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## Relevance of Effective Budget System On Civil Engineering Construction Projects Delivery In Esan North East Local Government Area, Uromi, Edo State, Nigeria

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### ABSTRACT

The survey focuses on the relevance of effective budget system on civil engineering construction projects delivery in the study area. Budget is a financial interpretation of work to be delivered by construction firm. In developing countries like Nigeria, most civil Engineering project professionals appear to lack knowledge that timely completion, budget fidelity, and high quality are critical success factors for completion of construction initiatives. In this survey, a total of 70 questionnaires were randomly administered in the study area, out of which 50 were returned and good for analysis. The data were analyzed using the simple descriptive statistics tools. From the analysis carried out it was observed that the respondents were of the view that budgets are tools used in the planning for the effective delivery of construction project, also Budgets help to control inventory on construction project, and it enhances developments of budget timetables and identify responsibilities for budget preparation toward effective construction project delivery. The study findings could be useful to improve the quality of projects and may benefit the lives of professionals and community members in the study area.

**Keywords:** Construction, Budgeting, Deliverable, Project management, Time, Cost

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### 1. INTRODUCTION

The important of budgeting on effective construction project delivery can never be over emphasized. Thus for effective construction project delivery, management need to embark on budget to effect proper planning and control. In this view, budgeting can be seen as a process of planning and control (Hafez, 2001).

Poor budgeting can affect efficient plans of an organization with control. Control is an important tool which must be priced to keep in check with the plans of the firms and for correction of any deviation from the stipulated plan of the organization in question. Hence a budgetary control comprises of both plan of operation with the scope of the plan. There are different classes and types of budget for different entities i.e. fixed budget, Flexible budget, Master budget, Zero budget and annual budget for government entities. It should be observed that whatever the class or structure of a budget they are used for maximizing managerial efficiency and also to ensure that the activities of the cooperation are not left to chance. In organization the introduction of budget and budgetary control systems compels members of the cooperation from the top hierarchy to the bottom to plan ahead this is undoubtedly paramount owing to the higher level of uncertainty facing present day managers and accountant. Budgets formulate expected performance and express managerial target which gives meaning and direction to the operation in an organization. Budgets are established to guide action within a defined period. At the end of the period the actual result are compared with the budgetary performance, any discrepancies otherwise known as variance is analyzed for the purpose of showing the cause of such discrepancy and initially informed decision to prevent re-occurrence. This variance that could be favorable is of importance to the day-to-day existence of any organization.

A budget is an agreed plan of action used to provide directions and coordination giving more structure to any organization as well as motivation of staff to achieve it basic objective performance management is described as the process of quantifying the efficiency and effectiveness of an action. To achieve performance manager or top executives have to be in control. It is a fact that the Nigerian building construction industry continues to occupy an important position in the nation's economy even though it contributes less than the manufacturing or other service industries, (Aibinu and Jagboro, 2002). The contribution of the building construction industry to national economic growth necessitates improved efficiency in the industry by means of cost effectiveness and timeliness, and would certainly contribute to cost savings for the country as a whole. It is also common knowledge that the implementation of the construction project in the industry is usually accompanied with time delay and cost increase as well as owner dissatisfaction (Hafez, 2001).

In general projects delivery experience time delays and cost overruns during their implementation phase (Koushki and Kartam, 2004). Numerous researchers, both in the developed and developing nations have also examined and identified the causes of time and cost overrun in the construction industry. Mansfield, et al (1994), for example performed a comprehensive analysis of most important factors responsible for project delays and cost overrun in Nigerian construction projects. This analysis indicated poor contract management, financing and payment of completed works, change in site conditions, shortages of materials, design changes, subcontractors and nominated suppliers, other factors were price fluctuation inaccurate estimates, delays and additional works as factors responsible for project delays and cost overrun.

The major causes of construction delays has also been determined by Henesy (1993). The classification system included materials, labour, equipment and financial constraints, as the main contributory variable to causes of construction time overrun. The list of major factors causing construction delay in Thailand by Ogunlana and Proumkunting (1996) included the inadequacy of resources supplies, client and consultant shortcomings and incompetence. Koushki and Kartan (2004) studied the impact of construction materials on project time and cost in Kuwait and identified the project related variable affecting the on time delivery of materials, time, type of materials and their availability in the local market.

Time impacts are inevitable on construction projects, primarily because of the uniqueness of each project and the limited resources of time and money that can be spent on planning, executing and delivering the construction project. Time factors are inherent in all of project construction's undertakings. Construction projects have been recognized particularly as cost, time and risk-laden. Some of the time and cost factors associated with the construction process are fairly predictable or identifiable; others may be totally unforeseen. The constructed project may not perform as anticipated because the owner may have unrealistic expectations regarding the delivery time of construction forcing contractors into unrealistic gambles, corner-cutting or commitments that may not be realistic (Frimpong, 2003).

Construction can be considered as a dynamic industry which is constantly facing uncertainties. These uncertainties make the management of budget difficult, which consequently causes cost overruns. Therefore, cost overruns are considered as one of the most critical issues in construction projects delivery (Chan, *et al.*, 2004; Doloi, 2011). As mentioned by Van Der Westhuizen and Fitzgerald (2005), the poor budgeting can be a reason for project delays or possible project failures. Moreover, there have been many studies that suggest that the success of a project delivery depends on the presence of certain critical factors which can also change depending on the objective to be met (Iyer and Jha, 2005).

The aim of this study is to investigate the relevance of effective budgeting on civil engineering construction projects delivery in Esan north east local government area, Uromi, Edo state.

The Specific objectives of the study are:

- i. To ascertain the uses of budgets in the overall construction project delivery in Esan North east L.G.A.
- ii. To ascertain the processes of how a budget is a tool for planning and coordination for effective construction project delivery.
- iii. To ascertain the effect of budgeting on the profitability of construction project.

### **1.1 Relevance of the Study**

This research is to design how goals of construction industries in project delivery could be attained through the use of appropriate budgetary system. Budgeting perform the broad function of planning, co-ordination, communication, motivation and control. These functions if properly defined and followed will lead to the success of a construction project. The success of having a properly budgeted figure and the resultant good profit to some extent on which the budget is prepared.

Therefore the responsibility of preparing a budget should be left in the hands of highly qualified and experienced personnel who are charged with the responsibility of the organization.

## **2. LITERATURE REVIEW**

In the last three decades, a number of negative features have besieged the activities in the construction industry. Many of these features arose mainly as a result of the enormous increases in the revenue accruing to the Nation particularly from petroleum resources. These resources were not channeled properly and effectively with a view to obtaining value for money (Wahab, 2002). Consequently, many projects initially considered to be feasible became unviable after commissioning. Others take too long to complete and thereby denying the initiation, commissioning and completion of more beneficial projects (Wahab, 2002).

Other operational challenges confronting the Nigerian construction industry include: the complexities of construction operations involving designers, contractors, sub-contractors, specialist firms, etc; the changing requirements of the clients; absence of sound budget planning and control leading to

inadequate fund sourcing; inadequate capacity of the industry in relation to competent personnel and availability of building materials; and, under-development and acquisition of mechanical plants (Fagbenle, 2000 and Wahab, 2004). There is a general consensus among authors that unique external factors shape the financial structure of construction companies.

These factors include inability of contractors to take loans on short term credits, the large amount of receivables on the goods because of the owners' retention of progress payments, etc (Olateju, 1999). Harris, et al. (1999) enumerated the factors that affect the cash flow of a firm as project duration, expected profit margin, delays in receiving payments and available credit finance. Wahab (2004) discussed some of the operational problems in the Nigerian construction industry and concluded that the full implementation of the National Construction Policy in the country is crucial to the development of realistic budget for the construction industry. Cabe (2003) posited that a project should be controlled by considering the cost, value and risk periodically throughout its life.

He posited further that cost control requires one to: plan required resources (people, equipment, materials and time); estimate the cost of each resource; record the cost plan; evaluate costs against whole-life value; monitor expenditure to check it matches expected costs; monitor project changes to check that they do not invalidate the cost plan; and, update the cost plan as needed. Landis (2008) opined that with estimates prepared, attention can be given to the budget review process. This include: identifying priorities; recognizing trade-offs; preparing cost/benefit analysis; and, revising cost estimate.

In the traditional sense, the primary purpose of preparing budget is to understand and control costs. This concept of budget has therefore transformed into using budget proposal as an instrument for individual, public and private policy. It is useful to all parties involved in a project as a planning and control tool. Budget could be employed by the client to get priorities among projects competing for limited resources. It enables the client to set the machinery in motion for meeting the interim valuations as when due and also used to justify the elimination of uneconomic project(s) as well as the revision of his objectives to meet the demand of a manageable project. Budget could also be employed by the consultants as cost control tool in managing construction project. In order to meet clients' requirements of function and ensuring completion on time within the set cost and required quality standards however, this paper explore the application of budget decisions in the construction process and identify the likely challenges involved.

There are several Studies conducted on the factors affecting budget implementation of building facilities. These factors pose a great danger during the construction stage and on the successful delivery of the whole project in developing countries (Tavakolirad et al., 2011; Gambo et al., 2016). These studies identified factors such as the project managers' related factors, project team factors, and the planning and control efforts factors, namely: number of organizational levels between project managers and craftsmen, project manager experience on budget monitoring and expenditure in relation to the project technical scope, problems related to detailed design that affect budget and constructability program, project team turnover rate, frequency of control meetings during construction, frequency of budget updates, and control system of budget which affect budget implementation process of building facilities delivery in Singapore.

Chua et al. (1999) attributed poor delivery of building facilities to inadequate budget provision and misplaced priorities, while Abdulraheem et al. (2012) argue that poor implementation of budget for power holding company (PHC) building facilities in Nigeria are due to factors such as: political

factors, structural factors, poor governance at most levels of government in Nigeria, political instability to consolidates budget achievements. According to Kirimi (2012), the structural and cultural factors play important roles in the underutilization of budget funds for the delivery of building facilities in Nigeria. These include lack of alignment between organizational structure and structure of implementation reporting requirements, value and the usefulness of implementation information that are inadequate.

Tafa and Bessie (2016), reported that lack of proper planning and allocation of budget for building facilities, inadequate timely revision of initial proposed physical activity plan based on the approved and available budget, inadequate knowledge on the concept of program budgeting system, shortage of adequate number of human resources and insufficient involvement of all concerned bodies during the budget plan preparation are the main challenges of budget implementation in project delivery in the community. Moreover, they indicated that problems associated with the decentralized budget administration system, absence of result oriented evaluation of budget implementation and poor/irregular revision of plan in accordance with the available budget, lack of effective communication, lack of effective budget monitoring and evaluation, and absence of full involvement of the line managers in planning process were the internal factors that affect budget implementation of effective project delivery.

### 2.1 Budget Process

According to Raghunandan *et al* (2012) the budgeting process nurtures coordination, cooperation and communication among the different business units. The budget shows how these units are interrelated in their operations making it possible to create bridges between the organisational silos. Because budgeting involves individual units starting from cost centers and utilizing activity based costing (ABC) to identify where funds are needed and in what quantities, it becomes necessary to bring together the whole organisation.

**Table 2.1: Fundamental Principles of budgeting**

<b>Comprehensiveness</b>	Budget should be able to contain all financial estimates that government intends to work with.
<b>Clarity</b>	The documents called budget should be very clear for the people to understand and be able to make input.
<b>Regularity</b>	Regularity should be maintained in the budget process.
<b>Publicity</b>	Budget should be given an open publicity.
<b>Exclusiveness</b>	Budgeting should be seen as an exclusive financial process and nothing else.
<b>Accuracy</b>	There is need to ensure that the revenue and expenditure in a budget is correctly estimated.
<b>Adequacy</b>	Budget estimates should represent the needs of the government and the citizens”.

From the table 2.1 above it can be seen that there is always a need to ensure that no other funds or extra budgetary expenditure is entertained in any organisation. The citizens should know how the resources are utilized; the reason is money that it affects the lives of the people and how their taxes are distributed. In essence, the estimates should be close enough to reality. Budget also should be able to identify altogether the goals and objectives and glitches of the state and the economy.

According to Deng and Peng (2011), the budgeting process can be divided into four stages, which are:

- a. **Preparation:** The government should give forecasts of the anticipated revenue and expenditure per programme, large and small.
- b. **Review and adoption:** Once the budget is prepared and submitted to the legislature, the legislative budgeting process begins
- c. **Execution stage:** During the execution stage, the legislature exerts its oversight power over the government mainly in two ways: periodic reporting and revision to the adopted budget.
- d. **Financial reporting and auditing stage:** Once the fiscal year ends, the government should present a comprehensive report on the results of its financial operation over the past year.

## 2.2 Budgeting as a Planning Tool

Carreras *et al* (2011) state that, when the budget is to be used as a planning tool, it must be closely linked to the organization's strategic planning process. Operational planning budget reasons include among others, coordination of resources, formulation of action plans, management of production capacity, determination of required selling prices, encouragement of innovative behaviour and provision of information to the external (Sivabalan *et al*, 2009).

## 2.3 Budgeting as a Control Tool

The budget is one of the few formal financial controls provided to directors and presents financial expectation communicated from senior management to directors (Sivabalan *et al*, 2009). With the budgets the senior management is able to measure the performance of the individuals or the organisation based on a standard performance management tool. According to Malgwi *et al*, (2012) budgets are used to assist management control and provide legal authority to levy taxes, collect revenue and make expenditure in accordance with the budget provisions. According to Rughunandan *et al* (2012), too often, organisations tend to expect results from budgetary control and fail to recognize that most problems of budgeting are behavioural. This may entail extensive training and regular involvement of the budget users to enable them to understand and change their behavioural attitudes.

## 2.4 Budgeting as a Communication Tool

According to Malwi *et al* (2012) it is the budget that establishes and communicates the objectives and priorities of governing units. Budgets promotes dialogue and understanding by linking various departments together thus ensuring that attainment of overall objectives (Raghunandan *et al*, 2012). Raghunanda *et al*, (2012) further states that, budgets can also act as an instrument to remind everyone of the agreed targets and to measure progress to date.



### 3. RESEARCH METHODOLOGY

This section of the paper focus on the method adopted for the study, including the population, serves, sampling techniques size, method of investigation and method of data analysis.

#### Population of Study

The populations of study of this research consist of Engineers, landlords, tenants, others living in Uromi.

#### Sampling Techniques/Size

This is concerned with the procedure used in the research to select population element which will be used to estimate population characteristics or parameters. A statistical approach is to be used in determining but the sample size and proportion of the sample. The statistical used was the formula for deterring a sample size from a heterogeneous population.

#### Instrument/Materials

Questionnaire served as the primary sources of data. Questionnaire was administered to construction firms registered within the study Area. The questionnaire will be designed in such a way that each section of the questionnaire contains questions that helped in achieving each of the objectives. The questionnaire was grouped into two sections. The first section focuses on the respondent's profile; it was targeted at gathering useful information about the respondents raging from the educational background and years of experience to the category of company the respondents belongs to. The second section deals with the respondent's knowledge and involvement in the quality budget practices.

#### Method of Data Analysis

To effectively analyze and interpret the finding of the study, the researcher considered the use of simple percentage and instrument. The data collected will be analyzed by the use of the following.

$$\text{Simple percentage} = \frac{\text{No of respondents}}{\text{No of questionnaire}} \times 100$$

Also the Likert scale involving rating on interval scale of 5 and 1 developed for application in social sciences and management researches for quantification of qualitative variables was used. "Strongly agree" (SA) were scored 5, "Agree" (A) were scored 4, "Neutral" (N) were scored 3, "strongly disagree" (SD) were scored 2 and "disagree" (D) were scored 1

### 4. DATA ANALYSIS, PRESENTATION AND INTERPRETATION

This section of the research deals with the collection of data, analysis and presentation of data, the means and source which data were gathered shall be discuss in detail and all data gathered shall be analysed and presented by using simple statistical method which involved the tabulation of data and converting the numerical .

### Questionnaire Response

In order to achieve the objectives of this research, 70 questionnaires were administered to professionals within Uromi.

**Table 4.1: Distribution of Questionnaires**

Type of response	Frequency(No.)	Percentage (%)
Number distributed	70	100
Number properly completed and returned	50	71.4
Number not properly completed/ not returned	20	28.6

### Section A: Demographic Information of Respondent.

**Table 4.2: Gender Distribution of the Respondents**

Gender	Frequency	Percentage
Female	20	40
Male	30	60
TOTAL	50	100

Table 4.2 shows the gender of the respondent where 60% respondent is male and 40% are females. Therefore the percentage of respondent within 60% is the highest. This showed that both male and female are well represented in this study. This is crucial to the study.

**Table 4.3: Age of Respondents**

Age Range	Frequency	Percentage
Between 18-22 years	10	20
Between 23- 28 years	10	20
Between 29-33 years	13	26
40 and above years	17	34
<b>Total</b>	<b>50</b>	<b>100</b>

From table 4.3: the numbers of respondents from 18-22 years are 20(38%), 23-28 are 17(43%), and 29-33 years are 13 (19%). This implies that the researcher obtain data from all categories of adult population of the area under study.

**Table 4.4: Educational Background of Respondent**

Educational Level	Frequency	Percentage
Primary/SSCE	10	20
NCE/ND	10	20
HND/BSC	20	40
MSC/PHD	10	20
<b>Total</b>	<b>50</b>	<b>100</b>



From table 4.4: The qualification according to the table 4.4 showed that 10.% possess primary school certificate/SSCE 20% that possess NCE/Diploma, 40% possess HND/B.Sc. and 20% possess MSC/PHD . Therefore, most of the respondents possess at least HND or above. This shows that majority of the respondent's attained post-secondary educational qualification. Similarly, this implies that efforts were made by the researcher to seek the opinions of people that possess the knowledge and educational qualification because such people were considered enlightened enough to understand the phenomenon under investigation and hence provide reliable findings.

**Table 4.5 Experience in Property Development**

Experience	Frequency	Percentage
0 – 5 years	3	6
6 – 10 years	12	24
11- 15 years	9	18
16 – 20 years	12	24
20 and above	14	28
<b>Total</b>	<b>50</b>	<b>100</b>

Table 4.5 shows 20years - above years of experience has the highest percentage of 28% with a frequency of 14. While 0-5 years has the lowest of 6% value.

**TABLE 4.6 Status/Position occupied by the respondent.**

positions	FREQUENCY	PERCENTAGE
Builder	3	6
Engineer	12	24
quantity surveyors	9	18
Architects	12	24
Others	14	28

Table 4.6 indicates the status of the respondents, the result show that the survey cut across the various agents in construction management. This is necessary for better statistical judgment.

**Table 4.7 showing uses of budget in effective project delivery**

Uses Of Budget	RSI	RANK
Budgets help to control inventory on construction project.	0.744	2
Budgets allow for systematic reporting and monitoring of performance at all levels in building project.	0.739	3
Budgets are used as a basis for effective revenue and costs control in construction project	0.699	4
Budgets are used as estimates/projections to source for additional capital for execution of construction project.	0.782	1

From Table 4.7, the study shows Budgets are used as estimates/projections to source for additional capital for execution of construction project in Uromi, Edo state, Nigeria was rank 1 with RSI of 0.782. Budgets help to control inventory on construction project construction was rank 2. It shows that majority of the participants in the survey are of the view that Budgets help to control inventory on construction project construction.

**Table 4.8 Budget a tool for planning and coordination of project**

<b>Budget A Tool For Planning And Coordination Of Project</b>	<b>RSI</b>	<b>RANK</b>
We undertake quality assurance checking of estimates and requests submitted for effective construction delivery	0.758	2
We review budget processes in relation to project delivery.	0.744	3
We develop the key planning assumptions to be applied across the organization for project delivery	0.740	4
We develop budget timetables and identify responsibilities for budget preparation toward effective construction project delivery	0.772	1

The result reveals most common ways Budget can act as a tool for planning and coordination of project management. Developments of budget timetables and identify responsibilities for budget preparation toward effective construction project delivery took the centre stage of this discussion, it therefore rank 1 with RSI of 0.700. This was closely followed by it is a tool to undertake quality assurance checking of estimates and requests submitted for effective construction delivery with RSI of 0.758

**Table 4.9 Effect of budget on the profitability of construction project**

<b>Effect of budgeting on the profitability</b>	<b>RSI</b>	<b>RANK</b>
To define organizational objectives in a manner that is both flexible and adaptive to both unexpected and anticipated changes	0.698	2
To serve as a model for the most efficient and effective utilization of organizational resources.	0.621	3
To provide a basis for taking corrective action, including a justification for revising the budget if necessary.	0.596	4
To give management a timely signal as to the extent that actual achievements have deviated from the expected.	0.700	1

From Table 4.9, On the Effect of budgeting on the profitability of construction project. The study shows that to give management a timely signal as to the extent that actual achievements have deviated from the expected was rank 1 with RSI of 0.700. It helps to define organizational objectives in a manner that is both flexible and adaptive to both unexpected and anticipated changes ranked 2. It serves as a model for the most efficient and effective utilization of organizational resources ranked 3. It shows that majority of the participants in the survey are of the view that Budgets give management a timely signal as to the extent that actual achievements have deviated from the expected on construction project construction.

## 5. CONCLUSION AND RECOMMENDATIONS

### 5.1 Conclusions

Budgets are tools used in the planning for the effective delivery of construction project, also it help to control inventory on construction project, and it enhances developments of budget timetables and identify responsibilities for budget preparation toward effective construction project delivery. The findings from the study could be useful to improve the quality of projects and may benefit the lives of professionals and community members in the area. Also it contribute to positive change as project managers could use the knowledge to maximize the use of budget to provide affordable construction projects.

### 5.2 Recommendation

1. Conduct a qualitative study, which will facilitate future researcher to focus on gaining insight into the experiences and perceptions of participants as to the impacts and effects of the different factors variables examined in this study.
2. Conducting a study across various jurisdictions would possibly allow the generalizability of the results of the study and would have a wider scope regarding actual data;
3. Undertaking a study based on data collected from stakeholders would garner a recommendation as part of further research because the evaluation of the data from external factors might help greatly

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