

# The Challenges of Accountability and the Management of Education Funds in Nigeria

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**Abstract:-** Educational institutions “are established, maintained and sustained essentially to achieve certain assured objectives. The goals of such establishment cannot be easily achieved without putting in place certain mechanisms towards ensuring the success of implementation of its policies and programmes. In the education system, one of the vital mechanisms to be put in place towards achieving the goals of the school and ensuring quality service delivery to the society is accountability and management of funds. Nigeria has not been left behind. This paper therefore examines the concept of accountability in education, management of funds its dimensions and relevance in the school system”. Document and content review analysis shows that the government of Nigeria is still struggling with many challenges related to accountability and management of education funds. These challenges includes; regular supervision of schools, weak leadership, poor oversight, inconsistent education policies, politicization of appointment, miss-use of funds, low priority when allocating government funds, education auditing and adequate funding of the education sector, quality assurance and standards, management and governance etc. to ensure efficient management and improve quality service delivery by the schools in Nigeria are adduced. The study recommends strategies to enhance accountability to include devising performance indicators through the National Education Sector Plan (NESP). There should be concerted efforts among all the education stakeholders to ensure there is accountability and proper management of funds in education. Efficient administrative procedures, purposeful leadership, supervision, accountability and management of funds, non politicization of appointments, proper record keeping and quality assurance and support.

**Keywords:-** Accountability, Education, Management, Challenges, Strategies, School System.

## I. INTRODUCTION

As the “economies of nations compete for strong positions within a competitive global market place, many governments have become increasingly interested in the performance of all aspects of their education systems”. “This trend, coupled with the enormous expenditures that are devoted to education, has also precipitated widespread

public requests for higher levels of scrutiny concerning the quality of education. These demands for information about school system performance can only be addressed through the implementation of systematic accountability systems. Historically, Anderson, (2015) opines that the education profession has conformed to the requirements of regulatory or compliance accountability systems (usually based on government statutes), and has also subscribed to professional norms established by associations of educators. However, at the beginning of the 21st Century, accountability systems have also been required to respond to demands that professional performance be judged by the results that have been achieved (Anderson, 2015). Accountability has been an educational issue for as long as people have had to pay for and govern schools. The term covers a diverse array of means by which some broad entity requires some providers of education to give an account of their work and holds them responsible for their performance”.

Education “world over is seen as the corner stone of development. It forms the basis for literacy, skills acquisition, technological advancement as well as the ability to harness the natural resources of the environment for development and this all important sector is faced with myriad of challenges in Nigeria”. Nakpodia & Okeimute, (2016) “presents that prominent among the problem areas that brings to light the poor show of the sector are the poor quality of school products, flawed administrative procedures and lack of accountability in the school system, politicized employment and appointment of school heads, improper supervision and defective quality assurance and control mechanism, enrolment policy, Nakpodia & Okeimute, (2016) education for individuals with disabilities, staff and performance, quality assurance and standards, management and governance etc”.

Every organization “either commercial or otherwise including the school are established and sustained essentially to achieve certain assured objectives. In the education system, one of the vital mechanisms to be put in place towards achieving the goals of the school and ensuring quality service delivery to the society is accountability. Accountability etiquette tends to imply that performance is related to the organizational goals. It is therefore a goal-oriental activity viewed from the input perspectives. National Open University of Nigeria”, (NOUN, 2010).

In the educational system, “accountability is usually linked to the management of the scarce resources of education to ensure prudent utilization of available resources for the accomplishment of the stated goals of education Nakpodia & Okeimute, (2016). The integration of accountability in the education management processes helps to improve service delivery and control indiscipline in the organization thereby increasing efficiency in the system. The administrator should recognize that accountability in education is an essential ingredient that is intertwined with subordinates within the organizational framework Nakpodia & Okeimute, (2016). The absence of adequate teachers, facilities and other resources make the realization of educational goals difficult. Nakpodia & Okeimute, (2016) presents that the situation could never have been better since, the various governments whose responsibility is to fund education adequately has not been able to cope with the arduous task. In addition to the challenges outlined, Usman (2015) further observed that there are problems inherent in the school administrative procedures, instructional process and the product of the education system. Schools are no longer making the desired noticeable impact in achieving the set objectives of education and this constitutes a threat to the nation”.

Citizens “are fast losing their blind faith in education as an instrument for achieving social awareness, political astuteness and economic prosperity” Eferakeya,(2010). Parents and other benefactors of education are embittered with the outcome of the schools (especially government owned) to the extent that they now seek substitute for their children’s education even in the face of free education programmes in some states. In the past few years, calls for accountability in the administration and management of schools in Nigeria have become imperative because of the demand for constructive changes in our education system and the high need for school products Eferakeya,(2010) that will meet the needs of the society”.

In the sector, “administrators have been observed to neglect the essential task of grooming the future leaders for the hunt of other mundane activities for financial benefits rather than on their administrative functions. The effect of the neglect is manifested in the present day wastages of education resources in the system. An evaluation using the quality assurance instrument for Basic and Secondary Education in Nigeria conducted in 102 secondary schools selected across the federation revealed that only 6 schools were rated good,28 schools fair,65 schools poor and 3 were rated very poor while the rating evaluation of leadership and management in the schools indicated that none of the schools was outstanding while 13 were rated good, 51 adjudged fair and 37 very poor. (Ugochi ,2011).The evaluation results portends a serious danger to the education sector and the nation’s hope of achieving an improved economic growth, national development and hope of being among the top twenty economies in the world by the year 2020”.

Accountability in education has become very “imperative considering the fact that the society expects very much from the school system. All operators in the school system have an obligation to live up to their responsibilities by making the education system very responsive, competitive and productive. Educational administrators are both accountable to the entire stakeholders in education as well as accountable for achieving the goal of education using available resources. Accountability in education desires an administrator that is proficient to mobilize the necessary actors and factors in the system to achieve the desired goals of education and render account of such stewardship thus enhancing seamless adjustment into the change agenda of present administration in Nigeria” (Ugochi ,2011).

## II. THE CONCEPTUAL ANALYSIS

### Accountability in Education

According to NOUN (2010) “Accountability in education is the answerability to one’s actions in the educational system. It is the state of being accountable to the stakeholders in education and accountable for the resources used in education. This implies that accountability is a measure of the extent to which all available resources in a productive system are used for greater efficiency and productivity. Accountability in education is concerned with determining what records are to be kept, how such records will be maintained in terms of procedures, methodology and forms to be used, in recording classification and summarization of activities of events analyzing and interpreting the recorded data, preparing and issuing reports and statements which reflect conditions as of a given time Adams (2006).

Accountability in education is concerned with keeping records of school activities and using such record to assess or appraise institutional performance in relation to the achievement of predetermined objectives.This is buttressed by Okoroma (2007) who argued that accountability in education has elicited much attention as a result of the following reasons: (i) The school system, which facilitates the objectives of education, is a creation of the society which must maintain checks and balances.(ii) Education is generally funded by society through taxes, which must necessarily exercise some control in all facets of the educational process”.

Furthermore, Okoroma (2007:58) identified four areas of educational accountability as;

- “Accountability for Cash:-The educational manager is required to account for every cash received for the development of education in his school. This requirement is a factor that enables him to exercise utmost carefulness in the disbursement of public funds.
- Accountability for Things: Physical facilities of the school must be accounted for. The use of such facilities as school buildings, Vehicles, libraries, laboratories, personnel etc should be adequately accounted for.

- **Accountability for Actions:** All actions of every member of an organization must be accounted for by the educational manager including his own actions.
- **Accountability for Results:** Every organization has goals and objectives it has set for accomplishment. The educational administrator has a duty to ensure that expected results are achieved. In fact, the quality of result obtained from any educational efforts will show whether expected goals are attained or not”.

Educational “accountability enhances teaching and learning in the school system. It forestalls the misuse of public funds and facilities. Accountability in the school system also enhances the realization of institutional objectives. Accountability skills help to strengthen the school system with the ability to provide a meaningful account or report to acknowledge that educational objectives identified and intended to be achieved with a given resources have been achieved. It encourages keeping proper records or account of all incomes received and all expenditures made to the satisfaction of the public that support education”.

### **Management in Education**

According to “Henri Fayol in Okoroma (2015) Management in Education refers to the administration of the education system in which a group combines human and material resources to supervise, plan, strategize, and implement structures to execute an education system. Management in education implies theories, principles, concepts, techniques, skills and strategies, when applied to education will bring about effective and efficient functioning of educational institutions. Management is the process of planning, organizing, leading, measuring and controlling as well as undertaking risks and handling of uncertainly, co-ordination and routine supervision Aghenta(2000). Management of funds therefore deals with the provision, custody and disbursement of financial resources needed for the running of public, private or government established institutions.

Management of funds in educational sector have been a very sensitive and controversial issue because it exposes the strengths and weakness of those entrusted to manage the funds. The national policy on Education (FRN,2004) acknowledges education as a vehicle for national development. The achievement of educational goals of any nation depends largely on adequacy of financial support. The funding and prudent management of scarce resources is a serious challenge which should be handled with seriousness. Effective and accurate financial management is necessary in the school institution to avoid mismanagement of funds. In a place where the administrators are weak and ineffective in managing funds in the sector, success will be difficult to achieve this forms the bases of the study”.

### **III. CHALLENGES OF ACCOUNTABILITY AND MANAGEMENT OF EDUCATION FUNDS**

There are lots of factors that hinder management of education funds in Nigeria. In attempts for Administrators and planners to manage effectively funds entrusted into their care, there are obviously some challenges before them. They include the following;

#### **Accountability and Rational Use of Funds**

Cuomo (2016) found that accountability helps to ensure rational use of public funds through the following aspects: “compliance with rules, regulations, policies, procedures, ethical standards and management directives; efficient and effective operations of planned objectives; safeguarding institutional resources against forms of misuse; the reliability of the financial records and timely reporting; regular auditing of institutional financial statements; and the proper keeping of inventory records and their whereabouts”.

Sevilla (2015) found that “financial procedures are essential to directing resources towards desired ends. School financial resources normally come from various sources including central government, the local government authority, tuition fees, non-governmental organisations (NGOs), extracurricular activities, contributions from parents and the community around the school (Melyoki, 2016). These funds need some degree of discipline by creating control mechanisms across the system. The control mechanisms are the procedures such as auditing, transparency, book keeping and accounts, financial laws, regulations and policies. These procedures have to be aligned with other components to make spending more efficient and more responsive to strategic priorities”.

Many researchers have revealed that “rational use of public funds requires effectual auditing. According to the UN (1999) auditing means verification of the accuracy of the data contained in financial statements and reports. Auditing may be used to scrutinise financial records to ensure that the financial statements are reliable and yield a correct picture of the financial activity and the condition of the entity (Gong, 2013). It not only provides assurance with respect to the rational use of public resources, but also curtails the abuse and misuse of public authority. It also helps to build an accountability culture through moral values and a sense”.

#### **Misuse of Public Funds**

According to Artley (2016), ineffective management of education public funds is mainly caused by the factors which hinder accountability. Generally, these are hidden agendas that lead to corruption, weak leadership, insufficient resources, poor oversight, lack of clarity, poor capacity and poor record-keeping.

### **Hidden agenda**

It is argued “that it is difficult to determine the internal agenda of employees. Employees as normal human beings are unpredictable and have their own agendas which influence the performance of an organization. These hidden agendas are defined by individuals in terms of goals one wants to achieve in life”. OECD (2010) adds “that the hidden agenda are dilemmas for the effective use of (Education)public funds as issues of personal gain are placed at the forefront of the main goals of the organizations”.

### **Lack of transparency**

It is also argued that “management problems arise from a lack of transparency. As a result, its makes realization of intended objectives difficult. Apart from transparency, the World Bank (2000) adds that corruption has been mentioned as the biggest issue in the management of education funds. This is because corruption serves the narrow interests of public officials against the needs of the public. The effects of corruption are clear in the service sector as it leads to inequality and hurts the most vulnerable in society”.

### **Weak leadership**

Oliver and Drewry (2006) argue that one of the “challenges of educational funds is weak leadership. In these events it is most likely that the organization will be let down by particular behavior of its officials. This is because dishonest individuals may capitalize on organizational weaknesses and public funds will be misused. Strong leadership is essential to create a healthy environment for the rational use of public funds. It reinforces commitment, cements relationships and monitors the behavior of employees on financial matters”.

### **Insufficient Funds**

It has been further argued that “public officials tend to maximize their budget in order to fulfill their personal gain. This may be the reason why in some situations, funds are provided and yet the intended objectives are not achieved. It has also been said that in order to avoid misuse within the sector, a definite amount of funds has to be provided to individuals or teams in order to realize required performance”. “Shortage of Funds could account for the poor performance of administrators of academic institutions. At all levels of institution in Nigeria funds have always been inadequate and consequently there has been gap between the expected level and the actual attainment”. Ekundayo (2010)

### **Poor oversight**

According to World Bank (2000), “misuse of education funds also happens when the follow-up systems fail to oversee the money”. This is similar to the findings of Bello (2001) and Onuorah and Appah (2012), who establish that “misuse of education funds in Africa is a result of weak oversight and the unethical behaviour of public officials”. This may largely be attributed to “public officials being driven by personal interests. As a result, enormous amount of funds are not used as intended”.

### **Lack of clarity**

Lack of clarity in procedures in financial procedures may be misinterpreted and may direct funds to unintended objectives. Lotz (2010) writes that “funding objectives, guidelines and operational procedures should be clear to make an organization focus on its operations”. Therefore, “clarity is essential to avoid unnecessary misuse or deviations of the public funds from the main objectives”.

### **Politicization of appointments**

In the education sector where non professional are appointed as heads of education institutions either due to party, ethnic, regional or religious affiliation constitutes an obstacle to accountability in the education system of Nigeria.

### **Inconsistencies in educational policies**

Education policies “have been observed to change with changes in the political leadership of Nigeria. The inconsistencies in educational policies have been argued to be responsible for lack of accountability and poor service delivery in the system. School supervisors, school heads and the teachers do not receive corresponding incentive to enable them to be totally committed to their jobs. It is difficult for personnel with such mindset to accept a tedious task and render account”.

### **Poor record keeping**

Abuse of financial “data is influencing misuse of education funds. As ECD (2010) acknowledges, financial data provides key facts of the organization. It therefore needs to be organized, managed and released regularly to portray meaningful information for other parties to exploit. However, the quality of reporting has generally remained poor and some financial aspects are not reflected in these reports. Therefore, it has been easy for dishonest officials to tamper with the financial data, covering up misuse of funds. This is evidenced by the report of Ethics and Anti-Corruption Commission (EACC), which revealed that some dishonest officials exaggerate enrolment records in schools to attract more money, which they then divert to their personal needs”.

### **Quality Assurance and Standards support**

Ayeni(2012) opined that “quality assurance in education is the efficient management, monitoring, evaluation and reviews of the resources inputs and transformation process(teaching and learning) to produce a quality output (students) that meets set standards and expectation of the society. Quality assurance in education is totality of the combination of some indispensable variables such as quality of teachers, quality of instructional materials and quality of infrastructures ( classrooms, seats, tables, chalkboards etc) others includes favourable teacher /pupils ratio, favourable pupils/ classroom ratio, and quality instructional supervision. Quality assurance means putting in place appropriate structures, legislation, supervision of personnel and materials in order to ensure that set minimum standards are attained, sustained and seen to have meaningful impact on the society. There seems to be a sharp decline in the quality of education system in most of the

public schools in the country. Indicators of such declining quality and wastage in education system may include; high drop-outs and failure rates, rampant examination malpractices, poor reading and writing skills among students at all levels poses a threat to the nation as such has made many parents take their children to private school or institution within and outside the country”.

#### **Wastage of education**

Wastage of resources “has become a recent culture in the educational organizations in developing countries. Loss of learning months because of strikes, examination failure rate has increased, repetition and dropping out are disturbing development in the school setting. Financial, material and human resources are misallocated and misused. Man power drainage is high. The level of wastage in the school system has continued to worry concerned citizens and those who work with learners”.

#### **Low priority when allocating government funds**

Education “is both investment and consumption good and has long gestation period. This has reduced its value and scale of preference especially in the hands of our today's leaders who have little or no value for education. The resources available to any country are not always free. They have alternative uses. That is why they are competed for since any resource allocated to education is a potential loss to other sector of the economy, education suffers at the bottom scale in spite of the UNICES recommendation of 26 percent of the general annual budget”.

#### **Paucity of reliable data**

All “objective analysis of education sector financing is hindered by the dearth of comprehensive data. Though the federal government produces data on executed budgets annually, contribution from state and local government Areas are not collated into comprehensive government accounts presenting global sectoral breakdown of expenditure. The situation is complicated by the fact that funds expended on education by numerous bodies, grants and internally generated revenue are not reflected in the federal, state and local government budgets”.

### **IV. SUGGESTIONS FOR IMPROVING ACCOUNTABILITY AND CHALLENGES IN MANAGING OF EDUCATION FUNDS**

To improve accountability and challenges in the management of education funds in Nigeria for better goal achievement the following strategies will play a vital role, “Regular Supervision is a technique that assists educational administrators to foster the professional growth of workers in the educational system. Supervision enhances the development of appropriate educational goals and facilitates the selection of appropriate teaching procedures and facilities Anderson (2015). Staff Motivation is the energizing force behind all other activities of educational managers. Managers should know how to keep good morals of their workers in order to obtain maximum efficiency and effectiveness from them”.

Effective communication also helps educational administrators to fulfill their executive functions of planning, organizing, motivating, resolving conflicts and controlling activities which are linked to accountability. This “can enhance job satisfaction and create in employees a high sense of belongingness and loyalty to the organization. There is no doubt; effective communication can be an effective parameter for future accountability. Evaluation is a formal process carried out within a school setting to improve on the present level of performance. It is the last phase of management function and helps to monitor the effectiveness of a school system. Proper evaluation of instructional process, school administrative procedure and educational outcomes aids in improving accountability in the education system through quality control system”.

Operators in the education sector “should be availed the opportunity to attend career development and capacity building workshops, seminars and in-service trainings to put them up to date with current events in the education sector, improve their productivity and build in them the required leadership skills to assume responsibility. Government and stakeholders at all levels should make adequate fund available to education sector in order to procure the necessary materials that will aid effective school administration and supervision. Implementing the UNICEF resolution that certain percentage of a nation's budget should be voted for the education sector will afford the agencies and parastatals in education to carry out their activities effectively. Educational auditing enhances a better understanding of the school as a social system and this improve its decision making processes. In order to have greater accountability and better management in the schools, school administrators are advised to adopt the auditing technique as it helps to determine the internal efficiency of the school system” (Omorie, 2009).

### **V. CONCLUSION**

Educational administrators/planners are accountable to the stakeholders in education as well as accountable for achieving the goals of education using available resource and employing globally acceptable best practices in the education sector. In view of the foregoing, it is hoped that if the above strategies are considered and implemented meticulously, it could improve quality service delivery and overcome challenges in the educational system through enhanced instructional process, efficient administrative procedures, purposeful leadership, supervision, accountability and management of funds, non politicization of appointments, proper record keeping and quality assurance and support etc will guarantee quality output from the school system and ensure effective accountability and management of education funds in Nigeria.

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