



A Conceptual Model and Medium Term Strategy Templates for Improving Housing Budget Performance in Anambra State, Nigeria

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Authors' contributions

This study was carried out with the collaboration among all authors. Author SCU was responsible for initiating the research, formulating the research topic and problem, constructing the draft budget model, compiling the manuscript and articulating it into a publishable format in accordance with the journal template/guidelines. Author AE assisted with gathering anecdotal evidence that furnished variables for the model construction. He also drew the model using the Corel DRAW software. Author FCE managed the final editing before submission. Author JCC worked on the literature search. All authors read and approved the final manuscript.

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ABSTRACT

This study advances a conceptual Housing Budget Performance Model (HBPM) and adapts medium term strategy templates to the housing sector of Anambra State for improving her annual housing budget performance and ultimately, housing delivery. This became expedient due to the prevalence of problems facing the budget process of the State. The Anambra State Government is still faced with poor budget performance arising from a myriad of challenges. Lacks of templates to monitor/track performance during housing budget implementation and review implemented budgets have also been attributed as causal factors for poor performance. The basis or platform for constructing the proposed HBPM was anecdotal evidences and in-depth review of salient

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budgeting models The researchers employed critical thinking in constructing the schematic model and explaining the operationalization of the variables, while the proposed medium term expenditure framework drew largely from the existing medium term framework presently used by the agriculture sector of Anambra State since it played a major role in its revitalization and sustenance. The conceptual HBPM developed is a holistic one; harmonizing the conventional budget process/stages/procedures and the peculiar nature of housing construction tendering, estimating and management, which also makes it unique. The implication of this model is that it will ensure that housing budget activities are focused on objective allocation, rational considerations, efficient preparation procedures, appropriate duration, execution, utilization of funds, monitoring and citizen participation. The medium term housing budget monitoring and review templates incorporates variables for checking housing targets, outputs, user impact, variance analysis of work done and remedial measures, which should be done every 3 or 4 years to give ample time for the housing program to make progress. The study recommends the HBPM and templates for further validation and possible adoption by the Anambra State Government, ministries, departments and agencies of housing, budget and economic planning.

Keywords: Conceptual model; housing; budget performance; medium term strategy; Anambra State; Nigeria.

1. INTRODUCTION

Budgeting in its generic sense is a financial and quantitative statement, prepared and approved prior to a defined period, of the policy to be pursued during that period, for the purpose of attaining a given objective. It represents a detailed plan of action that is prepared in relation to a particular period of time. The budgetary process translates financial resources into human purposes [1]. In private organisations, the primary goals or objective of budgeting centers on liquidity, profitability and contribution on the economic and social improvement. In the same way, public authorities or the government has its specific objective which is also economic and non-economic in nature.

Dean [2] opines that the budget had grown beyond a financial tool. It is above all a managerial tool. It is the best tool for making sure that key resources especially performance resources are assigned to priorities and to results. It is a tool that enables the managers to know when to review and revise plans either because results are different from expectation or due to environmental, economic and market factors or technologies changes which no longer correspond to the assumptions of the budget. Morgan emphasized that budget should be used as a tool for planning and control. A primary task of budgeting is to estimate the level of resources needed to achieve an end.

A budget constituent of the Nigerian government, at both the federal and state levels in its annual budget exercise is the provision of housing.

Housing (shelter) is of supreme importance to man and one of the best indicators of a person's standard of living and his place in society [3]. It is unarguably one of the basic necessities of man and ranks second after food in the hierarchy of man's needs. According to [4], it is the first and most important of all human rights. Unfortunately, Nigeria is saddled with uncontrollable growth of the urban population [5] which has created severe housing problems, resulting in overcrowding in inadequate dwellings, slums and the like.

This aforementioned scenario is largely applicable to Anambra State, in the south-eastern part of Nigeria, which in fact was the basis of selecting the State as the study area. The 2006 National Population Census established that Anambra State has a population of 4,182,032 which makes it the 9th most populous State in Nigeria [6]. The State's population has been projected to be 5,073,868 by the end of 2013 using the 2.8% population growth rate of the 2006 census. National Bureau of Statistics [7] also submits that Anambra State is the second most urbanized state in the country having 62% of its total population living in urban areas. Consequently it has one of the highest population densities in Africa and the second most densely populated state (1,500 – 2000 persons per square kilometer) in Nigeria. These incidences have further exacerbated the need for adequate housing. A housing budget is critical to the delivery of these housing amenities because it is the financial plan or instrument with which the government allocates financial resources and executes the housing needs of the society.

In spite of rapid urbanization and crucial role of housing in economic development and improving the living standards of the citizens, Anambra State still grapples with budget management challenges. Anecdotal evidence and insights from stakeholders and staff of housing ministries and parastatals in the State suggests that the performance of the housing budget of Anambra State is still low. A study carried out by [8] also reveals that extra budgetary or undisciplined expenditure, weak budget monitoring and evaluation and poor implementation are other budgeting problems facing Anambra State. There is also the issue of lopsided or skewed allocation, where housing budget ceilings and final housing budget allocations are not established on any known scientific basis or criteria. The housing budget system also suffers excessive bureaucratic bottlenecks, weak political will and political interference in passage and approval. In addition to this, the housing budgeting process in Anambra State is characterized by weak/irregular citizen participation and inadequate needs assessment of the citizenry before allocations are made. To exacerbate this, Anambra State, presently, does not employ any mechanism for obtaining statistical data on housing needs to achieve long term planning.

The problem of housing is obviously a global one and not peculiar to Anambra State. The housing need of every single individual or organization is quite impossible to meet, since financial resources are always limited. This study however argues for a budget procedural re-think, re-strategization and a holistic approach to the housing budget management problem.

The exigencies of the forgoing compelled the researchers to develop an integrated conceptual budgeting model/framework and adapt a medium term framework/template to the housing sector that can be used by the Anambra State Government to improve her annual housing budget performance. Thus, the proposed model can be regarded as a contribution to the solution of the housing delivery and availability problem in Anambra State, which will further alleviate the plight of the State's inhabitants.

2. METHODOLOGY

The study is exploratory in nature, to clarify and provide a preliminary insight into the housing budgeting problem in Anambra State in order to spur future researchers and policy makers to find

a solution to it based on best practices. The researchers employed critical thinking in constructing the model as well as explaining the links among the variables and its operationalization.

In order to construct the proposed housing budgeting model, information drawn from anecdotal evidence as well as in-depth literature review of various budgeting models was carried out to identify the essential variables, procedure/operations and underlying philosophy that make a typical budget process effective. These were subsequently adapted to act as platform or basis for the proposed model. The proposed medium term expenditure framework drew largely from the medium term framework presently used by the Agricultural sector of Anambra State because it played a major role in reviving and sustaining agricultural development in the State during the tenure of Peter Obi, the previous governor of the State

3. REVIEW OF RELATED LITERATURE

3.1 Overview of Budgeting Challenges Globally and in Nigeria

Studies have provided insights into the challenges facing housing budget and budgeting in general across the globe. Urrutia [9], using secondary data observed that the national housing budget of Chile is determined by many variables in addition to that of housing deficit. Electoral competition is one of these variables. Results from his study suggest that each administration modified the housing budget during electoral periods, a situation that grew in intensity when there was greater opposition, which was often for their selfish interests. Voters observed that these efforts were only made during electoral years, thus being interpreted as electoral populism instead of a demonstration of efficacy. Gjokutaj and Gjokutaj [10] submit that fiscal performance analysis for the fiscal period 1996 – 2016 in Albania, revealed that public expenditures were unable to meet the budget target of revenue collection according to the government's objectives and progress made towards achieving the goals politics of the governments was slow. All development models or strategies in Albania did not impact on the long-run economic development. Each of budget analyzers understood that debt management policies are dictated by corrupt political wills rather than from the goal to increase the dimensions of the Albanian economy.

According [11], the Bangladeshi government proposed ambitious budget figures for 2019-2020 fiscal year, but the inability to generate enough revenue led to inability to implement the budget and subsequently the target was reviewed downwards. Abidin [11] foresees that the same fate may be waiting for this year's (2020-2021) revenue target as well, hence the government should be cautious so that the revenue collection target does not create an undesirable situation where taxpayers are harassed by tax collectors. In Uganda, a study carried out by [12] investigated the contribution of participatory budgeting from the viewpoints of information sharing, codes of conduct, facility for citizen complaints, and stakeholders' consultation. The study found stakeholders' consultation as the most important contribution of participatory budgeting. However, it was undermined by the absence of clear rules and procedures that govern budget consultative meetings.

Some authors have also reported the impact of the existential problems faced by Nigeria's budget system. For instance, [13] studied the challenges to capital budget implementation in Nigeria using a descriptive survey of 200 respondents in 20 federal ministries, departments and agencies within two states in the South-south geopolitical zone and concluded that budget presentation by the presidency as well as delays in approval by the national assembly, leakages associated with corruption poor monitoring and evaluation of the budget were significant factors militating against effective capital budget implementation in Nigeria. [14] also studied the effect of internally generated revenue on budget implementation in Ekiti State and discovered that there is no causal relationship between components of internally generated revenue. The statutory allocation and budget implementation of the six states of Southwest Nigeria for a period of 10 years spanning from 2008 to 2017 was investigated by [15] and findings revealed that though impact of statutory allocation on actual expenditure is positive, such impact is not significant in the context of southwest states, and that past period statutory allocation to southwest states does not significantly depict the level of budget implementation in the current period

3.2 Budgeting Models

Various models abound on public budgeting. These include models developed in studies

carried out by: [16,17,18,19,20,21,22,23,24,25]. These models seek to systematically incorporate effectiveness, efficiency, citizen participation and the ever dynamic social, economic and political environment/factors into public budgeting decisions, with a view to improving public budget performance. However, several variables affect the performance of public budgeting decisions based on previous studies and thus various models have been developed to accommodate such variables. Models of public budgeting are useful not only for resource allocation among competing sectors/infrastructure or citizen needs but also the development of objective, participatory and transparent approaches to budgeting decisions. In this study, the models reviewed includes: the incremental model, multiple rationality/rationalist model, citizen participation model and the balanced scorecard model.

3.2.1 The incremental model

The budgetary model of incrementalism was first popularized and empirically applied by [26]. This model considers budget makers as backward looking and changes in budget allocation as incremental and, in its strictest form, increasing or decreasing by the same proportion each year. With the current budget allocation tightly tied to the previous year's budget, the model leaves little room for actors to have an effect by lobbying for changes in budget allocation.

According to Fozzard [21], the underlying principle of this model is that budget makers start from the status quo and seek to solve problems as they arise rather than identify opportunities; they identify solutions that can be achieved by small steps rather than taking radical leaps and they make budget decisions with reference to experience. The incremental budget model has been applied to the budget-making process of a variety countries and organizations.

The incremental model is premised on a succession of incremental changes, or additions, building out from the previous budget, i.e. step by step and in a small degree. In short, the budgets follow one upon the other as solution to the problem. The incremental model believes that the budget maker does not search or develop a completely new budget; rather what he does is to make additions or improvements on the previous budget. Incremental budgets are therefore modifications of existing budgets [26].

In the view of [16], the implication of the incremental model is that no new budget can be made in isolation of immediate past budgets; what the present budget needs is simple adjustment. An advantage of this model is that it is easy to implement, because it follows past precedent as closely as possible and once the system does not resist the change, it means that smooth implementation is assured. Another advantage is that it makes it easy for the government to carry people along since radical changes often leaves the people suspicious thereby creating problems of resistance. However, the incremental model has been criticized for being too conservative through its insistence on close comparison with past budgets and in need of only small changes. In other words, it maintains the status quo. This model will also apply to the proposed housing budget performance model put forward in this study because, with rapid rate of urbanization and lack of time to carry out new censuses of new households that need houses annually,

there is need to constantly increase allocations based on previous housing budget figures, while performing the census at the same time.

3.2.2 The Multiple Rationality/Rationalist Model

Thurmaier [22] in their study, acknowledge that public budgeting is full of complexities. They further stress that there is no denial of the infiltration of “rational” methods into budget processes as governments at all levels establish guidelines for departments and agencies to follow to promote efficiency and effectiveness in programs, activities and services. The rationalist model is premised on the following questions: how do budget actors approach budget decisions? What budget cues are most important to them when making spending decisions? Why are certain aspects of the budget decision context more important to the budget actor when deliberating about budgeting problems?

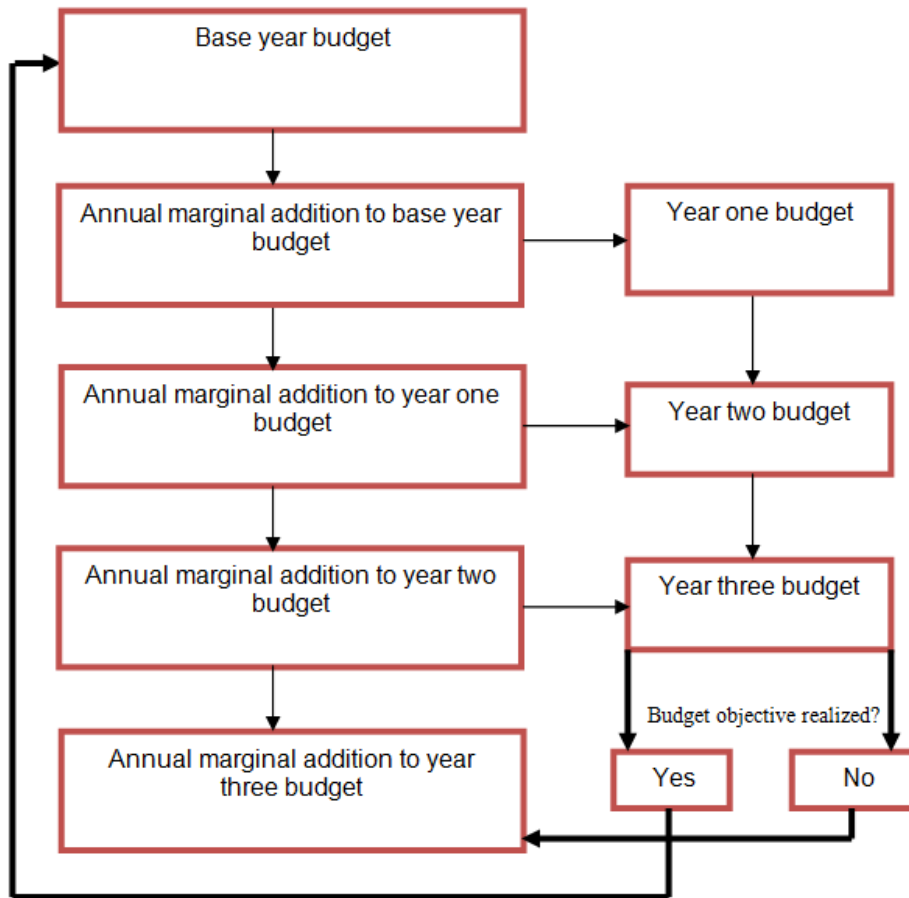


Fig. 1. The Incremental Budget Model [26]

Rationalism entails a comprehensive examination of all issues involved, with the aim of scientifically choosing the best course of action. According to [27] and [28] this model assumes that the decision maker is a rational being who ought to make rational decisions. According to [29], the rationalist approach to budgeting tries to learn all the value preferences extant in a society, assign each value a relative weight, discover all alternatives available, know the consequences of each alternative, calculate how the selection of one alternative will affect the remaining alternatives in terms of opportunity costs and ultimately select the alternative that is the most efficient in terms of costs and benefits of social values.

Obikeze and Obi [27] Corroborate this by stating that the rationalist model enables the budget decision maker to have a thorough evaluation of a problem before applying technical expertise towards a solution. The model also prescribes the steps to making rational decisions as follows:

- Clarification of goals and objectives with complete, accurate and timely information on needs, resources and priorities;
- Identification of alternative courses of action available towards solving the problem/achieving objectives;
- Evaluation of the costs and benefits of all the alternatives;
- Comparison of the costs and benefits/consequences of all alternatives and choice of the alternative with the least cost but with maximum benefit.

The multiple rationalities model recognizes the complexities of budgeting decisions and also acknowledges the temporal (short duration) nature of budgeting, illustrating budgeting as an evolutionary process in which budget outcomes are influenced by the decision contexts, roles, and information processing of individual budget actors at given stages in the budget cycle [22].

Rational budgeting is comprised of analytical/objective and intuitive/emotive processes. While complex, these processes have structure and can be modeled. Applied to budgeting in a central budget office (CBO), the decisions of budget analysts are made in a multifaceted environment. This context influences budgeters' use of different decision frames, and attachment to role(s), when involved in budgeting decisions during various points in the budget cycle. In fact, analysts weigh political

and economic factors differentially when making decisions about budgeting. Also, these decisions are influenced by the fiscal condition at hand [22].

Essentially, these budgeters are characterized by multiple roles they can play in the budget process—roles that have expanded. This allows greater room for intuitive as well as strict analytical thinking on their part. That is, analysts, as experts, can use their experience and understanding of the decision environment and then frame “superior” decisions to realize success with budgeting initiatives (success defined as acceptance by the governor).

An important variable affecting budget role and decision framing is time. Budgeting decisions are a function of time and timing. Time is how long the individual has to gather and analyze information before coming up with a decision. The budget process prescribes when decisions must be made. Analysts filter information, apply differential weights to specific decision cues, and ascribe to particular decision strategies, in part, based on when a decision must be made, and where in the process their decision input falls. They must employ specific strategies to be successful in the budget process. They must understand how to effectively navigate a decision through a “window of opportunity” with the goal being acceptance of their decision by those higher up—the final decision being an appropriation. Fig. 2 illustrates a model of the CBO analyst's decision environment that accounts for the rich context within which this budgeter must work.

The rationalist model has been criticized on the following grounds; first, it assumes that the budget maker has all the time to identify all potential means of achieving his objectives efficiently and effectively and gather necessary information and data regarding alternatives to the problem. Second, the model neglects convenience in budgeting. Convenience nowadays, is obviously a strong factor in budgeting decisions than economic factors/rationality [27,28]. Also, there is no way the analyst can be aware of all alternatives and determine their benefits and consequences. Other criticisms of this model include: unavailability of required data (and even when available, may not be reliable), ethnic/tribal, political, ideological and religious values which may affect the budgeter's sense of judgment. These weaknesses notwithstanding, the rationalist model is found appropriate for

developing a housing budget model, because provision of housing requires objective and unbiased approaches because of the constantly changing political, physical and economic environment.

3.2.3 The citizen participation impact model

The development of the citizen participation impact model in public budgeting is largely credited to [24]. In their study, they stress that how to involve the citizens in the government budgeting processes and decisions has long posed a problem for government. In fact, many governments still struggle with how to include citizens in budgetary decision making. Citizen participation in the budgetary process can be

very useful in educating the public and gaining valuable input from citizens about their priorities and preferences.

Ebdon and Aimee [24] Suggest a number of common elements deemed critical to structuring budget participation. These key elements as shown in Table 1 are grouped under the following headings:

- The independent variables which represent; the governmental environment; the design of the process, and the mechanisms used to elicit participation.
- The dependent variable which represents the goals and outcomes desired from participation in budgetary decision making.

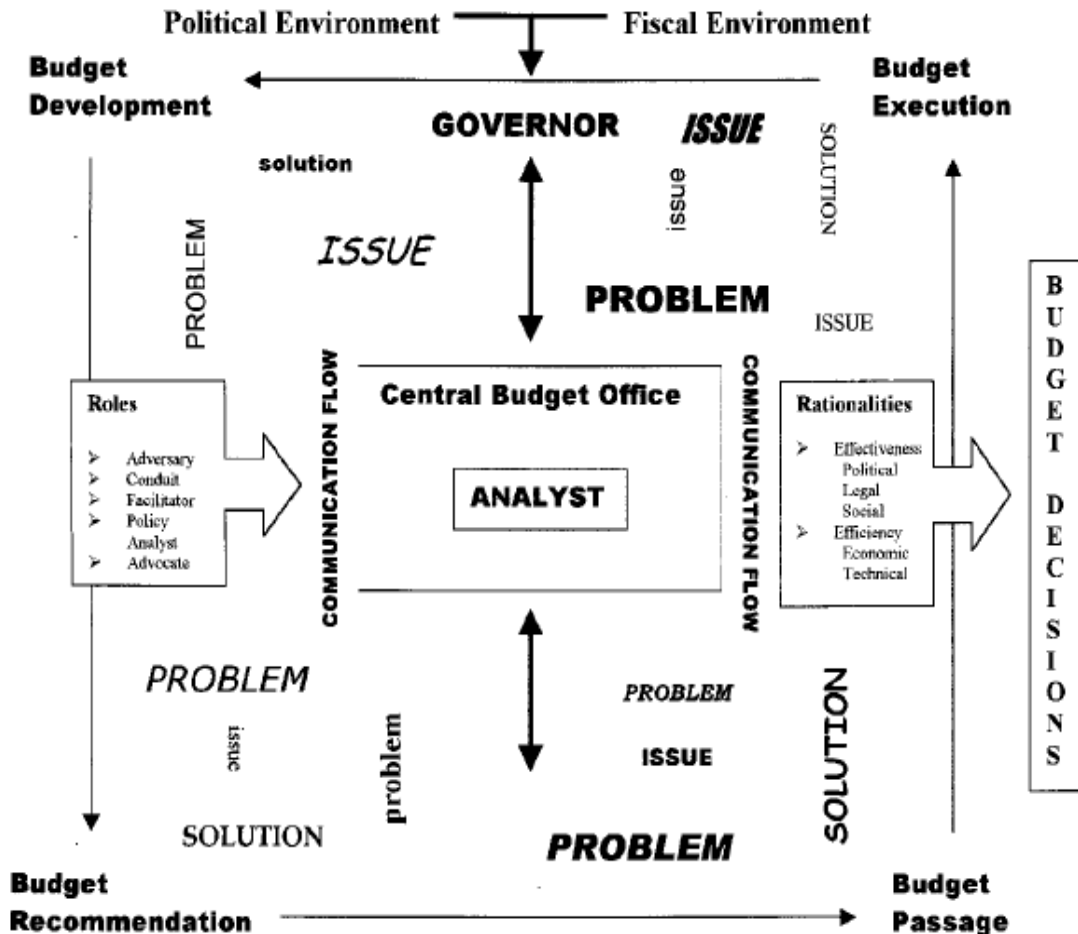


Fig. 2. Model of Decision Environment of the budget Analyst [22]

Table 1. Key elements of citizen participation in budgeting

Elements	Variables
Environment	Structure and form of government <ul style="list-style-type: none"> • Political culture • Legal requirements • Population size and diversity
Process design	Timing <ul style="list-style-type: none"> • Type of budget allocation (by program or earmarked funds, operating, capital) • Participants (selection method, numbers, representativeness) • Sincere preferences/willingness to pay
Mechanisms	Public meetings <ul style="list-style-type: none"> • Focus groups • Simulations • Advisory committees • Surveys
Goals and outcomes	Reduce cynicism <ul style="list-style-type: none"> • Educate participants about the budget • Gain support for budget proposals • Gather input for decision making • Change resource allocation • Enhance trust • Create a sense of community

Source: [24]

In respect of the relationship between environmental factors and citizen participation in budgeting: (i) the council-manager form of government (Local government – chairman, in the Nigerian parlance) appears to be more likely to encourage and solicit input; (ii) the city's political culture might condition perceptions (among politicians and citizens) about the need for participation; (iii) state laws often dictate what cities will do; and (iv) larger cities are more likely to formalize the participation process because heterogeneity creates demand for increased access. With respect to process design, the following variables are important to participatory design. The timing is critical: It should occur early, but often does not and input may vary by the type of budget allocation being made. Care must be taken in soliciting input that is both representative and collective rather than individually interested; input should be sincere or a true expression of willingness to pay [24].

In view of the mechanism variable, many mechanisms and combinations of mechanisms (as shown in Table 1) have been tried, with mixed results. Research has shown the strengths and weaknesses of various input methods. Determination of the appropriate mechanism should be related to the participation goals. The mechanism chosen must have a direct relationship to the design elements [24]. Budget participation goals may relate to “high-road”

purposes, such as enhancing trust or creating a sense of community, but other purposes take the “low road” such as education, gaining support, and influencing decisions. There is consensus that goals should be clearly articulated by the decision makers before the process begins [20]. Few studies have systematically measured the outcomes of budget participation. However, citizens in cities with more participation are more likely to believe that agencies are responsive to their concerns and less cynical about the government.

Using the above information, [24] present an impact model of the citizen-participation process (see Fig. 3), that is important in developing and implementing citizen participation in the public budget process. This logical model suggests there are ways to structure participation inputs differently based on the level of outcomes desired and will be suitable for developing a housing budget model since citizens or end users must be reached to solicit their inputs, suggestions and preferences in order to achieve successful and sustainable housing delivery.

3.2.4 The balanced scorecard model

The balanced scorecard was designed by [19] in reaction to the increasing focus on purely financial measures for planning and

management of business. The model integrates measures of customer satisfaction, process performance, product or service innovation and finance in linking short term operational control to the long term vision and strategy of business. In their study, [19] claim that the balanced scorecard provides managers with the instrument they need to navigate to future competitive success and that it addresses deficiencies in the traditional management systems. The model is built around the following four perspectives:

- Customer - which seeks to know what the existing and new customers value from the organization;
- Internal process - which seeks to know what processes must be excelled to achieve the financial and customer perspective;
- Learning and growth - which seeks to establish whether the organization can

continue to improve and create future value; and

- Financial, which seeks to establish how value can be created for shareholders.

The four perspectives as expanded by [19] are shown in Fig. 4.

As indicated in Fig. 4, [19] state that the financial perspective shows the results of strategic choices made in the other perspectives, while at the same time establishing other long-term goals as well as a large part of the general ground rules and premises for other perspectives. The chosen measures will therefore represent the relevant stage in the life cycle of the product or service. The customer perspective describes ways in which customer value can be created, how it can be satisfied and why the customer will be willing to pay for it. The internal processes and development of efforts in the company should be guided by this perspective.

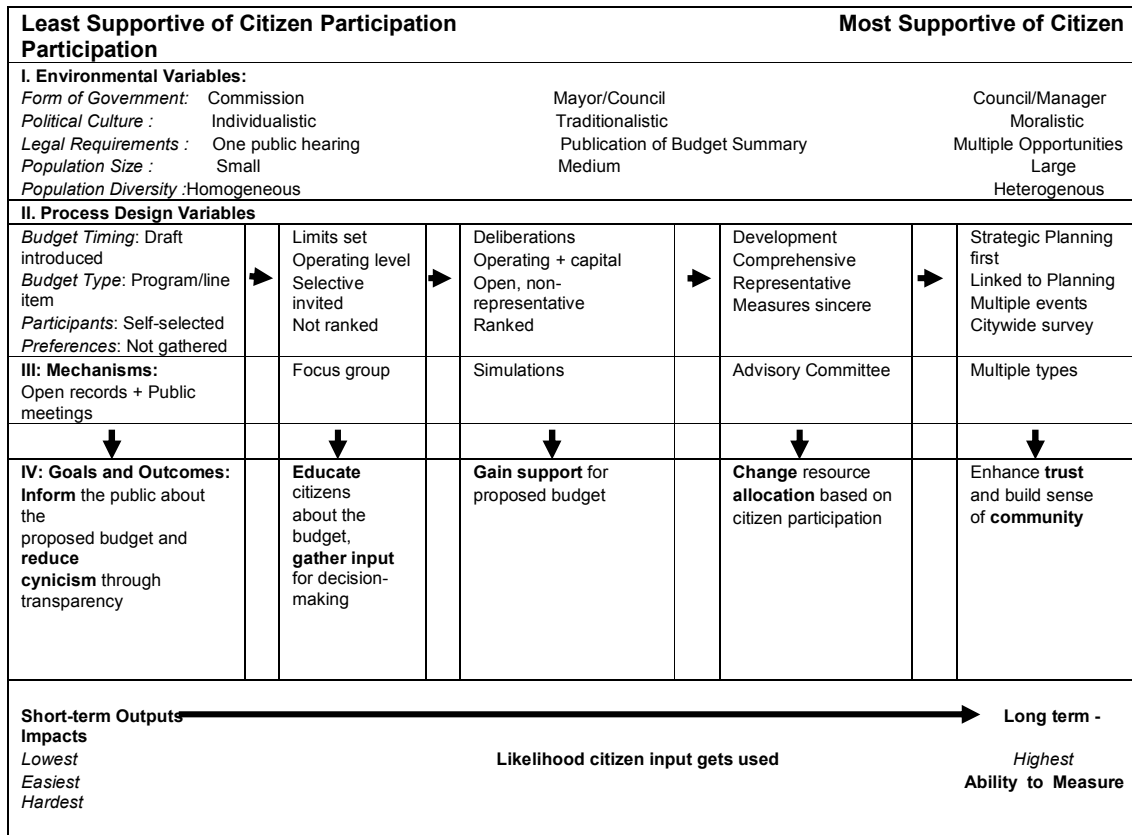


Fig. 3. The Impact Model of Citizen Participation in Budgeting [24]

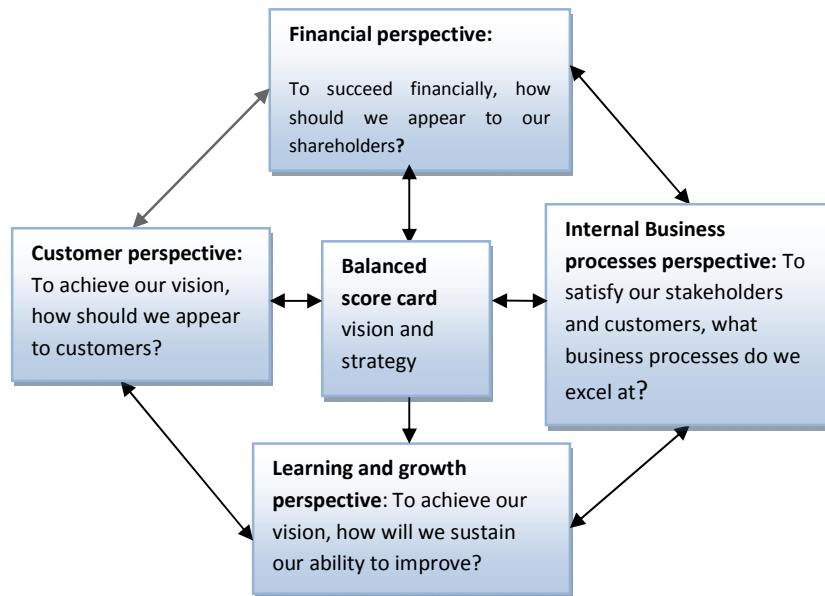


Fig. 4. Perspectives of the balanced scorecard model [19]

The internal business processes perspective involves describing all company processes from the analysis of customer needs through delivery of the product/service and identification of resources and capabilities which the company needs to upgrade. The learning and growth perspective enables the organization to ensure its capacity for long term renewal which is a prerequisite for survival in the long-run. The company not only considers what it needs to develop and maintain know-how, but also how it can sustain the necessary efficiency and productivity of the processes. This perspective comes from three sources; people, systems and organizational procedures.

The aim of balanced scorecard is to provide management with a concise summary of the key success factors of a business and to facilitate the alignment of business operations with the overall organizational strategy [30]. The model also enables organizations to increase economic value through revenue growth and/or productivity. This model can be used not only as a strategy at all levels in the organization but also as a management tool for running organizations

This model can be devised into the public budgeting framework. According to [31], the balanced scorecard budget perspective aligns budget strategy with objectives and incorporates performance measures at the time of setting out the public budget. Key indicator of performance

and growth is the embedment of budget discipline at all the tiers of government, thus money spent must be justified and satisfied by all the established budgetary and budget monitoring organs and this is the locus of balanced scorecard perspective of public sector budget.

Balanced Scorecard perspective of budget is what [18] had in mind while stating that for budget to achieve its functions of compelling planning, provide performance, promote communication and coordination, it had to be administered 'intelligently'. One of the founders of balanced scorecard budget perspective is [23], who asserts that the balanced scorecard is a communications tool to make strategy clear to everyone and it is a system for increasing accountability.

In the governance or public sector parlance, balanced scorecard pertains to serving country by helping improve the lives of the people and community. It is about increasing value by providing more cost-effective services within the ambits of the budget. To the business sector, it deals with increasing business opportunities and raising quality of goods and services pro-vision. [25] agrees that balanced scorecard is a tool that measures performance based on strategy and objectives.

On the definition and explanation of balanced scorecard, [25], quoting Procurement Executives'

Association (2005) defines the Balanced Scorecard as a strategy for translating an organization's strategic objectives into a set of performance indicators distributed among four perspectives of; financial, customer, internal business processes and growth. Customer in government terminology is the populace/community and internal business processes represents the government employees. However, [25] describes the areas of emphasis of these four perspectives as follows; emphasis on financial perspective is on cost and the ability to provide the best value to government stakeholders. Customer perspective focuses on the agency's overall responsibility to meet the customers/populace needs in the most efficient and effective manner. The focus of internal business processes is on performance expectations and ensuring the proper processes and resources are available and implemented to maximize performance. Smith [25] further asserts that growth perspective emphasis is on the employee ability and the organizational structure needed to achieve the agency's goals'

Advocating reasons for implementation of a balanced scorecard budget, [25] advanced that it improves performance, demonstrates accountability, meets constituents needs, aligns departmental and workers goals with Governmental goals and improves communication with the ministries and government. Against this backdrop, the development of a housing budget model, for this study will also be guided by the balanced scorecard model, since it has citizen satisfaction, organizational improvement and performance as well as societal/community development as its underlying principles.

4. DEVELOPMENT OF THE HOUSING BUDGET PERFORMANCE MODEL (HBPM)

The purpose of this study is to develop a HBPM that will incorporate best practices, procedures and other key variables in the management of Anambra State's housing budget to ensure effective performance. This conceptual model is based on the best practice criteria identified in literature and anecdotal evidences. The HBPM can thus, be a decision making framework for successful budgeting for housing in Anambra State, ultimately aimed at improving housing delivery in the State. An outline and description of this conceptual model is illustrated in Fig. 5.

4.1 Operationalization of the Proposed Housing Budget Performance Model (HBPM)

The HBPM which is basically a conceptual model recognizes best practices identified in previous budget studies that can transform the current situation of the Anambra State housing budget to a systematic method of managing the entire housing budget process by the public sector. The model is a holistic one; articulating the conventional budget process/stages and procedures and peculiar nature of housing construction tendering, estimating and management, which makes it unique. The model is built around a combination, mix or harmony of the following stages:

4.1.1 Budget planning and formulation

This entails organizing the budget activities required to achieve the desired goal and formulating a strategy to achieve optimum balance of needs or demands with the available resources. It can also be regarded as deciding what type of budget activities are to be carried out, how they will be done and who will execute it, in view of the projected revenues, cost, time and materials required for the housing projects. Specifically, it involves conducting a comprehensive needs assessment; which is a systematic process for determining and addressing needs, or "gaps" between current conditions and desired conditions or "wants". The discrepancy between the current condition and wanted condition must be measured to appropriately identify the need. This activity is very necessary to ascertain not only the extent of housing needs or priorities in various localities or communities and how to allocate resources for them, but also the number of citizens or individuals in need of such housing facilities. This will also enable long term planning for the housing sector. At this stage too, legal issues such as laws governing land use or ownership, boundaries and community owned land should be properly assessed.

Furthermore, there is the need for the citizens to be involved at this stage. Depending on the resources (time, money, and manpower) the needs assessment survey may take many different forms such as surveys, consultation and advisory committees. This will ensure that honest and objective descriptions of needs are obtained rather than relying on assumptions or what

people say publicly. During the needs assessment process, it is pertinent to garner the political will and support of the Government, this will in turn ensure that adequate manpower and financial resources are deployed to carry out a demographic survey to determine the migratory trend, population density and the number or size of population in need of specific housing types. It will also help provide the number of housing units or housing project size as at that period the survey was carried out. In this regard, the input

of the planning, research and statistics Departments of the Ministry of Housing and the Population Commission and independent demographers will be of immense importance. The entire process of planning and formulation, as proposed by the model should not be less than 5 months to enable a thorough work to be done. Adequate time should therefore be devoted to this process because it determines to a large extent, the success of the entire budget process.

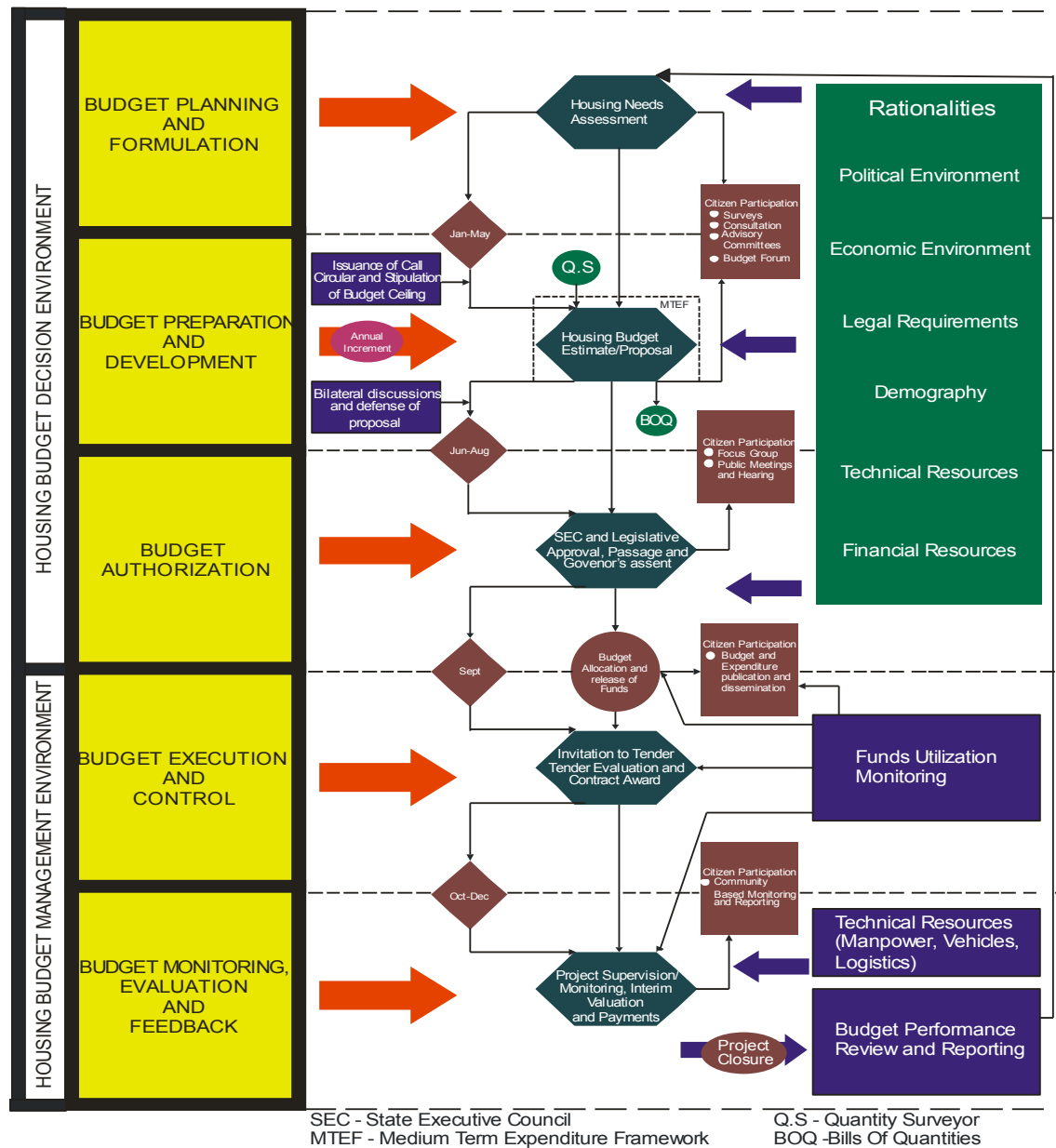


Fig. 5. The Proposed Housing Budget Performance Model (HBPM)

4.1.2 Budget preparation and development

The key elements of this stage are: first; stipulation of budget ceiling (or limit) during the call for proposals based on the available financial resources such as Federal allocation, IGR and other rational and economic criteria such as GDP contribution. Second; the involvement of the Quantity Surveyor in the estimating process and the production of an objective estimate based on the Bills of Quantities in view of an adequate, equipped and motivated estimating staff and in line with the MTEF. Third, annual increment of the estimate in view of the economic realities such as inflation and exchange rates. Fourth, the bilateral discussions, defense of proposals and participatory budget forum during this process and lastly, the expected duration of this stage.

The primary purpose of the call for proposals (or issuance of the budget circular) is to establish the budget or spending limits for the housing sector. This activity/document is usually carried out or issued by the Ministry of Budget and Economic Planning to the Ministry of Housing. It is imperative that the housing budget ceiling be based on objective and verifiable criteria such as contribution to GDP and/or an established formula or percentage based on the IGR and Federal allocation of the State. The GDP is considered a good criterion for stipulating budget ceiling. GDP is commonly used as an indicator of the economic health of a nation, as well as a gauge of a country's standard of living. It is the monetary value of all the finished goods and services produced in the country, within a period of one year. In the case of the housing sector in Anambra State, it can be considered not as the total value of completed housing projects, but rather the difference in values of the completed projects and the materials used for the construction. Undoubtedly, the argument could arise that there are insufficient funds to execute housing projects, but such verifiable criteria will go a long way to dispel any suspicion of political interference.

The quantity surveyor's input in the housing budget estimating process cannot be overemphasized. This is because he is the most equipped, amongst all construction and development professionals to provide reliable cost estimate of proposed construction or development projects. He actualizes this by producing a document called the Bills of Quantities (BOQ) which basically provides the quantities, quality and cost of all work items for the proposed project. Thus the BOQ is an

objective estimate on which the housing budget should be based. In addition to this, it is pertinent that the prepared housing budget and corresponding projects be spread across a period of 3 – 5 years. This is the import and intent of the Medium Term Expenditure Framework Policy; which is to give ample time for the execution of housing projects, rather than preparing the estimates annually and it is never implemented. It is also important that projects are completed before preparation of new estimates, rather than preparing estimates for work items on the same project annually and facing the pressure of implementation within a short time frame. This is the crux of the zero based budgeting technique, which this model advocates. It also makes the budgeting process less complex or cumbersome. For the BOQ to be reliable, it is essential in this process, that the estimating staff or quantity surveyors who are responsible for the BOQ preparation, market surveys, site visits are not only adequate in number due the large number of projects, but they are well motivated (via incentives) and equipped with work tools and vehicles so that they can carry out a thorough, reliable and honest job.

During the Medium Term Expenditure period, there may be need to revise the already prepared estimates in view of inflationary trends and increase in exchange rates which may render the estimates unreliable. After the estimates or proposals have been prepared, and it is time for bilateral discussions, the representative of the Ministry of Housing (usually the permanent secretary, and directors) must convincingly and boldly defend their estimates/proposals in front of the budget staff from the Ministry of Budget and Economic Planning by justifying every cost item. That is why they must be well acquainted with the submitted estimate and work together with the quantity surveyors, planning, research and statistics and accounts departments to enable them answer any questions that may arise and justify the estimates when it exceeds the budget ceiling. The citizens must also be invited and carried along during this stage via a participatory budget forum. Here, representatives of town unions, youths, market woman, religious organizations should be present to witness the decisions made at this stage and make their inputs and observations where necessary. It should be understood their presence is not to alter the estimates or influence decisions but to make sure that any change to the estimate is

rational, objective and entirely justified or not so much as to affect the scope of the intended housing projects. The budget preparation stage should not be rushed, since the execution stage depends on it, hence the period of at least three months is proposed by the model.

4.1.3 Budget authorization

This stage is largely political, thus, this model advocates that first, the Governor must have housing as a top priority in his agenda or administration. No matter how reliable, accurate and well thought out the housing estimates are, if the Governor has no interest to develop housing infrastructure, the proposal may suffer greatly in implementation. In addition to this, if he has housing as a priority, he must not be easily swayed by the commissioners during the SEC meeting since they will obviously want to push their own individual agenda or ministerial or sectoral needs to the fore. The commissioner for housing must not only be a seasoned housing professional, but must also be able to boldly and confidently defend and justify the housing budget proposal.

When the proposal must have been sent to the legislature for approval and passage, via the Governor in his budget speech, the members of the House of Assembly who will scrutinize it must also be knowledgeable so as not to make a mess of the submitted proposal. Where in doubt, they can seek clarifications from the commissioner for housing and organize public hearings. Again, the commissioner must show thorough knowledge and confidence to defend or explain the housing proposal. After the proposal has been passed and approved by the legislature and assented to by the Governor, it now becomes a legal working document and all measures must be taken to ensure timely release of funds for the housing projects before tenders are called and not releasing funds in piece meal. The Accountant – General will be instrumental to actualizing this.

The citizens or populace should also be informed of the housing budget allocation by hardcopy or internet publication or dissemination. In addition to this there should be an appropriate mechanism for monitoring housing funds expenditure or use and it should begin as soon as funds are released, to ensure transparency and accountability. The Auditor-General and Accounts Department of the Ministry of Housing will be instrumental to realizing this and hence, must be live up to expectation. The people should also be carried along in this process, by

allowing them access to information on expenditure of housing funds. This could be done at periodic intervals via hard copy publications or on-line publications on a dedicated Government website. This model advocates a period of one month for this stage.

4.1.4 Budget execution and control

This stage of the model sets the housing budget in motion especially after funds for housing projects have been released. It is considered an important aspect of this model because it signals the selection of experienced and competent contractors to execute the housing project, which marks the beginning of the housing budget implementation. Mistakes or inefficiencies made at this stage may lead to an unhappy client (the Government), an insolvent contractor, project delays, cost overruns and even abandonment, hence, resulting to non-delivery of housing projects to the intended beneficiaries. It comprises the tendering process which includes the invitation to tender, tender evaluation and contract award. The open, competitive tendering method is strongly advocated, to ensure transparency. Sequel to this, it is pertinent that tenders are invited and submitted early enough; It should not exceed 3 weeks depending on the complexity and scope of the project. Contract award should be based on a thorough and objective quantity surveyor's evaluation of the quality of pricing, manpower, technical (plant and equipment) and financial resources of the tenderers and good track record. Care must be taken to ensure that selection is not just based on the lowest tender, but the lowest responsive tender; which is; the tenderer with the lowest bid, who meets the afore-mentioned requirements or criteria for prequalification. At this stage too, it is essential that funds released are also monitored, especially with respect to advance payments or mobilization fee to the successful contractor. Lastly, the model proposes that not more than 3 months should be spent by the relevant procurement department or tender board on this stage.

4.1.5 Budget monitoring, evaluation and feedback

This stage is very crucial to the success of the housing budget performance model. It is in fact so critical, that if poorly done, the housing budget implementation will be greatly compromised and efforts made at previous stages will be wasted. The key elements required at this stage of the model are: first; proper inspection/supervision

and monitoring of ongoing housing projects in view of the availability of capable manpower, site vehicles and other relevant logistics. Second, periodic interim valuation of works executed and prompt payments to contractors as at when due. Third, community based monitoring and reporting by members of the community, where the housing projects are situate and lastly, budget performance review and reporting mechanism at periodic intervals and at project closure.

Project supervision/inspection and monitoring should be carried out jointly by motivated and competent staff of the Ministry of Housing and Ministry of Budget and Economic Planning. They should also be equipped with the necessary tools and site vehicles to facilitate movement and ensure wider coverage of the project sites. When contractors see dedication and seriousness on the part of the client, they will also be forced to sit up and ensure speedy progress of the works. Work progress will also depend to a large extent on prompt payment by the Government after interim valuations have been carried out by the quantity surveyors. Delays in contractor's payments could greatly hamper implementation, thereby leading to duration overruns. This scenario could in turn increase contract cost due to fluctuations, thereby leading to budget revisions and deferments which further complicates the housing budget process. During the progress of the works, members of the community (possibly through representatives) where the projects are ongoing must be given access to independently monitor the works and make their comments, findings and observations and reports through appropriate channels of communication or mass (print and electronic) media. This dual (government- community) monitoring will help checkmate the lapses of the government especially when projects are suddenly stopped or progress is very slow.

During the progress of the works and after the completion of the housing project, this model advocates strongly, that a monthly or quarterly budget performance review and reporting exercise is carried out. The Ministry of Budget and Economic Planning should be instrumental to this and fully involved in this exercise. This will help keep projects and any related expenditure issues that arise on track by ensuring that standards are maintained/attained, current performance is measured and corrective actions taken to ensure that there is improved quality of projects executed. There should also be a form of feedback mechanism to ensure that the

Government via the Ministry of Housing performs better and learns from the outcome of their decisions to help them improve on future housing projects.

5. MEDIUM TERM STRATEGY TEMPLATES FOR HOUSING BUDGET IMPLEMENTATION MONITORING AND REVIEW

The problem that motivated this study is poor housing budget implementation of Anambra State. A contributory factor to this poor implementation is the dearth of template adopted/used by the Government every 3 - 4 year interval to monitor or track budget performance during housing budget implementation and review implemented budgets. This will facilitate the correction of mistakes made, constructive feedback and evaluation from the implementation/performance of previous housing budgets. The importance of this template cannot be overemphasized judging from the agricultural sector of Anambra state for instance which has fared so well because of the existence and judicious adherence to such a template. In the light of the foregoing, this research developed and advances templates for housing budget performance monitoring and review, which was largely adapted from that of the Agricultural sector. The following sections explain the nature, contents and operationalization of these templates.

5.1 The Proposed Housing Budget Performance Monitoring Template

The proposed housing budget performance monitoring template is intended to address the following issues.

- How effective the housing budget or project has been in achieving its objectives and targets;
- Whether the housing budget or housing project has been executed in an efficient manner that justifies continued funding;
- Examine the extent or degree to which the beneficiaries of the project have been affected (positively or negatively) or whether implementation of the projects has improved the living standard of the beneficiaries;
- Ascertain the degree of acceptance and cooperation from the target beneficiaries or the extent to which the housing project is addressing the needs of the beneficiaries;

- Examine the factors or events that have impacted on the implementation and performance of the housing budget or project.

The housing budget performance monitoring should be followed by a reporting mechanism that should focus on and report performance at various levels of objectives and targets including input(resources; men, money, machine, materials), activities (tasks carried out by the Government or out sourced), output(expected levels of service derivable from using the inputs and comprises targets set to be achieved), outcome(expected benefits of the outputs that are created and delivered as a result of the use of a given unit of input) and impacts (ultimate improvement in standard of living which a community enjoys from the direct or indirect provision of housing).

The proposed performance monitoring template comprises the following items:

5.1.1 Strategic priority

These are values that will enable the government achieve its budget goals. they can be uncovered by understanding what the organization needs to focus on and pay attention to in order to attain its objectives. in the context of the housing budget. these priorities should include strictly, the erection or construction of housing units/buildings depending on the needs survey. if for instance, the priority is residential housing then the strategic priority will be to increase the number of residential housing units of say 2 bedroom flats for state civil servants or low income earners.

5.1.2 Project objectives

These are specific results that the Government aims to achieve within a time frame and with available resources. The broad objective for monitoring performance of the housing budget could be to provide say 100 units of 2 bedroom flats in a particular community or Local Government Area of the State. However, broad objectives can be further broken down into sub-objectives. These sub-objectives if well implemented or carried out, will ensure the success of the overall objective. Sub-objectives may include: to prepare/obtain the project work plan, expenditure projections, cash forecasting, issuance of Due Process (No Objection Certificate), Advance Payment Guarantee(APG), financial statements, interim certificates, cash

backing (release of Mandate), audit of annual accounts.

5.1.3 Expected outcome

The expected broad outcomes of the housing budget are basically, creation of jobs, availability of shelter and improvement of living standards of the citizens. Specifically, it could be; 100 units of 2 bedroom flats in a particular community will shelter 300 inhabitants of the community, given an average of 3 persons per house.

5.1.4 Key performance indicators

A good budgeting system must have performance indicators for tracking progress during implementation and for benchmarking against key milestones. They are quantifiable metrics or measurable values that can be used by the Government to gauge or compare performance or evaluate their success at reaching targets [32]. From the point of view of housing budget monitoring, simple performance indicators that can be considered are the number of 2 bedroom flats erected quarterly or half yearly, number of housing units erected per local government annually, number of people housed or who have benefited from the Government housing scheme, number of jobs created by the ongoing housing schemes or number of indigenous contractors engaged on the housing projects.

5.1.5 Baseline

The baseline is the historic point of comparison that can be used to track changes, improvements or growth over time or the starting point from a point of growth. Baseline can also be regarded a benchmark or index that is used as a foundation for measuring or comparing current and past values. In housing budget monitoring for example, possible baselines could be 20 Government erected housing units in a community, 50 persons presently enjoying Government provided housing. These figures can be used subsequently to evaluate how well the number of houses has increased or how many more people have benefited from Government provided housing schemes. Negligible deviations or increase in these figures indicates poor performance. It should be noted that any year can serve as the baseline or reference year, recent years are however preferable because of similarities in economic conditions. What is important is that it should serve as the basis for the comparison.

Table 2. The Proposed Housing Budget Performance Monitoring Template

S/N	Strategic priority	Project objectives	Expected outcome	KPIs	Baseline Year A	Target				Actual	Sources of data	Reasons for shortfall from target
						Yr B	Yr C	Yr D	Yr E			

*KPI= Key Performance Indicators

5.1.6 Target implementation

A target is goal intended to be attained and which is believed to be attainable. A key element of the proposed monitoring template is that it is anchored on the MTEF. i.e., the targets are spread across a 4-year period to give ample time for implementation and progress tracking and possible contingencies. In the housing context, targets may come in two ways, namely; the number (or percentage) of houses or housing units to be produced or completed during the planned duration stated in the KPI and the amount spent for erecting these houses as allocated and approved in the budget estimate during the planned period of time. For targets to make meaning they must be realizable and this largely comes from experience of the budget planners and the housing contractors.

5.1.7 Actual implementation

This can be regarded as the opposite of the targets. It is the real situation, stated objectively and honestly. Actual data on housing budget performance monitoring comprises the number of houses or residential buildings presently completed with respect to the planned duration. It also includes the amount of money spent or expended with respect to the approved budget and the planned duration. Little deviations from the target implementation suggest poor implementation and calls for concern from the Government and the relevant stakeholders.

5.1.8 Sources of Data

These are the specific places (ministries, organizations, departments, units, agencies) and documents where the data that is used as a basis for the formulating the contents of the template originates, most especially; the KPIs and the implementation (target and actual). Such

places and documents include: State Office of Statistics, Planning, Research and Statistics Departments in the Ministries of Housing, Finance, Budget and economic Planning, Population Commission, financial statements, interim certificates, expenditure transcriptions and audited accounts. These lend credence to the performance monitoring exercise.

5.1.9 Reasons for shortfall from target

Finally, the proposed monitoring template stresses that the valid reasons for not meeting the targets must be stated. This should also be done honestly and objectively. It helps direct the focus of the budget implementers; in this case, the ministries of Housing, Budget and Economic Planning, so that corrective actions or measures can be taken in subsequent projects or year(s) within the MTEF.

5.2 The Proposed Housing Budget Performance Review Template

The need for review of the housing budget performance within the context of State's performance management is vital to sustainability and accountability in the housing sector of Anambra State. Unlike the monitoring, which is carried out during the progress of the works, performance reviews are usually prepared after a predefined duration (quarterly or annually).

The key items of the review template are the objectives, strategies, percentage implementation (progress) (of ongoing projects/budget execution of the preceding year and targets to be met for the succeeding years within the medium term framework. The project objectives and targets are similar to that already discussed under the monitoring template.

Table 3. The proposed housing budget performance review template

S/N	Objectives	Strategies	Yr B % implementation (progress)	Targets		
				Yr C	Yr D	Yr E

However, strategies are plans of action designed to achieve a major or overall aim. In the housing budget context, they are the methods or plans chosen to bring about a desired budget results or successful housing delivery. Such methods or plans may include: prompt submission of quarterly expenditure work plan by the Ministry of Housing, approval of monthly or quarterly estimates, release of monthly or quarterly capital expenditure warrant and cash mandate of the Ministry of Housing by the Finance Commissioner and State Accountant General as at when due. The implementation progress, expressed in percentage is extent reached so far in implementing the budget or providing the units of houses as indicated in the KP1. A low percentage also connotes poor performance.

Summarily, the proposed housing budget performance monitoring and review templates are essential tools for the housing budgeting process, because they will help provide physical and non-physical variance analysis of actual work done with respect to (i) input availability as planned (ii) activities already carried out and whether the work plan was followed in the process (iii) whether outputs were achieved as expected (iv) changes made in the course of the project implementation (v) problems and difficulties encountered and (vi) and remedial actions taken and whether effected according to plans.

6. CONCLUSION

This study developed a conceptual HBPM that incorporates best practices, procedures and other key variables for the management of Anambra State’s housing budget to ensure effective performance. The HBPM can thus, be regarded as a graphical, cognitive, descriptive and a decision making tool or framework for successful budgeting for the housing sector of Anambra State, ultimately aimed at improving housing delivery in the State. This model drew from the philosophy and operations identified in

existing budget models and anecdotal evidences. It is meant to serve as a guide for the public sector or government of Anambra State, specifically the Ministries of Housing, Budget and Economic Planning on how to effectively and efficiently manage the housing budget process in its entirety. The implication of this model is that housing budget activities should be focused on sufficient funding/allocation, rational considerations (political, economic, legal, financial, demographic and technical factors), efficient preparation, authorization, allocation, timing, execution, utilization of funds and monitoring of the budget implementation. The model also takes into cognizance, the interest, welfare or inputs of the citizens/users of the housing amenities during budget formulation.

The proposed medium term strategy performance monitoring and review templates are intended to, (at 3 to 4 year interval) address issues of how well the housing budget achieved its objectives and targets, whether the housing budget has been executed properly, examine how beneficiaries have been impacted by housing schemes and obtain feedback from them on the extent to which their needs have been addressed, and finally to identify the factors that have militated against effective performance of the housing budget. The adoption of this medium term strategy template will not only help to monitor housing budget performance, it will also facilitate feedback, review and corrections from of mistakes made in the implementation of previous housing budgets.

It should be noted however, that the proposed budget and templates are still at the conceptual stages and validation will further increase the potential of their adoption by the Anambra State government and budget policy makers.

COMPETING INTERESTS

Authors have declared that no competing interests exist.

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