

Budget Administration, the Weight of Evidence and Accountability in Pre and Post Primary Schools in Delta State, Nigeria

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ABSTRACT

This is a theoretical study which deals with budget administration and evaluation: the weight of evidence and accountability. The aim of this study is to serve as a working force document that can help guide budgeting system and accountability by head teachers in pre and post primary schools in Delta State. The budgeting system in the school is viewed as being able to adjust to best working situation given the head teacher maximum flexibility to define how to successfully reach the organizational goals. From the study, it is revealed that budget administration supervises all the areas incorporated in the department of finance. It also helps to coordinate and produce organization's annual budget, monitors and modifies the budget. Hence, it is recommended among others that the school heads should be well equipped through training in educational administration. This knowledge will help them to handle school budgeting effectively.

Keywords: *Budget Administration, Evaluation, Weight of Evidence, Accountability*

INTRODUCTION

Education especially at the pre and post primary level is considered to be the greatest investment any country can invest in to transform its economic, political and human resources. It requires huge and adequate financial provision and management. It is an expensive nonprofit social service which needs proper management and implementation. Hence, financial management in any institution is to ensure judicious spending of funds and accountability by the Head to enable him plan and prepare budget for their schools. This is because the government and the public are interested in how funds are planned, controlled, and applied for specific assignment to achieve specific objectives in the school system. Thus, the realization of desired educational goals and objectives depends largely on the efficient planning and management of school funds by the school administrators. In view of this, Amuseghan (2010) regrets that it is quite unfortunate that the little resources available are not effectively managed in Nigerian schools. One thing is to raise funds, another is to ensure that the fund raised is well utilized by the school managers.

A budget is a comprehensive and coordinated plan, expressed in financial terms for the future. It 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 that period (Jones and Bendlebury, 2005). Budgeting

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is a process of preparing and using budgets to achieve management objectives (California Department of Finance, 1998). Budgeting has been a very important and useful part of administrative strategy of the school system.

Budgeting prevents wastage or reckless spending of funds provided for various educational services. The reason is that the operators of budget are compelled to follow the appropriate estimate in spending funds. Budgeting has the technical function of authorizing expenditure and serves as a microscope in analysis of details. The budgeting practices in educational institutions follow a systematic procedure. This includes budget planning, budget defence, budget approval and adoption, budget implementation and budget evaluation. As a result of the organizational structure of the pre and post primary education system, budgetary practices are controlled at Ministry of Education levels. These are boards responsible for the management of education. The heads of schools are not involved in all the stages of the budgeting practices mentioned above. They are highly engaged in the planning, defence and implementation stages while the SPEB Ministry of Education carries out budget approval, adoption and evaluation. However, these services that the government need to provide are so enormous due to increase number of people they service. As an economist would put it “human wants are unlimited, but the means to satisfy them are limited”, this therefore calls for the use of an efficient management tools that will harness the limited resources for optimal use. One of the machineries of government that can be used for this purpose is budget (Olufidipe, 2003). The long-term budget represents planned expenditure and receipts over a longer period of time usually for 5 years and not more than 10 years, (Ama, 2006). The major aim of the long-term budget is to serve as a basis for predicting future needs (Welch, 2015).

In the Nigerian pre and post primary school system, many principals/heads had been accused of poor budgeting practices by the supervisors, teachers and parents. For instance, it has been observed by some authorities that the principals do not follow budget procedures in planning and implementation of budget nor keep and use the necessary financial account records in Nigerian schools (Nzekwe, 2007). Onyike (2009) argues that poor budgeting has accounted for the seeming neglect and dilapidation of buildings and infrastructure in greater percentage of schools over a decade, particularly at secondary school level. All the above cases breed mistrust and suspicion. The administrators tend to lose their prestige as financial heads and also lose control on the staff and students. In extreme cases, the school heads are called to pay back part of the misappropriated fund and nothing is achieved in the school in such situations.

Hence, the quality of Nation’s educational system especially at the pre and post primary schools positively correlates with its development profile and determined by nature and extent of funding. Emphasizing the needs for budgeting in Delta State pre and post primary schools, it is of the note that a school that does not operate a budget is not only infringing on established laws, but is like a rudderless-ship that will not arrive its destination by achieving its goals.

Budget in Pre and Post Primary Schools

The concept of budgeting as it is now understood, originated in the central government of Great Britain. It later developed gradually, as a result of parliament's struggle to obtain control over the finance of the crown. In 1217, it was declared in Magna Charta that "No cottage or aid shall be imposed in the kingdom unless by the common council of realm (Ezeocha, 2000). A budget is a framework for revenue and expenditure outlays over a specified period usually one year. It is an instrument stipulating policies and programmes aimed at realizing the development objectives of a government. Budgeting and its process in Nigeria remain problematic both in the areas of preparation and implementation, hence, the need for adequate control aimed at improving effective resources utilization at the budget implementation stage (Ogbonnaya, (2000). To achieve these objectives, there is need for the introduction of new audit waves such as the value for money audit, due process, cost audit and so on.

Omolehinwa (2003) views budget as the plan of dominant individuals in an organization expressed in monetary terms and subject to the constraints imposed by other participants and the environment indicating how the available resources may be utilized to achieve whatever the dominant individual agreed to be the organization's proprieties". Also, Meigs, W. and Meigs, F. (2004) opine that budgets is a comprehensive financial plan, setting forth the expected route for achieving the financial and operational goals of an organization." In addition, Njoku (2003) asserts that budget is a financial statement, prepared in advance at the opening of a fiscal year stating the estimated revenue and proposed expenditures of the organization for the ensuing year. This suggests that the budget is a financial plan, summing the financial experience of the past, stating a current plan and projecting it over a specific period of time in future. It is a forecast of revenue and expenditure for a stated period which explains in details institutional fiscal policies and its corresponding annual plan. Hence, Mgbodile (1986) is of the view that budget is a fiscal expression of the courses of study within a school. The above idea regarded budget as a mirror of the educational programme. It means that educational objectives is the centre of school budget and as such the basic function of a budget is to serve as a tool for planning so that the educational programme will not be terminated suddenly or restricted as a result of insufficient fund.

On the other hand, Nnabuo (1996) posits that educational budget is a document that grant funds to the whole educational system or to some sub-units for a specific future project. It follows that school managers are given a sum of money to spend on the inputs. When budget is followed, top executives are assured that not more than the granted sum can be spent for the activities covered. It is for this reason, Nnabuo (1996) states that budget is a statement which describes how various educational programmes outlined for the year or another stated period of time is to be financed. It usually contains details of carefully prepared estimates of the anticipated receipts, expenditures and balance for this period for which it is calculated. Considering the above statement, educational budget in pre and post primary schools is both a plan and a control because it is the determination for a future period of time, of what is to be

done, what is to be accomplished, the manner in which it is to be done and the cost of doing it. According to Nzekwe (2007), before Ministry of Education and spending agencies in Delta State can incur an obligation to make expenditures, they must secure spending authorization from the Ministry of Finance through the use of warrants. The warrants will authorize officers controlling votes to incur expenditure in accordance with the approved estimates subject to any reserved items. If the Appropriation Act has not come into operation at the beginning of the year, a provisional General Warrant may be issued to ensure continuity of the services of government at a level not exceeding those of the previous year. The length of period of spending authorization is determined in functional cash flow forecast for the period when payments are anticipated. During the phase of budget implementation, there are many possibilities for interventions and manipulations in view of the fact that officials have a great amount of discretionary power to decide which spending ministry or agency will be granted spending authorization (Federal Republic of Nigeria, 2000).

A budget therefore is a set of internal linked plans that qualitatively describe an entity's projected future operations. It is a yardstick against which to measure actual operating results, for the allocation of funding, and as a plan for future operations. The budgeting process typically begins with a strategy planning session by senior management. The management team then applies the agreed strategic direction to a series of plans that roll up into a master budget. The plans include a sales budget, production budget, direct materials budget, direct labour budget, manufacturing overhead budget, sales and administrative budget. All of these plans contain a budgeted income statement, balance sheet and cash forecast. These may also be a financing budget which itemizes the debt and equity structure needed to ensure that the cash requirements of the budget can be met by way of budget administration and evaluation (Bouvier, 1999).

Types of Budget

According to Njoku (2003), Ama (2006), Olufidipe (2003), Omolehinwa (2003); Okonta and Onobun (2001) and Nzekwe (2007), budget can be classified into the following categories:

Rolling plan: Here the estimate of organizations expenditure and revenue is prepared for three or more years. It is used mainly to finance capital projects which roll over the plan period if uncompleted. This is long term planning. Every year fund is allocated for the project until the objective is achieved.

Single or plural Budget: Is when estimates of all the organization's activities are packaged in one budget, it is known as single budget. This reveals at a glance, the overall financial position of the government or the organization. But when separate department budgets are approved, it is known as plural budgeting. This appears clumsy and cumbersome.

Surplus, Deficit and Balanced Budget: A budget is said to be surplus when the estimated revenue are in excess of the proposed expenditure for the year under review. If the anticipated revenue fall short of the anticipated expenditure, it become budget deficit, supplementary budget is needed. It means the institution is pumping enormous money into the programmes. Economist and finance experts see budget deficit as a sign of progress for the organization, provided that the available resources are utilized judiciously and that there are physical and tangible things to show for the deficit financing. A balanced budget is a budget wherein the estimated revenue equals the estimated expenditures, nothing more and nothing less (Njoku, 2003).

Cash budget: This is a forecast of cash whereby the estimates of the various items of income and expenditure include and specify the amount actually to be received or spent in one year.

Revenue and Expenses Budget: This type of budget includes both revenue and expenditure accruing in one financial year irrespective of whether or not the revenue are realized or the expenditure are incurred in that financial year.

Supplementary Budget: This is budget made to take care of emergencies which have necessitated an extra expenditure or needed when the proposed revenue falls short.

Master Budget: As the name implies, it is the summary or totality of all the budgets of different activities of an institution or organization. It is a coordinating instrument that embraces all the budgets of an organization. Ama (2006) states that a master budget has three principal components, namely operational budget which shows the planned operation for the coming year and normally includes revenue, expenses and changes in inventory. Cash Budget reveals the estimated cash balances and the estimated receipts and payment during the year; while capital expenditure Budget shows estimated expenditure on fixed assets during the period concerned.

Performance Budget: Performance budget is one where the total amount budgeted for a particular project is grouped under the head of the particular programme. It is prepared in terms of function, programmes, activities and project. In this format, the income, expenditure and a brief description of what is to be achieved after each item of expenditure will be made. This serves as an instrument to carry out the school plan. It emphasizes on what to be done and the benefits that will accrue to the school. Njoku (2003) illustrates performance budget using education as a case study or, a functional unit said that the budget will be divided into programmes and each programme will be divided into activities such as construction of school building or training of teacher.

Traditional Budgeting: This includes incremental budgeting, open ended budgeting, Quota budgeting and alternate-level budgeting. Incremental budgeting lays emphasis

on percentage increase or decrease on current allocations depending on the nature of grants at the school level. In this practice, grants are shared to departments in proportion to their previous budget and the influence of head of department. Njoku (2003) emphasizes that the current budget will be a modification of the past budget which means, the budget for this year will clearly be related to the budget of the next year. The budget for next year will just show some percentage mark-up on this year's budget.

Budget Process and Characteristics of Good Budget

Budgeting involves a well thought out decisions on the amount of money to be spent and how this money is to be raised and allocated to the various competing uses. This is known as budget process. Ehrhart, Gardness, Hagen and Keser (2007) define budget process as a system of rule governing the decision-making that leads to a budget, from its formation through its legislative approach to its execution. Budget process must follow a systematic procedure for it to be functional and achieve the purpose for which it is meant for. O'Connel (2006) highlights five successive steps of budgetary process namely budget preparation, budget presentation, budget approval, budget implementation and budget evaluation. Through the budgetary process, the allocation of those programmes and activities which have higher social and economic benefit for their cost, receive higher funding priorities.

Fundamentals of Budget in an Organization

One may therefore need to understand the fundamentals of budget in relation to:

1. Budget administration
2. Budget evaluation
3. Budget inefficiency
4. Possible inadequate research and technique
5. The weight of evidence
6. Accountability

Budget Administration and Implementation

Budget administration and implementation rest with head teacher or the principals of pre and post primary schools. When the budget is approved, it becomes operational but an appropriation order or authority to incur expenses must be issued. The approval of a budget by the Ministry of Education or State School Board can expend monies and items/programmes specified in the budget subjects to the availability of funds and budgetary control. However, administration simply means the act or process of administering especially the management of a government or a large institution, for example, a school. Therefore, 'budget administration' is a detailed official financial plan for an upcoming period for a business. It is usually prepared on an annual or

quarterly basis and it identifies the costs of running an operation that are not tied to producing a product or service. This cost includes non-production and supervisory payroll, depreciation, amortization, consulting, sales, dues and fees, legal fees, marketing, rent and insurance. The budget enables the management to exercise control of the day to day activities of the business. Therefore, an administrative budget is a formal breakdown of all planned expenses that allow the manager to make estimations and measure progress by way of preparing management reports and accounts that provide accurate and timely financial and statistical information required by managers or administrators to make day-to-day and short-term decisions (Firesmith, 2013).

Hence, it deals with the administrative side of running a business. Operatively, budget administration covers the development, implementation, review, control and maintenance of the governmental and non-governmental operation budget. It represents those activities necessary to ensure the efficient and effective use of financial resources. Budget administration is therefore meant to serve three main purposes which are to:

1. Coordinate the organization's financial activities.
2. Communicate financial expectations.
3. Motivate managers to act according to the organization/company's best interest.

Budget Evaluation and Review

Another aspect of budget administration in pre and post primary schools is budget evaluation and review. It involves the monetary, evaluation or appraisal of personnel and physical resources level of contribution to achieving the overall goals of the school. This is expected to lead to programme modification, staff motivation, recycling of human and material resources, transfer or outright down – sizing where and when necessary. In fact, evaluation is a systematic determination of a subject's merit, worth and significance; using criteria governed by a set of standard. The primary purpose of evaluation, in addition to gaining insight into prior or existing initiative, is to enable reflection and assist in the identification of future change. According to Okonta and Onobun (2001), budget evaluation is very essential because it enables the administrator ensure that a budget meets the current financial goals. Since business or organizational needs and goals are likely to change over time, there is need for the 'budget administrators to evaluate its budget on a periodic basis. In budget evaluation, it is ideal to review the budget on a monthly basis in order to adjust any categories that are consistently lower or higher than the existing budget (Richard, 2002). However, it is important to make a total comprehensive assessment of the budget and financial goals of an institution or organization at least once every year. Doing this evaluation will help the 'budget administrator' to know that:

1. It helps an institution or organization ensure whether the budget and changes made are working effectively or not.
2. It helps to ascertain whether the current budget is helping the institution or organization to reach those financial goals that were proposed.

3. It also helps to detect if an institution or organization has over spent or actualized their budget.

In other words, budget evaluation is the final stage of the budget circle that assesses whether public resources have been used appropriately and effectively. In essence budget evaluation actually support good governance assessments of the budget implementation and its impact must include assessment by bodies that are independent of the institution, organization or government and they must have sufficient capacity and resource to perform their task (Richard, 2002).

Budget Inefficiency

In corporate world, budgets are as much a reality of everyday life like the air we breathe. Budgets are made for a reason. Without budget, corporations would not know how well they are doing whether they are spending too much money, or if there are rooms still remaining for additional investments. Budget is necessary and useful. However, corporate budgeting and funding process can stifle innovation and lead to inefficient decision making (Firesmith, 2013). Therefore, a budget may be inefficient or fails if:

1. It is just too inefficient. This is a process that takes too long depletes, too many resources and too many wasted hours in achieving results.
2. It is obsolete. If the annual budgeting process is archaic, their annual nature and strict inflexibility budgets are often outdated shortly after they are created. Despite the lack of real-time data in a traditional budget, financial goals are set through this model and departments are forced to try and hit outdated numbers.
3. It does not motivate the right behaviour. Traditional budgeting fosters a culture of bureaucracy over collaboration.
4. It is out of conformity with the overall strategic performance over strategic plan. Budgeting always pushes financial performance over strategy. Department managers are under pressure to meet budget numbers and stay within an often unreasonable and ill-advised set of parameters that were set without the ability to adjust.

Administrative Alternative in Budget Making

The following are administrative alternative in budget making in an organization:

1. **Mechanical Budget:** This deals with the balancing of revenues and expenditure with little regard to the educational programme which the school district or board is pursuing. In this situation, budgeting becomes simply book-keeping task that is required by law. Towards the end of the fiscal year, the central administrative staff undertakes few weeks of intensive and tedious book-keeping analysis of the previous and current budgetary records and tries to project for

the ensuing annual budget with little consideration for the boards long-range budgetary needs. The schools boards that undertake this kind of budget are referred to as mediocre and they undertake the same educational programme year after year.

2. **Functional Budget:** In using the functional budget the school official will first determine its educational objective. An educational plan is identified upon which the objective to be achieved is based. The budget is drawn up to determine the cost of the educational plan. The next step is to present the budget to the community and inform them of the educational provisions and what it will cost in the budget. What is finally presented to the appropriate authority is a compromise between what the school officials think is needed and what the community is willing to pay for.
3. **Yearly Budget:** The educational plan of the school is not always given much attention when the yearly budget is used. Attention is often directed towards getting enough figures and data within a short period of 3 – 4 weeks prior to the presentation of the budget to the approving body in order to ensure its passage for another year. The education needs of the community are always forgotten in trying to hurry and meet the deadline as required by law.
4. **The Continuous Budget:** As soon as the new budget has been approved, work on the ensuing year's budget starts in order to meet up with the school's system budgetary calendar. The effectiveness of the school districts educational programme, personnel requirements and facility needs are continuously evaluated and provisions for necessary changes are noted for future budgeting. With this continuous or year round budgeting system, good administrative decisions are reached about the various ways through which the school programme can be improved.
5. **Administrative – Dominated:** This type is the making of management and is often rigidly enforced by it. The central administration however, seeks for help from the people, the teaching and non – teaching staff. It must be stressed that the teaching, operation and maintenance staff are not consulted about budget. In this situation they accept docilely whatever appropriation allocated to them and use it to run the available programme. Financial requests that fail outside the budget are often not entertained. This measure is to place the superintended priority so that he can spend within the items and fund allocated.
6. **Participatory Budget:** This budgetary system has the belief that since schools are tax supported, the tax-payers or the people should be consulted about budgetary requirements to finance the educational programme of the community. The teaching and non-teaching staff needed be consulted to suggest

procedures and materials which will enable them perform their duty very well since they are responsible for planning the education of the school.

7. **Centralized Budget:** The centralized budget could also be referred to as the overall budget in which the needs of all schools in the district are taken care-of. Under this budgetary system, the programme needs of all the schools are put together in one master budget. It does not pay attention to the needs of a particular school, rather the needs of all schools as if they are one.

The Weight of Evidence is the strength, value, validity and believability of evidence presented on a factual issue by one side as compared to evidence introduced by the other side. It is based on the believability or persuasiveness of evidence. The probative value (tending to convince a person of the truth of some proposition) of evidence does not necessarily turn on the number of witness called, but rather the persuasiveness of their testimony. Meanwhile, particular evidence has different weight in inducing belief with respect to the facts and circumstances to be proved. Evidence that is indefinite, vague or improbable will be given less weight than evidence that is direct and un-refuted.

In ethics and governance, accountability is answerability, blameworthiness, liability and the expectation of account – giving. In individual context or leadership roles, accountability is the acknowledgement and assumption of responsibility for actions, product, decision and policies including the administration, governance and implementation within the scope of the role or employment position and encompassing the obligation to report or explain and be answerable for resulting consequences. It is frequently described as an account giving relationship between individuals. Accountability cannot exist without proper accounting practices; in other words, an absence of accounting means an absence of accountability. There are types of accountability, which are; political, ethical, administrative, individual, constituency relations, moral, managerial, market, legal/judicial professional and leadership accountability. However, accountability as an element which is part of a unique responsibility and which represents an obligation of an accountant to achieve the goal or to perform the procedure of a task and the justification that it is done to someone else under threat of sanction.

CONCLUSION AND RECOMMENDATIONS

It is clear that no stage of the budgetary procedure can work without the other. The process should be followed systematically by all the head of schools. For a budget to serve efficiently as a tool for resource mobilization, economic management and control, it is expected to have some characteristics. Hence, Richard (2002) highlights that a good budget should have a clear set of development objectives which will serve as guides for resource allocation over the life span of the budget. Budget administration supervises all the areas incorporated into the Department of Finance. It helps to

coordinate and produce organization's annual budget, monitors and modifies the budget during the scale year. It reviews budget transfer and prepares ordinance for amending the adopted budget. It arranges appropriate bond sales and structure debt refining. The following recommendations are made. Therefore, school heads should acquire administrative qualifications that will make them competent and confident before the staff they advise and guide. The school heads should be well equipped through training in educational administration. This knowledge will help them to handle school budgeting effectively. School heads should be knowledgeable and competent in the techniques of management in the areas of budgeting, accounting and information management. For efficient managerial ability, training and retraining of head of schools must evolve. Also, gender is generally viewed as a major source of conflicting issues when it comes to position of authority, hence, school heads in Nigerian pre and post primary schools could be male or female. With regard to budget, it is not gender that determines who does it well or better. Financial releases should consistently be reflecting linear progression in both recurrent and capital sub-heads.

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