

Public Sector Corruption and Accountability in Anambra State Ministry of Education, 2015–2025

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Abstract

This study examined public sector corruption and accountability in the Anambra State Ministry of Education between 2015 and 2025, focusing specifically on financial misappropriation and favoritism as two dimensions of corruption affecting institutional accountability. The study was anchored on Principal-Agent Theory and Institutional Theory and drew on qualitative evidence from Key Informant Interviews with senior ministry officials, finance, procurement and audit personnel, Focus Group Discussions with school administrators and principals, and documentary materials relating to budgets, audit processes and education governance. The evidence indicates that financial misappropriation operated through procurement leakage, contract inflation, contract fragmentation, incomplete or substandard delivery of educational inputs, weak verification, and discrepancies between approved allocations and actual implementation. These practices weakened accountability because financial decisions were not consistently subjected to effective independent scrutiny. The evidence also shows that favoritism was embedded in procurement and administrative processes, particularly where contracts were repeatedly associated with politically connected entities and where administrative discretion influenced access to opportunities and benefits. The study further demonstrates that weakened internal audit independence, information asymmetry, limited public access to project information, and inadequate monitoring reinforced the conditions under which these practices persisted. The study concludes that corruption within the Ministry during the period was better understood as an institutional and operational governance problem than as isolated individual misconduct. The study recommended that the Anambra State government should institute end-to-end digitalisation of administrative processes, open contracting, stronger internal audit autonomy, improved project monitoring, and institutional mechanisms for protected reporting and accountability.

Keywords: Public Sector, Corruption, Accountability, Education, Ministry

Introduction

Corruption remains a major challenge to public administration because it weakens the capacity of public institutions to manage resources transparently, answer for decisions, and deliver services according to established standards. Public institutions are expected to operate through accountability, transparency and responsible management of public assets. Where these principles are weakened, public officials may exercise delegated authority for private or particularistic interests, while the institutional mechanisms intended to detect and sanction

misconduct become less effective. The source study situates this problem within the broader Nigerian public sector and specifically within the sub-national education administration of Anambra State. It identifies corruption as including financial misappropriation, bribery, favoritism, procurement abnormalities and payroll manipulation, all of which have implications for accountability (Transparency International, 2023; World Bank, 2020).

The problem is particularly significant in education because public education ministries are responsible for allocating resources, implementing policy, supervising schools and supporting the conditions under which teaching and learning occur. Corruption in these processes can therefore affect more than the immediate financial transaction. It can influence infrastructure provision, availability of instructional materials, teacher welfare, school administration and the quality and distribution of educational opportunities. Edinoh *et al.* (2024) identify corruption as an important challenge within Nigerian education, while Ogunbunmi and Adefabi (2024) associate corruption with adverse effects on educational development. UNESCO (2018) likewise treats corruption in education as a threat to development because the misuse of educational resources can undermine institutional performance and social outcomes. At the sub-national level, the problem becomes particularly important because state ministries constitute the administrative link through which public education policy is implemented. The source study observes that state ministries of education may experience ghost workers, bloated contracts, misappropriation of funds and weaknesses in procurement transparency (Independent Corrupt Practices and Other Related Offences Commission [ICPC], 2020). The Ministry of Education in Anambra State is consequently examined as a case through which the relationship between corruption and accountability can be understood at the micro-institutional level.

The period 2015–2025 provides the temporal boundary of the study. The source work identifies growing financial allocations to the education sector and simultaneously reports concerns about infrastructure, teaching conditions, overcrowding and educational quality. The study therefore raises an accountability question: where resources are allocated for educational purposes, to what extent do institutional arrangements ensure that those resources are used for their intended purposes and that officials can provide explanations for administrative and financial decisions? The source study links this question to the institutionalisation of corruption in procurement, payroll management and project implementation. Financial misappropriation is central to this question because it concerns the diversion, misuse or misallocation of organisational or public resources by persons entrusted with their management. The source study draws on the Association of Certified Fraud Examiners (2022), Wells (2017), World Bank (2020), ICPC (2020) and the Economic and Financial Crimes Commission to explain the relationship between financial misappropriation, weak controls and resource leakage. In the education context, financial misappropriation may appear through inflated contracts, false or incomplete deliveries, improper expenditure, manipulated financial records and diversion of resources from approved purposes.

Favoritism constitutes a second dimension of the problem. In the source study, favoritism is defined as the granting of undue preference to particular individuals or entities in areas such as hiring, promotion, contracting and resource allocation on the basis of personal relationships rather than merit or established criteria. Its relevance to accountability lies in the fact that public resources and opportunities cease to be distributed according to transparent and generally applicable rules. Fazekas and Tóth (2016) identify restricted competition, repeated awards and inflated prices as indicators of corruption risks in public procurement, while the source study connects procurement abnormalities with favoritism, lack of transparency and political or personal interests.

The problem is therefore both behavioural and institutional. Principal-Agent Theory explains the opportunity for agents to exploit information asymmetry and discretionary authority when

principals cannot effectively monitor their conduct (Jensen & Meckling, 1976; Klitgaard, 1988; Rose-Ackerman & Palifka, 2016). Institutional Theory adds the importance of organisational structures, norms and established practices in shaping behaviour (DiMaggio & Powell, 1983; Meyer & Rowan, 1977). The source study employs these perspectives because corruption within the Ministry is presented not simply as a collection of isolated actions but as a pattern embedded in administrative procedures.

The study is guided by two objectives extracted from the four objectives in the source study: to examine the impact of financial misappropriation in the Anambra State Ministry of Education, and to determine the role of favoritism in the Anambra State Ministry of Education.

Literature Review

Corruption and Public-Sector Accountability

Corruption has been conceptualised in the source study as the improper use of official position and public resources for personal gain. Transparency International (2023) defines corruption as abuse of entrusted power for private gain, while Rose-Ackerman and Palifka (2016) associate corruption with the use of official position for private benefits under conditions of inadequate control, information and enforcement. These definitions are relevant to the Ministry of Education because the management of public resources involves delegated authority. The central accountability issue is therefore whether that authority is exercised in accordance with established rules and public purposes. Nsiegbe *et al.* (2022) similarly link public-sector corruption with weakened administration and irregular personnel practices.

The literature reviewed in the source study also emphasises that corruption can become institutionalised. Ledeneva (2018) draws attention to informal practices and networks operating alongside formal institutions, while Persson *et al.* (2015) argue that systemic corruption can become a collective-action problem when actors expect others to participate. Ashforth *et al.* (2018) similarly explain that unethical practices may become normalised through repetition and institutional reinforcement. These perspectives are particularly relevant to the source study's conclusion that corruption in the Ministry was embedded in administrative processes rather than being limited to individual misconduct.

Accountability, in contrast, concerns the obligation of officials to provide information and justification for their conduct and to face evaluation or sanctions where appropriate. Bovens (2017) presents accountability as a relationship in which an actor is required to explain and justify conduct to a forum capable of questioning and judging that conduct. Fox (2015) distinguishes answerability from enforcement and stresses that information alone is insufficient when there is no capacity to act upon what is revealed. Brinkerhoff and Wetterberg (2016) similarly link accountability to transparency and citizen participation. In the Ministry of Education, these principles are relevant to budget implementation, procurement, internal audit, contract management and personnel administration.

Financial Misappropriation and Accountability

Financial misappropriation is treated in the source study as the misuse or diversion of organisational resources by persons entrusted with their management. The Association of Certified Fraud Examiners (2022) places asset misappropriation within occupational fraud and identifies false disbursements and other forms of resource diversion as important mechanisms. Wells (2017) emphasises the role of weak internal controls and insufficient supervision, while Albrecht *et al.* (2019) link asset misappropriation to opportunities created by control weaknesses. The source study applies these ideas to the public education system, where administrative officers control information and documentation associated with

expenditure and implementation. Nsiegbe *et al.* (2022) provide related sub-national evidence of public-fund misuse and administrative irregularities.

The consequences of financial misappropriation extend beyond the immediate loss of funds. The source study associates financial leakage with infrastructure deficits, inadequate instructional resources and weaknesses in educational delivery. Eme and Chukwuemeka (2019) similarly discuss systemic leakages and infrastructure deficits in public administration in South-Eastern Nigeria. In education, a financial transaction is ultimately expected to produce a public service outcome. Where resources are diverted, inflated or improperly allocated, the connection between public expenditure and educational delivery is weakened.

Procurement represents an important channel through which financial misappropriation may occur. Fazekas and Tóth (2016) identify limited competition, repeated awards and inflated prices as measurable indicators of procurement corruption risk. Søreide (2016) similarly explains procurement irregularities as deviations from established procedures that can produce undue advantages. The source study's empirical findings describe overstated contract amounts, inferior quality and supply-chain leakages, as well as contract fragmentation and certification before physical completion. These mechanisms illustrate how financial misappropriation can occur without appearing as a simple direct withdrawal of cash. Nwafor and Nsiegbe (2026) likewise connect effective fund utilisation with policy implementation and identify weak accountability as a constraint.

Favoritism and Institutional Accountability

Favoritism involves the granting of undue preference to selected individuals or organisations on grounds other than merit, transparent criteria or established rules. In public administration, favoritism is closely connected to patronage, conflicts of interest and administrative discretion. The source study identifies favoritism as a dimension of administrative corruption and connects it to hiring, promotion, contract awards and resource allocation. Nsiegbe *et al.* (2024) reinforce the relevance of merit principles in public bureaucratic performance.

Within procurement, favoritism can reduce competition and distort the relationship between price, quality and public value. Fazekas and Tóth (2016) show that procurement patterns such as repeated awards to related organisations and restrictions on competition can signal corruption risks. The source study reports that education-sector capital projects were frequently awarded to politically connected entities without effective competitive processes. The resulting effects included project abandonment, inferior construction materials and shortages of laboratory equipment, furniture and educational technology in less visible locations. Davies *et al.* (2024) show the importance of bureaucratic structures to service delivery in a public secondary-school administration.

Favoritism also interacts with administrative discretion. The source study reports that teacher postings and transfers could become subject to informal arrangements and political intervention, with rural postings sometimes used as punishment or with re-posting associated with informal payments. Although the broader source study considers bribery and posting corruption as separate dimensions, the evidence is relevant to favoritism because it demonstrates how discretionary decisions can advantage particular individuals while affecting others differently. Onyekwelu and Ugwu (2022) associate informal administrative structures with operational corruption in state ministries of education. Nsiegbe and Ojekwu (2025) identify e-governance as a mechanism for improving transparency and institutional accountability.

Theoretical Review

Principal-Agent Theory

Principal-Agent Theory explains corruption through the relationship between principals who delegate authority and agents who exercise that authority. Jensen and Meckling (1976) established the foundational agency relationship, while Klitgaard (1988) subsequently linked corruption risks to monopoly, discretion and weak accountability. Rose-Ackerman and Palifka (2016) further emphasise the role of incentives, information and institutional controls. In the present study, citizens and government constitute the principals, while officials who administer education resources operate as agents. The agency problem emerges when agents possess information or discretion that principals cannot effectively monitor. Opuene *et al.* (2022) likewise show that bureaucratic rules and employee participation are relevant to productivity in state civil-service administration.

Financial misappropriation fits this framework because financial officers, procurement personnel and administrators possess specialised information concerning budgets, contracts, payments and implementation. Where monitoring is weak, the agent may exploit the information advantage. Favoritism can also arise where agents exercise discretion in awarding contracts, allocating opportunities or implementing administrative decisions. The theory therefore provides a direct explanation for the role of information asymmetry and discretionary authority in the source study.

Institutional Theory

Institutional Theory complements the agency perspective by explaining how organisational structures, norms and routines shape behaviour. Meyer and Rowan (1977) argue that formal organisational structures may be adopted to secure legitimacy without necessarily determining actual behaviour. DiMaggio and Powell (1983) explain how organisations are shaped by coercive, normative and mimetic pressures. In the source study, this perspective is useful because the Ministry possesses formal accountability mechanisms such as internal audit, procurement rules and reporting requirements, yet the empirical evidence indicates that these mechanisms did not always operate effectively.

The institutional perspective also explains why repeated practices may become embedded. If weak enforcement persists, staff may come to regard informal procedures as normal administrative practice. Anechi (2021) discusses the institutional normalisation of rent-seeking behaviour in Nigerian public bureaucracies, while Okonkwo (2023) considers the potential of digital civil-service workflows to reduce opportunities for rent-seeking. The source study's evidence concerning procurement, internal audit and administrative discretion is consistent with the proposition that formal rules alone are insufficient when organisational practices undermine their implementation. Nsiegbe *et al.* (2024) similarly identify corruption and mismanagement as constraints on planning and operational efficiency in basic education administration.

Method

The source study employed a qualitative case-study research design. The approach was selected because the subject involves institutional processes, administrative practices, information asymmetry and experiences that cannot be adequately represented through numerical indicators alone. The case was the Anambra State Ministry of Education, and the temporal scope was 2015–2025. The study used Key Informant Interviews, Focus Group Discussions and documentary analysis. The methodology section of the source study identifies senior ministry officials, internal auditors and civil servants as interview participants and public secondary school principals and teachers as focus-group participants.

Documentary materials included annual budget allocations, official audit queries, ICPC scorecards and civil-society monitoring reports.

The empirical evidence comprised 24 stakeholders across three operational groups. Eight senior ministry officials involved in procurement, audit and finance participated through Key Informant Interviews; 10 school administrators and principals from urban and rural settings participated through Focus Group Discussions; and six civil-society and education-union representatives participated through Key Informant Interviews. Their reported average experience was 14 years for Group A, 18 years for Group B and 11 years for Group C. This distribution was intended to provide perspectives from central administration, school-level implementation and external accountability actors.

Table 1
Categories of Study Participants, Data Collection Methods and Participant Characteristics

Category	Target audience	Method	N	Average experience
Group A	Senior ministry officials (procurement, audit, finance)	KII	8	14 years
Group B	School administrators & principals (urban & rural)	FGD	10	18 years
Group C	Civil society organisations & education union leaders	KII	6	11 years

Data analysis in the source study was thematic. Interview and documentary evidence was coded and organised around recurrent patterns in procurement, financial management, internal control, administrative discretion and public accountability. For this journal manuscript, the analysis was narrowed to the two selected objectives: financial misappropriation and favoritism.

Findings and Analysis

Financial Misappropriation and Accountability

The evidence in the source study indicates that financial misappropriation was associated with weaknesses in procurement, project execution and fund allocation. Across the period 2015–2025, respondents identified gaps between budgetary allocation and actual implementation. The procurement evidence described overstated contract amounts, inferior-quality supplies and leakages along the supply chain. One documented example in the source study concerned a 2019 contract for basic science kits for 40 secondary schools valued at more than ₦120 million. The qualitative account reported that the items received at the zonal level were unbranded and incomplete, despite the approved contract. The significance of the example lies in the discrepancy between the formal financial record and the physical output reported by the implementing actor.

The source study also reports a 2021/2022 ICT infrastructure case in which a school was scheduled to receive 15 desktop computers and a solar inverter system but reportedly received four second-hand monitors and a battery that did not last for more than two weeks. The school-level account contrasted the physical delivery with the documentation showing a

functioning 15-set digital laboratory. This discrepancy illustrates the accountability problem created when payment, certification and physical verification are not sufficiently connected. Contract fragmentation constituted another mechanism. The source study reports that large capital investments were sometimes divided into smaller contracts below applicable thresholds, thereby reducing the rigour of competitive tendering and permitting direct awards. Certificate lifting was also identified, referring to the administrative processing of Interim Payment Certificates before physical completion targets had been met. These practices are consistent with the procurement-risk indicators discussed by Fazekas and Tóth (2016) and with the source study's conceptualisation of procurement irregularities as deviations from transparent and competitive procedures.

The geographical pattern was also significant. Evidence from rural school administrators and civil-society monitoring groups indicated that capital-project leakages were more visible in remote and riverine local government areas than in urban centres such as Awka and Onitsha. The source study presents a monitoring contrast in which urban schools were associated with substantially greater project visibility and reported delivery, while rural schools experienced higher levels of project abandonment. The explanation offered in the study is that urban locations had greater visibility from civil society, parents and media, whereas remote projects faced limited inspection logistics.

The rural–urban distinction demonstrates that financial accountability depends not only on formal rules but also on the practical capacity to monitor implementation. A project may appear in an approved budget and official report, yet the absence of effective field verification creates a gap between administrative documentation and physical reality. This is precisely the type of information asymmetry emphasised by Principal-Agent Theory. Where those responsible for authorising or reporting expenditure possess more information than the institutions and citizens expected to monitor them, opportunities for misappropriation increase.

The source study further indicates that school heads who attempted to insist on verification could experience administrative pressure. One senior principal reported that a school head confronted with substandard materials and a delivery note already signed at ministry level could face pressure either to sign or risk administrative consequences. Another senior administrative officer described a system in which weakened internal controls left lower-level administrators exposed. These accounts demonstrate that financial accountability may be undermined when organisational hierarchy discourages independent verification.

Internal audit weakness further contributed to the accountability problem. The source study found that internal audit departments lacked sufficient financial and operational independence and were vulnerable to executive interference. The practical consequence was that pre-payment audit procedures could be evaded or converted into post-payment or retrospective approval. In the theoretical synthesis, the source study characterises this as a form of institutional decoupling: the formal structure of oversight remained in place, but its substantive operation was weakened. Nsiegbe and Ehule (2025) likewise emphasise institutional mechanisms that make public authorities answerable for governance outcomes.

Favoritism and Accountability

The procurement evidence indicates that school rehabilitation contracts and instructional-material distribution were reportedly awarded to politically connected entities without effective competitive bidding. The reported consequence was project abandonment or the delivery of substandard materials. In accountability terms, favoritism matters because it can weaken the relationship between public expenditure and objective criteria. When contract allocation is influenced by connections rather than transparent competition, the public authority may lose the capacity to demonstrate why a particular supplier was selected.

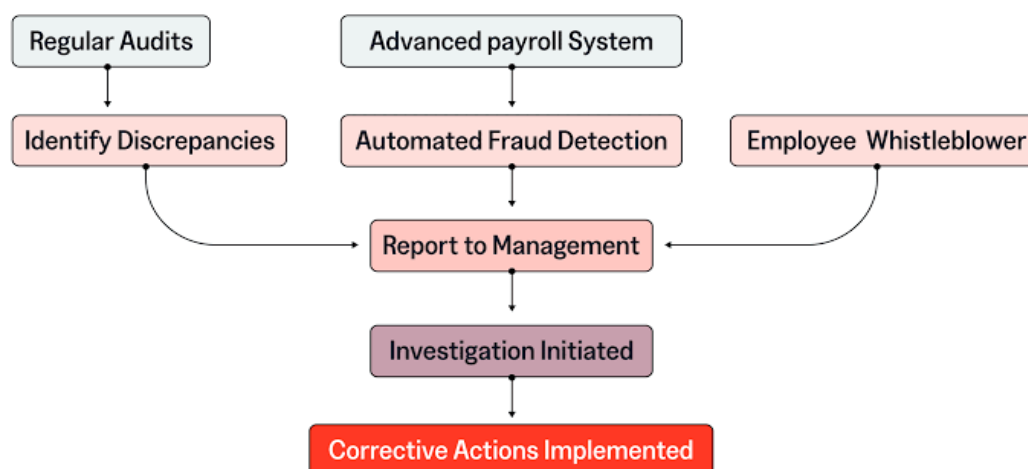
The study also reports administrative discretion in teacher posting and transfer processes. Its wider empirical findings indicate that postings to urban centres such as Awka, Onitsha and Nnewi were associated with political intervention or payments to intermediary desk officers, while rural postings could be used as punitive assignments or as a basis for seeking re-posting. One administrative officer described delays in processing files for teachers assigned to rural communities and the alleged acceleration of transfer documentation after informal payments. The study treats these practices primarily under posting and transfer corruption, but they also demonstrate the accountability implications of discretionary decision-making and preferential access. The merit dimension is consistent with Nsiegbe *et al.* (2024), whose study examined merit principles in a public-sector institution.

Favoritism is therefore connected to institutional impartiality. Where similar applicants or officials are treated differently without transparent criteria, answerability becomes difficult because decision-makers may not be able to justify their choices through objective standards. Rothstein's institutional perspective, as represented in the source study, emphasises impartiality as an important characteristic of quality governance. In the present case, favoritism can weaken impartiality by shifting decisions from universal rules toward particularistic considerations.

The procurement findings also reveal how favoritism can interact with financial misappropriation. The two forms of corruption are analytically distinct but may operate together. A favourable contract award can create the initial opportunity, while inflated prices, incomplete deliveries or poor-quality materials can produce the financial leakage. Thus, favoritism may affect the allocation stage while financial misappropriation becomes visible during implementation. The study's evidence on contract inflation, political connections, non-competitive awards and project abandonment supports this interaction.

The role of institutional controls is therefore central. Where procurement procedures are competitive, documented and independently reviewed, favoritism becomes more difficult to sustain. Conversely, where information is centralised, contract documents are inaccessible to local monitoring bodies and internal audits lack independence, discretionary decisions become less visible. The study specifically reports that School-Based Management Committees were sometimes excluded from project information, including bills of quantities. This reduced their ability to determine whether delivered projects matched what government had paid for.

Figure 2. Accountability and Corrective-Action Flow Identified in the Source Work



The accountability flow represented in Figure 2 connects regular audits, advanced payroll systems and employee whistleblowing with discrepancy identification or automated fraud detection, reporting to management, investigation and corrective action. Although the diagram is presented in the source work in relation to broader fraud-control concerns, it provides a useful representation of the institutional chain required for accountability. If one stage is weakened, the capacity of the whole chain to produce corrective action is reduced. The study's findings concerning internal audit dependence, weak reporting protections and delayed external audits demonstrate the practical relevance of this institutional sequence.

Table 2
Oversight Domains, Structural Vulnerability and Practical Operational Impacts, 2015–2025

Oversight domain	Structural vulnerability	Practical operational impact
Internal audit units	Lack of financial and operational independence; reports subject to executive influence	Reduced capacity for objective pre-payment review, risk assessment and fraud detection
External financial audit	Delayed reporting and audit backlogs	Weakened timeliness of sanctions and accountability
Community/project monitoring	Limited access to project specifications and weak field-monitoring logistics	Reduced ability to verify delivery, quality and completion
Whistleblowing	Weak protection and fear of retaliation	Institutional silence and reduced reporting of irregularities

Discussion of Findings

The first objective examined financial misappropriation and its implications for accountability. The findings indicate that financial misappropriation within the source case was expressed through mechanisms embedded in procurement and project implementation rather than only through direct diversion of cash. Contract inflation, fragmented procurement, incomplete delivery and certification before physical completion all weaken the ability of public expenditure to produce the intended educational output. This is consistent with Fazekas and Tóth (2016), who identify restricted competition and inflated contracts as indicators of procurement corruption risk, and with Søreide (2016), who links procurement irregularities to deviations from established rules. Nsiegbe *et al.* (2022) and Nwafor and Nsiegbe (2026) provide broader Nigerian sub-national support for the relationship between weak financial controls and institutional performance.

The findings also support the agency explanation. Procurement and finance officials operate with information advantages concerning contract values, payment processes and implementation status. Where principals cannot independently verify these details, opportunities for moral hazard arise. The rural–urban monitoring pattern in the source study illustrates this problem: limited field visibility creates a larger information gap between those reporting implementations and those expected to verify it. Klitgaard's (1988) emphasis on monopoly, discretion and accountability is therefore relevant to the observed pattern.

At the institutional level, the findings support the argument that corruption can persist when formal controls are decoupled from actual organisational practice. The Ministry possesses audit and reporting structures, but the source study found that internal audit departments lacked sufficient independence and resources. Meyer and Rowan (1977) explain how formal structures can coexist with practices that do not fully conform to them, while DiMaggio and

Powell (1983) show how organisational behaviour is shaped by wider institutional pressures. The case demonstrates that the existence of a rule or control does not by itself guarantee its effective operation.

The second objective examined favoritism. The evidence shows that favoritism is most visible in the source study through procurement and administrative discretion. Where politically connected entities receive contracts without effective competition, the accountability problem is not only that the selected contractor may perform poorly. It is also that the decision-making process becomes difficult to justify through publicly defensible criteria. In such circumstances, accountability is weakened at the point of allocation before the implementation problem becomes visible. Davies et al. (2024) and Nsiegebe *et al.* (2024) similarly connect bureaucratic structures and merit-based administration with public-sector performance. The finding is consistent with the literature's treatment of favoritism as a form of particularistic governance. The source study's conceptual review emphasises that corruption can involve the distribution of public goods according to particularistic interests rather than universal rules. Mungiu-Pippidi (2020) similarly treats control of corruption in relation to universalism and institutional quality. In the Ministry of Education, the implication is that contract awards and administrative opportunities should be governed by transparent rules that can be applied and explained consistently.

Favoritism also has implications for teacher morale and institutional trust. The study reports that administrative corruption contributed to promotional delays, illegal deductions and capricious transfers, with consequences for teacher motivation and absenteeism. While these practices are not all classified as favoritism in the source work, they illustrate the broader consequences of discretionary administrative decisions. Where staff perceive that opportunities depend on connections rather than established procedures, confidence in institutional fairness may be weakened. Nsiegebe *et al.* (2025) also link human-capital management with organisational efficiency in the Rivers State Civil Service.

The findings therefore demonstrate an interaction between financial misappropriation and favoritism. Favoritism may influence who receives a contract or administrative advantage, while financial misappropriation may occur through inflated costs, incomplete delivery or improper resource use after the allocation decision. The two processes can reinforce each other when oversight institutions are weak. This reinforces the value of the integrated theoretical framework used in the source study: Principal-Agent Theory explains the opportunity created by discretion and information asymmetry, while Institutional Theory explains how recurring practices may become embedded in organisational routines.

The broader educational consequences are also significant. The source study reports chronic deficiencies in science laboratories, ICT facilities and classroom furniture, together with teacher demotivation and educational inequality. These consequences should be interpreted within the evidence presented rather than as proof that every observed educational problem was caused by corruption. The study's qualitative evidence nevertheless identifies administrative leakages as an important mechanism through which resources intended for educational purposes failed to translate fully into corresponding outputs.

Conclusion

The study examined public sector corruption and accountability in the Anambra State Ministry of Education between 2015 and 2025 through two selected objectives: financial misappropriation and favoritism. Extracted from the source study, the evidence indicates that corruption was embedded in administrative and institutional processes involving procurement, project execution, financial controls and discretionary decision-making.

With respect to financial misappropriation, the evidence points to contract inflation, fragmented procurement, incomplete or inferior deliveries, certification weaknesses, limited

field monitoring and inadequate internal audit independence. These mechanisms created discrepancies between approved expenditure and actual educational outputs and weakened the capacity of accountability institutions to establish whether resources were used as intended. With respect to favoritism, the evidence indicates that preferential treatment was associated particularly with contract allocation and discretionary administrative processes. The reported involvement of politically connected entities, limited competition and administrative intervention weakened transparent decision-making and created conditions in which public resources and opportunities could be distributed according to particularistic considerations. The combined evidence supports the study's conclusion that corruption should be understood as an institutional governance problem rather than merely a series of isolated acts. Formal accountability mechanisms may exist, but their effectiveness depends upon operational independence, reliable information, effective monitoring, transparent procedures and credible consequences for violations. Strengthening these conditions is therefore central to improving accountability in the Ministry of Education.

Recommendations

The Ministry of Education should implement end-to-end digitalisation of financial, procurement and administrative workflows. Digital processes should create auditable records for approvals, payments, contract milestones, personnel actions and project completion so that changes can be traced and reviewed. Nsiegbe and Ojekwu (2025) support digitalisation as a route to stronger transparency and decision-making.

Internal audit units should be given adequate financial and operational independence. Audit findings should not depend exclusively on the administrative chain that is itself subject to audit. The source study recommends that significant audit queries should reach appropriate independent oversight bodies, including relevant legislative and accountability institutions.

Education-sector procurement should adopt open-contracting practices. Tender information, successful bidders, contract values, project specifications, implementation periods and completion status should be accessible to authorised oversight actors and appropriate community monitoring structures. This would directly address the information gaps identified in the source study. Field verification should be strengthened, particularly for rural and remote projects. The source study demonstrates that limited monitoring logistics created substantial differences in project visibility. Independent physical verification should therefore precede certification of major project milestones and payment.

Transparent criteria should govern administrative decisions involving teacher posting, transfer, promotion and other personnel opportunities. Reducing discretionary handling and establishing traceable digital workflows can limit opportunities for preferential treatment and informal rent-seeking. A protected reporting mechanism should be established for civil servants and other stakeholders who report financial and administrative irregularities. The mechanism should provide confidentiality and protection against retaliatory administrative action. The study identifies fear of retaliation and institutional silence as barriers to accountability. Nsiegbe and Ehule (2025) and Desmond and Nsiegbe (2026) reinforce the importance of institutional accountability and civil-society participation.

Finally, School-Based Management Committees, civil-society organisations and other legitimate community stakeholders should receive sufficient project information to perform monitoring functions. Community participation cannot be effective when project specifications and implementation records are withheld from those expected to observe project delivery.

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