ACCOUNTABILITY IN RESOURCE MANAGEMENT

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Abstract
Resources are always scarce and limited. There is urgent need for managers to peep into the future and better manage existing resources. Educational sub-sectors that are caught in the revenue cost squeeze should select from the variety of options on cost-control management strategy which include specifying the institution’s mission, setting priorities among programmes and building a data base of trends and projections about revenue and costs, and applying break-even analysis to determine which programmes are financially self-supporting, which are break-even, and which require subsidies. Accountability in resource management requires the management of available resources to the realization of institutions goals (African Journal of Interdisciplinary Studies; 4(1), September, 2003: 29-32).

Introduction
The basic principles of resource management and utilization have been neglected. Nigeria's woes are direct results of bad governance, reckless abuse of power, poor management of resources and the elevation of bribery and corruption in all facets of our life to embarrassing heights: Fraud and misappropriation pervades the entire system. Misappropriation stimulates lack of accountability; the financial regulations, which are made to guide the departments on the control and proper usage of resources entrusted in the various departments, are sometimes ignored and regarded as bureaucratic legislations. Resource managers, in trying to ensure that designed programmes are purpose-oriented, blend human resources with material resources at all times.

Investments by proprietors into the education sub-sector in terms of infrastructures which Enahwo & Eferakye (1989) saw as the entire scope for the purpose of educating the child and Ntukidem in Adeboyeje (1992) as a comprehensive term which include school buildings, grounds, equipment, furniture, apparatus and other tools, land, social amenities, manpower and finance as good indications that much have already been invested into it. If that is true, it follows that to whom much is given, much is expected. Massy & Meyerson (1992) agreed that until recently, institutions in the education sub-sector focused on improving quality by obtaining increased resources and not on finding better ways to use the resources already available to them. And that institutions are, however, being held accountable for the productive use of the resource they already have.

Resources in Educational Management
Elsewhere, we have established that the types of resources available to educational sub-sector include physical resources, liquid resources and human resources (Amadi, 1998). We succumbed to the temptation of including the intangible resources among the typology of educational resources. The question is – how have these resources been put into effective use? This poser necessary is because for most Nigerians, the sure path of upward mobility is through education. But how this sector has fared in the recent years and has been positioned at the down of the current millennium is another question. As the recognized foundation for formal education, the primary sub-sector is expected to receive priority attention. All through the various regimes in Nigeria, proceeding government have played roulette with it by first implementing a programme of Universal Primary Education (UPE) which at the end was a classic illustration of playing the Pontius Pilate. Abacha regime established the National Primary Education Commission (NPEC) but its overall relief is long in coming. Pupils across the country still attended schools under trees, sat on bare floors and lacked of chalks and other basic teaching aids are eminent. In spite of NPEC, the sight of children carrying tables and chairs to schools and parents being asked to buy chalk on refurbished school buildings were still wide-spread. Matters were not helped by the gale of corruption in NPEC.

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The situation in the secondary schools was not different. Here, facilities, which were showpieces, or at the very least provided adequate teaching and learning environments, had yielded to years of neglect and concomitant decay. It is in this sense that old boys and girls have every reason to weep for their alma mater. Secondary school does not have a commission or any overall coordinating agency such as National Primary Education Commission (NPEC) for primary schools and National Universities Commission (NUC) for universities. Similar bodies exist for the polytechnics and colleges of education. The Federal Government through the unit of its Ministry of Education thus orphans secondary school education. The seeming increases not withstanding the economic recession, the examination fee for the school certificate had variously doubled. Secondary school education had been commoditized leaving no refuge for the poor. Across the country, experiences with secondary school education in the recent years reveal that necessity and priority may not be synonymous.

The tertiary educational system, which comprises colleges of education, polytechnics and universities, were not immune to the crisis and degeneracy at the lower levels. The issues had a familiar ring. With reference to the facilities, classrooms and laboratories built for say 100 students accommodated four to five times the number. It is common sight for classrooms to over-flow and for students to mass around doors and windows for lectures. Worse still, students in the laboratory-based sciences often had to carry out group instead of individual experiments, or even resort to “theory of practicals” as part of this “necessity.” Chemistry students graduated without carrying out one fifth of the prescribed experiments. In many institutions, existing facilities were in a state of disrepair, open sewage; gaping cracks in buildings, blown-off roofs and naked electrical fittings are common. It was only at the approach of convocations that the more visible buildings were decorated with pastel and emulsion. For the less visible buildings the tertiary educational community must await some manna, perhaps, the Petroleum Trust Fund (PTF) or the “generosity” of some honorary convocants.

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The history of resource allocation model has stressed the need for timely adjustment of such models and analyzing the circumstances influencing their lifespan (Cotten & Saveryjle, 1990). Resources are always scarce and limited. There is urgent need for managers to peer into the future and better manage existing resources. Institutions that are caught in the revenue cost squeeze should select from the variety of options on cost-control management strategy which include specifying the institution mission, setting priorities among programmes and building a data base of trends and projections about revenues and costs, and applying break-even analysis to determine which programmes are financially self-supporting, which are break-even, and which require subsidies.

Afolabi (1992) suggests how to manage available resources to ensure accountability:

(a) Each tertiary institution should strive to reach optimum size. Proliferation of tertiary institutions should be jettisoned.
(b) De-emphasizing too many administrative units by merging units performing identical tasks
(c) Tertiary institutions should build more staff residential quarters and guesthouses instead of hiring of private house
(d) Paying for passages must be on the condition that the expatriate staff remains in the services of the institution for an appreciable period of time.

Resources in the higher institutions can be more effectively managed if, according to Anstutz (1992) collaborative relationships are developed among similar institutions, new roles are found for personnel, and offering contract programmes are continued. Resources can be managed more effectively when institutions try not to be all things to all people, wastes are eliminated, donations are effectively solicited for and technology is appropriately utilized.

Relevant programme of maintenance and physical plant renewal is imperative for accountability of resources in management of the educational sub-sector. For this purpose, Mutter & Nichols (1987) have advanced the practice of maintenance audit for school buildings. Priority for maintenance is essential because unattended deterioration and neglect of school
buildings could lead to higher outlays, in the form of replacement cost. Schools cannot afford this in periods of economic hardships. Enaohwo (1990) confirmed this assertion is confirmed. Most primary and secondary school buildings lie waste and unused after school hours, or during weekend or holidays, Enaohwo (1990) assets that lack of use during these periods is an economic loss, while wholesale neglect of this nature could increase the rate of deterioration. Ani (1998) also asserts that the colossal waste of public funds through mismanagement, fraud, embezzlement and other white-collar crimes have contributed in no small measure to the poor state of our economy and social service. Accountability and lack of it, whether it be to the government, society or to the achievement of the aims of the establishment has brought about a deplorable state of our educational system, which needs a massive reorientation, a new direction and funding. The school tune and environment are no longer what they used to be. The drop in school enrolment ostensibly due to prohibitive school fees, low moral of teachers, lopsided teacher pupil ratio and dilapidated school infrastructure have all shown the need for better management.

The problem of management is management itself. The main issues of improving and caring for our human and material resources have not been addressed before now. For instance, the teacher training programmes as they are pursued today in our tertiary institutions have become inadequate in producing the caliber of teachers needed to take the school children and the nation though the millennium. In this age of electronic explosion in the education industry, our teachers are still being trained to fall back on the chalkboard, far from acquiring computer skills as part of their training. The present millennium has no semblance of the Stone Age in which man endlessly tapped the nature around him (Awanbor, 1998). You can only get from the present millennium the much that you invest in it. To ensure accountability of resources, every book supply scheme should be backed by appropriate legislation so that recipients will have authority to implement it effectively. The demands for accountability that today university administrators must face require them to apply sophistication of modern business and institutional management while preserving the expensive and often difficult-to-measure contributions of scholars and teachers (Massy & Meyerson 1992). In a world of humans, who all carry a small part of what exists, the answer to all questions is to be looked for in togetherness and communication. It is a fundamental principle that the African, Caribbean and Pacific (ACP) countries themselves determine their national priorities. Their proposals do not necessarily guide with the wishes of the universities. Many ACP partners have opted to use the available resources either for sectors other than education or, within the education sector, for programmes outside the scope of tertiary institutions.

However, if inter-university cooperation is to make a lasting impact on the training and research capabilities of developing countries; it should be conceived with programmes closely related to long-term national or regional development policies, it should be a continuous process, with no pre-determined time limit; it should commend the personal commitment of the staff involved and the financial commitment of institutions they represent; it should be based on a clear definition of needs by the participating parties themselves; it should embrace the full range of institutional staff, such as librarians, laboratory technicians and administrative personnel, as well as academic staff, it should make use of a package of instruments, that might include scholarships, staff exchanges, the joint publication and dissemination of information, joint seminars and development needs, and supervision of research students.

Nationally, it must be for universities themselves to determine areas of subjects and orientations of their teaching and research, and to judge whether a link with an institution in another ACP state or in a European Economic Committee (EEC) member state could make a valuable contribution to their efforts (Rene, 1988). Inter-university collaboration is must likely to have lasting impact on institutional development if it is concentrated in specific subject areas, while employing a package of instruments.

These activities generate costs over and above those that can normally be met entirely from a university’s operating budget. It is such costs that the European Economic Committee can consider helping to meet.
Conclusion
Institution of education once established can conveniently survive the stress of resources if the chief executives have broad knowledge of management of men and materials and is aware that the education sub-sectors are held accountable for the productive use of the resources they have. When funds are efficiently used, management will be successful and the departments must have a planning strategy or funds will be mismanaged and the focus of the pupil’s/student’s instructions will be weakened. Any institution in which funds and other resources are properly managed will achieve the institution goals easily.

The chief executive should also learn to manage resources in a period of reduced resources. Effective higher education planning and resource management in a period of reduced resources requires that a comprehensive long-range plan based on consensus be in place before budgeting begins so essential resources will not be damaged. During period of financial constraints, strategic planning and lessons learned from previous experience and sound general management principles should be used in guiding the allocation of resources. Resources, whether surplus or inadequate, must therefore be managed such that the institutions do not suffer great loss.

References


