ACCOUNTABILITY AND TRANSPARENCY IN EDUCATIONAL MANAGEMENT: A CRITICAL ANALYSIS OF POLICY IMPLEMENTATION IN SCHOOLS" IN RIVERS STATE

DR. EBERE, PATIENCE UWELEGBEWE

Department Of Adult Education and Community Development Faculty of Education
Rivers State University, Port Harcourt
Corresponding Authors Phone No. 07036380350:
Email: Patience.Ebere@Ust.Edu.Ng

Abstract:

This paper tends to examine Accountability and Transparency in Educational Management: A Critical Analysis of Policy Implementation in Nigerian Schools. It critically examines The Evolving Landscape of Educational Management in Nigeria down to Rivers State from the pre-technology era to advent of technology and challenges the gap Introductory aspect was on a brief historical background of school management before and after Independence and after, challenges and effort made curtailing it Theoretical Perspectives on Accountability: the Conceptual Framework looked at the key words, Mechanisms that foster accountability and transparency in school were discussed with proposed programmes or project with development set goals. The Impact of Accountability Measures to educational quality were highlighted, Nigeria Educational Policies that fosters Accountability and Transparency such as Universal Basic Education (UBE) Act (2004, as revised in 2012) and Teacher Service Commission were reviewed. Roles of policy implementation and school-level governance in Rivers State and its Implications for Educational Management benefits are identified. Policy document and guideline strength and weakness and implication where discussed. Best practices globally and across Sub-Sahara Africa and its benefits, challenges such as lack of policy implication and corruption where identified and suggestions such as funding the sectors, collaborations and human capacity building Invest in data standards and training, Capacity cycles and Corrective actions, timelines, and sanctions to build credibility in the educational system. The study concluded by stressing the need to strengthening institutional capacity, by promoting stakeholder participation, and leveraging technology will enhance accountability and transparency in educational management among others.

Key Words: Accountability, Transparency, Educational Management, Policy Implementation, Educational quality and Nigeria Schools

Introduction

Nigeria's education system has long struggled with mismanagement and corruption, undermining service delivery. In the colonial and post-colonial periods, accountability was centralized and detached from local communities, creating gaps between policy and practice (Adeyemi, 2008). Early reforms lacked effective monitoring of resources and teacher performance, leading to inefficiencies (Fafunwa, 1974). The ambitious Universal Primary Education (UPE) scheme of 1976 faced similar accountability challenges in funding and teacher deployment, limiting its success (Obanya, 2004). Rivers State mirrored these issues, with ghost workers, fund misappropriation, and weak oversight aggravated by political instability (Nwachukwu, 2006; Ejiogu, 2011). The consequences included poor infrastructure, low teacher morale, and declining student outcomes (Okoro & Eze, 2018).

By the 2000s, global advocacy for good governance by organizations such as UNESCO and the World Bank emphasized accountability and transparency as essential for educational reform (UNESCO, 2015; World Bank, 2018). Nigeria responded with initiatives like the Universal Basic Education (UBE) Act of 2004, which introduced community participation through School-Based Management Committees (SBMCs). However, studies show SBMCs often lacked training, funding, and autonomy, limiting their effectiveness (Okoro & Eze, 2018). Transparency also remained weak, with limited public access to data on school performance and resource use, hindering community oversight (Uche & Igbokwe, 2015; Ogbodo, 2017).

Recent reforms have explored technology-driven accountability, such as biometric attendance, digital payroll systems, and online reporting platforms (National Bureau of Statistics, 2023; Premium Times, 2024). While these initiatives target issues like ghost workers, their success depends on infrastructure, digital literacy, and political will (Ajayi, 2022). Rivers State has also strengthened inspectorate services and introduced performance-based evaluations, though challenges persist in ensuring independence and fair metrics (Eze & Okoro, 2019). Civil society and NGOs now play a growing role as watchdogs, advocating for transparency and providing independent policy assessments (CSACEFA, 2024).

Achieving sustainable educational quality in Rivers State requires a multi-dimensional approach to accountability and transparency. This involves strengthening legal and institutional frameworks, building the capacity of administrators and community stakeholders, responsibly applying technology, and fostering ethical leadership (Transparency International, 2023). Lessons from countries such as Ghana and Kenya, where community-led accountability has improved outcomes, provide useful models (Akyeampong et al., 2007; Republic of Kenya, 2005). Ultimately, genuine accountability and transparency at all levels remain essential for transforming education in Rivers State and Nigeria more broadly.

Nigeria's education sector has undergone several reforms, from the Structural Adjustment Programme (SAP) in the 1980s, which encouraged decentralization, to the Universal Basic Education (UBE) initiative of 1999, the National Policy on Education (NERDC, 2020), and the Federal Ministry of Education's Strategic Plan (2018–2022). Despite these efforts, persistent

challenges; corruption, inefficiency, poor leadership, and economic constraints continue to undermine progress. This underscores the urgent need for accountability and transparency as foundations for educational and national development.

Financial management is central to effective school administration. Key components include:

1 **Financial Planning:** enabling informed decisions and long-term sustainability.

2 **Budgeting:** providing focus and direction for resource allocation.

3 **Accounting:** ensuring accurate record-keeping to build trust and transparency.

4 **Auditing:** offering regular evaluation to prevent misuse and strengthen accountability.

Historically, accountability structures in Nigerian education were centralized, limiting community involvement and weakening grassroots implementation (Adeyemi, 2008). Policies such as the Universal Primary Education (UPE) scheme of 1976 faced accountability challenges in funding and teacher deployment, reducing their long-term impact (Obanya, 2004). In Rivers State, issues such as ghost workers, misappropriation of funds, and weak oversight persisted, compounded by political instability and fragile institutions (Nwachukwu, 2006; Ejiogu, 2011). These factors contributed to poor infrastructure, low teacher morale, and declining student performance (Okoro & Eze, 2018).

Millennium sustainable pursuit brought renewed global emphasis on good governance, with United Nations Educational, Scientific and Cultural Organization (UNESCO) and the World Bank advocating accountability and transparency as pillars of educational reform (UNESCO, 2015; World Bank, 2018). Nigeria responded with initiatives like the UBE Act of 2004, which introduced School-Based Management Committees (SBMCs) to strengthen local accountability. Yet, their effectiveness has often been undermined by inadequate training, funding, and political interference (Okoro & Eze, 2018). This highlights the persistent gap between policy intent and practice, where accountability structures exist but lack the operational capacity to deliver meaningful results.

Transparency in education extends beyond financial accountability to include open access to information on school performance, teacher qualifications, and curriculum delivery. In many Nigerian schools, including Rivers State, such data remains limited, restricting parental and community oversight (Uche & Igbokwe, 2015). The absence of publicly available indicators weakens policy evaluation and fosters inefficiency and distrust (Ogbodo, 2017).

Recent reforms increasingly employ technology to strengthen accountability. Biometric systems for teacher attendance, digital payrolls to curb ghost workers, and online platforms for financial reporting and data access are emerging tools (National Bureau of Statistics, 2023; Premium Times, 2024). Yet, their success depends on infrastructure, digital literacy, and political will (Ajayi, 2022). Rivers State has also expanded inspectorate services and introduced performance-based evaluations, aiming to shift focus from compliance to outcomes.

However, oversight bodies still face challenges of independence, fair metrics, and adequate capacity (Eze & Okoro, 2019). Civil society and NGOs have become vital actors, serving as watchdogs and offering independent assessments of educational policies (CSACEFA, 2024).

Historical Evolution of School Management in Nigeria

Then: School management was centralized, with weak disclosure and limited community oversight. Policies emphasized compliance rather than outcomes, leaving gaps in accountability (Aniagboso, 2019).

Now: Policies promoting decentralization and community participation, such as SBMCs, exist but implementation remains uneven due to leadership, resource, and monitoring challenges (Onah & Adie, 2021).

Global Influence: African countries increasingly adopt digital tools, standardized reporting, and participatory structures, linking accountability to trust and improved outcomes (Atukunda, 2025).

Evolving Landscape in Rivers State:

Rivers State has historically faced challenges of corruption, weak oversight, and poor educational quality (Akintoye et al., 2021). Recent integration of technology into management systems marks a shift toward improved accountability and transparency, though persistent structural and political barriers remain.

Pre-Technology Era Before the adoption of digital tools, educational management in Rivers State relied on manual processes, lacked data-driven decision-making, and offered minimal stakeholder engagement. Weak monitoring and evaluation mechanisms contributed to inefficiencies and declining educational quality (Okonkwo, 2020).

The Advent of Technology Technology has since transformed school management through systems such as Education Management Information Systems (EMIS) and online portals, which enhance data collection, analysis, and dissemination (Nwankwo & Nwokedi, 2022). The Rivers State Ministry of Education's online monitoring platform has improved supervision and support (RSMOE, 2022). Despite these gains, school management still struggles to fully leverage technology for quality outcomes.

Current State and Challenges: Persistent gaps remain between technological potential and practice. Infrastructure deficits, limited digital literacy, and weak policy implementation hinder progress (Adeyemi, 2023). Concerns about data security and privacy further highlight the need for robust cybersecurity frameworks (Eze et al., 2023).

Bridging the Gap: Addressing these challenges requires investing in infrastructure, training for administrators and educators, and a comprehensive policies to safeguard data integrity. Partnerships among government, private sector, and civil society can mobilize resources and expertise to strengthen accountability and transparency.

Theoretical Perspectives on Accountability:

Principal-Agent Theory (Jensen & Meckling, 1976) and Stakeholder Theory (Freeman, 1984) emphasize accountability mechanisms and stakeholder engagement as foundations for transparency.

Democratic Accountability highlights participatory decision-making (Acar & Emikpe, 2020), while New Public Management stresses performance-based accountability and data-driven evaluation

Conceptual Framework: Accountability and Transparency in Education Quality Accountability requires institutions to justify actions and outcomes to stakeholders, while transparency ensures

openness in decision-making (OECD, 2020; Ozga, 2009). Evidence shows accountability measures—such as inspections and standardized testing—can improve quality, though critics warn against narrowing curricula (Hanushek & Raymond, 2019; Amrein & Berliner, 2019).

In Nigeria, weak accountability has contributed to poor outcomes (Adeyemi, 2022; Obiakor, 2017). Studies confirm that administrators' accountability practices influence student achievement (NERDC, 2020), while reforms in Kenya and South Africa illustrate how accountability can either enhance or undermine performance depending on implementation (Piper et al., 2018; Spaull, 2019). Transparency in governance also correlates with improved academic performance (Alabi et al., 2022; Ogundari & Oluwatola, 2020).

Transparency Transparency entails openness in information sharing and decision-making, enabling stakeholders to make informed judgments (UNESCO, 2019). It builds trust and fosters dedication to educational goals. Nigerian policy frameworks, including the National Policy on Education (FRN, 2013) and the UBE Act (2004), emphasize accountability and transparency, with studies linking these principles to improved learning outcomes (World Bank, 2022).

Educational Quality Educational quality encompasses relevance, effectiveness, and efficiency (UNESCO, 2019). It requires adequate teaching, resources, and infrastructure to maximize student potential (UNICEF, 2020). Accountability and transparency are intertwined with quality: effective resource use, professional teacher conduct, and openness in management foster excellence and measurable student achievement (Hanushek & Raymond, 2005). Without transparency, stakeholders cannot evaluate managerial effectiveness, undermining trust and progress.

Accountability and Educational Quality Accountability and educational quality are closely linked. When schools prioritize accountability, they foster excellence by ensuring effective resource use and improved student outcomes (Hanushek & Raymond, 2005). Transparency in decision-making builds trust among stakeholders, encouraging greater support and participation (Tsotetsi & van Wyk, 2019). Evidence shows that accountability correlates positively with educational quality (OECD, 2020). Studies by the World Bank (2018) and Adeyemi (2020) confirm that strong accountability mechanisms and principals' practices

significantly predict student achievement. Effective accountability reduces suspicion, motivates teachers, and enhances learning outcomes.

Policy Implementation and Governance

1. **Policy and Administration:** The success of reforms depends on how principals interpret and apply directives, highlighting the need for training, clear metrics, and supportive systems (Amadi, 2019).

2. **Community Accountability:** Active School-Based Management Committees (SBMCs) improve outcomes when provided with performance data and transparency in budgets (Ugochukwu & Igwe, 2023).

3. **Implementation Capacity:** Leadership practices, clarity of directives, and monitoring mechanisms determine whether policies translate into effective school management (Oguejiofor, Ezemba & Chiamaka, 2022).

Strategies for Promoting Accountability, Transparency, and Quality Education are as follows:

School-Based Management: Decentralizing authority strengthens accountability (World Bank, 2018).

a. **Performance-Based Funding:** Linking resources to outcomes incentivizes improvement (OECD, 2020).

b. **Community Participation:** Engaging parents and stakeholders fosters transparency (UNICEF, 2020; Adeyemi, 2020).

c. **Monitoring and Evaluation:** Regular assessments identify gaps and drive improvement (UNESCO, 2019).

d. **Technology Integration:** Digital tools enhance transparency in reporting and oversight (Ghavifekr & Rosdy, 2015).

e. **Clear Standards:** Publicly defined indicators for learning, attendance, and budgets ensure accountability (Aniagboso, 2019).

f. **Open Data:** Publishing performance dashboards and financial reports builds trust and evidence-based decision-making (Atukunda, 2025).

g. **Participatory Governance:** Empowering SBMCs with training and decision-making roles reinforces bottom-up accountability (Agi & Igwe, 2023).

h. **Leadership Routines:** Feedback, lesson observations, and consequences for non-compliance strengthen implementation (Oguejiofor et al., 2022).

i. **Alignment with Development Goals:** Linking school accountability to broader social development frameworks sustains political and community support (Onah, Eteng & Adie, 2021).

This means that, education sector can only progress by enforcing policies and ensuring their full implementation. Accountability and transparency serve as the compass for effective school management, driving improved learning outcomes and sustaining educational quality

Impact of Accountability Measures on Educational Quality

Research shows accountability measures can improve student outcomes and teacher performance (Hanushek & Raymond, 2020). In Nigeria, Okebukola (2020) found that accountability practices enhanced student achievement, though fairness and transparency in implementation are essential. However, unintended consequences such as "teaching to the test" remain a concern (Amrein-Beardsley, 2019).

Nigerian Educational Policies Promoting Accountability and Transparency

1. **Universal Basic Education (UBE) Act (2004, revised 2012):** Expanded access to free, compulsory education.

Strength: Increased access for disadvantaged groups.

Weakness: Funding shortages and poor infrastructure (FRN, 2013).

2. **National Policy on Education (2020):** Emphasizes accountability and transparency.

Strength: Encourages community participation and monitoring.

Weakness: Weak institutional capacity, corruption, and limited stakeholder engagement (Adediran, 2020).

3. **Subsidy Reinvestment Program (SURE-P, 2012–2015):** Focused on infrastructure development.

Strength: Improved facilities and access.

Weakness: Corruption and mismanagement.

4. **Teacher Service Commission (TSC) Policies:** Target teacher quality and accountability.

Strength: Merit-based promotions and performance evaluation.

Weakness: Limited career progression opportunities.

Policy Implementation and Governance

Implementation Capacity: Leadership practices, clarity of directives, and monitoring mechanisms determine effectiveness (Oguejiofor, Ezemba & Chiamaka).

Administrative Response: Principals' interpretation of directives shapes outcomes, requiring training and clear metrics (Amadi, 2019).

Community Accountability: Active SBMCs improve learning outcomes when supported with performance data and budget transparency (Ugochukwu & Igwe, 2023).

Implications for Educational Management

Improved Learning Environment: Better infrastructure and teaching quality (Akinola, 2020).

Community Engagement: Transparency fosters trust and participation (OECD, 2022).

Teacher Motivation: Merit-based evaluation boosts morale and productivity (World Bank, 2021).

Policy Analysis While Nigeria has robust policy frameworks, weak institutional capacity, corruption, and poor stakeholder engagement hinder effective implementation. Policies often lack clear guidelines, funding, and monitoring mechanisms, limiting their impact.

Global Best Practices

1. **Finland:** Decentralized decision-making and teacher autonomy foster equity and accountability, reflected in strong PISA performance (OECD, 2019).

2. **Singapore:** The School Excellence Model emphasizes self-assessment, peer review, and stakeholder engagement, driving consistent international success (Singapore MOE, 2020).

3. **Australia:** The National School Resourcing Standard ensures equitable funding and transparency in resource allocation, improving accountability (Australian Government, 2022).

4. **South Africa's National School Nutrition Programme (2004):** Provided meals to disadvantaged students, boosting attendance and learning outcomes through transparent implementation and community engagement (South African Department of Basic Education, 2021).

5. **Kenya's School-Based Management Initiative (2010s):** Empowered school committees to oversee resource allocation, strengthening accountability and community participation (World Bank, 2020).

Accountability and transparency are critical to improving educational quality in Nigeria. While policies exist, their success depends on effective implementation, strong leadership, community participation, and lessons drawn from global best practices.

Opportunities for Improvement

1. **Digitalization:** Mobile-friendly reporting systems for attendance, assessments, and expenditures (Atukunda, 2025).

2. **Capacity Building:** Training administrators and teachers to implement accountability measures (Eze, 2020).

3. **Stakeholder Engagement:** Active involvement of parents, communities, and civil society (Adeyemi, 2015).

4. **Improved Funding:** Transparent allocation of resources to support infrastructure and learning (Nwankwo, 2020).

5. **Strengthened SBMCs:** Sustained training, access to school data, and defined decision rights for committees (Agi & Igwe, 2023).

Implications for Educational Quality

1. **Learning Environment:** Better infrastructure and teaching quality (Akinola, 2020).

2. **Community Engagement:** Transparency fosters trust and participation (OECD, 2022).

3. **Teacher Motivation:** Merit-based evaluation boosts morale and productivity (World Bank, 2021).

Opportunities to Strengthen Accountability and Transparency

1. **Digitalization and Open Reporting:** Standardized digital ledgers, dashboards, and public disclosure of fees, budgets, and procurement can reduce discretion and enhance community oversight.

2. **Capacity Building:** Training principals, bursars, and SBMCs (**School-Based Management Committees**) in budgeting, internal control, and transparent communication linked to performance contracts can shift culture from compliance to stewardship.

3. **Community Oversight:** Empower SBMCs with financial templates, published meeting minutes, and grievance channels to ensure accountability is lived at the grassroots level.

4. **Policy Coherence:** Align state circulars, school-level SOPs, and RSUBEB (Rivers State Basic Education Board) controls into a unified framework with risk-based audits and corrective actions.

5. **Civil Society Partnerships:** Collaborate with NGOs and professional associations for independent monitoring, transparency training, and citizen scorecards.

Implications for Educational Quality in Rivers State

Better Resource Use: Transparent procurement ensures funds reach classrooms, textbooks, laboratories, and teacher support.

Trust and Engagement: Visible budgets and results encourage parental and community involvement, strengthening social capital.

Performance Focus: Clear roles, credible enforcement, and reliable data allow school leaders to prioritize teaching quality and student outcomes.

Sustained Improvement: Coherent policies and transparent practices reduce corruption risks and stabilize management systems.

Summary

Accountability and transparency are essential components of effective educational management. To promote accountability and transparency, policymakers and practitioners should strengthen institutional capacity, promote stakeholder participation, and leverage technology. Further research is needed to explore the impact of accountability measures on educational quality in different contexts.

In conclusion, the study highlights the importance of accountability and transparency in educational management. The study recommends that policymakers and school administrators work together to implement accountability and transparency policies effectively. The study also suggests that technology can be used to enhance transparency and accountability in Nigerian schools.

Position

Accountability and transparency are crucial as proving by previous literatures and funding in achieving educational quality in Nigeria. By adopting best practices from around the globe and sub-Saharan Africa, Nigeria can enhance educational quality and promote trust among stakeholders, more enrolment and better academic system that would yield quality teaching/learning outcome. Without accountability and transparency it would be difficult for external collaboration as no one would like to invest into a system or business that is of no clarity thereby creating making educational management difficult redundant in growth as well as difficulties in achieving educational quality in Nigeria. By prioritizing these values, and effectively utilizing, these tools then, will stakeholder trust, and invest into educational sector that will ultimately enhance student outcomes (educational quality).

Challenges to policy implementation in Rivers State schools Management

1. **Weak Internal Controls:** Fragmented financial procedures, audit gaps, and limited compliance monitoring within Rivers State Universal Basic Education Board (RSUBEB) and school units create opportunities for leakages and inconsistent enforcement, undermining accountability (Akujuru & Joy, 2025).

2. **Inadequate Capacity:** Many principals and teachers lack training in financial management, record-keeping, and transparent reporting. Wrong political appointments and entrenched "share-the-cake" ideologies further weaken implementation fidelity, as competencies are not continuously developed (Nwazue & Agi, 2024).

3. **Resistance to Change:** Fear of sanctions and entrenched practices discourage disclosure and reform. Without credible incentives and consistent enforcement, policy directives fail to translate into behavioral change at the school level (Samuel & Rufus, 2024).

4. **Political Interference:** Patronage in recruitment, postings, promotions, and resource allocation undermines merit-based decisions, making accountability episodic rather than systemic (Akujuru & Joy, 2025).

5. **Poor Data Culture:** Inaccurate or non-standardized records of finances, attendance, and performance hinder transparency, verification, and evidence-based decision-making (Samuel & Rufus, 2024).

6. **Limited Stakeholder Oversight:** School-Based Management Committees (SBMCs) and community actors are often underutilized or tokenized, reducing external checks and discouraging participatory governance (Nwazue & Agi, 2024)

Suggestions

The researcher therefore Suggest that, policymakers, Non-governmental Agencies, Private Educational Sectors and industries should collaborate with school administrators to making accountability and transparency policies and also ensure its implementation. There is also need to strengthening institutional capacity, promoting stakeholder participation, and leveraging technology to enhance accountability and transparency. Establish a school-level accountability bundle with minimum controls (segregation of duties, reconciliations, asset registers and procurement checklists). Create public dashboards displaying budgets, expenditures, attendance, and exam results. Empower School-Based Management Committees **(SBMCs)** with training, templates, and grievance channels backed by response timelines, Deploy risk-based audits targeting high-risk school with proactive corrective measures, Publish audit findings and sanctions to build credibility, Invest in data standards and training with unified templates for finance, attendance, and assessment among others. Other strategies include: borrowing a leave from best practices that will suit Nigeria educational system and environment and also by establishing clear implementation guidelines and providing fund and ensure it implementation, allocating sufficient resources (budget) to educational sector with follow up procedure of programmes or project. Enhance transparency and accountability mechanisms through regular monitoring and evaluation.

Reference

Acar, M., & Emikpe, A. (2020). Democratic accountability in education: A systematic review. *Educational Management Administration & Leadership, 48*(4), 737–754.

Adediran, S. A. (2020). Assessment of accountability practices in public secondary schools in Lagos State, Nigeria. *Journal of Education and Practice, 11*(10), 1–9.

Adeyemi, B. A. (2015). Identification, handling and eradication of corruption in teaching, research and publication in higher institutions in Nigeria. In *Education Today: Imperatives of Quality Assurance*. Ile Ife: Obafemi Awolowo University Press Ltd.

Adeyemi, T. O. (2008). *Educational planning and administration in Nigeria*. University of Ado-Ekiti Press.

Adeyemi, T. O. (2019a). Funding and management of education in Nigeria: Issues and challenges. *Journal of Educational Management, 12*.

Adeyemi, T. O. (2019b). Impact of accountability on students' academic performance in secondary schools in Ondo State, Nigeria. *Journal of Education and Human Development, 8*(1), 1–12.

Adeyemi, T. O. (2022). Assessment of the implementation of the Universal Basic Education program in Nigeria. *Journal of Education and Practice, 13*(2), 1–12.

Ajayi, T. (2022). Digital transformation in education: Challenges and opportunities for Nigeria. *Journal of Educational Technology Development and Administration, 4*(2), 1–15.

Akinola, A. O. (2020). Assessment of the Universal Basic Education program in Nigeria. *Journal of Education and Practice, 11*(3), 1–9.

Akujuru, C. A., & Joy, E. O. (2025). Fiscal transparency and accountability in public financial management in Rivers State Senior Secondary Schools Board (2012–2024). *Rapid Journals RJIP – Journal for Social Sciences*.

Akyeampong, K., Djangmah, J., Oduro, A., Seidu, A., & Hunt, F. (2007). *Access to basic education in Ghana: The evidence and the issues* (CREATE Pathways to Access Research Monograph No. 1). University of Sussex, Centre for International Education.

Alabi, F. O., Adegoke, A. A., & Olowookere, E. I. (2022). Transparency in school governance and students' academic performance in Nigeria. *Journal of Educational Administration and Policy Studies, 14*(1), 1–11.

Amadi, J. C. (2019). Educational policy changes and effective administration: Implications for secondary schools in Rivers State. *International Journal of Innovative Development and Policy Studies, 7*(2), 91–102.

Amrein-Beardsley, A. (2019). The problems with value-added models. *Educational Leadership, 76*(6), 56–61.

Atukunda, L. (2025). Transparency and accountability in school governance. *IDOSR Journal of Banking, Economics and Social Sciences, 10*(1), 8–14.

Australian Government Department of Education. (2022). *National school resourcing standard*.

Chidumebi, N. O., Ezemba, E. U., & Ogbuanya, P. C. (2022). Policy implementation strategies and effective secondary schools administration in Rivers State, Nigeria. *Nigeria Journal of Education Administration and Planning, 22*(1), 70–89.

Civil Society Action Coalition on Education for All (CSACEFA). (2024). *Advocacy for improved education governance in Nigeria*. CSACEFA.

Ejiogu, A. M. (2011). *Educational management: A systems approach*. Joja Educational Research and Publishers.

Eze, C. N., & Okoro, C. O. (2019). Challenges of effective school inspection in Nigeria. *Journal of Educational Policy and Management, 4*(1), 23–35.

Fafunwa, A. B. (1974). *History of education in Nigeria*. George Allen & Unwin.

Federal Republic of Nigeria. (2013). *National policy on education*. Federal Ministry of Education.

Figlio, D. N., & Loeb, S. (2019). School accountability and teacher stress. *Journal of Human Resources, 54*(4), 841–866.

Freeman, R. E. (1984). *Strategic management: A stakeholder approach*. Cambridge University Press

Ghana Ministry of Education. (2020). *School Feeding Programme*.

Hanushek, E. A., & Raymond, M. E. (2005). Does school accountability lead to improved student performance? *Journal of Policy Analysis and Management, 24*(2), 297–327

Hanushek, E. A. (2019). Testing, accountability, and the American economy. *Annals of the American Academy of Political and Social Science, 683*(1), 110–128.

Hood, C. (1991). A public management for all seasons? *Public Administration, 69*(1), 3–19.

Aniagboso, I. A. (2019). Accountability in education management: A tool for efficiency and effectiveness in educational goal attainment. *International Journal of Institutional Leadership, Policy and Management, 1*(2), 313–325.

Jensen, M. C., & Meckling, W. H. (1976). Theory of the firm: Managerial behavior, agency costs, and ownership structure. *Journal of Financial Economics, 3*(4), 305–360.

Ministry of Education, Singapore. (2020). *School Excellence Model*.

National Bureau of Statistics. (2023). *Education Sector Report*. National Bureau of Statistics.

Nwachukwu, C. C. (2006). Management of primary education in Rivers State: Challenges and prospects. *Journal of Educational Management, 1*(1), 45–58.

Nwankwo, A. B., & Nwokedi, C. D. (2022). Title of article or chapter. *Journal or Book Title, Volume*(Issue), page range.

Nwazue, L. N., & Agi, U. K. (2024). Accountability by administrators and school improvements in secondary schools in Rivers State. *Ignatius Ajuru University of Education*.

Obanya, P. A. I. (2004). *The dilemma of education in Africa*. Heinemann Educational Books.

OECD. (2019). *Finland's education system: Strengths, challenges and opportunities*.

Organisation for Economic Co-operation and Development (OECD). (2020). *Education at a glance 2020: OECD indicators*. OECD Publishing.

OECD. (2022). *Education governance and policy*. OECD Publishing

Ogbodo, C. M. (2017). Information management and accountability in public secondary schools in Enugu State, Nigeria. *International Journal of Education and Literacy Studies, 5*(1), 1–8.

Ogundari, I. O., & Oluwatola, O. I. (2020). Accountability and resource utilization in Nigerian schools. *Journal of Educational Management, 13*(2), 1–10.

Oguejiofor, A. A., Ezemba, B. B., & Amadi, C. D. (2019). Title of article or chapter. *Journal or Book Title, Volume*(Issue), page range.

Okebukola, P. A. O. (2020). Funding Nigerian universities: Issues and prospects. *Journal of Education and Practice, 11*(12), 1–11.

Okebukola, P. A. O. (2020). Impact of accountability measures on quality assurance in Nigerian universities. *Journal of Educational Administration and Policy Studies, 12*(1), 1–11.

Okonkwo, E., Obodoagu, K. O., & Aniekwe, E. O. (2020). A review on the economic and other effects of COVID-19 on educational institutions in Nigeria. *INOSR Arts and Management, 6*(1), 140–148.

Okoro, C. O., & Eze, C. N. (2018). Policy implementation and challenges of universal basic education in Nigeria. *International Journal of Education and Research, 6*(1), 1–12.

Onah, P. O., Eteng, M. E., & Adie, R. U. (2021). Education, accountability and transparency: A catalyst for sustainable development in Nigerian society. *Global Journal of Educational Research, 20*, 127–137.

Organisation for Economic Co-operation and Development. (2020). *OECD reviews of adult learning and education*. OECD Publishing.

P (Subsidy Reinvestment and Empowerment Programme). (2015). *SURE-P annual report 2012–2015*. Federal Government of Nigeria.

Republic of Kenya. (2005). *Kenya Education Sector Support Programme (KESSP) 2005–2010*. Ministry of Education.

Rivers State Ministry of Education. (2023). *Annual report on education sector performance*. Rivers State Ministry of Education.

Samuel, O. O., & Rufus, A. I. (2024). Transparency and accountability concerns in the Nigerian public sector. *International Journal of Research and Innovation in Social Science*.

South African Department of Basic Education. (2021). *National School Nutrition Programme*.

Spaull, N., & Jansen, J. (Eds.). (2019). *South African schooling: The enigma of inequality*. Springer.

Transparency International. (2023). *Corruption perceptions index 2023*. Transparency International.

Tsotetsi, L. S., & van Wyk, N. (2019). Stakeholder engagement and school governance in South African schools. *Journal of Educational Research, 111*(2), 249–262.

Uche, C. M., & Igbokwe, C. O. (2015). Transparency and accountability in the management of public secondary schools in Abia State, Nigeria. *Journal of Education and Practice, 6*(10), 105–112.

Ugochukwu, K. A., & Igwe, G. (2023). School management committees and secondary school students' learning outcomes in rural areas of Rivers State, Nigeria. *International Journal of Scientific Research in Education, 16*(2), 153–166.

UNESCO. (2015). *Education 2030: Incheon declaration and framework for action for the implementation of Sustainable Development Goal 4*.

UNESCO. (2019). *Education for all 2000–2015: Achievements and challenges*.

UNESCO. (2019). *Global education monitoring report 2019: Migration, displacement and education*. United Nations Educational, Scientific and Cultural Organization.

World Bank. (2018). *Learning to realize education's promise*. World Bank.

World Bank. (2020). *Kenya school-based management initiative*. World Bank.

World Bank. (2021). *Teacher policies in Nigeria*. World Bank Publications.