



## ACCOUNTABILITY IN TERTIARY EDUCATION ADMINISTRATION: IMPLICATIONS FOR SUSTAINABLE NATIONAL DEVELOPMENT



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### **Abstract**

*Accountability in tertiary education administration is crucial for ensuring resource efficiency, transparency in decision-making, and high educational standards. This study examines accountability in Nigeria's tertiary education sector and its implications for sustainable national development. It emphasizes how accountability fosters institutional integrity through responsible financial management, improved teaching and research practices, and enhanced trust among students, faculty, and policymakers. Furthermore, it aligns educational objectives with national development priorities, thereby promoting economic growth and social progress. Despite its importance, accountability in Nigeria's tertiary education sector faces significant challenges, including the politicization of appointments, weak institutional frameworks, poor resource management, inconsistent policies, ineffective quality assurance mechanisms, and corruption. These issues compromise academic standards, reduce institutional efficiency, and erode stakeholder confidence. To strengthen accountability, the study proposes strategies such as financial planning, budgeting, expenditure control, facilities maintenance, and effective oversight. When tertiary institution administrators including Vice-Chancellors, Registrars, Bursars, Deans and department heads adhere to these principles, they enhance institutional trust, improve educational quality, and ensure long-term sustainability. This, in turn, creates a conducive learning environment, boosts research productivity, and protects both public and private investments in education. The study provides a practical framework for policymakers and education administrators to implement strategies that promote institutional sustainability, enhance educational outcomes, and drive national development. It recommends the regular organization of training programs and workshops to equip tertiary institution administrators with leadership, financial management, and accountability skills which are essential for ensuring long-term educational and national progress.*

**Keywords:** *Accountability, Tertiary Education, Administration, Sustainability, National Development.*

### **Introduction**

Tertiary education is the final stage of formal education following secondary school. It serves as the highest level of learning provided by universities, colleges, and other advanced institutions, designed to equip individuals with specialized knowledge, analytical skills, and professional competencies. According to Omorobi and Obona (2018), tertiary education is a scholarly community where knowledge is pursued freely, often described as a "universe in a city." It is regarded as a powerful tool for addressing social and economic challenges in Nigeria, including corruption, bribery, ignorance, conservatism, disease, malnutrition, tribalism, nepotism, political instability, unemployment,



and economic stagnation (Obona et al., 2020). Both federal and state governments consider tertiary education an essential investment in human capital development, aimed at producing skilled professionals for managerial and technical roles across various sectors of the economy (Obona et al., 2020). Attaining these objectives requires effective governance, transparency, and accountability which will enhance the efficient administration of tertiary education. This paper focus on accountability in tertiary education administration, and addresses it implications for sustainable national development. It has been written on the basis of analysis of secondary information sourced from library and internet researches.

### **The Tertiary Education Administration**

In Nigeria, tertiary education, as the highest tier of learning, is legally mandated to provide social services to students, staff, host communities, and the nation at large (Madukwe et al., 2024). The key objectives include offering advanced education, promoting research and innovation, developing a skilled workforce, and contributing to national development by equipping graduates with the necessary skills for self-reliance and empowerment (Obona et al., 2023; FRN, 2013). The National Policy on Education (2004) emphasizes that education fosters holistic human development physically, mentally, morally, socially, and politically. It highlights education as a crucial driver of national development and a catalyst for societal transformation. Maicibi (2011) views education as essential for national stability, while FRN (2004) regards it as a key tool for sustainable development.

Accountability in tertiary education administration enhances sustainable national development by ensuring transparency, efficient resource management, and the delivery of quality education that meets societal and economic needs. It promotes academic integrity, effective policy implementation, and research-driven innovations that contribute to industrial growth and technological advancements. Owarri (2006, cited in Onah, Eteng, & Adie, 2021) asserts that achieving sustainable development requires significant investment in education. In this sense, proper financial oversight minimizes corruption, ensures that funds are directed toward infrastructural development, faculty improvement, and student support services. Additionally, accountability will foster equity in access to higher education, produce a well-equipped workforce capable of driving national productivity. This means that a well-administered tertiary education system strengthens governance, builds public trust, and supports long-term socio-economic development.

### **The concept of accountability**

Accountability encompasses responsibility and answerability, requiring individuals to justify their actions and decisions to achieve desired objectives. To be accountable means to take responsibility for one's actions, omissions, and judgments while being open to corrections, consequences, or recognition. In education, accountability serves as a crucial measure of resource utilization and system effectiveness, ultimately contributing to sustainable development. It refers to the obligation to report actions, decisions, and behaviors to those with a legitimate right to oversight. According to Candoli (2018), accountability involves responsibility for reporting on the utilization of resources such as funds, materials, and personnel within an organization. It ensures that financial, human, and material resources are used effectively for their intended purposes.

Accountability signifies being entrusted with a duty and held responsible for its execution. It involves answerability for the proper and thorough completion of assigned tasks, with an expectation of justification for actions taken. It can also be understood as "being called to account for one's actions." Additionally, Onah et al. (2021) describe accountability as a legal or regulatory obligation requiring individuals or officers to maintain accurate records of assets, documents, or funds, regardless of whether they have direct possession of them. A core aspect of accountability is maintaining accurate records. Bovens (2007, as cited in Huisman, 2021) defines accountability as a relationship between an individual or institution and a governing body, where the individual or institution must explain and justify their actions. The governing body, in turn, has the authority to question and assess these actions, with potential consequences based on the evaluation.



Onah et al. (2021) further emphasize that accountability entails both responsibility for task completion and an expectation of transparency, which implies openness and clarity in actions and decisions. Similarly, Hunt, as cited in Eze and Onwudingo (2021), describes accountability as the willingness to explain one's actions, omissions, intentions, and judgments to relevant stakeholders. It involves a readiness to accept responsibility for errors, misjudgments, or negligence while also earning recognition for competence, thoroughness, and excellence. It can be concluded that accountability fosters trust, efficiency, and integrity in education management.

### **The Concept of Accountability in Education Administration**

Accountability, the principle of holding schools, educators, and students responsible for outcomes, has become a crucial concept in modern education. In the educational sector, accountability involves determining the records to be maintained, the procedures for record-keeping, and the resources such as funds, personnel, and materials required for effective management. It encompasses recording, classifying, and summarizing activities, analyzing and interpreting data, and preparing reports that reflect the state of education at a given time (Adams, 2017). From an administrative perspective, accountability implies responsibility and answerability, requiring school administrators to ensure the successful execution of their duties to achieve desired educational outcomes. This means that those managing the education system must regularly assess and demonstrate that resources—including human, material, financial, and infrastructural facilities—are effectively utilized to achieve sustainable educational goals (Akube, as cited in Eze & Onwudingo, 2021). Additionally, accountability entails providing explanations for decisions, justifying actions, and presenting factual statements regarding the education sector's operations (Agabi, as cited in Eze & Onwudingo, 2021).

The Global Education Monitoring (GEM) Report of 2017, which assessed progress towards sustainable global education development (UNESCO, 2020), examined accountability in education and explored how various stakeholders including governments, schools, teachers, parents, international bodies, and the private sector can enhance education delivery more effectively, efficiently, and equitably. The report highlighted different accountability mechanisms that ensure inclusive, equitable, and quality education while addressing key global education challenges (Donald, 2011, as cited in Onah et al., 2021). Politically, accountability suggests that government entities operate within a larger democratic framework, where they are responsible for fulfilling their duties to the public. This includes ensuring transparency in financial management, budgeting, audits, and reporting to meet public expectations (Prethus, as cited in Dangara, 2016). Accountability in education extends to monitoring the allocation of resources, measuring learning outcomes, and evaluating the efficiency of the education system.

Accountability is a fundamental principle in education management, gaining recognition across all states in Nigeria and globally. In higher education and research, accountability has long been a crucial factor, requiring scholars to justify methodologies, validate empirical data, assess reliability and validity, and ensure the generalizability of their conclusions (Huisman, 2021). It serves as a tool for policymakers at the federal, state, and local levels, as well as for parents and taxpayers, to assess student and school performance (Alumode & Onuma, 2016, as cited in Onah et al., 2021; Odei-Tettey et al., 2019, as cited in Eze & Onwudingo, 2021). Fundamentally, accountability in education revolves around record-keeping and performance appraisal, ensuring that schools meet predetermined educational goals and objectives (Dangara, 2016). According to Agabi (2019), every individual in the school system is accountable for specific responsibilities based on their roles. For example, teachers are responsible for maintaining class documents such as attendance registers and class diaries, while school administrators are accountable to all stakeholders involved in school governance. Educational accountability ensures that resources are effectively utilized to produce quality learning outcomes that align with national development goals.

### **Importance of Accountability in Tertiary Education**

Accountability in tertiary education is crucial for ensuring transparency, efficiency, and the effective utilization of resources. It enhances institutional integrity by promoting responsible financial



management, improving teaching and research practices, and fostering trust among stakeholders, including students, faculty, and policymakers. Additionally, accountability drives institutional improvements, ensuring that educational goals align with national development objectives. By holding administrators, educators, and students responsible for their roles, accountability contributes to higher academic standards, improved student performance, and the overall sustainability of the education system.

According to Okafor et al. (2024), accountability serves as a vital tool in school administration by promoting transparency in resource utilization, enhancing teaching practices, and advancing student performance. It reinforces institutional integrity, drives continuous improvements, and strengthens the commitment to maintaining high-quality education. Through accountability, institutions can ensure responsible management, foster stakeholder confidence, and create an environment conducive to academic excellence and sustainable educational development.

### **Type of Accountability**

Internal and external factors, such as employee turnover and economic policies, play a significant role in determining who should be held accountable for specific responsibilities. In problem-solving scenarios, collaboration among different departments or team members can sometimes make it challenging to pinpoint individual responsibility or identify the exact moment when an issue arose. Wugate, Moses, and Nlenea (2023) identified several types of accountability, including:

**Financial Accountability:** In the educational sector, financial accountability involves creating a well-structured budget and minimizing waste to ensure efficient resource allocation. Proper financial planning is particularly crucial in the early stages of a project, where the risk of exceeding the budget is higher. Educational institutions must consider economic policies, external stakeholders, and employees when implementing financial accountability measures.

**Administrative Accountability:** This refers to being accountable to the designated authority or leader within an organization. In the school setting, administrators must demonstrate accountability to establish credibility, fulfill their roles effectively, and contribute to achieving institutional goals for sustainable development.

**Ethical Accountability:** Ethical accountability involves treating colleagues and students with respect, taking responsibility for one's mistakes, and offering sincere apologies when necessary. Teachers and school administrators must uphold ethical standards by being accountable to one another and fostering a culture of integrity within the educational environment.

**Professional Accountability:** This type of accountability extends beyond personal actions to include responsibility for the outcomes of others. It is particularly relevant in professional fields such as teaching, health, and law, where professionals are accountable for their students, patients or clients. In education, teachers must take responsibility for student performance and ensure the delivery of quality instruction.

**Corporate Accountability:** Corporate accountability pertains to an organization's social responsibility and its impact on society. Many institutions allocate a portion of their budget to corporate social responsibility (CSR) initiatives, such as providing food to orphanages or organizing environmental sustainability projects. Schools and educational organizations are accountable for how their policies and practices influence their communities and the broader environment.

**Personal Accountability:** Personal accountability involves taking ownership of one's actions and decisions. In the school setting, this means administrators and teachers being responsible for their professional duties at the assigned time and ensuring that students receive the necessary instruction. Instead of shifting blame, they should be willing to acknowledge their mistakes and take corrective action.

By promoting various forms of accountability, educational institutions can enhance transparency, efficiency, and overall effectiveness, ultimately contributing to sustainable development within the education sector. Schools play a crucial role in fostering honesty and discipline for the



benefit of individuals and the nation while also promoting national consciousness. According to Ibia (2016), values such as integrity, modesty, tolerance, honor, humility, patience, and brotherhood encourage individuals to be more pro-social and virtuous rather than engaging in criminal or antisocial behaviors. Education serves as a powerful tool for instilling a culture of transparency and accountability in citizens, with its impact extending across all sectors of society. This, in turn, facilitates sustainable national development. However, the Nigerian tertiary education sector faces significant challenges, including inadequate funding, insufficient classrooms, a lack of teaching aids, and poor learning environments. These deficiencies contribute to low educational outcomes and hinder sustainable development in the country.

### **The Concept of Sustainable National Development**

The development of any nation is closely linked to education. Development is a systematic process of positive transformation in individuals, which ultimately leads to the improvement of their immediate environment. In this context, development is considered a human-centered process aimed at driving social transformation. Eimuhi and Aiwuyo (2022) assert that national development, in principle, signifies a nation's transition from a rudimentary state to a more advanced stage characterized by continuous socio-political and economic growth, stability, and an enhanced standard of living. This perspective underscores the pivotal role of education in fostering national progress, as it serves as the most vital tool for achieving sustainable development. This notion is particularly relevant to Nigeria, as reflected in the *National Policy on Education* (NPE, 2013), which affirms that the Federal Government recognizes education as the foremost instrument for driving national development. As Idari (2011) asserts, any form of development that does not prioritize the improvement of individuals and society as a whole cannot be regarded as true development.

Sustainability refers to the ability of something to continue existing over a period of time. The word conveys the basic idea of continuity and highlights the need to carry on with a project once it is initiated (Igbokwe and Oteh, 2018 cited in Obona et al., 2021). According to Dalal-Clayton (2002) in Onah et al. (2021), sustainability is an action or process that can endure or last for an extended period. Sustainable development refers to a model of growth that meets the needs of the present without compromising the ability of future generations to meet their own needs. It ensures a balance between economic progress, environmental conservation, and social well-being. Onah et al. (2021) note that the concept of sustainable development first emerged in 1987 with the publication of the Brundtland Report, which highlighted the environmental risks associated with economic growth and globalization. This report sought to propose solutions to challenges such as overpopulation and individualistic practices that threaten long-term sustainability. Sustainability ensures that present needs are met while safeguarding the capacity of future generations to thrive. It promotes a holistic approach to development by integrating economic growth, environmental protection, and social equity (Onah et al., 2021).

### **Factors Influencing Accountability in Tertiary Education Administration for Sustainable National Development**

Given the substantial investment of human, financial, and time resources in the educational sector to drive sustainable development, the expected level of progress remains disappointingly slow. Several key factors contribute to this challenge:

**Politicization of Appointments:** In the education sector, the appointment of non-professionals as heads of educational institutions—often due to political affiliations, ethnicity, regional ties, or religious considerations—poses a major obstacle to accountability. This practice undermines meritocracy and reduces the effectiveness of institutional leadership, ultimately hindering sustainable development in Nigeria.

**Weak Government Institutions:** Many government agencies responsible for implementing educational policies and programs lack the necessary strength and efficiency to enforce accountability. Leadership incompetence is widespread, with some officials acting above the law and failing to uphold institutional integrity. As a result, these institutions become ineffective in ensuring sustainable development.



**Poor Resource Management:** The mismanagement of resources is a critical impediment to accountability in the education sector. Inefficient allocation and utilization of funds have necessitated public policy interventions such as privatization and commercialization of government enterprises. However, in the absence of a robust accountability framework, resource mismanagement persists among public officials, significantly affecting the sector's contribution to national development.

**Deficient Leadership:** One of the most pressing challenges affecting accountability in Nigeria's educational administration is poor leadership across different levels of government. As noted by Obasi and Asodike (2014), the government lacks the capacity for effective performance due to its inability to innovate and maximize available resources. Additionally, the absence of good governance principles—such as transparency, accountability, and adherence to the rule of law—has fostered corruption, mismanagement, and inefficiency, all of which negatively impact sustainable development.

**Inconsistent Educational Policies:** Frequent changes in educational policies, often driven by shifts in political leadership, have disrupted the steady development of the education sector. The lack of policy continuity undermines long-term planning and implementation, making it difficult to achieve sustainable progress.

**Ineffective Implementation of Quality Assurance Programs:** According to Ayeni in Yobolo and Nwile (2021), quality assurance in education involves the effective management, monitoring, evaluation, and review of resource inputs and the teaching-learning process to produce high-quality graduates who meet societal expectations. This requires attention to key factors such as teacher quality, instructional materials, infrastructure (e.g., classrooms, desks, and chalkboards), and appropriate teacher-student ratios. Additionally, ensuring proper supervision of personnel and materials is crucial for maintaining minimum educational standards and enhancing the sector's overall impact on national development.

**Corruption and the High Cost of Governance:** A substantial portion of government revenue—nearly 70%—is allocated to governance, leaving only a small fraction of the population to benefit from public funds (Hikimi, 2006, as cited in Onah et al., 2021). Even more concerning is the widespread diversion and misappropriation of these funds. Misappropriation refers to the unlawful or unauthorized use of financial resources for personal gain, often carried out by public officials (Mestry, 2004, as cited in Obona et al., 2020). This form of financial misconduct represents the most prevalent type of fraud across various sectors of the economy. In the education sector, some school administrators intentionally divert public funds for personal use, disregarding ethical and legal considerations (Obona et al., 2020).

The impact of financial mismanagement extends beyond immediate monetary losses. Akindutire (2004) highlighted that institutional decline and the erosion of salaries over the past decade have led to a significant "brain drain" among academic staff, making it difficult to attract and retain qualified personnel. This situation undermines efforts to build a more accountable and sustainable education system. To address these challenges, it is crucial to establish strong institutional frameworks, promote transparency in governance, and implement effective policies. These measures will ensure that tertiary education administration significantly contributes to national development.

### **Strategies for Enhancing Accountability in Tertiary Education Administration for Sustainable National Development**

Educational administrators play a critical role in managing both human and material resources within schools. The principal, as the school leader, is appointed based on qualifications, experience, and seniority. The effectiveness of a school largely depends on the principal's leadership, as they bear the ultimate responsibility for the institution's administration, success, or failure. According to Peretomode as cited in Obasi & Asodike (2014), school administrators are responsible for ensuring the efficient operation of schools to promote sustainable development. This involves prioritizing staff and student welfare, implementing educational programs, maintaining discipline, fostering positive school-community relationships, and ensuring proper record-keeping. Additionally, Peretomode emphasized that to achieve quality education delivery, school administrators must perform various key functions, including but not limited to the following:



1. **Financial planning:** The school administrator is responsible for controlling the revenue accruing from the school and ensuring judicious utilization of all levies within the school. Financial planning involves forecasting, organizing, and allocating resources to efficiently achieve institutional goals. According to Accountend (2025), it entails establishing systematic processes and guidelines to oversee and regulate an organization's financial resources, ensuring that spending remains within budgetary limits and aligns with financial goals, thereby enhancing efficiency and accountability. Ironkwe et al. (2024) highlight its importance in assessing financial status, setting clear objectives, and formulating strategies for achieving them. Similarly, Khan and Zada (2021) define financial planning as a structured approach to managing finances to meet institutional needs. In education, effective financial planning ensures optimal resource utilization, supporting both short- and long-term institutional growth. Financial expenditure control strategy focuses on regulating and optimizing financial resource usage to align with budgets and institutional goals while minimizing inefficiencies and waste. It enhances transparency, accountability, and compliance, thereby preventing financial mismanagement (Onwubuya, 2017). It improves institutional performance and administrative effectiveness (Ezeh & Ogara, 2020). Well-implemented financial plan is essential for ensuring adequate resources to enhance teaching, learning, and infrastructure development.

2. **Financial budgeting:** Financial budgeting involves the systematic planning, allocation, and management of financial resources to effectively achieve institutional goals. In tertiary education administration, adequate funding is crucial for ensuring seamless access to university education (Nguavese, Bawa, Omaku, & Fagbemi, 2017). Effective budget execution requires strict adherence to the allocations specified in the budget, ensuring that both revenue-generating and non-revenue-generating activities receive appropriate financial support (Olaoye & Bankole, 2019). Budgeting enhances accountability by promoting transparency and efficiency in fund utilization, aligning expenditures with institutional priorities. It also fosters financial discipline through consistent monitoring, auditing, and reporting, which helps prevent mismanagement and corruption. Successful budget implementation necessitates proper auditing, adherence to due process, and a value-for-money assessment (Obara, 2013, as cited in Adetayo, Dada, & Adegbe, 2022). Ultimately, accountability strengthens stakeholder confidence and contributes to human capital development and sustainable national progress.

3. **Financial expenditure control:** Financial expenditure control focuses on regulating and optimizing financial resource use to align with budgets and institutional goals while minimizing inefficiency and waste. It promotes transparency, accountability, and compliance, safeguarding against financial mismanagement (Onwubuya, 2017). Effective financial expenditure control in tertiary education administration will ensure transparent allocation, utilization, and monitoring of funds, thereby minimizing mismanagement and resource wastage. Effective expenditure control ensures that funds are allocated appropriately, enhancing institutional performance and administrative effectiveness (Ezeh & Ogara, 2020). I will help institutional administrators to ensure responsible spending, enabling them to meet academic and infrastructural needs efficiently. This transparency will in turn build trust among stakeholders, attract more funding and policy support. Therefore, well-managed finances can enhance the quality of tertiary education, research, and innovation, which contributes to skilled workforce development and sustainable national progress.

4. **Facilities maintenance:** School facilities encompass all physical resources that support effective teaching and learning, enabling teachers to perform their duties efficiently and helping students learn effectively (Obona, Sampson, & Ekeuwei, 2021). They include the school's physical properties, such as buildings, grounds, structures, and equipment both inside and outside the school premises (Adaja & Osagie, 2015). Additionally, they comprise teaching aids, furniture, and other essential resources that facilitate the learning process (Chuktu, 2021). Facilities maintenance in tertiary education involves the systematic upkeep, repair, and management of these infrastructures, including classrooms, laboratories, libraries, and hostels, to create a conducive learning environment. Effective maintenance reflects



administrators' accountability by ensuring that financial resources allocated for infrastructure are appropriately utilized, preventing mismanagement and deterioration. Key maintenance strategies include emergency maintenance, condition-based maintenance, structural maintenance, and predictive maintenance (Obona et al., 2021). Regular facilities maintenance extends the lifespan of facilities, reduces repair costs, and enhances the overall quality of education. This accountability builds trust among stakeholders, including students, staff, and funding bodies, leading to sustained investment in education. Well-maintained facilities promote academic excellence, research productivity, and institutional efficiency, contributing to sustainable national development by producing skilled graduates who drive economic and social progress.

5. **Effective Financial Oversight and Training:** Strong checks and balances should be implemented in financial management within the education sector to prevent misappropriation of funds and promote transparency. Additionally, regular financial training should be provided to administrators and finance officers on the importance of proper record-keeping and budget management to ensure financial discipline.

6. **Administrative Accountability:** School administrators should be held accountable for their decisions, policies, and management practices, with mechanisms in place to evaluate their performance and address any lapses in governance.

## **Conclusion**

Accountability in tertiary education administration is essential for ensuring the efficient utilization of resources, transparency in decision-making, and the overall effectiveness of higher institutions. It enhances institutional integrity by promoting responsible financial management, improving teaching and research standards, and fostering trust among stakeholders, including students, faculty, and policymakers. Additionally, accountability drives institutional development by aligning educational goals with national development priorities. Despite its significance, several challenges hinder accountability in tertiary education administration, including the politicization of appointments, weak institutional frameworks, poor resource management, inconsistent educational policies, ineffective quality assurance mechanisms, and corruption. These factors undermine institutional efficiency, compromise academic standards, and erode stakeholder confidence.

However, when tertiary institution administrators—such as the Vice-Chancellor, Registrar, Bursar, Librarian, directors, deans, and heads of departments—uphold accountability through financial planning, budgeting, expenditure control, and facilities maintenance, they foster institutional trust, enhance educational quality, and reinforce stakeholder confidence. This, in turn, creates a conducive learning environment, boosts research productivity, and promotes institutional sustainability. Furthermore, accountability safeguards public and private investments in education, ensuring long-term stability and national development. By producing skilled graduates who contribute meaningfully to society, it strengthens human capital development, drives innovation, and supports economic growth. Therefore, fostering a culture of accountability in tertiary institutions is imperative for achieving sustainable national development and positioning education as a catalyst for progress and transformation.

## **Recommendations**

To enhance accountability in tertiary education administration and mitigate the factors influencing it, the following recommendations are proposed:

Appointments of administrators in tertiary institutions should be based on merit, competence, and experience rather than political affiliations to ensure professionalism and efficiency in educational leadership.

Tertiary institutions should implement strict financial management policies, including regular audits, budget monitoring, to prevent mismanagement and ensure optimal resource utilization.



Policymakers should develop long-term, stable educational policies that align with national development goals, ensuring continuity and preventing frequent disruptions in administration. Regulatory bodies should enforce strict quality assurance standards in tertiary institutions through continuous monitoring, and institutional assessments to improve educational outcomes.

Anti-corruption measures, including strict penalties for financial misconduct should be implemented to curb corruption in tertiary education administration.

Regular training and workshops should be conducted for tertiary institution administrators to improve their leadership, financial management, and accountability skills.

### Contribution to Knowledge

This study contributes to the body of knowledge by emphasizing the pivotal role of accountability in tertiary education administration and its far-reaching implications for sustainable national development. It provides valuable insights into how effective administration enhances institutional efficiency, fosters stakeholder trust, and strengthens the overall quality of higher education. Additionally, the study identifies key challenges that undermine accountability in tertiary institutions, including the politicization of appointments, weak institutional frameworks, poor resource management, inconsistent educational policies, ineffective quality assurance mechanisms, and corruption. Furthermore, this research expands existing literature by highlighting specific accountability mechanisms such as financial planning, budgeting, expenditure control, and facilities maintenance that enhance institutional effectiveness and promote transparency. By doing so, it offers a practical framework for policymakers and education administrators to implement strategies that ensure institutional sustainability, improve educational outcomes, and drive economic and overall national development.

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