

Accountability by Administrators and School Improvements in Secondary Schools in Rivers State

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Abstract

This study investigated accountability by administrators and school improvements in secondary schools in Rivers State. Two research questions and two null hypotheses were used for the study. A descriptive research design was adopted for this study. The population for the study consisted of the principals and teachers in the 302 public senior secondary schools spread across the 23 Local government areas of Rivers State, totaling 6,557 academic staff. A sample of 900 academic staff was used for the study, which represents 14% of the total population of the study. This is made up of 100 principals and 800 teachers. The stratified random sampling technique was used for the study. Furthermore, the coefficients index value obtained was 0.86 and therefore the reliability of the instrument was established. The statistical tool used for answering the research questions were Mean and Standard Deviation statistics, while Z-test inferential tool was used to test the null hypotheses at 0.05 Alpha level of significance. The findings of the study indicated that to a high extent administrators' accountability in school-community and finance generation ensures that supports are gained from the host communities to meet the needs of the school. Also the findings revealed that administrators' accountability in budgeting ensures the finance of the school is well utilized. The study concluded that administrators' accountability leads to smooth improvement of the school to achieve the aims and objectives of the school system. The study therefore, recommended among others that the secondary administrators should be accountable in school-community relationship for them to gain the support of the community in providing facilities for the use of the school. Also, the school administrators should be accountable in budgeting to make decision on the measures that will be taken in mobilizing resources for the school.

Keywords: *Accountability, Administrator, School-Community Relationship, Finance, Budgeting.*

Introduction

Education plays important role in the general development process of every society, Education renders services that are of both economic and non-economic nature. The services education renders to the public sector of the economy has to do with increased productivity through the adequate training of human resources and the consequent effective accounting of human and material resources. Crisis in education can be evaded by reducing the increasing lack of public confidence in the school accounting system. Education world over is seen as the corner stone of development. It forms the basis for literacy, skills acquisition, technological advancement as well

as the ability to harness the natural resources of the environment for development and this all-important sector is faced with myriad of problems in Nigeria. Prominent among the problem areas that brings to light the poor show of the sector are the poor quality of school products, flawed administrative procedures and lack of accountability in the school system, politicized employment and appointment of school heads, improper supervision and defective quality assurance and control mechanism. Every organisation either commercial or otherwise including the school are established and sustained essentially to achieve certain assured objectives. In the education system, one of the vital mechanisms to be put in place towards achieving the goals of the school and ensuring quality service delivery to the society is accountability. Accountability etiquette tends to imply that performance is related to the organizational goals. It is therefore a goal-oriental activity viewed from the input perspectives. National Open University of Nigeria, (NOUN, 2008). Durocan (2002) believes that good accounting system should be effectively utilized in the school in-order to promote public confidence, he emphasize that the task of accounting auditing and reporting are associated with the business of formal education. Consequent upon the above, it is the duty of educational managers to be accountable to the public, the educational managers should among other duties ensure protection of public fund from misuse, protection of public property from abuse, that educational goals are committedly pursued and achieve and wrong action or deeds in the educational system are check. In the school system, accountability is usually linked to the management of the scarce resources of education to ensure prudent utilization of available resources for the accomplishment of the stated goals of education. The integration of accountability in the education management processes helps to improve service delivery and control indiscipline in the organization thereby increasing efficiency in the system. The administrator should recognize that accountability in education is an essential ingredient that is intertwined with subordinates within the organizational framework (Nakpodia & Okeimute, 2011). The absence of adequate teachers, facilities and other resources make the realization of educational goals difficult. The situation could never have been better since, the various governments whose responsibility is to fund education adequately has not been able to cope with the arduous task. In addition to the challenges outlined, Usman (2015) further observed that there are problems inherent in the school administrative procedures, instructional process and the product of the education system. Schools are no longer making the desired noticeable impact in achieving the set objectives of education and this constitutes a threat to the nations aspiration to be among the top 20 economies in the world by the year 2020 i.e. vision 20:2020. Citizens are fast losing their blind faith in education as an instrument for achieving social awareness, political astuteness and economic prosperity. Parents and other benefactors of education are embittered with the outcome of the schools (especially government owned) to the extent that they now seek substitute for their children's education even in the face of free education programmes in some states. In the past few years, calls for accountability in the administration and management of schools in Nigeria have become imperative because of the demand for constructive changes in our education system and the high need for school products that will meet the needs of the society. Accountability in education has become very imperative considering the fact that the society expects very much from the school system. All operators in the school system have an obligation to live up to their responsibilities by making the education system very responsive, competitive and productive. Educational administrators are both accountable to the entire stakeholders in education as well as accountable for achieving the goal of education using available resources. Accountability in education desires an administrator that is proficient to mobilize the necessary actors and factors

in the system to achieve the desired goals of education and render account of such stewardship thus enhancing seamless adjustment into the change agenda of present administration in Nigeria.

Statement of the Problem

In Nigeria, it has been noticed that the school administrators are not accountable to the various agents who assist in the smooth running of the school. A careful look at most public secondary schools especially at the rural areas shows lack of basic facilities needed for the delivery of quality education. The problem usually emanates from the inability of many school administrators to become accountable, plan and execute school budgets in line with the effective school-community relationship, generated finance and among others. The most common defenses of principals are always inadequate funds, dearth of basic infrastructure, lack of support from the host community, lack of support from the PTA and among others. However, the school administrators shy away from being accountable to these agents who are responsible in contributing to the progress of the school. Hence, it is a practical fact that no school system can function effectively without effective accountability of the school resources which includes both the human and material resources to ensure that the needs of the school.

Nevertheless, it is obvious that every public school prepares its budget at the beginning of the school session, highlighting all the programmes and expenditure, hence they need to be accountable. Also, the neglect from the host community in sponsoring some of the programs of the school shows that the school administrator is not accountable in school community relationship and among others. Nevertheless, the researcher is bothered about the little attention principals give in terms of accountability of the resources at their disposal. It is against this backup that the researcher investigated accountability by administrators and school improvements in secondary schools in Rivers State

Aim and Objectives of the Study

The study investigated accountability by administrators and school improvements in secondary schools in Rivers State. Specifically, the objectives of the study were to:

1. Determine the extent administrators' accountability in school-community relationship enhances improvements in secondary schools in Rivers State
2. Examine the extent administrators' accountability in budgeting contributes to improvements in secondary schools in Rivers State

Research Questions

The following research questions were raised to guide the study:

1. To what extent does administrators' accountability in school-community relationship enhances improvements in secondary schools in Rivers State?
2. To what extent does administrators' accountability in budgeting contributes to improvements in secondary schools in Rivers State?

Hypotheses

To guide this study, the following null hypotheses were postulated and statistically tested at 0.05 level of significance:

1. There is no significant difference between the mean ratings of principals and teachers on the extent administrators' accountability in school-community relationship enhances improvements in secondary schools in Rivers State

2. There is no significant difference between the mean ratings of principals and teachers on the extent administrators' accountability in budgeting contributes to improvements in secondary schools in Rivers State

Theoretical Framework

This study was based on prudential theory postulated by Arthur Laffer in the early 1980's as cited in Gomenti, (2014).

Prudential Theory

American Economist Arthur B. Laffer propounded the prudential theory. Laffer (as cited in Ajileye and Ikegwuru, 2011), postulated that everybody including school managers must know how to handle and spend money wisely. The scholar went further explaining that prudence is the act of spending money wisely and judiciously utilizing it. Here, prudence implies being careful, acting only after careful thought, forethought or planning and ex-European Research Counseling sound judgment in the management of practical affairs. It is the ability to ex-European Research Counsel wisdom as an outgrowth of experience. The relevance of the theory to the study is that, the school administrator as the chief executive should be able to judiciously utilize the resources made available to them and be accountable to them to improve the state of the school system. Finance generated from school-community relationship, donors, private individuals and many others should be accounted for. Thus, a school administrator should be accountable resources of the school in order to achieve the aim and objectives of the school system.

Conceptual Review

Accountability in Education

Accountability is conceptualized in diverse perspectives. Ethically, Hunt (2002), views accountability as the readiness or preparedness to give an explanation or justification to relevant stakeholders for one's judgments, intentions, acts and omissions when appropriately called upon to do so. It is readiness to have one's actions judged by others and where appropriate, accept responsibility for errors, misjudgments and negligence and recognition for competence, thoroughness, excellence and wisdom. In the political scene, the term suggests that any governmental entity functions as a part and not independent of a larger political system. The ensuring interaction subjects the entity to some controls, which cause it to render a general accounting of and for its actions. Accountability is geared towards ensuring democratic responsibility to the public at large. Accordingly, he maintains that every public official is subject to two types of accountability namely: fiduciary accountability and accountability for the exercise of proper judgment in making fiscal decisions while according to Knezevich (1975) the scope implies "financial accountability, budgeting, fiscal auditions and reporting to satisfy the existing demands of the public". According to NOUN (2008) Accountability in education is the answerability to one's actions in the educational system. It is the state of being accountable to the stakeholders in education and accountable for the resources used in education. This implies that accountability is a measure of the extent to which all available resources in a productive system are used for greater efficiency and productivity. Accountability in education is concerned with determining what records are to be kept, how such records will be maintained in terms of procedures, methodology and forms to be used, in recording classification and summarization of activities of events analyzing and interpreting the recorded data, preparing and issuing reports and statements which reflect conditions as of a given time (Adams, Hill, Lichtenberger, Perkins

and Shaw, 1967). Accountability in education is concerned with keeping records of school activities and using such record to assess or appraise institutional performance in relation to the achievement of predetermined objectives. This is buttressed by Okoroma (2007) who argued that accountability in education has elicited much attention as a result of the following reasons: (i) The school system, which facilitates the objectives of education, is a creation of the society which must maintain checks and balances. (ii) Education is generally funded by society through taxes, which must necessarily exercise some control in all facets of the educational process (Okoroma, 2007). The tasks of accounting, auditing and reporting are associated with the business of formal education. The concept of educational accountability is used to describe (a) the nature, sources and amount of revenue inputs, (b) the appropriation of revenues to various programmes and (c) the actual expenditures in these programmes. These data are then related to educational outputs or benefits so that the actions are able to understand the financial implications of educational decisions. Consequent upon the above, educational managers are accountable to the public. In order to aid the process of accountability in education, administrators of the educational system should among others: (i) Identify the goals and objectives of the educational system; (ii) determine the validity and relevance of such goals and objectives; (iii) assess periodically how fully such goals and objectives have been achieved; (iv) identify which factors assisted or hampered goal achievement in the system; and (v) design strategies to improve performance. NOUN (2008) identified the following classification of accountability in education (i) Product/output Accountability: This has to do with the evaluation of teaching effectiveness and the extent to which the teacher achieves the expected outcome of teaching and classroom interaction. (ii) Input Accountability: This concerns the evaluation of the extent of adequacy of supervision, monitoring and evaluation of the system's operations. (iii) Process accountability: This has to do with maintaining the pedagogic method required in the instructional process, school administrative procedures and classroom interaction to bring about simplified and effective teaching – learning situation. (iv) Goal Accountability: This relates to the evaluation of the selection, definition and the prioritization of the goals and objectives of education. (v) Accountability for Means and Enabling Environment: This refers to the evaluation of the extent to which the general public shows their co-operation in providing the required resources for education as well as creating the right atmosphere for educational pursuit in the state. Furthermore, Okoroma (2007) identified four areas of educational accountability as: (i) Accountability for Cash: -The educational manager is required to account for every cash received for the development of education in his school. This requirement is a factor that enables him to exercise utmost carefulness in the disbursement of public funds. (ii) Accountability for Things: Physical facilities of the school must be accounted for. The use of such facilities as school buildings, Vehicles, libraries, laboratories, personnel etc should be adequately accounted for. (iii) Accountability for Actions: All actions of every member of an organization must be accounted for by the educational manager including his own actions. (iv) Accountability for Results: Every organization has goals and objectives it has set for accomplishment. The educational administrator has a duty to ensure that expected results are achieved. In fact, the quality of result obtained from any educational efforts will show whether expected goals are attained or not. Educational accountability ensures a rational critical and a systematic analysis of activities of the education production process with the aim of verifying that educational goals have been efficiently or wastefully achieved. Accountability in the school system helps in the protection of public property from abuse through under or over utilization. It enhances checks and balance in the educational system such that conformities can be appreciated and improved upon while non

conformities can be identified, sanctioned and corrected appropriately and timely. It has been noted that accountability in the school system helps to protect public funds from misuse as well as fostering a committed pursuit of educational goals by administrators (Tawari, 1995). Educational accountability enhances teaching and learning in the school system. It forestalls the misuse of public funds and facilities. Accountability in the school system also enhances the realization of institutional objectives. Accountability skills help to strengthen the school system with the ability to provide a meaningful account or report to acknowledge that educational objectives identified and intended to be achieved with a given resources have been achieved. It encourages keeping proper records or account of all incomes received and all expenditures made to the satisfaction of the public that support education. Generally, one of the main tasks of educational management is to ensure accountability in all areas of interest. The education industry involves execution of plan educational policies to achieve expected goals. Educational management as a process of bringing men and materials together in order to ensure effective and functional teaching and learning. Okoroma et al (2008) to achieve the expected goals and for effective teaching and learning in school, there is need to promote the doctrine of accountability by the school management.

The Need for Accountability in the School System

The Need for Accountability One main objective of education is to produce persons who are able to appreciate the values and benefits of education and contribute to the development of the community in which they live in different spheres of life whether political economic, social and technological (FME 1993) The huge amount of money pump into the education sector in Nigeria by government, also the amount spend by parents in payment of school fees and other fees; Donating or grant from wealthy individuals organizations and group especially the old boys association among others need effective accounting to promote transparency. Scholars like Atakpa (2001) and Okala (2001) have shown concern over the funding of education and the enormous responsibilities assigned to the educational system which lack compatibility. Government and private school owners spend money on infrastructure such as building, payment of teachers and other personnel and on the provision of other materials. Thus, the government and private owner's needs to ensure that the money provided for education is widely spend. The government also needs to know that the aims of education are being achieved. It needs to know through regular evaluation, where there are areas of short comings which require to be corrected so that his goals of education can be achieved. (FME 1993) Furthermore, since schools get their students from the community therefore the school administrator should be accountable to the community. Thus, accountability is geared toward ensuring democratic responsibility to the public at large. In order words, public official should be accountable to the public they serve including the school administrators and staff

Administrators' Accountability in School-Community Relationship for Improvements in Secondary Schools in Rivers State

The concept of school-community relations has been defined in various ways by different experts. Igwe (2006) defined the concept of school-community relations as the complex network of relationships and interdependencies intended to maintain and promote mutual co-existence between the school and the community. Dennis (2013) defined school-community relations as planned activities and a way through which the school seek to learn about the community and

interpret, when need be, the purpose, programme, problems and needs of the school; and involve the community in the planning, evaluating and management of school policies and progress.

School - community relations according to Oboegbulem (2004) is the degree of understanding and goodwill existing between the school and the community. To Abraham (2002) in Agabi and Okorie (2007), school-community relations is a two-way, symbiotic arrangement through which the school and the community cooperate with each other for the realization of the goals of the community via the school. In another dimension, community maintains its relationship with the school by providing resource mobilization. This is mostly done through the School-based Management Committees and Parents' Teachers' Associations. When there is any urgent need by the school, the community mobilizes resources from its members. It is through this kind of relationship that community members donate a lot of materials to their immediate school, like: furniture, teaching materials, including notes, textbooks and chalk. Sa'ad and Nasiru (2009) were of the view that community donates many resources to their immediate schools, particularly primary and secondary ones. In addition to that, Adeboyeje in Ogundele, Oparinde and Oyewale (2012), was categorically of the view that community members have significant impacts on the provision and maintenance of school facilities through P.T.A. and other community-based organizations. From the foregoing, the principals' accountability in school-community relationship ensures a cordial and mutual interactions with the host community where the school is situated in the provision of plants that will be used for the betterment of the school. This is supported by Agi and Adiele, (2015) having asserted that the nature and type of leadership offered by the school administrator will to a large extent determine the nature and character of the school-community relationship. In other words, it is the collaborative efforts of the school and community in working together in an atmosphere of mutual participation to achieve the purpose of education in the community. This relationship assists both the school and the community to achieve their set goals in a healthy atmosphere. It is important to note that school-community relations bring about a better understanding between teachers and parents of on the facilities lacking in school to be provided for the overall development of the school. It also brings about a better understanding between parents and teachers of the importance of quality education and the need for a conducive teaching/learning environment.

Researchers have also found that the schools with the most successful community participation programs are those which offer a variety of ways community can participate and those schools that encourage high levels of community participation out perform their counterparts where there are lower levels of participation (Chowa et al., 2013). Recognizing that communities differ greatly in their willingness, ability, and available time for participation in school activities, these schools provide a continuum of options for parent participation. It is also to be noted here that the school and the community are not static, they change with school programs and community values and needs, the inter-dependence of the school and community is viewed as an aid to achieve the educational primary function of helping children learning (Nirmala & Selvi, 2012).

Principals skills in school- community relationships aim at making school and community play their roles and share in the use of their facilities to ensure effective management of school. This in turn can improve school programs and school climate, provide family services and support, increase parents' skills and leadership, connect families with others in the school and in the community and help in the provisions of those facilities that are lacking. This relationship will help to improve the life of the school in the provision of social amenities (Downey, 2002), and help all youngsters succeed in school and in later life. When parents, teachers, students, and

others view one another as partners in education, a caring community forms around students and begins its work of developing each other (Epstein, 2010).

School and community relationships have been linked to improved student achievement, higher attendance rates, better social skills, and higher rates of post-secondary education. This is true of students at all ages and from all backgrounds, regardless of family income level, ethnicity, or cultural heritage. There are a variety of reasons why policy makers, scholars, educational leaders, and teachers emphasize the need for community involvement in school. Without community support and participation, school alone cannot create appropriate learning environment to enhance children 's willingness to learn. Quality education requires the collective efforts of teachers, students, parents and community. Independently, a school cannot supply all the conditions and resources that a student needs in order to flourish (AIS Education Partners, 2008). Some scholars view community participation in school as a readily available resource needed to address challenging societal issues such as the increased number of students with special needs, the increased number of immigrant students, and the outcomes of discrimination and poverty experienced by many marginalized groups of people. It also associated with a reduction in negative student behaviors and an improvement in student attendance (Simon, 2001). Overall school-community relationships must be vigorously pursued and developed in order to significantly improve the schools as well as strengthen the community. Since the community and the school collectively influence and shape the behavior of the youths, they should realize the need for co-operation and mutual understanding. School-community relations based upon clear, empathetic, respectful communication are an integral component of the supportive school environment. As the school exists to serve its community in meeting or reforming those needs, values and beliefs through a good school - community relations (Adelman & Taylor, 2008).

Mahuta (2007) opined that school-community relationship has long been recognized as a strong tie for the smooth running of the school in the community. He identifies the role of the school as a community centre as follows:

- i. The school is a community learning centre; a place that serves as a custodian of the traditional values of the community.
- ii. The school should endeavour to establish social organization and allow members of the community to actively participate in improving and sponsoring the organizations in the school.
- iii. The school should allow for existence of social clubs that are attractive and creative to the students, parents and community members.
- iv. The school remains a place where the members of the community consult for issues and problems to be solved or addressed.

Therefore, school-community relationship is very necessary for the survival, continuity and development of both the school and the community. It is very necessary for the development of education, particularly secondary education which is the thrust of this study. It is pertinent for both the school and the community to maintain and strengthen their relationship for the improvement of themselves and development of education. Similarly, the society must play a complementary role in terms of providing enabling environment through moral and ethnical stabilities. In order to further strengthen the relationship between the school and community, the latter should reciprocate by undertaking various school improvement programmes. The community may come forward with its resources for providing additional accommodation in the school. Electrification, white-washing, repair of compound wall, donation of more land, etc. can be other items and services to be supplied and rendered by the community. Certain pieces of

equipment like blackboard, furniture, portraits of great leaders, textbooks for poor children, free clothing for the deserving students, personal hygiene materials, midday meals, materials, drinking water arrangements, radio and other aids, garden tools sanitary equipment, newspapers, magazines, first aid material, etc. can be provided by the community to the school to ensure its more efficient functioning. The cooperation between school and community should become a two-way traffic. There should not remain any barriers and boundaries between the two. In fact, both of them should appear merged for the common cause. The mutual understanding, cooperation and appreciation of each other's services in the task of national and social reconstruction will have a desirable and healthy effect in every way. None of the two should lag behind when it comes to joining hands.

The school should not remain satisfied with the achievement that after completing education, its pupils adapt themselves properly to the existing physical and social conditions to their society. On the other hand, it should ensure that the new generation tries to set up a better and still better society. The schools do their best in removing social evils and other unworthy features of the society. It will try to dispel ignorance, taboos, prejudices and superstitions from society. The school administrator endeavours to promote school community activities and projects, and community participation in some aspects of school life. This could be achieved by organized visits to places of interest in the community and through the use of community resources (Nwokafor, 2002). Community builds its schools and the schools build their community. Their interdependence is unbreakable. There is a reciprocal relationship. The two works for one another and the two have a direct impact on one another. Good schools create a good community. If the community sets up good schools, it secures its future. If the community keeps its schools in bad shape, it is bargaining for its doom (Sidhu, 2007).

The job of keeping our children safe and teaching them well is something we can only do together with the help of friends, neighbour, the community and the nation Bakwa, (2003). When schools are in the center of their communities, students, parents and the entire neighbourhoods benefit. Ensuring that schools are sanctuaries for teaching and learning and free of crime and violence is a priority of the community. The violence and trauma in schools and communities can affect students' overall health and well-being as well as their educational outcomes. All children should grow up free from fear of violence. There are far too many schools and neighbourhoods where fear of violence is part of a child's daily life. This is unacceptable. The community can ensure that all students in the school live and learn in safe neighborhoods. They should provide them with the services and supports they need. Since some of the school properties are not moveable, the community safeguards it at night. The vigilante and youths of the community protect the properties of the school ranging from the buses, computers, desks, projects, etc. The community provides personnel to work in the school situated in its environs. Most times, the communities are given quotas for employment of their occupants or indigenes by the school. Provision of these personnel could be either teaching or non-teaching staff. A community that is thinly populated will encounter issues in employment of personnel as there will not be available manpower in the schools (Nasiru, 2008). Most times, we find out that majority of the students in a particular community are indigenes of that community. The community makes sure her citizens benefits from this school. The community normally provides lands in which the schools are built, as well as providing children for enrolment. Nasiru (2008); Gital (2009) were of the view that the community provides the school with the land, fund it, provide facilities to it and help greatly in the improvement of the performance of pupils/students and general development of education. Generally, the school utilizes the community resources

for teaching and learning purposes and at the same time derives its curriculum from the community. In another dimension, community maintains its relationship with the school by providing resource mobilization. This is mostly done through the School-based Management Committees and Parents' Teachers' Associations. When there is any urgent need by the school, the community mobilizes resources from its members. It is through this kind of relationship that community members donate a lot of materials to their immediate school, like: furniture, teaching materials, including notes, textbooks and chalk. Sa'ad and Nasiru (2009) were of the view that community donates many resources to their immediate schools, particularly primary and secondary ones. In addition to that, Adeboyeje in Ogundele, Oparinde and Oyewale (2012), was categorically of the view that community members have significant impacts on the provision and maintenance of school facilities through P.T.A. and other community-based organizations.

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Therefore, school-community relationship is very necessary for the survival, continuity and development of both the school and the community. It is very necessary for the development of education, particularly secondary education which is the thrust of this study. It is pertinent for both the school and the community to maintain and strengthen their relationship for the improvement of themselves and development of education. Similarly, the society must play a complementary role in terms of providing enabling environment through moral and ethnical stabilities.

Administrators' Accountability in Budgeting for Improvements in Secondary Schools in Rivers State

A budget is a document showing allocation of funds for specific purposes within a given time and serves as a tool for planning and controlling the use of scarce resources in the accomplishment of goals (Schick 200) School budgets are usually concerned with provision of goods and services for stakeholders and no intention of making profit. Their budgets are therefore aimed at authorizing expenditure and providing ceiling for management actions. It is normally hierarchical process which starts at the bottom and ends at the top of the hierarchy. The bottom here is the department and the apex is the BOG. It therefore starts with the school departments who are required to prepare their departmental budgets prior to the school central budget committee meets to compile the final budget draft for the various school departments to be incorporated into the final school budget. School departmental budgets help in getting specifications for each department (GOK: Public Procurement Act, 2005). These departments should be encouraged to help set the key performance information so that a culture of continual improvement is encouraged.

Secondary schools as applicable in other developed countries are managed by a principal who is known as the administrator of the school. The principal as an appointee of the government is saddled with the responsibility of partnering with the government to ensure that the goals and objectives of secondary education are achieved as planned. This is why every responsible and successful principal must give adequate attention to management issues such as planning, staffing, controlling, organizing and budgeting among others. The budgeting function of the principal includes his ability to manage the finances of the school for the achievement of secondary school goals and objectives. The principal must therefore know how to generate, allocate and utilize funds when the need arises for the achievement of predetermined goals and objectives in the school. Management of resources is one of the key functions of a principal as the administrative head of a school. Similarly, one of the basic resources that a school principal must learn to manage is the revenue generated internally in the school. School principals are therefore expected to acquire the needed skill and knowledge needed for the management of internally generated revenue in the school as this will contribute to the effective administration of the school. School principals hence need to understand the art of management as this will be useful in managing revenue generated internally for the effective administration of the school under their control. The need for secondary school principals to generate revenue internally for school administration is not far from the fact that government seems to have failed in the area of budgetary allocation to education. According to Banham, (2009) a more efficient budgeting process involves developing systems that allows the budget makers and various heads of departments should be incorporated into the **decision-making** process through various committees. Therefore, there is usually the need for the school central budget holders to use the various school departments' budget proposals and to incorporate them into the decision-making process through their departmental budget proposals in the budget preparation (GOK: Revised Public Procurement Act, 2009). Each department's specifications of kind of goods and services should be given in detail to be included in the school central budget proposals before the budget proposals are submitted to the school central tender committee and before this committee meets to award the tenders (Woollard, 2009). However, in most of the public schools the budget making process does not have any room for departmental inputs. This is a loop hole that could deny the school quality goods and services (GOK: Revised Public Procurement Act, 2009).

Capital Budget: A separate capital budget should be drawn up by the Board and details given to Board members when transactions occur. Budget Variance Explanation: An explanation of any variances plus or minus 10% on each line item of the forward budget previously submitted to the Minister should be submitted to the Board. (Provided the line item represents at least 10% of the total budget). In preparing the school budget, there is usually the need for the school central budget holders to use the various school departments budget proposals and to incorporate it into the decision-making process through the various departmental budget proposals in the budget preparation (Mwendwa, 2015). As the end users of the school resources the departmental or the various user groups (departments') requirements of goods and services should prepare their annual requirements for the ensuing year before the budget holders or the school central procurement and budget preparation unit compiles the budget (GOK: Revised Public Procurement Act, 2009). In this kind of **structure**, the annual requirement and per department specifications should be prepared and their budget proposals submitted to the school central procurement and budget preparation unit before it compiles the budget (Kuria 2012). After the budget proposals have been prepared, usually towards the end of the year, in line with good financial management practices, the BOG shall convene a meeting of stakeholder at least once a

year to review the budget, discuss and agree upon the institution's development and operational plan and how the planned activities was financed by the BOG (GOK: Public Procurement Act, 2005). Following the BOG budget ratification meeting, the outcome of the meeting was a prioritized list of activities on which the institution will expand its resources over the succeeding year. These activities will include recurrent and development expenditure for the institution (Kuria 2012). The list of activities may classify expenditure as current (falling within the next 12 months or succeeding financial year) and long term (falling beyond the succeeding financial year) Each of the public schools is required to work out appropriate mechanism by which all stakeholders will approve major projects before they commence. Just because an item of expenditure has been included in the list of priorities does not imply approval by stakeholders (Munyiri, 2008). He concludes that; combining the department's responsibility and the management of devolved budgets with the professional knowledge and expertise of the school central procurement to enhance best quality of goods and services at a cheaper price is the most applicable best procurement procedure (Kuria 2012). The budget sets out estimated cash receipts from sources approved by the Ministry and estimate expenditure on projects priorities as agreed and approved by BOG. An annual financial budget shall be an essential tool for financial control. It is the responsibility of the Principal of the institution to ensure that the annual budget is prepared in time (Kuria 2012).

Hindrances to Accountability in the Education system

Accountability in education is faced with a number of problems including vague definition of educational goals, which makes implementation and goal attainment difficult. Inability of the school system to keep up with the innovations dictated by the needs of the changing society. The subgroups in every society with their varied needs, values, interests, desires, aspirations and cultures which often tend to conflict with one another thereby make the enforcement of accountability in the school system ineffective. School administrators are unable to command absolute leadership responsiveness from their administrative subordinates and this constitutes a hindrance to the practice of accountability. Education policies have been observed to change with changes in the political leadership of Nigeria. The inconsistencies in educational policies have been argued to be responsible for lack of accountability and poor service delivery in the system. School supervisors, school heads and the teachers do not receive corresponding incentive to enable them to be totally committed to their jobs. It is difficult for personnel with such mindset to accept a tedious task and render account. Shortage of Funds could account for the poor performance of administrators of academic institutions. At all levels of institution in Nigeria funds have always been inadequate and consequently there has been gap between the expected level and the actual attainment. (Ekundayo, 2010). Politicization of appointments in the education sector where nonprofessional are appointed as heads of education institutions either due to party, ethnic, regional or religious affiliation constitutes an obstacle to accountability in the education system of Nigeria.

Methodology

The design that was adopted for this study was a descriptive research design. This was done to find out the opinions of the respondents of the study and interpret them accordingly without being biased. The population of this study comprised all the principals and teachers in the 302 public senior secondary schools spread across the 23 Local government areas of Rivers State, totaling 6,557 academic staff (**Source:** Rivers State Senior Secondary Schools Board, 2022). A

sample of 900 academic staff was used for the study, which represents 14% of the total population of the study. This is made up of 100 principals and 800 teachers. A stratified random sampling technique was used draw out 100 schools from where the sample size was drawn. The instrument that was used for data collection in this study was a self-structured questionnaire designed by the researcher titled “Accountability by Administrators for School Improvements in Secondary Schools Questionnaire (ASISSQ)” in public senior secondary schools in Rivers State. The instrument was divided into two parts: A and B. Part A elicited information on demographic data of the respondents, while section B addressed the issues relating to the research questions and hypotheses of the study. The instrument was structured using the modified 4-point Likert rating scale of Very High Extent (VHE) - 4 points, High Extent (HE) - 3points, Low Extent (LE) - 2points, Very Low Extent (VLE) - 1 point. In scoring the questionnaire responses, the weighted point will be added as $4+3+2+1=10/4= 2.5$. Thus 2.5 will be the Criterion Mean.

The instrument was subjected to face and content validity by giving them to the researcher’s supervisor and two other experts of Test and measurement. They made their correction and their inputs as well. Their inputs and corrections were reflected in the final draft of the instrument. In order to determine the reliability of the instrument, the researcher adopted the test-retest method. This was done by administering 25 copies of the questionnaire to 25 respondents who were not part of the sample size but will be taken from the study population. After a period of two weeks, another set of questionnaires were re-administered to the same respondents. The scores of the two tests were correlated using Pearson Product Moment Correlation coefficient to obtain the reliability index value of 0.86. 900 copies of the research questionnaire instrument were administered to the respondents by the researcher with the help of two researches assistant who were instructed by the researcher on how to do so. Out of the 900 distributed questionnaires, due to insecurity and unavailability of some of the respondents, only 842 questionnaires were retrieved which gave rise to 93% retrieval rate. Mean ($\bar{X}$), standard deviation (SD) used to answer the research questions, while Pearson Product Moment Correlation statistic was used to test the hypotheses at 0.05 level of significance. Criterion mean of 2.5 was used for judgment in accepting or rejecting the mean. Any item that was up to the criterion mean of 2.5 and above was accepted as high extent while any item below 2.5 was accepted as low extent.

Results and Discussion

Answers to Research Questions

Research Question 1: To what extent does administrators’ accountability in school-community relationship enhances improvements in secondary schools in Rivers State?

Table 1: Mean ratings and standard deviation of principals and teachers on the extent administrators’ accountability in school-community relationship enhances improvements in secondary schools in Rivers State.

S/N	Variables	Principals (N = 100)		Teachers (N = 742)		Mean Set	Remark
		$\bar{X}$	S.D	$\bar{X}$	S.D		
1	Through school-community, the principals raise money to purchase facilities for the school use.	2.69	1.1	2.61	1.24	2.65	High Extent
2	The administrators also gained the support of the community during occasions.	2.06	1.17	2.39	0.94	2.23	Low Extent

3	School-community relationship skill helps the administrators to procure facilities for the development of the school.	2.79	0.95	2.58	1.08	2.69	High Extent
4	School-community relationship enables the principals to generate fund for attending the needs of the school.	2.67	1.16	2.71	1.05	2.69	High Extent
5	It also avails the administrators the opportunity to gain the interest the interest of the people towards school development.	2.67	1.04	2.49	1.01	2.58	High Extent
6	It allows the principal to relate with the community and to also support them when the need arises.	2.66	1.15	2.5	1.26	2.58	High Extent
Average Mean/Standard Deviation		2.59	1.09	2.55	1.09	2.57	High Extent

Data on Table 1 shows the mean ratings and standard deviation of principals and teachers on the extent administrators' accountability in school-community relationship enhances improvements in secondary schools in Rivers State. The table shows that both principals and teachers to a high extent agreed that administrators' accountability in school-community relationship enables the administrator to raise money to purchase facilities for the school use, helps the administrator to procure facilities for the development of the school, to generate fund for attending the needs of the school, avails the principal the opportunity to gain the interest the interest of the people towards school development and allows the principal to relate with the community and to also support them when the need arises as seen on item 1, 3, 4, 5 and 6 with the mean ratings values of 2.65, 2.69, 2.69, 2.58 and 2.58 respectively. But to a low extent they agreed that administrators' accountability in school-community relationship ensures that the administrator gains the support of the community during occasions as seen on item 2 with the mean set value of 2.23.

The grand mean set value of 2.57 indicates that to a high extent administrators' accountability in school-community relationship enhances improvements in secondary schools in Rivers State.

Research Question 2: To what extent does administrators' accountability in budgeting contributes to improvements in secondary schools in Rivers State?

Table 2: Mean ratings and standard deviation of principals and teachers on the extent administrators' accountability in budgeting contributes to improvements in secondary schools in Rivers State.

S/N	Principals (N = 100)	Teachers (N = 742)					
	Variables	$\bar{X}$	S.D	$\bar{X}$	S.D	Mean Set	Remark
7	Budgeting skill helps the administrators to know the cost of mobilizing the resources.	2.55	1.24	2.69	1.16	2.62	High Extent
8	It also enables the principals to know the facilities to forego in order to buy the other.	2.02	1.19	2.81	1.24	2.41	Low Extent

9	Budgeting helps the administrator to make an outline of the modalities to raise money.	2.8	1.06	2.5	1.08	2.65	High Extent
10	It helps the administrator to make decision on the measures that will be take in mobilizing plant resources.	2.67	1.19	2.63	1.06	2.65	High Extent
11	The administrator through budgeting notifies the other teachers and the public on the need of the school.	2.46	1.11	2.58	0.92	2.52	High Extent
12	The administrator through the act of budgeting skill embarks in a market survey on the cost procuring the plant facilities	2.31	1.1	2.5	1.24	2.40	Low Extent
Average Mean/Standard Deviation		2.47	1.15	2.62	1.12	2.54	High Extent

Data on Table 2 shows the mean ratings and standard deviation of principals and teachers on the extent administrators' accountability in budgeting contributes to improvements in secondary schools in Rivers State. The table shows that both principals and teachers agreed that to a high extent administrators' accountability in budgeting helps the administrator to know the cost of mobilizing the resources, helps the principal to make an outline of the modalities to raise money, helps the administrator to make decision on the measures that will be take in mobilizing plant resources, and notifies the other teachers and the public on the need of the school as seen on item 7, 9, 10 and 11 with the mean ratings of 2.62, 2.65, 2.65 and 2.52 respectively. But to a low extent they agreed that administrators' accountability in budgeting enables the administrator to know the facilities to forego in order to buy the other and also embarks in a market survey on the cost procuring the plant facilities as seen on item 8 and 12 with the mean ratings of 2.41 and 2.40 respectively.

From the grand mean value of 2.54, it implies that to a high extent administrators' accountability in budgeting contributes to improvements in secondary schools in Rivers State.

Test of Hypotheses

Hypothesis 1: There is no significant difference between the mean ratings of principals and teachers on the extent administrators' accountability in school-community relationship enhances improvements in secondary schools in Rivers State

Table 3: Summary of z-test analysis of mean ratings of principals and teachers on the on the extent administrators' accountability in school-community relationship enhances improvements in secondary schools in Rivers State.

Groups	N	$\bar{x}$	S.D	Df	z-cal.	z-crit.	Decision
Principals	100	2.59	1.09	840	0.27	± 1.96	Accepted No Significance
Teachers	742	2.55	1.06				
N=	842						

Level of significance = 0.05

Data on Table 3 show summary of subjects mean, standard deviation and z-test of difference between the mean ratings of principals and teachers on the extent administrators' accountability in school-community relationship enhances improvements in secondary schools in Rivers State. The calculated z-value, used in testing the hypothesis stood at 0.27, while the z-critical value stood at ± 1.96 using 165 degrees of freedom. At 0.05 level of significance and 165 degrees of freedom, the calculated z-test value of 0.27 is less than z-critical value of ± 1.96 , hence there is no significant difference between the mean ratings of principals and teachers on the extent administrators' accountability in school-community relationship enhances improvements in secondary schools in Rivers State.

Based on the foregoing, the researcher failed to reject the null hypothesis and confirmed that there is no significant difference between the mean ratings of principals and teachers on the extent administrators' accountability in school-community relationship enhances improvements in secondary schools in Rivers State.

Hypothesis 2: There is no significant difference between the mean ratings of principals and teachers on the extent administrators' accountability in budgeting contributes to improvements in secondary schools in Rivers State.

Table 4: Summary of z-test analysis of the mean ratings of principals and teachers on the extent administrators' accountability in budgeting contributes to improvements in secondary schools in Rivers State.

Groups	N	$\bar{x}$	S.D	Df	z-cal.	z-crit.	Decision
Principals	100	2.47	1.15	840	-0.85	± 1.96	Accepted
Teachers	742	2.62	1.12				No Significance
N=	842						

Level of significance = 0.05

Data on Table 4 shows summary of subjects mean, standard deviation and z-test of difference between the mean ratings of male and female principals on the extent principals and teachers on the extent administrators' accountability in budgeting contributes to improvements in secondary schools in Rivers State. The calculated z-value, used in testing the hypothesis stood at -0.85, while the z-critical value stood at ± 1.96 using 167 degrees of freedom. At 0.05 level of significance and 165 degrees of freedom, the calculated z-test value of 0.85 is less than z-critical value of ± 1.96 , hence there is no significant difference between the mean ratings of principals and teachers on the extent administrators' accountability in budgeting contributes to improvements in secondary schools in Rivers State.

Based on the foregoing, the researcher failed to reject the null hypothesis and confirmed that there is no significant difference between the mean ratings of principals and teachers on the extent administrators' accountability in budgeting contributes to improvements in secondary schools in Rivers State.

Discussion of Findings

The discussion of findings was done as shown below:

Extent Administrators' Accountability in School-Community Relationship Enhances Improvements in Secondary Schools in Rivers State

The findings of the study indicated that both principals and teachers to a high extent agreed that administrators' accountability in school-community relationship enables the administrator to raise money to purchase facilities for the school use, helps the administrator to procure facilities for the development of the school, to generate fund for attending the needs of the school, avails the administrator the opportunity to gain the interest of the people towards school development and allows the administrator to relate with the community and to also support them when the need arises. This finding not surprisingly is in agreement with Downey (2002), who asserted that school-community relationship will help to improve the life of the school in the provision of social amenities. Overall school-community relationships should be strongly hunted and developed in order to significantly improve the schools as well as strengthen the community. Since the community and the school collectively influence and shape the behavior of the youths, they should realize the need for co-operation and mutual understanding.

The finding is also in line with Ogundele, et al., (2012), who noted that community members have significant impacts on the provision and maintenance of school facilities through P.T.A. and other community-based organizations. School-community relations based upon clear, empathetic, respectful communication are an integral component of the supportive school environment. In support to this, Igwe (2006) saw school-community relations as the complex network of relationships and interdependencies intended to maintain and promote mutual co-existence between the school and the community. School-community provides an avenue upon which the school studies the values aspirations of the society and accommodate them into them into the school curriculum for effective onward transmission. Through school-community relationship, the community is also involved in the management and the evaluation of the policies of the school. The findings is also in harmony with Epstein (2010), who is of the opinion that parents and teachers are partners in education who work in developing each other. School-community relationship is very important in the provision of facilities for the development of the school; hence the principal is required to develop a high level of skill to mobilize facilities from the host community. Principals skills in school- community relationships aim at making school and community play their roles and share in the use of their facilities to ensure effective management of school for the overall development of the society at large. From the foregoing, the principals' management skill in school-community relationship ensures cordial and mutual interactions with the host community where the school is situated in the provision of plants that will be used for the development of the school. It therefore means that collaborative effort of the community and school guarantees the effective development of the school.

Extent Administrators' Accountability in Budgeting Contributes to Improvements in Secondary Schools in Rivers State

The findings of the study showed that both principals and teachers agreed that to a high extent administrators' accountability in budgeting helps the administrator to know the cost of mobilizing the resources, helps the principal to make an outline of the modalities to raise money, helps the principal to make decision on the measures that will be take in mobilizing plant resources, and notifies the other teachers and the public on the need of the school.

This finding is in conformity with Kuria (2012), who is of the opinion that an annual financial budget shall be an essential tool for financial control. Thus, it is the responsibility of the Principal of the institution to ensure that the annual budget is prepared in time. In principal utilization of budgeting skills ensures that each department's specifications of kind of goods and services are considered in preparation of the budget. Consequently, the need of each unit of the should be given a detail attention which will be included in the school central budget proposals before the budget proposals are submitted to the school central tender committee for ratification (Woollard, 2009). Also, this finding gained the credence of Banham (2009) in his assertion that a more efficient budgeting process involves developing systems that allows the budget makers and various heads of departments should be incorporated into the decision-making process through various committees. Therefore, there is usually the need for the school central budget holders to use the various school departments budget proposals and to incorporate them into the decision-making process through their departmental budget proposals in the budget preparation. Accordingly, A budget is a document showing allocation of funds for specific purposes within a given time and serves as a tool for planning and controlling the use of scarce resources in the accomplishment of goals. The findings is also in synergy with Schick (2000), who is of the view that school budgets are usually concerned with provision of goods and services for stakeholders and no intention of making profit. The principal as an appointee of the government is burdened with the responsibility of partnering with the government to ensure that the goals and objectives of secondary education are achieved as planned. This is why every accountable and successful principal must give adequate attention to school budgeting to ensure that the school aims and objectives.

Conclusion

This study has established the extent administrators' accountability contributes to improvements in secondary schools in Rivers State. The findings of the study indicated that administrators' accountability school-community relationship ensures they raise money to purchase facilities for the school use. It becomes imperative to state that administrators' accountability in school-community relationship helps the administrator to gain the support of the community during occasions in order to assist the school. Also the study went further to found out that the administrators accountability in budgeting helps the administrator to know the cost of mobilizing the resources and to make decision on the measures that will be take in mobilizing resources and allocating the finance of the school. Therefore, based on the findings of the study, the administrator's accountability becomes necessary for the improvement of secondary schools in Rivers State.

Recommendations

Based on the summary of the findings, the following are recommended:

- 1) The secondary administrators should be accountable in school-community relationship for them to gain the support of the community in providing facilities for the use of the school.
- 2) The school administrators should be accountable in budgeting to make decision on the measures that will be taken in mobilizing resources for the school.
- 3) The school administrators should demonstrate high level of accountability in finance generation in raising money and spending judiciously in acquiring more facilities for the good of the school.

- 4) The principal should also inform the host community in writing on the expenditure from their financial support. Being accountable in this respect will win more of their help in terms of need and necessity.

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