

**ACCOUNTABILITY OF SCHOOL FUNDS USAGE BY SECONDARY SCHOOL  
PRINCIPALS IN OVIA NORTH EAST LOCAL GOVERNMENT AREA OF EDO  
STATE.**

**BY**

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**UNIVERSITY OF BENIN,  
BENIN CITY,**

**NOVEMBER, 2024**

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**A RESEARCH PROJECT SUBMITTED TO THE DEPARTMENT OF EDUCATIONAL  
MANAGEMENT, FACULTY OF EDUCATION, UNIVERSITY OF BENIN, BENIN  
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THE AWARD OF BACHELOR DEGREE B.SC.(ED).IN EDUCATION POLITICAL  
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## CERTIFICATION

1. We the under listed certify that this research work was carried out by EMORDI EMMANUELLA ONINYECHUKWU with Matriculation Number: EDU2001721 of the department of Educational Management (Education political science), Faculty of Education, University of Benin. Benin City in partial fulfillment of the requirements for Award of Bachelor Degree (B.Sc. Ed) Honors in Education Political Science.

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## **DEDICATION**

This work is dedicated to God Almighty whose grace and strength helped me throughout the process of this work.

## ACKNOWLEDGEMENTS

The researcher return all glory to God Almighty for her divine guidance and strength throughout her years in school and for making this project work a success. She is profoundly indebted to her project supervisor Dr. Nkechi Obi for her exceptional guidance, invaluable insight and support throughout this project. She also express her gratitude to the Head of Department Dr. W. IGUODALA for providing enabling environment during the period of study. Also, special thanks to her project coordinator Dr. N. Obioweluzor and all the lecturers in the Department of Educational Management for their wealth of knowledge and contributions throughout her course of study.

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## **ABSTRACT**

This study focuses on the accountability of school fund usage by secondary school principals in Ovia North East local government area of Edo State. Five research questions were raised to guide the study. This study adopted the descriptive survey research design. The population of the study was 32 secondary school principals in Ovia North East local government area, of Edo State. They were sampled using the random and purposive technique.

The instrument used in the study was a questionnaire titled "Accountability of school fund usage by secondary principals in Ovia North East local government". Data obtained from the instrument were analyzed using frequency counts, mean, and standard deviation.

Findings from the study revealed that there is a significant difference in accountability of school fund between male and female principals, that there is a significant difference in accountability of school fund between Christian and Non-Christian principals, that there is a significant difference in accountability of school fund between old and young principals and that there is a significant difference in accountability of school fund between old and young principals in Ovia North East local Government Area of Edo State. Recommendations were made based on the findings of the study.

# **CHAPTER ONE**

## **INTRODUCTION**

### **Background of The Study**

In recent times, government expenditure has risen far above its revenue. Investors, senior executives and the entire business community have long sought for ways to better control the organizations and enterprises they operate. In Nigeria, education is not only a private enterprise but a government venture that has witnessed a progressive evolution of governments' dynamic intervention and active participation. This has led government to assume basic parts in the administration and funding of public schools. As part border micro economic reform of the public sector, the education sector has been targeted for its perceived role of improving the economic status of a nation, as well as generation and utilization of generated funds through sales of school textbooks, materials, private entities or companies, individual or philanthropic organization, budgeting, tax and so on. The growth and development of any educational sector solely depends on the management of its resources. Therefore, as a school administrator(principal), the basic ingredients to be attended to in the management activity are human and material resources including finance that will aid administrative effectiveness of the school system.

This means that management of internally and externally generated funds in school is concerned with decisions on how to produce, raise money, expand and give accounts of funds provided and generated for the implementation of program of the organization or school. No institution or school has ever succeeded in history without proper utilization and accountability of its resources. Poor management of finance results in financial misappropriation, embezzlement, diversion of finance for different projects and so on. According to Ogbonnaya (2005) and Pandey (2015), generation of income requires knowledge of financial management. They said financial

management is the application of conventional principles in un-wasteful spending of organizational funds with aim of achieving educational plans and goals.

“There is no short cut to education and cheap way of providing the kind of educational system that this region must have. The government is firm in its intention of providing such a system and will prosecute its task with the utmost figure and determination until the end is achieved.”

(Muhammad, 2004, p.10) Despite the huge amount of money government claim to have spent for the expansion and rehabilitation of schools, the school is in horrible need of more classes, offices, libraries and laboratories. Classroom furniture is so inefficient that four students are compressed on a bench meant for two. (Omolewa, 1995). However, education is a very costly venture, which makes it difficult for most nations to sufficiently provide the resources needed for the education of her citizens. Since every nation would want to give her citizens the best education she can afford within the limited or scarce resources at their disposal, it is of great importance that the available financial resources be effectively harnessed, managed and accounted for. In achieving this, the principal must be responsible and accountable for financial management of all the revenue that are generated, collected and paid out by the school. It is the duty of the principal to be accountable and facilitate the execution of its statutory functions relating to the assets, liabilities, property and other financial management issues. In this vein, good performance of any school program depends very much on the way the financial imputes are managed. Without good financial management the program of secondary schools will not be properly implemented. That is a good financial management accountability leads to increase in the output of funds utilization and proper allocation of the funds are among competing alternatives.

What then is accountability? Accountability means being accountable or accounting for the

spending of school finance. School finance can be referred to as governmental and organizational processes by which revenues are generated (through taxation, tuition, fees and philanthropy) distributed and expanded for the operational and capital support of formal schooling. The principle of accountability makes it imperative for schools to devise a means of providing a statement of detailed income and expenditure of the schools. The main purpose of financial accountability, be it in government, business or school, is the raising of funds and ensuring that the funds realized are utilized in the most effective and efficient manner. It can further be explained that resources are scarce and that all efforts should be made by educational administrators and planners to ensure optimal utilization of funds. However, some head teachers (Principals) or school managers are found to be inefficient in the way and manner they manage and account for the finances in their schools. This may not be mismanagement or embezzlement but it happened because of ignorance of simple techniques of budgeting, record keeping and management. In as much as the budget is being drawn and approved, there is still need to provide accurate information on how the monies generated are expended. It is clear that poor financial accountability is one of the greatest obstacles of effective management of secondary schools in terms of internally and externally generated revenues. The importance of accountability in the management of education funds cannot be overstressed. This is because, according to Obanya (2002), most nations of the world regard education as an excellent instrument for engineering national development. Fheazu (2005), described education as a prime instrument for enhancing social, religious, economic, technological and moral dynamism.

During the struggle for independence, nationalist politicians understood the importance of education as a tool for national development and liberation and therefore placed a lot of emphasis and priority on its development and expansion. The planning of school finances usually begins

with the drafting of a budget which describes the statement of the school expressed in monetary terms. It is also a planning instrument, which contributes in a constructive way towards preventing the disruption of educational program as a result of insufficient or exhausted resources. Therefore, efficient planning and management of funds in schools call for correct record keeping. Each school has to keep records of all financial transactions that were effected, which are to be made available to particular undertaking on request. According to Moses (2014) budgeting guarantees effectiveness of school administration by ensuring that only planned program are pursued, unnecessary spending is avoided and that all proposed expenditures are matched towards the expected revenue, leaving no room for deficit but rather creating a greater room for budget surplus. A successful school budget must be the product of a process that is based on sound and quality information. Ogbonnaya (2012, p. 14) while stressing the purpose of budget stated that: "School budget forecasts the activities, services and programmes, which an appropriate governing council (e.g. board of governor) has approved for a given period usually a one year in relation to income and expenditure". "School budget shows what revenue is to be anticipated and from what source this is to be derived". "School budget shows details, statement and estimates the expenditure of the various items of the school system as a whole". "School budget shows what other contributions and pressures on the budget that are anticipated during the financial year e.g. the pressure of inflation and how the school intends to raise more money over and above its original budget or how it intends to adjust itself to the situation". "School budget must be prepared in such a way that it can be executed by anyone, even from outside the school system. In this way the school budget aids the administration of the school program in accordance with the accepted financial plan".

Accordingly, the principal is regarded as the chief executive of the school, who is responsible for all that happens in the school (Oyedeji and Fasasi, 2006). As the Chief Executive, the principal assigns duties to those who could perform the duties, though all responsibilities still reside in him as the accounting officer. It is in this regard that Babayemi (2006) views rincipalship as involving the control of human and material resources of the school. The position of the principal in the school is so germane to the extent that the school cannot exist without that position. Babayemi further sees the principal as the supervisor, manager, school climate developer and change facilitator. Some of the functions of the principal as follows:

1. Providing leadership for curriculum development
2. Providing leadership for instruction improvement
3. Creating an environment conducive for the realization of human potentials,
4. Influencing the behavior of staff members and
5. Supervising instructional activities in the school system.

Realizing the important role of the principal within the secondary school system, it is imperative to examine the leadership capacities of secondary school principals. This is particularly so because of the fact that secondary education, especially in Nigeria serves as the bridge between the primary and tertiary levels. The junior secondary school (JSS) level in particular is now an integral part of the Universal Basic Education (UBE) program of the Nigerian government. The UBE is free, compulsory and universal. Principals' competencies can be measured from various dimensions; from the perceptions of students, teachers, parents, communities and their employers. Principals are also considered by their teachers as having excellent capacity in the area of vision for the school, time management, involvement of staff in school operations, building consensus to

resolve conflicts, collaboration with agencies, families and other community members, respect for the rights of others and fairly treatment of students.

All these are pointer to the fact that principals are very democratic in their administrative endeavor.

The administration of a school budget simply means the operation, execution and implementation of the school budget. Budget provides a comprehensive picture of a school's expenditures and receipts and this offer some indications on the aggregate fiscal policies of school, the financial plans associated with these policies and opportunity for program review and management. The very first thing the administrator should do in administering the school budget is to provide himself with the necessary school account books for the purposes of entering both the detailed amount budget for, receipts and expenditures. The second is to provide a double check on the expenditures. In fact, there should be a simple ledger in which expenditures can be entered showing either weekly or monthly balance. The third important aspect of budget preparation include the proper handling of reserve fund set up to handle special needs as they arise. In some budget systems the switching of funds exists. This means that as long as the appropriation in any given fund is not exceeded, the administrator may switch charges from one account to another within the coverage of the fund itself.

### **Statement of The Problem**

There seems to be a growing concern over the level of accountability of secondary school principals in school fund usage (internally and externally generated funds). The parents, teacher, students and government seem to have lost confidence in the ability of the school principals to account for money spent by the school. It has been observed that the gender, age, religion (christianand non-christian) and location (urban and rural) of school principals has affected its

level of accountability. This kind of behavior often leads to conflicts between the school communities and school principals'. This study therefore investigates principals' accountability in school fund usage in secondary schools in Ovia North East Local Government Area of Edo State.

### **Purpose Of The Study**

The study investigates principal's accountability in school fund usage in secondary schools in Ovia North East Local Government Area, Edo State. Specifically, it seeks to:

- Identify the influence of principals' age, gender, religion and location in fund usage in secondary schools in Ovia North East Local Government Area, Edo State.
- Ascertain why principals can't keep records of their financial expenses in secondary in Ovia North East Local Government Area, Edo State.
- Research Questions
- The following research question guides this study:
  - To what extent do secondary school principals in OviaNorth East account for using school money?
  - Is there a difference in accountability of school fund between male and female principals?
  - Is there a difference in accountability of school fund between Christian and Non-Christian principals?
  - Is there a difference in accountability of school fund between old and young principals?
  - Is there a difference in accountability of school funds between urban and rural school principals?

### **Significance of the Study**

The purpose of this study is geared towards investigating the level of accountability of secondary school principal in Ovia north east Local Government. It will be immense beneficial to

the educational planners, since it will assist them in formulation of sound and functional educational management agencies in secondary schools in Ovia north east Local Government, in Edo State and in Nigeria as a whole.

It will also be important to the policy maker to implement educational policies that will improve fund management in secondary schools in Ovia north east Local Government.

### **Scope of the Study**

This study covers thirteen (6) randomly selected secondary schools in the Local Government area of Edo State.

### **Definition of terms**

#### **Accountability:**

In this study, accountability means keeping records of all school expenses by the principal. 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.

#### **Rural school principals:**

This is the principal in school located outside Okada. They principals whose schools are located significant distances away from urban centers that are often geographically isolated. Rural schools often serve large populations of poorer students. Rural schools are characterized by lower academic achievement than suburban schools, and many have high rates of student mobility.

#### **Urban school principals:**

This is the principal in schools within Okada. They are principals in schools located in or near urban centers, primarily serving poor and ethnically diverse students in densely populated areas.

Urban schools are often characterized by lower academic achievement than suburban schools, and high rates of mobility by students.

**Old principals:**

This is the principal that is 50 years and above. It is a person who is directly involved in an arrangement, agreement, etc., rather than someone acting for that person in terms of decision making.

**Young principals:**

This is the principal that is below 50 years. It is a person who is directly involved in an arrangement, agreement, etc., rather than someone acting for that person in terms of decision making.

**School money:**

In this study, school money refers to money from WAEC, NECO and junior WAEC registration. It also includes money from PTA and government. These are generated to fund schooling, they can internally or externally generated.

## **CHAPTER TWO**

### **LITERATURE REVIEW**

This chapter reviews relevant literature. It is sequentially arranged and discussed under the following sub-headings:

- Concept of Accountability in school
- Theoretical framework
- Influence of Religion on Accountability in school
- Influence of Age on Accountability in school
- Influence of Location on School Principals' Accountability
- Summary of the Literature Reviewed

#### **Concept of Accountability in school**

The concept of accountability is multifaceted. From an ethical standpoint, Hunt (2002) defines it as the willingness to provide an account of one's actions, motivations, and inactions when requested by pertinent parties. It encompasses the acceptance of judgment by others and, when warranted, the recognition of mistakes, miscalculations, and oversights, alongside the acknowledgment of proficiency, precision, excellence, and wisdom. In the educational context, accountability entails the maintenance of records pertaining to school operations and the utilization of these records to evaluate institutional performance relative to established goals.

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:

“The school system, which facilitates the objectives of education, is a creation of the society which must maintain checks and balances”. “Education is generally funded by society through taxes, which must necessarily exercise some control in all facets of the educational process (Okoroma, 2007)”. One of the challenges that complicate the accountability of school principals is the extensive range of stakeholders they must address in their daily, weekly, monthly, and annual operations. While students remain their central concern, they also have to respond to the demands of teachers, parents, provincial and national education departments, school governors, the PTA, the wider community, donors, and teacher unions. In our secular state, religion can also pose challenges. Furthermore, Okoroma (2007:58) identified four areas of educational accountability as:

(i) Accountability for Cash:- The academic overseer is obligated to provide an accounting of all monetary resources received with the purpose of enhancing instruction within the educational institution. This obligation serves as an impetus for the exercise of meticulousness when distributing public funds.

(ii) Accountability for Assets:- Assets of the educational institution, including buildings, transportation, libraries, laboratories, and personnel, should be carefully monitored and documented. Educational responsibility necessitates a thorough evaluation of educational activities to confirm their efficiency in achieving goals and avoiding wastefulness. School system accountability prevents misuse of public assets by preventing under- or over-utilization. It also allows for checks and balances, enabling recognition and improvement of good practices while identifying and correcting non-conformances promptly and appropriately. Educational accountability, as stated by Tawari (1995), safeguards public funds from misappropriation and encourages administrators to prioritize educational objectives. Educational accountability

improves instruction and learning within a school setting. It ensures responsible use of public resources and facilities, facilitating institutional goal achievement. Schools that demonstrate accountability skills can provide meaningful reports to demonstrate that educational targets have been met within allocated resources. They maintain accurate records of income and expenses, instilling trust among supporters of education.

### **Dimensions Of Accountability**

Responsibility has consistently troubled education ever since funding and governing schools became concerns. This broad concept encompasses various methods through which a larger entity requires educational providers to report on their work and considers them answerable for their effectiveness. These approaches incorporate: "performance-based compensation" strategies employed by the English school system in the 1800s and later variations of merit pay; the American model of a school board held responsible through local elections, with authority over a superintendent and district staff; market-based education through charter schools, vouchers, and the Dutch practice of financing both public and private schools under a single system; school inspections common in many European nations; and the recent trend of state-mandated student testing, with results occasionally linked to rewards or penalties for students or school personnel. As noted in a 1999 publication by Jacob E. Adams and Michael W. Kirst, these and other examples share a common thread: a "superior" holds an "agent" accountable for specific performance deliverables. The agent is obligated to provide a "report" to the superior.

This report outlines the performance for which the agent is liable. It can be purely descriptive—such as the proportion of students in a school passing a particular examination—or it may additionally include an explanation for or justification of the achieved performance. Often, the superior establishes benchmarks for satisfactory performance. The superior may grant incentives

for performance exceeding the standard or impose penalties for substandard work. Business principles inspire many accountability concepts, which are further refined in economics and political science. Focus on accountability fluctuates. While never completely forgotten, it often garners more attention during eras of conservative ascendancy. This article briefly explores six approaches to educational accountability: ethical, professional, bureaucratic, political, market-based, and legal. These are presented individually, though they are typically combined in practice. It then delves into one legal strategy that has garnered significant attention in the United States: the implementation of state standards and assessments to foster responsibility among students, schools, and districts. Finally, it discusses the interplay between different accountability strategies.

### **Moral and Professional Accountability**

With moral accountability, the principal has limited authority, as the agent's actions are largely driven by internalized principles and influenced by a sense of remorse or potential social consequences for failing to adhere to those principles. Professional accountability also affords the agent a significant level of autonomy. This form assumes that the agent, usually a teacher, possesses specialized knowledge either of general concepts or the particular situation at hand. Consequently, the principal faces challenges in specifying actions or outcomes in precise detail, resulting in considerable discretionary power for the agent. However, prior to assuming a position, the agent must establish the necessary competence, values, and knowledge by completing designated coursework and/or passing specialized certification assessments.

### **Market Accountability:**

Within a market-oriented system, children and parents assume the role of consumers, selecting educational institutions that closely align with their individual aspirations. The inherent competition fosters a climate where educators are compelled to address the needs and expectations

of both students and their guardians. This decentralized approach has gained traction due to the erosion of public trust in centralized governance and the escalating expenditures associated with providing public services. It is particularly favored in situations where educational establishments have become encumbered by bureaucratic structures, unresponsive to political demands, and resistant to innovation.

### **Factors Hindering Accountability in the Education System**

Educational accountability confronts an array of challenges:

**Vague Educational Goal Definitions:** The imprecise nature of educational objectives complicates their implementation and achievement.

**Systemic Failure to Adapt:** The educational system struggles to keep pace with the dynamic demands of an evolving society and its evolving needs.

**Leadership Challenges:** School administrators face difficulties in compelling their subordinates to embrace accountability practices, impeding its effective implementation (Kaufman, 1973)

### **Transparency in Education**

Transparency entails conducting oneself in a manner that enables others to readily observe one's actions. Openness, communication, and accountability are inherent to transparency. Initially, transparency may be inextricably linked to accountability, as accountability is thought to necessitate transparency (Oxford Handbook, 2019). Educational institutions worldwide are facing mounting pressure to become more accessible and communicative with stakeholders. A transparent framework fosters accountability by facilitating the monitoring of individuals in positions of authority regarding their actions. Moreover, transparency has the potential to enhance collaboration among stakeholders, making cooperative efforts more efficient and effective. It

elucidates the shared advantages that are at stake and validate stakeholder involvement and collective action (Foster & Jonker, 2007).

### **Strategies for Improving Accountability and Transparency in the School System**

To improve accountability and transparency for better goal achievement, the following strategies will play a vital role;

#### **Regular Supervision:**

This 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 (Theirauf, 1977).

#### **Staff Motivation:**

This 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. These are the different measures taken to improve the working ability of staff to achieve effectiveness and efficiency. Some of these motivation are as follows; reward and recognition, satisfaction with supervision, work itself, job satisfaction, intrinsic motivation.

#### **Effective communication:**

This helps educational administrators to fulfill their executive functions of planning, organizing, motivating, resolving conflicts and controlling activities which are linked to accountability and transparency. 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.

Accountability and transparency 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.

### **Theoretical framework**

This study was guided by Sam Silverstone Theory of Accountability (relational commitment). Silverstone's theory of accountability states that accountability is keeping commitment with people which is "relational commitment". Accountability is the highest form of leadership, it is not a way of doing, but a way of thinking. It is a commitment from the leaders to those people around them first, which inspires commitment in return. Accountability as a culture inspires creativity, innovation and openness to change and when organization are creative, innovative to change, they leave competition behind. The rules of business have not change, it is the field that we are playing on that has changed. Now, more than ever leadership needs to get it right, leadership will bring us through tough times and accountability is the characteristics that will bring sustainability and enable acceleration for tomorrow.

Accountability starts with leadership, leadership must model accountability if they want to expect or receive it from the others in the organization and that modeling of accountability goes through those commitments that leaders may not necessarily spoken and keep that build relationship. Commitment can be commitment to values, commitment to sound financial principles, a commitment to always doing what is right by people. These types of commitments that people feel they will bond around and then they will be inspired to want to be accountable. Accountability really is about relationships and this helped in parenting as well as organizational operations.

According to Silverstone, “instead of going from I’m going to hold you accountable, he says we can change it to something positive such as how can I help you to be successful”.

**Accountability is never mandated, accountability is inspired.**

- Influence of Religion on Accountability in School

The influence of religion on accountability in schools can vary significantly depending on the specific religious context and the broader cultural and legal framework within which the schools operate. Here are some potential influences:

Christians’ faith and belief is founded in their belief in God, Jesus Christ, The Bible, salvation by grace through faith, the trinity, the church, sacraments and ethical teachings has in one way or the other affected the principals judgment. This because these foundational aspects of Christianity provides the framework or standard which the individual makes his or her decision, and this in turn influences their level of accountability.

Non-Christians’ faith encompasses a wide range of belief systems, philosophies, and cultural practices that do not adhere to the core tenets of Christianity. Therefore, the non-christians’ faith covers specific areas such as diverse belief systems, secularism, naturalism and materialism, ethical and moral foundations, cultural and historical contexts, philosophical, interfaith dialogue and syncretism. The Christian and Non-Christian will be under these few headings;

**Ethical and Moral foundation:**

Ethic is concerned with how individual make choices between right and wrong, while moral is concerned with the principles that guides the choices of right and wrong. It deals with how the belief system of the principal influences his or her accountability level.

**Ethical Standards:**

Religious teachings often include ethical standards, spiritual doctrine and guidelines for behavior, capable of shaping individuals', including pupils', understanding and enactment of culpability. Individuals may exhibit an increased propensity to embrace personal ownership for their actions when they perceive themselves accountable not merely to academic authorities but also to a transcendent power.

### **Community Expectations:**

In religious communities, there may be strong expectations for individuals to uphold certain standards of behavior both within and outside of the school environment. This social pressure can influence students to behave accountably in order to maintain their standing within the community.

### **Disciplinary Practices:**

Some religious schools may incorporate religious teachings into their disciplinary practices, emphasizing concepts of repentance, forgiveness, and restitution alongside accountability measures. This holistic approach to discipline may aim to address both the behavior and the underlying moral or spiritual aspects contributing to it.

### **Cultural Norms:**

In areas where a particular faith exerts a substantial impact, the cultural standards and principles associated with that faith may affect school accountability perceptions. For instance, in a predominantly Christian society, the notion of being answerable to God for one's conduct could underscore the significance of individual responsibility.

### **Curriculum and Instruction:**

Within educational institutions steeped in religious precepts, the educational program and pedagogical approaches may seamlessly intertwine religious teachings that underscore the significance of accountability, inviting learners to introspectively examine their conduct through

the lens of religious tenets. This interweaving serves as an ancillary reinforcement of the gravity of accountability within the learning context.

#### • **Influence of Age on Accountability in School**

The impact of age on responsibility in the administration of school funds can be contingent upon various considerations, including the degree of assigned authority, the developmental stage of the individual, and the established institutional frameworks.

#### **Experience and Maturity:**

As individuals navigate the later stages of life, they often accumulate a wealth of experience and a cultivated maturity. These qualities can translate into an elevated level of reliability when it comes to handling the financial responsibilities of schools. Their grasp of financial fundamentals, proficiency in risk mitigation strategies, and adherence to ethical standards are all attributes that may be honed through the passage of time. Often, seniors possess significant expertise and prudence, potentially augmenting their reliability in administering school finances. Their grasp of financial principles, risk analysis, and ethical implications may be more profound.

#### **Risk of Corruption:**

Individuals in their youth may face assumptions of heightened susceptibility to corrupt or reckless behavior due to perceived inexperience and vulnerability to enticement. Nonetheless, it is essential to recognize that accountability is primarily determined by personal ethics and integrity, rather than chronological age. Individuals in their youth may be stereotyped as holding elevated odds of engaging in corrupt maneuvers or improper handling of affairs owing to the assumption that they lack seasoned judgment and fall prey to alluring enticements. Nevertheless, this correlation is not universally applicable, for accountability is an attribute more deeply rooted in inherent qualities and moral fiber than in mere years of existence.

**Training and Education:**

Age aside, the inculcation of sound fiscal practices and responsibility is of paramount importance. Despite the potential lack of experience among younger individuals, targeted instruction can empower them to capably administer school resources and assume accountability for their actions. Proper instruction and schooling in financial organization and liability are indispensable for all ages. Individuals with fewer years of life may possess diminished experience; however, with suitable training, they have the capacity to administer school funding adeptly and bear the responsibility for their conduct.

**Oversight and Supervision:**

In an educational context, regardless of age, the prudent stewardship of financial resources is frequently corroborated through monitoring and supervision protocols. These protocols may encompass assessments, internal regulatory frameworks, and transparency strategies that assign accountability to all individuals for their conduct. Accountability in managing school funds is frequently ensured through oversight and supervisory measures, irrespective of age. These measures may encompass audits, internal controls, and transparency mechanisms that enforce accountability upon individuals of all ages for their actions.

**Legal and Regulatory Frameworks:**

Legislative and regulatory measures also serve as pivotal mechanisms in holding individuals accountable for the administration of educational finances. Generally, these frameworks are applicable to individuals irrespective of their age and establish guidelines and repercussions for financial malpractices.

## • **Influence of Location, on School principals' Accountability**

The influence of location on a school principal's accountability can be significant, as it interacts with a variety of factors such as cultural norms, socioeconomic conditions, educational policies, and community expectations. Here are some ways in which location can impact a school principal's accountability:

### **Community Expectations:**

Regional community sentiments and established customs can mold administrators' responsibility-related practices. In specific regions, a steadfast culture of openness and community involvement in school financial affairs may exist, encouraging administrators to prioritize clear communication and stakeholder participation. Conversely, in other locales, responsibility may receive scant attention, potentially contributing to lax financial management practices in the absence of rigorous institutional oversight.

### **Socioeconomic Conditions:**

Schools situated in economically disadvantaged regions may face heightened oversight and expectations in terms of fund utilization. Leaders in these contexts frequently face the challenge of administering constrained resources judiciously, prioritizing the optimal allocation of each monetary unit expended. Moreover, they may encounter intensified surveillance from entities providing financial support or exercising regulatory authority.

### **Resource Allocation:**

Resource availability, including financial and personnel resources, impacts principals' fund management approaches. Schools in affluent communities often benefit from supplementary funding via donations or fundraising initiatives, offering principals greater budgetary autonomy.

In contrast, schools in areas with fewer resources may require innovative strategies to optimize existing funds and pursue external support.

### **Political Environment:**

Political dynamics at the local level, including relationships with local government officials or school board members, can influence principals' accountability in fund management. Principals may need to navigate complex bureaucratic structures and balance competing interests to secure funding and make financial decisions aligned with the school's mission and priorities.

### **Cultural Context:**

The cultural context within which school principals operate can have profound implications for their accountability in fund management. Principals must be upholding the culture of that community while trying to carry out his or her administrative responsibility. That is the cultural of the community shapes the school principal accountability level.

In summary, the influence of location on school principals' accountability in fund management is shaped by a combination of regulatory frameworks, community dynamics, resource availability, and institutional factors. Principals must navigate these contextual factors while upholding principles of transparency, integrity, and responsible stewardship of school funds.

### **Summary of Literature**

Accountability means being accountable or accounting for the spending of school finance. School finance can be referred to as governmental and organizational processes by which revenues are generated (through taxation, tuition, fees and philanthropy) distributed and expanded for the operational and capital support of formal schooling. Education is generally funded by society through taxes, which must necessarily exercise some control in all facets of the educational process (Okoroma, 2007). Initially, transparency may be inextricably linked to accountability, as

accountability is thought to necessitate transparency (Oxford Handbook, 2019). Educational institutions worldwide are facing mounting pressure to become more accessible and communicative with stakeholders. A transparent framework fosters accountability by facilitating the monitoring of individuals in positions of authority regarding their actions. With moral accountability, the principal has limited authority, as the agent's actions are largely driven by internalized principles and influenced by a sense of remorse or potential social consequences for failing to adhere to those principles. Educational accountability improves instruction and learning within a school setting. It ensures responsible use of public resources and facilities, facilitating institutional goal achievement. Schools that demonstrate accountability skills can provide meaningful reports to demonstrate that educational targets have been met within allocated resources. The availability of resources, including funding, staffing, facilities, and instructional materials, can vary based on location. Principals must manage these resources effectively to support student learning and school improvement efforts. In some cases, principals may face accountability pressures related to resource allocation decisions, particularly in contexts where resources are limited or unequally distributed.

Reviewed literature showed that accountability in this research work entailed commitment of principals to leadership. The authority he or she possesses is not meant for ceremonial duties alone but for execution also. The administration of a school budget simply means the operation, execution and implementation of the school budget. Budget provides a comprehensive picture of a school's expenditures and receipts and this offer some indications on the aggregate fiscal policies of school, the financial plans associated with these policies and opportunity for programme review and management. The very first thing the administrator should do in administering the school

budget is to provide himself with the necessary school account books for the purposes of entering both the detailed amount budget for, receipts and expenditures.

## **CHAPTER THREE**

### **METHODOLOGY**

This chapter describes the methods adopted in carrying out the research. They are discussed under the following sub-headings:

1. Research Design
2. Population of the study
3. Sample and sampling technique
4. Research Instrument
5. Validity of the Instrument
6. Method of Data Collection
7. Data Analysis.

#### **Research design**

This study adopted the descriptive survey research design.

#### **Population of the study**

The population of the study comprises of 32 secondary school Principals in Ovia North-East is a Local Government Area of Edo State, Nigeria.

#### **Sample and sampling technique**

The sample size of the study is 6 schools randomly selected across the local government area.

#### **Research Instrumentation**

The research instrument for collection of data for this study was a questionnaire titled “ACCOUNTABILITY OF SCHOOL FUNDS USAGE BY SECONDARY SCHOOL PRINCIPALS” was developed by the researcher for the purpose of data collection. The

questionnaire contains 9 items and was grouped into two sections; section, A and B respectively. Section A comprises the demographic data of the respondents which includes; name of school, school location (urban or rural), age of school principal (above or below 50), religion of school principal (christian or non-christian). Section B was used to elicit information on principals' accountability level in fund usage. The respondents are to tick [] against their options to indicate the extent to which they agree or disagree by means of four point like scale as shown below for the Principal accountability in fund usage.

Strongly Agree

Agreed

4 points

3 points

Disagreed

2 points

Strongly Disagreed

1 points

### **Validity of the Instrument**

The instruments were given to the researcher's project supervisor and two other lectures in the department of Educational management, Faculty of education, university of Benin who scrutinize it and made necessary corrections which were effected.

### **Method of Data Collection**

The instrument was administered by the researcher to the various respondents. The items on the questionnaire were carefully explained to them by the researcher, who stayed back to give assistance to respondents who has some difficulty. The questionnaires were collected

as soon as they were completed to ensure a high rate of return.

### **Data Analysis**

Data collected from the instrument administered to the respondents, were analyzed using mean, standard deviation.

## **CHAPTER FOUR**

### **DATA ANALYSIS AND INTERPRETATION**

#### **Introduction**

This chapter dealt on the presentation and analysis of the responses to questionnaire by the respondents. The responses are presented using mean and standard deviation and detailed analysis was made accordingly. The data were primarily sourced from the administered questionnaires. A total of one hundred and five (105) questionnaires were administered to 105 respondents. The sample size of the study is made of up of 105 respondents randomly selected from G different schools both in rural and urban area equally. The 105 questionnaires were returned completely filled. Hence, the analysis of data was based on the one hundred and five (105) questionnaires recovered.

#### **Analysis of Respondents Demographic Data**

This section starts with the demographic data of respondents which include age, gender and religion which are all aimed to give a concise understanding on exploring principals' accountability in school fund usage in secondary schools in OviaNorth East Local Government Area of Edo State.

**Table 1: Age Distribution of Respondents**

AGERANGE	RESPONDENTS	PERCENTAGES
30-35	1U	18.1%
35-40	2G	24.8%
40-45	21	20%
45-50	31	30%
50 and above	17	1G.2%
Total	105	100%

Age distribution of respondents in the above table shows that 18.1% of the respondents are between the age of 30-35 years, 24.8% are within the age of 35-40 years, 20% are within the age of 40-45 years, 30% are within the age of 45-50 years, while 1G.2% are within the age of 50 years and above. This indicates majority of the respondents are those within the age range of 40-45 years.

**Table 2: Distribution of Respondents by Gender**

Sex	Frequency	Percentage
Male	37	35.2%
Female	G8	G4.8%
Total	105	100%

Table 2 shows the distribution of respondents according to sex. As shown in the table above, male respondents are 37 which constitute 35.2% while female respondents are G8 representing G4.8%. This indicates that majority of the respondents were females.

**Table 3: Distribution of Respondents by religion**

Religion	Respondents	Percentages
Christian	71	67.6%
Muslim	13	12.4%
ATR	21	20%
Total	105	100%

The table above shows the distribution of respondents according to marital status. As shown in the table above, Christians respondents are 71 which constitute 67.6%, Muslim respondents are 13 representing 12.4%, while African Traditional Religion respondents are 21 representing 20%. This indicates that majority of the respondents were Christians.

Research Question 1 To what extent do secondary school principals in Ovia North East account for using school money?

**Table 4: Distribution of responses on the extent to which secondary school principals in Ovia North East account for using school money**

S/N	Items	N=105		
		Mean	SD	Remarks
1	They regularly cross check and monitor school account	2.12	0.03	Disagreed
2	They give directive for annual presentation of PTA account	2.04	1.32	Agreed
3	Principals ensure annual external auditing of account	1.04	1.02	Disagreed
4	Principals ensure to punish school staffs involved in collection of illegal levies	2.13	0.07	Disagreed

5	Principals instruct bursars to openly display on notice board, disbursement of funds to school department.			
	<b>Grand Mean</b>	<b>2.20</b>		

Data presented in Table 4 revealed that the respondents agreed on all the items presented at a mean score of 2.12, 2.U4, 1.UG, 2.13 and 1.8U respectively. The grand mean of 2.20 is below the criterion mean score of 2.50 which implies that there is a low extent do secondary school principals in Ovia North East account for using school money.

**Research Question 2: Is there a difference in accountability of school fund between male and female principals**

**Table 5: Distribution of responses on the difference in accountability of school fund between male and female principals**

S/N	ITEMS	N=105		
		Mean	SD	Remarks
1	Male principals might prioritize investments in sports programs or technology infrastructure than female principals	Agreed		
2	Male principals might lean towards more risk- taking financial decisions than female Principals	3.17	1.34	Agreed
3	Female principals may emphasize greater trans- parency and communica- tion regarding school finances compared to male Principals	Agreed		
4	Female principals may implement more strict accountabiity structures to ensure responsible use of school funds	Agreed		
5	Female principals might prioritize fostering stronger relationships with the local community in raising school fun that male principals	2.09	0.43	Disagreed
	<b>Grand Mean</b>	<b>2.90</b>		

Data presented in Table 5 revealed that respondents agreed on all the items presented at a mean score of 3.11, 3.17, 3.13, 3.01 and 2.0U respectively. The grand mean of 2.U0 is above the criterion

mean score of 2.50 which implies that there is a significant difference in accountability of school fund between male and female principals in Ovia North East local Government Area of Edo State.

**Research Question 3: Is there a difference in accountability of school fund between Christian and Non-Christian principals?**

**Table 6: Distribution of responses on the difference in accountability of school fund between Christian and Non-Christian principals**

S/N	Items	N=105		
		Mean	SD	Remarks
1	Christian principals might adhere to a set of religiously influenced ethical principles that guide their financial decisions, such as honesty, integrity, and trans- parency than non- Christian principals	Agreed		
2	Christian principals may prioritize certain allocations based on religious values, such as funding for religious education programs, charity initiatives than non- Christian principals	2.89	0.95	Agreed
3	Christian principals might incorporate religious language into financial reports/ statements to reflect the school's mission or values than non- Christian principals	3.09	1.66	Agreed
4	Christian principals Might involve religious leaders in financial Decision making processes to ensure Alignment with religious values, whereas non- Christian principals may rely solely on professional or academic expertise	3.11	1.33	Agreed
5	Christian principals might approach financial challenges with a mindset of faith and prayer, while non-Christian principals may rely solely on strategic planning and financial management techniques	Agreed		
	<b>Grand Mean</b>	<b>3.00</b>		

Data presented in Table G revealed that respondents agreed on all the items presented at a mean score of 3.01, 2.8U, 3.0U, 3.11 and 2.U1 respectively. The grand mean of 3.00 is above the criterion mean score of 2.50 which implies that there is a significant difference in accountability of school fund between Christian and Non-Christian principals in Ovia North East local Government Area of Edo State.

**Research Question 4; Is there a difference in accountability of school fund between old and young principals?**

**Table 7: Distribution of responses on the difference in accountability of school fund between old and you**

S/N	ITEMS	N=105		
		Mean	SD	Remarks
1	Younger principals may be more proficient in using technology for financial management tasks such as budgeting software, online banking, and digital recordkeeping than older principals	Agreed		
2	Younger principals may be more willing to take calculated risks in investing school funds to generate returns than older principals	2.93	1.45	Agreed
3	Older principals may have established financial routines and practices that are more resistant to change than younger principals	3.12	0.93	Agreed
4	Older principals may be less inclined to pursue additional training related to financial management to stay updated due to perceived expertise gained through experience than younger principals	Agreed		
5	Younger principals may prioritize transparent communication with stakeholders regarding the allocation and utilization of school funds than older principals	Agreed		
	<b>Grand Mean</b>	<b>3.00</b>		

Data presented in Table 7 revealed that respondents agreed on all the items presented at a mean score of 3.1U, 2.U3, 3.12, 3.08 and 2.G7 respectively. The grand mean of 3.00 is above the criterion mean score of 2.50 which implies that there is a significant difference in accountability of school fund between old and young principals in Ovia North East local Government Area of Edo State.

**Research Question 5; Is there a difference in accountability of school funds between urban and rural school principals?**

**Table 8: Distribution of responses on the difference in accountability of school funds between urban and rural school principals**

S/N	ITEMS	N=105		
		Mean	SD	Remarks
1	Urban schools often have larger budgets and more complex financial structures than rural schools due to their larger student populations and diverse educational programs	3.07	1.72	Agreed
2	Rural schools may have limited resources than urban schools, leading to different challenges in resource allocation and potentially less scrutiny on fund management	Agreed		
3	various sources such as government grants, corporate sponsorships while rural schools may rely more heavily on government funding	Agreed		
4	Rural communities may have a more intimate relationship with their schools, leading to increased community involvement in financial matters than urban schools	3.11	1.49	Agreed
5	Urban schools may have more advanced infrastructure and technology systems for financial management than rural schools	Agreed		
	<b>Grand</b>	<b>3.10</b>		

Data presented in Table 8 revealed that respondents agreed on all the items presented at a mean score of 3.07, 2.07, 3.21, 3.11 and 3.10 respectively. The grand mean of 3.10 is above the criterion mean score of 2.50 which implies that there is a significant difference in accountability of school funds between urban and rural school principals in Ovia North East local Government Area of Edo State.

**Discussion of Findings**

Findings from the study revealed that there is a low extent do secondary school principals in Ovia North East account for using school money. This was attested to as majority of the respondents disagreed that Principals do not ensure annual external auditing of account. In

support of these findings, Okposio (2020) found out that school principals generally do not make the expenditures and all disbursements known to other staffs.

Findings also show that there is a significant difference in accountability of school fund between male and female principals in Ovia North East local Government Area of Edo State.

This was evident as majority of the respondents agreed that Female principals may emphasize greater transparency and communication regarding school finances compared to male principals. In support of the findings Oboh (201U) found out that male principals always find more interest in sport and are likely to invest more of the school funds in sporting activities.

Findings from the study also show that there is a significant difference in accountability of school fund between Christian and Non-Christian principals in Ovia North East local Government Area of Edo State. This was attested to as majority of the respondents agreed that Christian principals might involve religious leaders in financial decision-making processes to ensure alignment with religious values, whereas non-Christian principals may rely solely on professional or academic expertise. In line with the findings, Adu (2018) found out that principals who are Christians are more likely to leave the ugly financial situation of the school into the hands of God and with prayers and faith.

Findings from the study further revealed that there is a significant difference in accountability of school fund between old and young principals in Ovia North East local Government Area of Edo State. This is clearly seen as majority of the respondents agreed that Older principals may be less inclined to pursue additional training related to financial management to stay updated due to perceived expertise gained through experience than younger principals. Corroborating the findings, Udom (2020) found out that younger principals are more flexible with the changes that has to do with technology especially the methods or means of making

payment in modern time. Findings from the study also shows that there is a significant difference in accountability of school fund between old and young principals in Ovia North East local Government Area of Edo State. This was seen as majority of the respondents agreed that Urban schools often have larger budgets and more complex financial structures than rural schools due to their larger student populations and diverse educational programs. In support of the findings Okafor (2020) found out that urban schools may have access to loan from different source which is not almost possible in rural areas because of how small the community where the school is located is.

## **CHAPTER FIVE**

### **SUMMARY, CONCLUSION, AND RECOMMENDATIONS**

This chapter deals with the summary of the study, the conclusions drawn, results obtained and recommendations offered.

#### **Summary**

This study examined principals' accountability in school fund usage in secondary schools in Ovia North East Local Government Area of Edo State. To achieve the purpose of the study, five research questions were raised and examined. Data was collected from one hundred and five (105) respondents randomly selected. The questionnaire was the instrument for data collection.

The descriptive survey research design was adopted for the study. An analysis of data was done using mean and standard deviation.

#### **Findings from the study include:**

- That there is a low extent do secondary school principals in Ovia North East account for using school money.
- That there is a significant difference in accountability of school fund between male and

female principals in Ovia North East local Government Area of Edo State.

○□ That there is a significant difference in accountability of school fund between Christian and Non-Christian principals in Ovia North East local Government Area of Edo State.

○□ That there is a significant difference in accountability of school fund between old and young principals in Ovia North East local Government Area of Edo State.

○□ That there is a significant difference in accountability of school fund between old and young principals in Ovia North East local Government Area of Edo State.

### **Conclusion**

The study investigated principals' accountability in school fund usage in secondary schools in Ovia North East Local Government Area of Edo State. Based on the findings of the study, the researcher concluded that there is a low extent do secondary school principals in Ovia North East account for using school money, that there is a significant difference in accountability of school fund between male and female principals, that there is a significant difference in accountability of school fund between Christian and Non-Christian principals, that there is a significant difference in accountability of school fund between old and young principals and that there is a significant difference in accountability of school fund between old and young principals in Ovia North East local Government Area of Edo State.

### **Recommendations**

Based on the findings and conclusion drawn, the following recommendations were put forward;

1. School principals should establish clear and accessible systems for financial reporting that allow stakeholders, including teachers, parents, and community members, to easily access information about how school funds are allocated and spent.

2. School principals should ensure that conduct regular audits and reviews of school finances by independent auditors or oversight committees to ensure compliance with financial regulations and ethical standards.

3. The Government should provide ongoing professional development opportunities for principals to enhance their understanding of financial management principles and practices.

4. School principals should ensure to foster a culture of collaborative decision-making by involving stakeholders, such as teachers, parents, and students, in the budgeting and financial decision-making processes.

### **Suggestions for Further Studies**

The researcher focused on principals' accountability in school fund usage in secondary schools in Ovia North East Local Government Area of Edo State. Similar research can be carried out in other local government of the state for a better generalization of the study.

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