



Accountants' Assessment of Efficiency of Budgeting Practices in Education Boards in Bayelsa State; Implication for Business Education

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ABSTRACT

The study examined accountants' assessment of efficiency of budgeting practices in Education Boards in Bayelsa State. A descriptive survey design was adopted. Two (2) research questions and two (2) null hypotheses guided the study. The population of the study consisted of 564 accountants in the Education Boards in the state. The instrument was a four (4) point rating scale which was subjected to face and content validation by three (3) experts and a reliability of 0.88 was obtained using Person Product Moment Correlation Coefficient (PPMC) to determine the internal consistency which was found to be reliable. Data were analyzed using Mean and Standard Deviation to answer the research questions while Z-test was used to test the two (2) null hypotheses at 0.05 level of significance. Findings revealed that there is no significant difference in the mean responses of Chartered Accountants and non-Chartered Accountants. Also, there is no significant difference in the mean responses of Board Directors and Senior Managers in the year to year continuous budget preparation to achieving efficiency in the Education Boards. Participatory budgeting system influences staff performance and makes budgeting information accessible to staff. Zero-Based budgeting is a management tool devoid of imposition. The study therefore recommends based on the findings that, providing a better reporting budgeting outcomes, there is need for the Education Boards to engage professional accounting officers like the Chartered Accountants.

Keywords: professional accounting officers, budgeting practices

INTRODUCTION

Financial Management is an important tool for poverty reduction in any country. Specifically, the allocation of funds has attracted a lot of attention from various stakeholders within the country and the world at large. In order to achieve this, government needs a viable budget that is aimed at improving the social and economic well being of its citizens by rendering proper service that will affect the entire system. The term public sector simply refers to that part of economy that is controlled by the state and federal government for the purpose of providing basic government services to its citizens. (Advocate 2013).

According to economists, human needs are limitless but the means of self sufficiency is limited, and as such it requires the use of an efficient management tool that will use limited resources to achieve organizational goals and objectives. A budget is an estimation of revenue and expenses over a specified future period of time and is usually compiled and re-evaluated on a periodic basis. Budget can be made for a person, a group of people, a business, a government, or any thing that makes and spends money.

According to Evans (2018), budgeting practice establishes a basis for evaluating the state performance, coordinating activities at different ministerial level and in different functional areas, and allocating resources among different ministries and also transfer information in all directions within the state. On the other hand, critics of budgeting practice claim that, it is a long-lasting and expensive practice that is not worth the time and money involved. They point out that budgeting is a rigid

process which lays emphasis on vertical hierarchy and control, and intensifies barriers between government and ministerial units. Critics also state that the budget is often unconnected with strategy and is based on unjustifiable assumptions and speculations.

Governments are accountable and answerable to their citizens for what they do and how they do it. It also means that government should provide an account of what it has done to implement those policies and plans together with the results of its efforts. Citizens on their part, have a responsibility to hold their government to account. Consequently, whichever way finance is conceived, it is very paramount in any sector, be it private, public or quasi-public. Finance plays an important role in the life of any state. It embodies all actions of raising and spending money through prudent budgeting, management of available resources and efficient allocation of values, as it is a vital ingredient that sustains the life and motion of a state and enables it to perform its most essential function. (Mukoro as cited by Olaopa, Ogundari, Fagbohun & Adewolo, 2012).

Accountants are not left behind on this as they are the people in charge of the finance department. Their views on the budgeting practices cannot be over-emphasized. The budget is governments' most powerful social and economic policy tool and plays a significant role in the lives of each and every citizen. That is why, the government administration discusses much on the management of money to ensure that the money is properly utilized for the purpose they are meant for and that the desired goals are achieved.

Budgeting practice is too important to be abandoned and as a result, budget and finance professionals are being pressured to improve accuracy, efficiency, better controls and accountability and to improve greater visibility into costs, resources and performance (servicing). Budgeting practice according to National Advisory Council on State and Local Budgeting (NACSLB, 2019), is a procedure that assists in accomplishing a principle and element of the budget process. It is appropriate for all government and in all circumstances and situations. It continues by saying that a practice is not said to be a budget practice unless it specifically contributes to the development, description, understanding, implementation and evaluation of a plan for provision of services and capital assets. Budget practices have been developed to provide guidance to governments that want to make improvements to their budget processes. Epstein and McFerlan (2011), emphasize the need for States to use budgetary practices projection in order to plan for the future as this will help prevent losses resulting from theft, fraud and technological malfunction. The advantage of budgetary practice is that it can be even implemented by three departments within the state in order to enhance efficiency and effectiveness. Also, (Mohamed, Evans & Tirimba, 2015), recommended that management in various organizations should put in place measures to solve the budgetary control system problems such as enhancing better understanding of budgetary control techniques, their behavior and institutional dynamics among the staff, developing strong financial integration with performance management, quarterly revision of financial plan to redirect resources at frequent intervals and better engagement between organizational leaders, managers and finance staff with proper timing of the financial plan.

The role of budget management in the management of educational institutions is overlooked even though it is so important and thus leaves this area of learning resource. According to (William Hartman, 1999) the education budget is a "practical tool" for effective district and local schools, and "as an important opportunity to plan equipment, improve their performance, and achieve their educational goals". In more technical terms, the education budget is a statement of the overall education system of a given unit, as well as a measure of the resources needed to make the program and the funds needed to cover those costs. According to Amaewhule (2005), the school budget includes planning for education programs, obtaining funding for programs, budgeting, and evaluating results in a given period of time which is usually one year or academic year. The experience gained after the implementation of last year's budget leads to careful planning, better management plans and sound spending. However, (Aliyu, 2013) states that, this goal is possible when the government ensures that various policies and projects aimed at fulfilling its economic and social obligations are realized. Fulfilled commitments can be seen in the areas of education, food, security, housing, health, job creation and the provision of public services. In other words, the success or failure of any government is always measured on the basis of the provision or neglect of human welfare.

Bayelsa State is undoubtedly rich in mineral and aqua resources and culture, with many spheres of government and public institutions especially compared to other state in Nigeria. However, accounting and budgeting for these institutions over the years has been a source of concern to a

number of individuals and analysts, investors and the government itself. And as it affects state-owned companies in Bayelsa State, there are inconsistencies in accounting principles, standards and practices. This is as a result of priorities for unrestricted cash flow from one expense category to another leading to cash management in critical areas, requesting additional disbursement of funds (Ebi, 2015). Accounting and Budgeting practices in Nigeria are always problematic in the areas of preparation and implementation. Some of these problems include: corruption and maladministration, unskilled labor, lack of public participation, Central Government / Government disruption, finance and others (OK, 2013). Despite the above activities that assist in the implementation of the plans, there is a negative commitment and constant failure to implement the budget in the public sector. This has contributed to low industrialization, unstable economic growth and, above all, the lack of job creation in all spheres of government.

In light of the above, it is very important to investigate the causes of this instability, and make recommendations based on findings on how these barriers to global economic development can be overcome.

Statement of the Problem

Budgets are financial blueprints that quantify firms' plans for a future period. Budgets require management to specify expected sales, cash inflows and outflows, and costs, and they provide a mechanism for effective planning and control of organization's resources.

Bayelsa State Government Education Board is facing a lot of challenges in their budget operation. Although, the government has various sources of funding but lack of continuity in government plans and policies has affected the budget practices as any government in power introduces its own blue print without considering that of his predecessor. The current budget practices of Education Board in Bayelsa State has been widely criticised by a number of investigators for not being broad enough to give a true and fair view of government transactions.

In view of the above, and to expose and stop corrupt practices in the system in Bayelsa State, the study is carried out to evaluate budgetary approaches in the Education Boards and to introduce a better budget plan to achieve a more realistic and fair view of government transactions from time to time in the Education Board.

Purpose of the Study

The purpose of the study is to determine Accountants' Assessment of Efficiency of Budgeting Practices in Education Boards in Bayelsa State. Specifically, the study sought to:

1. determine Accountants' assessment of efficiency of functional budgeting practices as applicable to Education Boards in Bayelsa State.
2. determine Accountants' assessment of efficiency of continuous budgeting practices as applicable to Education Boards in Bayelsa State.

Research Questions

The following research questions will guide the study.

1. What is Accountants' assessment of efficiency of the functional budgeting practices as applicable in the Education Boards in Bayelsa State?
2. What is Accountants' assessment of efficiency of the continuous budgeting practices as applicable in the Education Boards in Bayelsa State?

Research Hypotheses

The following null hypotheses were formulated at 0.05 level of significance.

- Ho₁. There is no significant difference in the mean responses of Chartered Accountants and non-Chartered Accountants in their assessment of efficiency of the functional budgeting practices as applied to the Education Boards in Bayelsa State.
- Ho₂. There is no significant difference in the mean responses of Chartered Accountants and non-Chartered Accountants in their assessment of efficiency of the continuous budgeting practices as applied to the Education Boards in Bayelsa State.

METHODOLOGY

The study adopted a descriptive survey design with a population of five hundred and sixty four (564) Accounting staff in Bayelsa State. The research is limited to Accountants as they are in a better position to provide appropriate and acceptable answers regarding the study. Due to small controllable number, the population was also used as the sample. The researcher adopted a questionnaire titled

“Accountants’ Assessment of Efficiency of Budgeting Practices in Education Boards ((AAEBPIEBQ) Questionnaire” The instrument was designed using four-point modified likert scale rating response of Strongly Agree (SA) = 4 points, Agree (A) = 3 points, Disagree (DA) = 2 points and Strongly Disagree (SD) = 1 point. The reliability co-efficient was established at 0.88 using the Pearson product moment correlation co-efficient. Data collected were analyzed using mean and standard deviation to answer the research questions while z-test was used to test the hypotheses at 0.05 significant level. Decisions were taken based on the mean boundary limits of the four response pattern of SA, A, DA and SD. Any value from 3.50 – 4.00 was regarded as Strongly Agree, any value from 2.50 – 3.49 was regarded as Agree, any value from 1.50 – 2.49 was regarded as Disagree and any value from 0.50 – 1.49 was regarded as Strongly Disagree. A null hypothesis was accepted if the calculated z-value was less than the critical z-value of 1.96 and rejected if the calculated z-value was greater than the critical z-value of 1.96.

RESULTS

Research Question 1

What is Accountants’ assessment of efficiency of the Functional Budgeting practices as applicable in the Education Boards in Bayelsa State?

Table 4.1: Mean score and standard deviation of Accountants’ assessment of efficiency of the Functional Budgeting practices as applicable in the Education Boards

S/N	Items	Respondents (n=564)		
		\bar{x}	SD	Decision
1.	Focuses on short-term expenditures	3.17	0.89	Agreed
2.	Provides overall data on expected expenditure	3.09	0.82	Agreed
3.	Addresses spending for a department	3.23	0.77	Agreed
4.	Analyses the revenue for a department	3.03	1.02	Agreed
5.	Assigns overhead to a project	2.66	1.11	Agreed
6.	The budget does not work	2.07	1.00	Disagreed
7.	Aids the research and development of the schools	2.12	0.94	Disagreed
8.	Applies to a limited area of the department	2.74	0.98	Agreed
Grand Mean		2.76		

(Criterion Mean = 2.5, Mean \geq 2.5, Agreed, Mean < 2.5, Disagreed)

Table 1 revealed the result of Accountants’ assessment of efficiency of the Functional Budgeting practices as applicable in the Education Boards in Bayelsa State. The result showed that majority of the respondents agreed to items 1-5 & 8 with their mean scores greater than or equal to the criterion mean (2.5). On the contrary, the respondents disagreed to items 6 & 7 with their mean scores less than the criterion mean (2.5). The grand mean of 2.76 implies that majority of the respondents agreed that the Functional Budgeting practices as applicable in the Education Boards in Bayelsa State is efficient.

Research Question 2

What is Accountants’ assessment of efficiency of the continuous budgeting practices as applicable in the Education Boards in Bayelsa State?

Table 2: Mean score and standard deviation of Accountants’ assessment of efficiency of the Continuous Budgeting practices as applicable in the Education Boards

S/N	Items	Respondents (n=564)		
		\bar{x}	SD	Decision
9.	Helps to keep active, current and future budgets	3.23	1.01	Agreed
10.	Track expenses and forecast future growth	3.12	1.00	Agreed
11.	Provide quicker reactions to changing conditions	2.62	0.84	Agreed
12.	Reduce the amount of year end budget spending	2.71	0.93	Agreed
13.	Does not yield an achievable budget	2.45	0.89	Disagreed
14.	Funds are granted to large fixed assets projects	2.62	1.09	Agreed
15.	Aids the revising and adjustment of current budgets	2.83	0.96	Agreed
16.	Removes some rigidity	2.77	1.09	Agreed
Grand Mean		2.79		

(Criterion Mean = 2.5, Mean \geq 2.5, Agreed, Mean < 2.5, Disagreed)

Table 2 revealed the result of Accountants' assessment of efficiency of the continuous budgeting practices as applicable in the Education Boards in Bayelsa State. The result showed that majority of the respondents agreed to items 9-12 & 14-16 with their mean scores greater than or equal to the criterion mean (2.5). On the contrary, the respondents disagreed item 13 with the mean score less than the criterion mean (2.5). The grand mean of 2.79 implies that majority of the respondents agreed that the Continuous Budgeting practices as applicable in the public sector Education Boards in Bayelsa State is efficient.

Hypothesis 1

There is no significant difference in the mean responses of Chartered Accountants and non-Chartered Accountants in their assessment of efficiency of the Functional Budgeting practices if applied to the Education Boards in Bayelsa State.

Table 3: Summary of Independent z-test Analysis on the Difference in the Mean Responses of Chartered Accountants and Non-Chartered Accountants in their Assessment of Efficiency of the Functional Budgeting Practices if Applied to the Education Boards.

Accountant	n	\bar{x}	SD	df	Zcal	Ztab	Sig.	Decision
Chartered	188	22.09	3.53	562	0.22	1.96	0.83	Not-Significant
Non-Chartered	376	22.15	3.53					

Table 3 indicates that $Z_{cal} = 0.22$, $df = 562$, and $Z_{tab} = 1.96$. Therefore, since $Z_{cal} < Z_{tab}$ and $P > 0.05$, then there is no significant difference in the mean responses of Chartered Accountants and non-Chartered Accountants in their assessment of efficiency of the Functional Budgeting practices if applied to the Education Boards in Bayelsa State. Hence, the null hypothesis one is retained at the 0.05 level of significance.

Hypothesis 2

There is no significant difference in the mean responses of Chartered Accountants and non-Chartered Accountants in their assessment of efficiency of the Continuous Budgeting practices if applied to the Education Boards in Bayelsa State.

Table 4: Summary of Independent z-test Analysis on the Difference in the Mean Responses of Chartered Accountants and Non-Chartered Accountants in their Assessment of Efficiency of the Continuous Budgeting Practices if Applied to the Education Boards.

Accountant	n	\bar{x}	SD	df	Zcal	Ztab	Sig.	Decision
Chartered	188	22.32	4.30	562	0.52	1.96	0.96	Not-Significant
Non-Chartered	376	22.34	4.30					

Table 4 indicates that $Z_{cal} = 0.52$, $df = 562$, and $Z_{tab} = 1.96$. Therefore, since $Z_{cal} < Z_{tab}$ and $P > 0.05$, then there is no significant difference in the mean responses of Chartered Accountants and non-Chartered Accountants in their assessment of efficiency of the Continuous Budgeting practices if applied to the Education Boards in Bayelsa State. Hence, the null hypothesis two is retained at the 0.05 level of significance.

DISCUSSION OF FINDINGS

Assessment of efficiency of Functional Budgeting practices if applicable to Education Boards in Bayelsa State

The result in table 1 shows that majority of the respondents agreed that the functional Budgeting practices as applicable in the Education Boards in Bayelsa State are efficient. Also, the result of table 4.5 shows that there is no significant difference in the mean responses of Chartered Accountants and non-Chartered Accountants in their assessment of efficiency of the Functional Budgeting practices if applied to the Education Boards in Bayelsa State. This finding is in agreement with the study conducted by Wosowei and Nwaobia, (2018). They investigated the effective budgetary allocation in the Nigerian educational sector. The hypothesis tested showed significant correlation between the Functional Budgeting practices and effective budgetary allocation in the educational sector in Abia

State. The study concluded that Functional Budgeting practices and allocation in the education sector could facilitate the management functions in forecasting and planning, communication and coordination, motivational device evaluation and control and decision making. Based on the foregoing findings and discussion, it was recommended that the tendency of the workability of the Functional Budgeting system in facilitating the efficiency in management functions in the likes of forecasting and planning, control and decision making could be the reason why no significant difference existed in the mean responses of Chartered Accountants and non-Chartered Accountants in their assessment of efficiency of the functional budgeting practices if applied to the Education Boards in Bayelsa State.

Assessment of efficiency of Continuous Budgeting practices if applicable to Education Boards in Bayelsa State

The result in table 2 shows that majority of the respondents agreed that the Continuous Budgeting practices as applicable in the Education Boards in Bayelsa State are efficient. While, the result of table 4.6 shows that there is no significant difference in the mean responses of Chartered Accountants and non-Chartered Accountants in their assessment of efficiency of the Continuous Budgeting practices if applied to the Education Boards in Bayelsa State. This finding is consistent with the findings of Wamae, (2017), who investigated the impact of continuous budgeting practices on the efficiency of private manufacturing firms in Nairobi. The findings of the study indicated that there is no significant difference in the views of boards of directors and senior managers of firms listed on the Nairobi Stock Exchange on the impact of continuous budgeting practices on the efficiency of private manufacturing firms in Nairobi. Furthermore, the study concluded that Continuous Budgeting spreads the time required to prepare the budget over the entire year and provides a more meaningful budget throughout the year. Based on the foregoing findings and discussion, it was recommended that since one of the problems that may be encountered in preparing a budget is the disruption of normal operation while the budget is prepared, also a large amount of time is required by many people throughout the organization to prepare a good budget, as well as unforeseeable event that may occur during the year to make the budget a poor standard of performance. Hence, the viability and advantage of adopting the Continuous Budgeting is that it helps in the avoiding of the above listed problems.

CONCLUSION

The study considered Accountants' assessment of budgeting practices and the role of Education Boards in Bayelsa State. Consequently, the key finding of the study is that there is no significant difference in the assessment of Chartered and non-Chartered Accountants on the role of the Education Board in the budgeting practices in Bayelsa State. Based on the findings of the study, it was deduced that the mean response of Accountants (Chartered and non-Chartered) did not differ significantly on the efficiency of the budgeting practices; Functional Budgeting, Continuous Budgeting, Participatory Budgeting, and the Zero-Based Budgeting as applied to the education boards in Bayelsa State.

Consequently, it can be concluded that the various budgeting practices as they apply to the education boards in the study area are processes that give financial managers in the education sector idea of how well their institution is meeting their income goals, whether or not expenses are in line with predicted levels. Therefore, it is imperative that since budget is the financial plan of the organization for a period of time and it enables the prediction of financial result and the contents of the financial statement over the period of time, effective implementation of budget practices would enable the Education Board in Bayelsa State to achieve its desired objectives and goals.

RECOMMENDATIONS

Considering the findings, discussion and conclusions of this study, the following recommendations are made: That government should:

1. Ensure that the budgeting type it will adopt henceforth must be an all-inclusive and participatory to enable parties have a sense of belonging; thereby build confidence among all stakeholders for an effective budget performance and implementation in the education sector.
2. The Continuous Budgeting practice was found to have the liberty of spreading the time required to prepare the budget over the entire year, which provides a more meaningful budget throughout the year, hence all stakeholders in the education sector should get involved in budget planning in order to enhance the overall budget implementation.

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