

AN EFFECTIVE EDUCATIONAL BUDGET

IMPLEMENTATION:

A NECESSARY CONDITION FOR ACHIEVING MILLENNIUM DEVELOPMENT GOALS (MDGS) IN KOGI STATE, NIGERIA

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Introduction

An effective budget implementation is critical to the attainment of educational goals and objective in any country of the world and Nigeria in particular. This is because education is the bedrock of all human endeavour that requires effective budgeting for a sound and quality implementation. According to Elele (1985), budget implementation is necessary for staff welfare, provision of infrastructure, and payment of entitlement of staff. For any country to realize the objective of the MDGs, the country must have a sound standard of education at all levels. FRN (2004), section 4, listed the objectives of education with particular reference to secondary education to include preparing individuals for useful living within the society and preparation for higher education. The realization of these goals depends on the effective implementation of budget allocated to education sectors.

Omogo (1995) sees budget implementation as the distribution of resources and fund from the central pool of the department or agencies of government for the execution of school projects as indicated in the budget. Likewise, Odiba (2004)

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observed that school Administrators, teachers, parents and the general public have expressed worries over the non-availability of library, laboratory, poor teaching /learning environment, lack of instructional materials and lack of capital projects and a host of others to poor implementation of educational budget. It is believed that for the Millennium Development Goals to be achieved in context of the Millennium declaration which was adopted by 189 member states of the United Nations General Assembly at the Millennium summit of 2000, sound educational budget implementation at all levels of education has to be attained. It is in the light of this that the researchers want to find out whether budget implementation has effect on educational development in Kogi State.

Literature Review

Any educational institution that wants to succeed financially need not toy with the concept of budget in her programmes. This is because budgeting is a common phenomenon needed by individuals, groups and organizations for effective allocation of scarce resources to different sectors of the economy. To some extent individuals, public corporations, schools and even governmental organizations engage in the process of budgeting. Budget on the other hand, is a plan for allocating of resources. In any economy budget is very important because without it there will be no way of keeping the record of how much money is collected and spent appropriately in the school system.

A budget consists of two aspects, revenue and expenditure. The educational institutions try to balance the two sides, that is, the expected revenue (income) is made equal to the proposed expenditure. But where expenditure is greater than revenue or income, it is known as budget deficit. A budget surplus is when an institution's revenue income is greater than expenditure, Ogbonnaya (2000).

According to Solola in Adeniji et al (1974), there are two methods of budgeting. The first is the traditional budgeting, which shows how much

government is expected to spend without spelling out in detail the sources of revenue and channels of expenditure units. Secondly, the performance budgeting emphasis of what the government will do. Solola further pointed out that a typical budget describes expenditure under Heads and sub-heads. For instance, Head one expenditures deals with personal emolument while Head two deals with the running expenses. Educational institutions usually set out plans to achieve their pre-determined objectives. Budget implementation is chief among such set plans being pursued.

For a decade now, there has been an astronomic expansion in various levels of education in Nigeria and Kogi State in particular. This trend calls for more emphasis to be placed on effective budget implementation to meet the yearning and aspirations of the Nigeria populace.

Ogbonnanya (2000) and Adesina (1981), stressed that budget is prepared to provide bases for controlling the financial affairs of the government, to inform the people about the performance of the economy over time, to measure the efficiency of any institution, to check expenditure wastage and orderly collection of revenue for maximum use. In this case, budget implementation permeates the carrying out of these educational objectives. At the formulation stage it builds confidence in the budget, and enables the administrators to plan, design and analyze what is earlier proposed. It also helps the school administrators to give feedback to the stakeholders in education.

Budget is seen as an important tool of communication in educational administration. This is so because with the budget; policies of the government are brought to the understanding of the general public and gives the people the opportunity to know what they expect from the government and what the government expects from them. This helps them to prepare action which that can

help to monitor the performance of an individual department or organization and motivates the entity to work more effectively.

According to Omotosho (1991), budget is motivational if the budget represents an efficient level of activity and the budgetary activity is regarded as being fair and reasonable. He further stated that there must be enough consultation among the implementation in the course of preparing the budget.

Morphet, et al (1974) opined that a school budget is an aggregate of education plans with an estimate of the receipts and expenditures necessary to finance the services and facilities required to provide the desired educational programme. Accordingly, Adesina (1990) in Ezebuilo, (1997), sees educational plan as the policies of the school, its programmes and activities as well as other educational services to be carried out. The purpose of education must be defined and agreed upon before the meaningful educational plans can be developed. He maintains that educational plan is expected to present the quantity and quality of educational services being proposed before implementation.

Adesina (1990), viewed expenditure plans as the most technical aspect of budget preparation. This indicates the estimates “cost” necessary for the realization of the aims and objectives of the education. Educational plan may be broken down to recurrent expenditure and capital expenditure.

Recurrent expenditure requires a regular and conditions base, to keep the educational process going. According to Adesina these include:

‘Salaries and allowances of both teaching and non-teaching staff, Administration and supervision, Maintenance of school plants, Text books procurement, Transportation expenses, Ancillary services,’

Capital expenses on the other hand is made up of durable items that could last for a long period of time, for instance, building of classrooms, purchase of machines, cars, furniture, laboratories and equipment.

The principals are not expected to incur any expenditure that is not provided for in the budget. The budget therefore, provided a legal authority for incurring expenditure. However, it is important to indicate that certain expenditure could be made without being provided for in the budget. Such expenditure could be incurred if such projects are of priority list and are not envisaged at the preparation stage of the budget. Furthermore, since budgets are prepared based on forecast figures and happenings, it might be possible that some important items are ignored in the budget preparation. In this regard a supplementary estimate could be prepared to authorize such anticipated expenditure.

Furthermore, Elele (1985) stated that at the secondary school level, the principal of an individual secondary school is authorized to administer the budget of his school. He sees to staff needs and makes every effort to supply his staff with materials for the effective implementation of the educational programme.

This idea of principals operating the budget is to make sure that the budget is kept in balance. In budget administration, self-control on the part of the school administrators is of great importance. Principals of schools are not expected to see themselves as “ten-percents” or money “grabbers”. They should be self-discipline for effective school budget administration, (Ezebuilo, 1997). Elele further stressed that if many hands are to operate the budget there might be over spending on certain items and no more money might be left thereby making the educational programmes unachievable.

Eze (1998), states that within the ministry, the finance and supplies (F:S) departments monitors the implementation of budgets, by keeping monthly transcripts of all receipts and expenditures. The major participants in the budget – making process, undoubtedly, have varying constituencies and policy preferences. As a result of this, most of the times, there are scheming, politics and trade-offs in the game of budgeting.

Educational budgeting in any educational institution, serves two important functions. The first function is that of financial control. This controls the financial resources of the educational institutions. Control is achieved through a variety of instruments namely, regulations, instructions, manuals, budgets, system of authorization and internal check, schemes of delegation of power, etc.

Ajaero (2002) in his own statement said that Nwabuoku reacting to 2002 budget faulted the intervention impact of budget. He noted that out of a total capital budget of ₦297.2 billion, the allocation to the key economic sectors of Agriculture and Education was a mere 7.2 percent compared to 12.9percent for power and steel and 11.5percent for works. Likewise, Anyafo (1996), in his own contribution opined that budgeting will be ineffective and expensive if is unnecessarily detailed and complicated. He further stressed that the purpose of budgeting will be defeated if the political goals of government conflicts with sound economic judgment embodied in budget – targets. Anyafo concluded by saying that if budgeting targets are unrealistic, it will tend to influence staff morale and productivity negatively.

Idris (2004) in his budget report stated that, “to ensure the provision of qualitative and affordable education for our children, a total sum of ₦1.159 billion has been provided for the sub-sector”. He said that the secondary and tertiary levels will also receive adequate attention without attaching any budgetary allocations to any of them. In view of the above illustrations therefore, this study intend to find out the possible problems militating against effective educational budget in secondary schools as an effort to meeting millennium development Goals in Kogi State, Nigeria.

Research Questions

Three research questions were stated to guide the study.

To what extent do political factor constitute a problem to the implementation of educational budget?

To what extent do policy – related factors inhibit the implementation of educational budget?

What are the personnel – related factors that constitute a problem to implementation of educational budget?

Objective of the Study

The general objective of the study is to find out the problem affecting the implementation of educational budget in Kogi State, specifically, the study is meant to:

Find out how political factors constitute a problem to the implementation of educational budget.

Ascertain what policy related factors inhibit the implementation of educational budget.

Identify the personnel–related factors that inhibit the implementation of educational budgets.

Hypothesis

The following hypotheses are stated to guide the studies.

HO₁: policy related factor has no significant effect on budget implementation of educational budget in Kogi State.

HO₂: Educational Administrators and Bursars do not differ significantly in their opinions as regards the influence of political factors on the implementation of educational budget ($P > 0.05$)

Research Method

Descriptive survey design is used. It was designed to find out some of the problems affecting educational budget implementation in Kogi State. The study was conducted in 40 schools and colleges; the sample population was an intact group of 40 educational Administrators and 40 Bursars. The intact group helped the researchers to achieve a dependable result at the end of the study.

Structured questionnaire that contained twenty four (24) items was used as instrument for data collection. The questionnaires were administered and collected on the spot by the researchers. The data collected were analyzed using mean scores for research Questions and t-test statistical analysis for the hypotheses.

Result and Discussion

The results of the analysis are presented in tables.

Table 1: The mean score of the responses on the extent to which political factors constitute a problem to the implementation of educational budget

S/N	Statement	School Administrators		Bursars		M	Result
		x	\bar{x}_1	x ₂	\bar{x}_2		
1	The State government makes adequate provision for education in her budget.	141	3.5	135	3.4	3.5	Accepted
2	Educational budget is used as a political tool to achieve political goals.	115	2.9	117	2.9	2.9	Accepted
3	Financing education in the state is politically motivated.	135	3.4	138	3.5	3.5	Accepted
4	Payment of salaries and wages are politically directed.	107	2.7	111	2.8	2.8	Accepted
5	Budget implementation in the educational sector is directed to achieve the aims and aspirations of the political party in power.	131	3.3	133	3.3	3.3	Accepted

6	Approvals are given by the government and its agents before educational budgets are implemented	155	3.9	158	4.0	4.0	Accepted
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N=40

N=40

Legend

X_1 = School Administrators responses

\bar{X}_1 = Mean Score of responses by the School Administrators

X_2 = Bursar's responses

\bar{X}_2 = Mean score or responses by the Bursars

N = Total Number of respondents

M = Mean of means

From table 1, the analysis shows that all the propositions have mean scores more than 2.50 which was the cut of point. Although all the propositions attested to the facts that political factors constitute problems to the implementation of educational budget, the school Administrators and Bursars were of the view that approval given by the government and its agencies before budges are implemented ranked highest with mean scores of 3.9 and 4.0 respectively. This item, poses more problems to the implementation of educational budget. This result shows that political factors constitute a problem to the implementation of educational budget in Kogi State.

Table 2: Mean scores of the Responses of Principals and Bursars on policy – related factors and implementation of educational budget.

S/N	Statement	School Administrators			Bursars		Result
		X	\bar{x}_1	x_2	\bar{x}_2	M	
7	The state education policy follows completely that of the Federal Government	133	2.8	103	2.6	2.7	Accepted
8	Government economic policies well are enriched	142	3.5	145	3.6	3.4	Accepted
9	Government economic policies	152	3.8	151	3.8	3.8	Accepted

	positively affect the educational budget							
10	Government policies affect the revenue procured for the implementation of educational budget	158	4.0	160	4.0	4.0	Accepted	
11	Government policy sets standard for rational allocation	148	3.7	148	3.7	3.7	Accepted	
				N=40		N=40		

Legend

- X_1 = School Administrators responses
- \bar{X}_1 = Mean Score of responses by the School Administrators
- X_2 = Bursar's responses
- \bar{X}_2 = Mean score or responses by the Bursars
- N = Total Number of respondents
- M = Mean of means

Table 2, indicates that all the propositions were accepted. The school Administration and Bursars are of the view that Government policy affects the revenue procured for the implementation of education budget with mean score of 4.0 and 4.0 respectively as a major item inhibiting the smooth implementation of education budget. The school Administrators responses on items 7 and 8 was higher than the Bursars. This result attests to the fact that policy – related favors do pose problems for the implementation of educational budget in Kogi State.

Table 3: mean score of the responses of school Administrators and Bursars on personnel related factors constituting problems to the implementation of educational budget.

S/N	Statement	School Administrators		Bursars		M	Result
		x	\bar{x}_1	x ₂	\bar{x}_2		
12	The school administrators and bursars inexpensive in budget planning negatively affect the educational budget implementation	156	4.0	156	4.0	4.0	Accepted
13	Enough personnel are available for the implementation of educational budget	84	2.0	83	2.1	2.1	Accepted
14	Qualified personnel are involved in the implementation of educational budget	98	2.5	99	2.5	2.5	Accepted
15	Qualified personnel are involved in the evaluation of educational budget	96	2.4	91	2.3	2.4	Accepted
16	Personnel factors do not affect the implementation of educational budget	58	1.5	50	1.3	1.4	Accepted
		N=40		N=40			

Legend

X₁ = School Administrators responses

\bar{X}_1 = Mean Score of responses by the School Administrators

X₂ = Bursar's responses

\bar{X}_2 = Mean score or responses by the Bursars

N = Total Number of respondents

M = Mean of means

Table 3 above, indicates that items 12 and 14 were accepted while item 13, 15 and 16 were rejected because the mean scores fell below 2.50. The generality of school Administrators and Bursars who responded considered inexperience as a major issue contributing problems for the implementation of educational budget. As to whether personnel factors do not affect the implementation of educational budget ranked least with a mean score 1.4. Based on this result, personnel – related factors was not considered as a major factor.

Table 4: School Administrators and Bursars will not differ significantly in their opinions as regards the influence of political factors on the implementation of educational budget.

To test this hypothesis, the data collected were subjected to t-test statistical tool and the result is as presented in table 4.

t-test result of hypothesis

Group	N	$\sum x$	SS	SD	T-Cal	T-cri	P
School Administrators	40	784	103966	47.6		1.96	
Bursars	40	796	105932	47.5	-0.02		0.05

N = Total number of respondents

$\sum x$ = Sum of the calculated responses of School Administrators and Bursars

SS = Sum of squares

SD = Standard Deviation

t-cal = t-test calculated

t-cri = t-critical value

Table 4 shows that at the 5% level of significance for 78 degree of freedom, the value of 1.96 exceeds the calculated t-value of -0.02. The difference in the opinions of School Administrators and Bursars as regards the influence of political factors on implementation of educational budget is significant. The null hypothesis is of no difference in opinion is therefore accepted. From the result it was established that political factors influence the implementation of educational budgets in secondary schools in Kogi State.

Summary of Findings:

The following were the summary of the findings

That political factor constitutes a problem to the implementation of educational budget in Kogi State.

The policy – related factors to a large extent inhibit the implementation of educational budgets.

That personnel – related factors was not a major problem that affects the implementation of educational budget in Kogi State.

Policy Implication of Educational Budget

The findings of the study reveal some crucial implications, these are:

From the study, it has been proved that political factors constitute a problem to the implementation of educational budget in Kogi State. This means that political aspirations have much to do with the implementation of educational budget. The government or political party in power policies affects the school positively or negatively.

It was also revealed that policy – related factors inhibit the implementation of education budget. The government in power promulgates decrees or edicts which are adhered to by the school Administrators. Inconsistencies in policies could affect the implementation of educational budgets negatively; some states are operating tuition-free in their education system while others charge fees.

From the study, it was discovered that there are not enough qualified personnel to operate or evaluate educational budget at all levels of education. Those who are available are half – baked and have no cognate experience. Instead of leaning on experienced officers, they prefer to be on their own thereby messing up the implementation of educational budget.

Recommendations

For us to attain a meaningful level of Millennium Development Goals in Nigeria, we need to carefully implement the following recommendations:

Political office holders should not interfere in the administration of school. School Administrators should be given free hands to operate finances of their schools but should give account of their stewardship to authorities and appropriate stakeholders.

Investing into human power resources is a critical drive to create a formidable productive work force that can attain Millennium Development Goals. The teachers if properly motivated can put in all the efforts to achieve the result of MDGs because its targets depend on human development.

Educational policies should not conflict with provision in the policy documents FRN (2004). Policies introduced must be allowed for a least 10 to 20 years before they are changed. The same financial policy should be adopted throughout a country.

Surveillance should be mounted on officers releasing the budget, school Administrators and Bursars should ensure that fund released to school are utilized appropriately and punishment be meted out to any erring officer that deviate or embezzles school funds.

Conclusion

The MDGs were developed to alleviate ever-growing global crisis. UNDP (2003) affirmed that heads of state took positive and bold steps to commit to a plan of action that would significantly reduce and possibly meet these MDG goals. The set target for the achievement of the goals is 2015 which is about five year's time. For us to meet up the time, we need massive scaling up to proper implementation of educational budgets, capacity building, and domestic resources mobilization.

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