
THE CHALLENGE OF ACCOUNTABILITY IN THE MANAGEMENT OF EDUCATION FUNDS IN NIGERIA

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Abstract

The management of education fund should be a concern to all educational stakeholders in Nigeria and so deserves a critical look on how education funds should be use to achieve quality education in the country. Emphasis should not just center on provision of education funds but also on how these funds are been utilized. Many have argued that in order to achieve quality education, emphasis should move beyond inputs government, communities and individuals should provide in terms of infrastructures, teachers and materials, to what goes on in the classroom as regards teaching, learning and time utilization. The need for our educational managers to be held accountable for the poor quality of our educational system is already overdue. However, the issue of accountability in the management of education funds seems to be an uphill task that many countries (especially the less developed) have been battling with. In the light of the above, this work looked at the challenges of accountability in the management of education fund in Nigeria and suggested formulation of a comprehensive, coherent and coordinated accountability reform and a strong political will to drive the reform as a way forward.

Keywords: Accountability, responsibility, management, investment, efficiency and effectiveness

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Introduction

Education from the investment point of view is an input-output process. The inputs are in the form of education resources like teachers, classrooms, libraries, books, laboratories and teaching materials. The outputs are graduates of primary, secondary and higher institutions. The process on the other hand has to do with the way and manner the education resources are managed to produce the outputs. This has to do with the administration and management of education fund and the nature of the examination. This process in terms of desirability is a function of cost-benefit, cost-efficiency and cost effectiveness analysis, which depends on how well or otherwise the resources of any educational system are being utilized. These three concepts answer these questions respectively; does the benefits presently derived from our public schools worth the cost in terms of investments by governments, communities and individuals? Are resources efficiently used in term of making maximum use of them and how effective is the process in achieving educational goals and objectives. (Dangara, 2016; Senechal, 2013 & Ihugba et al., 2019).

Mbaiti (2016) also pointed out that, as important as investment in education is, if there are no corresponding internal control measures put in place by government to ensure that these benefits from our educational system matches with the cost of both human and material resources, that resources are efficiently and effectively utilized, we are not likely to achieve the desired high quality or achieve the overall objectives of education. The case where the products of our educational system have been depicting a negative trend when compared with the huge direct and indirect costs plough in these schools is of great concern to the researcher. The truth is that our schools have failed to educate our children and its heart breaking. How do you explain a situation where millions of our educational system graduates lack competences in basic skills? Unemployable and cannot fend for themselves; as was rightly observed by Osarenren-Osaghae and Irabor (2018).

Dangara 2016; Smith and Benavot 2019; Ijaya et al. 2015 are also of the opinion that the problem is not just in providing resources but that there is inherent problem in the process and product of the education. Their argument is that most private schools which do not have as much resource in terms of

quality and quantity of teachers and other resources, as some public schools, do far better than these public schools. The reason being that private schools have better management structure that promote efficient and effective use of resources especially in regards to making sure that teachers do their job.. The question begging for answer in the researcher's heart is should we just fold our hands and watch our hard-earned income go down the waste pipe? Is there no way this ugly monster plaguing our public schools could be arrested?

Authors like Atieno, et al., 2019; Nakpodia & Oklemute, 2011; Dangara 2016; Amanchukwu, 2011; Smith & Benavot 2019; & Levitt, 2008 have argued that the answers to all these questions lie in enshrining a workable accountability process in the management of education fund. They posited that people who have the responsibility of managing the education fund should be held accountable if they fail in their responsibility.

However, argument from some of our school managers like the Headmasters, Principals, Rectors, Provosts and Vice-chancellors is that the process of accountability in the management of educational resources in the country is very weak and plagued with a lot of challenges. This work therefore through personal experiences and review of literature looked at some of these challenges encountered in the management of education funds by our educational mangers and gave some useful suggestions as a way forward.

Conceptual analysis

The concept of accountability

The term accountability can be defined as being answerable for ones actions or words; it also entails giving a report, furnishing a justification analysis, providing a statement of explanation of one's action. It also means offering an exposition of reasons, causes, grounds, or motives, or just providing a statement of facts. (Agabi, 2019; Leithwood, 2005; NOUN, 2019; Uchendu & Akuegwu, 2016; Yifei,2019). This means accountability implies responsibility and answerability, which means any person given a job to do should be responsible or accountable for the successful execution of the job.

Ethically, accountability concerns proper behavior, and responsibility of individuals and organizations for the actions towards other people and agencies. (Bovens, 2005 in Levitt et al., 2008). In the same vein Hunt, (2002) in Dangara, (2016), sees accountability as one's readiness to give an explanation or justification to relevant stakeholders, for ones' acts, omissions,

intentions and judgments when called upon to do so. It is the readiness to have one's actions judged by another and willingness also to accept responsibilities for errors, misjudgment and negligence and recognition for competence, thoroughness, excellence and wisdom.

Politically, the term accountability suggests that any government entity should function as a part that depends on a larger political system. This means that accountability should be geared towards ensuring a democratic responsibility to the people at large and the scope of accountability should also cover financial accountability, budgeting, fiscal audits and reporting to satisfy the existing demands of the public. (Presthus, 1975; Knezevich, 1975 in Dangara, 2016). From the following definitions, accountability and responsibility goes hand in hand. To be accountable means to be responsible for all your actions, omissions judgments and to be ready to accept corrections or punishments or rewards for any of your action.

The concept of accountability in education

Just like in any other fields of life, accountability in education means how educational resources are spent, how much learning is taking place; and how efficient and effective is the educational system. It is also a means by which educational policy makers at the federal, state and local governments; parents and tax payers monitor the performance of students and schools. (Alumode & Onuma, 2016; Odei-Tettey et al., 2019) In a more detailed form accountability in education is concerned with records keepings of school activities and using such record to assess or appraise schools performance in relation to achieving the predetermined goals and objectives. (Dangara, 2016)

According to Agabi (2019), in the school system workers are accountable for a number of things depending on their responsibility and assignments. For example, the class teacher is accountable for class documents left in their care like the class attendance register, class diary and every child marked present in class every day. The school administrator on the other hand is accountable to all stakeholders concerned with the affairs of the school.

As a goal related activity, accountability in education tends to ascertain that the educational goals and objectives are achieved. It is a measure of how well the education resources are used to produce both high quality and quantity outputs. In any organization, there must be delegation of power and authority. Superiors delegate roles to their subordinates who will in turn be answerable to

their superiors by being accountable. This aspect brings out the management dimension of accountability. It should be able to measure the extent to which sub-ordinates are harmonized to achieve the educational goals. (Arinaitwe et al., 2021; Amanchukwu, 2011).

Accountability in the education management process

Management is the process of coordinating peoples' effort for the purpose of achieving organizational goals and objective by using available resources effectively and efficiently. It is a process of planning, organizing, supervising, directing, coordinating, leading human and material resources within the organization with the aim of achieving its goals and objectives within a set time. (Olorunsola & Belo, 2018; Uchendu, 2015 in Uchendu & Akuegwu 2016). Educational management is therefore, the application of the process of planning, organizing, staffing, coordinating, controlling and evaluation of both human and material resources to achieve educational goals and objectives. These elements of management are not mutually exclusive, but are cyclical or sequential in practice. The integration of accountability in the management process will help to control indiscipline, thereby increasing efficiency and effectiveness in the educational system. It is an essential ingredient that will help sub-ordinates to be responsible and responsive to the organizational needs (Nakpodia & Oklemute 2011).

Accountability and the concept of efficiency and effectiveness in education

A discourse on accountability will not be complete without an explicit explanation of the concepts of efficiency and effectiveness. Economists view education as a production venture that uses inputs in the form of teachers, buildings and infrastructures to produce outputs, which are our school graduates. The processing aspect has to do with the administration and management used in the production process. Apart from the input, the processing determines to a great extent if the educational goals will be achieved or not. In the same vein, accountability as a goal related activity, supposed to ascertain that the educational goals and objectives are achieved in a manner that will ensure efficient and effective use of available resources.

Eneasator (1996) in NOUN (2019) defined efficiency in terms of optimal relationship between inputs and outputs, saying that an activity is performed efficiently if a given quantity of outputs is obtained with a minimum number of inputs or, alternatively if a given quantity of inputs yields

maximum outputs. Educational material inputs cost money to procure, and can be expressed as expenditure per student year. In education, some efficiency measures include Cost per full time equivalent, Student/faculty ratio, Student/teacher ratio and Percentage of classroom time utilized.

Arinze (1996) in NOUN (2019) went further to indentify two dimensions of efficiency in education, namely;

- the flow of students through the system with a minimum of wastage; wastage in the flow of students manifest quantitatively in the form of drop outs and repeaters
- the quality of learning achieved in the system at given levels or periods; The quality of learning is determined by the outputs of the educational, which has to do with the extent to which the students learning outcomes agree with what the society or nation desires.

In other wise, an educational system is said to be efficient if it turns out graduates without wasting any student-year, or without drop-outs and repeaters and at the same time be inefficient if the graduates it turns out are not what the society, economy, or higher levels of education wants. The graduates so turned out may be wrongly qualified, unemployment or redundant

Effectiveness is normally defined in terms of the achievement of objectives. For example, a Senior secondary School is said to have achieved its objectives if its students perform well in the Senior Secondary School Certificate Examination or a greater percentage of the students gain admission into higher institution. So, we usually say that an activity is performed effectively if the objectives set out are achieved. (Eneasator, 1996 in NOUN, 2019).

From the above analysis we have seen that we cannot talk of accountability in the management of education fund without the concept of efficiency and effectiveness, these two concepts measure the level of accountability of any given institution. How best or otherwise an institution achieves its predetermined goals and how prudent resources were utilized in the process of achieving the goals are very important elements in accountability. So educational accountability ensures that a rational critical and systematic analysis of activities of the education production process with the aim of making sure that education funds have been efficiently used.

Challenges of accountability in managing education fund in Nigeria

In developing countries like ours shifting the focus of education system from input-based policies to policies that focus on outcomes such as learning is extremely challenging. Some of the challenges are as follows;

- 1. Political issues;** African countries have shown that policies that improve school quality do not gain electoral support unlike the one that improves visible inputs. Educational-related visions, plans, and promises often form major position in political campaigns. In Africa these campaigns typically focuses on highly visible education inputs like building schools, reducing school fees, giving of scholarships, raising teachers' salaries, purchasing computers and equipping the laboratories, reducing class size by employing more teachers; rather than on reforms that will increase learning through accountability and pedagogy. (Mbiti, 2016; Murphy, 2016).

In support of the above claim what happened in Kwara and Kaduna state in 2008 and 2012 respectively, clearly confirms the claims that policies that support school quality do not gain electoral support in Nigeria. In 2008, Kwara state government subjected its primary four teachers to written and oral tests. The result was a shock to the public, only 1 person passed with distinction out of the 19,125 teachers, 17 crossed the minimum aptitude and capacity threshold, while 10 scored zero. The result also showed that only 1.2% passed the literacy test. In 2012 Kaduna state also gave their teachers a test meant for primary four in Mathematics and basic literacy. Out of the 1,599 teachers that took the examination, only 1 person scored 75%, 250 scored between 50% to 74%, while 1,300 scored below 25%. (Daily Trust, 2013 in Ijaiya et al., 2015).

The results did not go well with the teachers, so intense that it seems to have affected the ruling parties in these states. In Ekiti state, teachers' roles were alleged to be responsible for the defect of the ruling party at the pool. The other fallout of the test was that the other state governments who wanted to administer such test on their teachers quickly shelved it off. Edo State, did not only shelve its plan to administer the test, but also reinstated 936 poor quality teachers sacked by the previous government for poor performance. (Okere 2014 in Ijaiya et al., 2015).

In the same vein, Ijaiya et al. (2015) found out challenges from teachers' union resistance measures of holding teachers accountable through any means of evaluation is a common thing in the country. The union feels it is very humiliating for teachers to be subjected to such evaluation, which is not done to other profession. Due to this political issue the school administrator seems to be crippled in disciplining teachers that cannot perform.

2. **Less emphasis on accountability;** another major challenge of accountability is that less emphasis is placed on it, because people are hardly punished for misappropriation of education fund, the issue of accountability in schools are normally treated with all manner of levity. Most often it is even people that want the right thing done that usually become enemies to school administrators and can be given all manner of names like enemies of progress or those in opposition party. These often make education managers behave as if public fund is their personal money which they can use any how they want without being accountable to anyone. (Namai, 2018)
3. **School administrators unable to command absolute leadership;** unlike in private schools where the proprietor can even sack a teacher on the spot for non-performance, the case is quite different in public schools. The school administrators do not have absolute leadership right to take certain decisions as regards accountability. Some times when they make their reports nothing comes out of it. This makes most school administration to put on a *laissez fair* attitude even when things are not being done well in their schools.
4. **Corruption and god fatherism;** Corruption is a canker worm that has eaten deep into the fabrics of our educational system, just like in other sectors of the economy. Where corruption is the order of day, accountability will be very difficult to be carried out. How can you talk of accountability where heads of institution have to lobby and bribe their way right from budget planning to ensure that a good sum of fund is allocated to them in the budget, to disbursements of fund? Auditing of financial transactions in schools have become a mere routine, all that is needed is a fat envelop for the auditors and monitory team. An attempt to do the right things without presenting a fat envelop will incur the wrath of the auditors or monitoring team. Several works

confirmed that little or no action has been taken against corrupt or inefficient teachers and school administrators. (Atieno et al., 2019; Ijaiya et al., (2015; Madaki 2019; Douglas et al., 2017)

The issue of godfatherism is another monster challenging accountability. Some people are scare goats that cannot be touched, the law is not for them simply because they have someone in place of authority that will also protect them and make sure they are not being held accountable for any of their actions.

5. **Nature of appointment of heads of institution;** Most appointments of heads of institution are politically influenced. This makes such school administrators to feel that they are only accountable to the person who gave them the job, weather it is to the interest of the public or not
6. **Vague definition of educational goals;** Goal accountability is the most challenging type of accountability, especially where the goals are not clearly stated in a measurable form. Some goals and objectives of education is quite difficult to ascertain if they have been met or not. Examples of such goals are the one that has to do with learners' ethical values, national consciousness or patriotism, belief, morals, respect for elders, appreciating other people's culture and belief. Such individual attributes can only manifest in real life situation which is very difficult to monitor as to evaluate if such goals have been achieved or not. (Wassermann 2015).
7. **Difficulties of satisfying many interest groups;** educational stakeholders are so many, ranging from the students and their parents to tax payers, to teachers, professional bodies, civil societies, statutory bodies like National University Commission and the public. Meeting the accountability requirement of these stakeholders is not an easy assignment. (Adewuji & Okemakinde 2013).
8. **The challenge of lack of capacity;** the concept of capacity usually refers to resources and skills, or competencies, capabilities necessary to perform certain functions. In the case of accountability in the management of education funds, evidences abound to show that some accounting officers including the school Principals, Rectors, Provost and some Vice-Chancellors are not properly qualified to handle these duties. Some store keepers double as account clerks without any relevant qualifications. Some heads of institutions too lack adequate

skill to carry out internal controls. Other factors as opined by Ochieng (2013) in (Atieno et al., 2019) in this regard are doubling of roles, incompetent bursars/accounts clerk and storekeepers, incompetent procurement committee, inadequate auditing knowledge by heads of institutions, irregular auditing by school auditors and inability to prepare books of account to final level. The argument is that even when elaborate accountability reform or process is put in place, the heads of institutions being the chief executive and chief accounting officer remains a key factor, their ethical values, management style, way of allocating responsibility and delegation of duties remains very key factor in efficient fund utilizations in the institutions. (Olorunsola & Belo, 2018, Senechal, 2013; Arinaitwe et al., 2021).

9. The challenge of information and its delivery; all types of accountability reforms require certain types of information input. Sometimes these type of information inputs are not made very clear to educational managers or heads of institution for them to know exactly what is required of them. Also, the local stakeholders like teachers and school managers are rarely consulted regarding what they think about the reforms, whether such reforms are really needed, welcomed and why. This makes them not to be really committed and sometimes even confused of what to do concerning the accountability reform.

10. Accountability dilemma and overload; excessive accountability requirement leads to accountability dilemma. Accountability dilemma results from frequent changes or inconsistencies in the definition of accountability. The dynamic and changing relationship between process and outcomes usually creates a dilemma to the accounting officers. Volcker and Winter (2001), sighted in Levitt et al., (2008) summarized this when they said that “Not even the most public-spirited government workers can succeed if they are hemmed in on all sides by rules, regulations, and procedures that make it virtually impossible to perform”

Too much of accountability can also lead to overload, they can impose heavy demand on heads of institution, who may be required to report to several stakeholders or forums to either inform or justify their actions. This no doubt will increase transparency of activities, but such reporting is time consuming, strenuous and is capable of undermining

the workers ability to work in the most cost-effective ways. Where different stakeholders have significantly different requirements, an obligation to report to multiple agencies may also reveal mutually contradictory evaluation. (Nicolas & Meghan, 2020).

Conclusion

This work looked at the challenges of accountability in the management of education fund in Nigeria and called for greater emphasis on the processes of management of education fund than the usual emphasis on the education inputs like buildings and other teaching materials. It went further to highlight the need of accountability in our educational system; arguing that If government will pump all its resources to education without handing the issue of corruption and accountability, the quality of our education will continue to deteriorate and education can never achieve its goals and objectives and the much-needed economic growth and development may never been achieved. Poor accountability and his twin brother corruption is a waste pipe that will continue to drain all the funds invested in the educational system. This work then went a step forward to discuss some challenges of accountability in the management of education funds and lastly gave some suggestions.

Suggestions

Given these steep challenges of accountability in the management of education fund, improvement can be achieved if the following suggestions are adhered to;

- i. **Strong Political will and formulating a comprehensive, coherent and coordinated accountability reform.** The problem of accountability in the management of education fund just like other areas of the economy needs a strong political will power to enforce compliances from all a sundry. The structure that will make everybody accountable to their actions, judgments, omissions etc should be enshrined without any exception. Also, an improvement in accountability cannot be achieved if accountability is done in piecemeal manner, there is need to take a comprehensive, coherent and coordinated approach that will embrace political, economical and social issues of accountability.

- ii. **Providing stakeholders with an opportunity to articulate and represent their view;** For accountability to be strengthened in the field of education, the major stakeholders like the teachers, Principals, Rectors, Provost and Vice-Chancellors should be given opportunities to articulate and represent their views, in this way their concerns will be heard and valued.
- iii. **Capacity building assistance for those with capacity deficiencies,** capacity building for all the staff of education system will be of great help in the accountability process. Some teacher could not deliver their lesson well not because they do not want, but because they lack the necessary pedagogies to do so. Majority of head teachers, principals and other heads of institution need training in the concept of accountability and auditing. The same goes for school bursars, account clerks, store keepers and all those involved in accountability process. Sometimes government should organize a training session where well-performing school heads can share experiences and good practices with other school heads in the system. Government should also provide professional training through in-service and promotion arrangements. In agreement with this, Carneiro et al (2015) in Mbiti, (2016) found that schools that invested in programmes that increase management and teacher productivity through trainings had more improvements in learning than schools that invested more in material resources.
- iv. **The use of rewards and sanctions;** Accountability in education should borrow a leaf from business and organizational literature, where accountability mechanism includes creating tangible rewards for high performance and significant penalties for poor performance. It has been shown by Arinaitwe et al., (2021) that rewards, supports, especially from government are also needed alongside with threats, pressure, and sanctions. In this vein schools and teachers that perform better than others should be given some incentives and the underperforming schools and their heads should be sanctioned. Head teachers, Principals, Provosts, Rectors and Vice-Chancellors that do well should be given some personal grants different from the one that goes to the school. Also, the fraudulent ones should be removed from that position.

- v. **Improving supervision;** to improve accountabilities in our schools, the manner and way supervisions are carried out in our schools need to be improved. Heads of institutions, Heads of departments, course and subject coordinators and all those involved in supervision should take this assignment seriously and should be made to account for lapses noticed.
- vi. **Improving educational auditing;** the job of both internal and external auditors cannot be overemphasized. The cases of auditors conniving with school administrator to manipulate figures and receipts should stop. Auditors should do their job without being bribed.
- vii. **Promoting effective communication in our schools:** Education manger need effective communication to fulfill their executive role and also promote good understanding, mutual trust, confidence and cooperation among their subordinates. This will in doubt improve accountability in the school
- viii. **Improve leadership style,** Leadership is paramount in accountability. School managers should work on their leadership style. They can even learn from others who are doing better than them.

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