

Budget Implementation and the Development of the Education Sector in Delta State, Nigeria. 2019-2023

Dr. Obara, Okezi Oghenethoja¹, Isah, Abdulrouf^{2*}, Dr. Ugwuanyi, Chigozie Freda³, Dr. Atabo Samuel Ichaba⁴, Dr. Emeh Ikechukwu Eke⁵ & Dr. Arukaroha, Jonathan⁶

1,2,3,4,5.Lecturer, Department of Public Administration and Local Government, Faculty of the Social Sciences, University of Nigeria, Nsukka.

6. Lecturer, Department of Business Administration, Faculty of Management and Administration Sciences, Southern Delta University, Ozoro.

Email: ¹okezi.obara@unn.edu.ng, ²abdulrouf.isah@unn.edu.ng(*Corresponding Author), ³chigozie.ugwuanyi@unn.edu.ng, ⁴atabo.ichaba@unn.edu.ng, ⁵ikechukwu.emeh@unn.edu.ng, ⁶arukaroha@dsust.edu.ng
ORCID: ¹<https://orcid.org/0000-0002-1693-6255>, ²<https://orcid.org/0000-0002-3051-3443>, ³<https://orcid.org/0000-0002-8471-9842>, ⁶<https://orcid.org/0009-0003-1571-3142>

Abstract

A major component in improving economy has been the need to be transparent in the formulation and implementation of government budget. Thus, it has become a tradition in Nigeria for budget to be celebrated at levels government. In most cases, huge monetary figures are approved for capital and recurrent expenditures. The paper has the objectives to find out the extent the implementation of budgetary allocation has affected the development of the education sector in Delta State and to ascertain if budget repetition of projects affected budget implementation for the development of the education sector in Delta State. The paper is anchored on the elite theory. In the methodology, we made use of secondary source as our method of data collection and the analysis was through qualitative descriptive method of analysis. The finding on the extent allocated budgets are implementation in the education sector, was by a way of budgetary allocation for projects. It was discovered that there were many irregularities in the implementation of budget within the period of study, living the development in the education sector in Delta State as shadow of itself. Again, the budget repetition of project negatively affected the development of the education sector. We recommended that; adequate concern should be placed on implementation; the emphasis has been on allocation without adequate attention to implementation. Finally, previous documents on project allocation should be strictly previewed to avoid allocating funds to same projects.

Keywords: *Budget, Development, Education, Government, Implementation.*

1. INTRODUCTION

A major component in improving economy has been the need to be transparent in the formulation and implementation of government budget. The budget serves as the major tool of government which provides a schedule of expected revenue and anticipated expenditure over a given period of time. The systemic collapse and deterioration of infrastructure in Nigeria manifest in virtually all segments of the Nigerian society. The education sector has become a shadow of itself. It is obvious that no country of the world can achieve economic development without a buoyant education sector. Nigeria abandoned the real essence of development and has hitherto pursued shadow in the budgetary process through several day-dreaming reflected in the innumerable lofty new programmes introduced by every new regime, [1].

It has become a tradition in Nigeria for budget to be celebrated at the federal, state and in some cases local government level. This comes up every end of the year or the beginning of

a new year. In all the cases, huge monetary figures are approved for capital and recurrent expenditures. The budget documents come in over bloated statistics and numeric that hardly make meaning to an ordinary citizen. On many occasions, the budgets attract some appellations like “Budget of Hope”, Budget of Consolidation” etc., all in the attempt to hoodwink the people to accept the document. Apart from huge projected revenue, the expenditures are also enormous and, in most occasions, unrealistic: often covering roads, electricity, water supply, agriculture, education, Health care, poverty alleviation etc. thus, for any government to achieve the target of getting the economy moving particularly on a steady path to greatness and prosperity, adequate attention must be given to budget implementation. The problem of budget implementation portends a general multiple effect on all aspects of the Nigerian economy. For instance, [1].

Development in its real sense is a phenomenon associated with changes in human condition through the use of their creative energies. It is the unending improvement in the capacity of individuals and society to control and manipulate the forces of nature in order to live a better and more rewarding life. Development implies creating the skills and capacity to do things; greater freedom, self-confidence, creativity, self-discipline, responsibility and mutual wellbeing. The enabling environment for the realization of this is cardinal. Delta state has faced numerous challenges in achieving sustainable development in the educational sector in spite of the abundant human and natural resources. From the time Delta state was created to date 2023, repeated efforts in the educational sector have been made to define suitable framework for development. When the administration of governor Ifeanyi Okowa came into power in 2015, the regime gave Deltans lots of hope, most paramount is the policy direction which was summarized to Peace and Security, Human Capital Development and Infrastructural development. The education sector which is our focus falls into the Human Capital Development. It should be noted that Five years into the regime elapsed with these expectations far from being met. Thus, the heated controversy that greeted budgetary process between 2019 and 2023, which mark the second term of Governor Ifeanyi Okowa makes the study necessary.

[2], stated that budgets are instrument of accountability and the history of budget reforms is history of efforts to make budget more accountable”. Thus, [3], stated that “the budget is perhaps the most powerful instrument in the hands of modern government because of its potentials to shape the politics, economy and society”. In fact, he states that budget is central to the understanding of current Nigeria government because of the fundamental controversies that have surrounded its formulation and implementation since.

To this end, the study examined the effect of the implementation of budget had on the educational sector in Delta State, 2019-2023 an era that corresponds with the second term of the administration of Governor Ifeanyi Okowa. Consequently, this paper is guided by the following research objectives. They are to; find out the extent the implementation of budgetary allocation has affected the development of Education sector in Delta State. Again, ascertain how budget repetition of projects affected budget implementation for the development of the education sector in Delta State.

A well formulated policy that is not implemented is equivalent to no policy at all. That is why the implementation stage of the budget is very crucial and as such there is the need to identify the reality of gaps at the formulation stage of the budget proposal. The implementation stage is most vital in the budgetary process. This occupies a center state in many academic discourses [4]; [5]; [6]; This is evident because if budgets are only formulated and not implemented, it becomes only a policy statement that lacks the adequate political will to

enforce and actualize the dreams and aspiration. Though, the task of budget formulation is entirely the assignment of the executive, the legislative involvement is inevitable in a democratic society. Their engagement gives it legality and makes it a legislative act, which must be enforced [2]. At the critical stage of budget implementation, the legislature also performs useful function in the form of legislative oversight [7].

In modern democracies like that of Nigeria, the increasing power of the executive represented by the president renders the entire constitutional logjam of legislative involvement in the budgetary process [8]. This is often pertinent with respect to the Nigeria's budgetary process where the president's wish dominates the entire process especially between 1999 and 2007. This lends credence to the views that personal interest precedes public interest in the budgetary process and in the whole process of decision making [9].

Regular collection of performance data by the relevant government agencies could be a booster to enhancing proper budgeting, particularly its implementation. While this was emphasized by [10], [11] stipulates the necessity of information about future economic events and costs in the budgetary process.

The power play and struggle for relevance between the legislature and the executives is equally relevant in the understanding of appropriation in Nigeria. The interest to be protected and the increasing power of the president in a capitalist system like Nigeria make collective management of economic affairs illusory. This represents the view of [3] in his analysis of budget as a potent weapon in the hand of modern governments.

An oil dependent society may have problems implementing budget proposals because of the possibility of oil price fluctuation in the world market. This has hitherto affected Nigeria's budget implementation. It also accounts for the fluctuation witnessed in appropriation in Nigeria [12]. Although, budget is associated with every individual, group and organization, most time when we talk about budget. It is often reduced to the government. As individual we plan for our income and expenditure. Thus, Budget has been defined simply as statement of government's estimate revenue and proposed expenditure for the year.

Again, budget means a plan that deals with the future allocation and utilization of various resources to different enterprise activities over a given time period. Budget is both human, legal, economic, human right and political process. As a human process it responds to the unlimited needs by planning and allocating, it is legal because it is a constitutional matter and has to be enacted. The process of budget making, allocation and management could also be used to advance and promote human rights. It's a political process because it reflects the choices that government has to make, and is the tool it uses to achieve its economic and development goals.

Budgeting is simply a process of preparing a budget. It refers to the procedures and mechanism by which the budget is prepared. Implemented and monitored. Budgeting is very crucial for the economic development of any nation. Good budgeting can lead to economic growth and development. But to prepare good budget requires a responsible leadership, special staff assistance, broad, accurate and reliable information, complete plan, a financial calendar and effective monitoring and control over the execution of the budget plan. The budgeting process traces the budget in one year from conception through to preparation, approval, execution control, monitoring and evaluation. Budgeting process can broadly be categorized into four (4) stages: budget review, formulation, implementation, monitoring and control.

As a matter of fact, the policy direction of the administration in Delta State's summarized in the three-point agenda which are peace and security, Human capital development and infrastructure development. The focal area of this analysis, the 'education sector' falls into the agenda of Human Capital Development Thrust.

Below is how the government defines its policy direction in the area of education. Education in Delta state under State Economic Empowerment and Development Strategy (SEEDS) will be provided within the general guidelines of the National Policy on Education and framework of Education for All (EFA)

The policy thrust is as follows:

- Expanding and improving comprehensive early childhood care and education, especially for the most vulnerable and disadvantaged children.
- Ensuring that children, with special emphasis on girl child in difficult circumstances and from ethnic minorities have access to and complete free and compulsory primary education of good quality.
- Ensuring that the needs of all young people and adults are met through equitable access to appropriate learning and life-skills programme.
- Achieving a 20% reduction in the level of adult literacy by 2019, especially for women and equitable access to basic and continuing education for all adults.
- Eliminating gender disabilities in primary and secondary schools in achieving gender equality in education and literacy with a focus on ensuring girls full access to and achievement in basic education of good quality:
- Improving all aspects of the quality of education and ensuring, excellence for also those recognize and measurable learning outcomes are achieved, especially in literacy and essential life-skills. [13].

Most of the unspent funds refund to the treasury of the Ministry of Finance is funds meant to be spent on capital project. This portends a dangerous signal to the achievement of the development agenda in the educational sector. Alluding to this assumption, [14] asserts that effectively and efficiently by providing complementary public inputs (for example, through spending on roads and bridges that facilitates trade in rural areas" this has probably accented for the collapse in infrastructure in the educational sector. That is why [14] stated that "ineffective fiscal policy, on the other hand can harm the growth process of an economy". The justification of this is the volume of money spent on wages and salaries of sometimes unnecessary of the sector, it should be noted that there is a widening difference between capital expenditure and recurrent expenditure. This portends dangers for the development of the sector.

Judging from the foregoing, [6] identifies the key problems of budget implementation in Nigeria. Some of these problems according to him include the dominance of recurrent over capital expenditure, lopsided structure of the budget both in terms of composition and functional distribution and deviation of actual budget from estimates, dependency on oil revenue and preponderance of debt-related expenditure prior to 2005 when Nigeria was granted debt relief. Thus, [12] opined that resource dependent countries perform badly in the management of the economy. In a particularistic perspective, they state that "resource revenues create disincentives for good budget governance and compound weak government capacity to manage windfall revenues".

It should be noted that apart from the budgetary process, resources dependent countries like Nigeria are weak institutionally, hence making even the management of the general economy a problem. In essence, part of the general problem is the acute failure of such system to ensure optimum implementation of budget. That is why [12] add that “similarly to aid dependent countries the weakness of resources rich states would also generate economic and political distortion that retard economic growth in the long run, even if they contribute to short-run booms”.

The paper is anchored on the elite theory, which is a theory of the state which seeks to describe and explain the power relationships in modern society. It argues that a small minority, consisting of members of the economic elite and policy-planning networks, holds the most power independent of a state's democratic elections process. Through positions in corporations or on corporate boards, and influence over the policy-planning networks through financial support of foundations or positions with think tanks or policy-discussion groups, members of the "elite" are able to exert significant power over policy decisions of corporations and governments (Elite Theory from Wikipedia, the online dictionary). To [4] “the elite model regards public policy as the values and preferences of the governing elites.” fundamental ideology of democracy according to the elite theorists is the fact that democracy is only a mere representative of people who are in essence not representing people’s interest in the policy making process. Citing Vilfredo Pareto (one of the classical elite theorists), [15], “the major change in society occurs when one elite replaces another. Pareto called the process a circulation of elites.” To Pareto, “history is a never-ending circulation of elites” [15]. On the other hand, Gaetano emphasized on the sociological and personal characteristics of elites, he said they were an organized minority and how masses are the unorganized majority. The ruling class is composed of the ruling Elite and the sub-Elites. Basically, the elite theory succinctly explains budgeting process as to budget implementation and the development of the education sector in Delta State, Nigeria. These underlying assumptions explain the utility of the elite theory in the explanation of the entire public policy making process in Nigeria with special emphasis on the processes of budget implementation and the development of the education sector in Delta State, Nigeria between 2019 and 2023. Certain dominant interests (elite) prevail over popular interest (masses). This confusion interrogates the reality enunciated in the discourse of budget implementation in Delta State, Nigeria. Otherwise, how can one explain the mystery behind returning of unspent funds to the treasury when there are numerous projects to be executed? Or why should a project be awarded to an incompetent contractor when there are innumerable qualified and competent ones? Of what major significance is the continued repetition of projects in the budget which in some cases doubles the value of the project? To this end we argue that the target is to satisfy the interest of the governing elites at the expense of the development of the education sector as well as the masses who will invariably benefit from the provision of those social amenities.

2. METHODS

For the purpose of generating data for this paper, we made use of documentary sources which is also known as ‘Secondary Sources’ from related literature on budget implementation and the development of the education sector in Delta State. As they include government publication/document as well as published and unpublished works which are relevant to the topic. Thus, the paper adopted qualitative descriptive analysis of the manifest content of communication. This enabled the researchers to scrutinize the contents of the documents in

order to understand their underlying structure, ideas, and concepts and the message they relate in this study.

3. RESULTS AND DISCUSSION

3.1 Budget Allocation and Implementation in the Educational Sector in Delta State 2019-2023

In Delta State, budget is often described as the official document for government not necessary for public consumption. This trend negates accepted conceptions of a government budget, which should be a periodic statement of expected income, and expenditure, all in the interest of the common wealth.

To the subsector of education in 2019, the budgetary allocation to the sector in Delta state was ₦9.085 billion, it should be noted that there was a significant decrease in allocation to the subsector from the previous ₦9.085 billion in 2019 to ₦3.750 billion in 2020. This represented about 58.72% reduction in budgetary allocation of the ₦3.750 billion, about ₦1.875 billion or 50% was allocated to the primary and secondary schools, while 50% was allocated to the tertiary schools prominent among them were Delta State University Abraka, College of Education Agbor now University of Delta, Polytechnics and college of physical Education. The government planned to renovate and reconstruct virtually all the post primary schools in Delta state during the 2020 budget year. ₦71.303 billion recurrent expenditures, ₦21.65 billion representing 30.37% was given to the educational sector alone representing 20.3% of recurrent allocation of the year. Out of this amount, ₦14.521 billion, or 67.05% of educational budget was allocated to the Directorate of primary and secondary education. [16].

It should be noted that in 2020, there was inadequate evidence to suggest effective utilization of the funds so allocated in the budget, most of the schools provided for in the budget are still in State of dilapidation, with the excuses of the presence of Covid-19 as a cover up for the inefficiencies in the implementation of the budget.

Table 1: 2020 Budget Highlights in Delta State

Total Budget for 2020	N150.574 billion
Total Recurrent Expenditure	N79.270 billion (52.65%)
Total Capital Expenditure	N71.303 billion (47.35%)
Total Recurrent/Capital for House of Assembly	N410million (0.27%)
Total Recurrent/Capital for Government House	N7.644billion (5.08%)
Total Recurrent/Capital votes for Health	N4.192billion (2.78%)
Total Recurrent/Capital Votes for Education	N3.750billion (2.49%)

Source: [17].

It should be noted that the budgetary allocation to the education sector in 2021 represents just 8% of the budget when the fact is compared against the government policy of human capital development and international conventions; it reflects a lack of commitment to its policy and a lack of prioritization of the education sector. In the 2021 budget, the Education sector was allocated ₦12, 229, 283, 244. Unfortunately, this utilization of the 2020 allocation raises doubts as to the effect of over 100% increase. In 2022, the sector of Education was allocated ₦11.7 billion (11,768, 427, 966) this represent 5.4% of the total capital expenditure of ₦217.1 billion, which shows a decrease of ₦0.5 billion in allocation to the education sector from that of 2021.

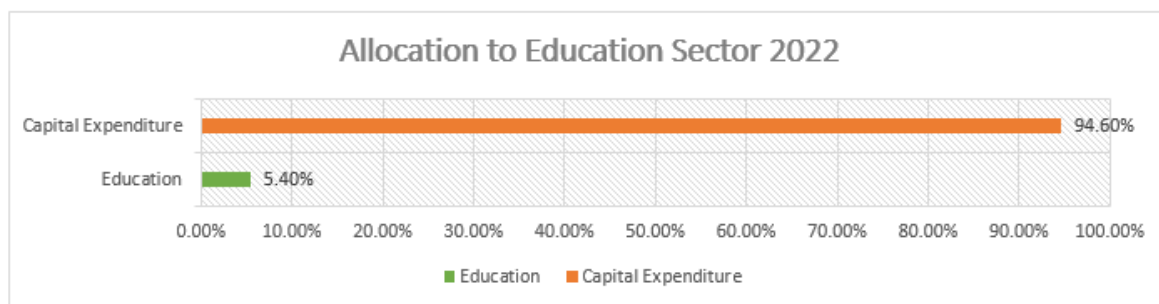


Figure 1: Allocation to Education Sector 2022

Source: [18],

When an inflation rate of 14% is factored in the reduction amount to ₦2 billion showing a 16.4% decrease in allocation to the sector. It is not really clear why the state is reducing allocation to the education sector knowing fully well that the state’s education needs and its commitment to human capital development. The reduction in allocation to education also calls to question the determination of the state to keep faith with its policy thrust. A look at the distribution of allocation shows that the emphasis on the administration is far from the education sector. Like in 2022 when ₦ 21, 206, 888, 861 was allocated to general administration, ₦11, 768, 427, 966 went to the education sector. Indeed, the amorphous item others specified under General Administration is allocated N 12.7 billion, an allocation higher than that of education. Within the current framework, it is difficult to see how the allocation of education in 2022 can actualize the administrative target of human capital development, [19].

Table 2: Delta State Sectorial Allocation 2022

Delta State Sectorial Allocation 2022	
Agriculture	1,335,724,213
Commerce, Co-operative, Tourism and Finance	3,465,357,058
Community Development	199,800,000
Contingency Fund	500,000,000
Delta State Oil Mineral Producing	35,000,000,000
Education	11,768,427,966
Energy	6,422,228,996
Fisheries	208,908,632
Forestry	79,272,421
General Administration	21,206,888,561
Health	7,993,186,290
Housing	3,725,363,107
Industry	6,101,543,160
Information and Culture	2,476,735,896
Live-stock	244,272,421
Sewerage	6,195,291,592
Social Development	4,420,705,266
Transport	46,247,062,631
Urban and Regional Planning	53,606,946,671
Water Resources and Water Development	5,978,288,722

Source: [19].

At the beginning of the 2023 fiscal year, the Delta State government presented a budget of N240.5 billion to the state house of Assembly for consideration. In passing the appropriation bill however, the legislators increased the total budget by N115.5 billion or 47% to N386

billion. According to the Assembly, the increase was made to accommodate an envisaged N50, billion bonds which the state was to acquire. If the budget as proposed by the executive had been passed into law with its total figure of N240.5 billion it would have represented a decline of N91.2 billion when compared to the 2022 budget. However; the budget of N356 billion as passed by the state house of Assembly, it indicates N24 billion increase in comparison to the 2022 budget; with the burden of increased debt service payment in the future. Of the 2023 budget, N221.7 billions allocated for capital expenditure, while recurrent expenditure is allocated N134.5 billion. The ratio is 82% to 18% which is a fair balance judging from one capital development needs of the state. [20]

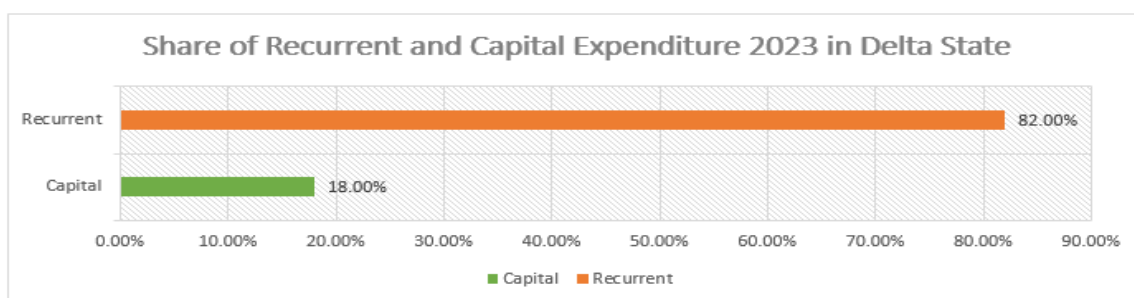


Figure 2: Share of Recurrent and Capital Expenditure 2023 of Delta State:

Source: [20].

The 2023 budget allocated N24.6billion for capital expenditure in the education sector. When this allocation is compared with the 2022 figure, there was an N12.9billion nominal rise or 110.3% increase in allocation to the sector. When an annual inflation rate of 9% is factored in however, the real increase stood at N10.7billion or 91.3%.

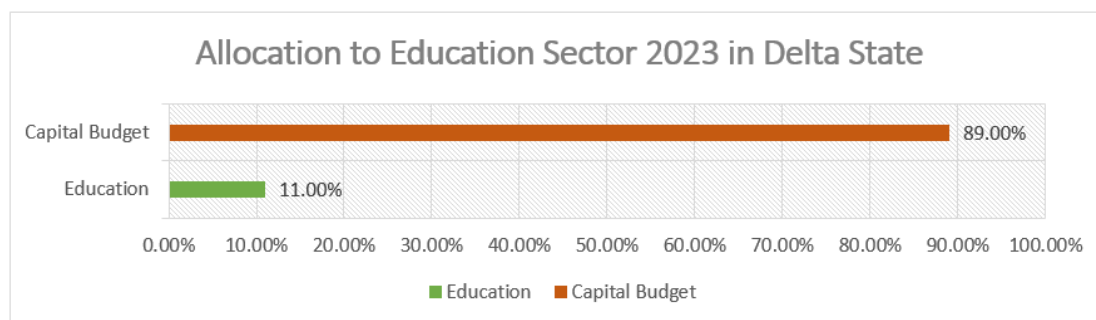


Figure 3: Delta State Budget Allocation to Education Sector in 2023

Source: [21].

On the face of it, the budgetary increase seems to signify a renewed commitment to the development of human capital through education. However, when the details of the specific line expenditures are checked, the increase in allocation does not make any difference as the allocation are riddled with irregularities and questionable allocation.

Table 3: Delta State Sectoral Breakdown of 2023 Approved Capital Budget

Delta State Sectoral Breakdown of 2023 Approved Capital Budget	
Agriculture	466,178,345
Commerce, Co-operative, Tourism and Finance	3,532,084,920
Community Development	112,098,521

Contingency Fund	500,000,000
Delta State Oil Mineral Producing	35,000,000,000
Education	24,671,675,344
Energy	6,063,361,484
Fisheries	158,035,669
Forestry	93,392,782
General Administration	22,150,962,082
Health	9,280,907,422
Housing	4,220,057,129
Industry	4,739,972,543
Information and Culture	1,858,514,225
Live-stock	215,357,113
Sewerage	7,479,001,751
Social Development	4,042,819,777
Transport	53,374,018,865
Urban and Regional Planning	43,717,302,106
Water Resources and Water Development	5,553,984,885

Source: [22].

3.2 The Extent Budgetary Allocations are implemented for the Development of Education Sector in Delta State between 2019 and 2023

A critical conjunction in the scenario necessitating poor implementation of appropriated funds in Nigeria is the tendency for diversion of funds to areas not initially intended for. Alluding to this assertion, Usman (2018) stated that “most budgeted resources are not always used for their intended purpose. Thus, the correlation between budget implementation and the general improvement in the development situation of any state cannot be overemphasized, for any government to achieve the target of getting the development moving particularly on a steady path to greatness and prosperity, adequate attention must be given to policy implementation particularly on fiscal policy. But a particular conjecture exists in Delta state especially within the five years’ period of this paper, the budget of the education sector has not been satisfactorily implemented since 2019 till date. The problem portends a general multiple effect on the sector. Finding out the extent allocated budgets are implementation in the education sector, will be by way of the projects allocated for. As mentioned earlier in 2020 the government planned to reconstruct virtually all the post primary schools in Delta state. During the 2020 budget year, out of the N71.303 billion recurrent expenditures, N21.65 billion representing 30.37% which was given to the education subsector alone, representing 20.3% of recurrent allocation in the year. Out of this amount N14.52 billion or 67.05% of education budget was allocated to the directorate of primary and secondary education. (DCBP 2020.)

In 2020, there was inadequate evidence to suggest effective utilization of the funds so allocated in the budget. Most of the schools provided for in the budget are still in states of dilapidation.

Table 4: Allocations to Projects Not Properly Implemented in the Education Sector, 2020 -2023

Year	Beneficiary	Project Title	Approved Cost
2020	Directorate of Primary and Secondary education	Construction and renovation of all the primary and secondary schools in Delta State	N14.52 Billion
2021	St. Thomas College, Ibusa	Construction of examination hall and science laboratory block	N13 Million

2021	Nshiagu College, Ogwash-Ukwu	Renovation and fencing of Nshiagu College	N25 Million
2021	Ika Grammar School, Boji Boji Owa	Renovation of Ika Grammar School	N45 Million
2021	Ukpai Primary School, Obior	Construction of a block of six (6) classrooms	N15 Million
2022	Delta State University, Abraka.	Construction of Multi-purpose lecture hall	N40 Million
2022	Delta State University, Abraka.	Construction of faculty of Science Complex	N50 Million
2022	Abraka Grammar School	Renovation of science laboratory block	N10 Million
2022	Abavo Girls Grammar School, Abavo.	Fencing of the Abavo Girls Grammar School	N40 Million
2023	Otulu Secondary School, Otulu.	Construction of a block of six (6) classroom and administrative blocks	N70 Million

Source: Computed by the researchers, from Reports of [16], [18], [22]

See table 4 above, in the reports on state government budgets, it was revealed that in 2021 a contract of examination and science laboratory block was awarded to St. Thomas college Ibusa with the approved cost of N13 million. The report shows two building sites. One was already collapsed block said to be the science laboratory building started in 2017 or 2018 and subsequently abandoned. The other is a 40.54 x 15.0 hall with what seems like partitions for office and toilet facilities, still at the foundation (DPC) state of construction and said to be the proposed examination hall, the reports showed that work done so far amounted to about N1,626,550.00 and it was informed that the examination hall is being undertaken directly by a member of the state house of Assembly and presented to the school and community as goodwill gesture” by the legislator.

Again in 2021, N25 million was approved for the renovation and fencing of Nshiagu college. The report showed three buildings said to have been penciled down for renovation among the many in deplorable states. Of the three buildings so selected, some work has been done on two; one is a block of six classrooms while the other is a block housing the principal and the vice principal’s offices as well as two staff rooms. The chairman of the school parent’s teachers’ association told the team of DCBP that the two renovated blocks are now worse than they were before the renovation. It was noticed that very low-quality sheets were used on the buildings, with some already collapsing and the renovated floors already cracking, thereby presenting accident risk for the teachers and students. There was also a project on a fence of 2.6m height and 113.2m length at both sides of the schools’ entrance gate, leaving left and right sides open independent valuations rates total work done at both projects not more than ₦12,670,350.00.

The renovation of the Ika Grammar School, Boji Boji Owa is another way of examining the level of implementation of Delta State budget on the education sector in 2021. It should be noted that of the too many dilapidated buildings in the school, only two have signs of renovation and this does not adequately address the problem of the school neither does it justify the N45 million allocation. From the evaluators of the team, it was assessed that renovation work carried out at that time was about N27,798,375. Again in 2021 N15 million was approved for the construction of a block of six classrooms at the Ukpai primary school, Obior. In that year there was no indication of construction it was noticed that the administration, parent teachers’ association and community members were not aware of any such provision in the budget.

As we have it, in 2022 there was an approved estimate of N40,000,000.00 for the construction of a multi-purpose lecture hall, in the Delta state university the project was allocated the sum of N117.5 million. It was reported by the DCBP that as at October 2022

cutting across the three campuses, all in Abraka, could not locate this project. Senior lecturers and officials of the university's chapter of Academic Staff Union of Universities (ASUU) as well as a cross section of students could not attest to the knowledge of any such project in the university. Again, the construction of faculty of science complex, at the Delta state university, Abraka, was given an approved estimate of ₦50 million and the project was allocated the sum of ₦100 million, findings reveal that there is no recent project in the University for the purpose. The current analysis also examined the renovation of science laboratory block at Abraka grammar schools, Abraka, which had the approved estimate of N10 million. It was confirmed that the only renovation by the school's only science laboratory block was Niger Delta Development Commission (NDDC) project in 2020 and yet to be completed as at that time and that the last renovation in the school was a block of three classrooms renovated three years earlier. Thus, it was noticed that the school is in dire need of renovation and facilities.

In 2022 the budget allocated the sum of N40 million to the fencing of Abavo Girls secondary school Abavo, it was noticed that there was no fence under construction in the obviously porous school. Members of staff had no knowledge of any provision in budget in favour of the school. In 2023 there was an approved estimate of N70 million for the construction of block of six (6) classrooms and administrative blocks at Otulu secondary school. It was noted that no construction took place that year. The Platform however showed the proposed site for the project, part of which has only been cleared. The Community Head who spoke to the team disclosed that the contractor handling the project has visited the community to commence work but met 'some challenges' which are being resolved. Thus, the above presents the extent of budget implementation and the irregularities as it effects the development of the education sector in Delta State 2019-2023.

3.3 Budget Repetition of Projects and Irregularities in Delta State

The 2022 details of approved capital expenditure contain various projects with the same target but different allocation, and some allocation made to projects with no clear targets for example, while the budget mention and makes allocations for renovation/Rehabilitation of classroom blocks in the state several other allocations are given to the Renovation/rehabilitation of particular schools in the state. Another case is the allocation of funds for the "upgrading of selected secondary schools (including Model schools) in Delta state; while funds are allocated to several secondary schools in the state for provision of computers internet facilities, library equipment and building; which can be seen as upgrade on their own. Aside this, the budget goes father to allocate N1 billion for primary and secondary school infrastructure development without providing any details. These and numerous other cases in the budget giving reasons to conclude that, it is either the budget was hastily produced or designed to provide loopholes for leakages.

The allocations to the education sector in 2023, on the face of it, the budgeting increase seem to signify a renewed commitment of the development of human capital through education. However, when the details of the specific line expenditures are checked the increase in allocation does not make any difference as the allocation are riddled with irregularities, questionable disbursements and inflation of figures. Out of a total of 386 capital projects earmarked for execution in the education sector in 2023, only 51 of them (13.2%) are new, while the remaining 335 (86-8%) were already provided for in the 2022 budget and in some case same project have been allocated funds each year since 2020. The 51 new allocations in the education budget contain no details or specifics, but simply broad allocations.

Table 5: Comparisons between New and Repeated Projects in the Education Sector

S/No	Beneficiary	Project Title	2022	2023
1	Owhelogbo Grammar School, Owhelogbo	Renovation and equipping of Owhelogbo Grammar School	N35 Million	N2 Million
2	Olomoro Comprehensive High School, Olomoro	Building and Equipping of science block	N30 Million	N20 Million
3	Nshiagu College Ogwash-Ukwu	Renovation and fencing of Nshiagu College	N35 Million	N25 Million
4	Illah Grammar School, Illah.	Construction of examination hall, two (2) blocks of six (6) classrooms	N21Million	N8 Million
5	Ezi Secondary School, Ezi, Anioncha LGA.	Construction of perimeter fence	N20 Million	N22 Million

Source: Computed by the researcher, from Report of [20]

See table 5 above, this evidence can be seen in the DCBP 2023 report “Counting the Votes”, which stated that, In the year 2023 for the renovation and equipping of Owhelogbo Grammar school, it had an approved estimate of N2 million, when In the 2022 budget, N35million was allocated to this same project.

Even when the school’s administrative block has been earmarked for renovation. No work had commenced. Again, in that same 2023, N10 million was approved for the construction of three classroom blocks at Nsukwa Grammar School, Nsukwa. It should be noted that this same project was allocated same N10 million in the 2022 budget.

The 2023 budget approved N20 million for building and equipping science block at Olomoro Comprehensive High School, Olomoro. Isoko South Local Government Area. In the 2022 budget, N30million was allocated for the same project. At the school, it should be noted that the science block still under construction. From the level of work, the project spilled into 2024 and work done at N9.1million. No equipment was supplied, [19].

In the 2022 budget, N35million was allocated for the renovation and fencing of Nshiagu College, Ogwashi Ukwu. It was noted that there was an approve estimate of N2million for this same project in 2023. Thus, evidence showed that no fencing or renovation had been done, [19].

For this current analysis, it should also be noted that in 2023, an approved estimate of N8 million was apportioned for the construction of examination hall, two blocks of six classrooms at Illah grammar School, Illah.

While the 2022 budget still allocated N21million for the same project. It was observed that the project was completed but already collapsing and was not even in not in use. The roof had caved in almost to the point of collapse. Further investigation revealed that the project was handled by the same contractor that constructed the Examination Hall at Akwukwu-Igbo Grammar School with the same result.

Finally, for the construction of perimeter fence at Ezi Secondary school, Ezi, Aniocha North LGA. In 2023, N22 million was approved for the project. In the 2022 budget, N20million was allocated for the same project. It should be noted that there was a completed perimeter fence at the School, which was valued at N4million.

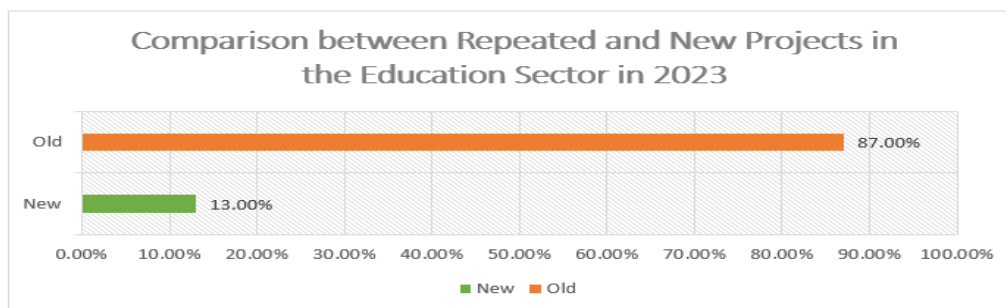


Fig 4: Comparison between Repeated and New Projects in the Education Sector in 2023

Source: [20]

4. CONCLUSIONS

The study reveals the extent to which budgets is implemented in the education sector in Delta State as a way of examining budget project in the sector within the period of study. It also reveals that funds allocated for projects were not properly utilized. From the foregoing, we established the extent budget allocations are implementation in the education sector. Thus, of major significance is the continued repetition of projects in the budget, which in some case amounts to a three time the value of the project is alarming; it clearly demonstrates that the government is not only making use of the maximum of its available resources but has created loopholes for the loss of public resources.

4.1 Recommendations

We recommend that the problem may plunder for long if urgent step is not taken to strengthening state institutions such as Ministries, Departments and Agencies (MDAs). Weak, inefficient and corrupt institutions are antithetical to the realization of the noble objectives of the fundamental ideals of government. It transcends budget and budget implementation. Again, adequate concern should be placed on implementation; the emphasis has been on allocation without adequate attention to implementation. Finally, previous documents on project allocation should be strictly previewed to avoid allocating funds to same projects.

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