

Assessment of Budget Monitoring and Evaluation on Educational Management's Spending in Lafia Local Government Education Authority of Nasarawa State, Nigeria

¹Alaku Godwin; ²Rilwanu Muhammad Yahaya; ³Racheal AzuayiAlaku¹Department of Economics, Nasarawa State College of Education, Akwanga, P.M.B. 05, Nigeria

²Department of Geography, Nasarawa State College of Education, Akwanga, P.M.B. 05, Nigeria

³Doma Local Government Area, Nasarawa State, Nigeria

Abstract

This study assesses budget monitoring and evaluation of the educational management's spending in the Lafia Local Government Education Authority of Nasarawa State, Nigeria. The research design employed was the cross-sectional survey and correlational research design. All the 25 staff of the Finance and Supply Department of Lafia Local Government Education Authority were selected, making 100 per cent representation. The questionnaire responses were analyzed using the Cronbach Alpha method: estimation reliability and reliability coefficient of the instrument were 0.78, which indicated that the instrument was reliable to determine the mean, standard deviation, and chi-square at a 5 percent level of significance. From the data analyzed, it was found that Lafia Local Government Education Authority monitored her budget, and the budget is prepared by planning officers and monitored by some placing officers. The budget is usually audited by auditors, either quarterly or yearly. Corruption, low budgetary provision, and lack of adherence to laws affected budget implementation. Based on the findings, the study recommends, among others, that there was a need for the Local Government Education Authority to continuously monitor their budgets quarterly or yearly, as approved by law; auditors should be allowed to properly manage budget implementation and spending, and appropriate punitive laws should be applied to corrupt leaders in the Local Government Education Authority of Lafia.

Keywords: Budget, Educational Management, Budget Implementation, Lafia Educational Authority

Introduction

The world over, education has become an essential commodity that determines the level of growth and/or development of any nation. It has become a service that requires the involvement of both the private and public sectors. The involvement of government in education cuts across all levels, including the primary, secondary, and tertiary levels of education. Basically, in Nigeria, Local Governments have constitutional responsibility for primary education, while the states and federal government also have their responsibilities to perform succinctly at all levels of education. The three tiers of government in Nigeria need to adequately address the issue of infrastructure, enrolment, planning, and finance of primary education in order to achieve the cardinal objective of primary education.

Igidi (2018) lamented that Local Governments have responsibilities to discharge concerning primary education, but practically, it is the respective states' State Universal Basic Education Boards (SUBEB) that manage schools through the Local Government Education Authority (LGEA), with little or no consultation with Local Government Councils (LGCs), in spite of the huge contributions of the LGCs to primary education in Nigeria.

Hopwood (2017) states that the budget represents an important political document of

the government; therefore, it is mainly geared towards the attainment of improved macro-economic conditions for the purpose of improving socio-economic and/or political welfare by way of raising the living standards of the general public. The budget also provides opportunities for fine-tuning economic, social, and political activities to bring about desired progress, through constant reconciliation of the budgeted and the actual achievements, to bring the economy on course for proper control and attainment of desired social gains or benefits. Alhaji (2016) submits that:

“The budget, to the British people, is the most important occasion during the year when the chancellor reviews the progress of the economy against the world economic background, describes the economic policies of the Government, and sets out or explains any new measures and financial fiscal framework for which he seeks parliament approval for implementing important policies of the government in the given budget or fiscal year.”

In essence, therefore, a budget in the Local Government education is an instrument for executing, on an annual basis, the previously established short- and long-term commitments of the Local Government Council. It is an instrument for proper management of expenditure, policy adjustments, and effective control and coordination of economic activities in the Local Government. It also involves effective and efficient resources mobilization, high accountability for expenditure, and strong administrative control over management’s spending in the Local Government Council.

Hopwood (2017) observes that budget monitoring is the continuous or periodic review of all activities in the budget cycle to assess delivery, identifying difficulties, ascertaining problem areas, and recommending remedial areas. Hopwood (2017) lamented that monitoring is concerned with the delivery process, ensuring that inputs through activities are transformed into outputs, analyzing their quantity and quality.

It is expected that the internal auditors of the Local Government education play a very important function in monitoring the budget towards ensuring effective control of management’s spending by making sure that there is efficiency and effectiveness of systems, and that misappropriation of funds to the Local Government is done appropriately. The office of the Auditor General for Local Governments in Nasarawa State has a role to play in monitoring and evaluation of the budget implementation.

The problems will be well understood through the available statistics which show that Local Government Education Authorities in Nigeria have been spending 8.4 per cent of their budget on education. Still, there is a low level of education as a result of a high level of corruption of leaders in authority, lack of true financial autonomy for the Local Governments for effective management of their financial resources, shortage of qualified staff to manage the books of the Local Government Education Authorities, etc., which are some of the problems besetting Local Government Education Authorities.

Furthermore, Local Government accounts are not properly kept, and monies meant for the local authorities are not properly accounted for. In fact, monthly subventions from the federal account are viewed by most Council chairmen and councilors as part of their share of the national cake, and the condition placed before the executive and the State Houses of Assembly give room for horse-trading in terms of the provision of projects. In some cases, monies meant for Local Governments are kept in the ruling party’s purse or in the accounts of private individuals. Moreover, most State governors see Local Governments as extensions of their political and administrative domains, since the governors and other top party leaders, in most cases, put the Local Government officials in office. The governors believe that the chairmen of the Local Government Councils owe them a duty to deliver whatever their monthly subvention is to him to partake in how they are appropriated.

Therefore, preparing the budget is important because it helps to compare what a person or an organization spends. The effort so far made to improve the Local Government's education budget is through proper accountability, public participation, and transparency. The consequence of Local Government Education Authorities not budgeting includes reckless spending of the sparsely available resources, leading ultimately to reliance on debts to cover necessary expenses. The upshot of it all is that the Local Government Councils end up facing the threat of significant financial crises. It is in view of these that the present study seeks to assess budget monitoring and evaluation on educational management's spending in Lafia Local Government Education Authority of Nasarawa State. A broad question for this study is: Does poor budget monitoring and evaluation affect management's spending in Lafia Local Government Education Authority of Nasarawa State? Therefore, the aim of this study is to assess budget monitoring and evaluation on educational management's spending in Lafia Local Government Education Authority. The specific objectives are:

1. To evaluate the level of budget monitoring in Lafia Local Government Education Authority;
2. To examine the extent to which the management of Lafia Local Government Education Authority evaluate budget spending;
3. To evaluate the machinery for budget monitoring in Lafia Local Government Education Authority;
4. To determine the role of auditors in monitoring and evaluating budget in Lafia Local Government Education Authority; and
5. To evaluate the problems faced by Lafia Local Government Education Authority in budget monitoring and evaluation.

The following research questions have been raised to guide the study:

1. What is the level of budget monitoring in Lafia Local Government Education Authority?

2. To what extent do management of Lafia Local Government Education Authority evaluate budget spending?
3. What are the mechanisms for budget monitoring in Lafia Local Government Education Authority?
4. What are the role of the auditors in budget monitoring and evaluation in Lafia Local Government Education Authority?
5. What are the problems faced by Lafia Local Government Education Authority in budget monitoring and evaluation?

1.5. Hypotheses

These hypotheses have been formulated to guide the study and will be tested at 0.05 level of significance.

H1: There is no significant difference between budget monitoring and educational management's spending in Lafia Local Government Education Authority.

H2: There is no significant difference between budget spending and budget monitoring in Lafia Local Government Education Authority.

Methodology

Research Design

The study employed the cross-sectional survey and correlational research design. In this design, data was collected from a representative sample of a population and results obtained used to describe the characteristics of the population being represented. The correlational design was used to correlate the data that was collected so as to determine the relationship between the variables.

The two (2) designs are appropriate for the study because they provide the precise way of stating the extent to which budget monitoring and evaluation is related to educational management's spending. The researcher collected data from all the 25 staff of the Finance and Supplies Department of Lafia Local Government Education Authority of Nasarawa State. The result obtained was used to describe their opinions.

Population of the Study

The population for this study consisted of all the 25 staff of Finance and Supplies

Department of Lafia Local Government Education Authority of Nasarawa State.

Sample Size

For the purpose of this research work, 25 members of staff of Finance and Supplies Department of Lafia Local Government Education Authority out of the entire population (25 members of staff) were considered reasonable enough to represent the entire population of the department, making a 100 per cent representation. This study was based on the fact that the staff of the Finance and Supplies Department of Lafia Local Government Education Authority is small; therefore, the whole of them were used for the sample.

Sampling Techniques

Purposive sampling of staff was effective because it gave every staff member an equal opportunity to be selected. Since the staff of Finance and Supplies, Lafia Local Government Education Authority, is only 25, all of them were selected, providing 100 per cent representation.

Table 1: Sampling Distribution

Study unit	Population	Sample	% of population
Staff of Finance and Supplies, Lafia Local Government Education Authority	25	25	100

Instrument for Data Collection

The instrument for data collection was a five-point structured questionnaire drawn up by the researcher. The instrument had 20 questions and contained items on assessment of budget monitoring and evaluation of the educational management's spending in the Lafia Local Government Education Authority of Nasarawa State. The response options to the items were a five-point scale: Agreed (A), Strongly Agreed (SA), Undecided (U), Disagreed (D), and Strongly Disagreed (SD). (5 = SA; 4 = A; 3 = U; 2 = D; and 1 = SD).

Questionnaires were designed to help the researcher obtain information. The questionnaires were divided into two sections, „A“ and „B“. Section A contains the bio-data of the respondent, such as gender, age group, educational qualification, and rank or position, while Section B consists of questions generated by the researcher. The questionnaire includes 20 structured questions; respondents were asked to tick the different options for each question. This was also used to determine the assessment of budget monitoring and evaluation on educational management's spending in the Lafia Local Government Education Authority of Nasarawa State.

Administration of the Instrument

The researchers administered the questionnaire to the staff of the Finance and Supplies Department of the Lafia Local Government Education Authority.

Twenty-five questionnaires were administered to the respondents by the researcher, one to each of the respondents. Adequate time was given to the respondents to respond to the questions, and completed questionnaires were collected on the spot.

Content Validity

This is aimed at making sure that the instrument used for data collection measures what it was designed to measure for the purpose of this study.

Reliability

The measure of internal consistency (reliability) of the instrument was sought by pilot-testing the instrument using all the 25 Finance and Supplies Department staff. The data was obtained and analyzed using the Cronbach Alpha method to estimate reliability. The reliability coefficient of this instrument was 0.95, which shows that the instrument was reliable.

Procedure for Data Collection

Before the commencement of data collection, the researcher obtained all necessary documents, including an introductory letter from the University. Questionnaires were

administered by the researcher to the respondents in a face-to-face manner and retrieved on the spot once the respondents had completed the task of answering the questions. This method ensured a correct, complete, and high percentage return of completed questionnaires. During the distribution of the instruments, the purpose of the researcher was explained.

Method of Data Analysis

The mean and standard deviation were used in analyzing the data gathered from the respondents of the questionnaire, and each of the responses was weighted by the use of the mean and standard deviation to determine its relative weight, and the results were presented in a tabular form. Chi-square was then used to test the hypotheses of the study.

Where the deviation of actual figures differs significantly from the budgeted estimates, then there is budget indiscipline, which means that the existing monitoring and evaluation mechanism in the Lafia Local Government Education Authority is inefficient. Furthermore, a critical evaluation of the effects of the inefficient monitoring and evaluation of the budget, where applicable, is carried out by analyzing the effects of the budget deficit. Since all budget deficits must be financed one way or the other, the sources of financing such deficits have also been critically examined.

Analysis of Data for Research Question

The research questions were analyzed by using the mean score and standard deviation:

$$\bar{X} = \frac{\sum X}{N}$$

N

where:

S is summation,

F_x is the frequency, and
 N is the number of items.

$$\sqrt{S} = \sqrt{F \sum (X - \bar{X})^2}$$

The hypothesis was tested using the following formula:

$$X^2 = \sum (F_o - F_e)^2$$

F_o

= observed frequency

F_e = expected frequency

X^2 = chi-square statistics

S = summation

The formula above is for chi-square, used for testing the hypothesis of the present study. The key to scoring the research questions is:

Strongly Agree (SA)	=	5
Agree (A)	=	4
Undecided (U)	=	3
Disagreed (D)	=	2
Strongly Disagree (SD)	=	1

Ethical Considerations

The researcher visited the Lafia Local Government Education Authority and obtained permission from the staff officer to administer the research instruments. The respondents were assured of confidentiality in the information they will give after the consent was sought, and they assured that the data will be used for the purpose of the research only. Likewise, the respondents had the option to drop from the study at any given time.

Results

The results of the analyzed data have been classified into two parts, namely, the analysis of research questions using descriptive statistics and the results of the hypotheses tested using inferential statistics.

Research Question One: What is the level of budget monitoring at the Lafia Local Government Education Authority?

Table 2 shows the response of Finance and Supplies staff of Lafia Local Government Education Authority on her level of budget monitoring.

Testing of Hypotheses

Table 2: The Result of the Analysis on the Level of Budget Monitoring

S/N	Statement	N	X	SD	Decision
1	Lafia Local Government Education Authority monitored her budget implementation	25	3.64	1.11	Accept
2	Lafia Local Government Education Authority evaluates her budget implementation	25	4.00	1.15	Accept
3	Lafia Government Education Authority has checks for budget implementation	25	3.600	1.08	Accept
4	Lafia Local Government Education Authority evaluates her budget using auditors	25	4.200	0.91	Accept

Source: Author "fieldstudy, 2025.

Data on Table 2 shows mean score and standard deviation of items used to answer research question. From the results presented, it is observed that the mean ratings of the responses of the teachers were 4.64, 4.00, 3.600 and 4.200 respectively, with the corresponding standard deviation of 1.11, 1.15, 1.08, and 0.91 using 25 respondents. The results of the analysis from Table Two show the responses of respondents on the level of budget monitoring at the Lafia Local Government Education Authority. From the analysis, it shows that Lafia Local Government Education Authority monitors

her budget, enhances budget implementation, has checks for budget implementation, and evaluates her budget using auditors. This implies that budget monitoring and evaluation at the Lafia Local Government Education Authority is high.

Research Question Two: To what extent do the management of Lafia Local Government Education Authority evaluate budget spending?

Table 3 shows the response of Finance and Supplies staff of Lafia Local Government Education Authority on the extent to which management evaluate budget spending.

Table 3: The Results of the Analysis on Extent to Which Management Evaluate Budget Spending

S/N	Statement	N	X	SD	Decision
5.	Budget in Lafia Local Government Education authority are being prepared by budget planning officers	25	4.20	1.00	Accept
6.	The officer controlling the votes raised voucher for budget spending	25	3.72	0.84	Accept
7.	The internal auditors checkmate the voucher for implementation	25	4.00	0.95	Accept
8.	The Chairman approves the budget for spending	25	4.32	1.43	Accept

Source: Author's field study, 2025.

Data on Table 3 shows a mean score and standard deviation of items used for question 2. From the results presented, it is observed that the mean rating of the responses of Lafia Local Government Finance and Supplies staff were 4.20, 3.72, 4.00, 4.3, 2 respectively, with the corresponding standard deviation of 1.00, 0.84, 0.95, 1.4, 3, using 25 respondents. The results of the analysis in Table 3 reveal the responses of respondents on the extent to which management evaluate budget spending shows that all the items were accepted, implying that budget is usually prepared by budget planning officers, the officers control votes, raise vouchers for budget spending, the internal auditors checkmate the vouchers for implementation and the Chairman approves the budget for spending. This, therefore, shows that budget spending is usually managed by management of the Local Government.

Source: Author's field study, 2025.

Data from Table 4 shows a mean score and standard deviation of items constructed to answer research question 3. From the results

presented, it is observed that the mean ratings of the responses of the staffs of Lafia Local Government Education (Department of Finance and Supplies) were 4.12, 4.08, 3.24 and 3.60 respectively, with the corresponding standard deviation of 0.78, 0.91, 1.09 and 0.95, using 25 respondents. The results in Table 4 show the responses of respondents on the mechanism for budget monitoring at Lafia Local Government Education Authority. From the results, it is seen that all the items were accepted, indicating that budgets are usually audited timely, sometimes quarterly, monthly and yearly. This, therefore, shows that there is an appropriate mechanism for budget monitoring in Lafia Local Government Education Authority.

Research Question Four: What are the roles of auditors in budget monitoring and evaluation in Lafia Local Government Area of Nasarawa State?

Table 5 shows the response of Lafia Local Government Education Finance and Supplies staff on the role of auditors in budget monitoring and evaluation.

Table 5: The Results of the Analysis on Roles of Auditor in Budget Monitoring and Evaluation

S/N	Statement	N	X	SD	Decision
13	Budget evaluation at the Local Government Education is being done timely	25	3.60	1.11	Accept
14	Budget evaluation at the Local Government Education Authority is being done quarterly	25	4.24	1.05	Accept
15	Budget evaluation at the Local Government Education Authority is being done monthly	25	2.92	1.03	Rejected
16	Budget Evaluation at The Local Government Education Authority is being done yearly	25	3.68	0.90	Accept

Source: Author's field study, 2025.

Data from Table 5 shows a mean score and standard deviation of items used to answer research question 4. From the results, it is observed that the mean rating of the responses of Finance and Supplies staff of Lafia Local Government Education Authority were 3.60, 4.24, 2.92, and 3.68 respectively, with the corresponding standard deviation of 1.11, 1.05, 1.03, and 0.90, using 25 respondents. The results of the analysis in Table 5 show the

responses of respondents on the role of auditors in budget monitoring and evaluation in Lafia Local Government Education Authority. From the analysis, it shows that items 13, 14, and 16 were accepted, indicating that auditors play a significant role in auditing the budget of Lafia Local Government Education Authority through monthly and yearly auditing.

Research Question Five: What are the problems faced by Local Government education on budget monitoring and evaluation in Lafia Local Government Education Authority?

Table 6: The Results of the Analysis on Problems Facing Evaluation of Budget Monitoring

S/N	Statement	N	X	SD	Decision
17	Corruption affects budget monitoring in Lafia Local Government Education Authority	25	4.36	2.27	Accept
18	Inadequate funds affect budget implementation in Lafia Local Government Education Authority	25	3.96	1.05	Accept
19	Low budgetary allocation affects budget implementation in Lafia Local Government Education Authority	25	4.16	1.067	Accept
20	Inadequate adherence to established law affects budget implementation in Lafia Local Government Education Authority	25	4.04	1.35	Accept

Source: Author's field study, 2025.

Data from Table 6 shows a mean score and standard deviation of items used to answer research question 5. From the results presented, it is observed that the mean ratings of the responses of staff of Lafia Local Government Education Authority (Finance and Supplies Department) were 4.36, 3.96, 4.16, and 4.04 respectively, with the corresponding standard deviation of 2.27, 1.05, 1.067, and 1.35, using 25 respondents. The results of the analysis show the responses of respondents on problems facing budget monitoring in Lafia Local Government Education Authority. From the results, all the items were accepted because the items had mean above 3.00. This implies that corruption, inadequate funds, low budget allocation, and inadequate adherence to established laws affect budget implementation in Lafia Local Government Education Authority. This shows that the identified problems of corruption, inadequate funds, low budget allocation, and inadequate adherence to established laws affect budget monitoring and evaluation in Lafia Local Government Education Authority.

Hypothesis One: There is no significant difference between budget monitoring and educational managements' spending in Lafia Local Government Education Authority.

Table 7 shows the results of test of Hypothesis One using chi-square statistics.

Table 6 shows the response of Lafia Local Government education, Finance and Supplies staff on the problems faced by the Local Government Education Authority on budget monitoring and evaluation.

Table 7: The Result of the t-test Analysis on Budget Monitoring and Management Spending in the Study Area

Group	N	X	SD	Df	P-value	Sign
Budget spending	25	15.56	3.59	48	0.72	0.05
Budget Monitoring	25	15.72	3.99			

Source: Author's field study, 2025.

Data in Table 7 reveals a mean score, standard deviation, degree of freedom, and p-value used to test Hypothesis 1. From the results of the respondents, it is observed that the mean ratings of the responses of the Finance and Supplies Department staff of Lafia Local Government Education Authority were 15.56 and 15.72, with the corresponding standard deviation of 3.59 and 3.99, and with a degree of freedom of 48, p-value of 0.72 and 0.05 significance levels.

The results of the analysis in Table 7 show the t-test analysis on budget monitoring and managements' spending. From the results, it is seen that the p-value of 0.72 is higher than the significant value of 0.05. This, therefore, shows that there is no significant difference between budget monitoring and managements' spending. Hence, the null

hypothesis was accepted, while the alternative was rejected.

Hypothesis Two: There is no significant difference between budget spending and budget monitoring in Lafia Local Government Education Authority.

Table 8 shows the results of test of Hypothesis Two using chi-square statistics.

Table 8: The Result of Analysis on Budget Spending and Budget Monitoring

Group	N	X	SD	Df	P-value	Sig
Budget spending	25	15.32	2.65	46	0.63	0.05
Budget monitoring	25	14.00	3.64			

Source: Author's field study, 2025.

Data results in Table 8 reveal a mean score, standard deviation, degree of freedom, p-value, and significance level, used to test Hypothesis 2. From the responses of the respondents, it is observed that the mean ratings of the responses of the Finance and Supplies of Lafia Local Government Education Authority staff were 15.32 and 14.00, standard deviation of 2.65 and 3.64, degree of freedom of 46, p-value of 0.63, and significance level of 0.05. The results of the analysis indicate that the calculated p-value of 0.63 is higher than the significance level of 0.05. This, therefore, implies that there is no significant difference between budget spending and budget monitoring by management of Lafia Local Government Education Authority. Hence, the null hypothesis was retained, while the alternative was rejected.

Discussion

The results of Research Question One (What is the level of budget monitoring at the Lafia Local Government Education Authority?) indicate that the average mean score of 3.86 on the level of budget monitoring in the study area was above the cut-off point of 2.50. This reveals that the Local Government Education Authority monitors and evaluates her budget

implementation in Lafia. This finding is in agreement with the findings by Tokssey (2017), who found out that Local Government Education Authorities lacked the requisite financial autonomy desirable and necessary for effective management of financial resources.

The results of Research Question Two (To what extent do the management of Lafia Local Government Education Authority evaluate budget spending?) show that an average mean score of 4.06 of the analysis on the extent to which the management of Lafia Local Government Education Authority evaluate budget spending. This is clearly above the cut-off point of 2.50, indicating that budget spending is usually managed by the management of Lafia Local Government Education Authority. This finding is in agreement with the findings of Izuchukwu (2013), who found out that budget expenditure and spending is usually done by the mechanism put in place to monitor the system. The results of Research Question Three (What are the mechanisms for budget monitoring at the Lafia Local Government Education Authority?), showing an average mean of 3.76 for response on mechanisms for budget monitoring at the Lafia Local Government Education Authority, indicates an above cut-off point of 2.50. This reveals that there is an appropriate mechanism for budget monitoring in the study area. This finding is in agreement with Murison (2017), who posits that appropriate mechanisms on budget monitoring exist, except that most management staff usually deviate from such laws for their selfish benefits.

The results of Research Question Four (What are the roles of auditors in budget monitoring and evaluation in Lafia Local Government Education Authority of Nasarawa State?) show an average mean of 3.61. This is above the cut-off point of 2.50, indicating that auditors play a significant role in auditing the budget of Lafia Local Government Education Authority through monthly and yearly auditing. This finding is in agreement with the opinion of Lawis (2017), who found out that internal auditors should serve as checks and

provide complete and continuous audit of the accounts and records of revenue expenditure plans allocated and unallocated for public accountability.

The results of Research Question Five (What are the problems faced by Local Government education and budget evaluation in Lafia Local Government Authority?) show an average mean of 4.12, which is above the cut-off point of 2.50. This reveals that corruption, inadequate funds, low budgetary allocation, and inadequate adherence to established laws affect budget implementation in the study area. This finding is in agreement with the findings by Ogunna (2016), Aregbeyen (2015), and Douglas (2017) that corruption and inadequate adherence to established laws affect budget implementation in all sectors of the economy.

The result of Hypothesis One (There is no significant difference between budget monitoring and educational management spending in Lafia Local Government Education Authority) shows that the probability (or significance value) for t-test equality of average mean 15.64 was greater than 0.05 at 95 per cent confidence level. This implies that there is no significant difference between budget monitoring and management spending. Hence, the null hypothesis was accepted, while the alternative was rejected. This finding is in agreement with the opinion of Oke (2015) that monitoring and managements" spending go together because it is the management that spends the allocated funds and monitoring of the spending.

Result from Hypothesis Two states that there is no significant difference between budget spending and budget monitoring in Lafia Local Government Education Authority. The result of this hypothesis indicates that the probability or significance value for t-test equality of average mean 14.66 was greater than 0.05 at 95 per cent confidence level. This implies that there is no significant difference between budget spending and budget monitoring by the management in Lafia Local Government Education Authority, hence the null hypothesis was retained while the alternative one was rejected. This finding is

also in conformity with the views of Gill (2016) that budget spending and budget monitoring are schedules of the management, hence they are carried out based on predetermined rules.

Summary of Major Findings

As summarized, the major findings of the study are as follows:

1. Lafia Local Government Education Authority monitors her budgets, enhances her budget implementation, has checks for budget implementation in place, and evaluates her budget using auditors. This implies that budget monitoring and evaluation at the Lafia Local Government is high.
2. The budget of Lafia Local Government Education Authority is usually prepared by budget planning officers, who also control votes and raise vouchers for budget spending. The internal auditors checkmate the vouchers for implementation, and the Chairman approves the budget for spending. This, therefore, shows that budget spending is usually managed by the management of Lafia Local Government Education Authority.
3. Budgets in Lafia Local Government Education Authority are usually audited timely, sometimes quarterly, monthly, or yearly. This shows that there are appropriate mechanisms for budget monitoring in Lafia Local Government Education Authority.
4. Auditors play significant roles in auditing the budget of Lafia Local Government Education Authority through monthly and yearly auditing.
5. Corruption, inadequate funds, low budget allocation, and inadequate adherence to established laws affect budget implementation in Lafia Local Government Education Authority, especially in terms of monitoring and evaluation of the budgets.
6. There is no significant difference between budget spending and budget monitoring by management of Lafia Local Government Education Authority.

Conclusion

Based on the findings of the present study, it is concluded that Lafia Local Government Education Authority effectively monitors budgets, which are prepared by planning officers and monitored by some placing officers. The budgets are usually audited by auditors either quarterly or yearly. Corruption, low budgetary provision, and lack of adherence to laws affect budget implementation. The study concludes that budget monitoring and evaluation have a significant impact on the Lafia Local Government Education Authority on management's spending; hence the need for affected staff to be proactive in discharging their duties. In order to improve budget monitoring in the Lafia Local Government Education Authority, the identified issues raised in the study should be tackled by applying the recommendations provided by the researcher.

Limitations of the Study

Based on the recommendations made, the data used for this finding was too small, considering that there are sixteen Local Government Areas in Nasarawa State. The implication is that any generalization of the findings if this work should be done with caution, as the likelihood exists of having different outcomes when similar research is done in other Local Government Areas.

Also, the study was faced with the problem of limited time, as well as inadequate funding, which restricted the researcher from expanding the scope of the study. The study was also limited to the amount of information made available to him, as some of the respondents were skeptical in their responses, which may mean that such responses were biased.

Recommendations

1. There is a need for Local Government Education Authorities in Nigeria to frequently monitor their budgets monthly, quarterly or yearly.
2. The management of Local Government

education in Nigeria should evaluate its budget spending by employing trained, competent personnel (auditors).

3. The budget control mechanisms used at the Local Government Education Authorities in Nigeria should be adequately run by their management for efficiency.
4. Local Government Education Authorities in Nigeria should be allowed by state governments to properly manage their budgets: quarterly or yearly as approved by law.
5. Local Government Education Authorities in Nigeria should apply measures in solving their problems, such as corruption, inadequate funds, low budgetary allocation, and inadequate adherence to established laws.

Contribution to Knowledge

The findings of the present study contribute to the growing literature in the area of budget monitoring and management spending. Particularly, the study provides an objective assessment of budget monitoring and evaluation in the Lafia Local Government Education Authority, as well as the management's spending. It can serve as a reference material for anyone interested in the data used for the study, as well as the results and findings of the research.

References

Abeventhy, A. & Stoel, R. (2016). Public sector accounting and finance. Lagos: University Press.

Abu, N. & Abdulahi, A. (2017). Government Expenditure and Economic Growth in Nigeria: A disaggregated Analysis. *Business and Economic Journal*, 4(3), 237-330.

Adebayo, S. (2016). Public Administration: Local Government and decentralization in Ghana. *Journal of African Studies and Development*, 2(7), 27-40.

Agbakoba, T. & Ogbonna, K. (2017). Attitude towards Local Government management's spending. *The Journal of Management*, 34(4), 201-405.

Akinboye, H. J. (2016). Financial Management in Local Government Council

and Accountability: A workshop organized for Local Government Education Officials, Katsina Motel, Katsina.

Akpahan, P. (2017). Budget evaluation in education. *The Journal of International Encyclopedia of Education*, 3(10), 500-602.

Akpong, K. & Akpakpan, R. (2016). A handbook on Local Government in Nigeria. Kaduna: Owner Versatile Publishers.

Aregbeyen, C. G. (2015). Budgeting and Auditing: Government perspectives in Nzelize, C. G. O (ed) *Current Issues in Public and Local Government Administration*. Enugu: Dimensioning Publisher.

Ayee, C. M. (2012). Budgeting process in Local Government. *Alvana Journal of Social Sciences*, 3(1), 138-152.

Azebeyen, P. C. (2015). Appraising the impact of budgeting and planning on the performance of financial institutions in Nigeria. *Research Journal of Finance and Accounting*, 5(16), 12-26.

Bergerstand, A. (2015). *Public Management: The New Zealand Model*. London: Oxford University Press.

Bill, J. (2016). *Government Budgeting*. New York: John Wiley and Sons Inc.

Bingxin, Fan & Saurkar (2009). Budgeting as an aid to management performance (students newsletter). *Journal of Chartered Association of Certified Accountants*, 1(2), 55-60.

Blanfield, T. T. (2002). Inventory participatory planning and budgeting for participatory Local Governance in Nigeria. *International Journal of Business and Social Science*, 7(2), 12-15.

Blocker, C. & Chen, R. (2017). Government decentralization comparative perspective: Theory and practice in Developing Countries. *International Review of Administration Science*, 1(3), 50-60.

Blocker, C. & Welter, O. (2017). Integrating strategies management and budgeting. *Journal of Business Strategy*, 27(6), 73-79.

Chen, T. (2016). Effective management spending. *Journal of Education*, 1(2), 346-364.

Davilla, I. E. (2017). *Public sector accounting and financial control*. Lagos: University Press.

Douglas, K. A. (2017). The design of the corporate budgeting system: Influences on

managerial behavior and performance. *Journal of Accounting Review*, 1(4), 813-829.

Dunk, T. (2016). Effectiveness of cash budgeting in public institution. Unpublished MBA project, University of Nairobi.

Earr, K. & Joseph, T. (2017). The effect of budgeting process on budget variance in NGOs in Kenya. Unpublished MBA Project, University of Nairobi.

Epstein, R. & Mcfevian, O. (2016). Budget effectiveness of management attribute. Economic Policy Institute. Retrieved from <http://www.epinet.org/content.cfm.1500>

Greve, O. (2017). *Advanced Management Accounting*. England: Pearson Education Limited.

Gill, J. B. S. (2016). *Diagnostic Framework for Revenue Administration*. London: Allen and Unwind.

Hilton, A. H. (2016). *Financial Management in Local Management George*. London: Allen and Unwind.

Hopwood, T. (2017). New ways of setting rewards: The beyond budgeting model. California: University Press.

Igidi, J. (2018). *Beyond budgeting: How managers can break free from the annual performance trap*. Boston: Harvard Business School Publishing Corporation.

Izuchukwu, I. (2013). Budgeting as a management tool. *Student Account Journal*, 6(1), 10-21.

Kamian, T. & Brahmase, C. (2007). Problems and prospects of budgeting and budget implementation in Local Government in Nigeria. *Africa Journal of Business Management*, 3(12), 45-50.

Kanayo, S. (2017). The politics of fiscal decentralization in Ghana. *Journal of African Studies and Development*, 2(7), 166-175.

Kessey, T. O. (2017). *Elements of Public Finance*. Lagos: Industrial Packaging Ltd Press.

Lerner, J. (2017). Stimulating cash budget. *California Management Review Journal*, 2(1), 156-189.

Lewis, C. (2017). *Budgeting: Politics and power*. New York: Oxford University Press.

Marsuelse, L. I. (2013). *Budget theory and practice*. Britain: Macdonald and Evans Ltd.

Miayolis, F. & Michaner (2017). Government budgeting in Nigeria (Part III). *Journal of Management*, 21(32), 20-40.

Milaham, P. (2012). Essentials of public financial and financial management. Jos: OK Quality Printing & Publication.

Millchamp, A. H. (2016). Auditing: A complete course text. Jos: DR Publication.

Mohamed, O. & Nden, Z. (2015). Budget and the parastatals: Problems and prospect. Paper presented at National Institute for Policy and Strategic Studies, Kuru, Jos.

Mohammed, M. & Ali, Q. (2013). Economic transformation in Tanzania through budget management. *Journal of Management*, 3(6), 5-56.

Murison, O. (2005). Budgetary controls in NGOs in Kenya. Unpublished MBA project, University of Nairobi.

Murison, O. (2019). A Survey of budgeting practices among Non-Governmental Organizations in Kenya. Unpublished MBA Project, University of Nairobi.

Murison, O. (2015). Budgetary control in NGOs in Kenya. Unpublished MBA Project, University of Nairobi.

Muthinji, J. (2009). A survey of capital budgeting techniques used by companies listed in NSE. Unpublished MBA Project, University of Nairobi.

Muthurajji, E. (2016). Challenges of budget implementation at commissioner of Higher Education. Unpublished MBA Project, University of Nairobi.

Ndiritu, F. (2007). Experiencing budget spending, an introduction. Singapore: McGraw-Hill University Press.

Nurudeen, C. & Usman, A. (2010). Relation of the budget to employee motivation: The role of participation in the budget construct revisited. *Nigeria Financial Review*, 1(5), 40-50.

Ogunna, A. (2016). Qualitative improvement in budget monitoring and evaluation (Part II). *Journal of Education*, 41(45), 10-18.

Oke, M. O. (2015). Budget implementation and economic growth in Nigeria. *Developing Countries Studies*, 3(13), 1-7.

Olomola, F. C. (2016). Planning and budgeting at the Local Government in Nigeria. Commissioned paper by the State and Local Government Affairs, The Presidency, Abuja.

Onoalap & Olaoye (2013). Effect of budgetary goal characteristics on managerial attitudes and performance. *Journal of Review Accounting*, 1(2), 702-721.

Owosode, I. (2018). Research methods for business students. England: Pearson Education Limited.

Peter, I. O. (2011). Financial Management. Lagos: Vikas Publishing House.

Pilot, R. & Hungler, K. (2017). Management resources full implementation resources: full implementation resources and budgeting. Retrieved from www.humtreasury.gov.uk/documents/publical pendingandservices

Politt, F. & Bouchaert, E. (2016). Budgetary control and standard costs. USA: Pitman Publishing Corporation.

Powell, A. I. (2016). Managerial Accounting: Concept for planning, control, and decision making. Business, USA: Published Incorporated.

Qi, Y. (2010). Budget management. *Quarterly Journal of Economics*, 116(3), 777-803.

Ramsey, C. (2015). Management Control in Non-Profit Organizations. USA: McGraw Hill Irwin.

Sharkansky, M. (2015). Budgeting criteria in performance evaluation: A critical appraisal using new evidence. *Accounting Organization and Society*, 25(4), 483-496.

Snoke, P. (2015). Highly effective and efficient budget. *Journal of Economics*, 86(8), 563-844.

Suberu, J. F. (2018). Measuring Efficiency and Effectiveness of a Non-Profit Performance. *Strategic Finance*, London: University Press.

Weisenfeld, O. & Tyson, T. (1990). Impediment of budget implementation in developing countries: The Nigeria experience. *Multidisciplinary Journal of Research Development*, 2(3), 13-20.