



**Dissertation By**  
**SAFFA, Joseph**  
**S.M**

**FACULTY OF EDUCATION,**  
**NJALA UNIVERSITY**

**Financing Higher Education in Sierra Leone: in Case Study of the University of Sierra Leone**

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**JUNE, 1994**



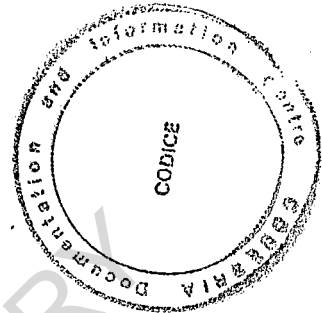
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**FINANCING HIGHER EDUCATION IN SIERRA LEONE  
A CASE STUDY OF THE UNIVERSITY OF SIERRA LEONE**

BY

**JOSEPH S.M. SAFFA  
T.C., B.A. Ed. (USL)**



**THESIS SUBMITTED TO THE FACULTY OF EDUCATION, NJALA UNIVERSITY  
COLLEGE, UNIVERSITY OF SIERRA LEONE IN PARTIAL FULFILLMENT OF THE  
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## PREFACE

Financing Higher Education is a major concern of both policy makers and policy executors or management in the developing countries. Higher Education in Sierra Leone is no exception to this situation.

The study is mainly concerned with financing the University of Sierra Leone with emphasis on the sources of funding, patterns of resource distribution to the constituent member institutions of the University and the financial management constraints faced by the University administrators.

It is evident that the results of this study will contribute to improving the status of the University and its constituent units; and also provide for better higher education to Sierra Leoneans.

It is also hoped that this piece of work will make it possible for all those concerned with education in this country to focus on the issue of financing education in Sierra Leone.

J.M.S. Saffa

June, 1994

## ACKNOWLEDGEMENTS

No work of this size could be brought to completion without extensive assistance from renowned scholars and colleagues in the area of administration. I therefore wish to acknowledge my indebtedness and gratitude to the many individuals who contributed in diverse ways to the activities and result of this study. In particular, I am grateful to Dr Tom M. Dugba, my Supervisor, for making available to me his personal reference materials (textbooks and journals) and invaluable criticisms and suggestions in the entire writing process of this study.

Many thanks go to three eminent scholars, Dr B.B. Jones and Dr Siaka Kroma of the Teacher Education Department and Professor Magnus J.A. Cole, Associate Professor, of the Science Curriculum Development Centre, for their formidable assistance in making suggestions towards the technical areas of the study.

Professor Allieu I. Kamara, Head of Teacher Education Department, gave very useful advice during the presentations of the Research Proposal and the final work to the staff of the Department and the Faculty. Professor Kamara's contribution greatly influenced my research work.

The former Dean, Faculty of Education, Professor Joe Pemagbi, also gave helpful advice to me at every stage to be able to accomplish this study despite my numerous office duties as an Administrative Assistant in the Dean's Office.

The Departments of Education, Agriculture and Finance Officers readily made available to me records for information on University Finance and Financing Education in Sierra Leone. Relevant information were tapped from those sources which added more significance to the material in the study.

The entire research work was financially supported by a grant for Thesis writing from the Council for the Development of Social Science Research in Africa (CODESRIA) in Dakar, Senegal, which came at the time of need.

Finally, I am grateful to Mr A.H. Moseray and Miss Frances Tommy who undertook the tedious work of typing the manuscripts, not forgetting Mr A.V. Jusu who did the final computer work.

DEDICATION

This thesis is dedicated by my late parents, Madam Adama K. Saffa and Mr Saffa Braima, whose memories I very much cherish.

To my wife, Fatmata Saffa, and children, Augustine, Adama and Joseph, who were always by my side while writing this piece of work. Their company and devotion surrounded me at every time.

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## CERTIFICATION

I certify that this research was carried out by Mr Joseph S.M. Saffa in the Department of Teacher Education, Faculty of Education, Njala University College, University of Sierra Leone.

Signature of Supervisor:



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Dr. T.M. Dugba (BSc.Ed.,  
MA Ed., Ed.D., LLB)  
Lecturer,  
Department of Teacher Education,  
Njala University College (USL)

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## ABSTRACT

The main focus of this study was to examine the University financing patterns or trends in terms of the sources and amounts of funding and their implications for the research, teaching and other incidental functions of the constituent member institutions of the University of Sierra Leone. The constituent member institutions include three colleges and three off-campus institutions. The study was also to investigate the financial resources that were allocated to these organs for their various activities. As a case study, the investigator carefully examined the existence of any disparity or parity in the distribution of the financial resources made available to the University by the government, among the constituent member institutions, in particular.

Literature relevant to the study were considered and reviewed. Funding of the various constituent colleges and institutes, from the review, revealed that several problems confront the University because the financial resources for distribution were never enough to support the numerous activities of the institutions. Government policies on funding higher education, especially the University, are very restrictive and University authorities are advised to look for other sources of funding and innovative strategies to augment the funding of the institutions. The decline in financial support for the University from government over the last decade (1982-1992) has left the institution with no other alternative but to resort to self support through income generating activities and also the forging of institutional links with foreign universities and

colleges abroad as well as within Africa.

Data for the study were collected through survey using questionnaires, unstructured interviews and university records of meetings and conferences. The data were carefully analyzed and the findings were categorised into four sections as follows: sources of funds, patterns of disbursement, problems posed by resource allocations to the constituent members of the University and financial management. Tables were used in the various sections to highlight the salient points in the financing of the University. Also opinions of respondents were analyzed in percentages for the various units.

The study revealed that:

- a) majority of the University administrators, be they academic, finance or managers, were not trained in the management and administration of universities but had on-the-job experience;
- b) the greater part of the funds needed for running the University came from government subvention and only very little from internally generated sources or elsewhere;
- c) the pattern of disbursement of funds vary from year to year depending on the amount of funding government made available to the University;
- d) the allocation mechanisms used by government as well the University often created more problems for the constituent member institutions;

- e) the management machinery of the University had not proved very effective and efficient.

Based on the findings and conclusions that emerged from the study, the following recommendations were made:

- i) The University should know at any given time the total financial needs, the total funds available to satisfy these needs and should set priorities before the ultimate disbursement of available funds.
- ii) The University should try other avenues of raising funds in order to avert crisis moments in the institution.
- iii) Administrators put at the various positions should have had training and experience in University administration. Therefore more training facilities should be provided to meet this need.
- iv) University units must always be accountable for what they get and remain transparent as far as financial matters for the institution are concerned.
- v) Effective and efficient management machinery must be set in motion to enhance the tapping of financial resources, allocation of funds to constituent units and general administration of the University.

## CHAPTER I

### INTRODUCTION

#### 1.1 Historical background of the University of Sierra Leone

Higher education, particularly university education, was established in Sierra Leone in 1827 when Fourah Bay College was founded as an institution of higher learning. Up to the 1940s when Fourah Bay College was the only institution of higher learning in West Africa, Sierra Leone, for a good while, was a magnet for aspiring students from neighbouring English speaking African countries wanting to attain university education before these countries were able to establish and support their own institutions of higher learning.

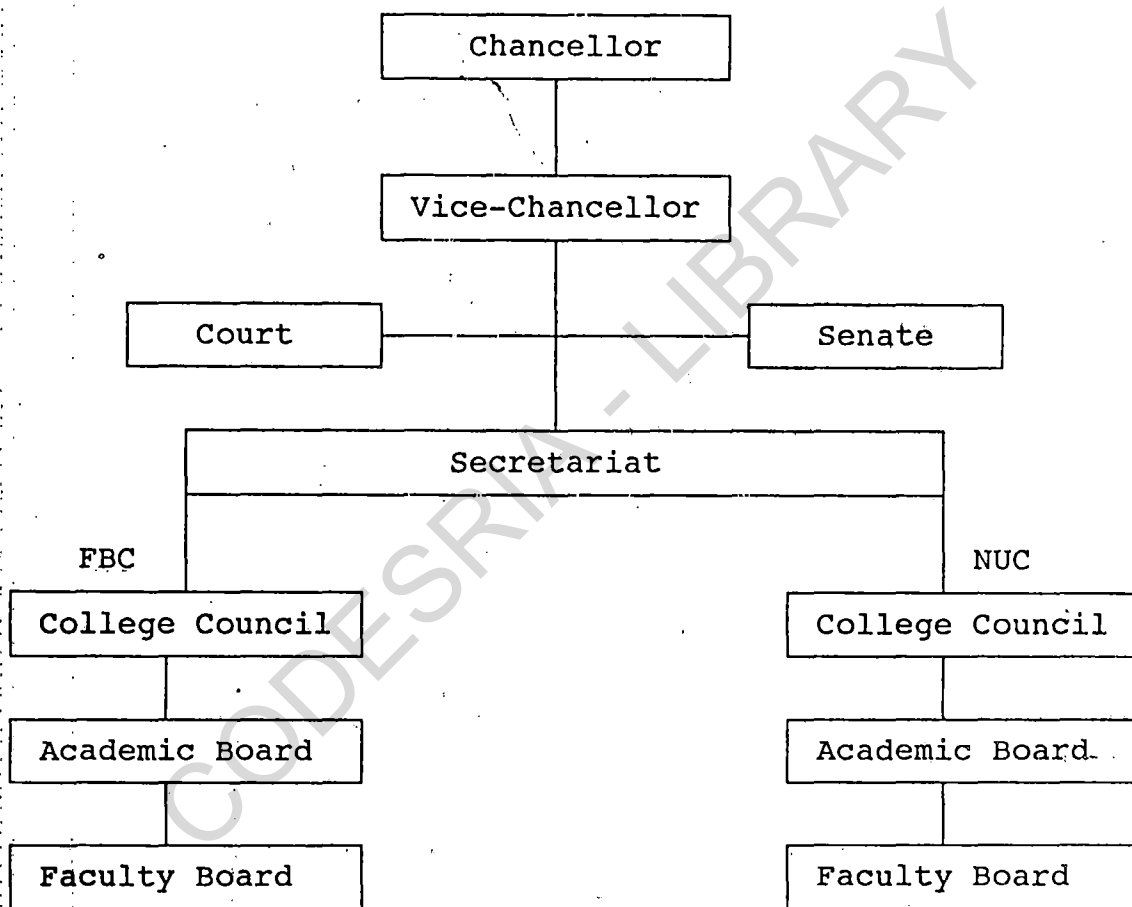
Njala University College was established in 1964 by an Act of Parliament of Sierra Leone on the pattern of the American Land Grant University System through a joint venture between the United States of America and the Sierra Leone Government. The United States Agency for International Development (USAID) was responsible for the implementation of the American parts of the agreement while Sierra Leone Government undertook to carry out the rest of the responsibility for running the college.

#### The 1967 Act of Parliament

The 1967 Act of Parliament welded Fourah Bay College and Njala University College into a federation and named it the University of Sierra Leone (Fig 1). Under this federal structure, the University of Sierra Leone was to be funded from:

- a) Government grants;
- b) Income earned by the University; and
- c) Gifts and royalties from external agencies.

Fig. 1 Federal Structure of the University of Sierra Leone in 1967.





The federal structure was rather short lived upon the excuse of financial constraints which forced government to set up the Carney Commission in 1970 for a possible fusion of Fourah Bay College and Njala University College into one university. Both institutions under the federal system were allowed a great deal of autonomy and each continued to be more or less solely responsible for running its own affairs. Both colleges under the federal status were virtually independent of each other with the respective Principals wielding tremendous authority in the domestic matters of their respective institutions. This structure continued up to 1972.

#### The 1972 Act of Parliament

The 1970 Carney Commission on Higher Education in Sierra Leone carried out its investigation and reported that:

"the University of Sierra Leone, with no academic staff and students in its present form, is at this time irrelevant, and this anomaly has contributed to the unsatisfactory relationship between Fourah Bay College and Njala University College"<sup>1</sup>

The report went on to state that:

"The future development of higher education in the country necessitated the creation of a unitary University Structure"<sup>2</sup>

A commission was therefore set up to look into the constraints posed by the federal structure of the university and make recommendations. The Commission believed that the unitary structure

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<sup>1</sup>Carney's Commission on Higher Education in Sierra Leone, A Report, February, 1970 p 18.

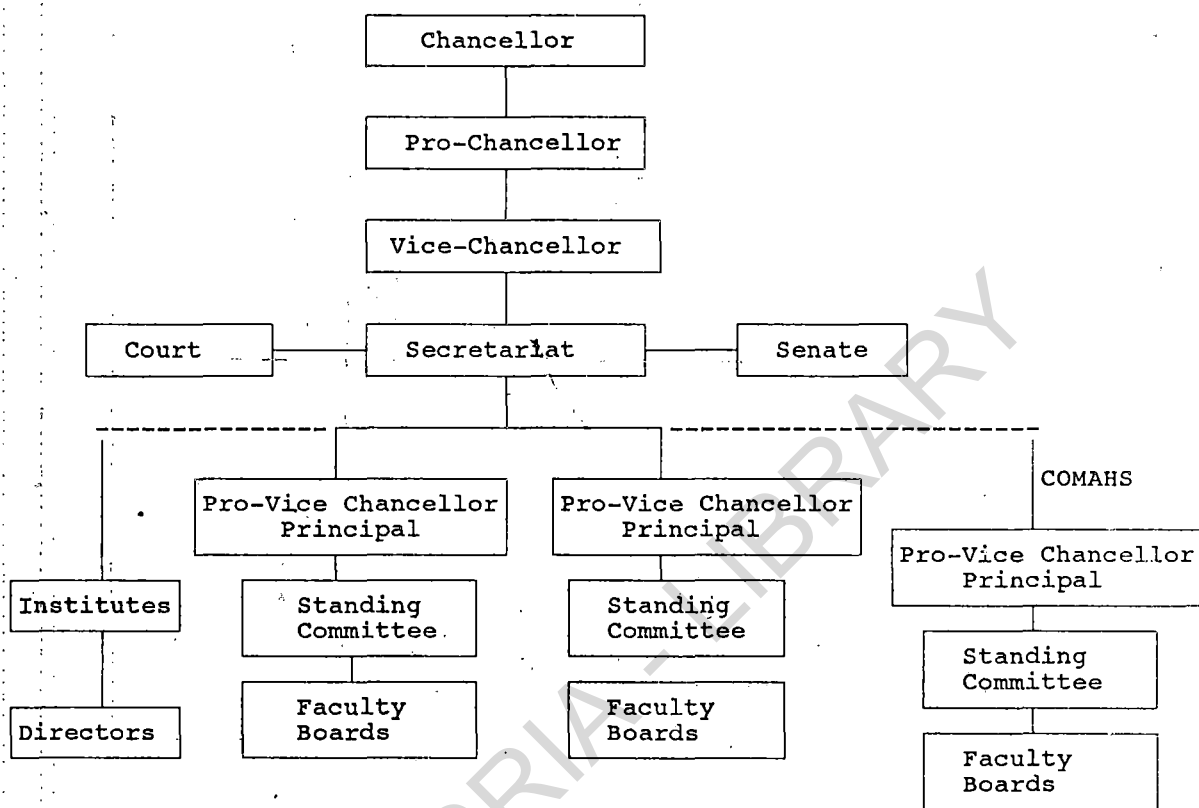
<sup>2</sup>Carney's Commission Report, February, 1970, p 19.

would be less time consuming and probably less expensive. Government accepted the report of the Commission and by an Act of Parliament in 1972 the institutions were unified under one University (see Fig 2). This merger drastically limited the autonomy of the colleges which came under the direct control of one university secretariat headed by a full-time vice chancellor.

The substantive part of the 1972 University Act, later known as the University Structure, did not spell out clearly the role and functions of the Principals of the College nor did it include them in the chain of authority of the University. However the statutes tell us that the Principal of a college shall be chairman of all college committees except the Standing Committee, and that he shall exercise such disciplinary powers in respect of students of the college as may be prescribed by Ordinance.

The 1972 Act of the University provides in Section 6 the list of members of the University group. Thirteen groups are identified: they are the Chancellor, the Pro-Chancellor, the Vice-Chancellor, the Pro-Vice Chancellor of the constituent colleges, the Court, the Senate, The Academic Staff, the Secretariat, all senior officers appointed by the University as provided for in the Statutes, all graduates, the convocation and the congregation.

Fig 2. Unitary structure of the University of Sierra Leone in 1972.



## 1.2 The Study Area

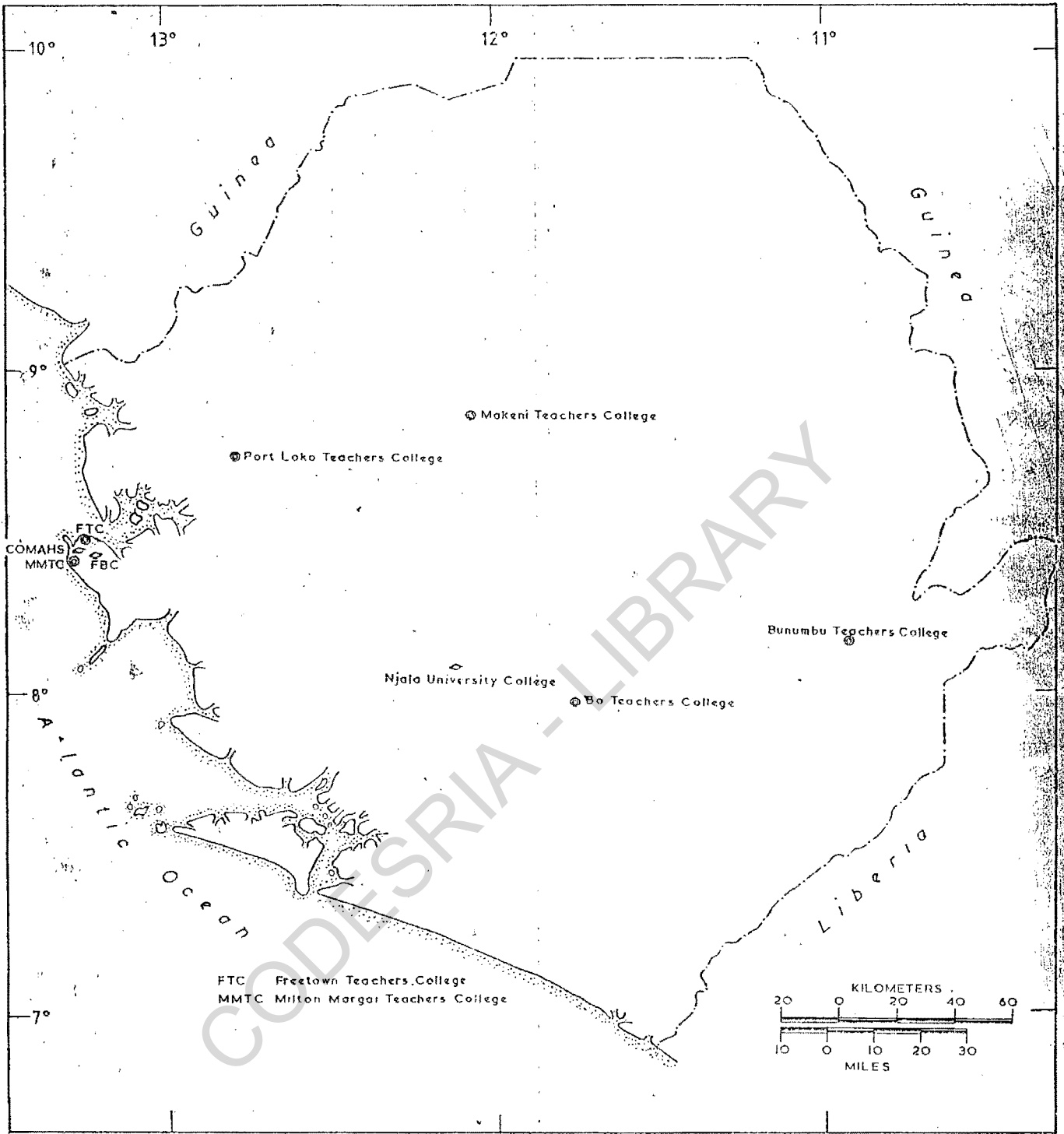
The campuses of the University of Sierra Leone are found in only two locations, Freetown and Njala. Fourah Bay College campus is located on Mount Aureol, one of the highest peaks in the Peninsular mountains. The College of Medicine and Allied Health Sciences does not have an actual campus as an institution at the moment but occupies some rented house among the noisy population in Freetown (Brookfields). Both the Institute of Public Administration and Management, and the Institute of Education are located at Tower Hill, in the centre of Freetown. It is only Njala campus that is up in the country about 127 miles from Freetown along the Freetown/Bo-Kenema highway.

Figure 3 - Map of Sierra Leone shows the location of the constituent institutions of the University of Sierra Leone. It also indicates the location of the teachers' college which together make up the institutions of higher education in Sierra Leone.

To demonstrate the constraints on the various institutions caused by their location, each institution was considered in terms of the distance and cost of travel involved in the running of its day-to-day affairs. For instance, Njala University College, which is about 127 miles away from the capital city, is disadvantageously located away from the seat of resource disbursement. Travel cost is usually a thorny issue in the University's annual budgetary allocation.

Figure 3

Map showing locations of Higher Educational Institutions in Sierra Leone



### 1.3 Statement of the Problem

Higher education institutions in West African countries spend their available funds for three major categories of activities: teaching, research and services. Income for these activities usually come from either government or from gifts and royalties of public and private foundations. The University of Sierra Leone Act, 1967 outlined the major sources of finance for the University to carry out its diverse programmes and activities. Under staff and finance, the 1967 Act stipulates:

"The funds of the University of Sierra Leone shall be derived from the following -

- a) Government;
- b) Income earned by the University
- c) Grants from other sources"<sup>3</sup>

The strength and functions of the University of Sierra Leone are consequent upon the financial support available and thus affect the quality and quantity of programmes or activities of any of the constituent institutions of the University. The level of financial support is also consequent upon the amount of money available to the government at the given time.

The study was designed to investigate the sources of funding and the distribution of these funds to the constituent institutions of the University. The study was also to highlight the expenditure patterns of the constituent institutions and problems posed by

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<sup>3</sup>The University of Sierra Leone Act, 1967, September 1, 1966.

Part V, Section 28.

these patterns. To facilitate this, the following research questions were investigated:

- a) What were the major sources of funding available to the University of Sierra Leone?
- b) How were these available finances distributed among the various constituent members of the University?
- c) What were the expenditure patterns of each constituent institution of the University over the last decade (1982 - 1992)?
- d) Were the constituent institutions satisfied with the disbursement patterns of the funds?
- e) What were the implications of these disbursement patterns on the constituent members?

#### 1.4 Purpose of the Research Study

This study attempted to investigate how the University of Sierra Leone was funded and how it disbursed its finances from 1982 to 1992, a period of ten years. The researcher selected this period for a particular reason. Between the 1970s and early 1980s the University enjoyed quite a healthy financial situation. This period was just immediately after the unitary structure had been established. It was only from the later part of the 1980s up to the present time that the University experienced and continues to face complex financial problems. These problems have been so difficult to surmount that the University has had to resort to policies that

deter its growth and development.

As the level of government funding gradually declined, especially in 1984 when cuts in government subvention reached the critical level of 40 per cent of the approved budget, some reform measures were introduced which included cuts in campus amenities and negotiated conditions of service. These measures proved ineffective against the rapid decline in the University's finances and the concomitant deterioration in both physical and academic infrastructures.

The primary purpose of this study, therefore, was to investigate the University financing patterns or trends in terms of the sources and amounts of finances and their implications for the research, teaching and other incidental functions of the University of Sierra Leone.

The result of this study, it is hoped, would help the administrators of the University in their determination of policies and decisions relating to the needs of the institution. In addition, it would provide the University authorities and sponsors, especially government, added knowledge and opportunity for mapping out strategies for solving financial constraints as they surface. Finally, the students at these institutions benefit too from the findings of this study as such findings may help to improve both their academic performance and the institution during their training.



### 1.5 Delimitation of the study

The following were the delimitations of the study:

1. Similar studies conducted in other African universities and institutions of higher education were not available from which the investigator could have compared results
2. Most of the data were obtained from the participants' responses. Such data were likely to be either biased as most of the respondents were administrators in the academic capacity who might not favour the present financial management of the University.
3. Minutes of University meetings and reports from seminars and conferences might have been inaccurately reported.
4. Records and interview reports from officers of the Departments of Education, Agriculture and Finance were not readily made available to the researcher.

### 1.6 Definition of terms

For the purpose of this study the following definitions of terms will apply:

**Higher Education:** Defined by the National Centre for Educational Statistics (NCES) as a level of schooling beyond the secondary school stage.

**Administration:** Defined as the process of working with and through others to effectively accomplish organisational goals. It is the art and science of decision-making.

**Administrators:** Persons responsible primarily for strategic

planning, organisation and the execution of policies pertaining to an institution or administrative unit.

**Administrative Problems:** The day to day difficulties, demands and challenges that confront people in administration in the discharge of their duties.

**Federal System:** The union between institutions or units with similar or equal status under a central decision-making body.

**The University Act:** The statutory Act of Parliament that prescribes the powers, responsibilities and activities of the University.

**Pattern of Financing:** Distinctive style or model in financing institutions.

**University Costs:** These are often a day-to-day decisions in the financial operations of the University.

**Cost Analysis:** These are operating policies of an institution for allocating resources in more cost effective ways.

**Equity in Disbursement:** The quality of being fair and just in distributing resources to institutions of an organisation.

**Significant persons:** Important personnel in the University like the Administrators, Academic Departmental Heads, Professors, Academic Staff and any other person(s) in non-academic positions.

**Finance:** Money or other resources which assist the institution in achieving its objectives.

**Expenditure:** This is the amount that was/will be allocated to

be spent on various functions of an institution.

### 1.7 Abbreviations

For ease of reference, the following abbreviations were used through the study:

COMAHS	-	College of Medicine and Allied Health Sciences
ECS	-	Executive Committee of Senate
DR	-	Deputy Registrar
FBC	-	Fourah Bay College
F & GPC	-	Finance and General Purpose Committee
FO	-	Finance Officer
INSTED	-	Institute of Education
IPAM	-	Institute of Public Administration and Management
NUC	-	Njala University College
SAFO	-	Senior Assistant Finance Officer
SAR	-	Senior Assistant Registrar
SC	-	Standing Committee
VC	-	Vice Chancellor

The chapter that follows, gives the opinion of other people and organisations on financing higher education with special reference to universities in Africa.

## CHAPTER II

### REVIEW OF RELATED LITERATURE

#### 2.1 INTRODUCTION

One of the values which accrue from a critical review of the relevant literature for an investigation is that it provides the researcher with an opportunity to become acquainted with what work other investigators had done on the problem, what aspect of research they had studied, what approaches they had used and what results and difficulties they had encountered. In this study, the investigator used this activity to guide his own investigation.

In order to review university costs, one must take into consideration that university budgets do not only cater for the academic functions of the departments, faculties and institutes but they also provide for such amenities as hospitals, primary and secondary schools of the colleges, staff housing, transport for workers (senior and junior), water and electricity supplies, construction and maintenance of the estate and grounds. Related to these university costs also is the performance of the university in terms of staff development, quality of the products, the amount and quality of research, and the relevance of these in meeting the national development needs.

This review of literature has been organised to address the above issues in financing higher education, especially the University of Sierra Leone. Major areas of concern in the research study included:

- i) The unitary structure and funding

- ii) Major government policies on financing higher education
- iii) Demands on the university and its costs
- iv) The need for financial planning
- v) Indicators of financial problem
- vi) Importance of local participation in university financing.

## 2.2 THE UNITARY STRUCTURE AND FUNDING

With the federal structure which included only Fourah Bay College and Njala University College, the constituent colleges operated independently of each other with clearly defined statutory authority. Each employed the type of staff (both academic and administrative) it considered appropriate to its own setting, with powers to give them autonomy without necessarily referring to either the sister college or the University Secretariat. Because of their different historical backgrounds too, even the systems of examinations and grading were different. In short each of the constituent colleges behaved as if it was an independent autonomous body. Requests and negotiations for government and other grants were independently made. To a large extent, there was naturally a keen competition for recognition and survival between the two colleges. The University by itself had neither academic staff nor students. Each college employed its own staff, both academic and administrative and only presented their graduates for the conferment of degrees and certificates by the University. Placed in such a position, it is obvious that this central body - the University - was in a relatively weak position vis-a-vis its

constituent members. At best therefore, its functions could be described as those of a coordinating body.

The 1970 Carney Report's recommendations seemed to have influenced the abolition of the federal structure. In its place was established the unitary structure by the 1972 Act. Four underlying assumptions from the Carney Report gave rise to the implementation of the 1972 unitary structure of the University that:

- i) the University carried a top heavy bureaucratic and cumbersome administrative set up;
- ii) there was an unnecessary duplication of the administrative and structural organisation which was time consuming and expensive;
- iii) the student population of under 1,000 did not warrant such an expensive federal structure;
- iv) only Unitary University, which would be structurally simple and possibly less expensive, could correct the anomalies.

These assumptions were never carefully examined against the oddities of the economy of the nation or the global economic crises. The entire Unitary package carried with it the force of merging the existing separate institutions into one body which could be looked after like a single child. However, Meek (1989) notes

that:

"institutional amalgamation in higher education is used to change not only the structure, function and character of individual institutions but also

that of the national systems of higher education"<sup>4</sup>

Merger is used extensively as a mechanism to further the bureaucratic control and to enforce the political will of government on this sector of public activity. For the University of Sierra Leone, management and other administrative expediencies could have been the over-riding consideration in the merger recommended by the 1970 commission. It is also true that the Unitary System was probably envisaged as affording more effective means of funding university education. Even in the western world for a large number of universities, political and economic realities have led to attempts at the centralization of funding for such universities. Sierra Leone is moving towards adopting a policy whereby the university will plan its activities and submit estimates to government for funds once every five years or for periods longer than the current one year span. This would lead the university to greater autonomy, responsibilities and better management and control of its affairs.

The experience of the British Government in the mid-1970s totally disturbed the universities. This was a period of reduced public expenditure throughout the whole economy, and money available to universities were drastically cut. In the 1980s because of further cuts in funding British universities, the university funding committees were established which determined under what terms and conditions universities received grants.

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<sup>4</sup>Meek, V.L.: Institutional Amalgamation on Higher Education, Journal of Educational Policy, 1989.

The Sierra Leone Unitary Structure, by the merger, acquired a third member at the establishment of the College of Medicine and Allied Health Sciences. This institution was opened in 1988. This increase added financial implications for the Unitary Structure. The Unitary Structure, thus, poses a lot of problems and these problems are further intensified when such policies and decisions cannot be backed by adequate financial allocations which negatively affects the institution's growth.

### 2.3 MAJOR GOVERNMENT POLICIES ON FINANCING HIGHER EDUCATION

In order to maintain the integrity of higher education in Africa, especially in Sierra Leone during a period of relatively high student enrollment, student riots and rapid financial decline, major government policies on financing higher education have to be made and implemented. The Banjul, Gambia, Conference of Vice Chancellors and Ministers of Education, organised by the Association of African Universities (AAU) in collaboration with the British Council which deliberated on the "Cost of Universities", had this to say:

"Countries and institutions are currently implementing higher education reforms and innovative approaches to alternative funding of their universities"<sup>5</sup>

Universities are therefore under pressure from governments and funding authorities to improve their efficiency, introduce cost

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<sup>5</sup>Conference on "Cost reduction and recovery as alternative funding of universities". A report of the Conference of Vice Chancellors and Ministers of Education organised by AAU, held in Banjul, The Gambia, March, 1992.



saving or reduction to generate independent income through the exploitation of their earning and profit-making potential. Pressures on universities in the third world primarily stem from the financial difficulties in which the governments find themselves and the general disinterest in education which may have been displayed since they achieved independence.

To overcome this problem, developed countries have made efforts to forge strong links between universities and industries through the introduction of certain policies, including the setting up of special types of higher technological institutions. It has become obvious to such governments that links with industries would encourage the pursuit of innovative research and the training of high level manpower relevant to government's objectives of promising economic growth and industrial interests. Governments were therefore justified to apply budget cuts, tightening financial controls and calling for stricter accountability.

Vice Chancellor, Koso-Thomas, of the University of Sierra Leone (1992) in his paper "Cost Saving and Income Generation at the University of Sierra Leone" presented at the Conference of Vice Chancellors and Ministers of Education made this remark:

"The decline in financial support for the University of Sierra Leone commenced sometimes in the early 1980s, when governments were forced to make choices between competing needs from a revenue base which was seen to be weakening almost everywhere in the continent"<sup>6</sup>.

Koso-Thomas observed that governments set up new institutions

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<sup>6</sup>Koso-Thomas, K. Cost Saving and Income Generation at the University of Sierra Leone - Conference of Vice Chancellors and Ministers of Education, held at Banjul, The Gambia, March, 1992.1992.

during economic boom expanding programmes at the university level and bringing in expatriate staff to assist in running them. As the economies of these countries began to collapse, austerity measures were applied which badly affected the educational sub-sector, which had been accustomed to favourable treatment in good years. The paramount interest was to train high level manpower to replace the expatriate staff in sensitive national positions to become self-reliant in the skills required to build rich and stable economies. As already recommended by the Banjul Conference, there was need for African universities to institute measures or policies aimed at diversifying their sources of funding instead of depending on government subvention. As from the 1992/93 academic year, the University of Sierra Leone would be responsible for managing its own finance, meaning that government subvention would be in bulk grant to the University. This is a significant policy to note as far as the university finance management is concerned. On the new policy for financing higher education in Zambia, at the Conference which brought together experts on education, commercial and industrial concerns, the report states that:

"While it is government policy to encourage institutions to run commercial ventures to supplement their subvention, such business should be financially viable to generate income for the institutions concerned"<sup>7</sup>.

The government of Zambia, however, reminds all institutions that such commercial ventures must not detract from their main

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<sup>7</sup>New Policy for Financing Higher Education in Zambia - A report submitted to the Government in April, 1989, 918.

mission. The institutions were therefore advised to target at those income-generating activities that relate to their mission and where they sell their expertise in circumstances, commissioned researches and specialised courses and other training programmes.

#### 2.4 DEMANDS ON THE UNIVERSITY AND ITS COSTS

In West Africa and probably in the rest of Africa, according to the Wolfendon Report on African Higher Education and National Development:

"New demands were made on the university and other institutions of higher learning after independence in most African countries. These countries were being called upon to face larger and challenging responsibilities. Their curricula, teaching and research programmes on national development needs become urgent, i.e. the numbers, types, calibre, and quality of the graduate and post-graduate students must be reassessed in relation to national manpower requirements"<sup>8</sup>

A look at the University of Sierra Leone clearly reveals similar needs for the institution to properly meet its objectives in national development. For example, the growing student numbers, staff facilities and other infrastructural opportunities weigh heavily on the resources available to the University. At a time of acute economic difficulties aggravated by Sierra Leone's serious external debts and IMF conditionalities, it is not surprising that the problem of the mounting costs of education in relation to the total resources available for national development, has brought

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<sup>8</sup>Wolfendon, Eric: African Higher Education and National Development. AAU Series, 1983, pp 144-146.

into sharp focus the question of returns for expenditure and costs benefit. Since higher education is the most expensive sector in education in Sierra Leone, there is need for a re-examination of the educational costs particularly that of financing the University of Sierra Leone.

## 2.5 THE NEED FOR FINANCIAL PLANNING IN UNIVERSITY EDUCATION

With the rapid expansion of educational services and facilities at all levels and the concern for quality education, public and private expenditures for education have risen considerably in African countries. Attention has therefore been justifiably called to what observers such as Adaralegbe (1972) regards as:

"The financial crisis has been explained in part as a result of the capital cost of expansion recurrent costs of maintaining existing services"<sup>9</sup>

There are reasons to believe that educational costs will continue to rise. As the population grows, more children will have to be educated. Additional facilities will be required. Existing facilities will have to be expanded and improved. There will be demand on education and its stated objectives. Unless existing costs of building, equipment and supplies are brought to low levels, there will be substantial increase in the financial burdens of government to provide public education. The central purpose of financial planning for education is to help the nation to decide

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<sup>9</sup>Adaralegbe, Adenji: Problems and Issues in Financing Education in Nigeria. West African Journal Education Vol. 16, No. 1 p 24.

more rationally how much of its total revenue can be reasonably committed to education as against other equally important and pressing national development needs such as industry, agriculture, health and other social services.

The 1970 Carney Commission, which was set up by the University Court and the Government of Sierra Leone, was mandated to examine the whole picture of higher education in Sierra Leone with a view to advise government on a future pattern of university education. The Commissioners came out with brilliant views on the prevailing practice of annual negotiation and appropriation of recurrent funds for the University. The Commission averred:

"Reference has been made elsewhere to the important role which the University of Sierra Leone should play in the general development of the country. This can be achieved only if the progress of the University itself is properly planned and if some forward financial commitment is secured from government"<sup>10</sup>

The above succinct statement points out the main difficulty the University has been experiencing in the desire to map out for itself an orderly growth while relating its work more closely to the needs of the nation.

University planning therefore involves willingness to be able to adjust to the institution's activities continuously so as to keep its outputs in close alignment with the desired goals. This adjustment of activities must always involve expenditure of funds whether it is the starting of a new course of study or modifying an

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<sup>10</sup>The 1970 Carney Commission Report on Higher Education in Sierra Leone, February, 1970, p 25.

existing one, books and equipment may have to be acquired, staff hired and changes made in laboratories or class rooms to accommodate new classes. There can be no forward planning unless the university knows in advance the appropriate level of the grant for recurrent expenditure it can expect with reasonable certainty over the next three or more years. Only then can the institution know at what level it can continue its current activities and whether it will be possible to initiate new or modify old ones.

The report of the Commission goes on:

"Whilst the Commission appreciates that appropriations must be made annually, it would expect the acceptance of triennial or quinquennial proposals for recurrent university expenditure by the government. Since on at least two previous occasions, Sierra Leone Government has adopted the triennial proposal and colleges found this scheme satisfactory, it is strongly recommended that government accepts a return to this system or recurrent finance"<sup>11</sup>.

The government's view on the Commission's proposal were published in a White Paper on Educational Policy in 1970. In reaction to the proposals for future financing for higher education, paragraph 16 of the document, it was recorded that government approved of the planning exercise but was not in favour of committing funding higher education for three years in advance. Senate wishes to renew the appeal for a return to the triennial plan for financing recurrent expenditure especially of the University of Sierra Leone on the grounds that experience has taught us that very little or no planning is possible without

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<sup>11</sup>The 1970 Carney Commission Report on Higher Education in Sierra Leone, February, 1970, p 32.

forward assurance of funds to implement the provision of any plan.

The University looks to the government mainly, if not exclusively, for grants for the capital development as well. The present plan calls for an expansion in student numbers which, if implemented, must necessitate a correlating expansion of physical facilities. Apart from the additional accommodation to be provided by way of classrooms, library spaces, laboratories, workshops, offices, student accommodation (hostels), etc. there is the vexing and chronic problem of replacing a large number of dilapidated buildings and strengthening the infrastructural support, for instance, of the Njala campus. Government is expected to provide a high percentage of the required funds by way of capital grants.

One of the aspects of university financing, the Carney Commission was asked to look into, was a University Commission to represent the university's needs for both capital and recurrent finance to Government as well as other possible donors. It was felt that the College Councils (now University Court) under the federal structure were too large and unwieldy bodies to undertake the tedious examination of the periodical plans, their financial implications and the relevance of the plan proposals to the needs of the University.

## 2.6 THE FUNDING CRISIS AND INDICATORS OF FINANCING PROBLEMS

Financial difficulties have created a need for reliable indicators of institutional financial conditions and future prospects. Using reduction in quality and service as criteria,

Chiet (1977)<sup>12</sup> identified 55 institutions private and urban institutions, regional universities and those with student and higher faculty salary costs as being the greatest to review the financial and related documents and plan them in various categories of financial health. A subsequent discriminating analysis produced 16 variable sets which included control and type of institution (private and public), enrolment and expenditure trends, and physical plant additions. Dickmeyer and Hughes (1979)<sup>13</sup> and Kichmeyer (1980)<sup>14</sup> devised financial indicator norms that related to 13 categories of income and expenditures to enrolment for community and junior colleges. The same authors, Dickmeyer and Hoghes (1979) constructed indicators for small colleges. Measures were structured around a framework consisting a financial strength, estimated risk and changes affecting financial and non-financial resources. Jenry and Wynn (1979)<sup>15</sup> focused on cash flows, capital changes and revenue and expenditure structures to construct yet another indicator set. As income has been reduced, institutions of

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<sup>12</sup>Chiet, Earl: The New Depression in Higher Education; New York, McGraw Hill, 1977.

<sup>13</sup>Dickmeyer, L.M. and Hughes, T.P.: Resource use in Higher Education: Trends in Outputs and Inputs. Carneigie Commission on Higher Education, 1979.

<sup>14</sup>Kichmeyer, R.S.: Rources for Higher Education; Financing Higher Education, Alternatives for the Federal Government. Journal of Political Economy, Vol. 80, No. 3, May/June, 1980, Part II.

<sup>15</sup>Jenny, H.H. and Wynn, G.R.: The Golden Years: A Study of Income and Expenditure Growth and Distribution of Forty-eight Private Four-year Liberal Arts College (1960-1968). Worcester, Ohio College of Worcester, 1979.



higher learning have looked for ways to allocate their resources effectively and successfully. One major related area of emphasis has been costing, that is, identifying the expenses associated with various educational activities. In costing, institutions have attempted to solve some of the financial difficulties they find themselves as indicated by studies in producing cost information and its usefulness in administrative decision-making.

Similar studies can be replicated for the University of Sierra Leone to gather information on costs, that is, enrollment and cost per student, scope of programmes and costs, and excellence and expenditure. Cost analysis will be based on these three relationships as postulated by Russell and Reeve's (1978)<sup>16</sup>.

## 2.7 IMPORTANCE OF LOCAL PARTICIPATION IN UNIVERSITY FINANCING

Community financing of education especially in higher education is a concept that is gaining approval among policy decision makers in the third world. This is another new direction for supporting institutions especially at higher education level to stand on their own based on local participation by the community. In most African countries the educational and manpower needs are very large and the present financial ability is limited.

This situation therefore implies that a partnership between the government and the local communities in which the institutions

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<sup>16</sup>Russell, L. and Reeve, D.: Benefits and Costs of Privatized

Public Services in Dutch Higher Education, Comparative Education Review, Vol. 28, No. 4, November, 1978.

are located is vital for financing of higher education if the present enrollment rates are to be maintained. Ota (1976) puts forward a question such as:

"Who pays for what and who is willing and able to pay for it....?"<sup>17</sup>

The concern of Ota's study is the equitable allocation of state resources to the various types of educational institutions in Zimbabwe. Ota carried out a survey of schools in Zimbabwe and found out three categories of schools: Government Schools, aided Private Schools and Unaided Schools.

Government schools, usually located in urban areas, formed the small portion of the school population. The private and unaided schools were supported by wealthy communities and those that have poor support respectively. According to Ota, Zimbabwe has gross disparity in the socio-economic sphere and this was reflected in the schools. He further found out that the state allocated resources on a flat rate basis to all schools regardless of need or ability to pay. Although this seems to be democratic, it is definitely unequitable. A more serious implication of this method of allocating state resources is that it may and it does encourage the misuse of scarce resources.

In his report to the University Court in December, 1989, the Vice Chancellor of the University of Sierra Leone, Professor Koso-

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<sup>17</sup>Ota, Cleaver C.: Community financing of schools in Zimbabwe.

Prospects, a quarterly Review of Education, Vol. 16, No. 3, 1976 pp 355-368.

Thomas, expressed concern that he had consistently advocated for an increase in the level of community support for the University and an improvement in the University's mechanism for internally generating income.

The report emphasized that:

"The need to provide adequate supplementation of the usually inadequate subvention received annually from the Sierra Leone Government is as urgent now as it ever was, but willingness to explore new-government sources of funding and confidence in the University's ability to do this, have been but little demonstrated in the past"<sup>18</sup>

The report clearly declares that more and more departments of the University Faculties are competing and winning external contracts for research and for mounting specialised academic and professional courses. The success of such activities so far is strengthening confidence in the staff and building up their reputation in the international community of scholars. If local and international support are to be fully tapped, a lot more co-operation will have to be developed between members of staff and the University, so that the quality of work produced will be guaranteed by the proper selection and supervision of collaborating scholars and efficient financial management along guidelines set by the University. Such co-operation is the key to the area of resource support, but in all other spheres of university life. The report concluded that the planning and management which must necessarily be associated with the development of university like ours functioning within a depressed economy, requires goodwill from

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<sup>18</sup>The Vice Chancellor's Annual Report to the University of Sierra Leone Court, December, 1989.

all quarters.

The above discussion highlights the need for partnership between the government and the local communities in which the constituent colleges are located to help finance the university. In a situation where there are socio-economic disparities, the problem is how to make the partnership meet the criteria of social justice and equity in the constituent institutions of the University of Sierra Leone. It also highlights how the relevant communities are mobilised to provide the necessary funding for higher education. The proposed research will attempt to explore other sources of financing the University other than the Government grants.

The next Chapter provides the methodology adopted for this study. The Chapter outlines the procedures of the study and gives a detailed description of the area where the study was conducted. It also describes the arrangement of the Chapters of the Study.

**CHAPTER III**  
**RESEARCH METHODOLOGY**

**3.1 INTRODUCTION**

The study was conducted during the 1992/93 academic year to determine the financial status of the University of Sierra Leone over the last ten years period from 1982 - 1992. The major data collecting technique was the survey approach. The investigator carried out a survey of the constituent institutions of the University of Sierra Leone to examine the sources of funding, patterns of disbursement of the available funds and the problems inherent in the distribution patterns over the time frame indicated below.

The researcher carried out the survey of the following constituent institutions:

- i) Fourah Bay College (FBC)
- ii) Njala University College (NUC)
- iii) College of Medicine and Allied Health Sciences (COMAHS)
- iv) Institute of Public Administration and Management (IPAM)
- v) Institute of Education (INSTED)
- vi) The University Secretariat

**3.2 PROCEDURE OF THE SURVEY**

The aim of this Chapter is to present the procedures followed in:

- a) the selection of the participants/samples for the study;
- b) the development of the instruments used;

- c) the administration of the instruments;
- d) the collection of relevant data; and
- e) the analysis of the data.

### 3.3 THE STUDY ELEMENTS

The investigator carried out a survey in the three colleges (FBC, NUC, COMAHS), two off-campus institutes (IPAM, INSTED) and the University Secretariat (The Vice Chancellor's Office). In addition to the constituent members of the University, Government Departments of Education, Finance and Agriculture, Public and Private Organizations, who in part have influenced and contributed have interest in the running of the University, were consulted. In the colleges and institutes the study populations included all principals, academic professors, directors of institutes, deans and heads of departments, finance officers and administrative offices of principals, deans and the registry of the respective institutions.

### 3.4 THE VARIOUS INSTRUMENTS USED

The following instruments were used to gather information on financing higher education in Sierra Leone with particular reference to the University of Sierra Leone.

#### 3.4.1 Questionnaires

A set of structured questionnaires was constructed to gather information from the administrators in finance, academic and

management capacities of the University. The questionnaire was designed to find out information on the sources of funding, disbursement patterns of available funds and problems inherent in this distribution system.

This instrument was tested on the NUC campus on a sample basis of a few administrators in the finance, academic and management sectors of the College to determine the reliability and consistency of the questionnaire. In addition to asking respondents about the sources and disbursement patterns of funds to the University, the questionnaire further geared towards eliciting requested information on financial management patterns within the institution in the areas of planning, implementation and accountability.

#### 3.4.2 Observations

The researcher visited the various constituent institutions of the University to ascertain the physical facilities available in each since its establishment. The quantum, age and viability of these facilities were determined in order to assess the need for necessary amenities for the further development of the institutions.

#### 3.4.3 Records

Records on the University financing system were consulted and relevant information on the sources and patterns of disbursements of the funds obtained and studied. Minutes and policy statements from conferences, seminars and meetings attended by chief

administrators were fully probed and analysed.

#### 3.4.4 Interviews

The researcher had the opportunity of visiting in person every participant at the time the questionnaire was being distributed. On the spot interviews were informally conducted whenever the investigator had the chance to do so.

### 3.5 ADMINISTRATION OF THE INSTRUMENTS

The researcher personally distributed the questionnaire to all participants especially in the constituent institutions of the University. Attached to each questionnaire was a letter of introduction (as to how to respond to the questionnaire, see Appendix A), the purpose for carrying out the investigation and possible benefits this study would bring to the constituent members of the University of Sierra Leone and the administration in the area of funding.

A deadline date to return the completed questionnaire was fixed at the end of April, 1993. The questionnaire was collected immediately after this deadline in May, 1993. The investigator found it difficult to obtain all the questionnaires issued to respondents. Thirty per cent of the respondents had misplaced their questionnaires. The misplacement of these documents was understood to be unintentional as many of the respondents had too busy schedules. Some were deans as well as heads of departments, in addition to their teaching loads. A lot of effort was therefore put



into the exercise to retrieve the instruments.

### 3.6 ANALYSIS OF DATA

All the data collected were compiled on a data roster sheet and analysed through simple data analysis techniques which included:

- a) Tables showing income and expenditure of various institutions of the University were constructed and analysis made of the information;
- b) Tables showing questionnaire distribution and responses.
- c) Tables showing major sources of funding, disbursement patterns and factors inhibiting financial management in the University.

On the whole, information generated from the above statistical calculations on the sources of funding and patterns of disbursement of funds, identified the avenues which were open to the constituent members of the University other than government grants, to generate funds for the development of their activities and the contribution to national development.

Information was gathered by studying the sources of funding (governmental and non-governmental), and patterns and strategies of disbursement among the constituent members of the University. To gather information a survey of (i) resources generation (from where and how resources were got or generated and the respective quarter of those funds, and (ii) disbursement patterns (i.e. who got what or how much and why); was done. The data collected on resource

generation had two cases studied:

- a) Funds coming to the University from without, and
- b) Funds generated by the University or by its individual constituent institutions.

Data was collected on disbursement patterns by studying criterion oriented modus operatum of resources disbursed among constituent institutions, and in addition individual institutions were studied separately to find out from them the quantum of financial support they got and why.

### 3.7 ARRANGEMENT OF THE THESIS

The report of this study is arranged into the following Chapters:

- |            |   |
|------------|---|
| Chapter 1: | Introduction                              |
| Chapter 2: | Review of Related Literature              |
| Chapter 3: | Research Methodology                      |
| Chapter 4: | Analysis of data                          |
| Chapter 5: | Discussion of the Findings                |
| Chapter 6: | Summary, Conclusions and Recommendations. |

The fourth Chapter presents an analysis of the data which were identified by the study.

## CHAPTER IV

### ANALYSIS OF DATA

#### 4.1 INTRODUCTION

This Chapter presents the analysis of the data which was identified by the study. It was a qualitative research with intent to identify the sources of funding in the University of Sierra Leone and the different disbursement patterns used in the allocation of funds of the University received from the various sources.

The study discovered major causes of problems the constituent institutions faced in the allocation processes of funds vis-a-vis the diverse University programmes and activities. Simple statistics and percentages were used to analyse the data on the sources of funding and expenditure patterns of the respective institutions of the University.

The findings of the study were analysed using the following sections:

- 4.2 - General information on the various responses from the administrators.
- 4.3 - Sources of funding i.e. listing and ranking of the sources of funds to the University.
- 4.4 - Income generating activities of the constituent member institutions of the University.
- 4.5 - Patterns/trends in the disbursement of funds and problems posed by these disbursement patterns.

4.6 - Financial management in the University of Sierra Leone.

#### 4.2. GENERAL INFORMATION ON THE VARIOUS RESPONSES FROM ADMINISTRATORS

The questionnaire was sent to 145 administrators in the Management, Academic and Finance capacities respectively to solicit general information from the constituent member institutions of the University of Sierra Leone.

The researcher requested information on the type of institution, the present designation of the administrators, their sex and qualifications and the work experience as university administrators. The questionnaire also requested the different administrative positions held and the problems the administrators encountered during their tenure of office. The facts gathered from these sections of the questionnaire have been analyzed in sub-sections 4.2.1, 4.2.2, 4.2.3 and 4.2.4 respectively.

##### 4.2.1 Questionnaire distribution and response

A total of 145 administrators were given the questionnaire but only 115 (79.3%) returned them completed. Table 1 gives the total responses from the constituent institutions. Njala University College had a total of 48 (90.6%) response distributed as follows: Management 15 (28.3%), Academic 30 (56.6%) and Finance 3 (5.7%). The lowest response was from the Institute of Education with 2 (50.0%). Academic administrators made the highest responses with 61 (42.1%) while the Finance administrators had a very low response of 10 (6.9%).

Table 1. Showing questionnaire distribution and response

Administrative Categories	Participating Elements of the University																				
	F.B.C.			N.U.C.			COMAHS			Secretariat			IPAM			INSTED			Total Resp		
	Dist No.	Resp No.	%	Dist No.	Resp No.	%	Dist No.	Resp No.	%	Dist No.	Resp No.	%	Dist No.	Resp No.	%	Dist No.	Resp No.	%	Dist No.	Resp No.	%
Management	17	14	28.6	19	15	28.3	4	3	25.0	14	8	42.1	3	3	37.5	3	1	25.0	60	44	30.3
Academic	26	24	48.9	31	30	56.6	7	4	33.3	-	-	-	4	3	37.5	-	-	-	65	61	42.1
Finance	6	2	4.1	3	3	5.7	1	1	8.3	5	2	10.5	1	1	12.5	1	1	25.0	20	10	6.9
Total	49	40	81.6	53	48	90.6	12	8	66.6	19	10	52.6	8	7	87.5	4	2	50.0	145	115	79.3

Note: Dist. = Distribution  
Resp. = Response

N = Number  
% = Percentage response.

#### 4.2.2 Sex and Qualifications of Administrators in the University

The sex and qualifications of the administrators were determined. Out of a total of 115 respondents, 94 (81.7%) were males and 21 (18.3%) were females. FBC had more females as administrators than the other units of the University. The male/female ratio of administrators was therefore 4.6:1 or 5:1 approximately. This situation as indicated in Table 2 clearly suggested that the entire administration of the University was male dominated and for every female there were five males occupying positions as either deans or heads of departments.

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Table 2. Sex and qualifications of administrators in the University of Sierra Leone

Constituent Institutions	Sex				Qualifications					
	Male		Female		D1		D2		D3	
	No.	%	No.	%	No.	%	No.	%	No.	%
F.B.C.	32	27.8	8	6.9	28	24.3	5	4.3	7	6.1
N.U.C.	42	36.5	6	5.2	25	21.7	14	12.3	9	7.8
COMAHS	7	6.1	1	0.9	5	4.3	-	-	3	2.6
Secretariat	6	5.2	4	3.5	1	0.9	6	5.2	3	2.6
IPAM	6	5.2	1	0.9	-	-	4	3.5	3	2.6
INSTED	1	0.9	1	0.9	-	-	2	1.7	-	-
Total	94	81.7	21	18.3	59	51.3	31	27.0	25	21.7

Key: No. = Number of responses;  
% = Percentage;

D1 = Professors and Ph.D. degrees;  
D2 = M.A./M.Sc./M.Ed. degrees;

D3 = First degrees and other professional qualifications.

#### 4.2.3 Administrators' work experience in the University

The average length of service of the respondents was grouped under four categories: 1-4 years, 5-9 years, 10-14 years and above 15 years. From Table 3 below, most of the respondents had spent 5-9 years in their various administrative capacities in the University. It is natural to expect that the longer they had stayed, the more experienced they were on the job as University administrators.

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Table 3. Length of work experience of administrators in the constituent institutions

Constituent members of the University	Work experience - Number of years and percentages									
	1 - 4		5 - 9		10 - 14		Above 15		Total No. of Resp.	
	No.	%	No.	%	No.	%	No.	%	No.	%
F.B.C.	9	7.8	21	18.3	4	3.5	6	5.2	40	34.8
N.U.C.	15	13.0	18	15.7	7	6.1	8	6.9	48	41.8
COMAHS	3	2.6	2	1.7	2	1.7	1	0.9	8	6.9
Secretariat	1	0.9	-	-	1	0.9	3	2.6	10	8.7
IPAM	1	0.9	3	2.6	2	1.7	1	0.9	7	6.1
INSTED	-	-	1	0.9	-	-	1	0.9	2	1.7
<b>Total</b>	<b>29</b>	<b>25.2</b>	<b>50</b>	<b>43.5</b>	<b>16</b>	<b>13.9</b>	<b>20</b>	<b>17.4</b>	<b>115</b>	<b>100.0</b>

Note: No. = Number of responses  
 % = Percentage responses

From Table 3 above 50 (43.5%) of the respondents had worked experience as administrators in the University between 5 and 9 years. The largest of this group was found at F.B.C. 21 (18.3%) and the lowest at INSTED with 1 (0.9%). For the 1-4 years group, N.U.C. was at the top with 15 (13.0%) which indicates that Njala has a good number of administrators who were just beginning in administration or had served their institution least, except in teaching.

#### 4.2.4 Problems identified by administrators of the University of Sierra Leone

Six major problems were identified by the administrators in the study. These problem areas, in order of seriousness, included: Finance, Accommodation, Communication Network, Staff Shortage, Lack of Equipment and Materials and Inadequate Basic Amenities. Table 4 below presents the data.

Table 4. The Gravity of the problems of the University as demonstrated by the responses.

Constituent Members of the University	Problems identified showing their gravity as indicated by the responses.											
	Finance		Accommodation		Communication		Staff shortages		Equip./Mat.		Basic Ameni.	
	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%
F.B.C.	40	34.8	32	27.8	15	13.0	37	32.2	38	33.0	34	29.6
N.U.C.	48	41.8	46	40.0	47	40.9	43	37.4	40	34.8	39	33.9
COMAHS	8	6.9	8	6.9	6	5.2	7	6.1	5	4.3	6	5.2
Secretariat	10	8.7	1	0.6	2	1.7	3	2.6	4	3.5	-	-
IPAM	7	6.1	2	1.7	-	-	3	2.6	7	6.1	-	-
INSTED	2	1.7	-	-	1	0.9	2	1.7	2	1.7	1	0.9
Total	115	100.0	89	77.4	71	61.7	95	82.6	96	83.5	80	69.6

Note: No. = Number of responses  
 % = Percentage.

The study identified finance with 115 (100%) respondents as the most serious problem facing the University. All respondents without exception emphasized the seriousness of this problem. As can be seen, Njala University College indicates that all the six problems seriously affects the running of this institution. The number of responses indicated for the communication problem totals 71 (61.7%). Even though this appears to be the least of the six problems, it is not so for Njala University College where nearly all their administrators see this as their number 2 problem followed by accommodation.

#### 4.3 SOURCES OF FUNDING IN THE UNIVERSITY

This section of the questionnaire dealt with the sources of funding available to the University of Sierra Leone and its constituent member institutions. Information was solicited from administrators in each institution about the various sources or ways in which the University was funded to carry out its numerous activities. This information has been presented in the following sub-sections.

##### 4.3.1 University of Sierra Leone and Government Grants 1982-1992.

The Sierra Leone Government spends about 40 per cent of the GNP on education every year and only about 11 per cent of this allocation to education goes to the University of Sierra Leone<sup>19</sup>.

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<sup>19</sup>Vice Chancellor's Annual Report to Court in December, 1989.

Such funding has been and continues to be inadequate from year to year as indicated in Table 5 below. This trend of funding has also affected teaching and research, which are the major activities in addition to the financing of other existing programmes and activities of the University.

**Table 5. University budget estimates, government allocation and actual University Expenditure**

Year	University estimates (in million leones)	Government Allocations (in million leones)	Actual University Expenditure (in million leones)
1982/83	11.852	7.328	9.367
1983/84	11.823	8.287	10.344
1984/85	20.415	9.400	11.611
1985/86	24.275	12.596	15.167
1986/87	65.657	34.300	36.991
1987/88	113.550	100.000	104.614
1988/89	167.760	95.000	104.219
1989/90	182.593	230.000	263.827
1990/91	877.602	528.000	635.040
1991/92	1,702.800	2,806.800	1,702.800
1992/93	3,607.200	2,806.200	2,967.300

From the figures in Table 5, actual expenditure of the University was far in excess of what government granted. Therefore the University is compelled to look for other ways to provide for the excess. It is also possible that the University estimates were in anticipation of funds or resources in addition to, or even other than the government subvention.

#### 4.3.2 Identification of Major sources of funding for the University of Sierra Leone.

The questions on major sources of funding for the University were to determine the various ways in which the University acquired funding to maintain its numerous programmes and activities.

The University of Sierra Leone is almost entirely funded by the Government of Sierra Leone. Table 6 indicates the major sources of funds for the constituent institutions of the University.

Table 6. Major sources of funding for the University of Sierra Leone.

Constituent Members of the University	Major sources of funding									
	S.L.G.		External Donors		Internal Generation		Royalties Gifts Etc.		Others	
	No.	%	No.	%	No.	%	No.	%	No.	%
F.B.C.	42	36.5	8	6.9	35	30.4	3	2.6	4	3.5
N.U.C.	48	41.8	6	5.2	37	32.2	4	3.5	7	6.1
COMAHS	7	6.1	2	1.7	5	4.3	2	1.7	-	-
Secretariat	19	8.7	-	-	-	-	-	-	-	-
IPAM	7	6.1	4	3.5	6	5.2	4	3.5	2	1.7
INSTED	1	0.9	-	-	-	-	-	-	1	0.9
Total	115	100.0	20	17.4	83	72.2	13	11.3	14	12.2

From the data represented in Table 6, the University, on the whole, largely depends on the grants given by the Sierra Leone Government. For instance, all the constituent institutions responded that the government of the Sierra Leone provided for the bulk of the capital and recurrent expenditures. Other sources mentioned by the administrators included funds from external donors, internal generation, royalties and gifts and benefits from institutional linkages.

In Table 6, Fourah Bay College and Njala University College expressed that there were links with sister institutions overseas, especially in the United Kingdom and the United States of America. Secretariat and INSTED indicated that they had no links with other institutions nor had they embarked on income generating activities. Therefore both units had entirely depended on government subvention. IPAM's administrators indicated that the present computer facilities were bringing reasonable income to the Institute. As a young institution, 6 or 5.2 per cent of income generation is quite high. Very few administrators knew about royalties and gifts as a source of funding to the University. It is shown from Table 6 that only the three main constituent colleges had benefitted from this source of funding at the time of the survey.

#### 4.3.3 Satisfaction with present financial allocations to the constituent institutions of the University.

One item on the questionnaire requested administrators to indicate either by 'Yes' or 'No' response whether they were



satisfied with the way the University was funded. Table 7 illustrates the analysis of responses as given by the administrators of the various constituent institutions of the University.

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Table 7. Satisfaction with present financial allocations to University Units.

Constituent Institutions of the University	Administrators' Responses			
	Yes		No	
	No.	%	No.	%
F.B.C.	1	0.9	39	33.9
N.U.C.	2	11.7	46	40.0
COMAHS	-	-	8	6.9
Secretariat	2	1.7	8	6.9
IPAM	-	-	7	6.1
INSTED	-	-	2	1.7
Total	5	4.3	110	95.7

Note: No. = Number of responses  
 % = Percentages

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Out of a total responses of 115, only 5 (4.3%) indicated that they were satisfied with the way the University was funded and 110 (95.7%) denied satisfaction with government funding. This may suggest that government funding of the University had not been sufficient to take care of both capital and recurrent expenditures of the University. Some respondents from the Colleges, particularly indicated, in addition, that funds from government were inadequate and level of funding again uncertain.

#### 4.3.4 Need for more funding in the University of Sierra Leone.

As a follow up to the information received from the respondents, as illustrated in sub-section 4.3.3. and in Table 7, the reasons given by those who were dissatisfied with the way government funded the University were represented in Table 8 on next page.

Table 8. Reasons for dissatisfaction with government funding.

Reasons	Institutions							
	F.B.C.		N.U.C.		COMAHS		Total	
	No.	%	No.	%	No.	%	No.	%
Poor allocations cause poor funding of faculties and departments	24	20.9	30	26.1	3	2.6	57	49.6
Low level funding affects capital and recurrent expenditures	21	18.3	26	22.6	2	1.7	49	42.6
University directly budgeted to priorities teaching, research and service activities	34	29.6	33	28.7	6	5.2	73	63.5
Inadequate grants from government to meet financial requirements of the faculties and departments	38	33.0	43	37.4	5	4.3	86	74.8
Not enough money for research and development	16	13.9	18	15.7	3	2.6	37	32.2
Inadequate funds for infrastructural development	12	10.4	6	5.4	1	0.9	19	16.5

Another item on the questionnaire requested respondents to indicate whether there was need for government to provide more funds for the University. Responses received all indicated that there was need for government to provide more funds for the University and especially for the constituent institutions. The respondents gave reasons for wanting more funds from government and the major ones as represented in Table 9 below.

Table 9. Reasons for more funding from government.

Reasons	Institutions									
	F.B.C.		N.U.C.		COMAHS		Secret.		Total	
	No.	%	No.	%	No.	%	No.	%	No.	%
For institutional support & development	17	14.9	23	20.0	3	2.7	6	5.2	49	42.6
For teaching, research and service functions	20	17.4	16	13.9	2	1.7	-	-	38	33.0
For infrastructural development	8	6.9	29	25.2	4	3.5	-	-	41	35.7
For equipment and running costs of the Institutions	15	13.0	26	22.6	3	2.6	4	3.5	38	33.0
For post-graduate teaching	19	16.5	22	19.1	7	6.1	-	-	38	33.0
For transportation and communication	11	9.6	13	11.3	5	4.3	-	-	29	25.2
For other service functions	27	23.5	8	6.9	2	1.7	-	-	37	32.2

In short, the infrastructure, equipment, teaching, research, service functions, transport and communication were the key areas for which more funds from government were needed. The above list seemed to be emphasizing similar areas from respondent to respondent. This suggests that they were reasons commonly prevalent in the institutions of the University and each administrator was aware.

In short, the infrastructure, equipment, teaching, research, service functions, transport and communication were the key areas for which more funds from government were needed. The above list seemed to be emphasizing similar areas from respondent to respondent. This suggests that they were reasons commonly prevalent in the institutions of the University and each administrator was aware.

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#### 4.4 INCOME GENERATING ACTIVITIES OF THE CONSTITUENT MEMBER INSTITUTIONS OF THE UNIVERSITY

This part of the questionnaire dwelt mainly on other sources of funding other than government subvention. Units of the University generate income by means of diverse activities within the institutions which help to supplement the shortfall in government subventions over the years. Responses received from the question: 'Whether there were other sources of income open to the institutions of the University' were categorised as followed:

- i) Research service to business institutions.
- ii) Income from institutions' assets such as its estate, etc.
- iii) Income from internal fund generating activities (agriculture, industry, etc.)
- iv) Gifts from donors and sponsors of the various institutions.
- v) International assistance from institutional linkages.

Respondents mentioned some major sources of funds mainly utilized to run the institutions. For example, respondents from Njala University College indicated that the inadequate government grant was subsidized through certain commercial and industrial activities undertaken by the College, and also from fees collected from the students. These amounts were set aside to upkeep the institution especially during the period of financial difficulty.

##### 4.4.1 Internally generated income by member institutions

Table 10 below shows estimated budget of the University for 1991/92 fiscal year and the income generation ability of the

various University units. The figures, in million leones, in column 2 represent income derived from internal sources other than government subvention and external donations.

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Table 10. University of Sierra Leone estimated budget for 1991/92.

Constituent Units of the University	1991/92 Estimates (in million Le)	Internally generated income (in million Le)	Expected amount (in million Le)
F.B.C.	436.3	13.2	423.1
N.U.C.	445.0	11.0	434.0 434.0
COMAHS	160.0	1.6	158.4
Secretariat	593.4	3.0	590.4
IPAM	42.6	10.0	32.6
INSTED	21.0	1.2	19.8
INSLIBS	7.8	0.3	7.5
Total	1,706.1	40.3	1,662.8

Note: INSLIBS = Institute of Library Studies as a new unit of the University.

For example, in 1991/92 session, the University expected a subvention of Le1,662.8 million from a total budget estimate of Le1,706.1 million. The University was only able to generate Le40.3 million from its internal income generating activities. The picture, as shown in Table 10, clearly indicated that very little effort was put into the internal generation of funds for the University. Of all the constituent units of the University, Secretariat had close to the bottom income generating activity (3.0 million) but has the highest expected income Le590.4 million) for its running costs. Fourah Bay College has the largest income internally generated Le13.2 million) followed closely by Njala University College (Le11.0 million). The Institute of Public Administration and Management, the main computer centre and income

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#### 4.4.2 Income generation through institutional links

Apart from internal generation of income through commercial, industrial and student fees, the University of Sierra Leone has another way of generating income. This is the second major source of income to run the University units. The respondents indicated that there were links with institutions abroad with similar goals and aspirations especially for university units which run academic programmes. Fourah Bay College and Njala University College were the two colleges that had established linkages with other

institutions in the United Kingdom and the United States of America. COMAHS and the three off-campus institutes had had no formal links with institutions abroad but efforts were underway to establish links between these institutions and counterparts abroad.

Respondents were also requested to indicate the type of links with overseas institutions and those within Sierra Leone, if any. Three types of institutional linkages were identified from the responses. These were:

- i) University to productive sector linkages. These provided the exposure the University needed to the world of business;
- ii) University to university linkages on both regional and international basis; and
- iii) University to people linkages, that is, where the University of Sierra Leone had direct influence in the university community.

In (i), (ii) and (iii) above, the University of Sierra Leone is provided opportunities to collaborate with other institutions, in Sierra Leone itself and abroad, on matters of common interest.

#### **4.5 Patterns/Trends in the disbursement of funds in the University and associated problems.**

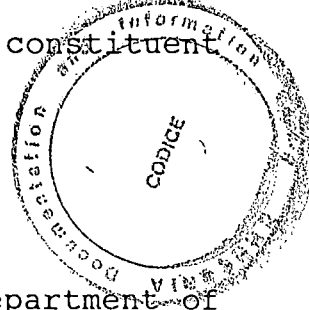
This section of the study was conducted through interviews with administrators in the Finance Office and the examination of records on financial transactions with the University. The researcher examined records over a ten-year period (1982-1992) of

government subventions including incomes to the University and the disbursement patterns used to allocate funds to the constituent institutions.

#### 4.5.1 Interviews with University Authorities

Several university authorities in the Finance Department of the University were interviewed and various opinions were sought on the policies of financing the University. From the interviews, the administrators stated that there were no laid down policies on financing the University. Government only provided bulk grant into the general accounts which would generally be apportioned to the various sectors of the economy. The proportion that goes to the University is usually below what the University estimates. The authorities interviewed also stated that there were no guidelines used in the allocation of government funds except consideration made on the needs and size of the institutions of the University. The constituent institutions always suffered from the low level of funding.

Similar interviews were held with the Departments of Finance and Education on the funding policies of the government. It was observed from the responses received that government did not have a laid down policy on financing the University except that requests from the University were usually examined alongside what was available to the government for that fiscal year. Again disbursement of funds depended on the needs and operational costs of the institutions. Therefore disbursement was made on the basis



of what was available at the time. Allocation was based on student numbers, in the case of institutions that had students.

#### 4.5.2 Data examined from the University records

The researcher examined records pertaining to financial transactions in the University over a ten-year period, (1982-1992). One important information from the Vice Chancellor's annual reports over this period revealed the trend of government subventions to the University between 1982/83 and 1991/92 academic years. This situation is illustrated in Table 11 below.

Table 11. Trend in Government subventions to the University of Sierra Leone between 1982 and 1992.

Year	Type of Budget (in million leones)		
	Running Cost	Internally generated income	Total Budget
1982/83	7.328	2.039	9.367
1983/84	8.287	2.057	10.344
1984/85	9.400	2.211	11.611
1985/86	12.596	2.571	15.167
1986/87	34.500	2.491	36.991
1987/88	100.000	4.614	104.614
1988/89	95.000	9.219	104.219
1989/90	230.000	33.827	263.827
1990/91	528.000	107.040	635.040
1991/92	1,662.800	40.000	1,702.800

Note: Running cost - Total expenditure of the University outside the internal generation of income.

Table 11 shows the trend of government subventions to the University of Sierra Leone between 1982 and 1992. The trend goes from Le9.367 million total budget in 1982/83 to Le1,702.88 million in 1991/92. These figures revealed that between 1982/83 and 1991/92, government subvention to the University nearly tripled after 1990/91. The University, at this period, needed more funds to maintain the various units.

The pattern of government subventions also need to be further described. The picture between 1982/83 and 1985/86 were regarded as a steady trend in that inflation had not hit the country very much. Internally generated income by the units between 1982/83 and 1986/87 also did not increase as there was little awareness in the units generating income on their own. This situation rapidly changed in 1988/89 when the country was hard hit from inflation. Both the expenditure and income from generating activities rose high and particularly the expenditure doubled and trippled in 1989/90 and 1991/92 respectively. A critical look at such a situation; from 1991/92 to present day, clearly suggests that the University barely manages to survive. Again the sudden drop in the internally generated income from Le107.040 million - 1990/91 to Le40,000 millions in 1991/92 paralyzed the activities of the University. This trend has continued even up to the 1993/94 academic year. The future of the University, in terms of government funding, is very uncertain.

#### 4.5.3 Recent government policies on disbursement of funds to the University of Sierra Leone.

The researcher continued to interview University Authorities and also examine University Records on recent Government Policies for disbursement of funds available to the University. From the responses of the Administrators there were no laid down policies on financing the University except that every year government allocated a bulk sum to the University for its capital and recurrent expenditures. When government funding subsequently declined in 1980s, government resulted to giving subvention according to student population in the University. University units which had no students were also considered in the bulk grant allocation. This policy has continued up to now.

Some academic administrators interviewed expressed their opinions on the matter that if government grants continued to decline, equitable budgetary policies were needed in the University. Again, the administrators in the Finance Officer capacity could not give any recent policies adopted by government on University funding. As a guideline to the allocation of subvention, government's allocation was first based on the needs of the institution and partly on the size of the various units of the University.

A more recent policy adopted by government in 1993/94 was that the University was to operate on budgetary provisions approved over the last year (1992/93) for the current (1993/94 fiscal year. Even with this provision government could only pay the 1993/94 by three

equal installments. With the tight economic situation of the country, government could not even keep to its promise of quarterly subvention.

#### 4.5.4 Disbursement of funds to the University

Records consulted by the researcher on disbursement of funds to constituent units of the University revealed some of the guidelines recently adopted by the University in the reallocation of the annual subvention to the colleges and institutes. These guidelines included:

- i) Budget cuts;
- ii) Improving cost consciousness;
- iii) Rationalisation of teaching and research;
- iv) Limiting the involvement of the University high cost services such as running bookshops, cafeteria, etc;
- v) Generating more income within the institutions by tapping commercial potential increasing bids for contract research, organising fund-raising activities; and
- vi) Intensifying efforts to attract international aid and investment.

The researcher also examined the reports of the Finance and Budget Review and Allocations Committee for their meetings of 8th and 29th September as well as 14th October, 1993. The reports stated that the level of funding<sup>to</sup> the University expected from government for the 1993/94 fiscal year would remain as it was in



the 1992/93 financial year. The Committee reviewed the problems associated with this situation, especially as colleges and institutes were advised not to spend more than 70 per cent of the 1992/93 estimates. Administrators interviewed were not happy about this decision. For example, Njala University College took heavy responsibility for costs that were to be borne by the University.

On examination of the government recurrent grant allocation to the University from 1982/83 to 1992/93, the researcher was able to deduce information on how the University reallocated to the various units. The information is presented in Table 12 below.

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Table 12. Government recurrent grant allocation to the University of Sierra Leone from 1982/83 - 1992/93\*.

Year margin	Estimated recurrent expenditure (Le'million)	Actual Government grant allocations (Le'million)	Percentage of actual Govt. Grant	Govt Allocation shortfalls (Le'million)	Percentage of shortfalls in Govt Grant	Internal Generated income (Le'million)
1982/83	11.852	7.328	61.8	4.524	38.2	2.039
1983/84	11.823	8.287	70.1	3.536	29.9	2.057
1984/85	20.415	9.400	46.0	11.015	54.0	2.211
1985/86	24.275	12.596	51.9	11.679	48.1	2.571
1986/87	65.657	34.500	52.5	31.157	47.5	2.491
1987/88	113.550	100.000	88.1	13.550	11.9	4.614
1988/89	167.760	95.000	56.6	72.760	43.4	9.219
1989/90	282.593	230.000	81.4	52.593	18.6	33.827
1990/91	877.602	528.000	60.2	349.602	39.8	107.040
1992/93	3,607.200	2,806.200	77.8	801.000	22.2	65.000

\*Information compiled from University records.

Table 12 shows government recurrent allocation between 1982/83 and 1992/93. Government provided funds to run the University irrespective of the difficulties posed by other sectors of the country's economy. From 1982/83 to 1992/93 there has been an almost steady 40 per cent actual grant allocation to the University in spite of the request or estimates from the University. For example, in 1985/86 the University submitted an estimate of Le24.275 million as the recurrent expenditure which included staff salaries and common services items. Government allocated Le12.596 million (51.9%) of the actual grant. There was a shortfall of Le11.679 million (48.1%). The University generated only Le2.491 million to subsidise the shortfall.

This state of affairs as illustrated above ran through the decade (1982-1992) under study. The shortfalls in the government allocations have usually been augmented by the internal income generation of some institutional units. The percentages of deficit as indicated in column 5 of Table 12 shows what the University should generate to meet the shortfall in the grant allocation. It is also shown in Table 12 that for the financial years 1982/83 and 1986/87 the University had not given sufficient consideration to internal income generation. The awareness for generating income by the units became realistic in 1988/89 with a sharp rise from Le4.614 million in 1987/88 to Le9.219 million in 1988/89. The highest figure for income was Le107.040 million in 1990/91. Out of a shortfall of Le349.602 million and a self-generation of Le107.040 million, the University had a residual funding gap of Le242.602



unorganized.	17	14.8	21	18.3	-	-	38	33.0
Funds are not directly channelled to colleges and institutes or through heads of departments	38	33.0	42	36.5	6	5.2	86	74.8
There is no agreed procedure in the disbursement of funds	27	23.5	16	13.9	3	2.6	46	40.0
Period for which funds are needed by the institutions was not always met. Payments were always late	40	34.8	34	29.6	7	6.1	81	70.4

#### 4.6 Financial management in the University of Sierra Leone

Information gathered in this section of the questionnaire were analyzed based on the responses of the major administrators particularly those in the Finance Officer capacity. Academic heads of departments also responded as they, too, managed their departmental votes allocated out of the funds from the government. Two major areas of concern were given in the questionnaire: the Administrator's use of financial control and accountability in their respective offices and satisfaction with the present financial management of the entire University. Valuable revelations came out of the responses.

##### 4.6.1 Measures used to tighten financial control and accountability.

Respondents' reactions to the question, what measures could be taken to control funds and account for their expenditure, were very useful as these opinions highlighted the major constraints the University had faced with <sup>the</sup> meagre funds allocated for the numerous functions it undertook. Some of these key reactions are given in Table 14 below.

Table 14. Reactions to measures used to tighten financial control and accountability.

Reasons	Institutions											
	F.B.C.		N.U.C.		COMAHS		IPAM		INSTED		Total	
	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%
Lighter financial control and stricter accountability to improve internal financial control	16	13.9	28	24.3	4	3.5	-	-	1	0.9	49	42.6
Little information flow on income and expenditure management	7	6.1	9	7.8	3	2.6	-	-	-	-	19	16.5
No Alternatives given, one simply manages what is available	11	9.6	24	20.9	2	1.7	-	-	-	-	37	32.2
Better financial management principles maintained at the University or in the units	29	25.2	26	22.6	6	5.2	7	6.1	-	-	67	58.3
Vote service ledger and cash book systems to be reinforced	35	30.4	43	37.4	6	5.2	5	4.3	2	1.7	91	79.1
Periodic internal auditing and external verification	32	27.8	37	32.2	7	6.1	-	-	-	-	76	66.1
Careful record keeping in all sections of the University	19	16.5	27	23.5	5	4.3	4	3.5	-	-	55	47.8
Good guidance given by the Finance office	12	10.4	6	5.2	-	-	-	-	-	-	18	15.7
Good planning and budgeting	15	13.0	25	21.7	1	0.9	-	-	-	-	41	35.7
Training of financial personnel	13	11.3	18	15.7	2	1.7	-	-	1	0.9	34	29.6

*were*

Most of these opinions were directly from the academic heads of departments as there were fewer responses from the finance and management administrators.

From the interviews also held with some administrators there was absolute confirmation that all administrators, be they in academic, finance or management capacities, had had no actual training in financial management. Most of them had been academics appointed to administrative positions as heads of departments, deans and directors. The only qualified administrators in financial management were the Finance Officers (SAFO, FO, AFO, FAs) of the University in the senior cadres.

#### 4.6.2 Satisfaction with present financial management of the University.

The questionnaire requested respondents to indicate whether they were satisfied with the financial management of the University, in general and the colleges and institutes, in particular. The first part of the question was a "Yes" "No" response. Information gathered have been expressed in Table 15 below.

Table 15. Satisfaction with present financial management of the University.

Constituent units of the University	Responses			
	Yes		No	
	No.	%	No.	%
F.B.C.	6	5.2	34	29.6
N.U.C.	2	1.7	46	40.0
COMAHS	1	0.9	7	6.1
IPAM	8	7.0	2	1.7
SECRET	-	-	7	6.1
INSTED	-	-	2	1.7
<b>Total</b>	<b>17</b>	<b>14.8</b>	<b>98</b>	<b>85.2</b>

Note: No. = Number of responses  
 % = Percentage of responses.



It is interesting to note from the figures in Table 15 showing responses that Fourah Bay College and Njala University College administrators were not in favour of the present financial management but secretariat indicated complete satisfaction. The other institutions COMAHS, IPAM and INSTED expressed similar opinions as F.B.C. and N.U.C.

The respondents who answered in the negative gave the factors that militate against efficient financial management in the University. Some of these factors are given in Table 16 below.

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Table 16. Factors inhibiting good financial management in the University.

Factors	Institutions											
	F.B.C.		N.U.C.		COMAHS		IPAM		INSTED		Total	
	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%
Lack of proper supervision by senior officers in the finance department	33	28.7	44	38.3	5	4.3	6	5.2	1	0.9	89	77.4
Poor record keeping by finance clerks	30	26.7	37	32.2	-	-	-	-	-	-	67	58.3
Departments do not have access to financial allocations for their activities	35	30.4	28	24.3	3	2.6	-	-	-	-	66	57.4
Priority areas are not clearly defined by policy makers of the University on vote allocations	30	26.1	36	31.5	5	4.3	3	2.7	-	-	74	64.3
Unqualified personnel in the finance departments of the University	22	19.1	26	22.6	4	3.5	2	1.7	-	-	53	46.1
Heads of department are not properly informed of what exactly was allocated to the departments for the year	31	27.0	25	21.7	2	1.7	3	2.6	-	-	61	53.0
Weak internal control in the finance sub-offices	3	2.6	7	6.1	-	-	-	-	-	-	10	8.7
Heads of departments are often told that they have either over-spent their votes or un-spent votes are frozen	37	32.2	43	37.4	6	5.2	2	1.7	-	-	88	76.5
Conflict between heads and college Administration	31	27.0	23	20.0	-	-	4	3.5	-	-	58	50.4

From the above statements in Table 16, heads of departments have negative opinions of the financial management of the University. The factors given inhibit good financial management and this reputation has created very poor impression in the minds of policy makers and donors. The next Chapter discusses in detail all of the findings of the study.

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## CHAPTER V

### DISCUSSIONS OF FINDINGS

#### 5.0 INTRODUCTION

The University of Sierra Leone in the last decade (1982-1992) has had several hurdles to surmount in its growth and development. As earlier pointed out in the Introductory Chapter (Chapter 1) the 1967 Act of Parliament created a federal structure where management of the constituent institutions was more or less decentralized. A substantial amount of power was vested in the principal of each constituent college. Funding for the University was equitably distributed and the colleges managing their own finances with very little interference by the University Secretariat. The federal structure was illustrated in Figure 1 of Chapter 1.

The position changed when the All People's Congress (APC) Government took power in 1968. The consideration of the One Party State started to emerge and the Carney Commission of 1970 on Higher Education gave birth to the Unitary Structure of 1972. This was also illustrated in Figure 2 of Chapter 1. The federal structure was changed into a centralized university structure with the constituent colleges and institutes more answerable to the Vice Chancellor, who now becomes the functional head of both academic and administrative activities of the University. This new structure also produced the protocol situation whereby all funds from government were directed through the Unitary University Finance Office which is also supervised and controlled by the Vice Chancellor.

This introductory background of the structure shows the changes that had taken place that are found to affect the funding channels of the University. The findings of the study show that the University had been under-funded especially in the last decade (1982-1992). Discussions of the findings will also follow the sections of the analysis of data as seen in Chapter IV.

## 5.1 General Information on the University of Sierra Leone

### 5.1.1 Administrators of the University

Data collected through questionnaire, interviews and records revealed that a cross-section of the administrators in the three capacities: managers, academics and finance officers, were represented in the study. Their views on the general administration of the University were objective. Information on their length of service and the problems they encountered on the job were vital to the study. Administrators in all the three categories needed adequate information on the way the University was funded and how these funds got to the respective units of the institution. Academic administrators, that is, heads of departments and also registrars, deputy registrars and other administrative cadres required information on the governance of the University. For each of these categories of administrators, a knowledge of the sources, disbursement patterns of the funds (either from government or to the University units) and financial management were essential concerns for University management.

### 5.1.2 Sex and qualifications of administrators

The researcher's main concern in this section was to determine the sex composition of administrators in the University and their academic and professional qualifications. From the data gathered, there was a male domination in the University management with a 5:1 ratio.

High academic qualifications were good pointer that the administrators were qualified to head the various faculties and departments. As was seen from the study and also found in appendix C, the least administrator had better than the first degree. Almost all heads of academic departments were professors and senior lecturers. For administrators in the finance departments had professional qualifications in financial management.

### 5.1.3 Administrators' work experience in the University

Information on the work experience of the administrators suggests that they had between 4 and 15 years service to the University. Most of these administrators, particularly the academic heads of departments, were first appointed as lecturers and later rose to administrative positions as heads of departments and deans of faculties. It is believed that the longer they had stayed in their jobs, the more likely experienced they were. Quite recently the University Planning Office had adopted a position for providing training facilities in the form of short-term in-service courses and seminars for University administrators especially the new recruits.

#### 5.1.4 Problems identified by University Administrators

Six major problems of the University were identified. These problems had crippled the activities of the University and include the following: finance, accommodation for staff and students, communication network, staff shortages and materials, and the inadequate basic amenities such as water supply and electricity. From what the results show, finance became the most difficult problem on which the other problems depend. With inadequate finance, the other activities of the University will be hampered. It is also interesting to note that some of these problems were peculiar to certain institutions of the University. A good example is the Njala campus. Because of its distance from the seat of funding, almost all of these difficulties were encountered by this institution. The institution is always in dire need of extra funding for its many activities.

#### 5.2 Sources of funding in the University

The University of Sierra Leone is almost entirely funded by the government of Sierra Leone. From the inception of the University of Sierra Leone in 1967 under the federal structure and in 1972 under the unitary system, the University had depended largely on funds provided by the Government of Sierra Leone. The institution's dependence on government subvention had also produced a precarious situation whereby the respective institutions of the University continue to face serious financial constraints in their

pursuit to meet the demands of their clients, the staff and students. This dependence also raises the question of how the University can reach for more funds.

#### 5.2.1 Major sources of funding

Apart from the government subvention to the University, administrators gave other sources of funds which included income generated by individual institutional units of the University. Table 6 in Section 4.3.2 illustrated these other sources of funding. It was found out that income generated by each institution was very small to meet the numerous areas of expenditure and as a result, most of the activities of these institutions were hampered. For example, Njala University College administrators, especially the academic heads of departments, chose income generation as an extra funding mechanism because the college was in a rural setting where income generating activities were a necessity and demonstration of the viability of agriculture. The college administration has thus set up several commercial and industrial enterprises which the agricultural enterprises, mobil/fuel, cafeteria, commercial and transport and the bookshop, each with its appropriate controlling committees. All are attempts for making extra money for the college which funds are used to support other non-income generating activities and ventures.

Royalties and gifts are scarce to come by in these institutions except for F.B.C. and N.U.C. where endowment funds have been established to harness more funds from overseas donors and within the country. Overseas links with institutions carrying



on similar programmes have also been tapped by the units of the University. On the whole, the University must endeavour to expand on its own sources of income rather than the somewhat total reliance on government subsidy or subvention.

#### 5.2.2 Satisfaction with present financial allocation to the University units.

Quite a small number (5 or 4.3%) indicated that they were satisfied with the way the University was funded by government. These administrators were at decision-making positions in their colleges or institutes. However, the two main colleges, F.B.C. and N.U.C. were completely dissatisfied with the present financial allocations. The grants provided were barely sufficient to undertake capital and recurrent expenditures of the respective colleges.

The inadequate and uncertain government subventions suggest a thorny picture for the University. The future of the University units is threatened as there would come a time when dependence on government grants, due to national economic constraints and crises, would paralyse the activities of the various units of the University. This will affect the manpower resource building capacity and consequently affect national development.

In their reasons for the dissatisfaction with the present financial situation of the University, the respondents suggested that funds from either the government or other sources should come

directly to the institutions for which the funds were meant and not through the University Secretariat.

The administrators believed that the University Secretariat should not be a constituent unit of the University but a service agent like any of the registries of the colleges with few staff and reduced expenditures. The funds should be handled by the finance offices of the various constituent units of the University instead of the present bureaucratic channel of the University Secretariat with the University finance office.

### 5.3 Income generation in the University

#### 5.3.1 The funding dilemma

Throughout the world, the funding of education has had serious problem of inadequacy. This problem is not limited to one level of education nor is it even specific to countries and regions. Insufficiency of funds for education is rather global. The financing of post-secondary education or higher education could be considered as particularly problematic. This is because national economic crisis usually makes governments very critical about the services and activities of the University. Consequently many governments become less and less willing to support education and higher education in particular. These crises have led to many changes in the financing and administration of higher education institutions.

By the 1980s in both developed and developing countries, the pressure on public budgets increased. On the one hand, the slow

down of economic activity in certain developing countries had an unfavourable influence on tax revenues, and on the other hand, competing expenditure like employment compensation, agriculture, health, foreign debt servicing and sometimes military spending, tended to take precedence over education. This phenomenon had not encouraged government subvention to the University. As a result, universities have had to look for other ways of generating funds to support their existence.

### 5.3.2 Exploring new financial sources of support

Educational institutions do not have to rely exclusively on public funds and students fees. Universities, for example, have to derive income from their own assets which are a source of extra funding for their growth and development. Table 11 in Section 4.5.2 shows the government financial allocations to the University from 1982/83 to 1992/93. With an upward trend in government grants and the large volume of activities of the University, the institution has to undertake stringent measures to be able to survive. Therefore between 1985 and 1987 three independent units were established by the University of Sierra Leone for generating income for the institution's mission.

- i) The University Research and Development Services (URDS)
  - ii) The Development of the Commercial and Industrial Enterprises (DCIE).
  - iii) The University of Sierra Leone Development Fund (UDF).
- These units come under one umbrella as the University

Commercial Enterprises continue to earn the much needed funds to supplement those received from Government. In addition to the activities of these organs individual departments of the constituent members of the University received research and consultancy funds from certain government departments, private and public organisations and from international agencies.

### 5.3.3 Income generation through institutional links

Certain measures have also been taken to tap other areas of income for the University. These measures were geared towards improving the University's funding capabilities. One of the significant reforms had been institutional links. A successful outcome of this link had been to raise more funds for significant reinforcement of weak basic facilities. This would basically improve on the institution's responsiveness to its community needs and help strengthen teaching and research capabilities.

The University of Sierra Leone therefore had established links with overseas' institutions (the Faculty of Education at Commercial and Industrial Enterprises within Sierra Leone as the University's link with the Mining, Industrial and Commercial sectors), and a more recent approach, taking the University to the people (in the visits made by the Vice Chancellor in 1990 to all the provincial towns explaining to the people what the University was doing). As indicated from the estimated budget for 1991/92 in Table 10, the University Secretariat, INSTED and INSLIBS were units that had very little effort shown in generating income through links with

business houses in the country or abroad. Respondents considered this area of income generation as a significant venture.

#### 5.4 Patterns/trend in the disbursement of funds to the University and its Units

##### 5.4.1 Growth of the University Budget

University budgets have risen in the past decade (1982-1992) at a much faster rate than the Gross National Product (GNP). This growth, as seen in section 4.5.4 (Budget allocations to the University of Sierra Leone 1982-1992) and Table 12 is the direct result of enrollment expansion, programme elaboration, productivity problems, new responsibilities of the University, and a host of other things. At the beginning of this decade the budget of the University of Sierra Leone was a little over Le8 million in 1982/83, it steadily climbed in 1986/87 to Le36.991 million and reaching Le104.219 million in 1988/89 fiscal year, a three-fold increase over the decade.

Budget allocations to the University had two phases, the running and investment budgets. The running budget had the expenditure figures while the investment budget was the income generated by the University units.

With less than three thousand students in the University of Sierra Leone, the cost of running the institution has proved to be extremely high. There is therefore an upward trend in the spending as facilities continue to expand and maintenance work on existing

structures also continue to take place. Budget cuts are also problems of the University to grapple with. For example, shortage of funding for the basic facilities of the University also have adverse effect on the students as well as the staff who find themselves increasingly cut off from the international scientific community and less capable to participate in international scientific research and scholarship.

#### 5.4.2 Government policies on disbursement of funds to the University

Administrators of African universities are faced with the dilemma of the dwindling budgets making it increasingly difficult for them to generate funds for the proper functioning of their establishments. The result is the decline in the level of competence of graduates and research standards. At the same time, some studies by Earl Chiet<sup>20</sup> and Janny and Wynn (1972)<sup>21</sup> show that unit costs of education are too high and that higher education receives an in-ordinate amount of funding for education. They recommended that the squeeze on University budgets be sustained and tightened.

<sup>20</sup>Chiet, Earl: The New Depression in Higher Education, New York, McGraw Hill, 1972.

<sup>21</sup>Janny, H.H. and Wynn, G.R. The Golden Years: A Study of Income and Expenditure, Growth and Distribution of Forty-eight Private Four Year Liberal Arts Colleges, Woirster, Ohio College of Worseter, 1972.

This is a situation which requires further research. Some financial management reforms had been introduced in the University of Sierra Leone in 1976 when the level of Government funding began to decline and also in 1984, when cuts in government funding reached the critical level of 40 per cent of the approved budget. However, these reform measures which included cuts in campus amenities and reductions in negotiated staff conditions of service, proved ineffective against the rapid decline in the University's income and the concomitant deterioration of physical and academic infrastructure. In the face of this crisis, old policies were reviewed and innovative strategies quickly developed to address the consequences of under-funding. Table 8 clearly illustrates this picture. Without these measures, the University of Sierra Leone would have found it extremely difficult to defend its existence against the harsh criticisms, which dominated discussions of the late 1980s. Even with the efforts being constantly made at the University of Sierra Leone and elsewhere, to improve the University system and make it less dependent of government for all its needs, questions relating to efficiency and equitable distribution of national resources among competing educational sub-sectors (primary, secondary, tertiary) are still being raised and doubts expressed about the ability of the nation to afford a university.

#### 5.4.3 Disbursement patterns adopted by the University to the various units.

The introduction of innovation of any kind raises questions of relevance and successful implementation. According to Van Vught (1992)<sup>22</sup>, an expert in

financial management, in a review of an analysis of studies on innovation in higher education in advanced countries, a number of conditions must be met before innovative strategy can be expected to be successful. Van Vught further submits that similar conclusions could be reached for non-western nations, as confirmed by an analysis on the work on educational reform programmes in developing countries, carried out by Verspoor (1992)<sup>23</sup>. Verspoor's work also revealed other factors which influence the success of an innovation such as the availability of the resources, the commitment levels of the resources and disbursement patterns used. Resource allocation and monitoring are two aspects of financial control suggested for the

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<sup>22</sup>Van Vught, F.A. Autonomy and Accountability in Government/University Relationships. Paper presented at the World Bank Seminar Policy Semina of African Higher Education. Harare, March, 1972.



University by the Government of Sierra Leone. The essence is the effective utilization of the available resources. Several policies have been meted out by donors especially the Government of Sierra Leone to University administrators in the allocation of funds for both operational and capital budgets.

Some of these policies or measures given by administrators included reducing operational costs of the University through applying budget cuts, improving cost consciousness, rationalization of teaching and research limiting the involvement of the University high cost services and generating income internally by the University units. With the above guidelines, the University has also adopted disbursement of funds schedules for all its constituent units. Staff/student ratio is one dominant factor used for F.B.C./N.U.C. in disbursing funds for their operations. Even this method is not clearly defined to heads of departments affected and there is always a problem confronting the departments and the functions they perform.

<sup>23</sup>Verpoor, A. Parhways to Change, Improving the Quality of Education in Developing Countries. World Bank Discussion Paper 53, Washing, D.C.

From the responses of the administrators on satisfaction with the way funds are distributed to the various organs of the University, almost all of them expressed complete dissatisfaction with the present disbursement patterns to the units. One major obstacle which many administrators, especially the academic heads of departments, faced was the lack of knowledge of what actually was approved for running their departments. There were several unexplained principles supposedly adopted in the University for the allocation of funds to departments. Even the small proportion that was apportioned to each college or institute did not adequately and accurately filter down to the departments. Also departmental heads find it impossible to meet the demands of the students. Lack of basic materials for learning often result to poor academic performance by students and therefore low academic morale. This situation continues to prevail as the economy also continues to deteriorate.

## 5.5 FINANCIAL MANAGEMENT IN THE UNIVERSITY OF SIERRA LEONE

### 5.5.1 Views on cost saving and cost recovery in the University

Professor Koso-Thomas' paper on 'Cost Saving and Cost Recovery'<sup>24</sup> assumed the position that universities in the sub-region of Africa were under pressure from governments and other funding authorities to improve on their efficiency and management capabilities. These institutions must introduce cost saving or cost recovery measures and be able to create or generate independent income through the exploitation of their earnings and profit-making potential. According to Prof. Koso-Thomas, these pressures stem primarily from the financial difficulties in which governments find themselves and the general disinterest in education which they may have displayed since they achieved independence. Governments were therefore justified to apply budget cuts, tightening financial controls and call for stricter accountability of the University finances.

In his report to Court in December, 1989 the Vice Chancellor expressed the opinion that if the local and international sources of support were to be tapped, a lot more co-operation would have to be developed between members of staff and the University, so that the quality of work produced would be enhanced. This requires proper selection and supervision of collaborating scholars and efficient financial management along generally acceptable guidelines. The Vice Chancellor believed, in this report, that such a co-operation was the key to the future of the University, not only in the area of resource support, but in all other spheres of university life. The planning and management which must necessarily

<sup>24</sup>Koso-Thomas, K. Cost Saving and Income Generation at the University of Sierra Leone. Paper presented at the British Council Association of African Round-Table Conference, Banjul, December, 1971.

be associated with the development of a university like ours, functioning with a depressed economy, requires goodwill from all quarters. Looking at the Unitary Structure and its cumbersome financial management principles, a total of 98 (85.2%) respondents from the various units expressed dissatisfaction with the way the present system of financial management operates. Only 17 (14.8%) administrators, 8 from Secretariat, 6 from F.B.C., 2 from N.U.C. and 1 from COMAHS indicated that they were satisfied with the financial management of the University. Several factors inhibited the study in acquiring more information on the financial management. People who were directly involved in the day-to-day affairs of the University especially on financial matters, could not be easily reached for pertinent information on the finances. Again, most of the heads of departments interviewed showed complete ignorance about the way the finances of the University were managed. This is evidenced in Table 14 under Section 4.6.2.

Although there was a committee for allocation of budget figures, certain pertinent information were not supplied to them for suggestion or implementation. From time to time financial allocations to heads of departments were rationed according to some assumed needs. Some of the actual needs for which requests were made were never honoured.

#### 5.5.2 University Budgeting Mechanisms

It was a common belief that the budgets of University gives the surest single indication of what the unit was committed to do

or was stuck with as an activity for the institution. This is true partly because under good leadership, there is a strong need for putting funds where institutional necessity points.

In the University of Sierra Leone the government gives a lump sum to the University and the University, in turn, reallocates to its constituent member units according to priorities. This lump sum phenomenon has obstructed proper financial and developmental planning of the University. The University is forced to cut down on needy service areas only to see that the running costs (staff salaries) were properly attended to.

As far as the budgetary mechanisms were concerned, the University of Sierra Leone had adopted several strategies for managing the little allocation that came to the University. Budget estimates were now strictly based on the needs of the units and these needs were further scrutinised by the F & GPC, a committee appointed to tailor university budgets. For teaching institutions, greater consideration is given to student ratio and basic facilities attached to the students. The University is usually baffled when budget cuts were imposed on the subvention for recurrent expenditure from time to time and these subventions do not take into account its prior commitments by way of staff salaries and the costs of maintaining its activities at least at the previous year's level. The major task then of the University is to work out a baseline of expenditure for current operations. This should be followed by attempts to secure acceptance by government that each year's budget reflects increases to take account of

inflation and salary increments. Another mile stone to grapple with in the budget mechanism was the size of the instalments of the grant promised by government and the frequency with which urgent appeals have to be made from the Departments of Finance and Education by the University. The extreme difficulties which the University has faced over the years, particularly in replacing expensive equipment vital to its academic and other operations suggests that urgent appeals have to be always made to government for such increase in its subvention.

### 5.5.3 Measures used to tighten financial control and accountability in the University.

Universities pass through phases of rapid growth, managed stability or drift, show decay, and occasionally sharp financial crisis. Kayode (1972)<sup>25</sup>, in his paper remarks that, whatever the phase budgetary control has to be exerted. His control has to take into account the continual gap between expenditure aspirations and fiscal realities. There may be pressures for new programmes, campus amenities and specific features of institutional organization. These two give rise to budgetary controls. Kayode continues to maintain that observers of higher education have noted

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<sup>25</sup>Kayode, M.O. Towards a Principle of Financial Allocation in Educational Planning, West African Journal of Education. Vol. XVI, No. 1, 1992, pp 11-17.

that institutions often behave as if they were seeking to maximize expenditure, that is, the larger the budget, the better. Most of the items of expenditure in the University were associated with a high and rising expenditure rate. But this puts all the more premium on the careful assessment of revenues and the planning of revenue growth to support such a pattern of intended expenditures.

Administrators gave several useful ways in which the University could maintain control of its budget and accountability reinforced. However, better financial management principles adopted in the University through accurate record keeping and periodic auditing of the accounts of the books stand out as the main saving grace to effect efficiency and effectiveness.

The Chapter that follows gives summary, and recommendations made from the study.

## CHAPTER VI

### SUMMARY, CONCLUSIONS AND RECOMMENDATIONS

#### 6.1 Summary

This study was carried out as a result of the various problems encountered in the University of Sierra Leone. One of the thorny problems facing higher education in Sierra Leone and specifically the University of Sierra Leone is the poor financial position of the University and its constituent colleges and institutes. Various factors have contributed to the poor financial condition in the University. Lack of adequate avenues to derive more funds to subsidize the activities of the University, the low morale in the financial management and many other attendant problems have militated against the University in the achievement of its intended objectives.

The purpose of this study was to find out the problems of financing higher education in Sierra Leone with a forecast on the case of the University of Sierra Leone. The study was specifically interested to find out:

- i) The sources of funding available to the University of Sierra Leone;
- ii) The disbursement patterns of funds to constituent member institutions of the University and the inherent problems of this distribution; and
- iii) The financial management techniques used by the University administrators to manage the meagre resources



available to the University.

The investigation has revealed the various sources of funding open to the University for financial support other than government funds as well as the continually escalating financial burden principally shouldered by government. The study also revealed that capital expenditure was almost wholly the responsibility of the Sierra Leone Government. From the evidence available on University funding in the review, there was advantage in exploring alternative sources of funds usually based on local initiatives of University support.

The traditional expectation of government funding of all activities of the University is not realistic in these times of economic crisis. Opportunities to raise more money from other sources should be sought by the University itself. One of the major ways of exploring new sources of financial support was through bank loans especially for capital development. Payments of such loans could be spread over a period of time. Moreover, such a loan scheme could be financed by the local community in which the institution is located where the initiative for such financial support was not immediately available in the community, government could facilitate or motivate such a move to encourage progress.

Other sources highlighted by the study included contributions from Alumni and other interested associations through royalties and gifts. The Alumni could embark on fund-raising activities on behalf of the University. A tax-free bonus on private investments on education could be provided by law and vigorously explored. In the

case of Njala University College located in a rural setting, the institution had undertaken income generating activities that are rural-based, in the form of raising animals and growing crops that readily make money available for her development. This venture has helped reduce the overhead costs of running the college which cost threatens to inhibit further development plans of the college.

As there was hardly any work that specifically addressed the issues of the study, the investigator had to rely on available documents on the Chemistry which focused on the finance. Journals which had views on other universities in Africa, U.S.A. and Europe and suitable textbooks on university funding were also consulted. The major source of information was obtained from the questionnaire sent to all administrators (academic, finance and management) of the University. Responses from these administrators provided quite an appreciable evidence that the University had been poorly funded either by government or other sources. Many of the respondents never knew the avenues open to the University for soliciting funds. Very few attempts had been made by the University authorities to alleviate this problem of under-funding.

The findings of this study revealed that the majority of the administrators (in academic, finance and management capacities) were not trained in university administration but got experience on the job they performed. Few finance administrators had had professional training in financial management in other places during their working life outside the University. Most of the administrators (all categories) had an average work experience of

at least five years.

From the responses of the administrators, almost all of them indicated that government was the major source of university funding whilst a small fraction of the funds was provided by internal income generated by individual colleges and IPAM, except the Secretariat and the two off-campus (INSTED and INSLIBS) institutes which did not have income generating ventures. Realistically very little is derived from external sources except for the constituent colleges and IPAM that had links with overseas universities to collaborate their activities with allied institutions. For example, a department could have a link with similar department in areas of common discipline. Benefits usually filtered to these departments through such university links.

The pattern of disbursement varied from decade to decade. The response indicated that between 1972 and 1982, the University used the zero-based pattern of allocation of funds to the various units of the University. This pattern had not proved successful as a result of the economic crisis the country had experienced since independence. Between 1982 and 1992 the pattern had been based on student numbers and faculty staff. This allocation method had also proved quite inefficient as the University had not grown reasonably well. The high fees and University admission requirements have contributed to the low student enrollments. Lack of sufficient accommodation for students had also hampered growth in student numbers. the present system of the allocation of funds must be reviewed. There are again sub-disbursement patterns for the

colleges. Secretariat and INSTED are not teaching units of the University and cannot therefore benefit from student-base subsidies.

Most of these procedures for either allocating or disbursing funds to the University and its units have created many problems. These problems have given rise to the poor management of the University finance. Government after government, i.e. from the SLPP days to the present regime, the University was always on the carpet to justify its existence as a higher educational institution. Since government was the key provider of funds, the University was faced with management problems and unless it could justify its spending, the University would have to become self-supporting with little or no subsidy from government. The present regime requires accountability and transparency in the management of the University resources. It is only on this note that government continues to support the University.

## 6.2 CONCLUSIONS

From the findings of the study, a number of issues need careful consideration.

### 6.2.1 Sources of funding for the University

The University should be aware of the total resource needs, the total resource available to satisfy those needs, and the commitments both of the revenue coming to the colleges and institutes in future periods and the expenditure undertaken by

these units of the University. The University should tap other avenues of raising funds for the University in order to assist the institution during crisis moments in the finance.

#### 6.2.2 Training of Administrators

On the job experience is not enough for the University administrators. Administration, in whatever capacity, is a profession in which people should be trained and have work experience. Most of the administrators were either transferred from academic life or public sectors of non-educational institutions. University administration is a special area which needs a special training and experience.

#### 6.2.3 Resource allocation in the University

The University does not have a stated pattern for either allocation of funds by government or its own disbursement patterns to the various units. The present practice in most administrators' opinion, is hurtful to the running of the affairs of the University. From the responses of the Administrators, equity principle was the basis for resource allocation. To maintain this equity principle, University units must send estimates for priority areas of operation which could also give rise to positive relationship between inputs and outputs in different faculties and departments.

#### 6.2.4 Problems posed by allocation of resources to the University

The most formidable challenge facing the University of Sierra Leone in resource allocation is to try to reconcile the constantly rising demands made on the institution with the diminishing resources placed at its disposal. The large volume of activities of the University have not been accompanied by concomitant budgetary allocations over the last two decades. These budgetary allocations are sometimes drastically cut under pressure for saving on public spending and also as a result of the heavy burden of foreign debts. Existing resources and facilities have been stretched beyond the minimal levels of effectiveness, with declining effects on the quality of teaching and research. The University of Sierra Leone is, therefore, forced to function with large programme activities and with inadequate facilities such as shortage of books and journals, poorly equipped laboratories, congested accommodation, and a host of other problems. Expansion has been only in the arts and social science programmes which were less expensive.

#### 6.2.5 Financial management in the University

The major problem of the University of Sierra Leone is the financial management. The Vice Chancellor's annual reports over the years stress that the continuous control and monitoring of the financial activities of the University, even on a day to day basis, does have a vital role to play in the efficiency and effectiveness

of financial management. The 1972 Act of Parliament clearly declares that proper accounts and other records conforming to the best practices should be prepared and presented to the Vice Chancellor for submission to Court annually. This policy is never followed by the University authorities. The University is always in arrears of accurate accounting procedures and this has also caused embarrassment to the University.

It would be more in line with the ideal of a Unitary System, and make for greater efficiency in financial management, if high level administrative duties were carried out at the University Finance Office, while the day-to-day administration was carried out by the Colleges' Finance Offices. Also the current arrangement whereby certain arms of the University do their own financial transactions is regrettable. Such an arrangement does not make for cost-effectiveness, for greater efficiency could be achieved with the centralization of all financial transactions whereby the University Finance Office could do everything on behalf of the colleges and institutes. It is therefore unfortunate that in spite of the Unitary Structure of the University, the various arms especially the Finance Offices within the system are operating independently. It is indeed a weakness in the University's financial management that the colleges'/institutes' finance offices do not make regular financial returns to the University Finance Office and how they spend their University allocations to the colleges and institutes. This state of affairs has even caused embarrassment to the University that the Finance Offices had not

presented to Government financial reports on the government subventions for nearly ten years. The present National Provisional Ruling Council (N.P.R.C.) regime has expressed concern about the issue.

The lack of co-operation as outlined above explains why the University Finance Office could not provide adequate information to even sub-committees appointed to verify the University expenditures. For example, information could not be sought on percentages of expenditure on academic, administrative and maintenance works. This observation has led to the conclusion that the University Finance Office cannot be described as the University Finance Office. Departmental information have also not been made available to the central financial body of the University and this is a further evidence of the inadequacy of the University's financial management. Yet more alarming is the fact that both the departments and the colleges and institutes have not been responsive to the queries of the internal auditors.

### 6.3 RECOMMENDATIONS

From the discussion of the findings and the conclusions reached in this study, the following recommendations are put forward both for improving the funding facilities of the University and for further research:



### 6.3.1 Source of Funding

There is need for African universities to institute measures aimed at diversifying their sources of funding for the various programmes and activities they undertake. The University of Sierra Leone is no exception to this state of affairs. The University has to look for other ways where funds can be tapped. It should also find ways to use existing resources in a more careful and efficient way.

Again, to meet the goal of reducing the financial burden on the University and increasing the total amount needed for improvement of the system, greater share of the financial liability on education should be shifted from the central government to the local communities and the private sector. Also the University should promote policies and aim at cost effectiveness, that is, a high level of the institution's output at low levels of expenditure.

### 6.3.2 Training of Administrators

University administrators, either in the academic, finance or management capacity, should undergo special training <sup>in</sup> administration provided by the University. They should be trained in the various skills pertaining to the management of their offices. In-service training and short-term exposure in outside institutions of higher learning must also be encouraged by the University authorities.

### 6.3.3 Resource allocation in the University

There should be an impact made on the funding mechanisms and allocation systems which would create efficiency in the management of the scarce resources. Some realistic allocation or disbursement strategies or formats must be developed to enhance efficiency and effectiveness.

### 6.3.4 Link with other institutions

The University of Sierra Leone should continue to forge links with institutions abroad to establish permanent co-operation in disciplines of common interest. Collaborative research activities must be encouraged. Moreover, the University should establish link with the national commercial and industrial enterprises or higher technological advancement in research and other services. These links with industries and commercial houses would encourage the training of high level manpower relevant to government's objectives.

### 6.3.5 Financial Management

Managing funds is one of the major tasks of an institution. The success of any institution's programmes depends very much on the way the financial inputs are managed and this, in turn, affects the overall performance of the institution. Therefore the University of Sierra Leone should have the basic framework and mechanism of financial management. The basic framework and mechanism include keeping accurate financial information, policies which guide the financial management and managers, proper

allocation of funds to the units and freedom with responsibility to consider range of options used in financial management.

Finally, the University should overhaul the institution's operating system through dynamic management and strategic planning including financial management at all levels of the system.

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## APPENDIX A

Education Office

College

1992.

Prof/Dr/Mr/Mrs/Miss

Faculty of

Njala University

Private Mail Bag

Freetown

16th March,

Dear Sir/Madam,

A Research on Financing Higher Education in Sierra Leone:  
A Case Study of the University of Sierra Leone

This letter serves as an introduction for a research on Financing Higher Education in Sierra Leone, a case study of the University of Sierra Leone. This study is specifically to determine the sources, patterns in disbursement of funds and the implications of these funding patterns on the University of Sierra Leone. The result of the investigation, it is hoped, will help provide adequate information on funding sources, other than government funds, and disbursement patterns to the constituent members of the University. It is envisaged that there are problems in the distribution of the scarce resources available to the University. The researcher will find out the causes of these problems and the recommendations to solve the problems.

It would be appreciated very much if you would give the information relating to your area of experience in the university administration by providing information on the attached questionnaire. Your contribution will assist the investigator and other university administrators to be able to arrest the situation and carefully address themselves to the financial problems that now affects the University.

Please endeavour to return the completed questionnaire to me by the end of April, 1992. I shall also personally visit your department/faculty/institute/college to talk to you about a few things that may need clarification or further explanation. Also supply any comments on the financial situation of the University especially affecting your section that may not have been treated by the questionnaire.

Thank you for your esteemed assistance in this academic pursuit.

Yours sincerely,

J.S.M. Saffa,  
(Investigator)

APPENDIX B

NJALA UNIVERSITY COLLEGE  
UNIVERSITY OF SIERRA LEONE

FACULTY OF EDUCATION

1. Research topic  
Financing Higher Education in Sierra Leone: A Case Study of the University of Sierra Leone.
2. Aim of the Study  
To identify the sources, patterns of disbursement of funds and the financial management of the University of Sierra Leone.
3. Target Groups  
The target groups are the administrators in the academic, finance and management capacities of the University, major administrators in the departments of education, agriculture and finance.
4. Questionnaire  
The questionnaire for this study is divided into five sections as follows:

SECTION A - GENERAL INFORMATION ON THE ADMINISTRATORS IN THE UNIVERSITY OF SIERRA LEONE

1. N a m e o f Institute/College \_\_\_\_\_
2. What is your designation/status in the University \_\_\_\_\_
3. State your sex: Male \_\_\_\_\_, Female \_\_\_\_\_

4. What qualifications do you have (state first, second and/or third degree)
- 
5. How long have you been in your present position described in item 2?
- 
6. What other positions have you held in the University other than the one specified in item? \_\_\_\_\_
7. What do you think have been the most difficult problems facing your office in the University? List them in degree of severity:
- a) \_\_\_\_\_
- b) \_\_\_\_\_
- c) \_\_\_\_\_
- d) \_\_\_\_\_
- e) \_\_\_\_\_
- f) Others (specify) \_\_\_\_\_
8. Explain briefly how the first two problems listed in item 7 affect your work as an administrator in the University?
- a) \_\_\_\_\_
- b) \_\_\_\_\_
9. What are the causes of the two problems in item 7?
-

- 
- 
10. Suggest ways in which these problems in item 7 can be tackled  
i n t h e  
University? \_\_\_\_\_
- 
- 

**SECTION B - SOURCES OF FUNDING**

11. Apart from government funding, list other sources of funding that the University College/Institute gets.

- a) \_\_\_\_\_
- b) \_\_\_\_\_
- c) \_\_\_\_\_
- \_\_\_\_\_
- d) \_\_\_\_\_
- e) \_\_\_\_\_
- f) Others (specify) \_\_\_\_\_

12. a) Are you satisfied with the way the University is funded by government?

Yes \_\_\_\_\_ No \_\_\_\_\_ (Tick your choice).

- b) If yes, what are the advantages?
- 
-

13. (a) Do you think there is need for government to provide more funds for your institution/college/faculty/department?

Yes \_\_\_\_\_ No \_\_\_\_\_

(b) If yes, for what purpose?

(c) If no, what suggestions do you have?

14. What areas in your institution/college/faculty/department require immediate attention and assistance?

15. (a) Do these funds come directly to your institution/college/faculty/department?

Yes \_\_\_\_\_ No \_\_\_\_\_

(b) If yes, which of the funds \_\_\_\_\_

(c) If no, which channel receives first? \_\_\_\_\_

16. (a) Do you want your grants from both government and other sources come directly to your institution/college/faculty/department?

Yes \_\_\_\_\_ No \_\_\_\_\_

- (b) If yes, what are the advantages

- (c) If no, why don't you wish so?

#### SECTION C - INCOME GENERATION

17. (a) Apart from the funds from government and other sources, does your institution generate funds for its running costs internally?

Yes \_\_\_\_\_ No \_\_\_\_\_

- (b) If yes, in what ways does your institution generate funds?

- (c) If no, why doesn't it generate funds?

- 18 (a) Does your institution have any link with commercial and industrial concerns in Sierra Leone or abroad?

Yes \_\_\_\_\_ No \_\_\_\_\_

- (b) If yes, list the enterprises that have link with your institution.

(c) If no, what move do you have in order to establish a link?

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19. Give specific areas in which links have been established between your institution and the business enterprises.

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**SECTION D - PATTERNS/TRENDS IN THE DISBURSEMENT OF FUNDS**

20. What are the recent national (government) policies in funding University education in Sierra Leone?

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21. How are the policies respected by the University authorities?

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22. What are the guidelines used in the allocation of government funds to the University/college/institute?

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23. What happens to the funds that are derived from other sources other than the government grants?

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24. (a) Are your annual budget estimates for your university/college/institute in line with government's guidelines for funding?

Yes \_\_\_\_\_ No \_\_\_\_\_

- (b) If yes, what advantages have these guidelines \_\_\_\_\_

- (c) If no, why are your annual estimates at variance with the government guidelines?

25. What is in your opinion, causing the difference in your estimates and that of the government subventions? \_\_\_\_\_

#### SECTION E - FINANCIAL MANAGEMENT IN THE UNIVERSITY

26. (a) Are you satisfied with the present financial management of the University or your unit?

Yes \_\_\_\_\_ No \_\_\_\_\_

- (b) If yes, what techniques have been adopted to give good financial management?

- (c) If no, what are the factors militating against efficient financial management?



27. What measures are taken to tighten financial control and calling for stricter accountability in the University?

28. How do you get your staff to be accountable regarding the management of the financial resources of the University?

29. How often is your college or institute's accounts audited?

30. (a) Does your college/institute keep records of funds it receives from government or other sources?

Yes \_\_\_\_\_ No \_\_\_\_\_

(b) If yes, where are record located?

(c) If no, why are there no records?

31. What are your recommendations for the present financial management of the University as far as your work is concerned?

## APPENDIX C

## UNIVERSITY ADMINISTRATORS INCLUDED IN THE STUDY DURING 1992/93 SESSION

## (i) Fourah Bay College

- a) Principal's Office
  1. The Principal
  2. The Vice Principal
- b) Registry
  1. The Deputy Registrar
  2. The Senior Assistant Registrar (AA)
  3. The Senior Assistant Registrar (P & G)
  4. The Senior Assistant Registrar (Exams and Records)
  5. The Administrative Assistant.
- c) Finance Office
  1. The Senior Finance Assistant Officer
  2. The Senior Finance Assistant
  3. The Finance Assistant 1
  4. The Finance Assistant 2
- d) Others
  1. The College Librarian
  2. The Senior Assistant Librarian
  3. The Assistant Librarian
  4. Senior Library Assistant 1
  5. Trainee Librarian
  6. Senior Library Assistant 2
  7. The Estate Officer
  8. The Deputy Estate Officer.
  9. The Works Superintendent
  10. The Dean of Students
  11. The Domestic Bursar
  12. The Senior Medical Officer, College Hospital
  13. The Medical Officer, College Hospital
- e) Deans
  1. The Dean, Faculty of Arts
  2. The Dean, Faculty of Economics and Social Studies
  3. The Dean, Faculty of Engineering
  4. The Dean, Faculty of Law
  5. The Dean, Faculty of Pure and Applied Sciences
- f) Heads of Departments
  1. The Head, Accounting Department
  2. The Head, Botany Department
  3. The Head, Civil Engineering Department
  4. The Head, Chemistry Department

5. The Head, Classics and Philosophy Department
6. The Head, Economics Department
7. The Head, Education Department
8. The Head, Electrical Department
9. The Head, Geography Department
10. The Head, Geology Department
11. The Head, Language and Literature Department
12. The Head, Law Department
13. The Head, Linguistics Department
14. The Head, Maintenance Department
15. The Head, Mathematics Department
16. The Head, Mechanical Engineering Department
17. The Head, Modern History Department
18. The Head, Modern Language Department
19. The Head, Physics Department
20. The Head, Political Science Department
21. The Head, Sociology Department
22. The Head, Theology Department
23. The Head, Zoology Department

g) Directors of In-campus Institutes

- Studies
1. The Director, Adult Education and Extra Mural
  2. The Director, African Studies
  3. The Director, Marine Biology and Oceanography
  4. The Director, Population Studies

ii) Njala University College

a) Principal's Office

1. The Principal
2. The Vice Principal
3. The Dean of Students
4. The Director of Student Services
5. The College Chaplain
6. The Confidential Secretary

b) Registry

1. The Deputy Registrar
2. The Senior Assistant Registrar (AA)
3. The Senior Assistant Registrar (P & G)
4. The Assistant Registrar (Records)
5. The Assistant Registrar (Exams)
6. The Administrative Assistant
7. The Confidential Secretary

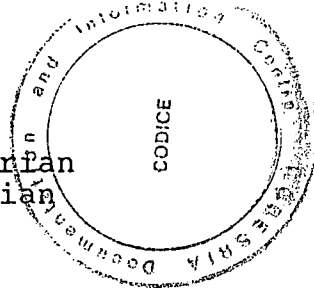
c) Finance Office

1. The Senior Assistant
2. The Assistant Finance Officer
3. The Senior Finance Assistant
4. The Finance Assistant 1
5. The Finance Assistant 2

## 6. The Domestic Bursar

## d) Others

1. The College Librarian
2. The Assistant College Librarian
3. The Senior Assistant Librarian
4. The Assistant Librarian
5. Senior Library Assistant 1
6. Senior Library Assistant 2
7. The Estate Officer
8. The Deputy Estate Officer
9. The Works Superintendent
10. The Senior Medical Officer, College Hospital
11. The Medical Officer, College Hospital



## e) Deans

1. The Dean, Faculty of Agriculture
2. The Dean, Faculty of Education
3. The Dean, Faculty of Environmental Sciences

## f) Heads of Departments

1. The Head, Agric. Education Department
2. The Head, Agric. Economics & Extension Department
3. The Head, Agric. Engineering Department
4. The Head, Animal Science Department
5. The Head, Biological Sciences Department
6. The Director, Certificate Training Centre
7. The Head, Chemistry Department
8. The Head, Crop Protection Department
9. The Head, Crop Science Department
10. The Director, Educational Services Centre
11. The Head, Geography and Rural Development Department
12. The Head, Home Economics Department
13. The Head, Language Education Department
14. The Head, Mathematics Department
15. The Head, Physical Education Department
16. The Head, Physics Department
17. The Director, Science Curriculum Development Centre
18. The Head, Soil Science Department
19. The Head, Teacher Education Department

## iii) College of Medicine and Allied Health Sciences

## a) The Principal's Office

1. The Principal
2. The Vice Principal

## b) Deans

1. The Dean, Faculty of Basic Medical Sciences
2. The Dean, Chemical Sciences

## c) Heads of Departments

1. The Head, Division of Community Health Care
2. The Head, Division of Dental Care
3. The Head, Division of Hospital Care
4. The Head, Division of Human Biology and Behaviour

## d) Registry

1. The Deputy Registrar
2. The Senior Administrative Assistant
3. The Senior Assistant Finance Officer
4. The Administrative Assistant

## iv) Off-campus institutes

1. The Director, Institute of Library Studies
2. The Director, Institute of Education
3. The Director, Institute of Public Administration and Management
4. The Secretary, Institute of Education
5. The Head, Computer Studies, IPAM
6. The Head, Administration and Management, IPAM

## v) University Secretariat

1. The Vice Chancellor
2. The Secretary and Registrar
3. The Registrar
4. The University Finance Officer
5. The Deputy Registrar (AA)
6. The Deputy Registrar (P)
7. The Deputy Registrar (G)
8. The Senior Administrative Assistant (AA)
9. Senior Finance Assistant 1
10. Senior Finance Assistant 2.