The Study of effects of Annual Housing Budget Allocation and Housing Provision in Enugu State of Nigeria

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ABSTRACT

The Nigerian construction industry is faced with challenges of inadequate allocation of resources and mismanagement of budget toward housing provision. This has led to an alarming rate of the housing deficit, costly renting, repeated collapse of buildings, high rate of squatting, professional incompetence and increase in crime. This paper examines the problems and effects of annual housing budget allocation and Housing Provision in Enugu State, Nigeria. Secondary data were collected from experts working in state civil servants concerned with budgeting and housing matters in Enugu State. One hundred and forty-six (146) well questionnaires were properly completed, formed the basis of the study and were analyzed by descriptive ranking and factor analysis, SPSS and Relative Importance Index. The result from the study shows that there are problems in housing budget allocation and this affects its provision drastically; Ineffective mechanism for allocation and utilization of housing funds; Lack of citizen participation and professionals; Lack of accurate data on housing needs of the State and undue political influence in approval and award of housing contracts and a factor analysis was used in order to solidify result. The study finally recommended that government should give housing target to the housing agencies or developer in the state; should develop political will; establishment of building materials industries of its own and finally ensure that Quantity surveyors should be involved in the government policies for housing in order to manage and curtail unnecessary waste, cost and time in order to minimize the problems existing between housing budget allocation and its provision in Enugu state.

Keywords: Housing, Budget, Allocation, Housing Provision.

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1.0 INTRODUCTION

Since construction is the main capital budgeting, their allocation decisions are taking from both at federal, state or local Government level which causes serious problem to the economy [1]. In addition to that resources, available are not always sufficient to service the needs or opportunities of Enugu, Nigeria. Budgeting remains the most tactical instrument for both decisions making as well as allocation of resources. Construction budget is an approximation of project cost target which is refined throughout the construction cycle. It is a formal statement of the financial resources set aside for carrying out specific activities in a given period of time [2]. If a state or country fails to provide fairly accurate predictions in operations and capital projects, then the doubt is cast on the performance of that state or country [3]. The process leading to the issue of budget allocation as regard to housing budget allocation could be as important as its actual execution. Often the decision to carry out a project conforms more with political consideration than economic rationality which mostly leads to project abandonment, insufficient fund, fraudulent and delay of payment and other causes to the community [4].

Federal Government and various states embarked on direct construction of houses across the country through their appropriate agencies. In order to sustain a continuous flow of low interest on financial resources for housing delivery, National Housing Fund were introduced [5]. But despite this, there is still a continuous shortage of housing. It is well-known that most of these policies and programs have not given us an essential solution to housing delivery in the state. Majority of the houses built by some of these government agencies were allocated or sold to individuals or cooperate organizations on cash and carry basis or on installment basis. Some of the money realized from the sales of the houses are not plough back to housing. The money is used for other government expenses [6].

The ways government budgets are allocated on construction have an important impact on economic development thereby bringing government closer to the people [7].   Budgetary planning for capital projects is very topical at a time where the downward trend in economic fortunes [8]. Such downward trends have adverse and disturbing effects particularly on the housing allocation and its

provision and on construction industry at large [9]. Effect of housing provisions in Enugu are evident by the number of abandoned capital project sites, which are not only on the increase, but are fast becoming a source of concern. Meanwhile, another major effect of most abandoned projects is basically on poor planning which comprises budget planning, execution and monitoring and they are open to abuses and inefficiency, which calls for urgent action by the government or public sector. The problem of inefficient of housing budgetary allocation system observed in Enugu state [10] opined that many states of the federation also face the challenges of inefficient participation in decision making as regards construction projects, [11]; [12]. In line with this, the Enugu state government does not gain access to the budget allocation document thereby limiting public space [13].

The effect of annual housing budget allocation and provision has really been an epidemic to the citizens of Enugu State such as causing an inducement on high rise of housing rent, high price of land, high price of building materials due to increment in government taxes and high exchange rates, and others. Based on the scenario above, this research therefore intends to fill this obvious and identified gap, by identifying the problems of housing budget allocation and its provision in the state. Secondly, determine the effect of allocation and provision on annual Housing Budget in Enugu State and other states. This paper provides a better understanding on the study using Enugu State as its scope of the study.

2.0 REVIEW OF LITERATURE ON HOUSING BUDGET ALLOCATION IN CONSTRUCTION PROJECTS

Generally, government's budgetary allocations on housings are undoubtedly one of the most used sources of capital for development in Nigeria [14]. This, by implication, presupposes that sufficient and effective budgetary allocation can go a long way to fast-track economic growth both on allocation, provision and development including poverty reduction.

Nevertheless, in the construction industry, several researches have confirmed that the budget allocation remains the basis for projects and other sectors and its effects; both at international and local levels ([15]; [16]; [17]; [19] & [20]). The importance of an effective budgetary allocation towards achieving the overall objectives of projects and others sectors cannot be overemphasized [15].

The budgetary allocations to the housing Sector and their impact are on Price of Some Building Materials [21]. The study analyzed data, using field survey from Lokoja metropolis in (Kogi State) of Nigeria that was collected through statistical technique which forms the basis for inferential as well as descriptive analysis of parameters. The research adopts the technique of regression for the testing of the parameters of the established relationship which were between budgetary allocations to the housing sector as dependent (variables). Exponential transpositions of the linear equations were not significantly different from the initial ones. The research concludes that % increases in budgetary allocations to the housing sector do not account for the % increase in the prices of the materials. Other economic factors outside the tested parameters are likely to account for the changes in prices. The research recommends further studies which explore the influence of macro-economic variables on the prices of building materials and budgetary allocations.

[22] Evaluated the causes of housing problem in Awka, Nigeria Anambra State. The study adopted the survey method through Oral interview, observation and Questionnaires. The simple random sampling approach was used and the sample size of the study was purposively put at 300. The identified causative factors of housing problem were tested using the following statistical tools One-way ANOVA for test of significant difference in the response of the respondents and Post-HOC in ranking of these factors. The study concluded that housing deficit is one of the major problems suffered by urban and rural areas in the country and the analysis of the data generated from the study area shows that the main causative factor is poverty. The work thus recommends that; the government should ensure that the target set by their housing policies is fully met for better economic development; poverty eradication programmes within the country should be well implemented, monitored and periodically evaluated for success level determination; housing should be made more affordable and land procurement processes made easy; the private sector to collaborate with the government in provision of housing for Nigerians and developers to invest in mass housing provision as this will help in reducing the deficit in the housing sector.

[23] Undertook a review on the housing provision and policies in two countries, United Kingdom and Australia. Analysis was conducted on Past, present and future housing needs from the various government policies and documents; the result of study shows the similarities that have existed in social organisation and in mutual development of institutional forms in the process of delivering housing provision and finally recommends that government and the policy makers need to continue provide an excellent framework of powers and opportunities for housing policy to be implemented especially for the purchaser as an ultimate user.

They carried out a study on why housing finance system remained inactive and irrelevant in the drive towards housing delivery. Secondary data were used while a historical survey approach analyzed the reasons for the failure of existing practice [24]. The study finds out that the Construction materials and housing design play a crucial role in this overall financial play and recommends different ways of increasing housing stock in Nigeria despite the short comings bedeviled provision of housing in Nigeria.

Results of annual housing budget studies carried out by the Economic [25]in Kenya, revealed that: (i) despite housing being an indispensable part of human dignity there has been inadequate budgetary allocation for the provision of affordable housing, especially for the poor (ii) overtime, the financial resources that have been allocated to the sector have been inadequate when compared to the required financial resources to other sectors (iii)spending of budget allocations to the sector are bedeviled with myriads of challenges including; perpetual annual under-expenditure, under-collection of earmarked Appropriations, unsupported and unvouched expenditure (iv) there is a lot of lack of transparency in budget information from the housing sector.

At this juncture, there is a need to incorporate affordable housing delivery scheme into the formulation and implementation of housing policies and program which should not be at the exclusive preserve of federal government at the exclusion of governments at local government level. There is a need now, to reach out and effectively involve the people and governments at grassroots levels in the formulation of housing policies. The Federal government has been directly involved in the construction of buildings for all categories in the past and even presently. It is necessary that annual housing budget must be considered as a personal service and as such, the primary responsibility of government should be that housing should not be left with the people themselves who, however, should be assisted in some ways in order to realize their aspirations for self-actualization of owning individual houses.

2.1 Problems Facing Annual Housing Budget Allocation and Provision

There are different identified generic problems facing budget allocation and its provision; the basic generic problem is various steps in the budget process. In the plight of the main components of a budgetary process include: budget formulation, budget enactment, budget execution and budget audit and assessment [26]. Others had viewed the budget process as a series of four or seven discrete stages ([27]; [28]).

In Nigeria, there are some problems associated with the budget process which includes; unlimited improper articulation of the motives of consultation, limited coverage of relevant issues, dwindling enthusiasms of participants and inauspicious timing of the pre-budget consultations ([28] [29]). In the same vein, inconsistency between the MTEF and Annual Budget contrary to the expectation of the FRA (2007) [30]. Other problems includes: undue reliance on the budget process as an instrument for settling political squabbles between the executive and legislature, the tendency to impose extra-budgetary conditions on the budget approval process, poor implementation of previous budgets, inadequate monitoring of previous budgets, low level of priority given to budget debates by legislators and confusion and inexperience on the part of some legislators [31].

Obviously, Nigeria's annual housing budget allocation and provision is reportedly to be more mirage than ever because it is associated with countless problems including non-involvement of agencies and community, delays in the release of funds, disregard of budgetary rules, lack of adherence to budgetary estimates, non-conformity between allocation and provision due to unpredictability and variation in the appropriated funds received, planning and budget, poor and weak legal framework translating into flagrant budget indiscipline and mismanagement of resources, Unpredicted Inflation and other economic factors may arise during the control and monitoring of the operations among others, Poor targeting, lack of result-orientation in the discussion of audit results, lack of independence and credibility of the internal auditors, among others. Non establishment of appropriate agencies and utilization State Housing Corporations to execute the public housing programmes. It is difficult to estimate the revenue and expenditure which will be included in budgeting [31].

3.0 RESEARCH METHODOLOGY

To achieve the aim of this study, a survey design approach was conducted and data was collected from experts from state civil servants concerned with budgeting and housing matters in Enugu State, Nigeria such as Enugu State Economic Planning and Commission, Ministry of Budget and Economic Planning, Enugu State Housing Development Corporation and Ministry of Lands and that was conducted in Enugu town. Hence, stratified simple random sampling technique was used in selecting the professionals from the target population of 230 using Taro Yamanes formular to ascertain survey size of one hundred and forty-six (146) questionnaires which were properly completed and returned. Relevant secondary data obtained from related text books, journals and book of proceedings were used while interviews and questionnaires were used for primary data was collection in this research work. Meanwhile, statically descriptive ranking, factor analysis and SPSS were used to analyze the data collected, thus embracing the objectives of the study.

4.0 DATA ANALYSIS AND DISCUSSIONS

Most of the questions in the questionnaire relied on the review of related literature, published budget estimates of Enugu State (1999 – 2020) with some face and content interview with MDGs about the problem and effect of annual housing budget allocation and housing provision. The data analysis thereby will employ the following:

Table 1 Respondents' opinion on problems of housing budget allocation in Enugu State

Challenges	SA (5)	A (4)	SD (3)	D (2)	DN (1)	Mean $\pm$ SD	WiXi	RII
Poor federal government allocation	25 (11.01%)	76 (33.48%)	25 (11.01%)	101 (44.49%)	0 (0.00%)	3.11$\pm$ 1.10	706	62.20
Inadequate time for preparation of housing budget proposals	32 (14.10%)	65 (28.63%)	0 (0.00%)	130 (57.27%)	0 (0.00%)	00$\pm$ 1.20	680	59.91
Dwindling Internally Generated Revenue(IGR) of the State	0 (0.00%)	159 (70.04%)	0 (0.00%)	23 (10.13%)	45 (19.82%)	3.20 $\pm$ 1.25	727	64.05
Lack of accurate data on housing needs of the State	23 (10.13%)	113 (49.78%)	23 (10.13%)	23 (10.13%)	45 (19.82%)	3.20$\pm$ 1.33	727	64.05
Non-involvement of Quantity Surveyors in decisions of budget ceilings and allocation	101 (44.49%)	0 (0.00%)	0 (0.00%)	50 (22.03%)	76 (33.48%)	3.00$\pm$ 1.83	681	60.00
Ineffective mechanism for allocation and utilization of housing funds.	113 (49.78%)	57 (25.11%)	0 (0.00%)	0 (0.00%)	57 (25.11%)	3.74$\pm$ 1.64	850	74.89
Delays in passage and approval of budget by the State Legislature	28 (12.33%)	57 (25.11%)	57 (25.11%)	28 (12.33%)	57 (25.11%)	2.87$\pm$ 1.37	652	57.44
Delays in release of funds for housing projects	76 (33.48%)	51 (22.47%)	0 (0.00%)	50 (22.03%)	50 (22.03%)	3.23 $\pm$ 1.62	734	64.67
Lack of citizen participation	28 (12.33%)	114 (50.22%)	28 (12.33%)	0 (0.00%)	57 (25.11%)	3.25 $\pm$ 1.40	737	64.93
Lack of transparency and accountability by Housing MDAs in incorporating every planned revenue source and expenditure items in the budget, hiding fiscal information from the public and lack of sanctions for defaulting officers	25 (11.01%)	50 (22.03%)	0 (0.00%)	76 (33.48%)	76 (33.48%)	2.44 $\pm$ 1.42	553	48.72
Lack of criteria for establishing or stipulating housing budget ceilings	0 (0.00%)	101 (44.49%)	25 (11.01%)	0 (0.00%)	101 (44.49%)	2.56 $\pm$ 1.43	580	51.10

Numerous budget revisions throughout the year	25 (11.01%)	51 (22.47%)	25 (11.01%)	50 (22.03%)	76 (33.48%)	2.56± 1.43	580	51.10
Lack of good quality data for budget preparation, and allocation.	0 (0.00%)	68 (29.96%)	23 (10.13%)	68 (29.96%)	68 (29.96%)	2.40± 1.20	545	48.02
Deferred budgeting- arrears build up as expenditures are pushed into subsequent years	21 (9.25%)	41 (18.06%)	21 (9.25%)	62 (27.31%)	82 (36.12%)	2.37± 1.37	538	47.40
Budget indiscipline- extra budgetary expenditures and non-compliance with budget priorities	0 (0.00%)	45 (19.82%)	0 (0.00%)	114 (50.22%)	68 (29.96%)	2.10± 1.04	476	41.94
Inability of MDAs to predict resource availability, thereby undermining their ability to successfully execute their budgets.	0 (0.00%)	68 (29.96%)	23 (10.13%)	91 (40.09%)	45 (19.82%)	2.50± 1.12	568	50.04
Undue political influence in approval and award of housing contracts	51 (22.47%)	76 (33.48%)	0 (0.00%)	50 (22.03%)	50 (22.03%)	3.12± 1.53	709	62.47

Source: Author's computation from field survey, (2021)

The descriptive survey result in table 1 shows that the challenges to housing budget allocation in Enugu State include poor federal government allocation (mean=3.11), Inadequate time for preparation of housing budget proposals (mean=3.00), Dwindling Internally Generated Revenue(IGR) of the State (mean=3.20), Lack of accurate data on housing needs of the State (mean=3.20), Non-involvement of Quantity Surveyors in decisions of budget ceilings and allocation (mean=3.00), Ineffective mechanism for allocation and utilization of housing funds (mean=3.74), Delays in release of funds for housing projects (mean=3.23), Lack of citizen participation (mean=3.25), and undue political influence in approval and award of housing contracts (mean=3.12).

Furthermore, factor analysis was carried out on the descriptively selected factors. The essence of the factor analysis was to inferentially determine the key factors working against housing budget allocation in Enugu State, thereby solidifying the descriptive opinionated extracted factors. Result of the factor analysis.

Table 2: Factor Analysis Result on housing budget allocation in Enugu State

Factors	Components and scores			Communalities
	1	2	3	
Poor federal government allocation.	.437	-.416	.784	.979
Inadequate time for preparation of housing budget proposals.	.344	-.169	**.924**	1.000
Dwindling Internally Generated Revenue(IGR) of the State.	**.952**	-.243	-.171	.994
Lack of accurate data on housing needs of the State.	.933	-.216	-.289	1.000
Non-involvement of Quantity Surveyors in decisions of budget ceilings and allocation	-.242	**.935**	.200	.972
Ineffective mechanism for allocation and utilization of housing funds.	.306	.868	-.272	.921
Delays in release of funds for housing projects.	.446	.830	.334	1.000
Lack of citizen participation.	.826	-.098	-.555	1.000
Undue political influence in approval and award of housing contracts.	.875	.394	.244	.980
Eigenvalue	*3.884*	*2.788*	*2.173*	
%age of Variance Explained	*43.15%*	*30.98%*	*24.15%*	

Cumulative %	43.15%	74.13%	98.28%	

Source: Author's SPSS 25.0 Result

In **component 1**, dwindling Internally Generated Revenue (IGR) of the State with a component score of 0.950 was extracted among lack of accurate data on housing needs of the State (component score = 0.933) and Undue political influence in approval and award of housing contracts (component score = 0.875). The extracted factor in component 1 has an eigenvalue of 3.884 and explained about 43.15% of the total variations in the system.

In **component 2**, Non-involvement of Quantity Surveyors in decisions of budget ceilings and allocation with a component score of 0.935 was extracted among Ineffective mechanism for allocation and utilization of housing funds (component score = 0.868) and Delays in release of funds for housing projects(component score = 0.830). The factor extracted has an eigenvalue of 2.788 and explained about 30.98% of the total variations in the system.

In **component 3**, among the two highly loaded factors, inadequate time for preparation of housing budget proposals with a component score of 0.924 was extracted. This extracted factor has an eigenvalue of 2.173 and accounted for about 24.15% of the total variations in the system.

In conclusion therefore, the three principal factors extracted explained 98.28% of the total variations in the system, thus, indicating that only about 1.72% of the total variations can be accounted for the remaining un-extracted factors. The implication is that if adequate attention is being paid to these key factors posing threats to housing budget allocation in Enugu State, the housing challenges in the state would be about 98% solved.

Table 3Result of effect of budget allocation and its provision on housing projectsin Enugu State.

Factors	VLE (5)	LE (4)	UN (3)	SE (2)	VSE (1)	Mean ±SD	WiXi	RII
Organization authority change	68 (29.96%)	45 (19.82%)	68 (29.96%)	23 (10.13%)	23 (10.13%)	3.4 ± 1.29	793	69.87
Inappropriate Bureaucratic	62 (27.31%)	62 (27.31%)	41 (18.06%)	21 (9.25)	41 (18.06%)	3.3 ± 1.43	764	67.31
Cultural factor	21 (9.25)	21 (9.25)	41 (18.06%)	41 (18.06%)	5 (45.37%)	2.1 ± 1.35	497	43.79
Non- adherence to formal rules and procedures	91 (40.09%)	90 (39.65%)	23 (10.13%)	0 (0.00%)	23 (10.13%)	4.0 ± 1.19	907	79.91
Lack of construction experts	28 (12.33%)	28 (12.33%)	114 (50.22%)	0 (0.00%)	57 (25.11%)	2.8 ± 1.27	651	57.36
Corruption	114 (50.22%)	45 (19.82%)	45 (19.82%)	23 (10.13%)	0 (0.00%)	4.1 ± 1.05	931	82.03
Cluster mean						**3.34±0.718**		

One-Sample Test: Test Value = 3.00					95% Confidence Interval of the Difference	
	T	Df	Sig. (2-tailed)	Mean Difference		
					Lower	Upper
Mean responses	1.148	5	.303	.33667	-.4172	1.0905

Source: Field Survey, 2021 & Author's SPSS 25.0 output

VLE – Very low extent, LE – Low extent, UN – Undecided, SE – Strong extent, VSE – Very strong extent, SD – Standard deviation

The survey results as presented in table 3 uncovered those problems of budget allocation which impedes operations of construction sector in Enugu State. Particularly, the result shows that these effects cuts across cultural factor, inappropriate bureaucracy, organizational authority change, non-adherence to formal rules and procedures, corruption and lack of construction experts. Amongst all, infinitesimal (or negligible) effect is envisaged from the cultural aspect (RII=43.79%<60.00%; mean=2.19<3.00) and insufficient construction experts (RII=57.36%<60.00%; mean=2.87<3.00). The implication therefore is that, problems of budget allocation are not really influenced by culture and lack of construction experts but others. The overall effect was ascertained to be statistically insignificant (t=1.148<2.00; p=0.303<0.05). Thereby confirming that problem of budget allocation does not substantially affect construction in the state.

5.0 CONCLUSION

It can be concluded from this study, that housing budget allocation in Enugu State is quite poor and unfair. The Government lacks the will to execute the proposed projects and its attribute to budget indiscipline. In addition, it was discovered from this study that government's commitment to providing housing facilities to better the lives of the citizenry is still low; this is caused by delay and non-release of funds, misuse of funds and unethical practices. These are problems which in turn led to poor rate of development and execution of annual housing allocation and its provision. It is expected that the findings of this research will help to re-track excessive housing deficit in Enugu state through the help of Ministry of Budget and Economic Planning, Ministry of lands and housings, Ministry of Finance, State Executive Council and the legislature towards an efficiency and successful management of annual housing budget procedure of Enugu State.

6.0 RECOMMENDATIONS

The following recommendations were made for effective and efficient measures of improving the allocation of annual housing budget and its provision in Enugu State.

1. Government should give a target for the housing agencies in the state and the corresponding budget allocation and finances should be made to enable them meet the state target on housing.
2. The state government should develop political will in providing houses for its citizens. It was lack of political will that led to inadequate allocation of housing budget.
3. Lands and capital grants allocated for housing should be given to our housing agencies in Enugu state whose duty is to provide houses.
4. Government should also encourage/ensure the establishment of building materials industries to produce building materials like tiles, roofing sheets, ceiling materials etc. in order to have a drastic reduction on dependency on imported building materials and to reduce cost of construction.
5. Quantity surveyors in the built industry should be involved in the government policies for housing. Their advice should be based on their categories and affordable prices.

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