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ASSESSMENT OF FINANCIAL CONTROL SYSTEM IN COLLEGES OF LEGAL AND ISLAMIC STUDIES IN NORTHERN STATES, NIGERIA

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Abstract

The paper assessed the financial control system in Colleges of Legal and Islamic Studies in Northern States, Nigeria. The study was carried out with the use of descriptive research design of survey type. Eight out of hundred colleges of legal and Islamic Studies in Northern States, Nigeria were selected for the study. The eight colleges were stratified based on the three existing states in the Northern part of the country. Purposive sampling technique was used to select participants of the study in each of the sampled institutions. The participants were 452 principal officers comprising of Registrars, Bursars, Clerks and Directors and Heads of Departments. The study adopted an instrument entitled 'Financial Control System Questionnaire' (FCQ). The instrument was face and content validated, while split-half method was used to determine its reliability with coefficient of 0.98 which was a good one for the instrument's reliability estimate. Three research questions were raised and answered through descriptive statistics of percentages. The results showed that 75% agreed that preliminary control system was effective as a mechanism in the preparation of annual financial budget. Two hundred and sixty two (58.2%) also agreed with the effectiveness of concurrent control system in the process of available funds in the sampled colleges and 256 (56.7%) disagreed with the belief that the current control system does not provide adequate evaluation of the funds available for disbursement. The study recommended that more emphasis should be made on financial control system to include other stakeholders of the institutions on the financial matters and the colleges to improve on the present mechanism of preparing annual financial budget.

Key words:

Financial Control System, Preliminary Control System, Concurrent Control System, Feedback Control System

Introduction

The growth of tertiary institutions both in number and in enrolment has been particularly remarkable during the past two decades. However in recent times various demands by other sectors of the economy have placed a lot of pressure on the government and this has in turn adversely affected the budget for education. The great drop in budget and actual expenditure of these tertiary institutions may perhaps be due to a high inflation and drop in the price of crude oil in the international market. This had led to a consequent reduction in the amount of resources made available for distribution among various sectors of the nation's economy in which education is inclusive (Agbome & Obior, 2012).

Over the years, the government's budgetary allocation to education in Nigeria seems much to be desired. For example, a cursory look at the trend between 2009 and 2013 showed that the percentage of financial allocation to education was 5.36%, 5.4%, 5.49%, 5.5% and 5.5%, respectively (Federal Office of Nigeria, 2013). The same trend applied to most of the state governments in Nigeria. For example in Kwara State between 2009 and 2013 the percentage of financial allocation to education was 5.4%, 5.7%, 5.7%, 5.9% and 5.4%, respectively (Ministry of Finance Budget Division, 2014). This is a trend that has the tendency to affect the access to education, a trend that negates the nation's education needs, a trend that may be injurious to the citizens of this great nation Nigeria, a trend that can be termed to a deliberate attempt to cripple education and consequently national development.

To harness education from this kind of ridiculous trend and to ensure that the noble aspiration of strong education as an effective tool for social development is achieved, it becomes necessary to apply effective strategies of controlling and managing the scarce financial resources available to these educational institutions. This would enable the institutions to adequately manage and control the available funds allocated to them adequately. It is against this background that this study was carried out to assess the financial control system in colleges of Islamic and Islamic Studies in Northern States, Nigeria with a view to help manage the scarce financial resources given to them and preventing financial malpractices.

The Concept of Financial Control System

Control includes all activities the manager undertakes to ensure that the actual outcome conforms to planned results. In this regard, for any budget to be meaningful there must be checks and balances that a efficiency and effective control. This measure can therefore be achieved through proper auditing of funds made available from time to time to every aspect of the educational sector.

Adedina (1981) opined that in administering the school's budget, the primary concern is to ensure that the result achieved justified the financial outlay. Adedina (1989)

control this position as an important aspect of management, because things do go wrong where there is no control or when existing controls are either inadequate or ineffective or both.

Al-Jubair (1989) also posited that control is designed to ensure that the business of government as reflected in its expenditure (both capital and recurrent) is carried out in accordance with laid down procedures, rules and regulations particularly as outlined in the existing government financial guidelines (instructions/regulations/ memoranda). The concern is not as many believe to direct attention and keeping expenditure in line with what the plan specified when emphasis is laid too much on the amount to be spent or keeping expenditure within the limits, the value of educational outcomes is then played down.

Agarwal (1990) described evaluation as a method of assuring or knowing the outcome of the management plans. It helps the management to understand whether the set down goals and objectives of the institution are achieved or not. The extent to which accurate financial forecasts have been made can be seen when the budget is properly controlled through evaluation or auditing.

In addition, according to Lawal (1988), it is imperative that the providers of money to education have to be satisfied that the spending is legitimately used. Al-Jubair (1989) observed that the central focus of financial control should be to ensure that funds made available are used for the purpose they are meant and that financial records are kept in strict adherence to laid down rules and procedures.

The view expressed by Iyobike (1997) is that financial control system should have some basic characteristics like

- Focusing on the financial objectives (as stated in the financial budget).
- Comparing actual with expected results, and explaining any variations.
- Correcting weaknesses and errors and
- Extending beyond the financial department.

The techniques of ensuring effective control, according to Iyobike (1997) include

- Compliance with legislation, financial regulations and policies
- Budget discipline
- Well structured and staff financial department and
- Adequate accounting and internal control system.

Managers are expected to make sound decisions based on either their personal knowledge or information provided by others. In the past, a key problem facing decision makers was how and where to obtain information. With today's information explosion, the major problem facing managers lies in determining which

of the vital information available is appropriate and accurate for use in decision making (Taylor 2008). Towards this end standard must be established. Standards are targets. To be effective, they must be stated clearly and related logically to objectives of the organization. Standards are the criteria against which future, current or past actions are compared. They provide the basis for identification of type of information need to be collected in order to make valid comparisons. Standards are measured in a variety of ways, including physical, monetary, quantitative and qualitative terms (Samuduru 1998). Heads of institutions must provide information that reports actual performance and permits comparison of the performance against standards. For example, the University of Ibadan Secondary School normally set a 100% success target for the Senior Secondary School Certificate Examination each year. The actual performance is compared with the standard set at the end of each exercise.

Managerial actions to correct deviations depend on the discovery of the need for action and the ability to implement the desired action (Daft & Macintosh, 1984). Officers responsible for taking corrective steps must know they are indeed responsible and that they have the assigned authority to take the action.

In summary, the control system involves the implementation of methods that provide answers to the following three basic questions: what are the planned and expected results? What corrective action is appropriate from which authorized person? All of the planning in the world will be of little value if management fails to establish some types of control systems.

Purpose of the Study

The main purpose of this study is to assess financial control system in Colleges of Arts and Islamic Studies in Northern states, Nigeria. Specifically, other purposes of the study include:

- assess the effectiveness of preliminary control system available in the preparation of the annual budget in these colleges
- assess the effectiveness of concurrent control system in the process of available funds allocation in these colleges
- examine if the existing control system provides evaluation on the funds Allotment

Research Questions

Three research questions were raised to guide this study.

RQ₁: What is the level of effectiveness of preliminary control system (T_{1.5}) in the preparation of annual budget in the colleges?

RQ₂: What is the level of effectiveness of concurrent control system (T_{2.6}) in the utilization of available funds in the Colleges?

Q2. What is the adequacy of the feedback control system (FCS) on the evaluation of funds available for use?

Methodology

The study was carried out with the use of descriptive research design of survey type. There were 12 Colleges of Legal and Islamic Studies in Northern part of Nigeria distributed across the three geo-political zones of the country. The zones were North, North East and North West. Eight colleges were chosen on the existing zones using stratified random sampling technique based on 66.7%. The colleges were Colleges of Legal and Islamic Studies, Ibbin Kano, Minna (Bauchi), Jigawa, Yola, Katsina and Wadatale.

Random sampling technique was used to select 450 Principal Officers which comprises of Registrars, Bursars, Deans, Unit Directors and Heads of Departments from the sampled institutions.

The study adopted the instrument used by AbdulKareem (1998) and Omosidi (2007) which was Financial Control System Questionnaire (FCSQ) that comprised of sections statements on Preliminary Control System (PCS) and seven item statements on Feedback Control System (FCS) and Feedback Control System (FCS) respectively. The useful comments and suggestions of experts enhanced the face and content validity of the instrument. The reliability of the instrument was determined using split-half method and the reliability coefficient obtained was 0.66 which was a good value for the instrument. The returned copies of questionnaires were analysed descriptively through percentage counts in the discussion of results, both strongly agreed and agreed were merged to become A and F, while disagreed and strongly disagreed were also merged to become C and D respectively.

Results

Research Question 1 What is the level of effectiveness of Preliminary Control System available on the preparation of annual budget in these colleges?

Table 1 Analysis on the extent of the Preliminary Control System on Annual Budget Preparation

Sl/ No	STATEMENTS	AGREED		DIS- AGREED		TOTAL	
		F	%	F	%	F	%
1	Decisions on the management of the colleges financial resources are exclusively reserved to college management	305	67.7	145	22.3	450	100
2	The college council/college management is promptly and adequately informed of the college financial position	290	64.3	160	35.7	450	100
3	The college management demands for sufficient and justifiable evidence for the use of funds before releasing those to authorities/departments or other divisions of the college	285	63.3	165	36.7	450	100
4	Users of funds have to follow certain approved procedures before obtaining such funds in the college	240	53.3	210	46.7	450	100
5	Sectional heads are provided with all funds needed to carry out their functions	101	22.4	349	77.6	450	100
6	Emphasis is laid on efficient use of cash wage funds	211	46.9	239	53.1	450	100
	AVERAGE TOTAL	210	47.4	240	52.6	450	100

Table 1 shows the extent of the effectiveness of preliminary control system available on the preparation of annual budget in the colleges of Islamic and Islamic studies in Northern States, Nigeria. It revealed that 210 (47.4%) strongly agreed that preliminary control system was effective as a mechanism for the preparation of annual financial budget. While 240 (52.6%) disagreed that preliminary control system was effective in the preparation of annual financial budget in these colleges.

Research Question 2: What is the level of effectiveness of concurrent control system have in the process of available funds utilization in these colleges?

Table 2: Analysis on the extent of the Effectiveness of Concurrent Control System

S/N	STATEMENTS	AGREED		DIS- AGREED		TOTAL	
		F	%	F	%	F	%
1	Amount from government is spent on college programmes specified by the government	300	50.0	300	50.0	600	100.0
2	Expenditure generated by the colleges are controlled against the college programmes	220	40.0	380	60.0	600	100.0
3	The college management spend the college funds on college programmes	300	50.0	300	50.0	600	100.0
4	Expenditure college funds are spent on the construction of college's physical facilities	300	50.0	300	50.0	600	100.0
5	College funds are spent on charges and maintenance of the college programmes	200	33.3	400	66.7	600	100.0
6	Amount of salaries and allowances paid does not exceed 7% of the government monthly expenditure	300	50.0	300	50.0	600	100.0
7	Salaries and allowances paid to staff are not in excess of government monthly salaries and allowances	300	50.0	300	50.0	600	100.0
8	PERCENT TOTAL	300	50.0	300	50.0	600	100.0

Table 2 indicated the extent of the effectiveness of concurrent control system in the process of evaluation funds utilization in colleges of indigenous and Islamic studies in northern states Nigeria. It was revealed that 300 (50.0%) agreed that concurrent control system was effective for the process of evaluation funds utilization in the sampled colleges in the study. On the contrary, 300 (50.0%) disagreed on the effectiveness of concurrent control system in these institutions.

Research Question 3: Does the feedback control system provide adequate evaluation of the funds utilized?

Table 3: Analysis on the extent of the Effectiveness of Feedback Control System

Sl No	STATEMENTS	AGREED		DISAGREED		TOTAL	
		F	%	F	%	F	%
14.	Government yearly allocation on current expenditure is adequate in your college	140	21.7	300	60.3	450	100
15.	Government yearly allocation capital or purchase is adequate in your college	134	20.8	316	70.2	450	100
16.	Accountability is stressed in the use of college funds	204	63.2	100	30.8	450	100
17.	The college has competent and consistent financial management in its financial account system	254	56.5	100	43.5	450	100
18.	The college keeps proper and adequate financial records to safeguard college funds from loss or misuse	252	56.0	100	44.0	450	100
19.	College budget estimation or capital expenditure is usually in disagreement with government budgetary allocation	100	20.0	250	60.0	450	100
20.	College budget estimation or current expenditure is usually in disagreement with government budgetary allocation	140	21.2	310	60.8	450	100
	AGREED 60.3 %	130	43.3	210	76.7	450	100

Table 3 also revealed the extent to which feedback control system provides adequate evaluation of the funds available and utilized in colleges of legal and Islamic studies in Northern State Nigeria based on the average total responses 195 (43.3%) strongly agreed that feedback control system provides adequate evaluation of the funds available and utilized in these institutions while 255 (60.0%) strongly disagreed that feedback control system does not provides adequate evaluation of the funds available and utilized in these colleges.

Discussion

Research question one determines the extent of the effectiveness of preliminary control system availability in the preparation of annual budget in Colleges of Legal and Islamic Studies in Northern State, Nigeria. It was revealed that 255 (57.8%) agreed that preliminary control system was effective as a mechanism in the preparation of annual financial budget.

The implication of this is that most decisions on the financial resources of the institutions were exclusively reserved to the college authorities to approve while in the same vein emphasis is laid on effective use of the institutions funds. This finding corroborates with the finding of Inuwa and Abdulkareem (2012) and that of Adeniran (2014) which stated that financial control system has a strong measure that guide against illegal spending in Nigerian higher institutions. However the result also agrees

and Taylor (1990) believed that preliminary control system begins with the determination of future objectives of an organisation.

Research question two deals with the extent of the effectiveness of concurrent control system on the process of available funds utilization in colleges of legal and Islamic studies in Northern States, Nigeria. The study revealed that 265 (58.9%) agreed with the effectiveness of concurrent control system on the process of available funds utilization in the sampled colleges.

The implications of this findings is that grants from government are spent on college programmes specified by the government. It also shows the revenue generated by the colleges are judiciously spent on the college programme alone, which means that available college funds are spent on the maintenance of college's physical facilities as indicated in the financial plan.

Concurrent control system is a sub-set of internal control measures which according to Nye (2015) is developed to limit fraud, incorrect allocations, irregular transactions, traditions and wasteful expenditure and to create procedures for concurrent financial system. This is in line with findings of Omorod (2007) which reveals that there was a significant relationship between concurrent control system and organisational effectiveness in colleges of legal and Islamic studies in Nigeria.

Research question three was about how the feedback control system provides adequate evaluation on the funds utilized in colleges of legal and Islamic studies in Nigeria. The finding shows that 170 (36.7%) disagreed that feedback control system does not provide adequate evaluation of the funds available and utilized in these colleges. This implies that government allocation on current and capital expenditures were inadequate in these institutions. This shows that college budget estimation on current and capital expenditures were usually in disagreement with government (budgetary) allocation in the institutions.

The finding collation with the finding of Adedoye (2010) who discovered that feedback mechanism has no significant relationship with institution effectiveness, while the findings of the studies of Adagah (2004), Omorod (2007) and Adedokun (2014) whose in their respective studies found that there was a positive significant relationship between feedback control system and organisational effectiveness in tertiary institutions in Nigeria contradicts the finding of the current study.

Conclusions

Preliminary control system was an effective mechanism in the preparation of annual financial budget in the selected institutions.

Concurrent control system was an effective measure on the process of utilizing available funds in the sampled colleges.

Feedback control system does not provide adequate evaluation of the funds

utilized in these Colleges.

Recommendations

Based on the findings, discussion and conclusions drawn from the study, the following recommendations are proposed to relevant educational authorities:

1. More stakeholders of the institutions such as Directors and Dean of Schools should be included in the financial decisions of the colleges to improve on the present mechanism of preparing annual financial budget. Because they are generators of budgets and users of funds.
2. There is the need to increase the present inadequate annual financial grants to the colleges by their various owners to be in line with financial plans that can enable the institutions develop and maintain more of their physical facilities.
3. The present mechanism of controlling spending should be improved by maintaining checks and balances during the implementation of financial plans and actual utilization of funds allocated which is the basis of concurrent control system of avoiding financial fraud.
4. Feedback is a method of assessing or knowing the outcome of financial plans. There is the need therefore to improve on the existing feedback device in the colleges. Budget performance and evaluation reports should be a pre-condition for acceptance and consideration of current budget and financial proposal for the incoming year.

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