Education, Faculty of Education University of Calabar,
Calabar, Nigeria.

Ekpenyong, J. A., Department of Educational Administration and Planning Faculty of Education
University of Calabar, Calabar, Nigeria.

society revolve around the level of knowledge created, accumulated and utilized by the citizens. It is quite obvious that the level of development of a given country is a direct correlate of the level of functionality of their educational system. However, it is an explicit truism that no education system can attain its stated goals without effective financing. The provision of functional education demands huge finance, which must be sourced for, allocated properly and managed, to ensure that schools provide adequate services to students. This implies that the effective delivery of quality education especially in this 21st century where emphasis is on skilled-based education, cannot be attained without proper structure of school finance management to ensure that all that is required to deliver effective education are provided adequately and at the right time by stakeholder, and properly managed within the school system by administrators. This establishes the significance of effective school finance management structure in the quest to build the capacity of the modern school system for adequate mobilization, allocation and management of funds for quality education.

The 21st century education places more emphasis of skilled-based curriculum where students are made to acquire competitive lifelong skills for productive living and global competitiveness. The role of the 21st century school is to develop students who have the skills to take increasing responsibility for their own learning in order to continue this process throughout life, relate learning to the skills and knowledge needs of the society, develop students' problem-solving skills through collaborative learning and team work, provide open access to global learning environment and provide proper atmosphere for individualized learning among students (Reid, 2015). UNESCO (2016) referred to the 'twenty-first century skills as soft skills, generic skills and 'non-cognitive skills. According to them, 21st century is subsummed in the term 'transversal competencies' which encompass all practical skills, values and attitudes, collaboration, self-discipline, resourcefulness and respect for the environment and adapting to change in the society. Heckman and Kautz (2012) submitted that transversal skills are as important predictors of success in school and career as academic abilities. It is apparent from here that delivering 21st century education in secondary schools demands huge resources, which must be adequately provided through

proper school finance management structure to ensure that funds are adequately mobilized from various sources, rationally allocated to the needs of the schools as planned and properly managed to avoid lack of funds in the school system.

School finance management is seen as the mobilization of funds, allocation of the available funds and the effective utilization of the funds to achieve educational goals (Ebong, 2013; Udida, 2010). This explains three integrated processes in school finance management that must be carefully structured to ensure effective management of school finance. These processes are: mobilization of funds, allocation of school funds and the management of the funds. Mobilization of funds here simply refers to sourcing for school finance. There are many sources opened to school leaders. Budgetary allocations, Parent-Teacher Association (PTA) levies, development levies, endowment funds, Education Trust Fund (ETF) and Internally Generated Revenue (IGR) (Akpan, 2011; Udida, 2010; Okon, Akuegwu & Uko, 2016). However, since budgetary allocation and other government-driven sources have always been inadequate, designing a structure where other sources can be exploited and effectively utilized may ensure adequate provision of funds in schools. The second aspect of school financial management is the allocation of the available funds. Funds must be allocated as budgeted. Igwe and Nwafor in Nnabuo, Okorie and Agabi (2004) stressed that the principal should ensure the allocations in the school budget are spent according to the directives of his employer and in accordance with the financial regulations and procedure. It means that designing a structure where the process allocating funds in schools can be transparent may ensure alignment with the provisions of the school budget, thereby reducing the chances of inadequate funding in schools.

The third and most important aspect of school financial management in the management or utilization of the available funds in schools and these hinges on accountability. Accountability is seen as a condition of rendering a good account of how public money was spent by a public servant during a given period (Okon, Akuegwu & Uko, 2016). Mbikpon (2000) saw it as the measurement of performance against specific operational plans based on the goals and objectives of the organization. Educational accountability implies that those are given responsibility are held answerable for educational

outcomes of the students. From the foregoing, it means that if education sector must attain its goals, then accountability must not be compromised. There must be a structure to check the financial accountability in schools. Dunn (2005) submitted that internal controls are an integral part of careful financial management in every school setting and that internal controls provide a system of checks and balances to detect financial errors and irregularities in a timely fashion

In Nigeria, there appears to be a perennial crisis of funding and lack of definite structures and strategies in funding of education (Nwachukwu, 2014). Eyiche in Nwachukwu (2014) submitted that more than thirty years of initiating several educational policies, the educational sector at all levels is still characterized by poor performance and one of major explanations for this, is the crisis of funding, definite structures and strategies for addressing the problem. He further stressed that this Manifestation of poor funding of Nigeria's education from the mid 1970s into 2000s causes widespread cases of arrears of unpaid teachers' salaries; school infrastructures, and equipment are non-existent, dilapidated or grossly inadequate. According to him, this makes the effective management of the education system a Herculean task. Nwachukwu (2014 in his study on Funding Education for Sustainable Development in Nigeria: Challenges and the Way Forward, found out a positive relationship between funding education and sustainable development in Nigeria which of course, is the aftermath of a functional school system. Thomotuy and Inko-tariah (2016) established in their investigation on "Quality education for national development: The Nigerian experience" that one of the problems militating against educational and national development in Nigeria is inadequate or poor funding. It means that sources of funds available to a school system has implications on the level at which schools are funded. It implies that putting in place a collaborative structure may be an alternative way of raising internal funds of schools, for the delivery of quality education.

Effective and efficient allocation of available school funds is one of the rationale for financial management in a school system (Obasi & Asodike, 2014). They further stressed that school managers have to ensure that funds are spent wisely and prudently, to achieve their optimal utilization. This brings to bare the issue of

school budget and budget implementation. Ukeje, in Akpan (2011) defined educational budget as an educational plan with an estimate of revenue and expenditure necessary to finance it for a definite period of time. From here, it follows that allocation of funds to educational needs in a school system is made feasible through school budgeting. Kalu (2011) stressed that principals of schools should rise to face the challenge of wise and judicious spending of funds by strictly following the budget process. Orji (2001) prudent management of funds to meet up with the set objectives in the school system calls for strict compliance to the financial management policies. He added that the best way of managing school funds is preparing and executing school budget which covers the proposed programmes, activities and services. If funds are spent as allocated in the school budget by school heads, there will be no issue of inadequate funds because the internally generated funds will constitute surplus funds to the school system. It implies that if there are structures to monitor the funds allocation process, the issue of inadequate funds would have stamped out in the system.

Finance accountability is the trendiest problem in our today's school system. Okeke (2004) and Igwe (2002) in their separate opinions, maintained that lack of systemic accountability costs education in Nigeria tens of billions of naira annually in terms of fund diversion, misappropriation, embezzlement, graduate unemployment, efficiency, labour conflict and misunderstanding and so on. Omemu (2015) in his survey on "Accountability: a formidable basis for achieving sustainable development in Nigerian secondary schools" found out that the most pressing problem hindering effective delivery of education in Nigeria is lack of resource accountability in schools. Sunday and Lawal (2016) who investigated Fiscal Accountability, Resource Management and Sustainable Development in Nigeria found out that lack of fiscal accountability and resource management were basically responsible for poor governance in Nigeria. They recommended that financial accountability be encouraged in public service to enable the country achieve a reasonable level of development in all sectors of the economy.

However, in Cross River State, this poor quality of education is expressed in the poor performance of students in examinations and low level of skill acquisition among secondary

students. Overtime, this has been traced to poor funding of the school system in the state which had always led to inadequate provision of school infrastructure for effective teaching and learning in secondary schools. Designing a functional structure for school finance management may ensure proper management of school finance for the delivery of skilled-based education in the state. Given this situation, it becomes necessary to examine school finance management structure and effective delivery of 21st century secondary education in Cross River State.

STATEMENT OF THE PROBLEM

The delivery of skilled-based education has been the central theme in the 21st century education system all over the world. No country can attain any meaningful progress when students are not given functional education that would make them useful to themselves, the society and are able to compete globally. In Nigeria, the quest for functional education has driven the country to the implementation of several educational policies so as to attain a globally competitive level in educational delivery. Recently, Universal Basic Education was introduced, to accord every citizen opportunity to acquire skill-based knowledge and competencies for effective functioning in the society. Despite all the efforts put by government at different levels, secondary schools in Nigeria have continued to perform below expectation. The most common defenses of principals are always inadequate funds and dearth of basic infrastructure. It is a practical fact that no school system can function effectively without effective management of the school finance, to ensure that adequate funds are made available, properly allocated to needs and accounted for.

Nevertheless, it is obvious that every public school prepares its budget at the beginning of the school session, highlighting all the programmes and expenditure. It is also noted that funds have been disbursed to schools according to the budgets submitted and rectified. The big question here is that why then do we have inadequate funding when funds are spent as budgeted, or where is the place of internally generated funds in the schedule of school expenditure. It implies that poor school finance management may be the 'ill' that has caused the poor nature of our educational system and which seem to hamper sustainable development in the country. Designing a functional structure for school finance management may ensure

effectiveness in sourcing for educational funds, effective allocation of school funds and proper accountability in the management of school funds. Given this scenario, it becomes pertinent to examine school finance management structure and effective delivery of 21st century secondary education in Cross River State.

PURPOSE OF THE STUDY

The main purpose of the study was to examine school finance management structure and effective delivery of 21st century secondary education in Cross river State. Specifically, the study sought to find out;

1. The extent at which school funds mobilization structure exists in secondary schools in Cross River state
2. The extent at which school funds allocation structure exists in secondary schools in Cross River state
3. The extent at which school finance accountability Structure exists in secondary schools in Cross River state
4. The level at which 21st century secondary education is delivered in Cross River State.

RESEARCH QUESTIONS

The following questions were posed to direct the study;

1. To what extent does school funds mobilization structure exist in secondary schools in Cross River state?
2. What is the level of existence of school funds allocation structure in secondary schools in Cross River state?
3. To what extent does school finance accountability structure exist in secondary schools in Cross River state?
4. What is the level at which 21st century secondary education is delivered in Cross River State.

STATEMENT OF HYPOTHESES

One hypothesis was formulated to guide the study;

1. School finance management structure does not have any significant relationship with the delivery of 21st century secondary education in Cross River State?

METHODOLOGY

The research design adopted for the study was the survey research design. The population of the study comprised all the 251 Principals from

the 251 public secondary schools in the three Educational Zones in Cross River State. The 251 principals were used as sample for the study. Four research questions were posed in this study. One research hypothesis was formulated and tested in the study. The instrument for data collection was a structured questionnaire titled "School Finance Management Structure and Education Delivery Questionnaire (SFMSDQ). The instrument was subjected to face validity and reliability test using Cronbach Alpha reliability coefficients and was found reliable at 0.72 r-value. The questionnaire was administered to the 251 principals from the three education zones in

Cross River State. Descriptive statistics (simple percentages, mean and standard deviation) were used to answer the research questions, while Pearson Product Moment correlation Statistics (r) was used to analyze the data for the hypothesis at 0.05 level of significance.

RESULT

Research question 1

To what extent does school fund mobilization structure exist in secondary schools in Cross River state? The responses to this research question are presented in Table 1.

TABLE 1: Percentages, Mean and standard deviation of the responses on the extent at which school funds mobilization structure exists in Cross River State.

S/N	Items	SA%	A%	D%	SD%	X	SD	Decision
1	My school does not depend on budgetary allocations	179 (35.5)	173 (34.3)	86 (1.71)	64 (12.7)	2.93	1.02	Agreed
2	P.T.A. sometimes undertake capital projects	164 (32.5)	163 (32.3)	121 (24.0)	54 (10.8)	2.87	1.01	Agreed
3	School farms generate a lot of funds for the school every year	194 (38.8)	209 (41.5)	70 (13.9)	29 (5.8)	3.13	0.86	Agreed
4	Community members always donate money during school fundraising ceremony	188 (37.3)	188 (37.3)	75 (14.9)	51 (10.1)	3.02	0.97	Agreed
5	My school does not have adequate funds from alternative sources	97 (19.2)	119 (23.6)	123 (24.4)	163 (32.5)	2.70	1.11	Agreed
6	Funds are not always adequate in my school	64 (12.7)	133 (26.4)	172 (34.1)	133 (26.4)	2.25	0.99	Disagreed
	Average mean, standard deviation					2.81	0.99	

The result of the analysis in table 1 shows that all the items except 6 have mean scores above the criterion mean of 2.50 and given that the average mean and standard deviation are 2.81 and 0.99, there is high degree of acceptance that funds mobilization structure does exist to a high extent in secondary schools in Cross River State. This

means that there are many sources of funds available in secondary schools in the State.

RESEARCH QUESTION 2

What is the level of existence of school funds allocation structure in secondary schools in Cross River state? The responses to this research question are presented in Table 2.

TABLE 2: Percentages, Mean and standard deviation of the responses on the extent at which school funds allocation structure exists in Cross River state.

S/N	Items	SA	A	D	SD	X	SD	Decision
1	Allocation of funds is the exclusive responsibility of my principal	199 (39.5)	140 (27.8)	88 (17.5)	75 (14.9)	2.95	1.08	Agreed
2	Teachers are not allowed to make input during the allocation process	195 (38.7)	111 (22.0)	98 (19.4)	97 (19.2)	2.23	1.45	Disagreed
3	Parents are fully involve in the process of funds allocation in my school	69 (13.7)	163 (32.3)	53 (10.5)	217 (43.1)	2.17	1.13	Disagreed
4	There is no external structure for monitoring the funds allocation process in my school	325 (64.5)	106 (21.0)	1 (0.2)	70 (13.9)	1.63	1.04	Disagreed
5	Internal generated funds are not always made known to all stakeholders	293 (58.1)	107 (21.2)	56 (11.1)	46 (9.1)	1.71	0.99	Disagreed
6	School budget is not open to everybody in the school	296 (58.7)	94 (18.7)	25 (5.0)	87 (17.3)	1.81	1.14	Disagreed
	Average mean, standard deviation					1.71	1.13	

The result of the analysis in table 2 shows that all the items except 1 have mean scores below the criterion mean of 2.50. It also shows that the average mean and standard deviation are 1.17 and 1.13. This means that there is high degree of disagreement on the fact that there is a structure for the process of allocating funds in secondary schools in Cross River State. This means that there no defined structure in schools for

monitoring the process of funds allocation in secondary schools in the State.

RESEARCH QUESTION 3

To what extent does school finance accountability Structure exists in secondary schools in Cross River state? The answer to the question is presented in Table 3.

TABLE 3: Percentages, Mean and standard deviation of the responses on the extent to which school finance accountability structure exists in Cross River state.

S/N	Items	SA	A	D	SD	X	SD	Decision
1	School budget is not always presented at the floor of P.T.A meetings	274 (54.4)	86 (17.1)	78 (15.5)	64 (12.7)	1.89	1.09	Disagreed
2	My principal does not seek the consent of parents and teachers before making disbursement	302 (59.9)	100 (19.8)	31 (6.2)	69 (13.7)	1.74	1.07	Disagreed
3	Parents are not allowed to access accounting information in my school	318 (63.1)	37 (7.3)	77 (15.3)	70 (13.9)	1.80	1.14	Disagreed
4	Funds are spent according to budget in my school	50 (9.9)	89 (17.7)	30 (6.0)	333 (66.1)	1.07	1.71	Disagreed
5	There is no formal committee overseeing funds disbursement in my school	368 (73.0)	33 (7.3)	7 (1.4)	94 (18.7)	1.65	1.18	Disagreed
6	Funds are always inadequate in my school	369 (73.2)	61 (12.1)	50 (9.9)	22 (4.4)	1.59	1.04	Disagreed
	Average mean, standard deviation					1.61	1.30	

The result in table 3 shows that all the items have mean scores below the criterion mean of 2.50. It

is also shown that the average mean and standard deviation are 1.16 and 1.30

respectively. This means that there is high degree of disagreement on the fact that there is a structure for accountability in secondary schools in Cross River State. This means that there is no defined structure for proper accountability in secondary schools in Cross River State

RESEARCH QUESTION 4

What is the level at which 21st century secondary education is delivered in Cross River State. The answer to the question is presented in Table 4.

TABLE 4: Percentages, Mean and standard deviation of the responses on the extent at which 21st century secondary education is delivered in Cross River state.

S/N	Items	SA	A	D	SD	X	SD	Decision
1	There is no digital classrooms and laboratories for students' collaborative learning in my school	212 (42.1)	189 (37.5)	83 (16.5)	17 (3.4)	1.83	0.99	Disagreed
2	Students can access internet facilities in my school	73 (14.7)	129 (25.6)	147 (29.2)	152 (30.2)	2.25	1.04	Disagreed
3	The school curriculum is more of vocational courses than theory	87 (17.3)	106 (21.0)	181 (35.9)	128 (25.4)	2.30	1.03	Disagreed
4	Students can learn with their peers outside the school through internet media	89 (17)	75 (14.9)	173 (34.3)	165 (32.7)	2.18	1.08	Disagreed
5	Students cannot access online learning materials in my school	130 (25.8)	263 (52.2)	77 (15.3)	31 (6.2)	2.99	0.82	Agreed
6	There are inadequate modern facilities to deliver skilled-based education in my school	65 (12.9)	101 (20.0)	175 (34.7)	160 (31.7)	2.22	1.12	Disagreed
	Average mean, standard deviation					2.29	1.01	

The result in table 4 shows that all the items except 5 have mean scores below the criterion mean of 2.50. It is also shown that the average mean and standard deviation are 2.29 and 1.01 respectively. This means that the level of delivery of 21st century secondary education is low in Cross River State.

HYPOTHESIS 1

School finance management structure does not have any significant relationship with the delivery of 21st century secondary education in Cross River State.

TABLE 5: Pearson product moment correlation analysis of the relationship between School finance management structure and effective delivery of 21st century secondary education in Cross River State N = 251.

Variables	$\sum X$	$\sum X^2$	$\sum XY$	r.cal
School finance management structure. (X)	2510	6634		
Effective delivery of 21 st century secondary education. (Y)	2361	5464	65963	0.79*

*Significant at 0.05 alpha level. df = 249. r.crit 0.113.

The result of the analysis indicates that the calculated r-value of 0.79 is greater the critical r-value of 0.113 at 0.05 level of significance and

249 degrees of freedom. Based on this result, the null hypothesis is rejected and the alternative hypothesis accepted. This implies that there is a

significant relationship between school finance management structure and effective delivery of 21st century secondary education in Cross River State.

DISCUSSION OF FINDINGS

The result of the first research question revealed that there is funds mobilization structure in secondary schools in Cross River State. The implication of this result is that there are adequate sources of funds available to secondary schools in the state through which school heads can raise adequate funds to provide quality education to students. This result may be because secondary schools have been generating funds from other sources like school programmes, school farm, NGOs, P.T.A., community supports, philanthropist, etc. The result of the second research question revealed that there is no formal structure for effective allocation of funds in the schools. This implies that secondary schools in the State do not have budget preparation structure where teachers, parent and other stakeholders are fully involved in the process of allocating funds to educational programmes. The result of the third research question showed that there is high disagreement of the fact that there is a structure for proper finance accountability in secondary schools in the state. It means that there is no efficient collaborative mechanism for ensuring proper management of funds at the secondary school level. The result of the fourth research question indicated that the level at which 21st century secondary education is delivered in Cross River State is low. This is not surprising because no education system can deliver the 21st century education without modern facilities or ICT-mediated school environment.

However, it was revealed in the analysis of the data on the research hypothesis that there is a strong and significant relationship between availability of school finance management structure and the delivery of 21st century education in secondary in Cross River State. It means that low level of the 21st century secondary education delivery in the State is related to nonexistence of formal and proper structure for school finance management in secondary schools. The study also showed that there are adequate sources of funds to secondary schools in the State. The means the problem lies in the nonexistence of structures for

funds allocation and finance accountability process in secondary schools.

These results are supported by Orji (2001) who added that prudent management of funds to meet up with the set objectives in the school system calls for strict compliance to the financial management policies. Obasi and Asodike (2014) supported that effective and efficient allocation of available school funds is one of the rationale for financial management on a school system, in order to attain the set goals of the school. Omemu (2015), in his survey on "Accountability: a formidable basis for achieving sustainable development in Nigerian secondary schools". This researcher found out that the most pressing problem hindering national development in Nigeria is lack of resource accountability in schools. It implies that to deliver the 21st century secondary education in Cross River State there must be adequate structure for preparing school budget or allocation of funds to school programmes and management of school funds through proper finance accountability in schools.

CONCLUSION

No education system can deliver the 21st century education without recourse to proper funding. It is also obvious that for effective funding of a school system, funds must be adequately mobilized, properly allocated and accounted for, for smooth flow of educational activities. Based on the findings of this study, it is concluded that there is significant relationship between availability of school finance management structure and effective delivery of the 21st century secondary education in Cross River State and there is no formal and proper structure for allocation of school funds and school finance accountability in secondary schools in the State. It is also concluded that mobilization structure (sources of funds) adequately exists in secondary schools in the State.

RECOMMENDATIONS

Based on the findings of the study, the following recommendations are made;

1. All the sources of funds available to schools should be captured in their budget. This would help to ascertain the funds available to schools at any given time for proper accountability and effective provision of needed facilities for the delivery of skilled-based education in the State.
2. All Stakeholders (administrators, teachers, parents and students) should be fully involved in

the process of preparing school budget and allocating funds to school programmes and activities, as this would serve as a mechanism for proper accountability in schools, as well as enhance effective delivery of modern education in schools

3. Schools should put in place committees for ensuring proper disbursement of funds in schools, to ensure that funds are spent according to budget. This would ensure the provision of facilities as planned and control diversion of funds or embezzlement of funds by principals.

REFERENCES

- Akpan, C. P., 2011. Fundamentals of school business management. Calabar: Prime choice Konsult.
- Akpan, C. P., Okon, J. E. and Ebuara, V. O., 2015. Fundamentals of Educational Management. Calabar: University of Calabar
- Boma, P. B., 2018. Managing Educational Finance for Quality Service Delivery in Secondary School in Rivers State. *International Journal of Innovative Education Research* 6(2), 76-85,
- Boyi, A. A., 2013. Education and sustainable national development in Nigeria: Calabar: University of Calabar Press.
- Ebong, J. M., 2013. School finance management. In J. D. Asodike, J. M. Ebong, S. O. Olueuo, and N. M. Abraham (eds). *Contemporary Administrative and teaching issues in Nigerian schools*. Oweri: Alphabet Nigeria Publishers.
- Igwe, L. E. B., 2002. Introduction to Educational Administration. Port Harcourt: Global Links
- Kalu, F. A., 2011. Budgeting practices of principals of secondary schools in South – East geo – political zone. A thesis submitted to the Department of Educational Foundations, University of Nigeria, Nsuka.
- Mbipom, G., 2000. Educational Administration and Planning. Calabar: University of Calabar Press.
- Nnabuo, P. O. M., Okorie, N. C. and Agabi, O. G., 2004. Introduction to school management. Port Harcourt: Lithograph Press.
- Nwachukwu, P. O., 2014. Funding Education for Sustainable Development in Nigeria: Challenges and the Way Forward. *Journal of Education and Practice*, 5 (20), 54-56
- Obasi, F. N. and Asodike, J. D., 2014. Educational Resource Management. Port Harcourt: Pearl Publishers.
- Okeke, B. S., 2004 Teaching in Nigeria. The Bureaucracy of Professionalism (2nd ed). Port Harcourt: Mercury International Publishing Nigeria.
- Okon, J. E., Akuegwu, B. A. and Uko, E. S., 2016. Emerging issues in Educational Administration, Planning and Supervision. Calabar: University of Calabar Press.
- Omemu, F., 2015. Accountability: A formidable basis for achieving sustainable development in Nigerian secondary schools. *British Journal of Education*, 3 (12), 64-71.
- Orji, J., 2001. Financial management. Enugu: Splash Media organization. Reid, A., 2015. Educating in the 21st Century. SASPA Discussion Paper Drafted in June 2015 by South Australian Secondary Principal Association.
- Sunday, O. and Lawal, T., 2016. Fiscal Accountability, Resource Management and Sustainable Development in Nigeria. *International Journal of Academic Research in Business and Social Sciences*, 6 (5), 29-40.
- Thom-otuya, B. E. N. and Inko-tariah, D. C., 2016. Quality education for national development: The Nigerian experience. *African Educational Research Journal*, 4(3), 101-108.
- Udida, L. A., 2010. Issues in National Policy on Education in Nigeria. Calabar: University of Calabar Press.
- UNESCO 2016. School and Teaching Practices for Twenty- 21st Century Challenges. Paris SP: UNESCO Bangkok Office