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FISCAL ACCOUNTABILITY IN THE MANAGEMENT OF FORMAL ORGANIZATION (PUBLIC SECONDARY SCHOOLS) IN RIVERS STATE

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ABSTRACT

Schools and other educational institutions are established to achieve certain assured objectives. The goals of such establishment cannot be easily achieved without putting in place certain mechanisms towards ensuring the success of implementation of its policies and programmes. In the education system, one of the vital mechanisms to be put in place towards achieving the goals of the school and ensuring quality service delivery to the society is accountability. The objective of formal organization like the school cannot be achieved when management is not accountable. The viability of the educational system to produce good results that could be commensurable with the amount of money invested into secondary school education and to relate its performance for effective achievement makes for accountability. Accountability which is the cornerstone of every good process is the desire of all productive systems. An integral aspect of accountability in education is fiscal accountability, it is the responsibility for educational funds. Fiscal accountability in the management of educational system stressed the needs for the educational stakeholders to know what goes on in the school with the finances invested into the educational sector of the economy. In this study, different approaches were discussed like classical approach, systematic management theory, scientific management, administrative management approach, bureaucracy, classical or contemporary approach. Thus, this paper, highlighted the management of fiscal accountability in the management of public secondary school and brought to bear the concept of Management, concept of secondary school education, concept of fiscal accountability, strategies for fiscal accountability management in secondary schools in Rivers state.

Keywords: Accountability, Fiscal Accountability, Management, Formal Organization, School System, Educational System.

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INTRODUCTION

The objective of any formal organization especially secondary school education cannot be achieved when the activities of management is not properly organized for quality teaching and learning. The viability of the educational system to produce good results that could be commensurable with the amount of money invested into secondary level of education makes for accountability. Accountability which is the cornerstone of every good administration forms a major mechanism for organizational effectiveness, efficiency and job performance. The need for accountability, notwithstanding, fiscal accountability is the desire of all productive systems. The management, in which the decision-making function lies on, must ensure that policies are properly managed and accounted for. Thus, fiscal accountability as a management and administration process is a function of leadership and as such, for management to be effective and efficient it has to be accountable. Accountability leads to good governance especially as it concerns secondary school education. It encourages research, motivates subordinates, increases productivity, produces good results, builds creditable individuals in the system. Management in which the decision-making function lies, must ensure that policy and programmes are properly managed and accounted for.

Management in secondary school system is theory and practice of the organization and administration of educational systems in a society. Educational management entails a lot and as a broad field is a process by which educational managers direct and coordinate all activities of educational enterprise through the coordinated efforts of others. Accountability will serve as a vehicle for efficiency and effectiveness in the management of all human, material and financial resources found in secondary school educational system in Rivers state.

CONCEPTUAL REVIEW

Management Overview

The concept of management is not really new, it has been practiced for thousands of years before the advent of civilization. Long before the industrial revolution, the Sumerians, the Babylonians, the Romans and even the Roman Catholic Church demonstrated outstanding administrative abilities. It is as old as civilization with reference to the Egyptian pyramids and the great wall of China, which amply demonstrated that large projects requiring managerial skill were undertaken. However, in the last few decades, there had been a deluge of research in the field of management, which has attracted so many scholars bringing about chaos. No wonder Harold Koontz describes the present state of management theory as jungle. Different writers have provided different categorization schemes for studying management, in order to facilitate easy understanding. However, there are two broad approaches to the study of management, namely; classical approach and contemporary approach.

Classical Approach

The term classical means something traditionally accepted or long established. The classical period in management stretches from the mid 19th century through the early 1950's. The major approaches that emerged during this period were systematic management, scientific

management, administrative management, bureaucracy, human relations and organization behaviour. The last two approaches were of the neo-classical approaches.

Systematic Management Theory

The 19th century growth in business was centered around management. Early writers like Adam Smith argued that the management of these firms was chaotic and his ideas helped to systematize it. Most task in organization were subdivided and perform by specialized labour. Although, poor coordination among subordinates at different levels of management do cause frequent problems and breakdown of manufacturing process. This approach emphasized economical operations, adequate staffing, maintenance of inventories to meet consumer demand and organizational control.

These goals were achieved through:

- Careful definition of duties and responsibilities;
- Standardized techniques for performing these duties;
- Specific means of analysing information;
- Cost accounting, wages and production to facilitate internal coordination and communication.

Scientific Management

The systematic management failed to lead to widespread production efficiency and shortcoming became apparent to Fredrick Taylor, a young engineer Scientific Management and other scholars such as Henry Gantt, Frank and Lillian Gilbreth had introduced many refinements and techniques to this approach. This approach advocated the application of scientific methods to complete production tasks efficiently. He was able to fashion out four principles of scientific management that could be used to achieve this, they are:

- Management should develop scientific approach for doing a task;
- Management should scientifically select and train workers so that the right person gets the job;
- Management should cooperate with workers to ensure that jobs match plans and principles; and
- Management should ensure an appropriate division of work and responsibility.

To implement this, Taylor adopted a technique known as time-and-motion studies. With this time and motion techniques, a task was divided into its basic movement and different motions were times to determine the most efficient way to complete the task (One best way).

Administrative Management Approach

This approach emphasized the perspective of senior managers within the organization by primarily concentrating on developing management principles and concept for achieving formal organizational goals. Among these principles and concepts were principles of management, concept of line and staff, committees and function of management. They are usually prescriptive,

in that they suggests managerial actions to achieve the objectives of formal organisations and this equally proved that management was a profession and could be taught.

An explicit and broad framework for administrative management emerged in 1916, when Henri Fayol, a French mining engineering published a book titled "Administrative industrielle et generale" which summarizes his management experiences. Fayol identified three major elements in work environment as:

- Function of management;
- Fourteen principles of management; and
- Division of work environment according to activities being performed.

Bureaucracy

Marx Weber, a German sociologist, lawyer and social historian, in his book titled " theory of social and economics organisation" described an ideal for management within work setting, which he called bureaucracy. By bureaucracy he meant a formalized structure of network design to accomplish tasks by coordinating the work of a large number of personnel without any disrupt in a systematic manner. Bureaucracy is a perfect example of formal organization. Some characteristics of bureaucracy include:

- Tasks are divided into very specialized jobs.
- A rigorous set of rules must be followed.
- A stable and well defined hierarchy.
- Superiors take impersonal attitude in dealing with subordinates.
- Written rules, decision and keeping extensive files.
- Specified qualifications for individual holding office.
- Employment and promotion based on merit.

Neo-Classical or Contemporary Approach

In the 1920's and 1930's observers of business management began to feel the incompleteness and shortsightedness in the classical approach. Before this, the man behind machines, the importance of individual as well as group relationships in the work place, were never recognized. The idea behind the Neo-Classical approach was deeply rooted in the belief that workers should not be treated as mere factors of production but should be treated as human beings with attitudes, feelings and needs. Some of the theories found in the contemporary approach are:

Human Relations

This approach is aimed at understanding how psychological and social process interact with the work situation to influence performance and this happened to be the first approach that emphasized work relationships and workers satisfaction. Human Relations was greatly influenced by the classical approach in its development from 1930 to 1950. The human relations approach emerged out of a scientific management study conducted by Elton Mayo and Leta

Roethlisberger. They were hired by a western Electric Company, a manufacturer of communications equipment to investigate the influence of physical working condition on

workers. The research project known as the Hawthorne studies were a series of studies conducted from 1924 to 1932.

Organization Behaviour (Human Resources/Behavioural Era)

The 1950s was characterized by a transition in the human relations approach. Scholars began to recognize that workers' productivity and organisations success was based on more than the satisfaction of economic and social needs. The revised perspective, known as organisational behaviour, identifies and studies management activities that promote employees effectiveness through understanding of the complex nature of individual, group and organisational process. This approach draws from a variety of disciplines including psychology and sociology, to explain the behaviour of people on the job.

Quantitative Management

Although Taylor introduced the use of science as a management tool early in the 20th century, most organisations did not adopt the use of quantitative techniques for management problems until the 1940s and 50s. During world war 2, military planners began to formulate mathematical techniques for defense and logistics problems. After the war, private cooperations began assembling quantitative teams for large organisation. This approach places emphasises on the application of quantitative analysis to management decision and problems.

Systems Theory

This approach sees organization as an open system. An open system imports thing from It's environment and exports some things (goods and services that comprise the products) into the environment. These processes are sometimes referred to as "cycle of events" and negative entropy (taking more than they give into the environment). This theory views an organisation as a complete system:

- Management must interact with the environment to gather inputs and return the output of its production,
- organisational objectives must encompass both efficiency and effectiveness.
- Organisations contain series of substtems.
- There are many avenues to the same outcome.
- System exists where the whole is greater than the sum of the parts.

However, the school is consider an open social system with parts that interact and counteract with the environment. The inputs of the school system includes; the teachers, students (human inputs), the infrastructures and school plants (material inputs) and funds in the form of turion fees, levies, donations (financial inputs). The outputs of the school system constitutes it's graduates for whom the environment or society had invested for their total development. Moreover, the school doesn't just exist, it comprises of subsystems in the form of departments with its corresponding heads. Nevertheless, the systems theory recognizes the importance of the organizations relationship with the external environment.

Contingency Approach or Theory

The contingency perspectives refutes the universal application of scientific management by stating that a variety of factors both internal and external to the firm, may affect the Organisations performance. Thus, there is no "one best way" to manage and organize, because circumstances vary.

Such factors which could be internal or external are considered as contingencies or situational factors. Such situations or contingencies may include:

- Circumstances in the Organisations external environment;
- The internal Strength and weakness of the organization;
- The values, goals, skills and attitudes of managers and workers in the Organisations;
- The types of tasks, resources and technologies, the organization uses.

In view of these contingencies, a manager may categorize the situation and choose the proper competitive strategy, organizational structure or management process for the circumstances.

At any point in time, there are certain factors that influences the school or educational system. These situational factors may affect school pupil ratio, ratio of male and females, calibre of teaching staff and even the ideology or decisions taken by a school administrator or schools management.

Concept of Management and Educational Management

The term "Management" has received several conceptualizations, and has no consensus definition. Thus, its definition depends on the contextual usage, the purpose and the individual defining it. Almost everyone has opinions as to what constitutes management. Moreover, management is concerned with human beings whose behaviour is highly unpredictable. Again, management is an emerging discipline whose concepts are continually changing as a result of extreme complexity of modern industry (Ajayi: Oginni and Adebayo, 2005).

However, its usage could be tri- dimensional:

As a noun;

As a process;

As a discipline.

As a noun: It refers to individuals who occupy leadership position in an organization i.e managers.

As a process: It refers to the act of planning, organizing, staffing, directing and controlling for the purpose of achieving an objective.

As a discipline: It refers to a body of knowledge and practice, an academic field of study and research.

Management in simple terms is concerned with the accomplishment of objectives through the efforts of other people. Management may therefore be defined as the process of planning, organizing, directing and controlling to accomplish organizational objectives through the

coordinated use of human and material resources. It is the process of efficiently getting activities completed with and through other people. It is the process by which human and non-human resources are coordinated to accomplish a set of objectives. Appleby (1981) defined management as the accomplishment of results through the efforts of other people. Gibson (1976) defined management as set of activities which has come to be classified as planning, organizing, leading (i.e coordinating and directing) and controlling. Peretomode (2013) defined management as a process concerned with the formulation of strategies, plans, policies and programmes with a view of achieving set organizational goals. Management perhaps could be conceived as getting things done through organizational members by the use of resources available to the organization in an efficient and effective manner in order to achieve organizational goals and objectives. The people that are usually responsible in ensuring that the various activities of the organization are carried out are usually referred to as "management staff". Barney and Griffin (1992) noted that in the management process, all organizations use the following four resources:

Financial Resources: These are funds that organization uses to pay its costs of general operations.

Physical Resources: These are materials, tools, buildings, equipment and raw materials needed by an organization to produce its products as well as render its services to the consumers.

Human Resources: These are generally the people who make up the organization and they include the managers, support personnel and operational employees.

Information Resources: Include all kinds of projections such as economic forecasts, sales projections and all necessary information needed for effective and efficient management of other resources.

Management is the process that deals with planning, organizing, coordinating and controlling of available human and material resources to achieve the organizational goals. Mullins (2007) defines management as the act of getting people together to accomplish desired goals and objectives using available resources (human, material and financial) efficiently and effectively. Management encompasses planning, organizing, leading, directing and controlling an organization or efforts for the purpose of accomplishing a set of goals. For Ogunu (2010) effective management will lead to organizational success as it will provide the platform for proper utilization of both human, material, information and financial resources. This, effective management practices could harmonize the available resources and bring about the expected outcome of an organization. Management is the lifeblood of any organization. It is the methods used to carry out the organizations daily activities, motivate employees to produce a high level and guide the organizations future path. The obvious behaviour of anything that constitutes management should be:

- Goal setting;
- Defining task needed to accomplish the defined or stated goals;
- Scheduling employees;
- Assigning tasks;
- Providing routine;

- Defining problems and proffering solutions;
- Handling day to day operations and its attendant crises;
- Deciding what to do;
- Developing new procedures;
- Inspecting work;
- Walking around inspecting work;
- Monitoring performance data and;
- Preventive maintenance.

According to Agbugba (2015), management is seen as the activity that maintains an organization and concerns itself with the direction of the activities of people working with the organizations in their reciprocal relations to the end attained. As human beings form social groups such as religious, political, education so as to accomplish aims and objectives which could not be attained individually, it became very essential that management techniques are applied for proper coordination of individual efforts for better results. In formal organisations there are several management techniques usually employed with the available human and material resources to achieve results, such techniques includes; planning programming budget system (PPBS), the Programme Evaluation Review Techniques (PERT), Management by Objectives (MBO), the Delphi Technique (DT).

Moreover, Terry (2006) pointed out that "management is the distinct process consisting of planning, organizing, activating, and controlling activities performed to determine and accomplish the objectives by the use of people and resources". From the above definition, Terry's submission about management could be understood as getting things done in a systematic way. this, management must adopt a systematic way of doing things or getting job done. The four management activities are summed up as planning, organizing, activating and controlling. In sum, management could be broken down to mean:

MANAGEMENT= MANAGE+MEN+T (TACTFULLY)

From the implication of the above, management concerns itself with managing man tactfully. Through the management of man, other resources can be fully and properly utilized. Thus, man is very important to the management process.

In view of the above, it is pertinent to distinguish educational management from educational administration. According to peretomode (2014), educational management is concerned with the planning and formulation of Educational policies or Programmes with a view to achieving educational goals. He further defined as the application of the process of planning, organizing, cordinatinting and evaluating human and material resources. This is necessary in order to achieve stated educational goals or objectives. Educational Management can be conceptualized as the rational combination of human, financial and material resources that are made available for educational Programmes using same systematically within defined guidelines and policies to achieve educational goals (Igwe, 2000:1-2). Pokalas (2002) described educational management to mean a theory and practice of the organization and administration of existing educational establishments and systems. Thus, educational management is the process by which managers of education direct and maintain the operation of educational system through coordinated and cooperative human efforts. Arogundade (2008) described educational management as the coordination of all the resources made available to education through the

process of planning organizing, directing and controlling in order to achieve educational goals and objectives. Similarly, Emenalo (2008) opined educational management as a human engineering of a leader with the capacity to produce and nourish ideas, stipulate thought and motivate action, introduce and manage resources and change in education. "It is the totality of functions of techniques employed by the sub-ordinates in the exercise of their responsibilities in the educational system" (2017).

Educational administration, on the other hand can be defined as the systematic arrangement of human and material resources and Programmes that are available for education and carefully using them systematically within the defines guidelines or policies to achieve educational goals (Nwankwo, 1987). The educational administrator is essentially an organizer and impementer of plans, policies and Programmes meant for specific educational objectives (peretomode, 2014). Educational administration can be however described as an aspect of the educational process. From the definition of educational management above, one can deduce that educational management is broader in scope than administration. While educational managers plan and formulate policies and Programmes, educational administrators readily implement those policies and plans made by educational managers. Management relates to top most level of management such as governing council, board of directors, whereas educational administration relates to lower-level management like principals of secondary schools, vice-chancellors of Universities, dean's and heads of departments. Not all that, authority flows from the management level down to the administration level who then reports back to the management. An instance is the relationship that exist between the principals and the schools board; thus, this makes management functions legislative (laws and policy making) and administrative functions as executive (implementation of laws made).

Concept of Management of Formal Organization

The world over, whenever groups of people with common interest come together to plan and arrange how they can achieve their goals, any such group or group of persons may simply be referred to as an organization. An organization may simply be described as a collection of individuals with diverse backgrounds, but similar interest tailored towards achieving a common objective with collective coordinated efforts and resources. Hitherto, such efforts may become a waste without coordination. Thus, coordination exemplifies the role of leadership in an organization. Notwithstanding, organizations are essential for modern day life and human existence. The modern-day man must at one point or the other in life belong to an organization, since no man is an island and cannot exist on their own. Humans need others for their survival and existence. So, a goal or an interest is better achieved when there is a collective coordination of efforts towards such goals. Typical organizations include: hospitals, schools, business firms, churches, trade unions, government agencies. In fact, the first organization a human being is born into is the family. The family, most arguably, is the basic unit of all social organization. It is the first place any form of organization begins.

Organization like every other concept have been conceptualized differently and each scholar defining, according to their own understanding and appreciation of the concept. According to Peretomode (2013), The word, organization, is a fluid term. It has been used in different ways:

- As an institution or enterprise (e.g a business, a government agency)

- As a functional group (a football team)
- As the behaviour of all participants or the total system of social and cultural relationships
- A form of social stratification;
- A group of people who work together to achieve a wide variety of goals;
- As a formalized institutional structure of roles or positions.

Peretomode (2013), further argued that, However, when the word formal is attached to the term organization it still has different meaning especially based on the context it is being used for example, formal organization can be defined as:

- An association of persons (with degree of permanency) grouped together for the pursuit of pre-determined goals;
- The establishment of an efficient framework for the purpose of achieving objectives.
- An institution established to achieve a goal.
- A mechanism or basic framework enabling persons work effectively and achieve the set goals through integrated group efforts. Thus, formal organizations are concerned with three key elements, viz: common goals, people and common means of equipment, necessary for a joint effort to attain a goal.

Peretomode (2008) presented a working definition when he defined formal organization, comprehensively as a formally organized enterprise or association of persons with a relative degree of stability or permanency, grouped together to pursue and achieve pre-determined goals through integrated group efforts. All formal organizations have structure with official body rules and regulations (bureaucracy) that directs the process and procedures for relationship with regards to the accomplishment of the goals. These structures, body of rules, regulations and procedures are championed by management.

It follows then that, no formal organization can rise above the capacity of its management. Management on the other hand is essential for every formal organization. Management which is the cornerstone of every organizational effectiveness needs prudent use of all resources including human, material and fiscal resources.

According to Haynes and Massie (1961) identified eight assumptions ascribed in formal organisations, they include:

- 1) Members of the organization are unable to work out relations between their positions without guidance and planning.
- 2) Some members are aggressive and trespass the domain of others, unless clear boundaries are drawn. This aggressiveness may lead to hostility which may reduce the effectiveness of an undertaking.
- 3) Some members are reluctant to assume responsibilities unless they are assigned a definite task.
- 4) Members generally prefer the security of a definite task to the freedom of a vaguely defined one.
- 5) Delineation of clear-cut responsibilities offers incentive by providing a more exact basis for evaluation.
- 6) It is possible to predict in advance the responsibilities that will be required in the future.
- 7) Members are prone to conflict which, if allowed to arise, takes its toll of personal energy and productivity.

8) Justice is more certain if the enterprises organized on an objective, impersonal basis. It should be noted that all these assumptions are valid today for all types of organizations.

Nevertheless, Marx Weber presented a perfect system that works for, and can be found in all formal organisations. This system is called the bureaucratic model. According to Weber, this system includes;

1) **A Clear Division of Labour:**Defined roles and specialization.

2) **Hierarchy of Authority:**Control and supervision of task. This means lower office is placed under a higher one.

3) **Rules and Regulations:** Each employee relies on specific rules and regulations, and procedures to guide behaviours and actions. These rules and regulations spell out duties and rights inherent in each position and help to coordinate activities in the hierarchy and ensure uniformity and stability of employee's action.

4) **Impersonal Orientation:**Workers are to conduct their duties with a sense of personal detachment in order to minimize favouritism in the application of rules and policies, in the enforcement of discipline and in the rewarding of employee's so as to ensure equality of treatment and facilitate rationality on the part of administrators. Thus, staff are able to attend to their duties in a fair and objective way.

5) **Free Selection of Appointed Officials:**Appointment and selection is based on meritocracy, rather than mediocrity. In the basis of professional qualifications and proofs shown by a diploma gained through examinations, they are appointed rather than elected so that there is no question of bias or favouritism.

6) **Full Time Paid Officials:**Usually paid on the basis of hierarchical rank or position. They have a monetary salary and usually pension rights.

7) **Career Orientation:**Employment is based on technical qualifications and career structure and a system of promotion. rigid and equitable selection criteria are to be used to hire candidates for vacant jobs. In such a career-oriented situation, Weber maintains that promotion will be based on seniority, achievement or both.

8) **Written Records/Documentation:**This involves recording all administrative acts, decisions, rules, instructions and plans. Almost all modern organizations including schools, colleges and universities, have many of the characteristics enumerated by Weber.

Therefore, the school is a a formal organisation as it possesses all of the above qualities and description. It is peopled, with a clear dividing of labour, specialization and effective hierarchical structures. It has an existing bureaucratic system needed for it's survival, stability and maintainance of order. Selection of teachers and other staff personnel's are done based on foalised written exams and promotions done based in merit. The school operates a structure documentation system in the form of school records, which are the statutory and non-statutory records. Management of formal organisation therefore is the planning, cordinating, implementing and utilization of the resources available to the organisation. Applying this definition to the school system, managent of the school is the planning, cordinating, implementing and utilization of the resources available in the school for the achievement of the goals and objectives of the school. Some other things we manage in the school includes;

1) School plant and infrastructures

2) School financial records

3) Personnel and students

4) Instructional process, including materials.

5) School-community relationships.

Concept of Secondary School Education

From the above explication of the concept of formal organization, there is no gainsaying that the school is a formal organization as it possesses all of the above discussed qualities and features. FRN (2004) defined secondary school education as the education children receive after primary education and before the tertiary stage. Secondary school education serves two purposes; preparing individuals for higher education and preparation of students for functionality and useful living in the society (Ononogbo, 2020). In Nigeria, the secondary level of education is at the second rung of the education ladder (Ononogbo, 2020). Secondary school students are expected to spend 6 years in accordance with laid down rules of the UBE (Universal Basic Education) which entitles students to free education up to the junior secondary level. After senior secondary school, the students are meant to offer 6 core subjects and also add 2 to 3 electives. These core subjects are; one major Nigerian language, economics, mathematics, English language, one elective subject from chemistry, biology and physics, one elective from social studies, government, christian religious studies, geography, history and English literature. These strings of subjects determine if a student is inclined towards science, Art, Commercial or Social science (Ononogbo, 2020). After completion of UBE, a student can proceed to a technical college where he/she spends an additional 2-3 years. However, there is also the establishment of at least 2 Unity Colleges (Federal Government Colleges) in each of the 36 states. Also, secondary schools through out the country can be categorized into two; public and private secondary schools.

The federal government coordinated educational planning, policy and finance through the National Council on Education which comprises all Commissioners/Ministers of Education in the country and the Joint Consultative Committee of Education (Archibong, 2017). She further asserts that, at the primary level, local governments share responsibilities with the federal government. At the secondary level, the responsibility is borne by the state government. The federal government has exclusive legislative powers as well as full financial responsibility for federal universities through out the country.

The Federal Minister of Education plays a vital role in maintenance of educational standards nationwide by operating national organizations which are devoted to the development of sepcaalized aspects of education, amongst such organizations are Federal Inspectorate Service, the Nigerian Educational Research and Development Council which among other functions is actively involved in the curricular review and renewal. Others are Science Equipment Centers and the School Broadcasting Unit.

Concept of Fiscal Accountability

The concept of accountability is derived from the verb 'Account' which in everyday usage means to explain, to answer for an action, or behaviour. Accountability is a concept which is used by every organization. It is giving stewardship of one's position. The concept when talked about overtime have been limited to financial accountability. Accountability is the acknowledgement and assumption of responsibility of an action, products, decisions and policies inducting the administration, governance and implementation with the scope of the role of employment position and encompassing the obligation to report, explain and to be answerable for resulting consequences (Wikipedia, 2014). Accountability has been a provocative and reverberating theme in the field of management. The reason is not far-fetched, organisations are concerned about making profits from the huge outlay of finance channelled into it. Hence, without a corresponding return in terms of functional, effective, efficient and productive output, such investments are considered a waste. This may lead to disenchantment and of course has

some implications for management (leadership), who are perceived to have failed in the roles entrusted to them by the owners of the organization.

The plight of such owners are further worsened based on the premise that business enterprises are unequivocally viewed as instruments for profit generation, the failure for such establishment to meet up the expectations of its owners and the perception of lack of trust and honesty by such management have most often than not result in low productivity. This inability to produce results that are comparable to the seemingly vast expenditures of funds made available and to relate performance to goal achievements makes accountability an important issue in the field of management.

Accountability is the requirement when undertaking an activity to expressly address the concerns, requirements or perspectives of others. Accountability as a concept has three (3) forms which may be described as follows:

Upward accountability: It refers to the process of reporting to supervisors.

Downward accountability: It refers to the process of reporting to subordinate.

Outward accountability: It refers to the process of reporting to the public.

According to Lulseged (1990), accountability in an organization takes the following functions:

- The setting of realizable goals and objectives.
- Determination of the validity and relevance of these goals and objectives.
- Assessment of how fully these goals and objectives have been achieved.
- Examination of which conditions helped facilitate and which retard such achievement.
- Modification of method and for objective to improve performance.

Accountability is aimed at improving efficiency and effectiveness of any system. It is important because its integration in management process of an organization will help to control indiscipline in the organization, thereby increasing efficiency, and effectiveness in the system. Management must perceive and acknowledge it as an essential ingredient that enables subordinates to be responsible and responsive to the organizational needs. Umokoro (2008) asserts that accountability serves as a vehicle for efficiency and effectiveness in the management of all human resources and material resources. In a sense, accountability becomes the opposite of responsibility. Since responsibility is assigned downwards from top management, while one is accountable upwards to some superior for proper performance of his/her functions. Therefore, the term 'accountability' means to have responsibility for, or reporting to others on something, usually funds, materials or personnel utilized in an organization. It should be ready at any point in time to give periodic report of how effective and efficient the system has performed over a given period of time

Fiscal accountability entails financial accountability. The word 'fiscal' is a technical term often used in reference to government's financial activities. Other terms arising from the financial activities of government include terms like fiscal policy used in reference to government spending pattern and its expected impact on the national economy; fiscal stance which refers to government decisions in relation to national income; and tax policy which refers to a system of revenue generation in the country that involves the use of various forms of taxation by government. Fiscal accountability in the management of public secondary schools therefore has to do with the management of funds in such a manner that meets the expectations of the public. It is the ability to effectively account for the use of any measure of fund for the good of the school. Fiscal accountability in formal organizational management implies that those who are given the responsibility to coordinate financial resources in public schools are aware of the duty to give stewardship account in terms of finance which impacts productivity levels directly or indirectly.

Fiscal accountability in the school system takes into consideration, type of financial records, classification, summarization of activities of events, analyzing and interpreting the recorded financial data, preparing, issuing reports and statement which reflects conditions as of a given time. There are several instances to ensure fiscal accountability in an organization; An auditor maybe used to review the organizational financial statements. The auditor is responsible for obtaining reasonable assurance that the financial statements are free from any material mis-statements caused by error or fraud. Also, fiscal accountability compels the accountant, school bursar's, principals, the ministry, supervisors and inspectors to be careful and knowledgeable in their professional practices, as even negligence can cause them to be legally responsible. As an example, an accountant is accountable for the integrity and accuracy of the financial statements, even if errors were not made by them. Managers of the school system may try to manipulate their organizational financial statements without the accountant knowing. There are very good grounds for managers to do this since their pay is tied to organizational performance. Hence, the need for external accountants like auditors.

Fiscal Accountability in the Management of Public Secondary Schools

The ability of any organization to function effectively is greatly dependent on ways and manner management of such organization manages her resources and control its spending to avoid unnecessary waste. Since the task of providing administration (PODSCORB) lies with management, it is therefore important that available resources must be prudently managed so as to ensure the provision of effective and efficient directions for the organization. When educational managers are fiscally irresponsible, its ability to function effectively is significantly limited. The school managers accounts for funds in the school system. Meanwhile, at the individual school level, the principals accounts for funds. The school managers are accountable to both the society and the government. Funds are needed to drive the management and administration process of the educational system. Accountability In the management of school system will require that managers of the educational system must adopt financial control measures, as the essence of this is to prevent financial fraud. The financial status of a school could be ascertained through the school financial records, which will require that income and expenditures of the school are entered into appropriate ledgers, thus enhancing financial accountability.

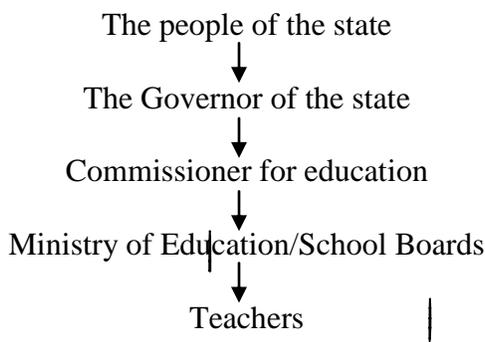
Fiscal accountability inthe management of secondary schools is the responsibility for organizational funds. It is vital because most policies and decisions have financial activities of the school and embracing confidentiality in specific circumstances where it is proper to do so. Fiscal accountability properly safeguards funds, use them economically, effectively, efficiently and account for them in accordance with the statute that govern their use as well as reporting performance for all stakeholders through clear channels of communication (Okpala, 2012).The major elements of fiscal accountability in the School System Includes:

Answerability to stakeholders: This will require frequent communication regarding each financial activity and disclosure to stake holders, problems affecting financial performance.

Responsibility to oneself: Through self- assessment of managements performance and other job-related behaviour and also through promotion of healthy inter personal relationship.

Strict accountability: To the public being ever ready for example to justify financial records, being open and helpful to auditors during visitations and inspections.

In a study on organogram of accountability in secondary schools, Nwadiani (2005) noted that teachers are accountable to school administrators. The administrators at the school level are accountable to the education/school boards and the ministry of education. The ministry of education are in turn accountable to the commissioner of education. The commissioner is accountable to the governor's who is accountable to the people of the state. In this set up, he noted that the schools by their mode of operation stand aloof from the communities they serve. They are not really and directly accountable to them who actually finance education with their taxes. He presents an organogram of accountability as show:



Source: Office of the commissioner for Education, Abia State.

The commissioner of education is accountable for the goals of education in the state (goal accountability). The goals are defined based on priorities. The inputs into education (curriculum, funds, teachers, students, facilities of learning) are the responsibilities of the ministry of education the boards and the school administrators, hence, they are accountable (input accountability). Teachers on the other hand are held accountable for the products or outcome of schooling (product accountability).

In nutshell, the school board/ministry of education officials must be accountable to the public in terms of finance made available to the school by the government.

The secondary school organisational structure indicates the various ways if it's operation which includes:

A) **The Federal Ministry of Education:**The ministry is one among other ministries with the federal government and headed by a minister. The minister is appointed by the president upon due consultation. The ministry over sees all matters relating to federal and state educational institutions, as well as reports back to the president on matters relating to the educational sector.

B) **The State Ministry of Education:**Next in line in the hierarchy of the administrative system in secondary schools. It is headed by a commissioner. They oversee the overall activities of all schools in the state and report back to the governor of the state. The state ministry of education ensures smooth operation of the educational sector in the state. They communicate back to the federal ministry of education in policies, programs of schools in their state.

C) **The Local School Boards/ Zonal Schools Board:**They recruit staff, promote and post or transfer staff. They also carry out budgetary functions. The school board communicate back to smthe state ministry on the expenditure of funds and finance of schools. They are also required to pay teachers and keep financial records of various schools within there jurisdiction.

D) **School Heads (Principals):**The school principals are in charge of administration of schools at the individual level. The school principal is one who is experienced, competent and has

administrative skills. The school principal is meant to report all matters relating to funds, keep certain records with the school boards and also seek directives from the school board. The school head is responsible or accountable for the success or failure of the entire programme in the school system.

E) **Vice Principal:** In order to reduce the work load of principals in the administrative process, the office of the vice principal was created. The vice principal comprises of the vice principal academics in charge of academic activities in a secondary school and the vice principal administration is concerned with the administrative activities of secondary schools.

F) **Teachers:** Teachers play prominent in the entire Educational system. They are the main implementers of the curriculum. They play the role of classroom management instruction (teaching/learning process), motivating and they are the main inputs of the school system who influence to a great extent the quality of education output. The teachers also aid fiscal accountability. This applies to school where the teachers are meant to ensure students comply with certain levies demanded from them by the school.

G) **Parent Teachers Association (PTA):** Is one of the most important community agency found in the school system. The existence of the P.T.A is recognized by the government and backed up by legislation. The PTA plays such roles as complementing government efforts in the provision of equipment, facilities and funds, assist schools in dealing with students disciplinary problems, assisting schools to develop positive image to the community. The community wants to know what the Educational system is doing with the funds committed into school, thus, fiscal accountability.

However, fiscal accountability from the above is an integral aspect of the schools management procedures.

Strategies for Fiscal Accountability Management in Public Secondary Schools in Rivers State

Strategies are usually plan of actions intended to accomplish a specific goal or task. Organizations are established to achieve certain tasks, in doing so, funds play essential pivotal. However, Educational managers must be ready to put certain strategies in place to ensure proper financial accountability.

Communication: Maduagwu (2004) defined communication as a process by which information or messages is passed from the sender to the receiver. It is a two-way process. Fiscal accountability stands a better chance of effectiveness when members of the organization are communicated properly on the vision, aims and objectives of the organization. Rules and policies on theft and fraud should be communicated to prevent them.

Clearly stated objectives: There should be a clear identification of responsibilities assigned to individuals. Accountants' role should differ from management roles in clear terms, so as to promote accountability. This will enable the quick detention of lapses as they arise.

Action plan: As part of strategies put in place, accountants and managers alike must be aware of changing financial trends and plan in accordance with such trends to prevent financial wastages.

Project time frame: Specific time frames should be set for the accomplishment of task. Management must communicate members on the advantages of completion of task especially as it concerns finance and money, this should reflect on the stated time frame.

Motivation: Motivation will drive job effectiveness and efficiency. When staff are properly paid as at when due, promoted when due. This will keep accountability and staff morale high and even discourage any form of theft or stealing.

Assessment: Assessment determines the value of something, when staff are aware that they are being assessed they would strive to meet expectation. It would promote an atmosphere for staff members to grow and become specialized on their roles and responsibilities. Assessment evaluates the evidence of management performance and achievement within the organization.

CONCLUSION

There can be no doubt that fiscal accountability in the management of formal organizations like the secondary school is very vital in the march towards the achievement of the schools goals and objectives. Various concepts were discussed which includes concept of management, concept of management of formal organization and concept of fiscal accountability. Funds are essential to drive any process in an organization, the school not left out. When funds are judiciously utilized and also accounted for, it makes for effectiveness and efficiency which impacts heavily on the productivity levels of an organization.

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