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**FISCAL DISCIPLINE:
PANACEA FOR SCHOOL SPORTS ADMINISTRATION IN NIGERIA**

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ABSTRACT

The crucial years are here. Technological advances and global economic recession have posed challenges to man and the society. Education is a victim of the famish time. The funding of physical Education and Sports (significant aspects of general education) are caught in the volley of the crises. Their funding is grossly inadequate. The contention of this paper is that the profession should be rescued from financial strangulation. To this end, result oriented financial management of the programmes is modelled. The model is designed as a trilogy: planning coordination and regulation with programme objective the baseline of each phase.

INTRODUCTION

It seems man is in a dilemma. The unprecedented realities of our generation expose him to two opposing attitudes, hope and fear. Hope because of the exciting trends of modernization and fear because of the frightening economic recession and its attendant consequences. The ripples of high inflation have swept across all the segment of human life, leaving in the process dwindling funding of both private and public utilities. Education and in our case physical education, a significant aspect of general education is a victim of this famish times. The funding of physical education and sports is grossly inadequate. But in this challenging circumstances, the physical educators owe the profession a responsibility to keep it alive. The challenge should not frighten the physical educators to abandon their calling. The profession must be rescued from the quagmire. The recommended pragmatic initiative is the application of administrative expertise to save the profession from collapse. Adebayo (1981) describes administration as the keystone to the success and existence of any human endeavour. In a related but different comment, Uduk (1996) bolstered the point by opining, whatever may be the future, the science of administration will be an essential instrument of human welfare. In a related development, Rorter (1995) enumerated: planning financing and budgeting inter alia as the general duties of the administrator. Informed by these expert opinions, in this period of lean financial resources it becomes expedient to resort to effective fiscal management if physical education must be bailed from crises. This write-up discusses competent budgetary operations to facilitate school sports administration in Nigeria.

THE OPERATIONAL TERRAIN

Nigeria is essentially a monocultural economy, deriving her gross national income mainly from petroleum. Because all the country's eggs are in one economic basket, when there is industrialized nations' motivated crude oil conspiracy, the ripples bring oil glut to oil exporting third world countries, including Nigeria. Nigeria's national revenue dwindles. The situation is exacerbated following global economic recession and inflation. Government funding of establishments and institutions declined.

Consequent upon these critical times are:

- (i) Spiraling cost of constructing and maintaining sport facilities;
- (ii) The general demand for accountability in the spending of public or the tax payers' money
- (iii) Moratoriums on the construction of capital project; and
- (iv) Other cost-cutting measure.

Despite the catalogue of evils; (i) there is increased enrolment in the schools physical education and sports programmes (ii) new and improved sports equipment, supplies and general material are manufactured and (iii) an increased public enthusiasm and involvement in sports.

As a professional, despite the turbulence and undercurrents, the physical educationalist have the responsibility of a thorough treatment of this field of professional endeavour.

THE CONCEPT

Management is a great potential social resource. To be fully effective, however, the practice of management calls for great skill in fusing many elements into a total design suited to each specific opportunity declared Newman (1972). One of the many elements is fiscal management. This pertains to the development of an operations financial system. In other words it is the establishment of financial criteria to regulate the operations of an organization towards goals achievement. This is usually referred to as budget. A budget is economic proposal showing the itemized funds: allotment, collection or revenue and expenditure operations usually for a specified time. Fiscal management is therefore the systematic implementation of the financial plan or budget so that there is equitable allocation and control of revenue among the mutually exclusive subdivisions and units of an organization to achieve established goals. Given the definitive philosophy, it is essential to understand the school physical education system.

Physical education consists of two components: programmes of instructions and activities. These are implemented through competent personnel and the availability of necessary infrastructure or soft and hard wares; equipment, supplies, facilities and the library. Programme of instructions are translated into the different courses offered in the school. Programme of activities complements theory, (Appendix A).

There are austere times. It may be difficult to get money to sponsor all facets of the programme. It may have become necessary for the sports administrator to set his priorities based on his philosophy of physical education. On the determination of priorities the budget is designed to reflect the philosophy. According to Jubenville (1978) a decision can only be as effective as the implementation.

This is to say that decision making is fertile if detailed strategies are not developed on how to implement the decision. Too often failure of a decision is blamed on errors in the problem-solving phase but most problem-oriented decisions that have been well-thought-out fail in the implementation phase because of irregular financial expenditure.

BUDGETING

Akanni (1987) defines a budget as a summary of statement of plans expressed in quantitative forms as financial guide towards operational goals. He describes the budget as an instrument which helps in the forecast of future activities and anticipated transactions of the organization. In the view of McFarland (1989) budget is a planning instrument and a standard for comparing progress and evaluating results, after it is established. In an elaborate definition Bucher (1983) had considered budgeting as the formulation of a financial plan in terms of work to be accomplished and services to be performed. Common to all the view-points is the idea of control. In an elementary but strict interpretation, a budget is a record of receipt and expenditures. It reflects the long-term planning of the organisation, pointing-up the needs with their estimated costs, and then ensuring that a realistic programme is planned that will fit into the estimated income. A budget is planning and control device. The control comes from the fact that a budget provides limits to the activities it covers. Though the limits imposed by a budget are not fixed, however, the budget controls decisions and programmes, for it is a continuous guide. Admittedly, the administrative function of the budget is policy determination, direction and control.

It is logical therefore to posit the good judgement in fiscal matters could enhance efficiency of the organisation. This goes to support an earlier contention that the sports administrator should formulate a budget that reflects his philosophy and by extension the actual programme proposed for the organization.

THE RATIONALE

A budget is not a gamble. Essentially it is an important document that directs the administrative course of the enterprise towards service objectives. In sports organisation the budget should show the outlay of funds relating to envisaged activities (Appendix A). The budget should show the sports programme for the fiscal period. The purchases to be made, the journeys to be undertaken, the competitions to be registered, the personnel to be hired, and any other over-head plan. A good budget must make detailed forecasts and by necessity reduce it into numerical terms or naira and kobo. A good budget does not only show physical education: plans of action, it should include sources of revenue, indeed guidelines for spending money should be well documented, checks and balances well stated

One authority maintains that the purpose of a good budget should aid to coordinate objectives, ensure that monies are directed where they should go and there should be an in-built auditing to assure that key facts are observed. However some decades ago Drucker (1964), the doyen of administration cautioned that though a budget should save as a record of accountability it merely becomes ornamental if it is not used or made unusable.

In an effort to establish rationale for budgeting, Bucher (1983) records seven objectives. The budget should show; (i) the plan for the programme (ii) the philosophy and policy (iii) area of emphasis (iv) the funds needed (v) the objectives of the programmes (vi) the accounting procedure (vii) how expenditure should be made in respect of the programme.

THE BUDGETARY PROCESS

A budget is an important document of any organization. This statement is made more relevant as the budget controls and guides the activities of the organisation generally for one (short term budget). Roe (1981) established seven basic steps to the process of preparing and planning the budget.

PLANNING: Members from the different sections and units of the organization and the community should be involved in creating the budget.

COORDINATING: The recommendations of the different interest groups should be coordinated and interpreted and explained.

PRESENTING: To be easily understood the budget is presented to the general organisation in a simplified version.

APPROVING: The final budget document must be studied and approved by the different interest groups. However further research must go on to study the budgetary items.

ADMINISTERING: The approved budget is an administrative guide for expenditure allocation and must be respected.

APPRAISING

To determine how the budget is functioning it should be continually appraised through cost accounting records, reports, surveys, audits, checklists, staff studies and fiscal observations.

The preparation of a good budget is a cooperative venture. The involvement of staff members is very important. Klappholz (1980) suggests that teachers, coaches, curators, directors, consultants, "everybody" should be invited to make input. When all pertinent information has been collected and analyzed, the administration should meet and go over the requests. Before the final draft is made, there is the need to ascertain the latest prices of supplies and equipment, number of the clients, officials, travels, meals, lodging, medical, teaching aids, conferences and everything that goes into the organization including the previous years budget, accounting records and even the budget of other organizations (Mitchel, 1991).

A GOOD BUDGET

A budget is first and foremost a planning and a coordinating instrument for organization's control and transactions. The cardinal advantage of a budget however is to define means to objectives. School Sports is essentially a business outfit though not in the traditional sense of maximizing profit. However educational institutions manufacture and trade with ideas. The customers (learners) want to buy the best ideas provided under creative and ideal teaching - learning conditions. To that extent, education is business because there is supply and demand backed with relatively competing conditions. Notably, either in traditional business setting or social business setting like education the budget is a positive force in the operations. What therefore should be the criteria for a good physical education budget?

In a capsule presentation, a good budget clearly presents a realistic financial need or estimate and income of the entire organisation, in relation to the programme objectives. Specifically a good budget must be elaborately planned, effectively coordinated and intelligently controlled or regulated, (Appendix B). The sports administrator must be very meticulous in the planning stage. The needs of every section is solicited, assembled and modified on the current philosophy and estimated revenue. There has to be adequate inventory of facilities, equipment, supplies, personnel, vehicles and sources of revenue. Personnel development is considered, sports journeys and competitions to be participated are to be considered. Give a thought to community relations, debt servicing, legal matters, courtesy visits, publicity and contingent matters. When every gamut of the organization is x-rayed and a consensus reached, the budget proposal is approved and passed as a legal document for the operations of the organisation. The fiscal responsibilities of co-ordinating and regulating the implementation process go *pari passu*. There has to be kept a record of receipts, bills and expenditures for all transactions for easy and ready reference. The sports administrator must coordinate to ensure that there is tangible compliance. It is equally the fiscal responsibility of the administrator to monitor pattern of expenditure to ascertain that it is closely related to the approved budget. Any component of the three dimensional model that is perfunctorily administered will create imbalance. That will cause negative impact in the programme. To prevent waste the budget should be evaluated periodically and regularly to determine the degree of goals achievement. In Akanni (1987), the essentials to successful budgeting are sound organization, satisfactory accounting and analysis. Apart from semantic differences they are similar to this writer's conception.

CONCLUSION

Today, schools are in the business of education. Their principal manufactured commodities are ideas, with the learners monopolizing the demand. Physical education is an integral part of general education. The two terms are used interchangeably. The difference between orthodox business and the business of education is that the former is strictly profit oriented and the latter non-profit oriented. Education is a non-profit social service. But both are capital intensive. Then it could be argued that if a non-profit business is capital intensive to operate, it needs more financial prudence than the profit maximizing business. The high point of the argument is that service non-profit organisation (education as the classical instance) is sustained mainly by the support of the tax payers. It is therefore very important that, financial discipline should be instilled in the management of education.

RECOMMENDATIONS

- Appointment of mediocres, charlatans and crystal ball gazers to pilot school sports generate ripples of dissatisfaction in the system. Nigerian schools (at all levels) are no more the centres which produce the sports stars of the future. School managers should desist from recruiting liabilities into the school sports system

- Gone are the time when sports was ill-conceived as an all-comers "trade". The 21st century will herald professionalism in about all facets of human endeavour including sports. It is recommended that institutions should redesign their professional preparation programmes to reflect the spirit of the emerging century already dubbed the century of "revolution". That way sports administrators will be nurtured functionally to operate with precision instead of hunches.

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