

FISCAL ACCOUNTABILITY: A TOOL FOR EFFECTIVE MANAGEMENT OF EDUCATIONAL RESOURCES

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Abstract

This paper looked at fiscal accountability as answering and reporting on the utilization of funds under one's custody. Funds are lubricants to educational system. It can either hinder or promote the smooth running of the school through its influence on the availability of other education resources. This paper therefore defines the concept of educational resource management as the efficient and effective deployment and allocation of education resources when and where they are needed; all of which can be done with the help of funds. The sources of education fund, concept of fiscal accountability, school budget, accounting, auditing and the relationship between fiscal accountability and educational resource management were also discussed. The paper concludes that development cannot thrive in corruption. Similarly, so also accountability, transparency, integrity and good governance cannot thrive in a corrupt environment. In the education sector corruption thrives because offenders are not being severely punished. It is therefore imperative for government and all education stakeholders to brace up and begin to see fiscal accountability and effective resource management as panacea to the fallen standard of education in our great country. School administrators and all in charge of funds allocated to education should begin to see themselves as servants of the people and not lords over the citizens. They must change their orientation, attitude and thinking from negative to positive. They should have the courage to serve the people with integrity, honesty and discipline. When all these qualities are present in the level of for fiscal accountability and prudent management of resources will be greatly improved.

Keywords: Fiscal accountability, effective management, resource availability, distribution, utilization

Introduction

Education is an activity geared towards the development of human resources for an economy. It is through education that agriculturalist, architect, economist and all other professionals offer knowledge and skills for the administration and production of goods and services. This production effort is made possible through the use of resources in the economy. These resources in their forms are scarce and can be alternatively used, but are expected to be used optimally. For educational curriculum to be properly implemented there has to be sufficient provision of learning resources for the learners; to enable them discover, learn and gain from the teaching process. By implication, every school needs a wide range of resources. Educational resources represent any object of study or stimulus for the students. This includes newspapers, textbooks, periodicals, pictures, specimens as well as individuals and objects in the community. Maicibi

(2003) opined that all institutions or organizations are made up of human beings (workers) and non-human resources. Similarly, Akungu (2014) confirms that the most consistent characteristics in improving student performance is the availability and use of textbooks and supplementary teaching and learning materials (physical resources); well trained, prepared, supervised and motivated teachers (human resources) and adequate funding (financial resources). The fact that these resources are very important in the achievement of educational goals cannot be overemphasized; therefore it is important that they are properly managed since they are scarce so as to ensure efficiency in the achievement of educational goals.

The ability of any organization to function effectively is greatly dependent on the ways and manner such organization manages her resources to avoid wastage. Education is a capital intensive social service and its financing is a joint

responsibility between the government and the private sector (Federal Republic of Nigeria, 2014). Every organization that is desirous of achieving its goals and objectives needs funds to succeed. Funds are lubricants to the school system. The importance of funding in the provision and management of educational resources cannot be overemphasized; it is needed for the payment of staff salaries, building and equipping classrooms, laboratories and staff rooms. According to the findings of IHEME (2018), fund influences every other educational resource. That is, it can put other resources on hold and/or make them work smoothly. It is therefore expedient that managers of education sector at all levels be accountable for funds allocated to it. Fiscal accountability is the openness and answerability of public funds by those put in authority. Accountability for educational funds is a priority in earning the trust of the citizens.

Conceptual Clarification

Concept of Fiscal Accountability

Accountability is setting the right goals, evaluating their degree of achievement and at what price, presenting and interpreting the information to the public and accepted for any results that are perceived as adequate (Wali, 2007). Enemuo (2004) perceived that accountability is synonymous with being answerable to someone for decision and consequential actions. To Enaohwo and Eferakeya (1989) it means prudent and efficient utilization of available resources for achieving educational goals. Fiscal accountability in education is reporting school finances to school stakeholders. Fiscal accountability is a quality control device and a requirement for those who hold public funds to gain the trust of its stakeholders (Ogbonnaya, 2012). It is the most vital because most policy decisions have financial implications. The basic tenet is openness in all activities of the school and only embraces confidentiality in specific circumstances where it is proper to do so. The approach properly safeguards funds, used 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 (Okpala, 2012).

Fiscal accountability involves tracking and reporting allocation, disbursement and utilization of financial resources, using the tools of budgeting, accounting and auditing (Ogbonnaya, 2012). These tools are different but closely related and are required activities in providing reliable fiscal information, guidance and accountability in the use of funds allocated to education. A school (education) budget is a financial reflection of its educational mission, goals and philosophies. Therefore, accounting system becomes the method by which the government and stakeholders of education can access the overall effectiveness of the financial plan. In fact, the accounting structure (spending categories, costing and spending procedures) is reflected in the budget and thus will later be used in auditing the system for legal, appropriate and responsible spending (Ogbonnaya, 2012).

School Budget

For effective utilization of fiscal resources, there must be a financial plan. Budget is a financial tool showing numerical quantification of plan of action, which includes a periodic estimate of revenue and expenditure (Ibekwe, 1984). School budgeting as expressed by Ebong (2004) is the systematic process of preparing and implementing the financial flow forecast of the school to achieve the goal of the school within a fiscal year. Morphet, John and Reller (1974) have also defined school budget as an educational plan with an estimate of the revenue and expenditure necessary to finance it for a particular period of time.

From the above definitions we can deduce that school budget is the financial statement of the proposed expenditure and expected revenue of the school for a particular period of time usually one year. School budget helps to highlight many problems long before they occur to prevent wastage of resources. Furthermore, it facilitates the process of delegation, control, evaluation and accountability by relating resource application to

planned goals and programmers. A budget serves as a financial monitoring tool in that it enables the governing body to compare actual revenues and expenditures (Cuomo, 2005). The budget also serves as a planning, controlling, monitoring and reporting tool (Niemann, 2001). It is for these reasons that a budget becomes one of the main elements of fiscal accountability. The primary concern of administrating the school budget is to ensure that the result achieved by the school justifies the financial outlay.

Documentation of Financial Activities

According to Ogbonnaya (2012), accounting is the tool by which government can structure, organize and operationalize financial plan (the budget) for education. Neufelat and Guralnik (1988) defines accounting as the practice or profession of maintaining the financial records of an organization, including book keeping as well as the preparation of statements concerning the assets, liability and operating result. Schools are public agencies; their income and expenditure must be reviewed and audited regularly, as determined by the governing body to ensure accuracy and prevent fraud. As aptly observed by Ogbonnaya (2012) some of the functions of accounting are to report for cash entrusted to the organization or educational institute with the aim of assisting the educational administrators and account officers keep proper records for the benefit of the government or those whose interest they represent.

Auditing as a Financial Management Tool

Auditing is the verification of records kept in an accounting system. That is, it is a process for checking that procedures are in place to assure quality, integrity or standard of provision and outcomes (Ibekwe, 1984). According to Ogbonnaya (2012) audit is a systematic and independent examination to determine whether activities and related results comply with planned arrangements and whether these arrangements were implemented effectively and are suitable for the achievement of educational objectives. Auditing is to ensure that the purposes of financial resources are achieved. It is very important in

educational institutions because it helps to verify the account, detect fraud and errors in financial management. However auditing may not achieve the desired goals if it is not adequately supported with accurate and timely documentation of information on financial transactions is therefore very vital to effective auditing.

Financial reporting

Financial reporting is the most important element of financial accountability. It entails producing regular financial reports for those with an interest and a right to know as at when required. Financial reports are required and supplied to the donor or funding agency, indicating the state of the finances and the extent of compliance with the rules and regulations of the fund (Nwafor, 2005).

Educational Resource Management

The term educational resources has gained popularization among educators and instructional designers, popularizing the idea that digital materials can be designed to allow easy reuse in a wide range of teaching and learning situations (Hysten, 2007). Educational resources are sources through which institutional benefits are produced (Nwabueze, 2016). Educational resource as stated by Ezekoka (2009) is anything that aids, stimulates and simplifies the learning process in the classroom. Also Selvan (n.d) perceived educational resources as the sources you use to educate yourself. Generally, resources refer to all material items and human elements that are factored in the school business enterprise. The material resources per se are the capital and assets or stocks, which can be drawn upon. Okpe (2010) perceives education resources as things which satisfy schools' wants and their livelihood. These resources includes: human, physical and financial resources.

The utilization of education resources brings about fruitful learning outcomes since resources stimulate students learning as well as motivating them. Human, material and financial resource are scarce; hence there is a need for these resources to be managed for optimal utilization in order to achieve education goals. Educational resource

management is described as the efficient and effective deployment and allocation of education resources when and where they are needed. Educational resource management as perceived by Ebong (2006) is a systematic process of rationalizing the provision, use and maintenance of educational resources within an educational institution to ensure their optimal utilization and achievement of educational goals and objectives. The government through the Ministry of education is saddled with the responsibility of deploying resources to the educational sector and to ensure that the resources are prudently managed and effectively utilized for the achievement of education goals. When resources are not well managed, achieving those goals becomes difficult if not impossible.

Fiscal Accountability and Time Management

Time management is the effectiveness in the use of time so that the right activities are done at the right time. Adieme and Awuse (2016) perceive time management as the act of allocating time to our numerous daily tasks and applying the appropriate skills and tools in handling them so as to achieve a result within a time frame. Therefore, effective time management can be said to be prioritizing the school activities to ensure that they are accomplished with the available resources within a particular time. A lot of activities are needed to be accomplished within an assigned period (day, term or session) in the school system. These activities include time for morning assembly, lesson time, test and examination time etc. Time is more important than most people realize. It cannot be spent like every other resource but spends itself and waits for nobody. The consciousness of these characteristics of time enables the school administrators to make a financial plan (budget) on time; usually at the beginning of every academic year in order to financially satisfy areas of great importance to the school. It also helps the school administrator and those in charge of finance to keep financial documents properly in order to avoid unnecessary waste of time searching for documents/file when it is needed.

Fiscal Accountability and Human Resources Management

Human resources are staff, personnel or manpower of any educational system. They constitute the teaching and non-teaching staff in any school. They are the human agents that facilitate the day to day activities of the school, the workforce, life-wire and the brain of educational system. Human resource management is the act of directing, coordinating and controlling all the activities responsible for supplying required human resources and optimizing their performance (Ibekwe, 1984). Optimum performance of the human resource can be achieved through motivation, training and development, promotion etc. which requires money. Staff can be motivated through the increase and payment of salary as at when due also training and development of staff cannot be achieved without paying the resource persons and purchasing the required material necessary for the training.

Therefore it is expedient that the school administrators and those in charge of money in schools be accountable, so as to have the necessary fund to financially motivate, train and develop their staff. It is also important to note that the school administrator have the duty of making his staff in charge of money be accountable to him as he is to his superiors. A school administrator can be said to be fiscally accountable when Funds allocated to him are spent wisely in line with the school budget which contains the expected revenue and expenditure (capital and recurrent).

Fiscal Accountability and Physical Resource Management

Physical resources are facilities that an organization needs for noticeable production physical resources in a school include: school plant, classrooms, toilets, equipment recreational facilities and all materials necessary for the teaching and learning process. Material resource falls under physical resources (Ebong, 2006). Physical resources are non-human resources that can be used for the attainment of organizational

goals. For a school to function well, school facilities must be adequately supplied and optimally utilized.

The importance of physical resources is numerous. Nevertheless physical resources have never matched the demand by the ever increasing enrolment (Iheme, 2018). Therefore it is expedient that the available physical resource be effectively managed. Physical resource management entails strategies of maintaining and utilizing organization (school) physical resources in a way that will result to the actualization of organizational (school) goals (Ezeanya, 2016). School physical resources should not be over-utilized or under-utilized in order to avoid wastage. That is resources should be optimally utilized. Also, there should be maintenance culture in schools rather than repairing broken facilities in order to save cost. Receipts for purchasing, maintaining and repairing physical resources should be properly documented and amount stated in the financial report of the school. Proper documentation and reportage of the transactions earns the trust of the public thereby attracting more financial donors to the school.

Fiscal Accountability and Financial Resource Management

Financial resources constitute the lubricant of any programmer. It is money available to an organization for spending in the form of cash, liquid securities etc. (Business dictionary, n.d). They are the resources from which the enterprise obtains funds they need to finance their investment, put up infrastructure, furnishing the schools and offices, payment of staff salary, maintenance and purchase of equipment etc. financial resources are provided by the government for capital and recurrent expenditures. For effective use of financial resources, the following should be carried out: Financial resource allocated should be used for the actual purpose for which it was allocated; accounting and auditing should be carried out regularly; and cash should not be collected but paid into the bank to avoid converting public money for personal use.

Sources of Educational Funding

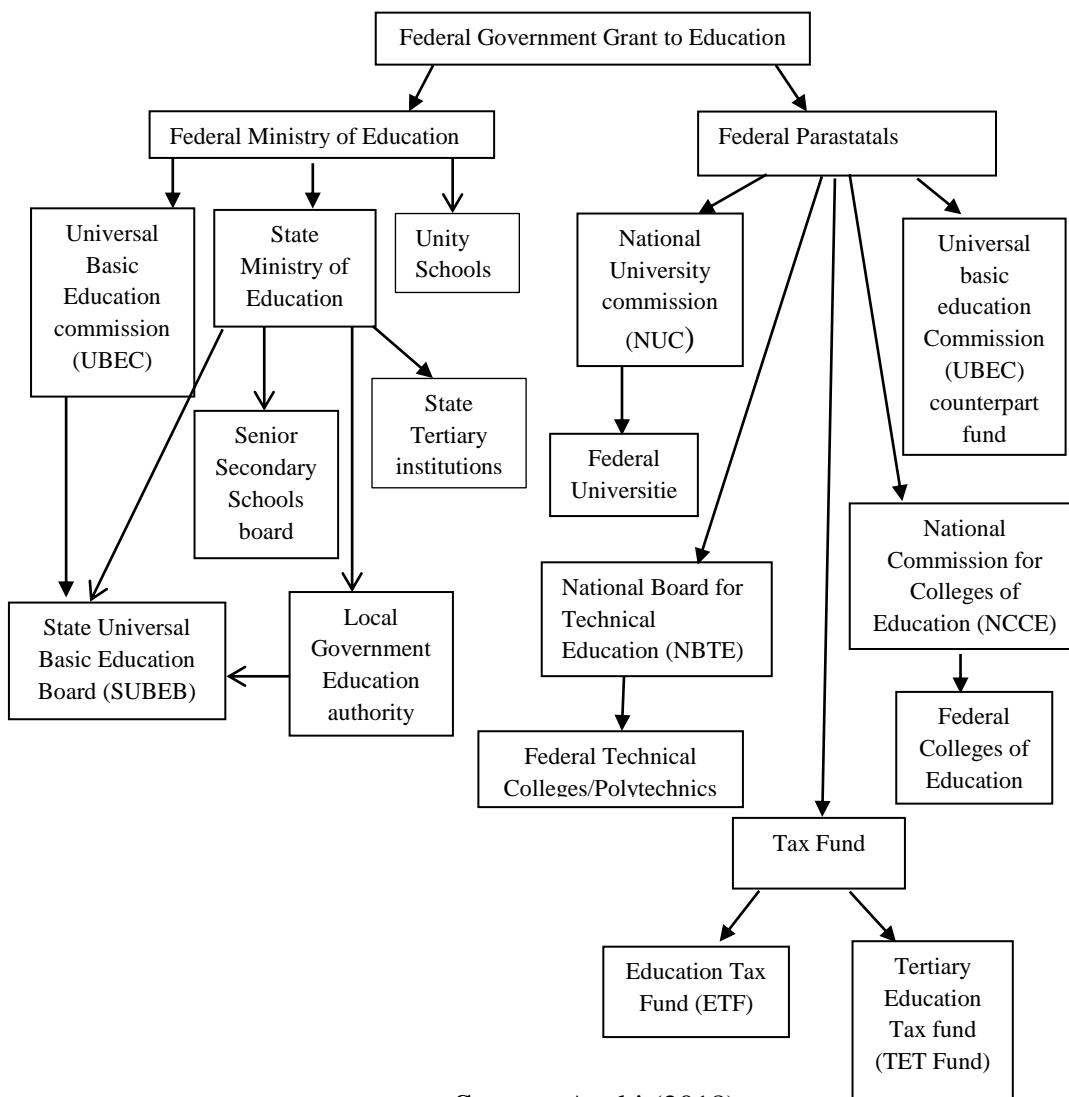
Sources of funds available to educational institutions include:

1. **School fees:** School fees constitute one of the major sources of funds in the educational system. School fees include tuition fees, dormitory or hostel fees, equipment fees, library fees, studio and laboratory fees etc. These fees are paid into the account units or bursary departments of various educational institutions. As aptly observed by Akinwumiju and Agabi (2013) school fees constitute the major source of fund for private schools and often augmented with bank loans. Since public schools enjoy financial support from government, school fees in public schools are not as high as school fees in private schools.
2. **Proceeds from school activities:** School activities such as sales of student handicrafts (fishing nets, handkerchiefs, basket etc.), sales of farm products (birds, eggs, fish etc.) from school farms, staging of school plays of which the parents or guardians and fellow students pay a specific amount to the school to enable them watch.
3. **Donations from individuals and charity organizations:** Philanthropic individuals and charitable organizations do donate money for the provision of equipment, instructional materials and the construction of classroom blocks in schools. Some of these donations are made due to information the donors gather on the progress of the school. The Alumni associations constitute one of the charitable organizations (Ogbonnaya, 2012).
4. **Levies:** Levies are raised by parents who come together under the umbrella of Parents Teachers Association (PTA). The PTA sometimes levy pupil/students each time they are embarking on projects in the school such as erection of classrooms, construction of laboratories and maintenance of existing ones.
5. **Government grants:** This is a principal source of funding education especially for public schools. Government grants are of two categories viz capital and recurrent grants

(Adesina, 1981; Ebong, 2006). Capital and recurrent grants represent a bulk payment made to the authorities of an educational institution. Capital grants are used for the erection of new buildings, major repairs of old ones, the purchase of hardware and school equipment. Recurrent grants are used for the payment of staff salaries and allowances. These grants are given to the educational institutions through their various parastatals. Capital grant used for infrastructural development, procurement of heavy duty

facilities, and reconstruction or repair of damaged buildings or machines are provided by government for public education institutions as often as the need arises. On the other hand, recurrent grants, which are used for staff salaries and allowances as well as the general day-to-running of the school, are provided by government at regular intervals. The flow of fund from federal government to state governments and other education management parastatals is captured in figure 1:

Figure 1: Education funding flow chart



Source: Agabi (2018)

For education to continually receive funds from these sources, it is important that the receivers of this fund are transparent, answerable and accountable for the funds received in order to earn the trust of the public.

Importance of Fiscal Accountability on Education Resource Management

According to Olowu (2002) accountability is closely related to the enjoyment of the democratic life. Democratic governance implies the supremacy of citizens in the governing process and requires that those in authority (school heads) be responsible and accountable. Fiscal accountability is a mechanism that ensures that school heads give school stakeholders maximum possible value for their money which can be seen in the effective management of education resources and achievement of educational goals.

Fiscal accountability discredits embezzlement, theft and loss of funds through careless expenditure for wrong purposes (Okpala, 2012). It systematically relates expenditure on the resources to the attainment of educational goals through the operation of the budget. Also the provision of adequate information about the school financial activities (reporting) encourages the public to donate more to the school for the provision and maintenance of educational resources. It also helps the ministry of education in making certain decisions.

Challenges of Fiscal Accountability in Education

There are so many problems facing the effective practice of fiscal accountability in education. Some of these challenges are identified and discussed below.

1. Leadership problem: Education administrators, particularly those in government seem to be naturally reckless. According to Onnodugbo and Amujiri (2015) in his opinionated view said that none of our leaders, at all levels of governance is exempted from this financial recklessness of

public funds and resources. Contracts of building classroom blocks and other basic infrastructures have been awarded and are still being awarded without due process; public agencies procure goods and services without recourse to transparency.

2. Poor budgeting system: Because of insincerity on the part of the leaders, the budget process is always being muddled or manipulated to accommodate some selfish interest or overt recklessness. This goes a long way to affect some developmental provisions in the budget as some of the money meant for the provision of infrastructures and instructional materials in schools are diverted for personal use.
3. Corruption: This is a major challenge to effective accountability and resource management in education. Corruption has eaten deep into the system. According to Ogbonnaya (2012), in the ministry of education some officials are known to embezzle funds for specific projects in schools while others have diverted funds meant for education to other channels. The legislators that are saddled with responsibility of regulating the revenue and expenditure estimate in any fiscal year to ensure accuracy, transparency, efficiency and effectiveness are not living up to their expectation. They are interested in their various allowances ranging from furniture, wardrobe and security to food allowances. In government ministries, agencies and parastatals, vouchers are illegally loaded, bloated by bursars, accountants and other financial personnel's who are functionally expected to detect, control and regulate such illegal financial practices. Common frauds committed in schools by members of staff responsible for financial transactions between the school and other groups or individuals are captured by Wango and Gratere 2016 who identified two major areas of financial mismanagement viz cash handling and cheque handling.

Table 1: Common Frauds in Schools and Solution

Element	Common Fraud	Prevention/Solution
Cash	<ul style="list-style-type: none"> - Money was received; receipt issued but could not be traced. - Money was received, receipted but was not banked. - Money was received and original receipt given to parent with the amount announced by the school while the counterfoil receipt had the actual amount approved by government. - Money was received but was not actually deposited in the bank but as a bank stamp (the person taking the money to the bank has his own fake stamp). - Money sent through transfer to someone working in the school. - Destruction of school offices to erase account records. - Student physically present in class but name not in class register. 	<ul style="list-style-type: none"> - The person collecting money must take responsibility for all the money collected. - Bank reconciliation through the statement of account trail balance should be compulsory. - The school should stop collecting money in the school. - Issue receipts that are self-carbonated. So as to reduce fraud of writing different amount on the original and duplicate receipt. - Ensure disciplinary measures are taken to avoid loss and fraud. - All students must have admission number. - Bank deposit slip should have student admission number and the school and students should have their copies for reference.
Cheque	<ul style="list-style-type: none"> - Cheque given in advance. - Cheque given but goods and services not delivered or are incomplete or of poor quality. - Signed cheques missing. - Cheque prepared and supplier paid, and then re-prepares another cheque for that same goods and services using another account so as to avoid detection. - Payments done in parts to enable over payment. 	<ul style="list-style-type: none"> - Make payment only for cheques that have payment voucher attached stating: <ul style="list-style-type: none"> ❖ Name ❖ Purpose of payment ❖ Amount paid - Signatories should never sign a blank cheque. - Pay for goods and services that are of high quality and when completed. - School should not keep several bank accounts. - Part payment of goods and services should be avoided.

Source: Wango and Gatere (2016)

Conclusion

Essentially, fiscal accountability remains a pivotal stand for effective and efficient utilization of financial resources and pillar of sustainable development in the educational sector; this is

because accountability eliminates wastes and embraces efficiency, effectiveness, openness, integrity, discipline, transparency and better governance. Development cannot thrive in a corrupt setting; so is accountability, transparency,

integrity and good governance. In the educational sector corruption thrives because it has not been critically punished. It is therefore imperative for government and all education stakeholders to brace up and begin to see fiscal accountability and effective resource management as a panacea to the fallen standard of education in our great country.

Suggestions

1. Leaders and those in charge of funds allocated to education should begin to see themselves as servants of the people and not lords over the citizens. They must change their orientation, attitude and thinking from negative to positive. They should have the courage to serve the people with integrity honesty and discipline. When all these elements are present in them, it paves way for fiscal accountability and prudent management of resources.
2. There is need to develop a culture of discipline in our budget preparation and implementation. Money should not be spent on items not budgeted for. The rules guiding the implementation of budget should be strictly adhered to and violators should be severely punished to serve as deterrence to others.
3. Auditing of accounts should be carried out on a regular basis to determine the performance level of budget implementation and the auditors be given free hands to do their job as appropriate as possible.

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