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**POOR BUDGETARY ALLOCATION TO SCHOOLS IN NIGERIA: ASSESSING ITS INFLUENCE ON EFFECTIVE FACILITY PLANNING**

**BY**

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**ABSTRACT**

*The important of education in boosting the manpower of an economy, cannot be overemphasized. Educational sector has been destroyed and put in the dustbin position due to poor budgeting education to it by state and federal government to schools in Nigeria. There should be a considerable increase in the variety of services that government in Nigeria are expected to provide in their area of budgeting. Government undoubtedly is expected to provide all necessary social and infrastructural facilities needed by schools in Nigeria at affordable or no cost. For the government to discharge its responsibilities, there is a need for proper planning. Planning in the context of awarding a reasonable budget allocation for school in Nigeria. This study sees to address poor budgetary allocation to schools in Nigeria, that influences facility planning at all level. It is noted that, issue of budget allocation has not been taken seriously in the country, despite the fact that the government prepared budget annually. They see it as an event and administrative routine exercise and never show recourse to it. This is why funding of education in the country is usually capital intensive and requires effective budgeting for credible financial allocation to schools in Nigeria. In recognition of huge financial involvement required for effective administration of a nation educational system, the United Nation Educational Scientific and Cultural Organization (UNESCO) advocate a budgetary allocation of 26% of nation annual budget for funding of schools. This target has not yet been attended in Nigeria, whereas the UNESCO 26% budgetary allocation for education was simple, the benchmark that may be regarded as minimum, based on prioritization of demands or expectations of other sectors of the economy to carry out their services to the nation are not met. This necessitates the need for adequate funding of schools in Nigeria. For this to be realized, there must be an effective budgeting plan to enhance a reasonable annual budgetary allocation for schools at all level in Nigeria.*

**Keywords: Poor budgetary allocation to In Nigeria, Influence, effective facility planning.**

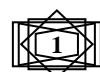
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**BACKGROUND OF THE STUDY**

Globally, education is recognized as an indispensable tool for training and development of a nation's human resource. It equips the individual with appropriate skill needed to be functional in the environment. Education enhances learning that brings about a positive change in behavior.

Education also contributes immensely to technological development both in terms of the acquisition, adaptation, capital widening and deepening, Omotor (2017). An educated man is more efficient with high degree of productive capacity and minimal waste. The significance effect is perceived in the sociopolitical stability of the nation.

According to Onuma (2016) the quality of human resource available in any nation depends on their skills creative abilities, training and education. If the human resource of a country is well skilled and trained, the end product would also be of high quality, therefore, shortage of skill hampers the growth of an economy, whereas, the surplus of labour is of less significance to economic growth.



The quality of education in Nigerian schools are full of problems, it is very heart-touching to say that, education in Nigeria is at the taproot level, but we are operating at leaves and branches level. The major problem facing the effective implementation of educational policies and national development in Nigeria is poor budgetary allocation, policies in Nigeria educational sector are commonly formulated in Nigeria, but such policies are not adequately followed at the implementation stage due to poor budgeting and allocation.

The issue of poor funding of schools in Nigerian education remains unchanged even in recent time. United Nation educational scientific and cultural organization (UNESCO) specified that, for Nigerian schools to witness stability, 26% of a nation budget allocation must be channeled to the education sector, Owan & Agbo (2019:56). But the allocation usually made by the federal government to this sector is not mouth-watering and can hardly convince anyone that such country will forgo a benchmark forecasted by the world known organization. Oweh (2013) opined that schools in Nigeria still faces with poor budget allocation with regards to Benchmark of (UNESCO), as a result of this, facilities planning are not adequately done.

Facility planning of school is what help the school take a proactive approach to bring about goals and the vision in line with facility goals and to ensure both school and its facility are ready for future use. The provision of funds to schools in Nigeria for facility planning has thus becomes the focal point through which educational planning and management can become more effective and efficient. This is because fund constitute the more centre of the school planning, and for facilities in Nigerian schools to be well planned, budgetary allocation must be properly planned, budgeted and allocated for effective teaching and learning.

According to Nwokocha (2015), issues relating to unplanned and allocation of funds have caused many educational stakeholders to ask question pertaining to availability of funds and how it is used. Good budgeting is the primary concern to head of schools in Nigeria who tend to be with adequate instructional materials, educational services of personnel, the provision of buildings, equipment supplies and other items necessary for the operation of schools. If funds granted to such schools are not sufficient to cater for the effectiveness of operating schools, the effort of facility planning would prove abortive.

In spite of other revenue generated from schools at each level through Parent Teachers Association, voluntary contribution from local community and philanthropist, local and international agencies, state government and levied taxes, the educational shared budget allocation must be adequate with the cost of goods and services required in the school system.

Ama (2005:291) defines budget as a plan, quantified in monetary terms, prepared and approved prior to a defined period of time. Income generated and the expenditure to be incurred during a period of time, one year and the capital to be employed to achieve a given objectives. School budget allocation is the transition of educational needs into a financial plan, which translated for the public in such a way that when formally adopted, it express the kind of education the community is willing to support financially.

However, inadequate budgetary allocation may be as a result of a “topdown” budget allocation procedure, which Okunamini (2013) describes as a regressive budgetary allocation strategy. Since budgetary allocation is for schools in Nigeria, it therefore means that the responsibility for its allocation should be spread out to all component units or departments, according to Roe in Obonnaya (2012) most stakeholders are not involved in the budgetary allocation processes thereby posing a challenge to budgetary allocation.

## **CONCEPT OF BUDGET**

Budget is a detailed, operational management plan or schedule that communicates the organizations financial expectations; it is stated in terms of income and expenses. The budget is used to compare expectations to actual results. It is a tool that can help decision makers in evaluating operating performance and projecting what future operations might produce. It shows how resources can be acquired and used over some specific time interval.



These allow management of schools, organization to project activities into the future, so that the objectives of the schools or organization are coordinated and met. Budget helps to ensure that resources necessary to achieve these objectives are available at the appropriate time, to plan and control the management of an organization.

According to chartered institute of management Accountants United Kingdom, Budget is a plan quantified in monetary terms prepared and approved prior to a defined period of time, Usually showing planned income to be generated, and expenditure to be incurred during the period and the capital to be employed to attain a given objectives.

### CONCEPT OF BUDGETARY ALLOCATION

Budgetary allocation is the strategic distribution of an organizational financial resources across various departments project, or activities to maximize efficiency and achieve specific objectives, by prioritizing funds based on importance and urgency. Budgetary allocation helps to ensure that necessary resources available where they are most needed, facilitating effective planning and managerial decision-making.

To understand how to allocate budget effectively can enhance financial help; drive growth and support long-term strategic goals.

Government grant to institution in Nigeria is said to be known as budgetary allocation. It is a fund by which government made through the budget where in all the governments expenditures are reflected. Any Institution irrespective of the fact that it's a government department, semi government or quasi-government body which receives grants, loan or subsidies from government is said to depend on budgetary allocation.

Budgetary allocation increase budget authority on the first pay of the fiscal year for which the allocation has been certified or the day school budget review committee approves the modified supplemental amount for specific purpose or programme.

### IDENTIFICATION OF DIFFERENT TYPES OF BUDGET

In the course of this study, three different types of budget has been identified such as incremental budget, planning programme budgeting system (PPBS), and Zero-based budgeting. Each of these shall be briefly discussed with view to identifying the one that is most appropriate or ideal budget for schools in Nigeria.

- (1) Incremental Budget:** This is a traditional approach to budgeting usually shows the estimated cost per item specified on budget proposal, hence, the term line-item budget as pointed out by Babalola (2003), the classification is usually into item like salaries, equipment, supplies and services and so on shows what each agency or department and unit is authorised to spend under each heading. Since a budget is a yearly activity occasioned by the economic trends in the nation, the case of some items on the previous years budget may need to be reviewed upwards or downwards while some items may need to be retained. This shows that the line-items budget is limiting in scope and not comprehensiveness for use in budgeting for all levels of schools in Nigeria. As pointed out by Babalola (2003) and Owolabi (2006), line-item budget do not reveal the objectives of a programme but focuses on the object of expenditure.
- (2) Planning programme and Budgeting System:** This budget system require a painstaking and comprehensiveness planning of programme in schools of all levels in Nigeria, either within the school environment, state and national programme to be carried out annually, it entails a well outline sequence of detailed outlay of each programme will all the resources required for implementation. As pointed out by Okunamiri (2002), the use of planning programming and budgeting system (PPBS) has a budgeting technique calls for people to plan, programme and determine the cost of each programme or activity to be executed before going into implementation of the programme or project. This is why this technique is sometime referred to as programme based budgeting targeted at achieving set goal for each project.

To achieve a tangible result in budgetary allocation for schools in all levels in Nigeria, the following steps must be adopted.

- (a) **Planning Stage:** Each programme and its objectives must be clearly stated, this is to be sure that necessary resources required for achieving the goals are identified with their cost implication at the budgeting stage for effective allocation.
- (b) **Programming Stage:** This is the planning extension that required more detailed analysis of each of the programme to be carried out within the fiscal year. For example, if a secondary or tertiary institution is considered as a programme, such segment of programme requires a serious index programming including members of the institutions required and their infrastructure, human and other material resources with serious budgeting implication for the successful allocation for the programme.
- (c) **Budgeting Stage:** A serious quantitative approach is required in this stage of budgeting towards ensuring that budgeting for each programme is painstaking and professionally handled to provide for adequate budgetary allocation for effective funding of programme.
- (3) **Zero-base Budget:** This is the budget that starts from zero point without making reference to figures or amount attached to previous items to be considered in a proposed budget. This is directly opposite of the incremental budgeting which involves increasing and decreasing the amount at each items on the previous years budget. Mbipom (2006, Owolabi (2006) and Akpan (2011) pointed out that, zero-base budgeting ensures that every naira to be spent on the budget must be justified on the basis of stated objectives and that every function or activity should start from the scratch. The use of zero-base budgeting must depend on the state of the economy as the cost pay item on the budget may likely determined by current prices of goods and services in to country. According to Udoma (2016) the adoption of zero-base on some assumption based on the prevailing economic realises in the country as it concern a production rate per barrel benchmark oil price and average exchange rate.

**(4) Budgetary allocation and budgeting for education In perspective**

These is a different between budgetary allocation and budgeting for education. The question is which one comes first, budgeting for education ensures effective budgeting allocation based on the comprehensiveness of the budgeting outcome. The practice of budgetary allocation for schools before relevant educational institutions are invited to send their budget proposal for approval limit institutional budget within the scope of the budgetary allocation for the state education service. This is the cause of poor funding of schools in Nigeria today.

As pointed out by Owolabi (2006), government schools and colleges that are supposed to submit budget document to the ministry of education for approval may be required to prepare the budget estimate to conform with the standard format used in government ministry. This is the genesis of poor budgetary allocation to schools in Nigeria, because schools are made to use the same budgetary format used by government department whose activities and programmes are not comparable to schools activity and programme. For instance, if an academic department in the university that runs five to seven programmes cannot prepare an objective budget to accommodate all the programmes, it has to comply to specified guidelines provided by relevant government agency that is empowered to allocate funds to that department base on budgetary allocation made to that government agency.

**CONCEPT OF FACILITY PLANNING OF INSTITUTIONS IN NIGERIA**

Facility planning of schools and colleges consist of all plant put in place in the environment, to enhance teaching and learning for effective students' performance. Aloga (2014) sited that, schools facility planning as buildings, equipment and all the facility within school that enhances teaching and learning activities and at the same time protects the physical well-being of the teachers and learners from rain, sunshine and other environmental hazards.

Khan (2016) also listed the school facilities plant as relevant to effective teaching and learning in schools in Nigeria to include; a well-ventilated and quality lighted students classroom, subject room, Head of school office, students laboratory/workshop, tools/equipment, maintenance office, students

hostel, generator room, toilet/bathroom, reading room, car park, school hall/bus, students playground, health centre, students cafeteria, electricity fittings, fans/air conditioner, textbooks, photocopier/computers, staff quarters, curriculum planning and water supply infrastructure such as tank, borehole, pipe borne water and sport arena.

However, facility planning should not be left in the hands of schools alone, since schools are constrained via variety of ways, mention but few, equip buildings, poor funding for maintenance programmes with subsequence that, buildings and equipment deteriorate rapidly, poor mechanisms for planning and budgeting. It is essential that planning strategy be incorporated in the programmes to cope with year-to-year budgetary allocation as well as long changes in the programme, especially when schools do not have background for facility planning. Therefore, there should be a huge demand for funds in schools of all level in Nigeria to ensure adequate budgeting implementation and management.

To help in professional training that will lead to the acquisition of skills, knowledge as well as attitude relevant to the need of the world of work, requires the provision of instructional facilities. For this reason Nwochukwu (2012) stressed that there is definite need for provision of adequate facilities in every institutions at all level in Nigeria since they are designed to serve specific purposes in the teaching and learning processes, this is because without these facilities, the learners may not be able to experiment, test, constructs, disassemble, repair, design, create, imagine and study. He also stated that schools plant facilities are employed to explain theories and offer first hand opportunity for experiences, develop scientific aptitude and skills; for injury and observation, to offer diversity in thoughts, for scientific discovery and investigation, and for demonstration and experimentation.

Institutional plant facilities are employed to increase instructional effectiveness, improve the cleanness, orderliness and safety of facilities reduce the operational cost and life cycle cost of a building, extension of the useful life of a building, increase efficiency and effectiveness of the staff and students, improve building appearance, and use data collection and analysis for decision making. Oviawe and Uwameiye (2010) posited that the level of inadequacy of instructional materials in institutions at all levels in Nigeria is alarming and that the few available materials in these institutions are abused and quality in these institutions in the availability of condition and proper utilization of educational facilities for learning. This situation calls for an appropriate funding for facilities maintenance approach that will utilize material resources for the benefit of learners in the institution and the world of work.

#### **CAUSES OF POOR BUDGETARY ALLOCATION IN NIGERIAN SCHOOLS**

- (a) Lack of proper monitoring of financial management:** The problem of budget allocation for schools at all level in Nigeria may not necessarily be attributed to budgetary allocation to that sector, but inability of the government to establish the actual financial burden of the sector at all level of education. This may stem from lack of proper monitoring of prudent financial management by all the operators of the sector at primary, secondary, and tertiary level of education. In this regard, operators of each level of education should be made to fully account for budgetary allocation made to it annually, showing the breakdown of expenditures with adequate justifications for such expenditures, thus would enhance justifiable budgetary for subsequent years and budgetary allocation based on specific areas of needs for adequate funding. If not menace caused by this could eventually affect facility planning of schools in Nigeria.
- (b) Budgetary Allocation Technlques:** According to Udoma (2016), the type of budgeting adopted and the comprehensiveness of the budgetary outlay presented for consideration by the federal government. Whatever type of becomes another factor of adequacy or inadequacy in budgetary allocation. Any deficiency in the type of budgeting adopted may result in some corrupt practices, like budget padding or inflating of figures to attract favourable budgetary allocation for funding

the educational sector. This is a fraudulent practice in budgetary which negates the authenticity and credibility of the budgeting procedures, which directly influences facility planning of institutions at all level in Nigeria. Imperative that educational budgeting as a serious business should not be handled solely by practitioners in other professions, but in conjunction with educationist in management who are well versed with nitty-gritty of quantitative and qualitative budgeting methods.

- (c) The Rationale of Budgetary Allocation for Institutions in Nigeria:** If twenty-six percent (26%) ration recommended by (UNESCO) United Nation Educational Scientific Cultural Organisation as a minimum annual national budgetary allocation to educational sector for all nation of the world, should be some rationale for that choice of budgeting technique. The budgetary outlay above portrays that Nigeria institutions has no real rationale for budgeting for adequate allocation, otherwise this would have been a rising trend in annual budgetary allocation for education at all level in Nigeria, Owolabi (2006).
- (d) Delay and lags in the system:** The inherent lages and delays in the system may make the budget and resulting variances of little value as a guide to current operations.
- (e) Variances are just frequently due to changing circumstances, poor forecasting or general uncertainties as due to management performance.**

#### **Strategic means to mitigate poor budgetary allocation In Nigeria Schools**

- (a) Education must be seen as a major and the only manpower development tool for all sector of economy and is therefore capital intensive.**
- (b) Education requires a holistic approach in budgeting to cover and accommodate all levels of teacher, member of schools required for budgetary allocation.**
- (c) There should be a huge demand for funds for human capacity building both for in-service training of serving teachers and other personnel as well as building of sophisticated structures that would enhance effective teaching and learning.**
- (d) Education should be second to defence in annual national budgetary allocation for effective planning and management of institutions in Nigeria.**
- (e) Budgetary allocation to Nigeria institutions should not be lower than 26% of UNESCO benchmark should rather be higher between 26%-30% of the nation annual budget, Udoma (2016).**
- (f) There should be effective implementation, there is a need for policies over a given period of time as policy inconsistency adversely affects budget programme.**

However, Ajayi and Ayodele (2012) opined that some of the factors influencing budgetary allocation for schools in Nigeria include rate of growth of the national economy, competition from other sectors of economy and the national policy on education sector for budgetary allocation. But it is true that education, as service provider in manpower training need more budgetary allocation than other sectors.

#### **CONCLUSION**

It is important to note that budgetary allocation to be realistic and result oriented, it must preceded by effective budgeting process that school flow from institutional level and properly collated for presentation and budget defence. This would ensure balance assessment or appraisal of budget submission before government decision on budgetary allocation in Nigeria institutions. This requires collaborative effort between various education stakeholders, with aim of ensuring effective budgeting at each level of education and its comprehensiveness at the final stage of presentation for consideration and approval.

The problems of lack of probity in the management of budgetary allocation should be judiciously addressed at the end of each fiscal year to ensure proper accountability to ensure objectives budgeting in the subsequent years. The adoption of appropriate budgeting technique is also paramount and result oriented from budgeting and budgetary allocation to schools in the country, since education concern with varieties of educational programme that most ideal budgeting technique is planning, programming



budgeting system (PPB5) ensures the comprehensiveness of budgeting to cover all the details and the requirement needed in each educational programme.

**RECOMMENDATION**

The following recommendations are made for good budgetary allocation in the state.

- 1. Eradication of corruption:** Government should endeavour to fight corruption from the system. In order to mapped out every budget for schools in Nigeria.
- 2. Inclusion of school leaders into budget committee:** The government should include school leaders such as vice of the university, head teachers, principal etc in the yearly budget committee by doing so, all areas that schools have problems will be identified and well taken care of.
- 3. In-service Training programme:** Government should organize training for those who are charged with the responsibility of implementation of budget before implementation of budgetary allocation.
- 4. Funding of schools in Nigeria should not be left in the hand of state or Federal Government alone** volunteers and philanthropist should be part of it.

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