Service Delivery and Accountability in Public Universities In Southwest Nigeria

Festus Oladipupo Olaoye (P.hD)[1] &Dinatu Nna alabadan[2]

Department of Accounting, Faculty of Management Sciences, Ekiti State University, Ado Ekiti, Nigeria
Corresponding Author: Festus Oladipupo Olaoye (P.hD)

Abstract: *This study examined service delivery and public accountability in selected Universities in Nigeria. Specifically, the study examined the effect of total quality managementservice delivery in Nigeria Universities, Audit process on service delivery in Nigeria Universities and regulatory compliance on service delivery in Nigeria universities. Primary data were employed, through a structured questionnaire and it were sourced from the staffs (academic and non-academic) and students of the selected universities in Southwest Nigeria. Data were analyzed using both descriptive and inferential statistics. Descriptive analyses conducted in the study include frequency table, and pie chart while inferential analyses conducted in the study include linear regression and ANOVA analysis. F.test used to test the overall significance of the regression model while the coefficient of determinant R^2, was used to determine how much variation the dependent variable was explained by independent variable. Results revealed that coefficient of determination (r^2) of total quality management, audit process and regulatory compliance were 0.646, 0.541 and 0.525 which implies that about 64.6%, 54.1% and 52.5% variation in service delivery of the selected universities can be explained by total quality management, audit process and regulatory compliance in individual university. The study found out that total quality management, audit process and regulatory compliance indicated positive and significant effect on service delivery in Nigeria Universities, (704, p 0.000 < 0.05), (.628, p .000 < 0.05) and (.613, p .000 < 0.05) respectively. The overall regression model of (total quality management, audit process and regulatory compliance in the selected Universities) are significant in terms as F calculated (129.753, 67.089 and 53.108) are greater than F critical (3.89) respectively. The study concluded that Total quality management, audit process and regulatory have significant effects on service delivery in Nigeria Universities, and positively related.*

Keywords: *Service delivery, Public accountability, Audit process, regulatory compliance, total quality management*

I. Introduction

Government exists to serve the needs of the citizens and ensure those needs are provided efficiently and effectively. It is very imperative for government to provide goods and services that the private sector sparingly venture into, especially water, roads, health, education, electricity to mention but a few. These services are those that people cannot afford the price at the given market value (Nozifi&Muhammed, 2014). Service delivery can be regarded as providing citizens with services of public interest. There are requirements placed on public services which are quite different from products and services that are provided by the market. Service delivery is a complex term within the public sector. The term does not just focus on meeting expressed needs, but looking out for the needs that are not expressed, setting priorities, resource allocation, publicly justifying and been able to account for what has been done (Shahin, 2010). In an attempt to improve service delivery by government Ministries, Departments and Agencies (MDAs), the Nigerian public sector has undergone a process of restructuring in the last two decades. The justification for the reforms has been to make it more responsive to the needs of the citizen by increasing the levels of accountability, promoting efficiency and effectiveness, introducing participative decision making and adopting pro-active steps and practices in the public sector (Olugbenga, 2014). The Nigerian public has faced numerous challenges with service delivery since her independence in 1960. Nigeria like any other developing nation of the world has reviewed its service delivery procedures and processes with a view to having better performance and productivity in the public service (Oronsaye, 2010). The Nigerian government introduced several reforms and strategies to mitigate ineffective service delivery in the public bureaucracy. Service delivery has become one of the major challenges facing Nigeria institutions; this is as a result of poor accountability system. The inconsistencies in policies have been argued to be responsible for lack of accountability and poor service delivery in the institutions. Academic staff and non-academic staff do not receive corresponding incentive to enable them to be totally committed to their

---

jobs (Bandele&Ajayi, 2013). It is difficult for personnel with such mindset to accept a tedious task and render account. Shortage of funds could account for the poor performance in Nigeria institutions. At all levels of institutions in Nigeria, funds have always been inadequate and consequently there has been gap between the expected level and the actual attainment (Ekundayo, 2010). Politicization of appointments in the institutions where non-professional are appointed as heads either due to party, ethnic, regional or religious affiliation constitutes an obstacle to accountability in Nigeria institutions. Existing literature and empirical studies revealed that a few of work has been done in the area of "Service Compact and Service Delivery in Nigeria" (Agboola, 2016). Public bureaucracy and service delivery in Nigeria: the neo-Weberian explanation" (Ajibade&Ibietan, 2016), The Nigerian public service and service delivery under civil rule" (Oyedele, 2015), "Improving Public Service Delivery In Nigeria: A Paradigm Shift Between Traditional Public Administration And New Public Management (Osakede&Ijimakinwa 2015),"The travail of service delivery and developmental failure in post-independence Nigeria (Badmus, 2017), "An assessment of public sector service delivery in Nigeria: A case study of Federal Capital Territory area councils, 2007-2011" (Nazifi& Muhammad 2014), Using Quality of Service Delivery to Evaluate Federal Government of Nigeria Policy on Public Service Outsourcing: A Case of Public Healthcare Institutions, Nigeria (Mamah& Augustine, 2016), Students' satisfaction with service delivery in Federal Universities in South-South geo-political Zone, Nigeria (Akpoiroro&Okon, 2015)and Bureaucratic Corruption And Service Delivery In Nigeria: The 21st Century Dilemma of the Nigerian Public Service" (Muhammad, Mohammad &Aliyu, 2013). Most of these works focused on corruption, Service Compact, Public Bureaucracy and none of the existing work to the best of the researcher's knowledge focused on service delivery and public accountability particularly on universities in Southwest Nigeria. The analysis of most previous studies on universities was also carried out in South-south Nigeria and South-East Nigeria. Akpoiroro and Okon, (2015) in their study focused on Students' satisfaction with service delivery in Federal universities in South-south geo-political Zone, Nigeria, Asiyai, (2015) focused on improving quality higher education in Nigeria: the roles of stakeholders, while Umar and Sanuri, (2016) examined Service quality, University image and student's satisfaction on student loyalty in higher education in Nigeria. Few studies were also conducted in the area of accountability and service delivery, most of these study were carried out in developed and developing counties and also without specific emphasis on accountability in the university system. Deininger and Paul, (2005) in their study focused on whether greater accountability improve the quality of public service delivery in Uganda, Kamara, Ofori-Owusu and Sesay, (2012) focused on Governance, Accountability and Effective Service Delivery in Sierra Leone; Amrit, (2015) Service delivery and accountability in United Kingdom while Usman, (2016) focused on accountability in education: an imperative for service delivery in Nigerian schools.Hence, this study bridge the gap in literature. In addition this present study focused on services delivery and accountability in public Universities in Southwest Nigeria. In order to have a robust argument the researcher sampled from Federal universities and State universities in Southwest, Nigeria.

II. Literature Review

2.1. Service Delivery

Service delivery is a concept that has an elegant word for getting goods and services to people in a way that meets their expectations. Service delivery is crucial for the public sector too, as part of government social contract with citizens. Service delivery priorities in development include material infrastructure like roads, power grids, health care, education, water systems, and social protection (Karim, 2015). Fagbemi, (2006) suggests a list of activities, which will result in effective service delivery culture. This include reviewing of the past performances of the factors in the near and far of environment which impact upon service quality delivered by the public sectors and closing the lacuna between citizen expectations and their actual experience. They are to connect people to the service, accessing the service and delivering the service. Scholars have agreed on the truism that the improvement of service delivery in the public service is not a one-day affair, but a continuous process that involves reinforcing both personal and material service delivery processes (Agboola, 2016). According to Oronsaye (2010) public service delivery can be seen as "the process of meeting the needs of citizens through prompt and efficient procedures." This implies that the interaction between government and citizens are such that the needs of the citizens are met in a timely manner, thereby making the citizens key in public service delivery. The implication here is that as the private sector considers its customer as 'king', thereby ensuring quality service delivery, the public should be regarded as 'master' and the beneficiary of enhanced performance of the public service (Aladegbola&Jaiyeola, 2016). Acceptable service delivery can be seen as one of the core responsibilities for the establishment of public organisations. It is identified as "one of the key functions of the public sector" (Mitel, 2007).Okafor, Fatile&Ejalonibu, (2014) see public service delivery as "the result of the intentions, decision of government and government institutions, and the actions undertaken and decision made by people employed in government institutions." They posit that it is "the provision of public goods or social (education, health), economic (grants) or infrastructural (water, electricity)

services to those who need (or demand) them". Hence, service delivery in an educational system is the provision of essential facility such as library, ICT, Hostels etc for the student and others.

2.2 SERVICOM and Service Delivery Reform

On July 1, 2004, the Federal Government launched SERVICOM. The Government entered into service compact with all Nigerians for improved, efficient, transparent, timely and quality service delivery. SERVICOM is the service compact with Nigerian citizens whereby, the larger interest of the society must be the focus of government officials rather than the officials creating bottlenecks to force citizens to offer gratifications before performing their duties. The initiative emanated from a technical assistance provided by the British Government. At the Presidential Retreat which took place on 21st March, 2004, service delivery in the public service of which the civil service is the inner core was carefully and thoroughly discussed. The Retreat came to a conclusion that there was a total service delivery failure in the country. Consequently SERVICOM office was established to co-ordinate the activities aimed at stemming the decay in the nation's civil service (Olaopa, 2008). Under the initiative, all Ministries, Departments and Agencies (MDAs) were mandated by the Federal Executive Council (FEC) to set up their SERVICOM Units to oversee the implementation of the initiative in their respective organisations. Each unit was to be made up off our key positions: the Nodal officer who is the head of the team; the Charter Desk officer; the Customer Relation and Complain Desk officer; and the Service improvement Desk officer. The SERVICOM office interacts with the MDAs through these officers in all aspects of the initiative. The operational tools for the day-to-day implementation of service compact with Nigerian citizens in general are embodied in the SERVICOM Charter (FGN, 2004).

2.3 Public Accountability

Accountability of public officials is an essential ingredient of democratic governance. Without the accountability of public officials, the essence of democracy cannot be realized. Ackerman defines accountability as "pro-active process by which public officials inform about and justify their plans of action, their behavior and results and are sanctioned accordingly" (Usman, 2014). According to Bovens, (2007) accountability can be defined from two perspectives: accountability as an icon and accountability as an institutional arrangement. Accountability as an icon serves as a synonym for many loosely defined political concepts, such as transparency, equity, democracy, efficiency and equity (Usman, 2014). However, Bovens, (2007) argues that accountability as an icon is loaded with evocative overtones and less useful for analytical purposes. He thus turns to accountability as an institutional arrangement which is now getting currency in the wider discourse on public accountability. Thus, accountability can be defined as a "social relationship in which an actor (an individual or an agency) feels an obligation to explain and to justify his or her conduct to some significant other (a specific person, an agency or a virtual entity such as the general public)" (Bovens, 2007). According to Alimba, (2013) accountability involves "the obligation of public officials to inform about and to explain what they are doing and enforcement, or "the capacity of accounting agenciesto impose sanctions on power holders who have violated their public duties".Accountability derives from the practical need to delegate certain tasks to others so as to distribute delivery of large and complex workloads. In turn, those entrusted with these delegated duties must be required after the fact to render an accountof their actions. This idea of accountability can be divided into two stages. First there is calling to account, that is being required to provide an explanation of what has been done, or not done, and why. Then there is holding to account, or being sanctioned and required to put into effect remedial measures if something has gone wrong. In addition the concept of accountability may embrace lesson learning and recognition that sanctions may not be appropriate where public officials have sought to innovate and have tried to manage the associated risks and effectively as possible. Accountability may result in the allocation of praise or blame.Accountability involves someone being held responsible for something by somebody or something, in a particular prescribed way. It may be horizontal, that is between parallel groups (such as the executive and the legislature) or vertical (for instance between the electorate and the legislature). Problems such as asymmetries of information between the two parties mean it is not possible for these or any other forms of accountability to entail constant and perfectly-informed oversight of all activities of those agents entrusted with certain responsibilities. Accountability therefore means the potential of being held to account. Horizontal accountability relates generally to the checks and balances between the executive, legislature and judiciary, and between different tiers of government and administrative entities within the public sector (Seniwoliba,Mahama&Abilla, 2017).

2.3. Empirical Review

El-Khawas, (2010) investigated the role of academics in accountability in United States. The findings revealed that academics must be involved in a sequence of tasks – developing assessments; testing and refining them against new evidence, making sense of accountability results, and responding with changes in programs or delivery.

Amrit, (2015) examined Service delivery and accountability in United Kingdom. Data was obtained using qualitative and quantitative approach through the use of Questionnaire. The data was analyzed using Descriptive and correlation analysis. The findings revealed that it is difficult to assign accountability in the collaborative network type of service provision, particularly for the provision of public goods and services, which demands a greater level of formal accountability to legitimise the functioning of the government.

Oyedele, (2015) assessed Nigerian public service and service delivery under civil rule. The study highlighted the critical importance of Public Service delivery to the citizens in a timely, honest and effective manner under civil rule. The study discovered that government reform Service Compact (SERVICOM) adopted to improve service delivery has not changed the public service for the better as nation-wide service failure persists.

Islam, (2015) examined the third sector in local service delivery in Bangladesh. Primary source of data was used, through the use of Questionnaire. The findings revealed that, given the current situation of LGIs in Bangladesh, only co-production is a suitable mechanism for incorporating the third sector into local service delivery. It was also revealed that to involve the third sector in local service delivery there should be some clear cut standard procedures, strategies including commissioning, partnership, competitive contracting and co-production.

Agboola, (2016) analyzed the role of Service Compact (SERVICOM) on service delivery in selected federal parastatals in Southwestern Nigeria. Primary data was used for analysis included questionnaire and interviews. The results showed that SERVICOM played significant roles in service delivery and impacted positively on citizens in Southwestern Nigeria. The results also revealed that the strategies adopted by SERVICOM in realisingits objectives enhanced service delivery in Southwestern Nigeria. Furthermore, the results showed that the extent of implementation of SERVICOM influenced positively service delivery in the Southwestern Nigeria. Finally, the study identified some of the challenges facing SERVICOM in the discharge of its functions which incapacitated SERVICOM, the performance of its functions in Southwestern Nigeria.

Usman, (2016) investigated accountability in education: an imperative for service delivery in Nigerian school systems. It was discovered that Educational administrators are accountable to the stakeholders in education as well as accountable for achieving the goals of education using available resource and employing globally acceptable best practices in school administration. It was also discovered that quality service delivery in the school system could be enhanced through instructional process, efficient administrative procedures, purposeful leadership that will guarantee quality output from the school system and ensure effective accountability by the school systems to the society.

Umar and Sanuri, (2016) analyzed service quality, university image and student satisfaction on student loyalty in higher education in Nigeria. The study was limited to the six first generation Universities in Nigeria and the study used cross-sectional design. A structured questionnaire was adopted for data collection and analyzes using Structural Equation Modeling analytical techniques. The findings revealed that there is a significant relationship between service quality, University image and student satisfaction on student loyalty in higher education in Nigeria.

Farzana, (2017) analyzed governance and public service delivery in India. The study identifies incentives, transparency and state capacity as the key challenges to reducing the governance deficit in India. The study found out that building state capacity to implement and monitor public programs, rewarding performance of civil servants and providing information to stakeholders as key policies that can be implemented, and scaled up, to both improve the quality of public service delivery and spur economic growth.

III. Methodology

Model Specification

For the purpose of measuring the Impact of Service Delivery and Public Accountability in selected Universities in Nigeria, the model of this study is specified as:

$SD = f(TQM, AAP, RC)$………………………………………………………………………………*3.2*

where:

SD = Service Delivery

TQM = Total Quality Management

AAP = Adequate Audit Process

RC =Regulatory Compliance

The econometric form of equation 3.2 is presented as:

$SD = b_0 + b_1TQM + b_2AAP + b_3RC + \mu$ ……………………………………… 3.3

where

b_0 represents the intercepts or constants;

$b_1 - b_3$indicates coefficient of the independent variables

μ represents disturbance term

3.1. Source(s) of Data and Method of Analysis

The study focused on universities in Southwest Nigeria, particularly on Federal and State Universities in Nigeria. Twelve Universities were purposively selected from fifteen Universities for the study. The twelve universities selected from the six States in the Southwest Nigeria, were randomly selected from, Ekiti State, Osun State, Ogun State, Ondo State, Oyo State and Lagos State. Two universities were selected from each of these States based on purposive sampling and proximity to the researcher base. The study relied heavily on the primary source of data. Primary data used in the study was sourced through administered questionnaire to the selected States. Data collated were analyzed using Analysis of variance (ANOVA).

IV. Data Analysis and Findings

Statistical analysis was conducted, consequently, ANOVA test was applied to develop regression analysis. The ANOVA test result has been clearly elucidated to determine the level of relationship between the Total quality management, Audit process and regulatory compliance on service delivery in Nigeria universities.

4.1. Regression Analysis

Table-1.Total Quality Management And Service Delivery

Model	B	Std.Error	T	Sig.T	Beta	R	r^2	Adr^2	F
Constant	1.375	0.253	23.471	.000					
					.704	.704	.646	.535	129.753
Total Quality Management	.276	.024	11.391	.000					

Table-2. Audit process and Service Delivery

Model	B	Std.Error	T	Sig.T	Beta	R	r^2	Adr^2	F
Constant	1.679	0.271	27.271	.000					
					.628	.628	.541	.526	67.089
Audit process	.208	.025	8.191	.000					

Table-3. Regulatory Compliance and Service Delivery

Model	B	Std.Error	T	Sig.T	Beta	R	r^2	Adr^2	F
Constant	1.822	0.163	29.083	.000					
					.613	.613	.525	.517	53.108
Regulatory Compliance	.189	.026	7.288	.000					

4.2. Result and Discussion

The result of the analysis in table 1, 2 and table 3 shows that the correlation coefficient (R) of total quality management, adequate audit process and regulatory compliance were estimated to be 0.704, 0.628 and 0.613 respectively which implies that there is a strong positive relationship between total quality management, adequate audit process and regulatory compliance and service delivery at each university level. tables 1, 2 and 3 show the coefficient of determination (r^2) of total quality management, adequate audit process and regulatory compliance were 0.646, 0.541 and 0.525 which implies that about 64.6%, 54.1% and 52.5% variation in service delivery of the selected public universities can be explained by total quality management, adequate audit process and regulatory compliance in individual University while the remaining 35.4%, 45.9%, and 47.5% were due to other variables outside the regression model which also affect service delivery of the selected public Universities in South-West, Nigeria. Table 1, 2 and table 3 respectively shows the overall regression model of (total quality management, adequate audit process and regulatory compliance in the selected University) are significant in terms of its overall goodness of fit as F calculated (129.753, 67.089 and 53.108) are greater than F critical (3.89) respectively. The analysis in Table 1 showed that Total quality management is positively related with service delivery in public universities in Southwest, Nigeria .704, with a significant effect (p=0.000 <0.005). The analysis in Table 2 indicated that adequate audit process is positively related with service delivery .628 with a significant effect (p=0.003 <0.005). More so, the analysis in table 3 explored that regulatory compliance positively related, which is estimated to be .613 and significantly influence service delivery in the selected State, with a p-value of 0.002 < 0.005 level of significant. Thus, the result of this study was consistent with the findings of Usman, (2016), Umar and Sanuri, (2016); Mamah and Augustine, (2016); Agboola, (2016). Usman, (2016) in the study accountability in education: an imperative for service delivery in Nigerian schools, affirmed that Educational administrators are accountable to the stakeholders in education as well as accountable for achieving the goals of education. Mamah and Augustine, (2016) established that there is Strong correlation between public service outsourcing and quality of service delivery. While the findings of this study was consistent with the findings of Agboola, (2016), which affirmed that SERVICOM played significant roles in service delivery and impacted positively on citizens. It was also discovered in the study of Umar and Sanuri, (2016) that there is a significant relationship between service quality, University image and student satisfaction

on student loyalty in higher education in Nigeria. Also in the study of Akpoiroro and Okon, (2015) in their study Students' satisfaction with service delivery in Federal Universities in South-South geo-political Zone, Nigeria established that Students' satisfaction with educational, security, and medical services was significantly high; while students' satisfaction with library, hostel, transport, and ICT services was not significantly high.

V. Conclusion and Recommendations

Base of the findings of this study, it was concluded that it is imperative for assessing the effect of service delivery and accountability in public Universities Southwest, Nigeria as clearly indicated in the study that quality management, audit process and regulatory compliance have positive and significant influence on service delivery in Southwest public Universities Nigeria. Public accountability is therefore, veritable tools for assessing service delivery and effectiveness in public universities Southwest, Nigeria. The study recommended that government should create conducive and enabling environment in public Universities, in other to encourage and improve the conditions of learning in public Universities and quality of service delivery in the Universities at large. The government should also endeavor to look into public Universities administrative activities regularly and ensure adequate compliance with stated standard, rules and regulations.

References

[1].   Aladegbola, I. A., &Jaiyeola, F. (2016). Critique of Public Administrative Reform System: Post-Independence in Nigeria. *Africa's Public Service Delivery and Performance Review*, 4(1), 147-171.
[2].   Agboola, T., (2016). Service Compact and Service Delivery in Nigeria. *International Journal of Politics and Good Governance. 5(2).*
[3].   Ajibade, O., &Ibietan, J. (2016), Public Bureaucracy and Service Delivery in Nigeria: The Neo-Weberian Explanation. *The Public Administration and Social Policies Review VIII, 2(17).*
[4].   Asiyai, R.I. (2015). Improving Quality Higher Education in Nigeria: The Roles of Stakeholders. *International Journal of Higher Education* 4, (1).
[5].   Akpoiroro, R.M., &Okon. J. E. (2015). Students' satisfaction with service delivery in federal universities in South-south geo-political Zone, Nigeria. *International Journal of Educational Administration and Policy Studies.* 7(5).
[6].   Bandele, S.O., &Ajiyi. S.A. (2013). Development of Accountability Scale for Quality Education in Nigerian Secondary Schools. *Mediterranean Journal of Social Sciences.4 (3.)*
[7].   Bovens, M (2006): *Analyzing and assessing public accountability;* a conceptual framework. European governance papers (EUROGOV) No. C-06-01.
[8].   Fagbemi, A.O. (2006), *Customer Service Delivery in Public Sector Management,* Lagos: Concept Publication.
[9].   Farzana, A. (2017). Governance and public service delivery in India: Synthesis paper.
[10].   Karim, R. M. (2015). E-Government in Service Delivery and Citizen Satisfaction: A Case Study on Public Sectors in Bangladesh. *International Journal of Managing Public Sector Information and Communication Technologies,* 6(2): 49-60.
[11].   Mamah, T., & Augustine, O. (2016), Using Quality of Service Delivery to Evaluate Federal Government of Nigeria Policy on Public Service Outsourcing: A Case of Public Healthcare Institutions, Nigeria. *International Journal of Academic Research in Business and Social Sciences 6(5)*
[12].   Mitel, I. (2007). Simplifying and Transforming Service Delivery in Government Citizen Interaction Centres White Paper, October.
[13].   Muhammad, M. L., Mohammad, M. W., &Aliyu, B. (2013). Bureaucratic Corruption and Service Delivery In Nigeria: The 21st Century Dilemma of the Nigerian Public Service. *International Journal of Innovative Research & Development, 2(8).*
[14].   Nazifi, & Muhammad, (2014).An assessment of public sector service delivery in Nigeria: A case study of federal capital territory area councils, 2007-2011, *International Journal of Development and Sustainability 3 (8)*
[15].   Olaopa, T. (2008), *Theory and Practice of Public Administration and Civil Service Reforms in Nigeria,* Ibadan: Spectrum Books Limited.
[16].   Olugbenga, A. M. (2014). Internationalization of higher education in university of Ilorin. Paper presented at a workshop organized by the Centre for Higher Education Studies, University of Port Harcourt, Port Harcourt.
[17].   Oronsaye, S. (2010). Creating the Service Delivery of Our Dreams. Office of the Head of the Civil Service on the Federation, Federal Government of Nigeria.
[18].   Oyedele, S.O., (2015). Nigerian Public Service and Service Delivery under Civil Rule. *Journal of Public Administration, Finance and Law 5(3)*
[19].   Seniwoliba, A. J., Mahama, A. V., &Abilla, B. J. (2017). Challenges of records management in higher education in Ghana: The case of University for Development Studies. *International Journal of Educational Policy Research and Review* 4 (3), 29-41.
[20].   Shahin, A. (2010). Developing the models of service quality gaps: a critical discussion, *1*(1),1–11.
[21].   Usman, S. (2014). Governance and higher education in Pakistan: what roles do boards of governors play in ensuring academic quality maintenance in public universities versus private universities in Pakistan. *International Journal of Higher Education*, 3(2), 38-51.
[22].   Umar, U., and Sanuri, M. (2016). Analysis of Service Quality, University Image and Student Satisfaction on Student Loyalty in Higher Education in Nigeria. *International Business Management*10 (12):2490-2502
[23].   Usman, Y. D. (2016). Accountability in Education: An Imperative for Service Delivery in Nigerian School Systems. *Akwanga Journal of Education and Research (AJER).*1 (1).