

Appraising The Problems Militating Against Effective Housing Budgeting Practice In Akwa Ibom State, Nigeria

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Abstract- This study appraised the problems hindering effective housing budgeting practice in Akwa-Ibom State, Nigeria. In order to achieve this, the challenges facing housing budget preparation, performance and other salient budget issues were analyzed, with a view to proffering workable solutions for an improved housing budget process and ultimately, housing delivery in Akwa-Ibom State. The study was conducted for a period of 10 months and during that period; the factors affecting the budget process were carefully gathered from relevant literature, interviews and personal observations. Being a survey research, 172 copies of a well-structured questionnaire were administered to construction professionals as well as Town Planners, Accountants, Economists and Public Administrators, who have at least 5 years' experience in public budgeting of the State. 150 copies of the questionnaires were completed, retrieved and found useful for this study. Relative importance index and mean score were employed for analyzing the data and ranking. Results revealed that the major factors hindering effective housing budget preparation are lack of motivation and work incentives, with a mean score of 4.48, closely followed by unethical practices(4.45), while undue political interference with a relative index of 0.90 and lack of transparency and accountability (RII = 0.82) ranked as the most severe factors affecting performance. Furthermore, the quantity surveyor is mostly regarded as suited for preparing housing estimates and tenders. Findings also showed that the Medium Term Expenditure framework (MTEF) is not adopted, while needs assessment, monitoring and evaluation is not done. Performance reviews are also not carried out regularly. The study concluded that the effective housing budgeting in Akwa Ibom State not only lies in the adequacy of annual allocation or actual expenditure, but from budget discipline and efficient management of the entire housing budget process from preparation through implementation. It was thus recommended amongst others; a shift from the traditional annual budget to multi-year budgeting within the MTEF, incorporation of performance measurement information into the budget to measure progress or results, regular training, re-training of budget staff, engagement of construction cost professions and proper monitoring of housing project execution.

Index Terms- Housing, Budget, Housing budgeting, Housing delivery, Budgeting practice

I. INTRODUCTION

The sustenance and survival of any organization is based on efficient budgetary systems and allocations. Capital budgets in particular provide the means through which physical infrastructure developments are achieved. Budget is a document or financial plan of any organization be it government, non-governmental or private institutions. In all these institutions, the budget is used for allocating scarce resources among the different priorities of programs or activities. It consists of both revenue and expenditure. Samuel and Wilfred (2019) defined budget as a comprehensive document that outlines what economic and non-economic activities a government wants to undertake with special focus on policies, objectives and strategies for accomplishment that are substantiated with revenue and expenditure projections. It is necessitated by the limitedness or scarcity of revenue which have alternative uses.

Smith and Thomas (2014) defined budget as a plan for the accomplishment of programs related to objectives and goals within a definite time period including an estimate of the resources required together with an estimate of resources available usually compared with one or more past periods showing future requirements. Sullivan and Sheffrin (2013) state that a budget is derived from the French word "Budget" which means a leather bag or a wallet. It is a statement of the financial plan of the government. It shows the income and expenditure of the government during a financial year. Anyadike, (2012) defined budget as a plan of dominant individuals in an organisation expressed in monetary terms and subject to the constraints imposed by the

participants and the environments indicating how the available resources may be utilized to achieve whatever the dominant individuals agreed to be on the organization's priorities.

Every well-meaning government desires to make available to its citizens, among other things, accessible housing facilities. This is a noble goal, for the good of the people. Anecdotal evidence however, suggests that the housing budget of Akwa Ibom State is faced with poor performance, arising from inefficient planning and preparations, low involvement of housing cost professionals like quantity surveyors, extra budgetary or undisciplined expenditure, weak budget monitoring and evaluation and poor implementation are other budgeting problems facing the State. 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 budget process of Akwa Ibom State is characterized by lack of citizen participation and inadequate needs assessment of the citizenry before allocations are made. This is basically as a result of lack of accurate data for planning purposes. Accurate data is sine qua non for budget preparation and long term housing development objectives. Furthermore, adequate time is not usually spent on budget preparation purposes culminating in the non-capturing of the pressing needs of the people, hasty consideration/passage by the state assembly, thus the denying the citizenry the benefits of early initiation, commissioning and completion of housing projects. It is against this background that this study seeks to investigate the challenges militating against housing budgets process and proffer workable solutions.

II. LITERATURE REVIEW

2.1 Overview of Housing

Housing (adequate shelter) is recognized world-wide as one of the basic necessities of life and a pre-requisite to survival of man (Onibokun, 1983; United Nations, 1992; Salau, 1990). A house is a place in which it provides shelter, refuge, comfort, security, and dignity. The housing industry can be a stimulus to national economy (Onibokun, 1983). A house also provides the physical framework in which human, social, economic, and cultural resources are realized, enriched, and integrated. In the traditional African setting, in particular, housing is, in fact, one of the greatly cherished material properties. This is because of the other functions that a house performs in the traditional society includes the protection of family cohesion and values, taking care of the aged through the extended family system, and the protection of the ancestral values, among others. Thus, the importance of providing adequate housing in any country cannot be overemphasized.

Housing, is thus, one of the fundamental human needs in addition to food and clothing. It is equally a significant indicator of a person's standard of living, and sometimes a reflection of his status in the society.

2.2 Overview of Budgeting

Budgeting can be defined as the process of preparing a budget, which sets estimations for revenues and expenses for future periods. It is a mechanism for allocating resources to goals and objectives of an entity and is related to the strategic plan. The budget is the financial statement prepared in order to forecast the expenditures and revenues for the budgetary period and to be used by managers and policy makers in decision-making and accountability processes. The budgeting process is a cornerstone for management both in the public and in the private sector, as it has a function for planning, coordinating, and controlling the use of resources. It must be related with the strategic plan of an organization, where the main objectives and aims have been defined. However, there are important differences in budgeting for the private and public sector; the purposes, functions, and methods are very different. In the public sector, the budget is a tool for accountability and transparency while in the private sector budgets are not public usually. In the traditional sense, the primary purpose of preparing a budget is to understand and control costs (Agepong, Leiringer and Hughes 2014). This conception of budget has made a marked change to using budget proposal as a device to check the public and private policy. It is useful to everybody participating in a project as a planning and control tool. Budget could be used by client to prioritize projects that are competing for limited resources.

2.3 The Need for Public Budgeting

Ugoo (2018) opines that the needs and demands that make claims on government resources are limitless; yet the resources to meet all these demands and claims are limited. This suggests the need for a financial plan which will not only assembles public resources but aims at allocating same to the yearning needs of the society. The breadth and content of a budget varies from State to State and country to country, according to the participants involved in the budgetary process and the existing ethics, regulations, integrity, passion and the economic goals of the budgetary team. No matter the size and the content of a state's budget, it is meant to serve as a plan of action for others who will implement it; unfortunately there is usually a gap between the aim of those who draw up the budget and actual attainment. Despite the fact that a budget has specific objectives to accomplish through a planned expenditure at the end of a financial year, analysis made in public institutions acknowledges that no funds have been spent on the objectives, instead, funds have been diverted to projects or expenditures that were not captured in the first place in the budget. In some other cases, important projects have been abandoned because of financial misappropriation, accordingly, the need for appropriate budgeting.

2.4 Budgetary Control

Budgetary control is a useful management control device. According to Wheldon (2012), "By budgetary control, every items of actual cost is so controlled by vigilant supervision as to make it conform, as nearly as possible, to the predetermined standards. It has resulted in the elimination of waste and excess costs in every suitable instance where budgetary control has been properly instituted." It performs the following important functions:

- (a) Budgets present the objectives, plans and programmes of the enterprise and express them in financial and/or quantitative terms in the organization.
- (b) Budgets serve as job descriptions. They define the tasks, which have to be performed at various levels in the organization.
- (c) Budgetary control involves continuous comparison of actual results with the planned ones and taking corrective actions in the organization.

Budgets are not only a means of control; they also help the managers in performing other functions of management. Budgeting is closely associated with planning, organizing and directing. It also helps in pointing deviations from the planned results. When these deviations are reported to manager, he can control them in time in the organization. According to John Blocker, "Budgetary control is planned to assist the management the allocation of responsibilities and authority, to aid in making estimates and plans for future, to assist in analysis of various between estimated and actual results and to develop basis of measurement or standards with which to evaluate the efficiency of operations." In other words, the budgetary control device in an organization and government encompasses practically the whole range of management activities right from planning and policy formulation to the final function of control over various activities of the manufacturing enterprise.

Budgetary control as stated by (Ugoo, 2008) offer the following important functions:

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- c) Budgetary control involves continuous comparison of actual results with the planned ones and taking corrective actions in the organization.

2.5 Factors Influencing Public Budgeting Decisions

Companies undertake the budgeting process to commit to a financial action plan. Budgets help companies organize their finances, identify feasible ventures in which to invest and avoid committing funds to lackluster ventures (Smith and Thomas, 2014). They are often designed to increase revenues, too. Before budgeting decisions are made, several issues must be considered, such as available funds and the company's objectives. The factors are:

i). Size of Available Funds: Before a budget can be created, business leaders must be aware of their companies' current financial situation. For example, leaders should know the size of reliable revenue streams, as well as those that may be more variable. Only the reliable revenue should be considered in the budgeting process. Leaders must then determine net revenues by deducting expenses, such as wages and materials, from the reliable revenue.

ii). Long-term Business Goals: Leaders must align their budgets with corporate objectives, opportunities and strategies. In addition, when leaders make budgeting decisions, they must consider not only the direct effect of a capital or operating expenditure, but also its indirect effects.

iii). National and International Events: Risk is a major determinant of the feasibility of business investments. Budget decisions that pertain to national and international investments, therefore, will be influenced by risk-management efforts a company may implement to respond to particular scenarios. For example, a company may implement controls to operate in a country experiencing political instability, civil unrest, as well as climate change and other factors. Also important are the potential market opportunities that are associated with emerging economies and a company's past experience in particular locales.

iv). Legislative Factors of Budget Preparation: Legislation and government regulations can disrupt a company's marketing, production or financial plans in a major way. As a result, leaders should make budgeting decisions after considering existing or pending laws and government controls that may affect existing or proposed companies' operations. For example, a company that relies on websites to market its products in certain countries must consider the European Union regulations pertaining to privacy.

v). Industry and Competitor Analysis: Industry analysis can provide the context for many budgeting decisions because, in addition to the global economy, industry trends may affect company operations. For example, an industry's outlook is influenced by the ability to improve the technical skills and abilities of company personnel. In turn, government regulations, supply and demand and international transactions also affect industry trends. For example, new government guidelines on permissible emissions may necessitate new equipment or changes to a company's operating procedures, affecting several budget items.

vi). Project Return on Investment: Rarely does a failing project or program justify additional spending. Instead, funds should be committed to opportunities for which a positive return on investment is expected. For this reason, prior period and historic results have a significant influence on current budgeting decisions. To evaluate the probability a project will lead to a positive revenue stream, specific project objectives must be stated and the positive and negative aspects of the opportunities must be identified and evaluated. Only then should budget dollars be committed to the project.

2.6 Housing Budgeting

Housing budgeting essentially relates to housing procurement through budgetary allocation. The Economic and Social Rights Centre (2013) asserts that housing budgeting is aimed at enhancing the realization of the right to adequate housing ownership. This is in view of citizens' constitutional right to adequate shelter and a healthy living environment at affordable cost to all socio-economic groups, particularly the low-income earners. An appraisal of the budgetary allocation for housing can be a starting point for the analysis of whether or not the government is doing enough within its power to fulfill its obligations and enhance the attainment of this right, hence, financing of physical infrastructure for public housing sector in order to ensure successful housing delivery is substantially through budgetary allocations of the government.

Results of a study carried out by Mac-Barango and Shittu (2017) revealed that a strong positive relationship exists between budgetary allocation and prices of building materials from 1994 - 2004, implying that the budgetary allocations to the housing sector can be predicted using values of the prices of the building materials. According to Mogbo (2001), wrong appraisals of the during a budgeting exercise for infrastructure in the public sector, is a major cause of poor performance that arises from inadequate budgeting and that budgetary financing correlates with physical infrastructure. Anyadike (2002) articulates reviews emphasizing budgetary planning as a tool for rational allocation of financial resources in the housing sector. Alagidede (2012) also observes that government can, through its policies, either retard or stimulate the economy. It is able to achieve this through spending on physical infrastructure. Thus, the pace and pattern of investment in housing construction sector is critical, the sector establishes a number of inter sectorial linkages of the economy and produces multiplier effects.

Budgetary allocations involve an analytic review process that translates the requirements and needs of the housing sector to financial and economic terms. Alagidede (2012) posits that the needs and requirement of the physical construction sector are labour, material and equipment which translate the techno-economic specifications produced, by the architectural, engineering and design services into concrete physical entities. Anyadike (2012), concludes that a thorough analysis of constituents' of projects and their resources requirements form a good basis for budgetary allocation and also cautions that budgetary allocation should not be undertaken without appropriate plans for continuous funding to completion.

Mogbo (2001), further links inadequate budgeting by the public sector, to the low level of implementation of infrastructural development and emphasizes that the poor performance is caused by budget deficit. Uncompleted projects and outright abandonment are some of consequential effects which the lack of connectivity between the budget sizes and projects, they are expected to finance can cause (Nwuba, 2004; Alagidede, 2012). These observations are in line with that of the Economic and Social Rights Centre (2013) where one percent of the national budget was allocated to the Ministry of Housing in Kenya. This was grossly inadequate to deal with the herculean task of providing housing, especially for to the growing numbers of the poor and middle income groups.

III. METHODOLOGY

This research was carried out in Akwa-Ibom State, Nigeria using a survey method. The population of the study comprises 240 Quantity Surveyors, Builders, Architects, Engineers, Estate Surveyors, Land Surveyors, Town Planners, Accountants, Economists and Public Administrators (drawn from the Ministries of Housing and Urban Renewal, Budget and Economic Planning, Akwa Ibom Property and Investment Company and Akwa Ibom State University Physical Planning Unit) who have practical experience in public budgeting of the State for at least 5 years.

The sample size was calculated using Taro Yamane's formula as shown in equation 1.

$$n = \frac{N}{1+N(e)^2} \dots(1)$$

when n = sample size

N = population

e² = Margin of error (assumed 5%)

1 = unity or constant

$$\text{Therefore} = \frac{240}{1+240(0.05)^2} = 150$$

Being a survey research, data were collected through structured questionnaire administered to the selected respondents or their representatives. Relative importance index (RII) and mean scores were used for ranking, while the results were presented in Tables.

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The RII was computed using the formula:

$$RII = \frac{\sum Fx}{A * N} \dots (2)$$

Where:

$\sum Fx$ = Weight given to each statement by respondents and ranges 1 – 5 A = Higher Response Integer

N = Total Number of Respondents

Mean Score is expressed as:

$$MS = \frac{5n_5 + 4n_4 + 3n_3 + 2n_2 + n_1}{N}$$

Where: 5...1 are the weightings on the Likert Scale

n= number of responses on a particular scale.

N= Total number of responses

IV. RESULTS AND DISCUSSION

Table 1. Questionnaire administration and response rate

Questionnaire	Frequency	Percentage (%)
Total no of copies of Questionnaire administered	172	100
No of copies received	150	87
No not received	22	13
Total		100%

Source: Research's field survey (2020)

Table 1 shows that a total number of 172 copies of the questionnaire were distributed to the target respondents based on a purposive sampling. Out of the 172 copies of questionnaire distributed, 150 were completed and returned which corresponds to a response rate of 87%. The response rate was high because professional colleagues supported the researcher in distributing and returning the questionnaire. The response rate of 87% is thence reasonably high and sufficient for the study. The rest of the questionnaire was either returned uncompleted or not returned. Some respondents gave no reason for the uncompleted questionnaire, while others said they were busy.

Table 2. Ranking of the Problems Hindering Housing Budget Preparation

S/N	Problems	Strongly agree (5)	Agree (4)	Strongly disagree (3)	Disagree (2)	Don't know (1)	Mean Score	Rank
(a)	Lack of skilled/qualified personnel/professionals	77	22	7	7	37	3.63	5
(b)	Insufficient staff/poor staff strength	74	42	19	15	0	4.16	3
(c)	Poor remuneration	91	29	10	0	20	4.14	4
(d)	Excess workload	62	27	17	27	17	3.60	6
(e)	Unethical practices	90	44	10	6	0	4.45	2
(f)	Lack of motivation and work incentives	90	54	0	0	6	4.48	1

(g)	Poor monitoring/supervision by heads/directors	27	17	25	24	3.45	7
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Source: Research’s field survey (2021)

Table 2 represents the responses and ranking of seven (7) significant factors leading to problems of housing budget preparation. At a glance, the result clearly indicates that lack of motivation and work incentives of mean score; 4.48 is the most severe problem facing effective housing budget preparation, closely followed by unethical practices with a mean score of 4.45. This shows that there is need to improve the ethical practices of staff and change of the mindset towards the preparing of the housing budget. Insufficient professionals / staff and poor enumeration ranked 3rd and 4th respectively with mean scores of 4.16 and 4.14. Lack of qualified or skilled personnel ranks 5th with a mean score of 3.63, while excess work load ranked 6th with a mean score of 3.60. Poor monitoring / supervision by heads ranks least with a mean score of 3.45. This implies that poor monitoring/ supervision by heads during housing budget preparation is a major factor leading to housing budget problems in the study area. From the aforementioned, the study is prone to conclude that excess work load, lack of qualified or skilled personnel and unethical practices are areas that call for close attention by the Government if housing budget is to be prepared effectively.

Table 3. Responses and Ranking of the Problems Hindering Housing Budget Performance

S/N	Problems	Strongly agree (5)	Agree (4)	Strongly disagree (3)	Disagree (2)	Don’t know (1)	RII	Rank
(a)	Undue political influence	80	70	0	0	0	0.90	1
(b)	Inadequate time for preparing budget proposals	52	36	10	2	50	0.65	9
(c)	Budget indiscipline	70	30	15	0	35	0.73	6
(d)	Poor federal allocation	65	45	10	0	30	0.75	5
(e)	Non-involvement of Quantity Surveyors	80	30	0	15	10	0.74	6
(f)	Delays in passage and approval of the budget	70	29	17	2	32	0.73	7
(g)	Lack of citizen participation	88	30	8	0	26	0.81	3
(h)	Delays in release of funds for housing projects	65	48	15	0	22	0.77	4
(i)	Numerous budget revisions throughout the year	60	51	39	0	0	0.82	2
(j)	Lack of transparency and accountability by MDAs	55	78	8	0	9	0.82	2
(k)	Weak Medium Term Planning	50	20	20	10	50	0.61	10
(l)	Inadequate monitoring of housing projects execution	70	40	10	10	20	0.77	4
(m)	Weak Medium Term Planning	69	26	0	8	47	0.68	8
(n)	Lack of good quality data for budget preparation, M & E	70	33	15	0	32	0.74	6

Source: Research’s field survey (2021)

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At a glance, it can be seen in Table 3 that there is a close tie among the ranks, ranging from 1 to 10, showing that all problems are critical and contribute strongly to poor housing budget performance. Undue political interference ranked first as the most critical problems of housing budget performance with a relative index of 0.90 while numerous budget revisions throughout the year and lack of transparency and accountability by MDAs ranked 2nd, lack of citizens participation ranked 3rd with index 0.81. Inadequate monitoring of housing projects execution and delays in release of funds for housing projects ranked 4th with index 0.77. Poor federal allocation ranked 5th with index 0.75. Non-involvement of Quantity Surveyors, and budget indiscipline ranked 6th position, with relative indices of 0.74 and 0.73 respectively. Other problems ranked between 7th and 10th as depicted in the table. These results imply that, in as much as all identified problems require the attention of the Government, political interference in the housing budget process and extra budgetary expenditure need to be urgently addressed if the Akwa-Ibom State housing budget performance is to be effective. On the other hand, inadequate time for budget preparation and weak medium term planning appear not to be major problems leading to poor housing budget performance.

Table 4. Respondents’ Views and Ranking of the Roles of the Quantity Surveyor in the Housing Budget Process

S/N	Roles	Strongly agree (5)	Agree (4)	Strongly disagree (3)	Disagree (2)	Dont know (1)	Mean Score	Rank
(a)	Budget planning and formulation	80	25	5	5	35	3.73	4
(b)	Preparation of housing budget estimates/proposal	87	50	5	7	1	4.64	1
(c)	Establishing housing budget ceilings	5	6	18	44	77	1.78	8
(d)	Evaluation and approval of housing budget proposals	30	50	50	10	10	3.53	5
(e)	Preparation of tender documents, tender evaluation and recommendation of qualified contractors	90	30	20	0	10	4.26	2
(f)	Monitoring of housing budget expenditure	30	20	39	2	59	2.73	6
(g)	Monitoring and evaluation of budget (project) implementation(execution)	45	61	37	7	0	3.96	3
(h)	Housing budget performance review and reporting	15	10	37	20	68	2.22	7

Source: Research’s field survey (2020)

Table 4 shows the views of the respondents and ranking of the roles of the QS in the housing budget process. The eight (8) roles were identified from literature and comprise the key stages of the life cycle of the housing budget. Result show that preparation of the housing budget estimates/proposal and tendering ranks first with mean scores of 4.64 each, while preparation of tender documents, tender evaluation of qualified contractors rank 2nd, monitoring and evaluation of budget or project implementation/execution 3rd (3.96), budget planning and formulation 4th (3.73), evaluation and approval of budget proposals 5th (3.53), monitoring of budget expenditure 6th (2.73), housing budget performance review and reporting 7th (2.09), and establishing housing budget ceilings ranked 8th with a mean score of 1.78. The above results reflect the current scenario of housing budget practice in Akwa-Ibom State, where Quantity Surveyors are relegated to preparation, tendering and monitoring of housing project execution, while sidelined in the actual decision making processes of the housing budget such as approval of budget proposals, establishing the budget ceilings and monitoring the budget expenditure. These duties are usually handled by economists with the Ministry of Economic Planning and Budget, the Accountants at the Ministry of Finance and the politicians at the State Executive Council and legislature. The low ranking of performance review and reporting is quite understandable since the role is considered new and as such unfamiliar to public sector staff of Akwa-Ibom State. These indicate that there is need for more involvement of the Quantity Surveyors in the housing budget process of Akwa-Ibom State.

Table 5. Analysis of responses on Medium Term Expenditure, Housing Needs Assessment, budget Monitoring and Evaluation, Housing Budget Performance Reporting and Review

Questionnaire Item	Variables	No of Responses	Percentages (%)
Does the Akwa Ibom State Government prepare its housing Budget in accordance with the medium term expenditure framework?	(a) Yes	38	25.00
	(b) No	60	40.00
	(e) No idea	52	34.00
Total		150	100%

Is there a medium term sector strategy developed by the Akwa Ibom State Government for her housing sector?	(a) Yes	8	5.00
	(b) No	127	84.66
	(e) No idea	15	10.00
Total		150	100%
Is a housing needs assessment of the citizenry carried out before housing budget is prepared?	(a) Yes	10	6.66
	(b) No	130	86.66
	(c) No idea	10	6.66
Total		150	100%
If yes, when is the needs assessment usually carried out?	(a) Once a year; before the budget preparation	45	30.00
	(b) Sometimes; when it is convenient	76	50.66
	(c) When funds are available	19	12.66
	(d) Often; a routine	8	5.33
	(e) No idea	2	1.33
Total		150	100%
Is monitoring and evaluation of the housing budget process carried out by Housing MDAs?	(a) Yes	12	8.00
	(b) No	120	80.00
	(c) No idea	18	12.00
Total		150	100%
How often performance reports are carried out/prepared for the housing budget?	(a) Once a year	56	37.33
	(b) Twice a year	33	22.00
	(c) Thrice a year	0	0.00
	(d) Quarterly	22	14.66
	(e) Never	19	12.66
	(f) No idea	20	13.33
Total		150	100%

Source: Research's field survey (2020)

The result in Table 5 shows the Akwa Ibom State Government in preparing its housing budget adopts the medium term expenditure framework policy by 38(25%) of the respondents. 60(40%) of the respondents said that the MTEF is not yet adopted, while 52(34%) claimed to have not heard about such issue. This simply means that the budget for housing projects in Akwa Ibom is not spread over a period to time to improve/enhance the rate of its implementation.

The study also enquired from respondents on the existence of a medium term strategy for the Akwa Ibom State housing sector. The results indicate that majority of the respondents, precisely 127 which represents 85% strongly stated that there is currently no medium term strategy developed by the government for housing. A paltry number of respondents; 8(5%) stated that there is a strategy in place, while 15 (10%) of them had no idea whether there is any strategy in place or not. These show that the Government of Akwa Ibom State is yet to develop a medium term housing sector strategic plan.

On the issue of carrying out a housing needs assessment, 130 respondents which represents 83% are of the view that housing needs assessment is not carried out by the Government prior to housing budget formulation and preparation. 19 (12%) of the respondents think otherwise, while 7(5%) have no idea on the issue. These results can be interpreted to mean that the Government prepares the housing budget annually with no clue of the nature of housing facilities really needed. In other words, there is no systematic process in place for determining or addressing or investigating the housing needs or gaps between current housing conditions and desired housing conditions or wants of communities and their inhabitants

As a follow up on the housing needs assessment, enquiries were also made with respect to how often the exercise was carried out. Surprisingly, 10(6.66%) of the respondents affirm that it is carried out once a year before the budget is prepared. The majority

130(86.66%) however, indicate that it is sometimes carried out when convenient for the government. while 10(6.66%) claim to have no idea when it is carried out.

The study also sought to enquire if monitoring and evaluation of the housing budget is actually done in Akwa Ibom State. The result reveals that 120 respondents which represent 80% affirm that monitoring and evaluation of the housing budget is non-existent. The other 12(8%) respondents affirm otherwise, while the remaining 18 (12%) have no idea. From the responses obtained, if monitoring and evaluation is not carried out, how then can housing budget performance be improved, to achieve the desired results? Hence, this scenario makes it difficult to improve housing budget output, outcome and ultimately impact on the community and as well promote transparency, accountability and decision making for corrective measures or actions to be taken.

From the responses of respondents on the frequency of preparing housing budget performance reviews and reports, the majority; precisely 56(37.33%) attest that it is prepared once a year, 33(22%) affirm that it is done twice a year, 0(0%) are not conversant with the issue, while 22(14.66%) agree that it is carried out quarterly. It can be deduced from these responses that performance reviews and reports are prepared for the housing budget.

V. CONCLUSION AND RECOMMENDATIONS

Housing is one of such vital infrastructure that mirrors not only the level of development of the society, but the living standard of the citizenry. This research focused on the challenges hindering effective budgeting for housing in Akwa-Ibom State. There is need to comprehensively address these problems by adopting a holistic approach which will involve the Federal Government, the State Government and the private sector (both formal and informal). Despite the fact that despite the considerable resources deployed for housing production by government from 1999 to date, there has been limited impact on curbing urban housing problems.

Moreover, this research has revealed that the problem of effective housing budgeting in Akwa-Ibom State lies not only in the adequacy of the allocation or actual expenditure, but in budget discipline and efficiency of managing the housing budget process. In addition to this, housing budgeting in the public sector is an area of study that has been neglected in the Nigerian construction industry and for this reason, the performance of housing projects in terms of their budget practices or procedures are still below best practices. Furthermore, the quantity surveyor, whose traditional roles are invaluable in housing delivery are not also fully recognized.

In view of these, the study recommends that the government should have the leadership and political will to execute housing projects, and follow them through completion. Competent, dedicated and motivated staff (Quantity Surveyors, inclusive) of housing and budget MDAs should be engaged and adequate provision of compensation should be provided that will not make them vulnerable to bribery and corruption. In addition to this, the Planning Research and Statistics (PRS) Departments and Budget Division of housing MDAs must be strengthened. Their budget related functions should be reinforced and the capacity of the budget officers strengthened through regular training, re-training. Budget discipline and close monitoring of usage of housing funds and project execution should be enshrined in the work ethics of housing and budget staff of the Akwa Ibom State government. Housing construction estimates must be carefully planned and prepared, in view of the volatility of prices. Hence, allowances should be made for inflationary trends to avoid frequent budget reviews. There should be a conscious transformation of the housing budget from the traditional annual budget to multi-year budgeting within the MTEF and incorporation of performance measurement information into the budget to measure progress or results. Monitoring/supervision mechanism for housing projects should be intensified to actualize budget implementation.

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