

FISCAL ACCOUNTABILITY IN EDUCATION: PANCEA FOR EFFECTIVE MANAGEMENT OF PUBLIC SECONDARY SCHOOLS

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Abstract

This paper focused on fiscal accountability in education as panacea for effective management of public secondary schools. Insufficient funds received by secondary schools which are a result of low budgetary allocations from the federal government on education. This mandates heads to ensure that available funds are efficiently managed and properly accounted for. Some of the benefits of fiscal accountability in secondary school management include the enhancement of productivity, record updating and heightening the sense of responsibility among staff, among others. Challenges that hinder effective fiscal accountability include poor financial record keeping, corruption and frequent change of education policies. This paper therefore suggests that principals should maintain up to date financial records, regularly audit financial accounting information and ensure total compliance with regulations on the financial activities of the school. This is very important because the goals of school management will not be achieved if available funds are poorly managed.

Introduction

Every education system globally operates with educational resources which comprise of human, material, time and fiscal resources in the school environment to create a conducive environment for teaching and learning and the achievement of education goals. Human resources in public secondary schools comprise of all teaching and non-teaching personnel that are involved in the delivery of education services. Material resources are all educational instructional and infrastructural facilities that are available in public secondary schools. Fiscal resources refer to all the monetary resources that are required in the management of the public secondary schools. While time resources is the layout or plan of school activities in public secondary schools that explains the programme, curriculum, scheme, etc of the school within a specified period of time aimed at achieving specified educational goals.

All educational resources require finance in the purchase, maintenance and implementation of their different objectives in the school system. There is therefore a strong synergy between finance and the achievement of any desired goal, as finance is the force that is used in the accomplishment of every goal and objective and the education sector is not left out which comprise of public secondary schools. Fiscal resources are the bedrock of the education system and this is ascertained in the National Policy on Education which clearly states that the success or failure of the education system is anchored on adequate financing (Federal Republic of Nigeria, 2014). This follows that no educational policy can be successfully implemented in any public secondary school without adequate funding, as funding is the bedrock for the implementation of all policies, educational and non-educational within the school environment.

Secondary education a very important aspect of educational development as it is the gap that bridges all the other levels of education. Its major purpose is to impart knowledge, train students in a certain profession way (arts, sciences, social sciences, etc) and prepare them for higher education. It helps to create manpower at a level that is higher than school leavers from primary school. Hence, it is important, that quality, uninterrupted and uncompromised education is offered at the secondary school level. Secondary education equips students and in the process reshapes the society for individual development and to generate opportunities and benefits for social and economic development. But this is only possible where fiscal resources are made available, where fiscal resources are not readily available or sufficient then, there has to be proper management of the available one. In that vein it is very relevant that resources are efficiently managed to enhance a smooth transition to the next level of education.

It is important to clearly state that, fiscal resources available in public secondary schools are not sufficient to implement all its goals and objectives This is a huge challenge as Federal government budgetary allocation to education keeps having fluctuations, with the government not able to meet the UNESCO bench mark for 26% of the national budget to education. Mbayuav (2012) and Ike (2017) admit to the fact that the financial resources available to public schools are never sufficient for the needs of the school due to many reasons which may include the consistent increase in school population. Adeboyeje (2000), states that there is need for the management of financial resources so that the school will be a good production ground where quality outputs are produced. Asserting to that Emunemu and Isulu (2008) explained that the results available fiscal resources is measured by the quality or standard of education delivery and the quality of outputs produced in education. The available fiscal resources in the schools needs to be planned for, managed and accounted for accurately for the smooth running of the schools in the achievement of educational goals. For the purpose of this paper, the term fiscal and financial will be used interchangeably.

Conceptual Review

The Management of Public Secondary Schools in Nigeria

The management of public secondary schools is an aspect of educational management which is concerned with the administration of secondary schools. Nwankwoala (2016) and Babalola (2006) define educational management as the act of carefully putting management skills together towards the achievement of educational goals at all levels of education. According to Oku, et al (2008), the elements of management can also be used in educational management and it is summed up in the word "POSDCORB" which refers to the seven

management procedures for the achievement of organizational goals and objectives. The acronym "POSDCORB" simply means; P – Planning; O- Organising; S – Staffing; D – Directing; CO- Coordinating; R – Reporting; and B – Budgeting.

The management of public secondary schools can be described from the aspect of internal and external management. The external management of public secondary schools begins with the Federal ministry of education, who influences all the other tiers of educational management. Agi and Adiele (2015) summarized the roles of the ministry of education as the following; the formulation of educational policies, ensuring that all levels of education have a uniformed standard and quality of operation, to supervise the implementation of educational programmes all over the country, the collection and collation of education data and the preparation and insurance of a national curricula and syllabus that expresses the goals and education for the country. The federal ministry of education is headed by the Minister for education, assisted by the minister for state for education and then different directors in the federal ministry of education.

Another external management of education is the State ministry of education, who are an offshoot of the federal to coordinate educational matters at the state level. The functions of the state ministry of education according to Agi and Adiele (2015) include the following; they ensure that national education policies are adhered to the state, coordinate the relationship between the federal and state ministries of education to ensure smooth running of education in the state, formulation of some educational policies at the state level to encourage education, give inputs on the development of the curricula and syllabus and the supervision and administration of school in the state. The state ministry of education is headed by the commission of education, the permanent secretary and directors of various departments in the ministry.

Other external aspects of education management includes the local education authorities, who have the responsibility of overseeing the smooth running of education according to lay down procedures from the state ministry of education. The Senior Secondary Schools Board (SSSB), who are in charge of the affairs of all senior secondary schools ie the three years senior secondary aspect of secondary schools in the state. The Universal Basic Education Board (UBEB) and the State Universal Basic Education Board (SUBEB). There are also some examinational bodies that influence the external management of public secondary schools and they include; West Africa Examinations Council (WAEC), National Examinations Council (NECO), Joint Matriculation Board (JAMB), etc.

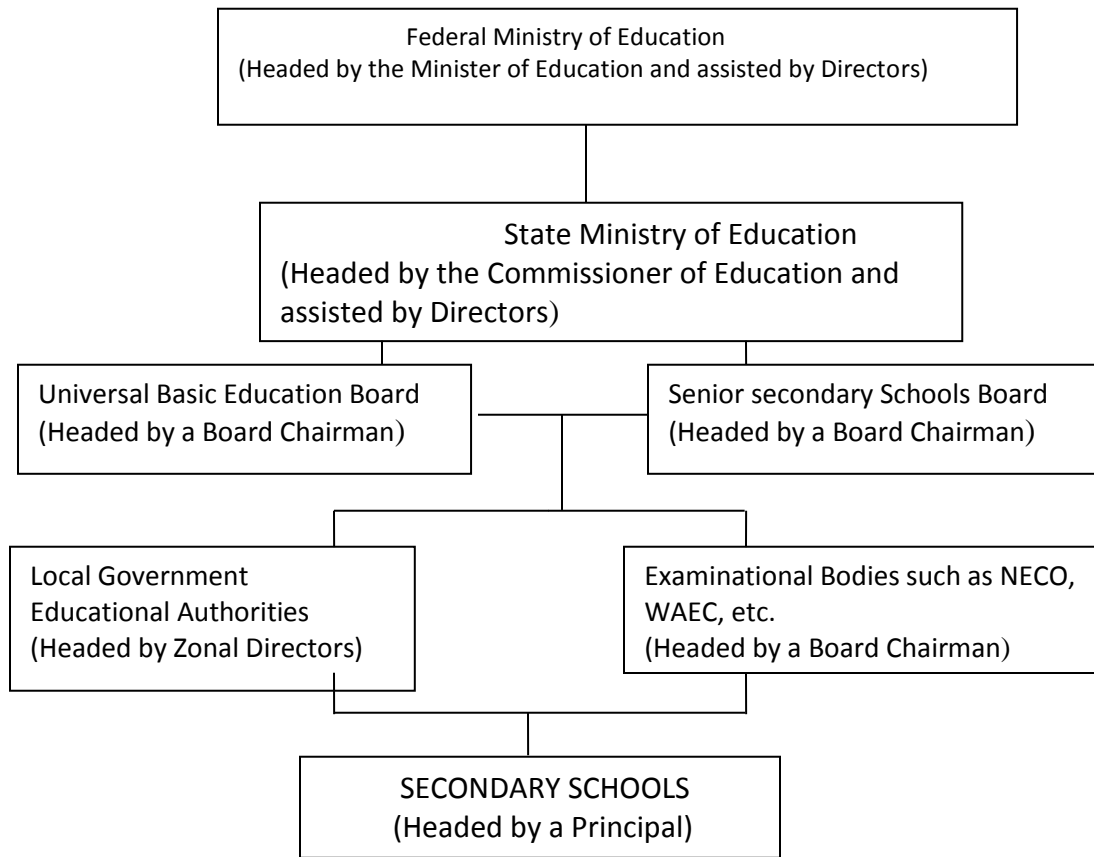


Table 1: External management of Public Secondary Schools.

The internal management of public secondary schools comprise of the Principal, the Vice Principal - Administration, Vice – Principal Academics and heads of the various departments in the school. The management of secondary schools is headed by the principal of the school and the roles are enormous as he/she is in charge of staff and students administration, coordination and supervision of all the activities within and outside the school site and the management and maintenance of school finance and facilities. In achieving the roles above the principal is assisted by the vice principal academics and vice principal administration, who have different heads of departments under their supervision. The heads of departments oversee to the duties of teaching and non-teaching staff of the school in the accomplishment of education goals stated for secondary education.

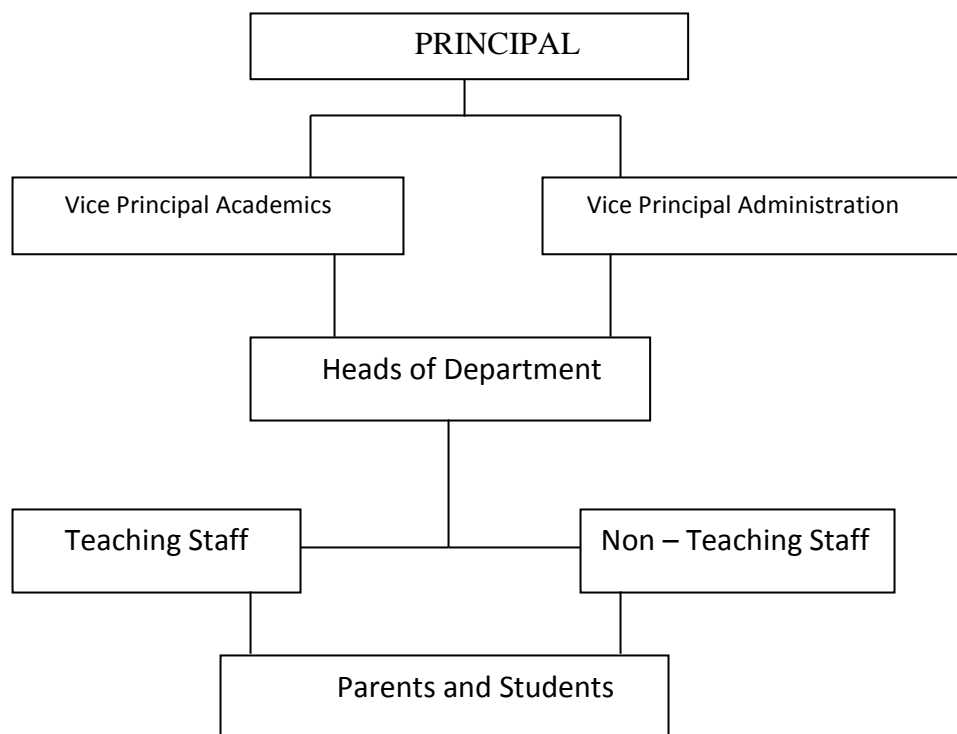


Table 2: Internal management of Public Secondary Schools.

The Principal as the Financial Manager of a Secondary School

A principal is the statutory head of a secondary school in Nigeria as slated in the national policy of education (FRN, 2014). With the responsibility of being the head of the school the principal is automatically the financial manager of the school. The mobilization of financial resources is a very sensitive and mathematical task because, a lot of networking systems are involved and also because the available financial resources are scarce and never enough. The accurate mobilization of funds by the Principal also requires the availability of finance, a budgetary plan, distribution and use of financial resources and plans for extra sources of financing. Notwithstanding the different challenges and obstacles that come with the responsibility of the school finance manager.

Babayemi (2006) identifies the role of the principal from the aspect of a financial manager to include; the organization of the business/finance staff, preparation of a school budget, planning of capital and debt services, monitoring school purchases, providing for a system of internal accounting, etc. Principals are also involved in the sourcing of financial resources, disbursement of funds, allocation of funds on behalf of the school and accounting for money by showing how the financial resources of the school are utilized. The Principal also has the responsibility of implementing, monitoring, supervising and controlling of the school budget as soon as the budget is approved by the appropriate authorities that is in a situation where the budget needs to be approved by an external management.

Therefore the task accrued to the Principal is enormous, which requires that the Principal has a wide knowledge of finance and is willing to put in extra commitment for the

accomplishment of the school's goals and objectives. Working closely with the finance department of the school through the head of finance and the staff, and ensuring that they are all working in accordance with laid down procedures. This also means that the school Principal should have good knowledge of financial accounting and accounting book details, so that he/she can effectively work closely with the accounts staff and understand their records and entries.

The Concept of Accountability in Secondary Schools

A proper understanding of the concept of accountability will enable us to understand the concept of fiscal accountability better. Therefore, accountability is described as being answerable for one's actions or behaviour. It comprises of planned objective standards of which evaluation is done to assist the owners of an organization to evaluate the performance of duties by individuals and units within the organization (Olowu, 2002). He added that, accountability has three components which comprise of; a clear definition of responsibility, reporting mechanisms, and a system of review, rewards and sanctions. He also stated that accountability flows in different directions, which are upward, downward between subordinates, superiors and also among professional peers.

On the other hand, Okpala (2012) defines accountability as the obligation of individuals or bodies entrusted with public resources to be answerable for fiscal, managerial and program responsibilities that have been conferred on them, explaining conferred responsibilities. He added that accountability explains how people entrusted with public funds have a duty to report clearly how allocations were applied and the results achieved. The Cambridge dictionary defines accountability as a situation whereby someone is responsible for things happening and can give precise reasons for them.

The basic underlying principle behind accountability is therefore the ability to show openness in all activities that involves administration. Accountability clearly explains that one should demonstrate to the satisfaction of his superiors, clearly explaining that, the power invested upon him/her has achieved the agreed objectives, by also using the available resources in an effective and efficient manner (Okpala, 2012). He also explained that accountability helps to properly safeguards funds, use them economically, efficiently and effectively and account for them in accordance with the statute that govern their use as well as reporting performance for all stakeholders through clear channels of communication.

Hunt (2002), on his part defines accountability as the ability in readiness to give an explanation or justification to relevant authorities, concerning one's judgments, intentions, acts and omissions on the responsibility assigned with. In addition it is the readiness to have one's actions judged by those in authority and making their comments with respect to errors, misjudgments, recognition, competence, thoroughness, excellence or wisdom. In relation to the educational sector, Okoroma (2007) identified four areas of educational accountability which applies to secondary schools to include;

- **Accountability for Cash:**-This is referred to as fiscal accountability in education. The Principal who is the school finance manager is expected to give clearly stated accounts of all cash received in the school, disbursement, sources of financial resources to complement the one from the government and other sources, indeed all financial transaction in the schools. This follows that the Principal is expected to have full knowledge of all financial transactions of payments and expenditures that take place in the accounts department whether he/she is there or not because guidelines and instructions have been left by him.
- **Accountability for Facilities:** The school manager who is the Principal is also expected to be accountable for all instructional and infrastructural facilities that are entrusted in his/her care and are under use for the school. Examples of such facilities in the school include; school buildings, Vehicles, libraries, computers, laboratories, furniture in the offices and classes, and all school items in use for the enhancement of educational goals and objectives in the school. Being accountable for facilities require the principal to purchase and maintain the items. These items need to be serviced when necessary, fixed when there are damages or mal-function and put to use in a careful manner to avoid over/under utilization. It is all about embedding a maintenance culture with the knowing that these facilities have been entrusted into your care.
- **Accountability for Actions:** The actions of the Principal whilst working with the members of staff, parents and students is very important. The teaching and non teaching staff see the Principal as the role model of the school, as such the actions of all the staff is greatly dependent on the Principal. Where the Principal is one whose action depicts reckless and a corrupt attitude it will pass down to the staff, but where the Principal is a man/woman of accountability and integrity it will also be seen in the staff. The parents also look up to the principal as one who will make the right decisions concerning their children and wards and have to be reassured that entrusting their children to the principal is the right decision. The students are not left out as the presence of the principal should give them a sense of security, aiding the staff to create a conducive environment for them.
- **Accountability for Results:** Every organization is established with the sole aim of achieving specified goals and objectives, and secondary school education is not left out. According to the National policy on education, secondary schools are expected to; prepare students to be useful whilst living within the society and for higher education. Students are also to be equipped to live effectively in this modern age of science and technology; be able to think and make good decisions for themselves, respect the views and feelings of others, respect the dignity of labour, and live as good citizens; foster National unity despite our diversity; and foster a desire for achievement and self-improvement. These are the expected results of the Principal from the different Ministries of Education, Education boards, the community, Nation and parents. Therefore the accounted result is assessed by the quality of students who graduate from the secondary school.

The Concept of Fiscal Accountability

Fiscal accountability according to Xaba and Ngubane (2010) is very important and can be said to be the bedrock or foundation upon which schools disburse the funds allocated towards

the attainment of educational benefits to the students, the staff and the community at large. Lewis (2003) viewed fiscal accountability as a moral or legal duty or responsibility, bestowed on an individual, group or organization, which demands the explanation of funds, equipment assigned to them by a third party. He further explained that, fiscal accountability helps with describing the systems and procedures that were employed in keeping track of monetary transactions in the organization. On his part, Idasa (2004) describe fiscal accountability as the production of regular financial reports to any relevant authority explaining one's leadership role and control over financial decisions, with a show of and accounting documents. Hence, accountability in education is important because most policy decisions have financial implications, and funds are very relevant in the provision and management of educational resources.

Financial accountability according to Woessmann (2004) enhances adequate functioning of all financial and business aspects of the school, and it monitors the system in order to provide planning data for administrators. With regards to a secondary school it is the Principal that stands as the financial manager of the school, as such it is the Principal that will be expected to present financial documents to those in authority. These persons in authority may be in the form of those listed above as the external managers of the school, the parents/teachers association of the school, the Alumni or any other financial sponsors of the school. Therefore fiscal accountability is the ability of the school Principal to accurately account for funds or monies that are entrusted into his/her care for the running of the school towards achieving secondary education. The Principal is expected to exhibit fiscal accountability in his/her clear presentation of documents of funds expected, received, spent and available. With every vital information that is relevant in all aspects as it relates to school funds.

Effective Management of Public Secondary Schools using Fiscal Accountability

Being effective is the ability to achieve set goals and objectives at all cost given a specified time? An effective Principal in a secondary school is one who is bent on achieving the goals and objectives for secondary education in spite of all the fiscal challenges associated with it. Given that fiscal resources to take care of educational resources in the school are insufficient, the Principal is left to discover avenues that enhance accurate planning of the available resources, hence the need to adopt the use of fiscal accountability. The use of fiscal accountability in secondary schools requires that the fiscal resources given to the school is optimally and primarily used to the achievement of educational goals. This is because accountability is linked to the management of the scarce resources, thereby ensuring that there is prudent utilization of the available resources for the accomplishment of the stated goals of secondary education.

Therefore the effective Principal of a public secondary school is one who uses fiscal accountability in the school's financial transactions as it ensures meeting up all financial objectives. It is that aspect of school management by the Principal that shows that policies were followed, resources were properly planned for, resources were maintained, rules guiding income and expenditures were adhered to and financial documents are clearly outlined. The

secondary school Principal, management and staff who exhibit fiscal accountability will have the following benefits;

- **Up to date records:** It will also enable the school to have up to date records of how educational funds allocated to the school were put to use in specific terms of received funds, disbursement purpose, amount, date, recipient, mode of payment, etc. When records are up to date, it shows a sense of responsibility for the assignment bestowed on one. Therefore the principal can be answerable for any financial decisions that must have been taken because he/she will have documents to that effect.
- **Control of financial matters:** Fiscal accountability also imposes on the Principal and staff the importance on being in control of financial issues under their care because he/she will be expected to be accountable to for every financial decision that was carried out in the school. In that vein the Principal is in expected to be in touch of all financial issues which in a way prevents any form of financial misconduct by the staff in the financial department.
- **Focus on the goal:** Fiscal accountability will keep the school Principal, management and the entire staff to be focused on goal attainment because the objective of fiscal accountability is goal attainment. It will also help in checking the level of efficiency and effectiveness and progress level performed towards the production of educational outputs which are in line with the expected goals. It also takes into account that all activities of the school must be planned and directed toward goal attainment.
- **Enhances Productivity:** Fiscal accountability keeps a clear picture of the goals and objectives as such everyone has knowledge of their expected roles in the attainment of the ultimate goal. Based on that the Principal and staff will aim towards productivity with every staff working effectively to succeed in their given roles, duties and responsibility in the school and at the end when all efforts are combined together productivity is sure. All hands must be involved, every staff has to be involved, and every staff has to be carried along in the attainment of secondary education.
- **Creates a sense of accountability:** With fiscal accountability the Principal, the management staff is accountable for his/her actions as well as every other staff of the school, and this will encourage every one to put in efforts to ensure that their assigned duties and responsibilities are not found wanting. In simple terms, everyone will be on their toes, ensuring that task assigned is adhered to strictly with physical reports to that effect, being a tool for accountability when called upon. It will also embed upon the staff a sense of responsibility in their assigned duties.

Strategies for Effective Fiscal Accountability in Secondary Schools

For the achievement of effective fiscal accountability in secondary schools, certain strategies must be put in place by the school Principal who is the financial manager of the school and they include;

1. **Planning:** For effective fiscal accountability, there has to be a school plan that identifies with the slated goals and objectives of secondary education with a clear idea of available, needed and expected finance meant for the different educational resources in the school. This plan must align with the national goals on education and must be organizational achievable plans not personal plans. Where a school has no financial plan then, there is the risk that the funds of the school will not be properly utilized for the school goals. This follows that, it is of great importance that the internal school management comprising of the school principal, vice principals and heads of department sits down together to draw up a plan for their schools in line with the national policy on education.
2. **Budgeting:** A budget is defined as a financial plan, usually expressed in quantitative terms that explain all financial plan of an organization indicating the INS and outflow of financial resources for a specific period of time (Hilton, Maher & Selto 2000). A budget is also referred to as a financial plan of an organization. A financial plan of a school should comprise of all planned forms of revenue and expenditure by the school for a period of time. The school budget school budget should contain information on the various sources of revenue for the school and the amounts involved, the various form of school expenditure, the goals of the term or session, activities in view, debts and debtors, etc. The importance of a budget as outlined by Nwankwoala (2016) and Ogah (2017) are;
 - ❖ It forms as a reference point for making comparisons among fiscal activities of different years.
 - ❖ It shows the different expected sources of revenue by the school and possible expenditure routes.
 - ❖ It stands as a mission statement to higher educational management authorities the plan and actions of the management of the school.
 - ❖ It is a framework for accounting and auditing of school finance.
3. **Accurate Record keeping:** The keeping of records in public secondary schools especially fiscal records are a strategy to fiscal accountability. This is because there can be no fiscal accountability if there are no records that are documented. Nwankwoala (2016) explains that accurate fiscal records kept are essential as it can be used to give an historical and contemporary detail of the school. The benefits of accurate record keeping as explained by Agi and Adiele (2015) include the following;
 - *Serves as a reference point for information given to any authority on the management of school funds.*
 - *Provides valid information on funds received:* Shows in details the various sources of funds
 - *Shows the disbursement of funds:* It shows the direction of in and out of funds specifically, clearly showing who signed for it, its purpose and date.
 - *Shows school's bank information:* This shows the clear state of the financial state of the school with regards to available funds in the bank.

- *Shows persons who signed for monies:* Shows in specific terms the person that signed for funds in names, position and signature.
 - *Shows debtors to the school:* The different organizations, students, etc that are indebted to the school, the date, form of debt and when payable.
 - *Shows expected revenue for the school:* Shows a statement of expected revenue of the school which aids in budget planning.
 - *Shows a clear list of creditors of the school:* It also shows a list of creditors of the school of which the school is indebted to, clearly stating the form of credit, date and the staff assigned with.
4. **Monitoring and Supervision:** Another strategy of fiscal accountability is regular monitoring and supervision of the internal and external school management. Regular Supervision is a technique that fosters the professional growth of workers in the educational system. Supervision enhances the development of appropriate educational goals in line with assigned responsibilities while monitoring looks at the advising for productivity. Monitoring and supervision of finance staff will ensure that instructions passed to staff are strictly followed. This will involve checking of documents, asking parents, students and staff some questions as well as spending time in the finance department of the school.
5. **Regular Auditing:** Lewis (2003) describes an audit of school records as an independent examination of records, procedures and activities of an organization which leads to a report on the state of affairs of the school accounts. Ogbonnaya (2000) suggest that auditing for accountability in the school should be done in a positive light to improve financial practices and build confidence by ensuring accuracy and validity. Auditing can also be viewed as an aspect of accounting system which is focused on verifying the accuracy and completeness of financial records. It involves checks on entries of income and expenditure as well as the accuracy of entries and calculations. Auditing can be done internally when conducted by a staff of the school and externally by an assigned auditor from outside the school staff. Maritz (2005) defines external auditing as a professional form of checks that is done outside an organization. The process involves checks on figures in the accounts in other to prepare various financial reports. During auditing, auditors are expected to verify records, examine practices and provide feedback for improvement of accounting techniques.
6. **Reporting:** Another strategy for effective fiscal accountability is the culture of regular and accurate reporting by the finance department to the school leadership hierarchy and eventually to the school Principal. The school is expected to report on its work and action to the management or supervising authority, fund provider, founder and other interest groups, as such he/she should be reported to for updates. Reporting can be done daily, weekly, monthly, term or by sessions to the management outside the school. But for fiscal accountability the principal should be given daily reports of financial transactions so that he/she will be abreast with the daily financial activities daily.

Challenges of Fiscal Accountability among Secondary School Managers

1. **Corruption:** The evil practice of corruption in the society has found itself into the education sector. This can be viewed from misappropriation and diversion of school funds for personal use. Where there is any form of corruption in the school finance department by the school accountant, staff or principal, the objective of fiscal accountability will be unachievable. This is because financial records will not be reliable and accurate, as funds will not be accounted for truly, which also means that slated goals and objectives were not achieved.
2. **Insufficient knowledge of financial documentation:** Where staff vested with the responsibility of accounting for school funds is not well knowledgeable on accounting details and documentation, there is the possibility that fiscal accountability will not be achieved. This is because every task assigned has specific techniques in accomplishing it and documentation in accounts is not left out. Specific accounting software and knowledge is required for efficiency in this assignment, as accounting documentation requires a particular financial pattern in its recording of which one without a pre-knowledge of financial accounts will not be able to achieve.
3. **Procrastination:** This occurs when financial information is not immediately documented at its occurrence. When financial information is not documented or recorded immediately, there is the likelihood that information may be later forgotten when the person is about to make the entries. And this can affect the accuracy of the financial document submitted because it will be completed on guess work since the information was not entered when it was meant to and the space will have to be filled in.
4. **Lack of Internal communication:** When the person keeping the records is not carried along in the process of the implementation of the educational resources, records tend not to be accurate as entries made by the superior may defer from the one made by the sub-ordinate.
5. **Changes in educational Policies:** Every government and political administrator tends to implement fiscal policies and some of them are in the educational sector. This regular changes of fiscal policies tend to affect the fiscal aspect of the schools which also affects documentation, which will also affect fiscal accountability, because where the school budget is affected fiscal recording will also be.
6. **Lack of External Auditing:** External auditing involves some form of payment by the school, and as such some school management shy away from it.
7. **Lack of regular monitoring and supervision:** Most Principals and management staff are lazy and do not take time to monitor and supervise the finance obligations that have assigned neither do they monitor financial transactions.

Conclusion

The financial resources available for secondary schools is grossly insufficient and the only way forward is where Principals and the management of secondary schools embed the Principle of Accountability which will extend to the school. In an atmosphere of personal accountability, fiscal accountability of a financial resource is sure to yield results. Fiscal

accountability keeps the Principal and management abreast with all the financial transactions of the school and this is a benefit on their part because they will have full knowledge of all financial activities of the school. Where questions on financial transactions are asked, answers will be readily available because they have knowledge of every financial transaction thereby boosting their office. The management of secondary schools needs to rise to the challenge of being fiscally accountable, a lot of work is involved but it is for the benefit of the school and the education sector. It is the view that if fiscal accountability is adopted and strictly followed by the management of public secondary schools the little funds available, will be properly planned for and as such effectively utilized to the achievement of the goals and objectives of secondary education in the country. Fiscal accountability is the panacea to the fiscal challenges in the education sector and especially in public secondary schools.

Suggestions for Effective Fiscal Accountability in the management of Public Secondary Schools

For the proper implementation of fiscal accountability in secondary schools, the following suggested can be applied;

- The Principal, management and staff assigned with the responsibility of keeping financial records of the school's financial transactions should be trained and retrained to be efficient in their duties and also to be up to date with latest financial software and documentation formats globally. If they have adequate knowledge of what to do, then they will not be found wanting in their duties.
- The school should also have in its custody a detailed financial guideline approved by the federal and state ministry of Education on the management of finance in secondary school. This document will form as a guide for the school to follow recommended financial standards for fiscal policies in education and also a means by which fiscal accountability can be aimed.
- Regular monitoring and supervision is very important as it helps the management to look into entries and financial documents to ensure that instructions and procedures have been accurately adhered to. In a situation where there is a mistake, corrections can be made and instructions given for the future, but where there is no monitoring or supervision the mistake will continue for a long time of which it can cause some other challenges in the future.
- But external and internal auditing of financial records should be done regularly from time to time to avoid fraud and misappropriation of school funds. Principals should ignore the cost of an external auditor and get one to check through the school's financial records. This is very important because someone outside the school staff looks at the documents and records to ensure that there was no form of financial misconduct that would have occurred in the finance department which the school management may not have seen since they are not professional accountants.
- School accountants, bursars and other management staff should show maximum compliance with principals' directives regarding school accounts.

- Principals and the school management should always prioritize the use of school funds towards areas where impact will be felt by the students and the staff of the school and also in line the goal attainment.
- Fiscal educational policies should not be changed in between an academic session, even where there are changes schools should be asked to implement them at the beginning of a new session as the changes can affect the plans, budget and all fiscal activities of the school. And this affects effective fiscal accountability.
- The Principal, management and all staff who have financial responsibilities should be carried along on all financial transactions and changes, so that all documents are updated accordingly. The managers should carry along the subordinates and the subordinates should inform their managers accordingly.
- The school budget should be made flexible to accommodate unforeseen challenges that may arise with the need for urgent fiscal resources.

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