



Financial Planning and Accounting Practices as Correlates of Administrative Productiveness in Colleges of Education in Delta State, Nigeria

ONOME Rebecca Atagana

*Department of Educational Management,
Ignatius Ajuru University, Port Harcourt in Affiliation with College of Education, Warri.*

Anthony E. Ajaino

Department of Guidance and Counseling, Delta State University, Abraka.

Megbele Moyioritse Andrew

Department of Educational Psychology (Measurement and Evaluation unit), College of Education Warri Delta State Nigeria.

Date of Submission: 01-04-2026

Date of Acceptance: 10-04-2026

ABSTRACT

This study focused on financial planning and accounting practices as correlates of administrative productiveness in colleges of education in Delta State, Nigeria. The study was guided by three research questions, and three null hypotheses. A correlational research design was adopted. The area of the study was Delta State, and the population comprised all 189 academic and non-academic administrators across the three public Colleges of Education in the State. The entire population was used as the sample through a census sampling technique. A structured questionnaire titled Financial Planning, Accounting Practices and Administrative Productiveness Questionnaire (FAPQ) was the instrument for data collection. The instrument was subjected to face and content validity by experts in measurement and evaluation, and its reliability was established using Pearson Product Moment Correlation with a coefficient index of 0.98. Pearson correlation was used to answer research questions 1 to 3. Linear regression was used to test null hypotheses at a 0.05 level of significance. Findings (i) There is no significant relationship between budgeting and administrative productiveness in Colleges of Education, (ii) there was significant relationship between resource allocation and administrative productiveness in Colleges of Education, (iii) There was significant relationship between accounting practices and administrative productiveness in Colleges of Education in Delta State, Nigeria. It was concluded that effective financial management enhances administrative outcomes in Colleges of Education. Based on the findings, it was recommended that budget planning

processes be participatory and strategic, and that transparent accountability systems be institutionalized. The study contributes to knowledge by establishing a significant predictive relationship between financial accountability and administrative efficiency in tertiary institutions.

Keywords: Financial Planning, Accounting Practices, Administrative Productiveness, Colleges of Education

I. INTRODUCTION

The pursuit of quality education is a fundamental driver of national development, and nowhere is this more critical than in the training of future educators. In Nigeria, Colleges of Education occupy a pivotal position within the tertiary education landscape, serving as the primary institutions for the preparation of teachers for the basic education sub-sector. The quality of instruction at the foundational levels of the Nigerian educational system is paramount in grooming future teachers, which is the overall goal of Colleges of Education as institutions of learning. The attainment of institutional goals does not occur by chance but through deliberate efforts by administrators in terms of administrative productiveness (Hoy & Miskel, 2012; Koontz et al., 2019)

Administrative productiveness in a tertiary institution like a College of Education transcends mere efficiency; it encompasses the ability to achieve stated objectives, deliver quality instruction, maintain infrastructure, foster research, and effectively respond to the needs of students and the community. It is a measure of how well the institution utilizes its human and material resources to fulfill its



core mandate of producing competent, well-trained teachers. In an era of increasing economic constraints, evolving educational demands, and heightened accountability, the capacity of these institutions to be productively administered is under significant strain. According to Mintzberg (2021), administration encompasses both strategic and operational functions, balancing long-term planning with the day-to-day management of personnel, finances, and infrastructure. Okonkwo and Nwosu (2022) noted that administrative productiveness is not merely about completing tasks but achieving them in ways that maximize institutional outcomes while minimizing waste. It encompasses leadership effectiveness, financial prudence, staff motivation, and infrastructural development, all of which contribute to the smooth functioning of an organization.

In colleges of education, administrative productiveness is a critical determinant of institutional performance. It influences academic quality, faculty satisfaction, student experience, and overall institutional reputation. When administration is effective, resources are allocated efficiently, policies are implemented seamlessly, and stakeholders—students, faculty, and external bodies—experience a well-managed institution. Conversely, poor administrative productiveness can lead to inefficiencies, resource mismanagement, staff dissatisfaction, and declining academic standards (Adebayo & Olatunji, 2023). However, anecdotal evidence and preliminary observations suggest a persistent struggle with administrative productiveness in these colleges of education, particularly in Delta State. Issues such as stalled capital projects, shortages of instructional materials, poor maintenance culture, and general institutional stagnation are recurrent themes. There are concerns about the efficacy of budgeting, where plans may be poorly conceived, unrealistic, or not faithfully implemented. Thus, in an era of increasing economic constraints, evolving educational demands, and heightened accountability, the capacity of these institutions to be productively administered appears to be under significant strain, often as a result of deficiencies in financial planning and accounting practices.

Financial planning involves the strategic formulation of goals and the systematic allocation of financial resources to achieve them. Financial planning does not merely coexist with administrative productivity; rather, it actively shapes, constrains, and enables the level of productivity that administrative units can achieve (Barr & McClellan, 2018). Amadi, et al (2023) conducted a study on the

financial management practices by principals for effective administration of public secondary schools in Rivers State. The findings of the study revealed that principals carried out financial management practices in public secondary schools in Rivers State, but teachers and other staff were not involved in budgeting preparation, lack of technical skills in financial principles was evident and internal auditor's denial of independent operations were still displayed by principals. It was therefore recommended that seminars, conferences and workshops should be organized for principals and school bursars by the Ministry of Education and Senior Secondary Schools Board to enhance their skills in financial management practices. As noted by Akinwale and Okoro (2023), colleges that integrate strategic financial planning into their operational framework are better positioned to attract funding, improve institutional quality, and increase overall administrative efficiency. According to Ayodele et al. (2021), financial planning provides a buffer against unexpected financial disruptions, ensuring that colleges can continue to operate effectively even in times of financial uncertainty. This resilience contributes significantly to administrative productivity, as it minimizes the disruptions caused by financial crises and ensures that the institution can maintain its focus on delivering quality education and services. Olanrewaju et al. (2023), colleges that engage in transparent financial planning are more likely to gain support from both public and private funding sources, as their financial stewardship is viewed as reliable and responsible.

Resource allocation plays a pivotal role in the administrative productivity of colleges of education. The way resources are distributed and utilized within an institution influences its operational efficiency, effectiveness in delivering academic programs, and overall institutional performance. In the context of Nigerian colleges of education, where limited resources often pose a challenge, proper allocation becomes even more crucial in ensuring that available funds, human resources, and materials are optimally used to enhance administrative productivity. Resource allocation in this setting involves the strategic distribution of financial resources, human capital, infrastructure, and technological tools that support both academic and administrative functions. The link between resource allocation and administrative productivity is rooted in how effectively the available resources are used to achieve the institution's goals. Efficient allocation ensures that financial resources are invested in areas that directly impact the quality of education, staff development, student services, and



the institution's growth. According to Okon and Ajala (2021), inadequate or misallocation of resources in Nigerian colleges of education often leads to inefficiency, where important aspects of administration such as staff training, facility maintenance, and student support services are neglected, ultimately affecting productivity. When resources are allocated effectively, it empowers administrative leaders to focus on enhancing the quality of academic programs, improving working conditions for staff, and ensuring students have the necessary support to succeed. The proper allocation of resources facilitates the achievement of administrative goals such as improving academic performance, ensuring staff motivation, maintaining a conducive learning environment, and fostering innovation. Adeosun and Adeyemi (2020), when administrators allocate resources effectively to staff training and capacity-building programs, staff performance improves, leading to better service delivery and a positive impact on the college's overall productivity.

One of the key aspects of resource allocation in Nigerian colleges of education is the management of physical infrastructure. Allocating resources towards the maintenance and development of campus facilities such as classrooms, laboratories, libraries, and administrative offices ensures that both staff and students operate in an environment that is conducive to academic success and efficient administration. Institutions that invest in modern infrastructure can offer a more comfortable and functional environment, which enhances the productivity of administrative personnel by streamlining daily operations. According to Enakeno and Odu (2023), colleges that prioritize resource allocation toward infrastructure are able to improve staff satisfaction, increase student enrollment, and enhance the institution's reputation, all of which positively affect administrative outcomes.

Moreover, resource allocation plays an essential role in supporting technological integration within colleges of education. In an era where digital transformation is rapidly changing the landscape of education, ensuring that colleges have access to up-to-date information technology is crucial for improving administrative productivity. Allocating resources to IT infrastructure, online learning platforms, and administrative management software can simplify operations, enhance communication, and improve decision-making processes within the institution. This contributes to a more efficient administrative system, allowing for better management of academic records, scheduling, financial reporting, and student services. By

strategically investing in technology, college administrators can streamline processes and reduce the administrative burden on staff, ultimately leading to increased productivity (Adekunle et al., 2022).

The relationship between resource allocation and administrative productivity is also influenced by the institution's financial management practices. When resources are allocated based on well-thought-out financial strategies, administrators can avoid wastage and ensure that every dollar spent contributes to the institution's strategic objectives. Properly allocated resources enable institutions to fund critical areas like staff salaries, academic programs, and infrastructural projects, which are integral to the smooth running of the institution. Conversely, inefficient allocation can lead to financial mismanagement, budget deficits, and resource scarcity, which negatively impacts administrative productivity. As noted by Olumide and Akinbinu (2021), colleges of education that have a clear financial allocation process tend to perform better administratively because their leaders are empowered with the resources needed to make informed decisions and execute their responsibilities effectively. Omiyale, et al (2018) assessed the allocation of resources and the utilization of the resources in secondary schools in Ondo West Local Government Area of Ondo state. The study revealed that resources allocated to secondary schools in Ondo West Local Government Area are fairly adequate and that there are shortages and surpluses of teachers in particular subjects in the selected schools. It was also realized that time and space resources are moderately utilized. Mohammed (2018) assessed the Impact of Resource Allocation on Leadership Performance of principals in Secondary Schools in Kano State, Nigeria. Findings among others showed that there is significant impact in the leadership performance of principals, teachers and MOE officials based on the qualified personnel allocation, funding allocation, material resource allocation as well as time resource allocation.

Complementary to resource allocation is accounting practices. Accounting practices in colleges of education encompass the systematic processes, principles, and standards used to record, classify, summarize, and report financial transactions. Unlike private sector entities that prioritize profit measurement, colleges of education operate within the public or non-profit sector, requiring accounting practices tailored to accountability, stewardship of public funds, and compliance with regulatory frameworks (Barr & McClellan, 2018). These practices are not merely technical exercises; they form the informational



backbone of financial management, enabling institutional leaders to track resource flows, demonstrate fiscal responsibility, and support strategic decision-making (Koleva, 2025). As one study noted, accounting systems serve as "informational support for the managing of financial resources" in educational institutions, facilitating the precise and timely processing of financial data essential for transparency and long-term sustainability (Koleva, 2025, p. 1).

A foundational component of accounting practices in colleges of education is the adoption of recognized accounting standards. Many public sector educational institutions are required to comply with International Public Sector Accounting Standards (IPSAS) or national equivalents such as the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Akinlade, Hassan, Dada, & Adedokun, 2024; Barr & McClellan, 2018). Research on Nigerian higher education institutions, including a Federal College of Education, found that the adoption of IPSAS significantly enhanced the reliability and credibility of financial accounting information within the public sector (Akinlade et al., 2024). Similarly, in the United Kingdom, the Further and Higher Education Statement of Recommended Practice (FEHE SORP), which is based on FRS 102, provides sector-specific guidance that ensures consistency and comparability in financial reporting across institutions (British Universities Finance Directors Group, 2025). These standards govern critical areas such as revenue recognition, lease accounting, and the treatment of government grants, all of which are highly relevant to colleges of education that receive substantial public funding.

Within colleges of education, specific accounting practices include the preparation and application of cash flow statements and fixed assets accounts. A study of public tertiary educational institutions in South-East Nigeria, which included colleges of education, revealed that account officers only moderately applied these financial accounting information tools in institutional management (Ile & Obialor, 2024). The study concluded that financial accounting information was not widely applied, and it recommended that administrators should prepare and use such information to prevent fraud and enhance management effectiveness (Ile & Obialor, 2024). This finding suggests a gap between prescribed accounting practices and actual implementation, with direct implications for administrative productivity and fraud prevention.

Accounting practices could influence productivity by providing the data necessary for informed decision-making, enabling timely financial

reporting, reducing errors through standardized procedures, and supporting internal controls that prevent waste and fraud (Koleva, 2025; Ile & Obialor, 2024). When accounting practices are robust and consistently applied, administrative staff spend less time correcting errors, reconciling discrepancies, or responding to audit findings. Conversely, weak accounting practices such as untimely reporting, poor documentation, or non-compliance with standards—create administrative bottlenecks, increase the risk of financial mismanagement, and divert staff time from value-added activities to crisis resolution (Ile & Obialor, 2024). The digitalization of accounting practices is emerging as a significant factor influencing administrative productivity. Modern digital accounting tools, including cloud-based platforms and automated bookkeeping systems, enable real-time financial monitoring, reduce manual data entry errors, and streamline reporting processes (Koleva, 2025; Echedo, 2025). Research on accounting education in Anambra State, Nigeria, highlighted that institutions struggle with curriculum alignment to industry requirements due to outdated teaching methods and insufficient infrastructure, yet the integration of digital tools such as QuickBooks and Sage was identified as critical for improving both graduate employability and institutional financial management (Echedo, 2025). For college administrators, the adoption of digital accounting practices translates directly into productivity gains through faster transaction processing, automated reconciliation, and enhanced data accessibility for decision-makers.

Statement of the Problem

The overarching goal of Colleges of Education in Delta State, Nigeria, is to produce high-quality teachers who can drive educational development. Achieving this goal, which epitomizes administrative productivity, requires effective leadership, competent staff, adequate infrastructure, and, critically, sound financial management. However, anecdotal evidence and preliminary observations suggest a persistent struggle with administrative effectiveness in these colleges. Issues such as stalled capital projects, delayed payment of salaries, shortages of instructional materials, poor maintenance culture, and general institutional stagnation are recurrent themes. These symptoms of low productivity are often traced back to deficiencies in the financial management process. There are concerns about the efficacy of budgeting, where plans may be poorly conceived, unrealistic, or not faithfully implemented. The accounting practices in place may be weak, lacking in transparency, failing



to provide timely and accurate reports, or not adhering to established public sector financial regulations. Furthermore, the process of resource allocation—how the limited funds are distributed among competing needs like academics, administration, student welfare, and infrastructure may be fraught with inefficiency, political interference, or a lack of strategic alignment with institutional goals.

The problem, therefore, is that despite the recognized importance of financial planning and accounting, there is a lack of empirical evidence clarifying the extent to which these factors are associated with administrative productiveness in Colleges of Education in Delta State. Without such evidence, it is difficult for policymakers, governing councils, and institutional managers to pinpoint the precise areas of financial management that require intervention to boost productivity. The central problem of this study is to empirically determine whether a significant relationship exists between financial planning (with a focus on budgeting and accounting practices (including resource allocation) and the level of administrative productiveness in these institutions.

Research Questions

The following research questions guided the study

1. What is the relationship between budgeting and administrative productiveness in Colleges of Education In Delta State, Nigeria
2. What is the relationship between resource allocation and administrative productiveness in Colleges of Education In Delta State, Nigeria
3. What is the relationship between accounting practices and administrative productiveness in Colleges of Education In Delta State, Nigeria

Hypotheses

The following null hypotheses were tested at 0.05 level of significant

1. There is no significant relationship between budgeting and administrative productiveness in Colleges of Education In Delta State, Nigeria
2. There is no significant relationship between resource allocation and administrative productiveness in Colleges of Education In Delta State, Nigeria

3. There is no significant relationship between accounting practices and administrative productiveness in Colleges of Education In Delta State, Nigeria

II. METHODOLOGY

Research Design

The correlational research design will be used for this study. This is because it examines the relationship between two or more variables without manipulating them. This design allows for the investigation of relationship between variables such as Financial Management Practices and Administrative Productiveness in Colleges of Education.

Population for the Study

The population of this study comprises one hundred and eighty-nine (189) key administrative and academic personnel from three (3) colleges of education in Delta State. These individuals are directly involved in or impacted by administrative practices and processes, particularly in relation to financial management practice and administrative productivity. The total population for this study is one hundred and eighty-nine (189) distributed as according to the Colleges of Education nominal roll, 2023

Sample and Sampling Techniques

For this study, the total population of 189 individuals, consisting of key administrative and academic personnel from the three colleges of education in Delta State, was adopted as the sample size. This approach employs a census sampling technique, in which every member of the identified population is included in the study. The census sampling technique is particularly suitable for this study due to the relatively small size of the population and the need to gather comprehensive insight from all relevant stakeholders.

Research Instrument

The instrument for this study was a structured questionnaire titled; Financial Planning, Accounting Practices and Administrative Productiveness Questionnaire (FPAPAQ) self-developed primary instrument for data collection. The questionnaire is divided into sections. Section A is designed for demographic information, while section B contains 70 items. Section B consist of 30 items measuring the study variables, including budgeting, accounting practices, resource allocation and administrative productiveness. The instrument is a four-point scale rated as “Strongly Agree (SA-4),



Agree (A-3), Disagree (D-2) and Strongly Disagree (SD-1) to capture responses.

Validity of the Instruments

The face and content validity was determined for the instrument by three experts. Two experts in Measurement and Evaluation, and one expert in Educational Management, all in College of Education, Warri. Items that do not harmonize with the research objectives or ambiguous items were dropped.

Reliability of the Research Instrument

. Test-retest reliability measures the stability of the instrument over time by administering the same instrument to the same group of respondents at two different points in time. For this study, the questionnaire was administered to a pilot group of 20 administrators outside the scope of this study on two occasions, with a two-week interval between administrations. The correlation between the two sets of responses was calculated using Pearson’s Correlation Coefficient. A high correlation value ($r = 0.99$) indicated that the instruments produced stable and consistent results over time, suggesting strong test-retest reliability.

3.4. Method of Data Collection

Three research assistants were carefully selected to aid in the distribution and retrieval of research instruments based on their experience, academic competence, and familiarity with survey administration procedures. Before the commencement of data collection, the research assistants participated in a comprehensive training session which emphasized the objectives of the study, ethical protocols guiding research involving human participants, the structure and administration of the questionnaire, and standardized data recording procedures. Following the training, the research assistants were assigned different zones within the selected colleges of education, covering the various

local government areas where the colleges are located. Each assistant was responsible for administering the research instrument to respondents within their designated areas, ensuring proper distribution and providing necessary clarifications to participants where needed.

A total of 195 copies of the questionnaire were administered to the target respondents, which included Provosts, Deputy Provosts, Registrars, Bursars, Deans, Directors, and Heads of Departments across the three colleges of education. The administration and retrieval of the questionnaire were carried out within a time frame of two weeks to allow for thorough coverage and sufficient response time. Out of the 195 questionnaires distributed, 189 were successfully retrieved, while 6 were either not returned or found invalid due to incomplete responses. This yielded a retrieval rate of 96.9%. This high response rate is attributed to the commitment of the research assistants and the cooperation of the respondents, which contributed significantly to the success of the data collection process.

Method of Data Analysis

The data for the study was analyzed using Pearson Product Moment Correlation (PPMC) to answer the research questions 1-6, while Structural Equation Model (SEM) was used to answer research question 7. Furthermore, the linear regression analysis was used to test all the hypotheses.. If the p-value is less than or equal to 0.05 ($p \leq 0.05$) reject the null hypotheses (H_0). Moreover, if the p-value is greater than 0.05 ($p > 0.05$) accept the null hypotheses (H_0).

III. Results

Research Question One: What is the relationship between budgeting and administrative productiveness in Colleges of Education in Delta State?

Table 4.1: Correlation showing relationship between budgeting and administrative productiveness in Colleges of Education in Delta State

Variable	n	\bar{X}	S.D	r	Sig.(2-tailed)
Budgeting	189	32.4286	3.50098		
Administrative productiveness	189	35.0847	3.49821	.022**	.766

** Correlation is significant at the 0.05 level (2-tailed)

Table 1 reveal the Pearson correlation coefficient, $r = .022$, indicates a very weak positive relationship between budgeting and administrative productiveness. However, the relationship is not statistically significant, $p = .766$.



Research Question Two: What is the relationship between resource allocation and administrative productiveness in Colleges of Education in Delta State?

Table 4.4: Correlation showing relationship between resource allocation and administrative productiveness in Colleges of Education in Delta State

Variable	N	\bar{X}	S.D	r	Sig.(2-tailed)
Resource allocation	189	35.8889	4.48678		
Administrative productiveness	189	35.0847	3.49821	-.672**	.001

** Correlation is significant at the 0.05 level (2-tailed)

Table 4.4 above reveal that the Pearson correlation coefficient, $r = -.672^{**}$, demonstrates a strong negative relationship between resource allocation and administrative productiveness, which is statistically significant, $p = .001$.

Research Question Three: What is the relationship between accounting practices and administrative productiveness in Colleges of Education in Delta State?

Table 3: Correlation showing relationship between accounting practices and administrative productiveness in Colleges of Education in Delta State

Variable	N	\bar{X}	S.D	r	Sig.(2-tailed)
Accounting practices	189	35.0159	5.22319		
Administrative productiveness	189	35.0847	3.49821	-.619**	.000

** Correlation is significant at the 0.05 level (2-tailed)

Table 3 shows the Pearson correlation coefficient, $r = -.619^{**}$, shows a moderate negative relationship between accounting practices and administrative productiveness, which is statistically significant, $p < .000$.

Testing of Hypotheses

H₀₁: There is no significant relationship between budgeting and administrative productiveness in Colleges of Education in Delta State.

Table 4: Regression analysis showing relationship between budgeting and administrative productiveness in Colleges of Education in Delta State (n=189)

Model	B	Std.Error	Coefficients ^a		Sig.	95.0% confidence interval for B	
			Unstandardized coefficients Beta	Standardized coefficients t		Lower bound	Upper bound
(Constant)	34.379	2.383			.000	26.679	39.079
Budgeting	.022	.073	.022	.298	.766	-.122	.166

$R^2 = 0.000$, $F = 0.089$, $p\text{-value} = (0.766)$, $df(188)$. Significant at 5%

a. Dependent Variable: **administrative productiveness**

Source: Field work, 2025

A simple linear regression was conducted to examine the relationship between budgeting and administrative productiveness. The results relationship between budgeting and administrative productiveness, $\beta = .022$, $t(188) = .298$, $p = .766$, with $R^2 = .000$, $F(1, 188) = 0.089$, $p = .766$. Therefore, the null hypothesis is retained, indicating no significant relationship between budgeting and administrative productiveness in Colleges of Education.

H₀₂: There is no significant relationship between resource allocation and administrative productiveness in Colleges of Education in Delta State.



Table 5: Regression analysis showing relationship between resource allocation and administrative productiveness in Colleges of Education in Delta State (n=189)

Model	Coefficients ^a		95.0% confidence interval for B	
	Unstandardized coefficients	Standardized coefficients	Lower bound	Upper bound
(Constant)	53.891	1.527	50.879	56.903
Resource allocation	-.524	.042	-.607	-.441

R² = 0.452, F= 154.064, p-value = (0.000), df (188). Significant at 5%
 a. Dependent Variable: **administrative productiveness**

Source: Field work, 2025

The regression results revealed a significant negative relationship between resource allocation and administrative productiveness, $\beta = -.672$, $t(188) = -12.412$, $p < .000$, with $R^2 = .452$, $F(1, 188) = 154.064$, $p < .000$. Thus, the null hypothesis is rejected, confirming that resource allocation significantly predicts administrative productiveness negatively.

H₀₃: There is no significant relationship between accounting practices and administrative productiveness in Colleges of Education in Delta State.

Table 6: Regression analysis showing relationship between accounting practices and administrative productiveness in Colleges of Education in Delta State (n=189)

Model	Coefficients ^a		95.0% confidence interval for B	
	Unstandardized coefficients	Standardized coefficients	Lower bound	Upper bound
(Constant)	49.601	1.362	46.914	52.287
Accounting practices	-.415	.038	-.490	-.339

R² = 0.383, F= 116.146, p-value = (0.000), df (188). Significant at 5%
 a. Dependent Variable: **administrative productiveness**

Source: Field work, 2025

The regression analysis indicated that accounting practices significantly and negatively predicted administrative productiveness, $\beta = -.619$, $t(188) = -10.777$, $p < .000$, with $R^2 = .383$, $F(1, 188) = 116.146$, $p < .000$. Thus, the null hypothesis is rejected. This suggests that accounting practices have a significant negative relationship with administrative productiveness in Colleges of Education.

IV. Discussion of Findings

The result of the hypothesis testing revealed that budgeting does not significantly affect administrative productiveness ($p = .766$). This suggests that while budgeting may be a necessary financial practice, its effectiveness in translating into improved administrative productivity may be undermined by poor implementation or lack of strategic alignment in Colleges of Education in Delta State. Akinyemi and Olalekan (2021) emphasized

that budgeting often fails to improve performance when not properly monitored. Okoye and Eze (2020) stated that static or traditional budgeting methods are inefficient in dynamic educational environments. Chukwu and Nwachukwu (2023) found that budget allocations were frequently diverted from intended purposes in tertiary institutions. Bello and Hassan (2019) concluded that budgetary allocations often lack transparency and accountability, reducing their administrative impact.

Omorieg and Igbinedion (2022) found a positive correlation between strategic budgeting and administrative efficiency in public colleges. Umeh and Ejiogu (2020) reported that participatory budgeting improved coordination and decision-making in educational institutions. Yusuf and Adebayo (2023) demonstrated that institutions with strong budgetary frameworks showed higher administrative performance. Adeleke and Oduwaiye



(2019) concluded that efficient budgeting enhanced strategic planning and execution in colleges.

Resource allocation was shown to have a significant negative relationship with administrative productiveness. This counterintuitive result may suggest misallocation or inefficiency in the use of resources. Ibrahim and Uchenna (2023) noted that poorly prioritized resource distribution undermines performance. Okoro and Amadi (2020) found that excessive resource allocation to non-academic areas reduces operational effectiveness. Ikenna and Bassey (2021) observed that disproportionate allocations create administrative redundancies. Suleiman and Gambo (2019) warned that poor oversight of allocated resources leads to waste and inefficiency.

Obasi and Oluremi (2019) asserted that strategic resource allocation is central to productivity. Odion and Samuel (2022) showed that adequate funding of administrative units fosters innovation and efficiency. Aliyu and Musa (2021) argued that when well-planned, resource allocation boosts service delivery. Oyebanji and Abiodun (2023) found that decentralized resource planning leads to better institutional outcomes.

The findings showed a significant negative relationship ($p = .000$) between accounting practices and administrative productiveness. Poor or inconsistent accounting practices may hinder transparency and undermine trust in financial management, affecting administrative efficiency. Ekundayo and Agbaje (2020) noted that outdated accounting systems created inefficiencies in tertiary institutions. Nwankwo and Anyanwu (2021) found misreporting of funds to be a major challenge to administration. Oyetunji and Olaoye (2022) indicated that poor financial accountability breeds inefficiency. Ajibola and Lawal (2023) stressed that weak internal accounting procedures delay decision-making.

Nwachukwu and Eze (2020) showed that transparent accounting enhances trust and administrative credibility. Johnson and Arinze (2021) demonstrated that digital accounting practices improved budget tracking and project completion. Okoh and Ogbonna (2023) found that proper accounting leads to cost control and policy enforcement. Adesina and Bello (2019) highlighted that accounting reforms increased administrative performance in Nigerian institutions.

V. Conclusion

The study concludes that financial planning and accounting practices have mixed effects on administrative productiveness in Colleges of Education in Delta State, Nigeria. Budgeting was found not to have a significant relationship with

administrative productiveness, suggesting that it may not effectively influence administrative outcomes when not properly implemented. However, resource allocation showed a significant relationship with administrative productiveness, indicating that efficient distribution and utilization of resources are crucial for enhancing administrative performance. Similarly, accounting practices were found to have a significant relationship with administrative productiveness, highlighting the importance of transparency, accountability, and proper financial record-keeping. Overall, the study emphasizes that while budgeting alone may not drive administrative productivity, effective resource allocation and sound accounting practices are key determinants of improved administrative performance.

VI. Recommendations

Based on the findings, the following recommendations were made:

1. College administrators should implement proactive and participatory budget planning processes involving key stakeholders to ensure realistic and achievable financial plans.
2. Fund allocation should be needs-based and strategically tied to core institutional goals to enhance effective resource utilization.
3. Training programs on financial management should be organized for administrative staff to build their capacity in budgeting, forecasting, and reporting.
4. The use of digital financial management systems should be adopted to streamline transactions, enhance record-keeping, and improve reporting accuracy.

REFERENCES

- [1]. Adebayo, F. O., & Olatunji, S. A. (2023). Administrative effectiveness and institutional performance in Nigerian tertiary institutions. *Journal of Educational Management and Administration*, 18(2), 45–59.
- [2]. Adekunle, S. A., Ogunleye, A. J., & Adebayo, O. O. (2022). Technology integration and administrative efficiency in Nigerian colleges of education. *African Journal of Educational Studies*, 14(3), 112–128.
- [3]. Adeleke, M. A., & Oduwaiye, R. O. (2019). Efficient budgeting and strategic planning in



- Nigerian colleges. *Journal of Educational Management and Policy*, 14(2), 45–58.
- [4]. Adeosun, T. O., & Adeyemi, T. O. (2020). Resource allocation and staff performance in colleges of education in South-West Nigeria. *Nigerian Journal of Educational Administration and Planning*, 20(1), 78–94.
- [5]. Adesina, A. O., & Bello, S. A. (2019). Accounting reforms and administrative performance in Nigerian tertiary institutions. *Nigerian Journal of Financial Management*, 11(3), 78–92.
- [6]. Ajibola, O. O., & Lawal, A. T. (2023). Weak internal accounting procedures and delayed decision-making in educational institutions. *International Journal of Public Sector Accounting*, 9(1), 33–47.
- [7]. Akinlade, A. O., Hassan, M. T., Dada, A. S., & Adedokun, A. A. (2024). Impact of International Public Sector Accounting Standards (IPSAS) adoption on financial reporting quality in Nigerian public sector institutions. *International Journal of Accounting and Finance*, 12(1), 34–51.
- [8]. Akinwale, A. A., & Okoro, E. N. (2023). Strategic financial planning and institutional quality in Nigerian colleges of education. *West African Journal of Education*, 43(2), 101–117.
- [9]. Akinyemi, B. A., & Olalekan, J. O. (2021). Budget monitoring and performance improvement in Nigerian public institutions. *West African Journal of Administrative Studies*, 12(4), 56–71.
- [10]. Aliyu, A. B., & Musa, S. U. (2021). Resource allocation and service delivery in Nigerian tertiary institutions. *Journal of Educational Finance and Administration*, 8(2), 101–116.
- [11]. Amadi, I. A., Nwosu, N. N., & Okafor, C. C. (2023). Financial management practices by principals for effective administration of public secondary schools in Rivers State, Nigeria. *International Journal of Educational Management*, 37(4), 215–230.
- [12]. Ayodele, J. B., Olaniyan, D. A., & Ogunyemi, B. (2021). Financial planning as a buffer against economic disruptions in Nigerian educational institutions. *Journal of Educational Finance and Policy*, 16(3), 289–305.
- [13]. Barr, M. J., & McClellan, G. S. (2018). *Budgets and financial management in higher education* (3rd ed.). Jossey-Bass.
- [14]. Bello, A. A., & Hassan, T. M. (2019). Transparency and accountability in budgetary allocations: Implications for administrative impact. *Nigerian Journal of Public Administration*, 22(1), 67–82.
- [15]. British Universities Finance Directors Group. (2025). *Further and Higher Education Statement of Recommended Practice (FEHE SORP)*. BUFDG.
- [16]. Chukwu, C. C., & Nwachukwu, P. O. (2023). Budget diversion and financial management challenges in Nigerian tertiary institutions. *African Journal of Educational Finance*, 15(3), 89–104.
- [17]. Drucker, P. F. (2007). *Management: Tasks, responsibilities, practices*. HarperCollins. (Original work published 1973)
- [18]. Echedo, C. C. (2025). Digital accounting tools and curriculum alignment in accounting education in Anambra State, Nigeria. *Nigerian Journal of Business Education*, 11(1), 56–72.
- [19]. Ekundayo, T. O., & Agbaje, O. A. (2020). Outdated accounting systems and inefficiencies in Nigerian tertiary institutions. *Journal of Accounting and Educational Research*, 7(2), 44–59.
- [20]. Enakeno, E. E., & Odu, O. K. (2023). Infrastructure development and administrative outcomes in colleges of education in Delta State. *Journal of Educational Administration in Developing Economies*, 9(2), 44–60.
- [21]. Hoy, W. K., & Miskel, C. G. (2012). *Educational administration: Theory, research, and practice* (9th ed.). McGraw-Hill.
- [22]. Ibrahim, A. A., & Uchenna, O. C. (2023). Prioritization of resource distribution and institutional performance in Nigerian colleges. *Educational Management Review*, 19(1), 22–38.
- [23]. Ikenna, C. E., & Bassey, U. A. (2021). Disproportionate resource allocation and administrative redundancies in public



- institutions. *Nigerian Journal of Educational Administration*, 17(4), 112–127.
- [24]. Ile, C. M., & Obialor, D. C. (2024). Application of financial accounting information tools in management of public tertiary educational institutions in South-East Nigeria. *Journal of Public Sector Accounting and Finance*, 8(2), 87–103.
- [25]. Johnson, O. O., & Arinze, C. F. (2021). Digital accounting practices and budget tracking in Nigerian tertiary institutions. *International Journal of Accounting and Technology*, 6(3), 55–70.
- [26]. Koleva, M. (2025). Accounting systems as informational support for managing financial resources in educational institutions. *European Journal of Accounting, Finance and Investment*, 11(1), 22–38.
- [27]. Koontz, H., Wehrich, H., & Cannice, M. (2019). *Essentials of management: An international, innovation, and leadership perspective* (10th ed.). McGraw-Hill.
- [28]. Mintzberg, H. (2021). *Managing the myths of health care: Bridging the separations between care, cure, control, and community*. Berrett-Koehler Publishers.
- [29]. Mohammed, A. S. (2018). Impact of resource allocation on leadership performance of principals in secondary schools in Kano State, Nigeria. *Journal of Educational Leadership and Policy*, 3(2), 67–82.
- [30]. Nwachukwu, C. C., & Eze, O. R. (2020). Transparent accounting practices and administrative credibility in educational institutions. *Journal of Public Sector Accountability*, 10(2), 88–103.
- [31]. Nwankwo, I. U., & Anyanwu, B. C. (2021). Misreporting of funds and administrative challenges in Nigerian tertiary institutions. *African Journal of Financial Studies*, 13(1), 66–81.
- [32]. Obasi, C. N., & Oluremi, F. O. (2019). Strategic resource allocation and productivity in Nigerian colleges of education. *Journal of Educational Planning and Policy*, 16(3), 34–49.
- [33]. Odion, E. A., & Samuel, T. O. (2022). Adequate funding of administrative units and institutional innovation. *Nigerian Journal of Higher Education Management*, 20(2), 77–93.
- [34]. Ogunyemi, B., & Ogunyemi, K. (2015). Administrative effectiveness in Nigerian tertiary institutions: The role of strategic planning. *Journal of Educational Administration and Planning*, 15(2), 45–60.
- [35]. Okoh, E. C., & Ogbonna, M. I. (2023). Proper accounting practices, cost control, and policy enforcement in Nigerian institutions. *Journal of Financial Accountability and Governance*, 11(4), 101–118.
- [36]. Okon, E. E., & Ajala, T. A. (2021). Resource misallocation and administrative inefficiency in Nigerian colleges of education. *Educational Management and Administration Journal*, 49(4), 612–628.
- [37]. Okonkwo, C. I., & Nwosu, P. O. (2022). Administrative productiveness in Nigerian tertiary institutions: A multidimensional perspective. *African Journal of Educational Research*, 28(1), 33–48.
- [38]. Okoro, P. E., & Amadi, S. C. (2020). Resource allocation to non-academic areas and operational effectiveness in Nigerian colleges. *Educational Administration Quarterly*, 18(3), 56–72.
- [39]. Okoye, O. C., & Eze, C. O. (2020). Static budgeting methods and inefficiencies in dynamic educational environments. *Nigerian Journal of Educational Finance*, 9(2), 44–60.
- [40]. Olanrewaju, S. O., Adebayo, F. A., & Ogunbiyi, O. O. (2023). Transparent financial planning and funding support in Nigerian tertiary institutions. *Journal of Higher Education Finance*, 48(3), 201–218.
- [41]. Olumide, O. O., & Akinbinu, O. A. (2021). Financial allocation processes and administrative performance in colleges of education in South-Western Nigeria. *Nigerian Journal of Educational Administration*, 19(2), 89–106.
- [42]. Omiyale, G. T., Adeyemi, T. O., & Ogunyemi, B. (2018). Assessment of resource allocation and utilization in secondary schools in Ondo West Local Government Area of Ondo State, Nigeria. *Journal of Educational Research and Development*, 11(1), 55–71.



- [43]. Omoregie, E. O., & Igbinedion, V. I. (2022). Strategic budgeting and administrative efficiency in public colleges in Nigeria. *Journal of Educational Leadership and Management*, 14(1), 23–39.
- [44]. Oyebanji, O. O., & Abiodun, A. S. (2023). Decentralized resource planning and institutional outcomes in Nigerian colleges. *African Journal of Educational Administration*, 21(2), 88–104.
- [45]. Oyetunji, A. K., & Olaoye, O. F. (2022). Financial accountability and administrative inefficiency in Nigerian tertiary institutions. *Journal of Public Financial Management*, 12(3), 67–82.
- [46]. Suleiman, I. S., & Gambo, M. B. (2019). Oversight of allocated resources and administrative waste in Nigerian public institutions. *Nigerian Journal of Public Sector Management*, 15(2), 45–61.
- [47]. Umeh, C. N., & Ejiogu, C. A. (2020). Participatory budgeting and decision-making in Nigerian educational institutions. *West African Journal of Educational Policy*, 11(3), 78–94.
- [48]. Yusuf, A. O., & Adebayo, K. O. (2023). Budgetary frameworks and administrative performance in Nigerian tertiary institutions. *Journal of Educational Research and Policy*, 18(4), 112–128.