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CHAPTER 10

ADMINISTRATION AND SUPERVISION OF VOCATIONAL EDUCATION FINANCIAL ESTIMATES

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Abstract

Financial estimate in vocational education administration and supervision is a statement about the finances involved in executing administrative and supervisory functions in favour of manpower training. The ultimate goal of financial administrative and supervisory functions in vocational education is to produce the needed manpower for national development. Financial estimates in vocational education are based on block grant from the federal government, students' fees and charges, gifts, endowments, and technical assistances and internally generated revenues. Financial estimate is actually a budget involving income and expenditure within a financial year on such aspects as offices of the heads, laboratories, supervised industrial work experience programme and teaching practice, staff attendance at conferences, workshops and seminars, and in-service training, governing boards and councils. Problems associated with financial estimates in vocational education include inadequate financial allocation, insufficient equipment, fee retained by school and policy constraints. It is herein recommended that government should increase budgetary allocation that is commensurate with vocational education development needs.

Introduction

Financial estimate in vocational education administration and supervision is a statement about the finances required to pay for administrative and supervisory tasks in vocational education programmes. Vocational education, being multidimensional in nature, deserves a much more consolidated financial estimate than some other organizations. Preparing financial estimate, though very important for better survival of any organization, is not a simple task

to perform. It involves wide and adequate consolidated reasoning for better accomplishment of goals and objectives that will embrace all that are necessary in administration and supervision especially of a multidimensional objective organization such as vocational education institution. Financial estimate of this category of organization requires a diligent and pragmatic planning that will take into consideration the various units, departments, faculties, schools and the facilities as well as the equipment required for progressive and smooth operation of vocational education management.

Vocational education is a comprehensive term referring to that aspect of educational process involving in addition to general education, the study of technologies and related sciences and the acquisition of practical skills, attitude, understanding and knowledge related to occupations in various sectors economic and social life (FRN, 2004). Vocational and technical education is further understood to be an integral part of general education. It is also a means of preparing for occupational field and for effective participation in the world of work. Vocational education is an aspect of life long learning and a preparation for responsible citizenship. It is an instrument for promoting environmentally sound sustainable development and it is really seen as a method of alleviating poverty.

The intended goal of vocational education is to provide trained manpower in all vocational aspects such as science, business and technology particularly in craft and other levels. This calls for a good financial estimate in the administration and supervision of vocational education. The National Policy on Education (NPE) has far reaching steps to improve educational delivery in Nigeria. The establishment of National Board for Technical Education (NBTE) in 1977, the Industrial Training Fund (ITF) in 1979 and other more recent ones as part of the implementation of the development plan are cases in point to substantiate that fact. But how well these ambitious objectives are implemented and followed up in vocational education areas is still a mirage.

This paper focuses on vocational education administration

and supervision financial estimates under the following subheadings:

1. Conceptual frame work of administration and supervision of financial estimate;
2. An overview of what financial estimate or budgeting entails;
3. Nature of existing financial estimate of a typical vocational institution;
4. Problems associated with the existing financial estimates method;
5. Suggestions and recommendations for improving financial estimates in administration and supervision of vocational education.

Conceptual Framework of Administration and Supervision of Financial Estimate

Section 12 (103) of the National Policy on Education (FRN, 2004) states that the success of any system of education is hinged on proper planning, efficient and adequate financing and that administration and supervision is a function of organization and structure, proprietorship and control, inspection and supervision. Further in subsection 104, it says that administration and supervision shall be based on some principles which include devolution of functions whereby the planning and co-ordination of total educational efforts become the responsibility of the ministry. Another function is that the integration of educational development and policy with national objective and programmers of the federal ministry of education.

An organization must have planning and control system in order to survive and grow. A good financial estimate system that is wisely administered and supervised is capable of ensuring periodic planning that promotes co-ordination and effective communication. Due to the limited supply of resources costs and benefits of each potential activity are compared and selection made on those considered to result in the most optimal resourceful. Problems that may have arisen as to the quantification of benefits are avoided

through good financial estimate administration and supervision. Financial estimate reflects future events and provides meaningful information and indicates the need to analyze and investigate variances. It allows action to be taken for control systems. It is a means of implementing major policy decisions on management impression as to the future survival and growth of the organizations.

In order that these administrative and supervisory functions may be effectively discharged, the NPE stipulates that a cadre of qualified staff in adequate number and quality of different operational levels be made available to ensure that the objectives of vocational education are achieved. Among such objectives is that adequate and balanced financial support for all form of vocational education should be maintained with the provision of adequate fund by the state and federal government through the planning department of their ministry of education. The provision of broad vocational educational services and co-ordination, of vocational activities through school board as well as ensuring participation in organizing examination, test and other forms of evaluation are also stipulated and must be funded adequately.

Going by the work reported by Kanu (2001), one can not in real terms say that there was proper planning for most of the educational developments that took place in Nigeria prior to the 1962 - 1968 National Development Plan. Lack of proper planning for education later led to the consequence: the educational system encountered serious imbalances in relation to the society and national economy. To avoid such imbalances and the consequent waste of resources, educational managers require a much more extensive and complicated kind of educational planning that is so comprehensive as to embrace and co-ordinate all main components of the system. Effective linking of administrative and supervisory demands of vocational education to financial estimate for specific areas such as technical training, teacher training, facilities: laboratories, studios and libraries and safety for enhancing social and economic development. To cope with new necessities, calls for new kind of educational planning and management. The rationale for new planning is that the old and obsolete administrative system cannot successfully accommodate modern educational planning unless

adequate financial estimate is prepared for innovations.

The present National Policy on Education (FRN, 2004) initiated in the National Development Plan (NDP) published in 1977, revised in 1984 up to the 4th edition of 2004 respectively, has provided steps for improving educational delivery in Nigeria. The National Board for Technical Education (NBTE) established in 1977 and the Industrial Training Fund (ITF) are part of the implementation of the development plan in favour of vocational and technical education in Nigeria. Proper implementation of vocational education in: translating long term plans to specific objectives; ensuring financial planning and achieving control and ensuring the co-ordination and harmonization of the different parts of vocational education. Requires adequate financial backing.

Funding of higher education in Nigeria according to Ubong and Wokocha (1993) was basically the preserve of government. The NPE subsection 122 in support to this states that the funding of vocational education ought to be a joint responsibility of both government and private sector. In this perspective government welcomes and encourages the participation of communities and other organized relevant sectional bodies. Section 12 (105) in this direction further stipulates that the funding of education as an expensive social service should be for the three tiers of government. Achumine (1997) in his opinion in similar reasoning says that finance for running educational service should be derived from collective efforts of government, individual and the school. Sources of funding education generally include a block grant from of federal government, students' fees and charges, gifts, endowment and technical assistances (Aminu, 1986). He also recommended that government must help the institutions to generate additional source of income. The foregoing sources provide support for preparing financial estimate for implementing vocational education programme in its various ramifications.

An Overview of What Financial Estimate or Budgeting entails

A financial statement generally known as budget is a proposal of income and expenditure. That is to say how money is obtained and disbursed as to achieve set objectives. It involves certain underlying

assumptions which cover the source or sources from which the money comes as well as how effectively and efficiently such money should be spent within a given period.

Nations or countries, states, local government and other many organized bodies embark on financial estimate or budget. This is done periodically. Nigeria as a nation does this for every given financial period (yearly). On Tuesday November 24th 2009 the then president of Nigeria, late President Umaru Yar'Adua through his special adviser laid out the 2010 federal government proposed income and expenditure, as published in the PUNCH Newspaper of Wednesday 25 November, 2009 front page with details on p. 2. This form of financial estimate layout as an example is shown below. A close observation reveals that, all the sectors that are to be budgeted for are grouped, represented and financially estimated for.

2010 BUDGET HIGHLIGHTS		
Total		N4.079tn
Recurrent		\$2.01tn
Capital vote		N1.37tn
Infrastructure		N249.4bn
Education		N249bn
Defence		N232bn
Police		N216bn
Agriculture		N148bn
N/Assembly		N127.7bn
INEC		N47.2bn
UNDERLYING ASSUMPTIONS		
Oil production		2.088mpd
Oil price benchmark		\$57 per barrel
JV cash calls		\$5bn
Exchange Rate		N150 to \$1
Target GDP growth rate		6.1%
Target inflation rate		11.2%

Source: The Punch Newspapers, Wednesday 25th November, 2009.

Similarly, organizations also make such financial estimates. In education budgetary or financial estimates over the recent years out to have more emphasis on vocational education which these days is offered at different types and levels of learning. Ensuring the proper implementation of vocational education planning is best done through budgeting otherwise known as financial estimate. Just as the example shown above the planning is broken down and budgeted for so should vocational education be viewed and financially allotted monetary estimates. The present usual style of considering vocational education in common with other forms to general education programmes as is usually the case do not help matters. It should be understood that vocational education needs greater backing than the ordinary general education along which it is always considered. The societal trends on technical and vocational activities that move developing nations forward should be recognized and commensurate provisions provided for in financial estimate.

Planning for proper vocational education administration/supervision should be broken down in segments and considered separately in allocation of financial estimate. Number and types of such segments depend on the nature of the vocational tertiary institution concerned. It is also worthy of note to highlight the various segments that are conspicuous enough to be considered when making financial estimate for a vocational education institution. These segments include:

1. The office of the Vice Chancellor or the Provost (as the case may be)
2. The office of the Deputy Vice Chancellor or Provost
3. The Office of the Deans or Directors and Departments/Units
4. The Office of the Heads or Coordinators
5. The Laboratories/Workshops for
 - (a) Agricultural Education
 - (b) Business Education
 - (c) Computer Education
 - (d) Home Economics Education

- (e) Trade and Industrial Education
 - (f) Technical Education
 - (g) Health Occupations the most frequently mounted programme is Nursing Education
 - (h) Distributive education
6. The supervised Industrial Work Experience (SIWES) Programme
7. The Teaching Practice (TP) programme.

Nature of Existing Financial Estimate of a typical Vocational Institution:

As provided in the NPE the relevant bodies established by education as stated here earlier such as the ITF, NSTF, and ETF should be supported to function appropriately to assist the operation of the segment that are peculiar to vocational education. The importance of financing vocational education is specifically spelt out in section 12 of the National Policy on Education. Ubong and Wokocha (1999) observed and reported the low regard accorded vocational education when it comes to statutory allocation of funds. For example between 1979/80-1982, university of Maduguri requested for N41million but NUC recommended N24.3million out of which the federal government approved only N16.4million or 40% of the University's request. Meanwhile the university spent N26.7 million that year on recurrent costs. The source reported that after savage cuts in all expenditure the story remained the same in 1983 in all universities in Nigeria and had no exclusion for vocational education (Ubong and Wokocha, 1999).

The budgetary cuts are inimical to effective education for self and national development. Ubong and Wokocha (1999) observed and remarked that given the dilapidated conditions of infrastructure and equipment of the three levels of the education sub-sector, the yearly average federal budget allocation could hardly scratch the surfaces of revamping the activities of the educational sector. They further suggested that the tertiary institutions can adopt measures for increasing revenues for the well being of the institutions rather than wait totally on statutory financial support. They have suggested such business ventures as:

- Practical training in technical education, agricultural education, home economics etc
- Better utilization of facilities
- Academic research ventures
- Conferences, workshops and symposia

These ventures and others not mentioned can yield additional funds if they are well organised, executed and prudently managed. Having brought the discussion this far, it is instructive to drive home the points by presenting a financial highlight of an annual financial report of a typical vocational education programme from an audited accounts through the bursary department of a vocational tertiary institution in Nigeria.

Annual Financial Report of a Typical Vocational Institution in 2010

The bursary division is indeed the exchequer of any institution. It is a de facto engine room of the institution. Any interested party in the institution such as the students, staff, suppliers, contractors, parents or guardians, the community and the government at various levels may likely have something to do with the institution and its bursary directly or indirectly.

The functions of the bursary division are governed by statutory provisions in the financial instructions of the federation of Nigeria and the guidelines for the operation of the finances of institutions published by the controlling body. In a nutshell, the bursary is to administer the finance of the institution and also act as the financial adviser to the management and council. The division works closely with all arms of the institution including the internal audit unit. Staff of the division are posted to administer the financial aspect of business centres, the continuing education centre, the demonstration second school (DSS) and the staff nursery and primary school (SNAAPS). These staff report to the bursar in what amounts to a matrix management system. The bursary also works with external auditors and those on review mission from the accrediting/controlling agents and the office of the Auditor General of the Federation.

It is usually the duty of the bursary to ensure prudent

spending of the available funds of the institution, to meet critical needs and maintenance of adequate and responsible record for purposes of accountability. The domestic report from the external auditors also attests to the performance of the bursary division.

During the year, external auditors were brought in to audit account of 4 previous years including the year 2010. It is pertinent to record that the institution never owed arrears of salaries and allowances approved by the running body and the Federal Ministry of Education (FME), Funds were made available for regular provision of electricity, water, medical services and transportation.

A new system of salary administration was introduced during the year by the use of excel spread working sheet of the computer in addition to the Kalamazoo formats. This considerably quickened salary preparation. General financial administration was reorganised to ease the problem of paying and receiving fees as well as reduce possible areas of fraud in school fees. The entire operation of the bursary generally, including the stores, was also re-organized during the year.

Financial highlights for year 2010 operations were as follows

Income		
Transport business	N1,151,375.00	
Guest house	N2,043,357.00	
Consultancy/Others	N111,476.10	N3,306,208.10
Expenditure		
Transport service	N328,525.00	
Guest house	N1,354,558.00	
Stationery	N250,000.00	N1,933,083.00

Financial Highlights from Audited Accounts

Balance sheet as at 31st December 2009

	2009 N	2008 N
Total net current assets	77,112,148	62,742,632
Total net fixed assets	170,102,148	143,028,526
Total net assets	247,214,395	205,771,163
Financed by		
Accumulated funds	82,65,704	113,410,774
Capital fund	80,244,702	8,045,550
Staff loan fund	3,116,101	3,116,101
Revaluation reserve	81,198,738	81,198,738
	247,214,395	205,771,163

Income and Expenditure Account for the year ended 31st December, 2009

	2009 N	2008 N
Income	238,341,643	186,635,328
Expenditure	231,635,510	123,134,417
Surplus	6,706,132	63,500,911

Source: FCE (T) Omoku 2009 Annual Report of Federal College of Education, p.12.

The most striking thing about the foregoing balance sheet was the current assets comprising mainly accounts receivable (recoverable loans from staff in year of employment) and cash and bank balances both amounting to N114 millions in the previous year covered current liabilities (accounts payable) of N4.6 millions about 25 times. The current ratio was 16:1. Report presented it as a testimony to good working capital management. It is, however, necessary to indicate that due to the nature of operations of schools and colleges a situation of ideal cash sitting in reserves has been rare. The income and expenditure account showed a marked increase in receipts between the previous and this year. This indicated personal involvement of the head in aggressively sourcing for funds during the year. Income increased by N52 million from continuing education and commercial business. The huge expenses in total operations were mainly due to increase in salaries and wages made possible by the federal government.

The bursary has to continue to explore means for better performance of the finance function of the institution so as to ensure peace and stability in the academic community. Some of the measures include full computerization of operations and constant training as well as motivation of staff. Refurbishing of worn out facilities is highly necessary for achieving success in the bursary operations. However, it must be realised that methods of financial estimate are not hitch-free as there are attendant problems.

Problems Associated with Existing Financial Estimate Method

A careful examination of the above financial report, reveal

that the financial estimate of the vocational institution so presented is not different from that of ordinary educational institution. It is clear also that those segments identified as being peculiar to vocational education were not in any way considered and cared for in the presented financial estimate. There is no doubt, therefore, that the government only allocated to this institution just like other institutions so their financial estimate or budgeting method can only be like all others. The associated with methods of financial estimates in the above example are as follows:

1. Financial estimates are developed round a general organizational structure which is highly in-appropriate for current condition in vocational education
2. There is the existence of well documented plan that lacks flexibility in adopting to change resulting from vocational nature out of the general education requirement. This is because the prevailing nature is that the entire process is viewed as a means of policy layout.
3. It is evident that government does not always give adequate financial allocation to meet vocational education administration and supervision needs hence the financial estimate or budgeting is highly unsatisfactorily.
4. The equipment fee retained by the school is not enough for the school's equipment needs and approved levies are often too small for meaningful execution of projects.
5. Caution deposits and other fees collectable from new students seem always inadequate and always too small for such and the sporting needs of the school.
6. The school bursary personnel are far from being qualified to occupy all necessary positions.
7. Other revenue generating units could not be fully operational because of financial constraints and poor level of cooperation among the operators.

Suggestions and Recommendations for Improvement

In the light of this write-up, the following suggestions/recommendations are in order:

1. Government should as a matter of urgency look into the various segments of vocational education and apportion

- budgetary allocation accordingly and commensurately to ensure proper administration and supervision of the educational programmes.
2. Infrastructural provision should be made in accordance with the various essential units or departments such as Library/Laboratories/Workshops in related areas of agriculture, business, computer, home economics, technical education, trade and industrial education and health occupations.
3. More trained staff, office space or spaces should be provided for productive operation of vocational education programmes.
4. Increase in vehicular fleet especially shuttle buses is necessary for enhanced performance of functionaries and students inter campus lecture shuttles.
5. Provision of more facilities at the guest house and other business venture units should be enhanced.
6. Petroleum products depot should be established within the campus for the benefit of the staff, students and immediate neighbourhood.
7. Higher level manpower should be trained and made available to all the departments and units since the activities of vocational nature generally require competent and effective operatives.

Conclusions

On the basis of the foregoing write-up the following conclusions may be drawn: When it comes to statutory allocation of monies to public departments in the civil service, vocational is always given the shorter end of the stick. The consequence of this attitude is that vocational education faces financial challenges which it has to circumvent by exploring other avenues for additional funds. The methods of financial estimates in vocational education like other forms of education are subject to problems which need to be addressed by administrative and supervisory experts in collaboration with the goodwill of the governments.

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