

ASSESSMENT OF GOVERNING COUNCILS ROLE IN ENHANCING UNIVERSITY ACCOUNTABILITY IN PUBLIC UNIVERSITIES IN ENUGU STATE

Odozor, Daniel Onyebuchi & Umeh, Francis Mbazu
Department of Educational Management, Faculty of Education,
Enugu State University of Science and Technology

Abstract

The study assessed the Governing Councils role in enhancing university accountability in public universities in Enugu State. It was guided by two research questions and two null hypotheses tested at 0.05 level of significance. Descriptive survey research design was adopted for the study. The population consisted of 45 respondents (30 members of Governing Council and 15 principal officers) across 3 public universities in Enugu State. Data were collected using a structured questionnaire titled: Role of Governing Councils in Enhancing University Accountability Questionnaire (RGCEUAQ). The instrument was validated by three experts from Enugu State University of Science and Technology, two from Educational Management and one from Measurement and Evaluation. Reliability analysis yielded 0.81 for cluster 1 and 0.79 for cluster 2, with an overall index of 0.80, confirming the instrument's reliability. Mean scores and standard deviation were used to answer the research questions, while t-test statistics was used to test the null hypotheses. The findings showed that financial stewardship and performance evaluation are some of the roles of Governing Councils in enhancing university accountability in public universities in Enugu State. The findings also revealed that the governing council plays a crucial role in formulating institutional policies and ensuring compliance with the regulatory frameworks, thereby promoting transparency and accountability in university governance in Enugu State. In line with the findings, the study recommended among others that Governing Councils should strengthen financial oversight by establishing audit committees, conducting regular audits, and ensuring transparent financial reporting.

Keywords: Governing Council, University Accountability, Financial Stewardship, Performance Evaluation

Introduction

Accountability in public universities has become a central concern in the discourse on higher education management, particularly in developing nations like Nigeria. The governing councils of universities play a pivotal role in ensuring transparency, efficiency, and responsiveness in the use of institutional resources. As the highest decision-making bodies, these councils are expected to provide effective oversight in financial management, policy implementation, and performance evaluation of university leadership. In Enugu State, where public universities contribute significantly to human capital development, the effectiveness of governing councils in promoting accountability directly impacts not only institutional growth but also the broader socio-economic development of the state and nation. University education refers to the highest level of formal learning that provides individuals with advanced knowledge, skills, and competencies necessary for personal development and national growth. It equips students with critical thinking, problem-solving, and research abilities that prepare them for professional careers and societal

leadership (Okebukola, 2021). In Nigeria, university education is considered a key driver of socio-economic development as it produces the human capital required for innovation, governance, and economic productivity (Okojie, 2020). Public universities, which are funded and managed by the government, play a central role in ensuring equitable access to higher education for citizens regardless of socio-economic background (FME, 2021). These universities are mandated to provide quality teaching, engage in research, and offer community services that contribute to national development. Their governance structures are designed to ensure accountability and efficiency in achieving institutional goals. At the core of these structures are the principal officers of the universities who are responsible for day-to-day administration and the implementation of council policies.

Principal Officers are the key administrative leaders of a university, including the Vice-Chancellor, Deputy Vice-Chancellors, Registrar, Bursar, and University Librarian. They are responsible for implementing Governing Council decisions, managing day-to-day operations, and ensuring effective academic and financial administration. Briggs (2020) explained that principal officers are critical to achieving institutional goals, as they coordinate academic programmes, finances, and human resources. They also play a central role in enforcing accountability mechanisms, preparing reports, and providing accurate information to support decision-making processes. Through their collaboration with university committees and oversight bodies, they ensure that governance directives are effectively executed. Their performance and compliance are regularly reviewed and guided by members of Governing Council. Members of the Governing Council are responsible for the overall policy formulation, financial oversight, and strategic direction of the university. They include the Pro-Chancellor, external members appointed by government, and representatives from Senate, Congregation, and Alumni associations. According to Briggs (2020), the Governing Council performs its duties through committees such as Finance and General Purposes, Tenders Board, and Appointments and Promotions, ensuring effective governance and accountability.

Accountability in higher education refers to the responsibility of universities to justify their actions, decisions, and use of resources to stakeholders such as students, government, and society. It ensures that academic, financial, and administrative activities are conducted ethically and efficiently. According to Sułkowski (2016), accountability in higher education strengthens public confidence in universities and their ability to deliver quality education. Accountability promotes transparency by making policies, budgets, and performance data open and accessible for evaluation. It builds trust between universities and stakeholders, fostering a positive institutional reputation and continued support. Sułkowski (2016) assert that accountability improves institutional performance by encouraging adherence to standards and continuous quality improvement. Accountability in universities produces competent graduates and research outputs that drive innovation and economic growth. It aligns institutional goals with national policies, ensuring education contributes to sustainable development. Kelchen (2018) highlighted that accountability in higher education promotes good governance by enhancing efficiency, reducing corruption, and ensuring equitable resource distribution.

The Governing Council plays a key role in ensuring accountability in public universities through several functions. First, it oversees financial stewardship by approving budgets, monitoring income and expenditure, enforcing internal financial controls, and ensuring that audited financial statements are prepared and published to promote transparency and prevent misuse of funds. Second, the Council sets up performance evaluation mechanisms

by establishing benchmarks for management and staff, reviewing results periodically, and recommending corrective measures when targets are not met (Anese, Adebayo & Alu (2018). Third, it formulates policies and strategic plans that guide academic, administrative, and financial operations, providing a framework for accountability in financial stewardship and performance evaluation (Research Repository on University Council Performance, 2020). Fourth, the Governing Council ensures transparency and legal compliance by making financial records and performance reports available to stakeholders and ensuring adherence to national education laws and regulations (Benue State University Journal of Educational Management, 2021). Finally, it appoints and supervises principal officers such as the Vice-Chancellor and Bursar, holding them accountable for financial management and institutional outcomes, which directly impacts university performance and public trust. This study focused on financial stewardship and performance evaluation in order to ascertain the roles of Governing Councils in enhancing accountability of public universities in Enugu State.

Financial stewardship refers to the responsible management and utilization of financial resources to achieve institutional goals effectively. In public universities, it involves budgeting, auditing, and transparent reporting to ensure that funds are used prudently and for the purposes for which they were allocated. According to Anese, Adebayo and Alu (2018), strong financial stewardship fosters trust, minimizes wastage, and creates a sustainable environment for effective governance and performance evaluation. Governing Councils in public universities in Enugu State play a key role in approving budgets on time, enforcing transparent accounting procedures, and monitoring the use of restricted and capital funds to prevent misappropriation (Ikape & Oga, 2023). They also promote diversified revenue generation through grants, endowments, and partnerships, reducing over-reliance on a single funding source and strengthening financial resilience, which ultimately supports effective performance evaluation. Performance evaluation is the systematic assessment of the efficiency and effectiveness of individuals, units, and processes in achieving organizational objectives. In universities, it is used to measure the contributions of principal officers and administrative units, ensuring accountability and improved service delivery. Okeke (2024) emphasized that regular performance evaluation enhances decision-making, identifies areas of improvement, and promotes institutional productivity. Governing Councils regularly review the performance of principal officers, set measurable performance indicators, and hold appraisal meetings to ensure leadership accountability and institutional alignment (Akinyele, 2010). They also evaluate compliance with budgets and plans while monitoring the implementation of council decisions, though follow-through was rated as the weakest area (Akilo, Olaosebikan, Adewa, & Adegbuaro, 2023).

Governing councils are expected to ensure accountability in public universities through transparent financial stewardship and regular performance evaluation, which build trust, enhance efficiency, and improve institutional productivity. In an ideal setting, councils should approve budgets promptly, enforce transparent financial practices, and evaluate principal officers and administrative units regularly to maintain high standards of performance. However, in many public universities in Enugu State, delayed audits, poor financial reporting, and weak performance evaluation systems have created gaps in accountability and hindered effective governance. These challenges contribute to mismanagement of scarce resources, low staff morale, and declining service delivery, threatening the ability of universities to fulfill their mandate. This situation underscored the need for a systematic assessment of governing councils' role in enhancing university

accountability in public universities in Enugu State, with a focus on financial stewardship and performance evaluation as critical components.

Statement of the Problem

In an ideal university system, governing councils are expected to play a vital role in ensuring accountability through sound financial stewardship and regular performance evaluation of principal officers and administrative units. Financial stewardship should involve transparent budgeting, prudent allocation of resources, effective auditing, and timely reporting that promote trust and confidence among stakeholders. Performance evaluation should be carried out periodically to ensure that principal officers and administrative units deliver on their mandates, thereby enhancing efficiency and productivity. These roles, when properly executed, guarantee judicious use of public funds, reduce cases of financial mismanagement, and improve overall institutional performance. Universities should operate with high levels of transparency, aligning their governance practices with national and global best standards. When these expectations are met, public universities become credible, effective, and capable of driving national development. Unfortunately, evidence suggests that in many public universities in Enugu State, governing councils have not fully lived up to these expectations. Instances of poor financial stewardship manifest in delayed auditing, lack of transparent financial reporting, and misappropriation of funds, which erode public trust. Performance evaluation of principal officers and administrative units is often irregular or ineffective, leading to poor accountability and declining institutional productivity. These lapses result in waste of scarce resources, low staff morale, and poor quality service delivery. If these issues remain unaddressed, public universities may continue to face financial crises, stakeholder distrust, and a decline in their ability to fulfill their educational mandate. This situation makes it imperative to systematically assess the extent to which governing councils perform their roles in financial stewardship and performance evaluation to strengthen accountability and ensure sustainable development of public universities in Enugu State.

Purpose of the Study

The general scope assessed the governing council roles in enhancing university accountability in public universities in Enugu State. Specifically, the study sought to:

1. To determine the role of Governing Councils in enhancing financial stewardship in public universities in Enugu State;
2. To examine how Governing Councils conduct performance evaluation in public universities in Enugu State.

Research Questions

The following research questions guided the study:

1. What roles do Governing Councils play in enhancing financial stewardship in public universities in Enugu State?
2. How do Governing Councils conduct performance evaluation in public universities in Enugu State?

Research Hypotheses

The following hypotheses were formulated and tested at 0.05 level of significance:

H₀₁: There is no significant difference between the mean scores of members of the Governing Council and principal officers on the roles of Governing Councils in enhancing financial stewardship in public universities in Enugu State.

H₀₂: There is no significant difference between the mean scores of members of the Governing Council and principal officers on the manner in which Governing Councils conduct performance evaluation in public universities.

Methods

Descriptive survey design was adopted for this study. Nworgu (2018) explained that a descriptive survey research design involves studying a population by gathering and analyzing data from a smaller sample, which is considered to represent the entire group. The population consisted of 45 respondents (30 members of Governing Council and 15 principal officers) across 3 public universities in Enugu State. Census sampling technique was used because the population was manageable. Data were collected using a structured questionnaire titled Role of Governing Councils in Enhancing University Accountability Questionnaire (RGCEUAQ). The instrument was validated by three experts from Enugu State University of Science and Technology two from Educational Management department and one from Measurement and Evaluation, department of computer and mathematics education all from the faculty of education. The reliability test of the instrument produced scores of 0.81 for cluster 1 and 0.79 for cluster 2, giving an overall reliability index of 0.80, which shows that the instrument was dependable. Out of the 45 questionnaires distributed, 36 were successfully retrieved 21 from members of the Governing Council and 15 from principal officers representing an 80% response rate. Data collected were analyzed using mean scores and standard deviations to answer the research questions. The extent of responses was determined by averaging the values assigned to each option. The decision rule followed real limits of numbers: Very Great Extent (3.50–4.00), Great Extent (2.50–3.49), Low Extent (1.50–2.49), and Very Low Extent (0.00–1.49). The hypotheses were tested using the t-test at a 0.05 level of significance, with p-values below 0.05 considered significant. A hypothesis was accepted if the p-value was greater than 0.05, but rejected if it was less than 0.05.

Results

Research Question 1: What role do Governing Councils play in enhancing financial stewardship in public universities in Enugu State?

Table 1: Mean scores and standard deviation of members of Governing Council and Principal Officers on the roles of Governing Councils in enhancing financial stewardship in public universities

ITEMS		Members of Governing Council 21		Principal Officers 15		Dec.
S/N	The Governing Council:	$\bar{x}$	SD	$\bar{x}$	SD	Dec
1	ensures timely approval of the university annual budget.	2.87	.81	2.90	.83	GE
2	enforces transparent internal accounting and reporting procedures.	2.95	.81	2.90	.81	GE
3	monitors management's use of restricted and capital funds.	2.69	.82	2.65	.80	GE
4	promotes diversified revenue mobilization (grants, endowments, partnerships).	2.92	.80	2.90	.81	GE
5	ensures adequate internal controls and risk-management policies.	2.62	.80	2.62	.83	GE
Cluster Mean/SD		2.81	.81	2.79	.82	GE

Table 1 shows the roles of Governing Council in enhancing financial stewardship in public universities in Enugu State. The cluster mean scores of 2.81 (Governing Council members) and 2.79 (Principal Officers) are both within the “Great Extent” (GE) decision range, confirming strong agreement. Items such as enforcement of transparent internal accounting ($\bar{x}$ = 2.95) and timely approval of the annual budget ($\bar{x}$ = 2.87–2.90) scored high, indicating effective financial oversight. The findings revealed that Governing Councils play an active role in ensuring accountability, transparency, and proper financial management in the universities to a great extent in public universities in Enugu State.

Research Question 2: How do Governing Councils conduct performance evaluation in public universities in Enugu State?

Table 2: Mean scores and standard deviation of members of Governing Council and Principal Officers on the manner in which Governing Councils conduct performance evaluation in public universities in Enugu State

ITEMS		Members of Governing Council 21		Principal Officers 15		Dec.
S/N	The Governing Council:	$\bar{x}$	SD	$\bar{x}$	SD	Dec
6	Reviews the performance of principal officers annually to ensure alignment with institutional goals.	2.89	.82	2.91	.84	GE
7	Sets clear performance indicators for heads of departments and administrative units.	2.96	.80	2.92	.82	GE
8	Conducts periodic appraisal meetings with management to discuss institutional progress.	2.71	.81	2.67	.79	GE
9	Evaluates compliance with approved budgets and plans during performance reviews.	2.94	.79	2.91	.80	GE
10	Monitors the implementation of council decisions through performance tracking.	2.64	.81	2.63	.82	GE
Cluster Mean/SD		2.83	.81	2.81	.81	GE

The results indicate that Governing Councils conduct performance evaluation in public universities in Enugu State to a great extent, as shown by the cluster means of 2.83 for Governing Council members and 2.81 for Principal Officers. The highest mean score (2.96) was for setting clear performance indicators, suggesting that councils prioritize defining measurable standards for staff performance. The lowest mean score (2.64–2.63) was for monitoring the implementation of council decisions, showing this area needs closer attention. The standard deviations, which range around 0.79–0.84, indicate a relatively consistent agreement among respondents. The outcome of the study reveals that performance evaluation practices are generally effective and contribute to accountability and institutional improvement in public universities in Enugu State.

Hypotheses

H₀₁: There is no significant difference between the mean scores of members of the Governing Council and principal officers on the roles of Governing Councils in enhancing financial stewardship in public universities in Enugu State.

Table 3: Summary of t-test analysis of the mean scores of members of the Governing Council and principal officers on the roles of Governing Councils in enhancing financial stewardship in public universities in Enugu State

Group	N	$\bar{X}$	SD	Df	p-value	Decision
Members of the Governing Council	21	2.81	.81	34	.107	H ₀₁ not rejected
Principal Officers	15	2.79	.82			

The result of the t-test shows no significant difference between the mean scores of members of the Governing Council ($\bar{x} = 2.81$) and Principal Officers ($\bar{x} = 2.79$) on the roles of Governing Councils in enhancing financial stewardship in public universities in Enugu State. The calculated p-value of 0.107 is greater than the 0.05 level of significance, leading to the non-rejection of the null hypothesis. This indicates that both groups share similar views on how well Governing Councils promote budgeting, auditing, and financial accountability. The close mean values and similar standard deviations (.81 and .82) further confirm that their responses were consistent. The outcome of the study therefore shows that the Governing Councils are generally perceived by both groups as enhancing financial stewardship to a great extent in public universities in Enugu State.

H₀₂: There is no significant difference between the mean scores of members of the Governing Council and principal officers on the manner in which Governing Councils conduct performance evaluation in public universities.

Table 4: Summary of t-test analysis of the mean scores of members of the Governing Council and principal officers on the manner in which Governing Councils conduct performance evaluation in public universities in Enugu State

Group	N	$\bar{X}$	SD	Df	p-value	Decision
Members of the Governing Council	21	2.83	.81	34	.087	H ₀₂ not rejected
Principal Officers	15	2.81	.81			

The t-test result shows no significant difference between the mean scores of Governing Council members ($\bar{x} = 2.83$) and Principal Officers ($\bar{x} = 2.81$) on the manner in which governing council conduct performance evaluation in public universities in Enugu State. The p-value of 0.087, which is greater than 0.05, led to the non-rejection of the null hypothesis. This means both groups hold similar views on how Governing Councils carry out

performance evaluation activities. The outcome of the study indicates that performance evaluation is perceived by both groups as being conducted to a great extent in the universities.

Discussion

The study shows that Governing Councils in public universities in Enugu State play a strong role in ensuring the timely approval of annual budgets, which promotes financial discipline and prevents delays in planning. They also enforce transparent internal accounting and reporting procedures, which build trust among stakeholders and reduce opportunities for misreporting or fraud. The councils monitor the use of restricted and capital funds, ensuring that money earmarked for specific purposes is used accordingly. They promote diversified revenue mobilization through grants, endowments, and partnerships, which reduces dependency on a single funding source and strengthens financial resilience. In addition, they ensure adequate internal controls and risk-management policies, which safeguard against misuse of resources and unexpected financial shocks. Members of the Governing Councils and Principal Officers agreed to a great extent, with cluster means of 2.81 and 2.79, that these activities are being effectively carried out. These findings align with the work of Ikape and Oga (2023), who reported that internal audit significantly improves accountability and prevents fund diversion in Nigerian Colleges of Education, and with Olakunju, Shittu, Obademi, Nwikipasi, and Obiosa (2023), who found that segregation of duties and auditor integrity strongly influence fund management in universities in Osun State.

The study indicates that Governing Councils regularly review the performance of principal officers annually to ensure alignment with the university's goals, which keeps leadership accountable and focused on institutional objectives. They set clear performance indicators for heads of departments and administrative units, giving measurable benchmarks for expected outcomes. The councils conduct periodic appraisal meetings with management to discuss progress, which facilitates feedback and timely adjustments. They evaluate compliance with approved budgets and plans during performance reviews, ensuring that financial and operational goals are being implemented as planned. They also monitor the implementation of council decisions through performance tracking, although this was rated the lowest, suggesting that follow-through could be strengthened. The cluster means of 2.83 for council members and 2.81 for principal officers indicate that respondents believe these evaluation practices are conducted to a great extent. These findings are consistent with Akinyele (2010), who found that transparent performance appraisal systems significantly improve administrative effectiveness in Nigerian universities, and with Akilo, Olaosebikan, Adewa, and Adegbuaro (2023), who reported that strategic control and evaluation practices are strongly related to employee performance in private universities.

Conclusion

This study shows that Governing Councils are central to keeping public universities in Enugu State accountable and well-managed. Their work in budgeting, auditing, and making financial reports open helps build trust and ensure funds are used wisely. Regular performance checks on principal officers and administrative units also boost efficiency and improve how the universities run. Together, these roles strengthen governance and promote responsible use of resources. Providing council members with more training and clear policy support will make them even more effective and help universities grow sustainably.

Recommendations

The following are the recommendations for this study:

1. Governing Councils should strengthen financial oversight by establishing audit committees, conducting regular audits, and ensuring transparent financial reporting.
2. Governing Councils should implement clear performance indicators and annual reviews to evaluate principal officers, faculty, and administrative units.
3. Governing Councils should provide regular training for members on financial management, governance ethics, and evidence-based decision-making.

REFERENCES

- Akinyele, S. T. (2010). The influence of work environment on workers' productivity: A case of selected oil and gas industry in Lagos, Nigeria. *African Journal of Business Management*, 4(3), 299–307.
- Akilo, A. M., Olaosebikan, O. A., Adewa, T. O., & Adegbuaro, A. A. (2023). Strategic control practices and employee performance in private universities in Nigeria. *AKSU Journal of Administration and Corporate Governance*, 4(1), 1–15.
- Anese Shiyabola, A., Adebayo, S., & Alu, C. N. (2018). Income smoothening in financial reporting and theory of financial accountability in Nigeria. *Research on Humanities and Social Sciences*, 8(8).
- Briggs, N. (2020). *University Governance*. Retrieved from <https://www.nimibriggs.org/university-governance/>
- Federal Ministry of Education (FME) (2021). *National Policy on Education* (6th Edition). Lagos: NERDC Press.
- Ikape, T. I., & Oga, R. I. (2023). Internal audit and revenue generation in College of Education Oju, Nigeria. *Journal of Contemporary Finance, Management and Business Studies*, 4(2), 45–54.
- Kelchen, R. (2018). *Higher Education Accountability*. Johns Hopkins University Press.
- Nworgu, B. G. (2018). *Educational research: Basic issues and methodology* (3rd ed.). Nsukka: University Trust Publishers.
- Okebukola, P. (2021). *Repositioning Higher Education in Africa for the 21st Century*. Lagos: Stirling-Horden Publishers.
- Okeke, E. P. (2024). Rethinking monitoring and evaluation of university education in Nigeria in the new normal. *Unizik Journal of Educational Management and Policy*, 6(2).
- Okojie, J. A. (2020). The Nigerian University System: Challenges and Prospects. *Journal of Higher Education in Africa*, 18(2), 1–15.
- Olakunju, S., Shittu, A. I., Obademi, O., Nwikipasi, G., & Obiosa, J. (2023). Internal control mechanisms and fund management in public universities in Osun State, Nigeria. *GJA: The Journal of Accounting*, 8(2), 88–102.
- Sułkowski, Ł. (2016). Accountability of University: Transition of Public Higher Education. *Entrepreneurial Business and Economics Review*, 4(1), 9-21.