AN EVALUATION OF BUDGETING PROCEDURE AND PRACTICE IN FEDERAL POLYTECHNIC NASARAWA.

BY

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OCTOBER, 1998.

TITLE PAGE

AN EVALUATION OF BUDGETING PROCEDURE AND PRACTICE IN FEDERAL POLYTECHNIC NASARAWA

BY

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BEING A RESEARCH PROJECT SUBMITTED TO POSTGRADUATE SCHOOL, AHMADU BELLO UNIVERSITY, ZARIA IN PARTIAL FULFILLMENT OF THE REQUIREMENT FOR THE AWARD OF THE DEGREE OF MASTERS, BUSINESS ADMINISTRATION

DEPARTMENT OF BUSINESS ADMINISTRATION

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1998

DECLARATION

I IYA IDRIS HALIRU hereby declared that this project is written by me. The study is original and any references made to texts, journals and persons work have been duly acknowledge and footnoted.

NAME: IYA IDRIS HALIRU

SIGNATURE:

DATE: 30TH OCTOBER 2018

CERTIFICATION

This project titled "AN EVALUATION OF BUDGETING PROCEDURE AND PRACTICE IN FEDERAL POLYTECHNIC NASARAWA" was written by Iya Idris Haliru meets the regulation governing the award of degree Masters of Business Administration (MBA) Ahmadu Bello University Zaria and is approved for its contribution to knowledge and literary presentation.

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SUPERVISOR

Name & Signature _____ Date 15/6/00
HEAD OF DEPARTMENT

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DEAN POST GRADUATE SCHOOL

DEDICATION

This Project is dedicate to my loving caring and kind mother, Hajiya Rakiya, my beloved wife, Hamamata Haliru for her patience and endurance and lastly my lovely son Muhammad Nazeef Haliru.

ACKNOWLEDGMENT

All thanks and blessing be to the Almighty Allah for giving me the wisdom, strength and whose infinite mercy and protection has made it possible to undergo academic learning up to this level.

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ABSTRACT

The quest for development and technological advancement in developing countries has led to an unprecedented surge for acquisition of western education. This is basically because the parameters of development and technological advancement are determined by the western technological advancement to which Nigerian is no exception.

One could safely postulate that the sound take-off for the technological advancement lies a great deal in the financial and fiscal commitment at institutions of higher learning. The budget becomes one single most important and perversive instrument for resource allocation, management and control in the institutions of higher learning. This study "An Evaluation of Budgeting procedure and practice in Federal Polytechnic, Nasarawa" is Aimed at identifying the strong and weak aspect of Federal Polytechnic, Nasarawa budgeting system.

The research findings gathered that the revenue being derived by the Polytechnic is insufficient and that the institution lack formal way of monitoring departments/unit expenditure. However, to ensure effective budgeting system in the polytechnic, a number of suggestions recommended which if properly implemented will help in great way to improve the budgeting system particularly in managing its scarce resources for maximum result. The major recommendations are that Government should as much as possible provide the fund requested in the budget proposal, the institution must pursue vagariously the source of revenue generation internally and management should instal a mechanism for monitoring the departments/ unit expenditure.

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CHAPTER ONE: INTRODUCTION

1.1 BACKGROUND OF THE STUDY

It is well recognized that an organization should be managed effectively and efficiently. Management is efficient if it is able to accomplished the objectives with minimum efforts and costs.

To obtain a long range management efficiency and effectiveness, management must chart course in advance. The management process includes decision making which is facilitated by various techniques, procedures and by influencing the individual and group efforts in a co- ordinated and rational way. One systematic approach to facilitate the effective management performance is "budgeting", for a budget is a quantitative and qualitative statement of estimates of inflows and out flows that are expected to be realized and incurred respectively in a particular fiscal year which in Nigeria starts from January and terminates in December. It is therefore axiomatic that for a successful administration careful plans must be made and these plans reviewed and carried out. Without a budget, a government may wander aimlessly; it may never know where it is going or where it should go.

It has become the most powerful in measurement of government policies formulation and execution. It also regulates, guide and seeks to steer the economy towards specifically set goals and tagetes. At whatever level of government, budget

represents a careful balancing of several considerations such as the obligation of the government to meet the critical needs of the nation and its people.

The planning process may be formal or informal. The formal plans are better and properly structured and expressed in writing. The planning process would generally involve establishing objectives, determining the short term objectives, developing strategies and finally formulating budgets policies which will favour the Organization.

1.2 STATEMENT OF THE PROBLEM

Budgeting system in this type of organization is nothing more than fund allocation to department and the monitoring of such expenditure. The actual quantitative financial contribution by departments to the progress of the institution in the form of value added is completely obscured.

Again the non-budgetary planning procedure, the ineffectiveness and imperfective of expenditure pattern is absolutely non controllable. It is with these "problems" and difficulties in mind that this research is conducted with the aim of shading more light on the aspect of financial management and practice of public find in Federal Polytechnic Nasarawa.

1.3 OBJECTIVE OF THE STUDY

The main objectives of this study are:

i) To Evaluate the Federal Polytechnic Nasarawa (F.P.N) budgeting system.

ii). To examine how budgeting procedure operates in Federal Polytechnic Nasarawa

iii). An examination of Federal Polytechnic Nasarawa bases and course of revenue.

iv) To look at those factors hindering effective implementation of Budgetary system in the Polytechnic.

v). to draw conclusions on the problems revealed and suggest recommendations to improve any weaknesses recovered within the system.

1.4 SIGNIFICANCE OF THE STUDY

The relevance of the study lies in the followings:

i) It shows more light in Budgeting system and implementation in the Polytechnic.

ii) It paves the way for the installation of proper or better control system

iii). It serve as a means of proving a mechanism for better spending in the Polytechnic.

iv). It creates a system of motivating or punishing functional departmental heads who are normally charged with budget implementation.

1.5 SCOPE OF THE STUDY

The scope of this study is concerned with an evaluation of budgeting procedure and practice in Federal Polytechnic Nasarawa. This is with a view to analysis how the allocation of resources in various departments of the institution is undertaking and what instrument are used to enhance this allocation. The scope also provide a frame work for implementing such aspects of scientific management approach for stating and communicating the Polytechnic expectation and accomplishing the planning, co-ordination and control responsibilities of management 'in such a way as to maximize the use of given resources.

1.6 DEFINITION OF TERMS

BUDGET

A budget is a forecast of events or cost, each cost is projected in the light of trend, alteration in prices, labour material, specifications, changes in volume from time to time and so on. It is an outline of government or an organization's goals and objectives with stated costs and priorities.

The chartered institute of Management Accountants (C.I.M.A), defines a budget as "a plan quantified in monitory terms, prepared and approved prior to a defined period of time, usually, showing planned income to be prior to a defined period of time, usually, showing planned income to be generated and or expenditure to be incurred during that period and the capital to be employed to attain a given

objective".

Aaron wildavsky define budget as.-

(In the most literal sense) a budget is a document containing words and figures, which propose expenditures for certain items and purposes. The words describe items of expenditure (salaries, equipment, travel) or purpose (preventing war, improving mental health, providing low income housing and the figures are attached, to each item or purpose. In the most mg general definition, budgeting is concerned with the translation of financial resources into human purpose.[1]

The committee on the Budgeting of the municipal finance officers Association (in the U.S.A.) define a budget as:

A comprehensive plan, expressed in financial terms, by which an operating program me is effective for a given period of time which includes estimates Of.

i The services, activities and projects comprising the program me

ii The resultant expenditure requirements; and

iii The resources usable for their support.2

Robert Lee and Ronald defines a budget (in its simplest form) as:

"A document or a collection of documents that refer to the financial condition of an Organization (family, corporation or government) including, information on revenue expenditure and purpose of government ..... Budgeting on the other

hand can indeed be viewed and understood as a system ..... a set of units with interrelationship among them."[3]

According to Alan Waltera budget must be interwoven with and be a product of the entire public management process. It is influenced by the same social, economic and political processes that affect the conduct of all public affairs"[4]. Gerwin Donald suggest that a public budget should be viewed as consisting ..... of an interrelated set of decisions. Each of which is in turn seen as converting exogenous information and possibly the outputs of other decisions into specified outcomes".[5]

REVENUE

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The Oxford Advance learners dictionary gave the meaning of Revenue as "Income especially the total income of the state, government department which collects money for public funds; While the English Encyclopaedia present the meaning of the tax Revenue as the return from investments property. It is the annual or period income Example, taxation customs, exercise duties,, fees or charges collected by a government or state on the public use" It involves the process and procedures through which a company or Organization procure its finance.

EXPENDITURE

Expenditure refers to the conversion of cash into real assets by a company or Organization. In other words, it is how a list of item in the budget for which money

is to be disbursed or spend. The sources of expenditure include salaries, purchase of supplies and equipment, Budgeting of infrastractural facilities, repayment of loans and interests etc.

CONTROL According to Henrici, Control consist of the steps that management takes to regulate or limit costs. The effectiveness of the step is guide by the degree to which actual cost approach standard in other words, the size of the variance.[6]

Here the term "control" is assumed to include at least the following three elements:

i) Selling target at the appropriate level to achieve the required performance

ii) Measuring actual performance and comparing this with targets.

iii) Taking corrective action in the event of actual results deviating from target result.

1.7 LIMITATION OF THE STUDY

The research is limited by the time factor. Lack of time due to academic pressure played a great hindrance in conducting the research. Time was not enough to collect all the information the research had intended to collect. Another problem which is a major impeachment in this research work was the insufficient capital. The researcher has no enough fund to meet up with all the required procedure on the course of this research work. The long distance between Zaria and Nasarawa created another serious constraint in date collection for the project.

Finally the unavoidable biased response from those responded and the difficulties encountered in obtaining accounting documents from the bursary department created barriers in the execution of the project. Similarly the suspicious attitude of the top management of the Polytechnic restricted the length to which the researcher would have gone project work.

1.8 RESEARCH METHODOLOGY

This research work has one of its aim the establishment of effectiveness of budgeting procedure and practice in Federal Polytechnic Nasarawa. Recognizing the need for a fairly representative sample of departments in the pursuit of this aim within the Polytechnic were used. However, as a result of such constrained as the availability of data, only the response of few of such Head of department are analyzed. The result obtained from the analysis of these data are used as a basis for judging the effectiveness of budgeting procedure and practice in the Polytechnic.

SOURCES OF DATA

The methods used for the collecting of data based on the objective of this project work are primary and secondary data, personal observation, interview and questionnaires.

PRIMARY DATA

This is one of the method used in the collection of data for the purpose of this research. Under this method, interview and observation was the major sources conducted with the top management of the Polytechnic. The aim here was to get first hand information needed.

SECONDARY DATA

This is another method for data collection and it involves the inspection of related documents. The most information sources of secondary data include library read' from periodicals, journals, magazines, newspapers, seminal papers and textbook. These sources contributed immensely to the materials used for this research.

QUESTIONNAIRE DESIGN

In the questionnaire design, structured and unstructured question are used. The structure questions require the respondent to choose from alternative which he considered appropriate to the question. The unstructured questions require the respondent to give his personal view to the questions. It is hoped that adequate information will be gathered from this approach.[1]

FOOTNOTES

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CHAPTER TWO: LITERATURE REVIEW

2.1 CONCEPT OF BUDGET

The concept of Budget is strategic in nature. Budget is a statement or plan consisting of a number of targets which are to be achieve by managers and departments in the organization. If all these targets are achieved, then the performance will be in line with the Budget. John Wanald suggests seven facets or perspective from which we can perceive the government's budget. According to Wanald, the budget can be seen as any or a combination of or indeed all of the following:-

:

i) An allocation mechanism where by a significant proportion of the nation's resources are channeled into efforts decided upon in the government sector;

ii). A process that organizes the appropriation of money by elected leaders for specific purpose;

iii). A stylized interactions among groups of governmental elites, all of whom have specific interest, at stakes and motivations, for seeing particular budget outcomes;

iv). A technical tool for controlling expenditures, for managing agencies, for particular programmes;

v). A ritual in which many political and governmental figures go through the places leading to a nearly foreordained conclusion;

vi). Plans a simple politics, by which is meant who gets what, when and how; and

vii). A measurement of certain outputs of the government system;' According to Hongren C.T. a budget is defined as "a formal quantitative expressions of management plans. It quantifies target and also tries to give a fair view of income expected and expenditure to be incurred during a given period. It is simply a systematic tool for establishing standard of performance for providing motivation for grading results and for helping management advance towards its objectives".[2]

According to Adama and Akwanshie (1985), a budget should be seen as an instrument of regulating the economy through the identification of policy objectives, and policy instrument designed to achieve these objectives, the implementation of which aims at achieving maximum welfare for the people in a given period other than mere statement of expected income and expenditure of government.

From the forgoing, a budget comprises of the entire process of identifying objectives, formulating policies towards achieving these objectives, estimating the cost of resources that would have to be employed to be able to realise the set objectives.

According to Hassan, some objectives that the budget can be used to pursue includes:

i). Control over expenditure and revenue items

ii). Provision of social infrastractural facilities;

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iii). Projects execution;

iv). Ensuring maintenance culture; and

v). Rural and Urban development.

2.1.1 FUNCTIONS OF BUDGET

Basically a budget should seek to perform the following functions:

a) accountability and control

b). Management

c). Planning

d). Economic Policy

The degree to which any budget is able to perform one or all these functions will depend to a large extent on a member of factors including the environmental and institutional circumstances of the budget itself.

A) ACCOUNTABILITY AND CONTROL

These constitute one of the first traditional functions of budget Premchand highlights this fact very well: "Budgeting in the early stages of its evolution was concerned with serving the purpose of legislative accountability..... Having won some right to imposed amend or approved tax proposals, legislative turned their attention to control spending"[4]. The need to ensure accountability and control led to the requirement by legislatures that annual submission of budget requires showing statements of both revenues and expenditures. Central audit agencies were later set up within government to oversee its financial management. Accountability is defined as legal liability- the establishment of a pattern of control over receipts and

expenditures that permits a determination either by the executive or by the legislature (or both) that public money have been used for public purpose".[5]

It is ensured principally through the classification system of the government budget by way of assigning specific accounting responsibilities to particular individuals in an Organisation. These individuals usually the political or executive heads of organizations like government Ministries and department are entrusted with the responsibility for ensuring that funds are judiciously and properly disbursed and expended. The accounting officer constantly checks to ensure that the public is not being ripped off. importantly, the designated accounting officer has the official liability for the misapplication or misappropriation of public funds.

The control aspect is similarly ensured through the classification system based on existing accounting practices and reporting procedures, which restrict the transfer of funds from one account, or expenditure head to another and also limits the number of positions available in an agency. The control function ensures that the business of government as it relates to expenditures, rules and regulations. In effect, expenditure control reflect a management process that is both political and administrative dealing with horizontal and vertical relationships within government organisations. The type of expenditure controls, Premchand notes, and their effectiveness are dependent on

the central agencies and the spending agencies".[6]

A) **MANAGEMENT**

The management function which is one of the modern functions of the budget, involves efforts to carry approved plans and policies efficiently and effectively. If as many students of the managerial process assert what management is all about is making and implementing decisions, then, "the budget is perhaps the must essential management tool it organizes, influences, facilitates and expresses management through managerial action".[7]

The budget from the management point of view, is therefore, regarded as an operational document which specifies directly or indirectly, the cost time and nature of the expected results of specific budgetary out lays. Nevertheless, structural and institutional rigidities of currently budgetary practices in many countries tend limit the managerial effectiveness of the budget.

B) **PLANNING**

As an allocator of resources between competing needs. Planning is at the heart of the budgetary process. Planning in this sense involves the determination of objectives, the evaluation of alternatives courses actions and the authorizations of selected programmes. In this regard, three basic forms of planning are often required to achieve the overall planning functions of the budget, These includes:

i) Strategic planning which is the process of identifying public goals and objectives, determining needed changes in those objective, and deciding on the resources to be used in attaining them.

ii). Management or tactical planning which is the process by which steps are taken to assure that resources are obtained and use effectively and efficiently in the accomplishment of policy objectives.

iii). Operation planning and control which is the process of assuring that specific task are carried out effectively and efficiently. In modern approaches to budget, the planning function is central to the relation of budgeting, the planning function is central to the realization of budget objectives.

C).. **ECONOMIC POLICY**

A final function of the Budget is that of enunciating government's economic policy. It is said that budgeting as an instrument of economic policy has more varied functions.

i). In policy terms, it indicates the direction of the economy and express intentions regarding the utilization of the community resources

ii). The budget strives to promote macro-economic balance in the economy.

2.1.2 CLASSIFICATION OF BUDGET

There is an almost infinite number of ways in which budgetary information

may be classified, because government itself often needs a complex Organisation machinery for the running of its day to day business. However, the following classifications seems to have endorsed universally.

i Functional/Economic classification;

ii Classification by objects of Expenditure;

iii) Classification by organizational unit

iv) Classification by project/ Programme

i FUNCTIONAL/ECONOMIC CLASSIFICATION

A classification of this type is concerned primarily with governmental expenditure and is designed to facilitate programmes formation at the chief executive's level and the level of legislative review. The functional classification provides general aggregative information of government inattention as is often given in the budget speech by the head of government.

The functional classification is ideally suited to the statistical analysis of government's social-economic activities over a given period of time. By the aid of this classification it is possible to measure changes in the distribution of governmental activity by programme and at different levels of government. Generally accompany any functional classification of planned public expenditures should be a revenue classification centring on major categories of receipts.

ii CLASSIFICATION BY OBJECTS OF EXPENDITURE

The principal purpose of object classification is to control expenditure at the agency or departmental level. This system of classification centres attention on the accounting aspect of government activities. Classification of the budget by objects of expenditure entails a list of detail and this often involves the budget as a document containing cumbersome data. Many objects of expenditure are traditionally included in the budget following more or less administrative precedents which could be outdated and non-functional. Object classification in the budgetary process makes for effective accountability and legislative control of government expenditure.

iii CLASSIFICATION BY ORGANIZATIONAL UNITS

A classification system must relates expenditure to the organizational unit or department the assigned the responsibilities of planning and executing the budget. This form of classification reflects the departmental and agency structure of a government. It is of greatest significant for legislative authorizations and control. An organizational classifications compiled to show expenditure and should be consistent in the treatment of intra-governmental transfer.

iv CLASSIFICATION BY PROJECT/ PROGRAMMES

A classification based on programmes and project seek to remove the

institutional and administrative bottlenecks inherent in the other systems. A programmes based classification emphasizes what the government "does" rather than what it buys. This system of budget classification could be seen as dynamic because it shifts attention from the mechanics of an accomplishment to the accomplishment itself. This is quite a crucial consideration particularly where the budget itself can be seen as an institution for plan implementation, given that a plan sets targets for the entire economy.

2.1.3 ADVANTAGES OF BUDGETS

Many benefit are derived from budgeting although it is a means not an end in itself. It predicts future with reasonable percussion and removes uncertainty to a greater extend. The main advantages of budget includes.

i) It instills in all level of management the habit of evaluating carefully their problems and related variables before taking decision.

ii). Budgeting helps to co-ordinate, integrate and balance the efforts of various departments in the light of the overall objectives of the Organisation.

iii). It facilitates control by providing definite expectations as well as spelt out 'in the budget.

iv). It improves the quality of communication and this result in better understand' and harmonious relation among management and mg subordinates.

v). Budgeting increases morale and thus, the productivity of employees increased

vi). Budgeting measure efficiency and inefficiency, there by allowing management evaluate the progress of set objectives of the enterprises.

vii). It guides management to plan for the most economical use of labour.

viii). Frees executives from many day to day problems through the medium of pre-determined policies and clear cut authority, thereby providing tune for creative thinking.

ix). It allows for comprise of past results with current performance and this facilities management judgement of the performance.

2.2 APPROACHES TO BUDGETING

The use of budgeting procedure for control purposes was developed by the governments of many European countries during the Eighteen and nineteenth, centuries. Since then, improvement have been made in public budgeting processes and procedures. The government sector has particularly adopted some techniques. A few of these budgeting techniques will be examine as follows:

(a) INCREMENTAL BUDGETING

This is a system of making minor change or marginal increase over the existing budgeting for next year estimates. Thus, the current budget is used as the base or starting point for next year's budget. According to Lindbolini, "public policy- making is essentially incremental, that is only a marginal change is made for another year over what has already been practiced or the status quo. He asserts that if a policy is

change slightly, the consequences are largely predictable and it could easily be reversed . Whereas if a policy is changed completely as preached by rational comprehensive, the policy will be difficult to reverse in case of mistakes or unforseen circumstance"[8] .

The methodology of this approach to budgeting is simple and straight forward. Next year's budget is equal to the sum of money receipt in the current year plus allowances for cost increase for changes in workload, and for additional new or changed services. Normally funds unexpected at the end of fiscal year frequently revert to the treasuring and may result in reduced funding during future years. This fears of cutting funds may induce heads of department to requests more funds than the actually need, the objectives being to make room for executive and legislative cuts without incurring the danger of an appropriation that is insufficient to meet the need of the Ministry.

(b) **ZERO BASED BUDGETING**

This is a system whereby each department of an Organization must start its budget afresh each year. In each budget period, an organization must analyze every programme and justify every proposed expense. It is defined as "an operating plan and budgeting process which requires details and shifts the burden of proof to justify why she should spend any money. This procedure requires that all activities and operations be identified in decision package which can be evaluated and ranked in

order of importance by systematic analysis.

Peter A. pyher cautions that; "Zero base budgeting is an approach, not a fixed procedure or set of firms to be applied uniformly from one organization to the other. The mechanics and management approach has differed significantly among the organizations that have adopted Zero base, and the process must be adopted to fit the specific needs of each user".[9]

There are four basic steps to the Zero-base budgeting approach that must be addressed by each Organization:

a) Identify decision units

b). Analyze each decision unit in a decision package

c). Evaluate and rank all decision package to develop the appropriation request;

d) Prepared the detailed operating budgets reflecting these decision package approved in the budget appropriation.

The main theoretical difference between incremental budgeting and zero-base budgeting is the base used as the starting point. While the former makes the current budget its base for the next year's budget, the latter starts from a base of zero and all appropriation package have to compete for the for the available monetary resources.

C). **PLANNING, PROGRAMMING, AND BUDGETING, SYSTEM (PPBS).**

The planning, programming and Budgeting approach to budgeting decision making is a system approach that attempts to influence the choice of both ends and means with a problem solving bias. It seeks to integrate long range planning of governmental activities and programming of specific activities with annual budgeting, making use of a programme-budgeting structure of various qualitative techniques with quantification of cost and benefits to aid in the selection of the best or optimum alternatives.

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Planning programming and Budgeting is used to analyze activities 'in strategic terms. Programmes are framed in such a way as to enable the comprises of alternative based on explicit central and assumption and incorporating expected costs and benefits. In authur smith's description, "planning, programming and Budgeting constitute the process by which objectives and resources and the interrelations among them, are taken into account to achieve a coherent and comprehensive programme of action for the government as a whole".[10]

According to Charles Schultze, a former Director of the office of management and Budget (in the USA) and a strong advocate to the systems ..... it planning, programming and Budgeting system deliberately seeks to force examinations of a wider range of alternatives than those typically dealt with the political process; it

stress long-run planning rather dm muddling through".[11]

Akinyele, another strong advocates of the system and one-time presidential

advise on the budget (in Nigeria) sees, planning, programming and Budgeting system as "a system aims at helping an Organisation make better decisions on the allocation of resources among alternatives ways of obtaining government objectives. Its essence is the development and presentation of relevant information as to the full implications. The cost and benefits of major alternative courses of action. It also aims at the amount of piece meal, fragmented, and last minute programme evaluation."[12]

In effects planning, programming budgeting system as a technique provides a formal and systematic method to improve decisions prove concerning the allocation and utilization of resources.

A successful implication of planning, progamming and Budgeting system requires system requires:

A) That out puts are definable and measurable. This means that planing, programming and Budgeting may not be useful employed where output is of a sound rather than a physical and concrete nature.

B). Top management support for the techniques must be hearing and visible .

C). Competent and dedicated planing programming and Budgeting staff be available to

management.

It is often said that planning, programming and Budgeting is more s of a state of mind than a system. This is to say that its success depends on the attitude of mind winch management and staff bring to bear on it. This means that there is not so much of procedures for its conducts and implementation. However, the following characteristic guide is suggested.

1) **GOAL SPECIFICATION**

A careful specification and analysis of basic programme objectives if necessary. What is management really out to achieve or what are legislators really out to achieve? This means that the very highest objectives should be identified. Example the objective of the school programme is not to build schools. School are useful only to the extent that they turn out good quality graduates able to fulfil certain basic functions.

II **EVALUATION OF EXPECTED OUTPUT**

The output of the given programme should be analysed in term of the objectives, that is against the background of the objectives and considering the final output. Can the programme be said to be a success or a failure.

III **PREDICTION OF TOTAL COSTS**

If the comprises of output against objective shows that the program me will be

a success, the total cost of the programme (not just for one year but over several years ahead) should be carefully predicated.

IV **ANALYSIS OF ALTERNATIVES**

A deliberate competition among the various alternatives to the programme execution is set up. This is a set of determining whether the best option or method of execution has been selected.

V) **INTEGRATE PLANNING, PROGRAMMING AND BUDGETING INTO THE BUDGETING PROCESS.**

The performance process must be link to the budgeting process. This is a means of connecting a plan to an annual budgeting, that is from a mere paper work to an important part of the decision process

D) **PERFORMANCE BUDGETING**

The performance budgeting according to Burkhead "is not which presents the purpose and objectives for which funds are requested, the costs of the programmes proposed for achieving these objectives and quantitative data majoring the accomplishments proposed data meas ' the accomplishments and work performed under each programme."[13]

According to Premchand, "the performance budgeting was structured to provide a descriptive account of the tasks and work-plan for each department. In

support of the outlays, description Of the programmes are given with productivity measurement, work load data and the intended goals for accomplishments. It was hoped that such presentation would shift the focus of budgeting view from inputs to the consideration of performance oriented programme".[14]

In its ultimate application, performance budgeting requires a sound budgeting operation financial discipline, skilled and responsible man power for both budget fon-n-udation and execution, a frequent and efficient system of recording and reporting financial and physical data and close coordination between various government agencies and the central budgeting agency.

2.3 ESSENTIALS OF BUDGETING

A successful and sound budgeting system is based upon certain pre- requisites representing management attitude organisation's structures and managerial approaches necessary for effective and efficient application of the budgeting system. However, the following are the some important fundamentals of a successful budgeting.

(A) TOP MANAGEMENT SUPPORT

A budgeting system will be a failure if it is not support of top management for the budgeting system implies that it is confident and conscious. Top management not only have a positive attitude towards budget but also devote time in resources to the

preparation and implementation of budgets.

(B) **CLEAR AND REALISTIC GOALS**

In the absent of charity, employees will l lack proper direction and efforts of management will be wasted. Also budget goals to be accomplished through budgeting should be capable of attainment they should not be set too high or too low.

(C) **AUTHORITIES AND RESPONSIBILITIES**

A sound organizational structure and a clear cut assignment of authorities and responsibilities provide an effective means to achieve the enterprise objective and budget goals in a coordinated and efficient manner.

(D) **FULL PARTICIPATION**

Full participation of managers and their subordinate at all level should be sought. A meaningful participation create a positive motivation. Motivation makes managers work harder and more productive and thus tend to enhance the company prosperity.

(E) **EFFECTIVE ACTION**

The basic purpose of communication is to bring mutual understanding between two or more persons. Communication is the fundamental vital to all decisions and a sound budgeting system requires effective communication enterprise objectives so

that a unified effort may be directed to accomplished those objectives and goals.

(F) FLEXIBILITY

A budgeting system should be flexible enough to take advantage of all opportunities that arise from time to time and are not covered by the budget. A rigidly administered budget programmed dominates the business and impose "straitjacket" in implementing the budget. On the other hand a flexible and comprehensive budgeting permits managers to readjust plans when a new situation arises.

2.4 BUDGETARY PROCESSES

The budgetary process requires determination of objectives which should be pursued to achieve policy decisions. The process considered alternative objectives and relate them in terms of cost/benefit to derived thus, providing, administrators with the best alternatives at achieving the set policies. Premchand says that budgeting process is " an intricate and complex process containing many pieces (which if) viewed as a puzzle cannot always be arranged sequentially because several of them interact simultaneously".[15]

According to Bozrnan and Straussman, Budgetary process is defined and "a process that entails committing and often counter veiling forces, centralization and

decentralization, anatomy and interdependent, micro politics and macro-politics"[16]

Wright described the purpose of us' budgeting process as follows:

i). To coordinate the activities of the organisations;

ii) To quantify plans of action;

iii). To provide financial statement of the policy to be pursued for the purpose of achieving stated objectives;

iv). To ensure that an Organisation behaves in a manner consistent with achieving its objectives; to appraise performance."[17]

The budgetary process is organize in phases with each phase involving a wide ranging number of administrative, accounting and legislative/legal activities or inputs cutting across the different anus of government, but in particular the executives and legislative arms. Thus, the various stages involves in government budgetary processes involves in the following phases:

a) **BUDGET FORMULATION**

This is the stages at which policy issues are determined and conflicts in policy resolved. Preliminary decisions are made about general policy and major programme issues . Policy articulated at this stage are often derived largely from overall national objectives, party manifestoes, development plans and the overall programme and governmental action. Decisions taking at this stage are expected to be used in laying the basic policy frame work alone which the entire budget, for that

year will predicated. Such policy decision are initiated by the executive arm of government.

Dennis Ippolitos suggests "the designation of issues involves into decision elements where they are classified into; assumptions, estimates, facts and choices"[18]

In formulating a budget at any level, the policy naturally requires and some basic facts. This will certainly include facts about the state the economy, the amount of priority spending and of achievements, as well as budgetary gaps or the extent to which revenue expectations have been made not only in the outgo financial year, but in the other years.

The second set of elements, assumption will derive principally from the facts available to the decision makers and his expectation of future trends of events. This element consists of making basic assumption about the state of the economy base on facts already generated. Budget decisions must contain assumption about economic conduction. As Ippolito points out just as "the budgets size and composition may affect economic conditions may also affect the budget".[19] Assumption therefore, have to be made about basic economic variables like the level of inflation, employment, government revenues, capital formation etc.

The other set of decisions are estimates of anticipated receipts and expected

expenditure outlays. These decisions are based closely and affected intimately by the economic assumptions discussed above. An attempt is made here to ensure that the gap between estimates and actual receipt is not wide enough to offset the base of the budget.

The last set of elements consists of choices: What activities will the government perform, which also answers the question of which activities it will not perform, and how funds should be allocated given the competing claims of various programmes and the limits on available resources. A second important element of budget choice is the choice fiscal and monetary strategy of how government should use its taxing and spending powers to affect and direct macro-economic activities in a require direction.

When budget is being formulated, there is a continuous flow of information, proposal, evaluation and policy decision among the executives, the office of budget, and the various government agencies. From such information flows and exchanges, policy issues are identified, and budgetary projection are made, given attention to important modifications and innovations in the plan. The projections include estimated receipts and expenditure and the economic out look of the country. From these projections, the general budget and guidelines fiscal year are established.

b) **BUDGET PREPARATION**

At this stage, the bureaucrats attempt to put some fresh to the broad ideas conceptualized by politicians of the executives councils. This indeed the stage of putting jig saw pieces together. Call circular including budget guidelines, are sent to the various ministries and departments engage in the budgeting process to send in their proposal to the ministry of finance of the office of the budgeting, as the case may be. The budget call circular is the vehicle for conveying the policy goals of government to the participant. Al though often viewed as a routine affair, it facilitates communication before and during the entire budget process. I dearly, the circular should convey those national goals outlined at the formulation stage as well as to sensitize bureaucrats to the state of economic and resource constrains under which the budget will be predicted. Further- more, the circular is used for specifying the information that ministries and other government departments need for facilitating budgeting review.

Premchart points out that although the general importance of the functions of those circular is regained at all levels of government, experience indicate that "budget circular has become routine and that they acquire notoriety for what is not covered in them".[20]

C.). **BUDGET AUTHORIZATION**

Having compile the various departmental estimates, the draft budget is now

ready to be sent to the legislative for authorization. The legislative review of budget begins with executives transmitting his budget estimate to the house. Appropriate committee of the house is constitute and is require to look into the draft as submitted. The legislature can then act as it wishes on the executive budget proposal. It can change some programmes, eliminate some or add programmes not requested by the executive. It can increase or decrease the amount recommended. It may also act upon legislation determining taxes and other policies and means of increasing receipt.

When the bill is eventually passed with any necessary modifications, it is sent back to the executive for his approval. Once approved, the bill becomes law and the budget becomes a legal instrument authorizing the executive to incur expenditure as specified in the various vote heads of the budget.

d). **BUDGET IMPLEMENTATION**

Budget implementation commences the moment the executive signs the general warrant to incur expenditure. Implementation involves the translation of financial outlays approved in the budget to plans of action. Under the law most budget activities and other budgetary resources are made available to the departments and agencies of the executive branch through and apportionment action. Obligation may not be incurred in excess of the amount apportioned. The objective of the

apportionment system is to ensure effective and orderly use of available resources and to reduce the need for requesting additional and supplemental funds.

Basically, at this stage, the budget executors seem to ensure the fulfillment of both financial and the fiscal/economic aspect of the budget. The financial aspect relates to the disbursement of funds to the various purposes specified. This aspect tries to avoid unnecessary lapses in expenditure and checks on the tendency towards rush spending of uncounted votes at the end of the financial year. The other aspect, fiscal/economic, involves ensuring that physical programme and project targets are reached.

These two aspects are operationalist through the government's administrative process that comprises four major interrelated phases of work:

i) An allocation system under which expenditure is control by release of funds; Supervision of the acquisition of goods and services to ensure value of the money spend;

ii) Accounting system that records government transaction and provide a frame work for an analysis of their implications; and

iii). porting system that permits a periodic appraisal of actual implementation of policies".[21]

It is pointed out that in all these phases enumerated above, the administrative and the budgetary tax interact with each forming the bases for the others work. "There is need for close corporation and coordination since neither of the tax can be performed installation from the other and their relationship, like others in the overall budget is symbolic."[22]

From the above, there is need for cooperation and support of executives and other staff. This emphasis is warranted since no budgetary control system can be operate successfully if the human angle is neglected.

2.5 LIMITATIONS OF BUDGETING

Management must be consider the following limitation in using the budgeting system as a device to solve problems.

i Budgeting is not an exact science, the adequacy of budgeting thus, depend upon the accuracy of managerial judgement.

ii All management in the Organisation must be fully involve in the preparation and execution of budgets otherwise budgeting will be ineffective.

iii Budgeting will be ineffective and expansive if it is unnecessarily detailed and complicated.

iv Budgeting will hide inefficiency instead of revealing them if a proper evaluation system is lacking.

v Budgeting will lower moral and productivity if unrealistic targets are set and if it is used as means to prejudice the workers output. Budgeting goals must be in harmony with organizational objectives.

vi To get the best result of managing, management should use budgeting with intelligence and foresight, along with managerial techniques. [2]

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CHAPTER THREE: BUDGETARY PROCEDURE

AT FEDERAL POLYTECHNIC NASARAWA

3.1 HISTORICAL BACKGROUND OF FEDERAL POLYTECHNIC NASARAWA

The Federal Polytechnic, Nasarawa came into existence in 1983. Its establishment follow an approval by Federal Government for establishment of a Federal Polytechnic in Nasarawa, Nasarawa State.

The Federal Government intention to established the Polytechnic was predicated on the government desire to revolutionized the society technologically. This is spelt out in the objective of the Polytechnic as contained 'in the Federal Polytechnic decree No.33 of 1979 as amended in Federal Polytechnic amendment decree No. 28 of 1987 thus:

i). To train people to acquire technical and vocational skills which are needed in the economic and social development of Nigeria especially in the fields of Agriculture, Industry and commerce:

ii). to train and provide people who could improve the quality of environment by applying their acquired knowledge in finding solutions to one environmental problems for the convenience of members of the society:

iii). To provide opportunity for one students to be enable to appreciate structure of technology in all its complexities.

iv). To provide opportunity for professional training in engineering and other relevant techniques.

ACADEMIC ACTIVITIES

Academic activities started on the 30 January 1984 when the pioneer students reported in the institution for studies into the two schools and seven department for both National Diploma and preliminary National Diploma (P.N.D) programmes thus:

i) **SCHOOL OF BUSINESS STUDIES**

a] Accountancy

b] Business Administration and Management

c] Secretarial studies

ii). **SCHOOL OF ENVIRONMENTAL STUDICE**

a] Architectural Technology

b] Estate Management

c] Build and quantity surveying

d] Liberal studies

Later the department of liberal studies which had no students was given the administration of the preliminary Nation Diploma (.P.N.D) programme . This marked the beginning of central administration. Administration of the preliminary Nation Diploma (P.N.D) programme department of Town and Regional Planning was

established in 1984 bringing the number of academic department in the polytechnic to eight.

Presently the academic programmes are organised under fourteen (I 4) academic departments in four (4) schools and each department is responsible for teaching and research in its own particular field. Each department is usually headed by a senior member of the academic staff designated as head of department and it is staffed by a number of lecture and instructors at various grades. The schools and departments are as follows:-

i **SCHOOL OF BUSINESS STUDIES**

a) Department of Accountancy

b). Department of business Administration and Management

c) Department of Secretarial studies

ii **SCHOOL OF ENVIRONMENTAL STUDIES**

a) Department of Architectural Technology

b). Department of Building and Quantity Surveying

c) Department of Estate Management

d) Department of Town and Regional Planning

iii **SCHOOLS OF ENGINEERING TECHNOLOGY**

a) Department of Electrical and Electronic

b) Department of Mechanical Engineering

c). Department of Agricultural Engineering

iv **SCHOOL OF GENERAL STUDIES AND APPLIED SCIENCES;**

a). Department of Basic and applied science

b) Department of General studies

c). Department of Mathematics and Statistic

d) Department of Computer Science.

The Director of school is responsible for the overall coordination of all the programmes:

The Academic Board includes in its membership the rector (who is the chairman) Director of schools, Head of Academic departments, the Polytechnic Librarian, two elected academic representatives. The registrar by virtue his office as a secretary to the academic Board. The Academic Board statutory changed with the responsibility for determining the academic policy of the Polytechnic as a whole and for making recommendation to the governing council on a wide range of other policy matters. It reviews and coordinates the work of the departments, makes regulation governing courses of study, examination, and its responsible for the award of diploma and certificates.

ADMINISTRATIVE STRUCTURE AND GOVERNANCE

The management structure of the Polytechnic is in line with the management guideline of Tertiary institutions and Polytechnics in particular as contained in Edit establishing the institution.

THE GOVERNING COUNCIL

The governing council is the supreme governing body of the Polytechnic and is ultimately responsible for the general management of the affairs of the Polytechnic. It contacts the property and finance of the Polytechnic and has the power to execute any project considered beneficial to the Polytechnic. The Governing council consist of the Chairman and other members directors appointed by the Federal government, the Rector, one number representing the academic board with the Registrar as its secretary.

ADMINISTRATIVE OFFICERS:

I . **THE RECTOR:** The Rector is the chief Academic and Executive officer of the Polytechnic. He has power to exercise general authority over the staff and students of the Polytechnic and is responsible for the discipline of both students and members of staff of the Polytechnic.

2 THE REGISTRAR: The registrar is the chief administrative officer of the Polytechnic and he is responsible to the Rector for the day to day administration of the affairs of the Polytechnic. The Registrar, by virtue of his office, is also the secretary to the Academic Board and the Governing Council.

3.. **THE BURSAR-:** Is the chief financial officer of the Polytechnic and is responsible to the

Rector for all the financial operations of the institution and for the administration of the finance of the Polytechnic.

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4. **THE CHIEF LIBRARIAN**

Is responsible to the Rector for all issues in connection with the library.

5.. **THE DIRECTOR OF WORKS AND PHYSICAL PLANNING**. Is responsible to the Rector for the general maintenance (alternations, cleaning, Repairs, Redecoration, internal services and all main services) of all building, road and open spaces in the Polytechnic. He will also advice the institution on policy matters which order on the economic and effective use of the Polytechnic physical resources including capital works.

6.. **THE DIRECTOR OF MEDICAL SERVICES:** Is responsible to the Rector for the health services of the entire Polytechnic.

These are also the following unit and division within the Polytechnic.--

A) **CONSULTANCY SERVICES UNIT** Is headed by a Director. The Director is responsible to the Rector and is charged with the responsibilities of :-

i) To coordinate all non-national Diploma and certificate programmes

ii). To pull experts and resources within the institution for the solutions of practice day to day problems of the institution and industries

iii). To solicit for professional assignment and execute them based on agreed terms.

iv To establish a link with the Federal and State agencies with the aim of helping

in developing small and medium scale industries projects

v To carry out any other approved duties that may generate revenue for the institution

B) **THE PUBLIC RELATION UNIT:** Is under the Rectors office and is headed by principal Assistant Registrar. It is charged with propagating the Polytechnic and Communicating with the outside world. It represents the personality of the Polytechnic.

C). **INTERNAL AUDIT UNIT** The Audit unit of Federal Polytechnic Nasarawa was establish in 1985 with the view of improving on the internal control system. The functions among other things, can be summarized as follows:

i. Ensuring adherence to management policies in respect of all expenditures;

ii Designing systems of checks to safe the Polytechnic investment and asset;

iii Scrutinizing payments, claims and other financial transactions to ensure genuineness.

iv Verification of expenses, payments, incomes, and ensuring correct classification of entries; and

v Any other duties assigned by the chief executive.

C **THE STUDENT AFFAIRS UNIT:** Is under the Registrar and headed by Assistant Registrar who caters for the general welfare of students, accommodation, transport and also provides them with information on scholarship.

D **THE ACADEMIC AFFAIRS UNIT**: Is under the Registrar and headed by a

principal Assistant. It liaises with the Directors of Scholars and Head of Academic departments. It keeps all records of examination, prepares certificates and Diplomas and issues transcripts as may from time to time requested by students. It also charged with the responsibilities of verification of students certificates.

E **INDUSTRIAL TRAINING UNIT:** Is under the Rector and headed by a chief industrial Training officer who is primary responsible for student's industrial training, placement, supension and their end -of - course career employment opportunities.

F **ADMISSION UNIT:** Is responsible for the admission of students into all academic programmes-

G **THE ACADEMIC PLANNING UNIT:** Is under the Rector and headed by a principal lecturer who is primarily responsible for planning academic programmes.

3.2 SOURCES OF REVENUE:

Revenue is an income that accrues to a specific body. To enable the Polytechnic achieve its aims and objectives by way of fulfilling its recurrent and capital commitments, revenue is essential.

However, the various sources of revenue to the Polytechnic are basically categories into two.

i External sources if revenue

ii Internal sources of revenue.

i) **EXTERNAL SOURCES OF REVENUE:**

The Federal government is the greatest financier of the Federal Polytechnic in Nigeria of which Federal Polytechnic Nasarawa is one. The organisation through which the Federal Government grant are channeled to the Polytechnic is the national Board for Technical Education (NBTE). This body is responsible of both capital and revenue funds for teaching and research.

A report published by committee on Federal Polytechnic finance revealed that Federal Government grants accounted for about 95 percent of revenue of Federal Polytechnic in Nigeria. The formula for fund allocation (N.B.T.E) are the average cost and marginal cost method. Under the average cost method , student are cost at an average such that when student emoluments rise or fall, the funding requirement rise or fall,. But under marginal cost method, an institution gains much or less by increase decrease more slowly in a period of or derived more slowly in a period of decline.

ii) **INTERNAL SOURCES OF REVENUE:** The find in this category are generated from within the polytechnic itself, through various activities. Up till now, the Federal

polytechnic Nasarawa, has not explored enough avenues for generating funds internally probably due to it relatively younger age. However, listed below are various internal sources of revenue generated or available for the polytechnic operations:

i Sale of application forms

ii Course fees

iii Examination fees

iv Accommodation fees

v Staff school receipts

vi Rent from quarters

vii Consultancy services

viii Guest house income

ix Interest on deposits

x Sale of unserviceable items

xi Registration processing of tenders

xii Rent of academic gowns and other academic facilities

xiii miscellaneous receipts.

Revenue generated from the above mentioned sources have to be carefully managed with the help of laudable policies for the polytechnic to affairs its objectives

bearing in mind the present economic predicament in the country. The Federal polytechnic Nasarawa, however, can only generate low percentage its estimated annual revenue and the Federal Government provides most of the finds for its operations.

3.3 BUDGET PREPARATION :

The Federal polytechnic Nasarawa budget cycle passes through six main stages before final approval is made. The financial of the polytechnic is the same as the recognized Nation's financial year which commences in gm January and ends in December. However, the six main stages of the polytechnic budget cycle are

STAGE 1:

At the middle of each financial year, the bursary department normally issue a budget call circular letters stipulating the guide lines in which unit directors academic head of department and the registry are to submit their estimate proposals for the coming financial year.

STAGE II:

The unit Directors, Academic heads of department and the Registry prepare their proposal and forward them to the office of the bursar. The idea is that each unit Directors. Academic head of department and the Registry has to express its own needs within the school, showing requirements in terms of man power, equipment, materials etc.

Education authorizes the bursar to incur expenses for the year according to the budget goals, objectives and plans. When each department has been informed of the fund allocated to its it will immediately open a department vote book in which all amount allocated to each code of expenditure will be entered. Each expenditures incurred will be entered in the vote book and this to be counter singed by the department head to show that liability has been taken. There should be no over spending on code and where it becomes absolutely necessary to over spend, the head of department will prepare a memorandum quoting where savings could be made to enable the bursar issues increment.

3.5. COST CONTROL, COST BENEFIT ANALYSIS

The cost control, cost benefit analysis in the polytechnic lies on the bursary department with the full backing of the Rector. This is so because they are locked upon to actually monitor and control excess of their respective directors of school and heads of department. The bursary department will check the day financial transaction of the 'institution as it relate to all capital projects and to see that the goals and policies are achieved as specify in the estimates. It also cross check the heads of department submission prepare the necessary documents and passed same to Rector for his information and approval.

It is the responsibility of the bursary department to provide the institution with common standard procedure guide, (C. S.P.G) financial instructions, current circulars

on financial matters from which they can control and maintain and up to date record of financial transactions. The bursary department has the responsibility to aid management, heads of department in their daily, short term planning and control by providing timely, accurate and appropriate data and information for decision making.

The head of bursary department should be in attendance at all meetings where financial matters including the award for contracts and being discussed. His duty at such meetings is to give financial advice as it will affect the institution. The bursary department should endeavour to discharge its day to clay duties 'in accordance with financial regulation, treasury circulars, budget circular and any other circular(s) as may be issue by the government. In other to ensure control, it is the responsibility of the chief executive to establish and maintain an internal audit unit to provide a complete and continuos audit of the accounts and records of expenditure, revenue, plants and machineries allocated and unallocated stores. Thus, and audit unit serves as a watchdog for the chief executive.

In other to achieve a desired control in the polytechnic, the bursary department should ensure that all purchases of goods and services are properly authorized and approved by the appropriate authority before the goods and ordered and that the goods received or services rendered are properly checked again the job contract order,

STAGE III

After the estimate proposals must have been received from all the units by the Bursar, the bursary will scrutinize, collect and pass the document to the chief executive in form of a draft estimate.

STAGE IV:

The chief executive will now summon a meeting of management to go through each department submissions. Emphases on the departmental submission will be on the following:-

i. Employment cost (Salaries and wages)

ii. Amenities to staff (medical expenses, staff development, seminars and workshops)

iii Amenities to students (Accommodation, instructional materials, games, books and periodicals),

iv.. Utility services (water and light).

Where capital estimates will take cognisance of land and building that is for workshop and laboratories, plants, machinery and equipments for students training which should not be ignored for whatever reason, as ignoring of these times will not argue well for the institution.

STAGE V:

The bursary department after been satisfied with the estimates or after scrutiny by management board will prepare a clear copy based on what management has

approved and submit it to the Finance and General Purpose Committee (F & G. P. C.) for scrutiny and approval. The F & G. P. C. comprises of council members of the Polytechnic, Rector and Registrar. When the document has been approved by the F & G. P. C., the chief executive will summon a meeting of council to deliberate on the submission by the Finance and General Purpose Committee and make necessary amendments (if any).

STAGES VI:

After deliberation of council and approved, the documents will be presented to the Director of budgets of the National Board for Technical Education for scrutiny and approval. The draft estimates automatically becomes the final estimates when it receives the approval of N.B.T.E.

3.4. BUDGET APPROVAL AND EXECUTION APPROVAL

APPROVAL :-

The final approval of estimates proposed is done internally and externally. External approval comes from the Ministry of Education before funds are made available for execution of plans. While internally, the chief executive of the National Board in Technical Education and the Director of Budget after scrutiny approved proposal.

EXECUTION.

On approval of the financial subvention, the National Board for Technical

and services rendered in accordance with the contract signed by both parties.

3.6 ESTIMATES OF REVENUE, AND EXPENDITURE.

The approved budget estimates constitute the authority for the raising of revenues and of incurring expenditure of all which have being within the terms and limits of the estimates. Any deviations, such as exceeding the approved limits of expenditure for any purpose, incurring expenditure on new purposes, or raising revenues from new sources not approved in the estimates, must be specifically approved by appropriate authority-

Basically the estimates consists of two categories:

i Revenue Estimates

ii Capital Estimates

A). RECURRENT ESTIMATES:-

This represent the circulating capital of the institution in terms of its running cost in salaries, wages rents, consumable materials and after services performed during the operational process. Recurrent Estimates consist of two sections:

i). Recurrent Revenue.

ii). Recurrent Expenditure .

i). RECURRENT REVENUE:

This represent the sum accruing to the institution on a regular basis either, monthly or yearly. The specific revenue, which result from the operation of various services should be estimated and the existing services plus any increase arising from plants extension or new development. Example subvention from Federal Government

ii). **RECURRENT EXPENDITURE:**

This applies to the institutions commitments in terms of paying out accumulated revenues for either goods and services and new development on a regular basis either, monthly or yearly. Example monthly payment of salary and wage.

However, submissions in respect of items under recurrent estimates are classified into two:

a Personnel costs

b Overhead costs

a **Personnel costs:**

Under this subhead, the institution make adequate provisions to cover their personnel costs. Any request for additional cost must be supported by evidence of approval by the institution and pensions department of the Federal Civil Services Commission.

b **Overhead cost:**

This are general expenses incurred in caring out the operations of the institution. The institution subhead of overhead cost are:

i) Travel and transport

ii) Utility services (Water and Electricity)

iii) Telephone services

iv) Stationery

v) Maintenance of office furniture and equipment

vi) Maintenance of Vehicle and other capital assets

vii) Consultancy services

viii) Grants, Contributions and Subventions

ix) Training and staff development

x) Motor Vehicle advance, and

xi) Miscellaneous expenses.

B **CAPITAL ESTIMATES**

This represents estimates for fixed assets which depreciate with time. Estimates under this subhead are based on long term period to allow gradual execution of projects as well as allowed necessary adjustment during plant period. Capital estimates consists of two sections; Capital Revenue and Capital Expenditure. These estimates must be confined to projects in the approved capital development plan. Emphasis is given to the new projects and when they will become operative.

The capital proposal must be base on detailed costing of projects in other achieve the most effective and economic use of funds to made available. Projects are categorized into the following groups:

i) On going projects

ii) Existing assets for maintenance and rehabilitations mg

iii) New projects

iv) Outstanding projects.

Each institution may be given the approval to advance project it consider to be of high priority in terms of economic and social viability and suppress others in order to make allocation of resources more rational and effective.

3.7 PROBLEMS ASSOCIATED WITH ESTIMATES:

There are quite a number of problem that are associated with estimates by the management of Federal Polytechnic Nasarawa. These problems could be separated from the recurrent estimates with the capital estimates.

i RECURRENT ESTIMATES PROBLEMS:

a) The problem of administrative bottlenecks is responsible for the late receipt of subvention. Some time delay in receiving federal grants forces the institutions to take loans from commercial banks with heavy interest rates attached .

b) Limitation in the resources available to the government to meet countries and the complex needs of the society hampers the adequacy of grants to the institution.

c.) Frequent policy changes by the management of the institution regarding finance is a source of confusion which could seriously hampers the polytechnic management through efficient budgeting base.

d.) Distortion provisions by ministries and National Board for technical Education

on the institution proposal also hinders effectiveness of estimates.

ii.) **CAPITAL ESTIMATE PROBLEMS**

a.) It is normally practice to finance capital projects on annual basis, and delay in the receipt of funds consequently leads to project been carried forward, thereby split over are accumulated.

b.) Constant revision of contract sum, as well as inflation hinders effective implementation of projects. The tendency of contract revision by contractors makes projects funds un realistic with money estimated for them.

c.) Inflation phenomenon often leads to the stagnation projects, when contractors discover that contract cost at the time of execution exceeds their quoted sum.

CHAPTER FOUR: DATA PRESENTATION AND ANALYSIS

4. 11 INTRODUCTION

This chapter deals with the analysis and presentation of data collected from respondents as discussed in chapter one. The questionnaire distributed were filled and returned by the respondents. The researcher process the questionnaire manually and presented them 'in a tabular form for efficient and accurate analysis of the information. Here the percentage, method was used in testing and arriving at any statistical inference between the variables contain in the questionnaire.

4.2 DATA PRESENTATION AND ANALYSIS

The method of organization, presentation and interpretation of the data collected was by the combination of the statistical tables and word statement. These is with the end to provide for a simpler and effective understanding of the data presented. In all 32 questionnaire were issued to the top management, head of department/ units and the bursary, staff of the institution and only 25 respondents represent' 78 % mg of the total questionnaire were received.

Table 1:

Age of Respondents.

Age Bracket	Response	percentage
25 - 30	2	8%
31 - 40	8	32

41 - 50	11	4
51 and above	4	16
Total	25	100

SOURCE: Survey data

In the table above, it shows the age bracket of the respondent. It is clear from the table that 2 respondent representing 8 % of the total respondent are between the age bracket of 25 - 30 years. 8 respondents representing 32 % of the total respondent are between the age bracket of 31 - 40 years. I I respondents representing 44 % of the total respondent are between the age bracket of 41 - 50 years, while the remaining 4 respondent representing 16% of the total respondent are of the age bracket from 51 above. It will therefore, be refer that the quality of information got were reliable and authentic.

Table 2:
Status/Position of Respondents

Position	**Response**	**percentage**
Top Management	8	32%
Head of Departmental Unit	10	40
Bursary staff	7	28
Total	25	100

Source: Survey Date:

It is obvious from the table above that the sex of people surveyed were people

of adequate knowledge on the topic under study. From the table 8 respondents representing 32% of the total respondents are top management. 10 respondents representing 40% of the total respondents are heads of department/units and the 7 respondents representing 28% of the respondents are bursary staff.

Table 3:

Length of Services of the Respondents in the Polytechnic

Opinion	Response	percentage
1 - 2 yrs	-	-
2 - 3 yrs	2	8
3 - 5 yrs	5	20
5 - yrs & above	18	72
Total	25	100

Source: Survey Data

From the table above, two respondents represent 8% of the total respondents have being staff between 2 years. 5 respondents representing 200/, of the total respondents have been with the polytechnic between 3-5 years and 18 respondents representing 72% of the total respondents have been math the institution from 5 years and above.

Table 4

Office responsible for sending out the circular letter.

Opinion	Response	percentage
Registrar Department	-	-
Bursary Department	25	100
Total	25	100

Source: Survey Data

The bursary department initiates the budgeting season by sending estimate proposal forms to all heads of departments/units. This is shown in the table above have 25% respondents representing 100% of the total respondents are of this pinioned.

Table 5:

Uses standard budget forms

Opinion	Response	percentage
Yes	25	100%
No	-	-
Total	25	100

Source: Survey Data .

From the above table, it is obvious that the institution uses standard forms for estimate preparation. In the survey conducted 25 respondents representing 1 00% of

the total respondents were of this pinioned. This implies that the 'institution assists the heads of each departmental unit with the information required for budget preparation.

Table 6
Participation in the budgeting process

Opinion	Response	percentage
Yes	25	100%
No	-	-
Total	25	100

Table 6 above shows that all the heads of department/units are allowed to prepared their estimates. This means that every head of department/unit is allowed to participate in the budgeting process. This obvious as 25 respondents representing 1 00% are of this opinion.

Table 7:
Invitation to attend the budget committee meeting to defend the estimate

Opinion	Response	percentage
Yes	25	100%
No	-	-
Total	25	100

Source: Survey Data.

The table above analyzed those invited to attended the budget committee to defend their estimate. From the survey carried out 20 respondents representing 80% of the total respondents opinion that they attended budget committee meeting to

defend their estimates while 5 respondents representing 20% of total respondents indicated that the bursar represent their interest 'in the budget hearing. The implication here is that the institution adopts limited budget participation.

Table 8:

Responsibility for preparing the final budget

Opinion	Response	percentage
Registry Department	-	-
Bursary Department	25	100
Total	25	100

Source: Survey Data

From the table above, it shows that the responsibility for preparing the final budget falls on the Bursary Department. In the survey conducted 25 respondents were of this opinion which represent I 00% of the total respondents.

Table 9:

Ways of Communicating the final approval budget

Opinion	Response	percentage
Verbally	7	28
Written	18	72

Total	25	100

The above table analyzed how the final approved budget is communicated in the institution. From the survey carried out 7 respondents representing 28% of the total respondents opinion that the final approved budget is communicated verbally while 18 respondents representing 72% of the total respondents opinion that the final approved budget is communicated by written.

Table 10:

Document sent to incur expenditure .

Opinion	**Response**	**percentage**
Approved budget	18	72
Local Purchase Order	-	-
Vote Book	4	16
Store Requisition	-	-
None of the above	3	12
Total	25	100

Source: Survey Data

From the above table, it shows the document sent to incur expenditure by the bursary department to the heads of department/units. It is clear that 18 respondents representing 72% of the total respondents opinion that the document send to them were approved budget. 4 respondents represent' 16% of the total respondents opinion for vote book while 3 respondents representing 12% of total respondents opinion for non of the above document send to them.

Table 11:

Counter Signed of Local Purchase Order by the expenditure control officer

Opinion	Response	percentage
Yes	25	100%
No	-	-
Total	25	100

Source: Survey Data.

Table I I above, shows that all the heads of departments/units agreed that their local purchase order are normally counter signed by the expenditure control officer. This is obvious as 25 respondents representing 1 00% of the total respondents were of this opinion. The conclusion that can be drawn here is that a head of department/unit does

not necessarily commits the institution to legal finance contract with third party without official approval.

Table 12:

Approval of bursary where the amount in the local purchase order is greater **than** the balance in the approved budget.

Opinion	**Response**	**percentage**
Yes	25	100%
No	-	-
Total	25	100

473246

Source: Survey Data

It was discovered that where the amount in the local purchase order is more dm the balance in the vote book, the Bursar will not approve the expenditure. This is shown in the table above as 25 respondents are of this opinion representing I 00% of the total respondents. The rernedy to this situation as the researcher was reliably informed is that, the Bursar allow viremerit to be made from one account code with sulficient balance to the account code that requires more code, so as to meet with the amount in the local purchase order.

Table 13:

Communication of the codes over or under spend at the end of the year

Opinion	Response	percentage
Yes	-	-
No	25	100
Total	25	100

Source: Survey Data

From the above table, the researcher discovered that all the Heads of Department/Unit are informed at the year end of the account they are or understand. This is obvious as 25 respondents are of this opinion representing I 00% of the total respondents. Such information (according to them) is always obtained from the departmental vote books.

Table 14:

Investigation of variance by the authority

Opinion	Response	percentage
Yes	-	-

No	25	100
Total	25	100

Source: Survey Data

From the table above, it shows that variance are never investigated by the authority. In the survey conducted 25 respondents are of this opinion representing I 00% of the total respondents - Instead, a favorable variance (under expenditure) 'indicates that the department/units concerned did not need up to the amount that was approved for him in the budget. In like manner, unfavorable variance (over expenditure) reveals that too small amount was approved for such department/unit.

Table 15:

Incentive for saving fund for the institution

Opinion	Response	percentage
Yes	25	100%
No	25	100
Total	25	100

Source Survey Date

From the above table, all the concerned officers indicated that no incentive in terms of promotion, annual increment or benefit in kind is given for prudent spending of the institution's fund. This is obvious as 25 respondents are of this opinion representing I 00% of the total respondents. Instead, the rewards is punishment by slashing the department's estimate for the coming year.

4.3 RESEARCH FINDINGS

This section is indicated to bring the discussion of the result obtained in the previous section of the chapter from the survey conducted in order to find out the consistency of them. Among other things, this section will highlight the findings obtained from the course of investigation.

The researcher that the polytechnic adopts a mixture of incremental budget' and zero

base budgeting technique. However, it is difficult to mg notice any traces of zero base budgeting technique in what is being practice at present. All steps following in the budgeting process are still more traditional budgeting dm that of zero base budgeting.

The Researcher gathered that the benefits they derive from the budgeting system are the following::

i. It enables each Heads of Department/Unit to plan ahead;

ii. It allow each Heads of Department/unit to know his financial limits;

iii. It stands as a guide a control for all expenditure during the year;

i. It creates spin-off effect in the Heads to work hard to meet the departmental goals and objectives;

V. It creates forum to interact with other Heads of Department/Units;

vi. It enable the Heads of Department/Unit to gain experience by participation.

I also gathered that the problem they encountered in implementing the polytechnic budgeting system are:

i. No formal way of monitoring departmental/unit expenditure;

ii. Estimates by Heads of Department/Unit are normally reduced by the budget committee to reflect find available

iii. Delay in release of funds from bursary department due to administrative bottleneck.

iv. Non-response from the Heads of Department/Unit to submit their proposals;

V. Lack of cooperation of Heads of Department/Unit to honestly defend their estimates;

vi. Budget estimates do not relate to specific institution objectives and even where that is done, they are neither specific nor quantified.

vii. Poor coordination of request from various Heads of Department/Unit;

viii.. Lack of information for sound budgeting techniques;

ix. Budgetary system are not result oriented but concentrates on the objects of expenditure rather than results;

X. No incentive is given for prudent spending;

xi. It is time consuming.

Finally, some of the Heads of Department/unit therefore suggested that to ameliorate the situation, the Rector, the Bursar and the Registrar should allocate funds to departments/units on the basis of act" money available to the institution. According to the Heads of Department/Unit such practice will reduce time wasting in making estimates and attending budget meetings.

CHAPTER FIVE: SUMMARY CONCLUSION AND RECOMMENDATIONS.

5.1 SUMMARY

The main objective of Federal Polytechnic Nasarawa as contained in the Federal Polytechnic Decree No. 33 of 1979 as amended in Federal polytechnic Amendment Decree No. 28 of 1987 is to train people to acquire technical and vocational skills which are needed in the economic and social development of Nigeria especially in the field of Agriculture, Industry and Commerce. In other to achieve this objective, Federal Polytechnic Nasarawa normally programmes a comprehensive budget, breaking it down into revenue, recurrent and capital budgets. The revenue being derived by the polytechnic is insignificant that it relies mainly on the statutory allocation normally provided by the federal government. While the recurrent estimates takes care of recurrent expenditure such as much as it could to provide fund for personal cost in order to get the right caliber of staff which will fill in the vacant post. The overhead cost is a fund provided by government for staff and student welfare maintenance of equipment and meeting the most essential services in the 'institution and above all providing instructional materials for the teaching of the students.

Capital budget takes care of the capital projects such as buildings, equipment, furniture, plant and machinery. These are essential ingredients for the training of students who are supposed to man the various industries in the country. As such

federal government normally provide funds annually for the above project.

In order to achieve the objectives and to ensure that the budget proposal approved by the National Board for Technical Education and the Federal Ministry of Education are well implemented, management have set out rules and regulations for the disbursement of such find and for monitoring the progress of projects embarked upon by the institution.

5. 2 CONCLUSION

From all indications the Federal polytechnic Nasarawa budgeting system just like government budget is both forward looking and backward looking i.e setting objectives to be achieved based on past experiences or using previous achievement as guide. It tries hard in most instances to adjust expenditure to comply with income.

In the final analysis, the question to be answered is whether with its present budgeting system the institution has been able to achieve its objective as stated in its decree No. 28 of 1987. Certainly, some objectives have been achieved, others are in the process of being achieved, while a number of others look like they might never be achieved, these are as a result of number of problems facing the institution. At the centre of these problems course is the issue of revenue, because of the irregular

receipt of recurrent subvention from the Federal Government.

Consequently, it is the responsibility of the executive and other operators of the system to ensure that the scarce resources provided are properly utilized. They should understand the overriding the principles of budget and the be guided appropriately. These include cost efficiency in executing capital project improvement of revenue generation in collection prior internally in order to make up for any short fall of statutory allocation. All these should be geared toward achieving the objectives of the budget and accomplishing the various responsibilities of the institution..

5.3 RECOMMENDATION

The following recommendations if implemented, the researcher believes will help in great way to improve the budgeting system of Federal Polytechnic Nasarawa particularly in managing its scarce resources for maximum result and the Federal Government in general.

Government should ensure that all call circulars issued every year for the submission of budget proposals are done in good time in order to allow the National Board for Technical Education and the institution to prepare a comprehensive and well articulated budget proposal.. The call circular should specify in details the essential policy for that financial year, by this the researcher means government should be able to infinite for the coming financial year taking account of its expected revenue.

Government should as much as possible provide the fund requested in the proposals, as these are based on the actual needs of the institution, as cuts on the fund win afford the implementation of the proposal. Government should improve the grant of the Federal Polytechnics to enable the 'institutions procure modem machineries for the training of the students.

The institution must pursue vagariously the possibility of offering consultant services, this is a sure source of revenue generation especially if fees changed are made comparatively than that of private institutions. Government should make it a policy that statutory allocations are released immediately they are due. This will go a long way to alleviate the suffering of the institutions and avoid the institutions in taking back over high while attracts high cost of interest, in order to pay staff salaries or other essential services.

Serious attention should be given to maintenance of buildings and machines to avoid premature destruction. Obsolete machinery could be managed provided they are still functioning. Regular services and maintenance should be carried out to ensure that they are still useful pending when money is made available for the purchase of more efficient ones.

The institution should ensure that capital projects should not be embarked upon unless the fund is available and set aside in a separate account in order that the fund will be utilized to the conclusion of the projects. Experts should always ne consulted whenever any specialized asset is to be acquired for its durability, availability of parts and above all the Technical manpower to maintain the asset. Contract sum of building projects should be well qualified to avoid any ever pricing as every kobo is really very important to the institution and will go a long way in solving its problems.

The institution should have their own architect and quantity surveyed who should work together with the consultant supervising its projects. They should ensure that all certificate of projects provided for payment are measured, check any item mentioned on site are actually available before the certificate is approve for payment

Management should ensure that only staff with the right qualification and experience are employed to teach this caliber of students. Also funds provided for staff and students welfare are Judiciously utilized in order to derive the maximum benefit from the expenditure and avoid staff/students unrest which will provide conclusive atmosphere of learning.

Students are geared towards manning our various industries, therefore, adequate provision for institutional materials should be made in the estimates, in order to keep the students busy during their practical and make them experts in their respective field of specialization.

Management should installed a mechanism for investigating and follow-up procedures in its budgetary control system. They should ensure that only staff of high caliber are employed to supervise and oversee the activities and work within the limit of the budget approved by the Federal government. The staff should also ensure that all funds disbursed are properly utilized and make physical inspection of the project embarked upon and that the expenditure is commensurate with the work on site.

The Bursary should notify various department/units of their balances (Monthly and Quarterly) and inform them where there is short fall. The Departments/unit should in turn, give the Bursary department the necessary cooperation by adhering strictly to financial regulations, treasury circulars, internal checks and control introduced within the system..

Finally, the institution should ensure that only staff in high probity, integrity are employed 'in both finance and works departments who will ensure that what is

obtainable in the various institutions conformed with government policies, financial regulations, accounting principles and professional ethics and they are in accordance with the set objectives of the institutions as well as what is obtainable in the budget proposals for the financial year in question.

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APPENDIX A

QUESTIONNAIRE DESIGN:

This questionnaire is designed to assists the researcher in carrying out a study on "An Evaluation of Budgeting procedure and practice in Federal Polytechnic, Nasarawa" as a requirement for the award of masters in Business Administrations (M.B.A) .

Kindly help the researcher by filing this questionnaire. Please answers the question honestly as any information given will be treated as confidential. Your cooperation will be highly appreciated.

Yours faithfully,

(HAL IR U IDRIS)

INSTRUCTION:-

Tick the space appropriate to your choice of answer among the options where provision for your choice is not made, please give your answer and comment briefly.

1 Age: ..... Position: ..... Qualification: .....

2.. For how long have you been in this Polytechnic?

(a) I- 2 years.

(b) 2 -3 years [ ]
(c) 3- 5 years [ ]
(d) 5 years and above [ ]

3. Which office send out the circular letter to commence compiling for annual Budget?

(a) Rector's office [ ]

(b) Registry Department [ ]

(c) Bursary Department [ ]

I is this circular accompanied by standard Budget forms?

(a) Yes [ ]

(b) No [ ]

5. if yes, are you allow to state your financial requirements for the incoming year? (a)

Yes [ ]

(b) No [ ]

6. To which office are the estimated financial needs eventually sent?

(a) Rector's office [ ]

(b) Registry Department [ ]

(c) Bursary Department [ ]

7. Are your normally invited to attend the Budget committee meeting to defend your estimate?

(a) Yes (b) No

8. If you are not allowed to attend, who represent your interest?

(a) Registrar [ ]

(b) Bursar [ ]

9. Who is responsible for preparing the fiml Budget?

(a) Registry Department [ ]

(b) Bursary Department [ ]

10. How is the final approved Budget communicated to you?

(a). Verbally [ ]

(b). Written [ ]

11. Which of these documents are sent to you to enable you start incoming expenditure?

(a) Approved Budget [ ]

(b). Local Purchase order [ ]

(c) . vote Book [ ]

(d). Store Requisition Book [ ]

(e). None of the above [ ]

12. Is your local purchase order normally countersigned by the expenditure control unit of Bursary Department?

(a) Yes [ ]

(b) No [ ]

13. Where the amount in the local purchase order is more than the balance in your approve Budget, Does the Bursar approved the expenditure?

(a) Yes [ ]

(b) No [ ]

5. If the Bursar does not sign, what action do you normally take?

.....

.....

.....

16. At the year end, are you informed of the codes you have over or under spend?

(a) Yes [ ]

(b) No [ ]

17. Where you over spend or under spend what impact does its have on your following allocation?

.....

.....

.....

18. Assuming you do not completely exhaust the fund allocated to you in a year and yet was able to meet the goals /objectives for your

department, is there any incentive given to you for saving fund for the institution?

(a) Yes [ ]

(b) No [ ]

19. State and rank the benefits you derive from the Polytechnic Budgeting system .....

.....

.....

20. State and rank the problems you encounter 'in 'Unplernenting the Polytechnic Budgeting system.

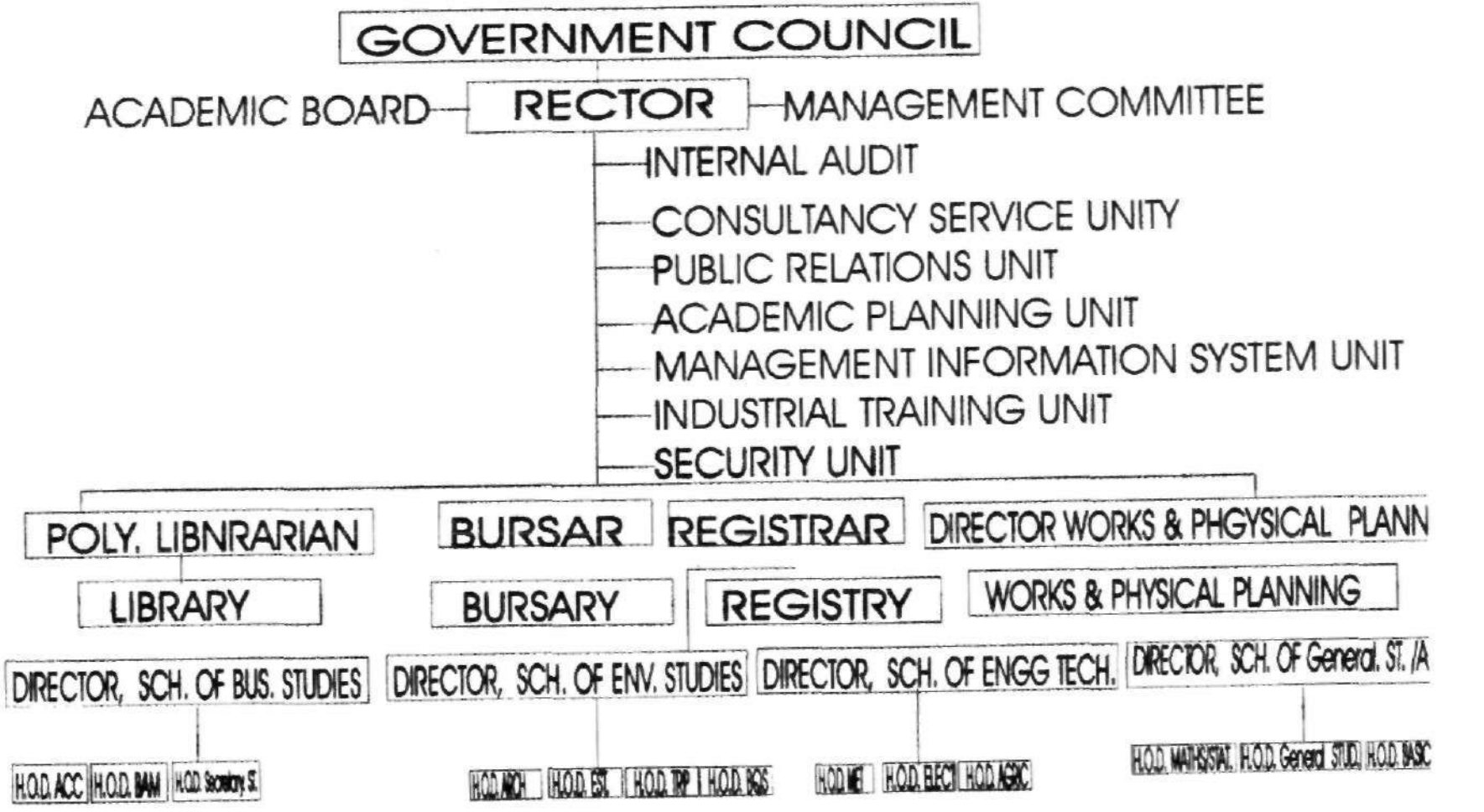
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APPENDIX B

THE FEDERAL POLYTECHNIC NASARAWA ORGANIZATIONAL STRTUCTURE



APPENDIX C

SUMMARY OF 1999 ESTIMATES

THE FEDERAL PLYTECHNIC NASARAWA

BUDGETTED REVENUE 1999

CODE SUB HEAD	DETAILS	ACTUAL REVENUE 1997 (#)	REVENUE FROM JAN-JUNE 1998	APPROVED REVENUE IN 1998	PROPOSED REVENUE 1999	REMARKS
VARIOUS	INTERNALLY GENERATED REVENUE	4,124,087.00	1,155,198.00	3,139,500.00	3,394,000.00	

S/NO	SUB-HEAD	DETAILS OF REVENUE GENERATING SERVICE PROJECT	EXISTING FEES/ RATES & YEAR FIXED	ACTUAL REVENUE COLLECTED IN 1997	APPROVED REVENUE ESTIMATES FOR 1998	ACTUAL REVENUE COLLECTED FOR THE 1ST SIX MONTHS 1998	PROJECTED REVENUE BASED ON NEW RATES 1999	TOTAL REVENUE PROJECTION FOR 1999	REMARKS
				PROJECTED REVENUE ESTIMATE FOR 1999					

S/NO	SUB-HEAD	DETAILS OF REVENUE GENERATING SERVICE PROJECT	EXISTING FEES/ RATES & YEAR FIXED	ACTUAL REVENUE COLLECTED IN 1997	APPROVED REVENUE ESTIMATES FOR 1998	ACTUAL REVENUE COLLECTED FOR THE 1ST SIX MONTHS 1998	PROJECTED REVENUE BASED ON NEW RATES 1999	TOTAL REVENUE PROJECTION FOR 1999	REMARKS
	1	2	3	4	5	6	7	8	9
1	123	REGISTRATION OF CONTRACTORS	₦250.00 ₦500.00 ₦7500.00 ₦2500.00 AND ABOVE DEPENDING ON THE CLASS OF CONTRACT	₦52,425.00	₦50,000.00	₦36,023.00	₦72,000.00	₦7[illegible],000.00	
2	124	STUDENTS ACCOMODATION	2,000 STUDENTS PER SESSION	₦74,790.00	₦150,000.00	₦19,260.00	₦180,000.00	₦1[illegible]0,000.00	ADDITIONAL BLOCK OF EXTENSION AQUIRED FOR MORE ACCOMODATION SPACES
3	125	STUDENTS GAMES FEES	2,000 STUDENTS	₦239,380.00	₦77,000.00	₦45,700.00	₦200,000.00	₦2[illegible]0,000.00	
4	126	SALES OF ADMISSION FORMS	3,000 ADMISSION FORMS AT ₦300.00 EACH	₦956,100.00	₦1,350,000.00	₦378,750.00	₦900,000.00	₦9[illegible]0,000.00	INCREASE IN THE PRICE OF FORM RESULTING IN DROP ON DEMAND
5	127	EXAMS FEES	2,000 STUDENTS @ ₦200.00	₦641,700.00	₦360,000.00	₦153,100.00	₦400,000.00	₦400,000.00	
6	128	SIWES LOG BOOK	350 STUDENTS	₦30,880.00	₦48,000.00	₦9100.00	₦17,500.00	₦17,500.00	FEE PAID BY NDI ENVIRONMENTAL & ENGR. STUDENTS ONLY.
7	131	STUDENTS REG/LAB/W/SHOP FEES	2,000 STUDENTS	₦809,160.00	₦216,000.00	₦260,250.00	₦500,000.00	₦500,000.00	
8	135	BUS SERVICE REVENUE	4,000 PERSENGERS/MONTH @ ₦2.00 PER DROP	₦05,875.00	₦20,000.00	₦2,400.00	₦9[illegible],000.00	₦9[illegible],000.00	
9	111	INTEREST ON MOTOR VEHICLE LOANS	70 STAFF @ 2% (SHR) 40 STAFF @ 2% (2HR)	₦26,883.00	₦45,000.00	₦09,315.85	₦30,000.00	₦3[illegible],000.00	

FEDERAL POLYTECHNIC, NASARAWA

APPENDIX D

1999 - 2001 ROLLING PLAN

S/NO	CLASSIFICATION ANTICIPATED OF TARGET CODE 1999	TITLE OF PROJECT AND ALLOCATION (II) REMARKS	STATE OF COMPLETION	PLAN COST OF EXP. 1999-2001	CUMM. ALLOCATION RELEASED TO DATE	OUTSTANDING LIABILITY IF ANY	APPROPRIA 1999
1	402E	Construcion Agric/Civil Engineering Complex	-	100,000,000.00	-	-	80,000,0
00.00	80%	FEDERAL POLYTECHNIC, NASARAWA			1999 - 2001 ROLLING PLAN		

S/NO	CLASSIFICATION ANTICIPATED OF TARGET CODE 1999	TITLE OF PROJECT AND ALLOCATION (II) REMARKS	STATE OF COMPLETION	PLAN COST OF EXP. 1999-2001	CUMM. ALLOCATION RELEASED TO DATE	OUTSTANDING LIABILITY IF ANY	APPROPRIATION 1999	ANTIC TAR 19
1	402E	Construcion Agric/Civil Engineering Complex	-	100,000,000.00	----		80,000,000.00	8

S/NO	CLASSIFICATION OF CODE	TITLE OF PROJECT AND ALLOCATION (II)	STATE OF COMPLETION	PLAN COST OF EXP. 1999-2001	CUMM. ALLOCATION RELEASED TO DATE	OUTSTANDING LIABILITY IF ANY	APPROPRIATION 1999	ANTICIPATED TARGET 1999	REMARKS
1	402E	Construcion Agric/Civil Engineering Complex	-	100,000,000.00	--------		80,000,000.00	80%	
2	402Q	Rector's residence/other Staff Houses	-	30,000,000.00	4,000,000.00	1,240,000.00	20,000,000.00	67%	
3	402P	Classroom Blocks for School of Business Studies	-	10,000,000.00	--------	--------	5,000,000.00	50%	
4	412	Construction of roads/drainages within staff quarters	-	10,000,000.00	--------	--------	5,000,000.00	50%	
5	413	Furnishing of classrooms and Library Complex	-	15,000,000.00	--------	--------	8,000,000.00	-	
6	402P	Block of Laboratories for Basic and Applied Sciences	-	50,000,000.00	--------	--------	20,000,000.00	-	
7	411	Sports Comp./Convtion ground	-	8,800,000.00	1,200,000.00	--------	5,000,000.00	56%	
8	413	Core Engineering, Sciences and other academic related equipment	-	200,000,000.00	--------	--------	128,246,500.00		
		Total		423,800,000.00			271,246,500.00		

S/NO	Project Title	Amount Allocated 1999-2001 Rolling Plan (₦ Million)	Amount Expended in 1998 (₦ Million)	Proposal for 1999 - 2001 (₦ Million) 1999	2000	2001	TOTAL	REMARKS
1	Agric and Civil Engineering Complex	100,000,000.00	---------	80,000,000.00	10,000,000.00	10,000,000.00	10,000,000.00	
2	Rector's residence/other Staff Houses	30,000,000.00	4,000,000.00	20,000,000.00	5,000,000.00	5,000,000.00	30,000,000.00	
3	Classroom Blocks for School of Business Studies	10,000,000.00	---------	5,000,000.00	5,000,000.00	---------	10,000,000.00	Our school of Businees still operates at T/site
4	Construction of roads/drainages within staff quarters	10,000,000.00	---------	5,000,000.00	3,000,000.00	2,000,000.00	10,000,000.00	
5	Furnishing of classrooms and Library Complex	15,000,000.00	1,500,000.00	8,000,000.00	5,000,000.00	2,000,000.00	15,000,000.00	
6	Block of Laboratories for Basic and Applied Sciences	50,000,000.00	---------	20,000,000.00	20,000,000.00	10,000,000.00	50,000,000.00	
7	Sports Comp./Convtion ground	8,800,000.00	1,200,000.00	5,000,000.00	3,000,000.00	800,000.00	8,800,000.00	
8	Core Engineering, Sciences and other academic related equipment	200,000,000.00	17,947,587.00	128,246,500.00	54,122,000.00	54,130,000.00	20,000,000.00	Equipment required to meet accreditation standard
	Total	423,800,000.00		271,246,500.00				

APPENDIX E

FEDERAL POLYTECHNIC NASARAWA

SUMMARY OF 1999 ESTIMATES RECURRENT EXPENDITURE (PERSONNEL AND OVERHEAD COST)

SUB-HEAD	DETAILS	APPROVED EXPENDITURE 1998	AMOUNT SOUGHT IN 1999	R E M A R K S
	Salaries and Wages	8,881,099.44	60,880,528.00	
	Allowances	18,718,900.56	133,436,432.00	
	Personnel Cost	27,600,000.00	194,316,960.00	
	Overheads	84,400,000.00	100,000,000.00	
	GRAND TOTAL	112,000,000.00	294,316,960.00	

FEDERAL POLYTECHNIC NASARAWA

SUMMARY OF 1999 ESTIMATES RECURRENT EXPENDITURE (PERSONNEL AND OVERHEAD COST)

SUB-HEAD	DETAILS	APPROVED EXPENDITURE 1998	AMOUNT SOUGHT IN 1999	R E M A R K S
	Salaries and Wages	8,881,099.44	60,880,528.00	
	Allowances	18,718,900.56	133,436,432.00	
	Personnel Cost	27,600,000.00	194,316,960.00	
	Overheads	84,400,000.00	100,000,000.00	
	GRAND TOTAL	112,000,000.00	294,316,960.00	

PERSONNEL COST

SALARY G/LEVEL	ESTABLISHMENT		FINANCIAL
	1998	1999	PROVISION '99
1	130	142	2,917,248.00
2	150	161	3,568,404.00
3	100	113	2,721,492.00
4	60	68	1,878,432.00
5	57	73	2,470,320.00
		557	
6	53	70	3,108,840.00
7	79	97	5,532,492.00
8	87	105	7,076,160.00
9	65	82	6,402,888.00
11	76	87	9,484,740.00
12	53	63	7,540,344.00
		504	
13	35	38	5,185,632.00
14	19	20	3,092,640.00
CONS	1	1	173,328.00
		59	
TOTAL FOR USS 1-14		1120	61,152,960.00
GOVERNING COUNCIL ALLOWANCES	20	20	5,000,000.00
ACADEMIC STAFF ALLOWANCES			67,880,000.00
NON ACADEMIC STAFF ALLOWANCES			60,284,000.00
GRAND TOTAL			194,316,960.00

FEDERAL POLYETCHNIC NASARAWA

SUMMARY OF 1999 ESTIMATES RECURRENT EXPENDITURE (PERSONNEL AND OVERHEAD)

S/NO	DESCRIPTION	1	2	3	4	5	6	7	8	9	11	12	13	14	CON		TOTAL
1	SCHOOL OF BUS. STD	6	1	3	2	3	0	19	19	13	18	16	14	4			118
2	SCHHOL OF ENV. STD.	4	0	5	4	1	5	18	15	14	17	12	6	4			105
3	SCHHOL OF ENGG. TECH.	0	9	4	4	16	19	17	16	14	14	8	6	4			131
4	SCHHOL OF GEN. STD.	7	0	3	4	0	6	23	24	17	16	12	6	3			121
5	LIBRARY	1	4	6	7	1	4	3	3	2	3	1	1	1			37
6	RECTORY	6	104	60	6	14	12	9	7	3	5	4	2	0	1		233
7	BURSARY	0	2	8	9	17	12	3	7	3	2	3	0	1			67
8	REGISTRY	2	5	3	23	14	5	2	5	7	6	4	1	1			78
9	MEDICAL SERVICES	1	3	4	1	1	3	2	5	3	2	1	1	1			28
10	WORK & PHYSICAL PLAN.	115	33	17	8	6	4	1	4	6	4	2	1	1			202
	TOTAL NO. OF STAFF	142	161	113	68	73	70	97	105	82	87	63	38	20	1		
	ANNUAL BASIC SALARY	20544	22164	24084	27624	33840	44412	57036	67392	78084	109020	119688	136464	154632	173328		
	TOTAL SALARY/HATISS	2917248	3566404	2721492	1878432	2470320	3108840	5532492	7076160	6402888	9484740	7540344	5185632	3092640	173328		61152960

ETAILS OF EXPENDITURE	EUSS	1998	1999	ACTUAL EXPENDITURE 1998	PROVISION SOUGHT FOR 1999	REMARK

FEDERAL POLYTECHNIC NASARAWA
PESONNEL COST
SCHOOL OF BUSINESS STUDIES

ITEMS	DETAILS OF EXPENDITURE	EUSS	1998	1999	ACTUAL EXPENDITURE 1998	PROVISION SOUGHT FOR 1999	REMARK
	OFFICE OF THE DIRECTOR						
	SCHOOL OF BUSINESS STUDIES						
1	Director of School				3000.00	3000.00	
2	Administrative Officer	11	1	1	36580.00	109020.00	
3	Confidential Secretary II	5	1	1	15613.00	33840.00	
4	Clerical Officer	3	1	1	10313.00	24084.00	
5	Messenger/Cleaner	2	1	1	8767.00	22164.00	
			4	4	74273.00	192108.00	
	DEPARTMENT OF ACCOUNTANCY						
6	Chief Lecturer	14	0	1		51715.00	
7	Principal Lecturer/Chief Instructor	13	3	4	123342.00	154632.00	
8	Snr. Lecturer/Chief Instructor	12	5	6	197575.00	125418.00	
9	Lecturer I/Prin. Instructor I	11	6	7	219480.00	763140.00	
10	Lecturer II/Prin. Instructor II	9	3	5	76944.00	390420.00	
11	Lecturer III/Senior Instructor	8	4	6	95284.00	404352.00	
12	Assit. Lecturer/Instructor	7	6	8	127836.00	456268.00	
13	Secretary Assitant I	5	1	1	15613.00	33840.00	
14	Senior Clerical Officer	4	1	1	12719.00	27624.00	
15	Messenger/cleaner	1	1	2	7917.00	20544.00	
	TOTAL		31	41	876710.00	2427973.00	
	DEPARTMENT OF BUS. ADMIN. & MGT.						
16	Chief Lecturer	14	1	2	46599.00	309264.00	
17	Principal Lecturer/Chief Instructor	13	4	5	164456.00	682320.00	
18	Snr. Lecturer/Chief Instructor	12	4	6	158060.00	125418.00	
19	Lecturer I/Prin. Instructor I	11	5	6	182900.00	654120.00	
20	Lecturer II/Prin. Instructor II	9	3	5	76944.00	390420.00	

	DETAILS OF EXPENDITURE	EUSS	1998	1999	ACTUAL EXPENDITURE 1998	PROVISION SOUGHT FOR 1999	REMARK
21	Lecturer III/Senior Instructor	8	6	8	142926.00	190568.00	
22	Assit. Lecturer/Instructor	7	6	7	127836.00	399252.00	
23	Typist II	3	1	1	10313.00	24084.00	
24	Clerical Officer	3	1	1	10313.00	24084.00	
25	Messenger/cleaner	1	1	2	7917.00	41088.00	
	TOTAL		32	43	928264.00	2840618.00	
	DEPARTMENT OF SECRETARIAL STUDIES.						
26	Chief Lecturer	14	1	1	46599.00	154632.00	
27	Principal Lecturer/Chief Instructor	13	4	5	164456.00	682320.00	
28	Snr. Lecturer/Assit. Chief Instr.	12	3	4	118545.00	478752.00	
29	Lecturer I/Prin. Instructor I	11	3	4	109740.00	436080.00	
30	Lecturer II/Prin. Instructor II	9	2	3	51296.00	234252.00	
31	Lecturer III/Senior Instructor	8	3	4	71463.00	269568.00	
32	Technician	8	1	1	23821.00	67392.00	
33	Assit. Lecturer/Instructor	7	3	4	63918.00	228144.00	
34	Secretary Asst. I	5	1	1	15613.00	33840.00	
35	Snr. Clerical Officer	4	1	1	12719.00	27624.00	
36	Messanger/Cleaner	1	1	2	7917.00	41088.00	
	TOTAL		23	30	686087.00	2653692.00	
	OFFICE OF THE DIRECTOR						
	SCHOOL OF ENVIRONMENTAL STUDIES						
1	Director of School				3000.00	3000.00	Resp. Allo
2	Administrative Officer	11	1	1	36580.00	109020.00	
3	Confidential Secretary II	5	1	1	15613.00	33840.00	
4	Clerical Officer	3	1	1	10313.00	24884.00	
5	Messenger/Cleaner	1	1	1	7917.00	20544.00	
			4	4	73423.00	191288.00	
	DEPARTMENT OF ARCHITECTURE						
1	Chief Lecturer	14	1	1	46599.00	154632.00	
2	Principal Lecturer/Chief Instructor	13	2	2	82228.00	272928.00	
3	Snr. Lecturer/Assit. Chief Instr.	12	2	3	130029.00	359064.00	
4	Lecturer I/Prin. Instructor I	11	3	4	109740.00	436080.00	
5	Lecturer II/Prin. Instructor II	9	2	3	51296.00	234252.00	
6	Lecturer III/Senior Instructor	8	3	5	71463.00	336960.00	
7	Assit. Lecturer/Instructor	7	3	5	63918.00	285180.00	
8	Technician/Artisans	6	2	3	37582.00	133236.00	
9	Typist II	4	1	1	12719.00	27624.00	
10	Clerical Officer	3	1	1	10313.00	24084.00	
11	Messanger/Cleaner	1	1	1	7917.00	20544.00	

	ILS OF EXPENDITURE	EUSS	1998	1999	ACTUAL EXPENDITURE 1998	PROVISION SOUGHT FOR 1999	REMARK
	TOTAL		25	28	623804.00	2284584.00	
	DEPARTMENT OF BUILD. QUANTITY SURVE						
1	Chief Lecturer	14	1	1	46599.00	154632.00	
2	Snr. Lecturer/Assit. Chief Instr.	12	2	2	79030.00	239376.00	
3	Lecturer I/Prin. Instructor I	11	4	4	146320.00	436080.00	
4	Lecturer II/Prin. Instructor II	9	2	3	51296.00	234252.00	
5	Lecturer III/Senior Instructor	8	3	4	71463.00	269568.00	
6	Assit. Lecturer/Instructor	7	3	5	63918.00	285180.00	
7	Artisans	6	1	1	18791.00	44412.00	
8	Typist II	4	1	1	12719.00	27624.00	
9	Clerical Officer	3	1	1	10313.00	28084.00	
	TOTAL		18	22	500449.00	1719208.00	
	DEPARTMENT OF ESTATE MANAGEMENT						
1	Chief Lecturer	14	1	1	46599.00	154632.00	
2	Principal Lecturer/Chief Instructor	13	2	2	82228.00	272928.00	
3	Snr. Lecturer/Assit. Chief Instr.	12	3	4	118545.00	478752.00	
4	Lecturer I/Prin. Instructor I	11	3	4	109740.00	436080.00	
5	Lecturer II/Prin. Instructor II	9	3	4	76944.00	312336.00	
6	Lecturer III/Senior Instructor	8	2	2	47642.00	134784.00	
7	Assit. Lecturer/Instructor	7	3	5	63918.00	285180.00	
8	Typist II	4	1	1	12719.00	27624.00	
9	Clerical Officer	3	1	1	10313.00	28084.00	
10	Messanger/Cleaner	1	1	1	7917.00	20544.00	
	TOTAL		20	25	576565.00	2150944.00	
	DEPT. OF TOWN AND REGIONAL PLANNING						
1	Chief Lecturer	14	1	1	46599.00	154632.00	
2	Principal Lecturer/Assit. Chief Ins	13	2	2	82228.00	272928.00	
3	Snr. Lecturer/Assit. Chief Instr.	12	2	3	79030.00	359064.00	
4	Lecturer I/Prin. Instructor I	11	3	4	109740.00	436080.00	
5	Lecturer II/Prin. Instructor II	9	3	4	76944.00	312336.00	
6	Lecturer III/Senior Instructor	8	3	4	71463.00	269568.00	
7	Assit. Lecturer/Instructor	7	2	3	42612.00	171108.00	
8	Antisan	6	1	1	18791.00	44412.00	
9	Typist II	4	1	1	12719.00	27624.00	
10	Clerical Officer	3	1	1	10313.00	28084.00	
11	Messanger/Cleaner	1	1	1	7917.00	20544.00	
	TOTAL		20	25	558356.00	2096380.00	
	OFFICE OF THE DIRECTOR						
	SCHOOL OF ENGINEERING.						

	DETAILS OF EXPENDITURE	EUSS	1998	1999	ACTUAL EXPENDITURE 1998	PROVISION SOUGHT FOR 1999	REMARK
1	Director of School.				3000.00	3000.00	Resp. Al
2	Administrative Officer	9	1	1	25648.00	78084.00	
3	Confidential Secretary II	6	1	1	18791.00	44412.00	
4	Messenger/Cleaner	2	1	1	8767.00	22164.00	
			3	3	56206.00	147660.00	
	DEPT. OF MECHANICAL ENGINEERING.						
1	Chief Lecturer	14	1	1	46599.00	154632.00	
2	Principal Lecturer	13	2	2	82228.00	272928.00	
3	Snr. Lecturer I/Assit. Chief Instr.	12	2	2	79030.00	239376.00	
4	Lecturer I/Prin. Instructor I	11	3	4	109740.00	436080.00	
5	Lecturer II/Prin. Instructor II	9	3	4	76944.00	312336.00	
6	Lecturer III/Senior Instructor	8	4	4	95284.00	269568.00	
7	Assit. Lecturer/Higher Instructor	7	4	5	85224.00	285180.00	
8	Lab. Technologist/Worksop Tech.	6	3	4	56373.00	177648.00	
9	Assit. Lab./Workshop Technologist.	5	3	3	46839.00	101520.00	
10	Typist II	4	1	1	12719.00	27624.00	
11	Clerical Officer	3	1	1	10313.00	28084.00	
12	Messenger/Cleaner.	2	1	2	8767.00	44328.00	
	TOTAL		28	33	710060.00	2349304.00	
	DEPARTMENT OF ELECTRICAL ENGINEERIN						
1	Chief Lecturer	14	1	1	46599.00	154632.00	
2	Principal Lecturer	13	2	2	82228.00	272928.00	
3	Snr. Lecturer/Chief Instr.	12	3	3	118545.00	359064.00	
4	Lecturer I/Prin. Instructor I	11	4	4	146320.00	436080.00	
5	Lecturer II/Prin. Instructor II	9	3	3	76944.00	234252.00	
6	Lecturer III/Senior Instructor	8	3	3	71463.00	202176.00	
7	Assit. Lecturer/Higher Instructor	7	3	4	63918.00	228144.00	
8	Lab. Technologist/Worksop Tech.	6	6	6	112746.00	266472.00	
9	Assit. Lab./Workshop Assit.	5	2	3	31226.00	101520.00	
10	Typist II	4	1	1	12719.00	27624.00	
11	Clerical Officer	3	1	1	10313.00	28084.00	
	Messenger/Cleaner.	2	1	2	8767.00	44328.00	
	TOTAL		30	33	781788.00	2355304.00	
	DEPT. OF CIVIL ENGINEERING.						
1	Chief Lecturer	14	1	1	46599.00	154632.00	
2	Principal Lecturer	13	1	1	41114.00	136464.00	
3	Snr. Lecturer I/Assit. Chief Instr.	12	1	2	39515.00	239376.00	
4	Lecturer I/Prin. Instructor I	11	3	3	109740.00	327060.00	
5	Lecturer II/Prin. Instructor II	9	3	3	76944.00	234252.00	
6	Lecturer III/Senior Instructor	8	4	5	95284.00	336960.00	

	DETAILS OF EXPENDITURE	EUSS	1998	1999	ACTUAL EXPENDITURE 1998	PROVISION SOUGHT FOR 1999	REMARK
7	Assit. Lecturer/Higher Instructor	7	4	4	85224.00	228144.00	
8	Lab. Technologist/Worksop Tech.	6	3	4	56373.00	177648.00	
9	Assit. Lab./Workshop Technologist.	5	3	5	46839.00	169200.00	
10	Typist II	4	1	1	12719.00	27624.00	
11	Clerical Officer	3	1	1	10313.00	28084.00	
12	Messenger/Cleaner.	2	1	2	8767.00	44328.00	
	TOTAL		26	32	629431.00	2103772.00	
	DEPARTMENT OF AGRIC ENGINEERING						
1	Chief Lecturer	14	1	1	46599.00	154632.00	
2	Principal Lecturer	13	1	1	41114.00	136464.00	
3	Snr. Lecturer/Chief Instr.	12	1	1	39515.00	119688.00	
4	Lecturer I/Prin. Instructor I	11	2	3	73160.00	327060.00	
5	Lecturer II/Prin. Instructor II	9	2	3	51296.00	234252.00	
6	Lecturer III/Senior Instructor	8	3	4	71463.00	269568.00	
7	Assit. Lecturer/Higher Instructor	7	3	4	63918.00	228144.00	
8	Lab. Technologist/Worksop Tech.	6	4	4	75164.00	177648.00	
9	Assit. Lab./Workshop Assit.	5	4	5	62452.00	169200.00	
10	Typist II	4	1	1	12719.00	27624.00	
11	Clerical Officer	3	1	1	10313.00	28084.00	
12	Messenger/Cleaner.	2	1	2	8767.00	44328.00	
	TOTAL		24	30	556480.00	1916692.00	
	OFFICE OF THE DIRECTOR						
	SCHOOL OF GENERAL STUDIES						
1	Director of School				3000.00	3000.00	Resp. All
2	Administrative Officer	11	1	1	36580.00	109020.00	
3	Confidential Secretary II	6	1	1	18791.00	44412.00	
4	Typist II	4	1	1	12719.00	27624.00	
5	Messenger/Cleaner	1	1	1	7917.00	20544.00	
	TOTAL		4	4	79007.00	204600.00	
	DEPT. OF BASIC & APLLIED SCIENCES						
1	Chief Lecturer	14	1	1	46599.00	154632.00	
2	Principal Lecturer/Chief Instr.	13	2	2	82228.00	272928.00	
3	Snr. Lecturer/Assit. Chief Instr.	12	4	5	158060.00	598440.00	
4	Lecturer I/Prin. Instructor I	11	4	4	146320.00	436080.00	
5	Lecturer II/Prin. Instructor II	9	5	6	128240.00	468504.00	
6	Lecturer III/Senior Instructor	8	4	4	95284.00	269568.00	
7	Snr. Technologist.	8	4	4	95284.00	269568.00	
8	Assit. Lecturer/Instr.	7	8	8	170448.00	456288.00	
9	Technician	6	3	4	56373.00	177648.00	

	DETAILS OF EXPENDITURE	EUSS	1998	1999	ACTUAL EXPENDITURE 1998	PROVISION SOUGHT FOR 1999	REMARK
10	Typist II	4	1	1	12719.00	27624.00	
11	Clerical Officer	3	1	1	10313.00	24084.00	
12	Messenger/Cleaner.	1	1	2	7917.00	41088.00	
	TOTAL		42	46	1088742.00	3196452.00	
	DEPARTMENT OF GENERAL STUDIES						
1	Chief Lecturer	14	1	1	46599.00	154632.00	
2	Principal Lecturer/Chief Instr.	13	2	2	82228.00	272928.00	
3	Snr. Lecturer/Assit. Chief Instr.	12	3	4	118545.00	478752.00	
4	Lecturer I/Prin. Instructor I	11	5	6	182900.00	654120.00	
5	Lecturer II/Prin. Instructor II	9	5	6	128240.00	468504.00	
6	Lecturer III/Senior Instructor	8	10	12	238210.00	808704.00	
7	Assit. Lecturer/Instr.	7	10	10	213060.00	570360.00	
8	Typist II	4	1	1	12719.00	27624.00	
9	Clerical Officer	3	1	1	10313.00	24084.00	
10	Messenger/Cleaner.	1	1	2	7917.00	41088.00	
	TOTAL		39	45	1040731.00	3500796.00	
	DEPARTMENT OF MATHEMATICAL SCIENCES						
1	Chief Lecturer	14	1	1	46599.00	154632.00	
2	Principal Lecturer/Chief Instr.	13	2	2	82228.00	272928.00	
3	Snr. Lecturer/Assit. Chief Instr.	12	3	3	118545.00	359064.00	
4	Lecturer I/Prin. Instructor I	11	4	5	146320.00	545100.00	
5	Lecturer II/Prin. Instructor II	9	4	5	102592.00	390420.00	
6	Lecturer III/Senior Instructor	8	4	4	95284.00	269568.00	
7	Assit. Lecturer/Instr.	7	3	5	63918.00	285180.00	
8	Confidential Secretary II	6	1	1	18791.00	44412.00	
9	Typist II	4	1	1	12719.00	27624.00	
10	Clerical Officer	3	1	1	10313.00	24084.00	
11	Messenger/Cleaner.	1	1	2	7917.00	41088.00	
	TOTAL		25	30	705226.00	2414100.00	
	LIBRARY DEPARTMENT						
1	Polytechnic Librarian	14	1	1	46599.00	154632.00	
2	Chief Librarian	13	1	1	41114.00	136464.00	
3	Assit. Chief Librarian	12	1	1	39515.00	119688.00	
4	Prin. Librarian	11	3	3	109740.00	327060.00	
5	Snr. Librarian	9	2	2	51296.00	156168.00	
6	Librarian I	8	3	3	68382.00	202176.00	
7	Librarian II	7	3	3	63918.00	171108.00	
8	Library Officer	6	3	4	56373.00	177648.00	
9	Secretary Assistant I	5	1	1	15613.00	33840.00	
10	Clerical Officer	4	1	1	12719.00	27624.00	
11	Snr. Library Assistant	4	6	6	76314.00	165744.00	
12	Library Assistant	3	6	6	61878.00	144504.00	

	DETAILS OF EXPENDITURE	EUSS	1998	1999	ACTUAL EXPENDITURE 1998	PROVISION SOUGHT FOR 1999	REMARK
13	Library Attendant	2	3	4	26301.00	88656.00	
14	Messenger	1	1	1	7917.00	20544.00	
	TOTAL		35	37	677679.00	1925856.00	
	RECTORY DEPARTMENT						
	RECTOR OFFICE						
1	Rector	CONS	1	1	49157.00	173328.00	
2	Personal Secretary	12	1	1	39515.00	119688.00	
3	Administrative Officer	8	1	1	23821.00	67392.00	
4	Confidential Secretary II	6	1	1	18791.00	44412.00	
5	Assit. Exec. Officer	5	1	1	15613.00	33840.00	
6	Clerical Officer	4	1	1	12719.00	27624.00	
7	Typist	3	1	1	10313.00	24084.00	
8	Messenger/Cleaner	2	2	2	17534.00	44328.00	
	TOTAL		9	9	187463.00	534696.00	
	VICE RECTOR'S OFFICE						
1	Vice Rector				3000.00	3000.00	Resp. A
2	Exec. Officer	6	1	1	18791.00	44412.00	
3	Confidential Sec. III	5	1	1	15613.00	33840.00	
4	Asst. Exc. Officer (Admin.)	5	1	1	15613.00	33840.00	
5	Clerical Officer	4	1	1	12719.00	27624.00	
6	Messenger/Cleaner	2	1	1	8767.00	22164.00	
	TOTAL		14	14	261966.00	164880.00	
	INDUSTRIAL LIASION						
1	Industrial Placement Officer	12	1	1	39515.00	119688.00	
2	Placement officer	9	2	2	49034.00	156168.00	
3	Snr, clerical Officer	4	1	1	12719.00	27624.00	
4	Typist	3	1	1	10313.00	24084.00	
	TOTAL		19	19	111581.00	327564.00	
	INTERNAL AUDIT						
1	Chief Internal Auditor	13	1	1	41114.00	136464.00	
2	Assit. Chief Int. Auditor.	12	1	1	39515.00	119688.00	
3	Prin. Internal Auditor	11	1	1	36580.00	109020.00	
4	Snr. Exec. Officer	8	1	1	23821.00	67392.00	
5	Higher Exec. Offiecr (Audit)	7	1	1	21306.00	57036.00	
6	Exec. Officer	6	2	3	37582.00	133236.00	
7	Assit. Exec. Officer (Audit)	5	3	4	46839.00	135360.00	
8	Typist II	3	1	1	10313.00	24084.00	

	ETAILS OF EXPENDITURE	EUSS	1998	1999	ACTUAL EXPENDITURE 1998	PROVISION SOUGHT FOR 1999	REMARK
9	Messenger/Cleaner	2	1	1	8767.00	22164.00	
	TOTAL		12	14	615498.00	804444.00	
	PUBLIC RELATIONS UNIT						
1	Principal Public relations Officer	11	1	1	36580.00	109020.00	
2	Personnel Officer III	8	1	1	23821.00	67392.00	
3	Principal Sec. Asst. IV	7	1	1	21306.00	57036.00	
4	Secretarial Asst. I	6	1	1	18791.00	44412.00	
5	Personnel Asst. III	4	1	1	12719.00	27624.00	
6	Office Asst.	2	1	1	8767.00	22164.00	
7	Cleaner/Mesenger	1	1	1	7917.00	20544.00	
	TOTAL		7	7	129901.00	348192.00	
	CATERING SECTION:						
1	Senior Catering Officer	8	1	1	23821.00	67392.00	
2	Higher Catering Officer	7	1	1	21306.00	57036.00	
3	Catering Officer	6	2	4	37582.00	177648.00	
4	Cook/Stewards	3	4	5	41252.00	120420.00	
5	Typist III	3	1	1	10313.00	24084.00	
6	Waiter	2	6	6	52602.00	132984.00	
7	Cleaner	1	3	4	23751.00	82176.00	
	TOTAL		18	22	210627.00	661740.00	
	SECURITY UNIT						
1	Chief Security Officer	8	1	1	23821.00	67392.00	
2	Higher Security Officer	7	1	2	21306.00	114072.00	
3	Assit. Security Officer	5	2	3	31226.00	101520.00	
4	Typist II	4	1	1	12719.00	27624.00	
5	Security Guard/Patrolmen	3	46	50	474398.00	1204200.00	
6	Security Officers	2	90	90	789030.00	1994760.00	
7	Messenger/Cleaner	2	1	1	8767.00	20544.00	
			142	147	1361267.00	3530112.00	
	ACADEMIC PLANNING						
1	Co-ordinator [APU]	13	1	1	41114	154632	
2	Academic Planning Officer	11	1	1	39515.00	109020.00	
3	Planning Officer	8	1	2	23821.00	134784.00	
4	Exec. Officer	6	1	2	18791.00	88824.00	
5	Confidential Sec. III	5	1	1	15613.00	33840.00	
6	Typist	3	1	1	10313.00	24084.00	

	DETAILS OF EXPENDITURE	EUSS	1998	1999	ACTUAL EXPENDITURE 1998	PROVISION SOUGHT FOR 1999	REMARK
7	Clerical Officer	2	1	1	8767.00	22164.00	
8	Messanger/Cleaner	2	1	1	8767.00	22164.00	
			8	10	166701.00	589512.00	
	COMPUTER CENTRE						
1	Asst Chief Comp Analyst	12	1	1	39515.00	119688.00	
2	Principal computer Analyst II	11	1	2	36580.00	218040.00	
3	Snr. Comp. Analyst	9	1	1	25648.00	78084.00	
4	Computer Analyst	7	3	4	63918.00	228144.00	
5	Comp. Operator	5	2	3	25438.00	101520.00	
6	Typist II	4	1	1	12719.00	27624.00	
7	Clerical Officer	3	1	1	10313.00	24084.00	
8	Messenger/Cleaner	1	1	1	7917.00	20544.00	
	TOTAL		11	14	222048.00	817728.00	
	BURSAR'S OFFICE						
1	Bursar	14	1	1	46599.00	154632.00	
2	Personnel Secretary	8	1	1	23821.00	67392.00	
3	Typist I	5	2	2	31226.00	67680.00	
4	Clerical Officer	3	1	1	10313.00	24084.00	
5	Messenger/Cleaner	2	1	2	8767.00	44328.00	
			6	6	120726.00	358116.00	
	EXPENDITURE CONTROL						
1	Assit. Chief Acct./CEO Accounts/Ass	12	1	1	39515.00	119688.00	
2	Accountant I/II/HEO/ACS	7	1	1	21306.00	57036.00	
3	E. O. Accounts	6	1	1	18791.00	44412.00	
4	A. E. Officer (Accounts)	5	1	1	15613.00	33840.00	
5			4	4	95225.00	254976.00	
	SALARIES/WAGES						
1	Prin. Acct./ACEO Accounts	11	1	1	36580.00	109020.00	
2	Accountant II/HEO	7	1	1	21306.00	57036.00	
3	Exec. Officer Accounts	6	1	2	18791.00	88824.00	
4	A. E. O. Accounts	5	2	3	31226.00	101520.00	
5	Clerical Officer Accts.	4	2	4	25438.00	110496.00	
			17	17	133341.00	466896.00	
	LOAN ADVANCES						
1	Accountant I/SEO Accts.	8	1	1	23821.00	67392.00	
2	E. O. Accts.	6	1	2	18791.00	41088.00	
3	A. E. O. Accts.	5	1	3	15613.00	101520.00	

	DETAILS OF EXPENDITURE	EUSS	1998	1999	ACTUAL EXPENDITURE 1998	PROVISION SOUGHT FOR 1999	REMARK
4	Accts. Clerk.	3	1	2	10313.00	48168.00	
			4	8	68538.00	258168.00	
	FINAL ACCOUNTS						
1	Prin. Accountant/ACEO Accts.	11	1	1	36580.00	109020.00	
2	Accountant I/SEO Accts.	8	1	2	23821.00	134784.00	
3	E. O. Accts.	6	2	3	37582.00	133236.00	
4	Clerical Officer Accts.	5	1	1	15613.00	33840.00	
		4	1	1	12719.00	27624.00	
			6	8	126315.00	438504.00	
	MAIN ACCOUNTS						
1	Assit. Chief Accountant/CEO Accts.	12	1	1	39515.00	119688.00	
2	Exec. Officer Accts.	6	1	2	18791.00	88824.00	
3	Clerical Officer Accounts	4	2	2	25438.00	55248.00	
4	Typist/Confidential Secretary III	5	1	1	15613.00	33840.00	
			5	6	99357.00	297600.00	
	STUDENTS ACCOUNTS						
1	Assit. Chief Exec. Officer Accts	12	1	1	39515.00	119688.00	
2	Accountant I	8	1	1	23821.00	67392.00	
3	Exec. Officer Accts.	6	1	1	18791.00	44412.00	
4	Clerical Officer Accts.	3	1	2	10313.00	48168.00	
5	Typist II	3	1	1	10313.00	24084.00	
			5	6	102753.00	303744.00	
	CASH OFFICE						
1	Snr. Accountant/PEO	9	1	1	25648.00	78084.00	
2	H. E. O. Accountant/Accountant II	7	1	1	21306.00	57036.00	
3	E. O. Accts	5	1	2	15613.00	67680.00	
4	Clerical Officer Accounts.	3	1	2	10313.00	56168.00	
			4	6	72880.00	258968.00	
	FIXED ASSETS						
1	P. E. O./Snr. Accountant	9	1	1	25648.00	78084.00	
2	E. O. Accts	6	1	1	18791.00	44412.00	
3	A. E. O. Accts.	5	1	1	15613.00	33840.00	
			3	3	60052.00	156336.00	
	STORES						
1	Snr. Store Officer	9	1	1	25648.00	78084.00	
2	Higher Stores Officer	8	1	2	23821.00	67392.00	

	ETAILS OF EXPENDITURE	EUSS	1998	1999	ACTUAL EXPENDITURE 1998	PROVISION SOUGHT FOR 1999	REMARK
3	Stores Officer	5	1	3	15613.00	101520.00	
4	Stores Attendant	4	1	2	12719.00	55248.00	
	TOTAL		4	8	77801.00	302244.00	
	REGISTRAR'S OFFICE						
1	Registrar	14	1	1	46599.00	154632.00	
2	Prin. Personnel Assit.	12	1	1	39515.00	119688.00	
3	Prin. Personnel Assit. I	11	1	1	36580.00	109020.00	
4	Prin. Sec. Assit II	9	1	1	25648.00	78084.00	
5	Prin. Sec. Assit. IV	7	1	1	21306.00	57036.00	
6	Sec. Assit. II	6	1	1	18791.00	44412.00	
7	Pers. Assit. II	5	2	2	31226.00	67680.00	
8	Pers. Assit. III	4	1	1	12719.00	27624.00	
9	Office Assit.	2	2	2	17534.00	22164.00	
			11	11	249918.00	680340.00	
	ESTABLISHMENT SECTION.						
1	Chief Personnel Officer	13	1	1	41114.00	136464.00	
2	Assit. Chief Personnel Officer	12	1	1	39515.00	119688.00	
3	Prin. Per. Officer I	11	1	1	36580.00	109020.00	
4	Prin. Per. Officer II	9	3	4	76944.00	312336.00	
5	Prin. Per. Officer III	8	1	1	23821.00	67392.00	
6	Prin. Sec. Assit. III	8	1	1	23821.00	67392.00	
7	Snr. Sec. Assit.	6	1	1	21306.00	44412.00	
8	Sec. Assit.	5	1	1	18791.00	33840.00	
9	Office Assit.	2	1	1	8767.00	22164.00	
			11	12	290659.00	912708.00	
	ACADEMIC AFFAIRS SECTIONS						
1	Assit. Chief Personnel Officer	12	1	1	39515.00	119688.00	
2	Prin. Personnel Officer	11	1	1	36580.00	109020.00	
3	Prin. Personnel Assit. I	11	1	1	36580.00	109020.00	
4	Snr. Personnel Officer	9	1	1	25648.00	78084.00	
5	Prin. Sec. Assistant III	8	1	1	23821.00	67392.00	
6	Snr. Personnel Assit.	6	2	2	37582.00	88824.00	
7	Secretarial Assit I	5	8	10	124904.00	338400.00	
8	Personnel Assit. II	4	1	1	12719.00	27624.00	
9	Personnel Assit. III	3	2	3	20626.00	72252.00	
10	Office Assitant	2	1	1	8767.00	22164.00	
11	Cleaner/Messenger	1	1	1	7917.00	20544.00	
			20	23	374659.00	1053012.00	
	STUDENT AFFAIRS/SPORTS						

	DETAILS OF EXPENDITURE	EUSS	1998	1999	ACTUAL EXPENDITURE 1998	PROVISION SOUGHT FOR 1999	REMARK
1	Assit. Chief Personnel Officer	12	1	1	39515.00	119688.00	
2	Prin. Personnel Officer	11	1	1	36580.00	109020.00	
3	Personnel Officer I	8	1	1	23821.00	67392.00	
4	Prin. Personnel Assit. III	8	1	1	23821.00	67392.00	
5	Prin. Personnel Assit. IV	7	1	1	21306.00	57036.00	
6	Prin. Sport Coach	11	1	1	36580.00	109020.00	
7	Snr. Sport Coach	9	1	1	25648.00	78084.00	
9	Assit. Sport Coach	6	1	1	18791.00	44412.00	
10	Personnel Assitant II	4	1	1	12719.00	27624.00	
11	Secretarial Assit.	5	1	1	15613.00	33840.00	
12	Porters/Portress	4	16	20	203504.00	552480.00	
13	Office Assistant	2	1	1	8767.00	22164.00	
14	Cleaner/Messenger	1	1	1	7917.00	20544.00	
	TOTAL		28	32	474582.00	1308696.00	
	WORKS AND PHYSICAL PLANNING						
1	Director of works	14	1	1	46599.00	154632.00	
2	Personnel Sec. II	7	1	1	21306.00	57036.00	
3	Clerical Officer	3	1	1	10313.00	24084.00	
4	Messenger/Cleaner	2	1	1	8767.00	22164.00	
			4	4	86985.00	257916.00	
	EST. MAINTENANCE SECTION						
1	Assit. Chief Engineer	12	2	2	79030.00	239376.00	
2	Prin. Engineer	11	2	2	73160.00	218040.00	
3	P. T. O. (Civil & Elect.)	9	1	1	25648.00	78084.00	
4	Typist I	5	3	4	46839.00	135360.00	
5	Foreman	5	1	1	15613.00	33840.00	
6	Clerical Officer	3	1	2	10313.00	48168.00	
7	Craftsman/Artisan	3	7	8	72191.00	192672.00	
8	Artisan	2	6	6	52602.00	132984.00	
9	Labourers	1	99	115	870870.00	2362560.00	
			122	141	1246266.00	3441084.00	
	MECHANICAL SECTION						
1	Prin. Engineer	11	1	1	36580.00	109020.00	
2	P.T.O./C.T.O.	8	3	4	71462.00	269568.00	
3	Snr. Engineer	9	3	4	76944.00	312336.00	
4	Driver Mechanic	4	6	6	76314.00	165744.00	
5	Craftman Mech.	3	4	5	41252.00	120420.00	

	DETAILS OF EXPENDITURE	EUSS	1998	1999	ACTUAL EXPENDITURE 1998	PROVISION SOUGHT FOR 1999	REMARK
6	Drivers	2	20	25	175340.00	554100.00	
			37	45	477892.00	1531188.00	
	PROJECT/PHYSICAL PLANNING						
1	Chief Egineer	13	1	1	41114.00	136464.00	
2	Prin. Architect	11	1	1	36580.00	109020.00	
3	Snr. Engineer (Building)	9	1	1	25648.00	78084.00	
4	Draughtman	6	1	2	18791.00	88824.00	
5	Technical Officer	6	1	2	18791.00	88824.00	
6	Confidential Sec. III	5	1	1	15613.00	33840.00	
7	Snr. Craftman	4	1	2	12719.00	55248.00	
8	Clerical Officer	3	1	1	10313.00	24084.00	
9	Messenger/Cleaner	2	1	1	8767.00	22164.00	
	TOTAL		9	12	122133.00	636552.00	
	MEDICAL DEPARTMENT						
1	Director of Medical Services	14	1	1	46599.00	154632.00	
2	Prin. Medical Officer	11	1	1	36580.00	109020.00	
3	Personnel Secretary	8	1	1	23821.00	67392.00	
4	Medical Records Officer	7	1	1	21306.00	57036.00	
5	Medical Technologist	6	2	3	37582.00	133236.00	
6	Typist I	5	1	1	15613.00	33840.00	
7	Medical Records Clerk	3	3	3	30939.00	72252.00	
8	Clerical Officer	3	1	1	10313.00	24084.00	
9	Messenger/Cleaner	1	1	1	7917.00	20544.00	
			12	13	230670.00	672036.00	
	MATRON OFFICE						
1	Chief Nur. Supt.	13	1	1	41114.00	136464.00	
2	Assit. Chief Nur. Supt.	12	1	1	39515.00	119688.00	
3	Prin. Nur. Supt.	11	1	1	36580.00	109020.00	
4	Snr. Nur. Supt.	9	2	3	51296.00	234252.00	
5	Staff Nurse	8	2	3	47642.00	202176.00	
6	Staff Nurse II	7	1	1	21306.00	57036.00	
7	Aid Assit.	2	2	2	17534.00	44328.00	
			10	12	254987.00	902964.00	
	PHARMACY UNIT						
1	Pharmacist	8	1	1	23821.00	67392.00	
2	Pharmacy Assit.	4	1	1	12719.00	27624.00	
3	Attendant/Cleaner	2	1	1	8767.00	22164.00	
	TOTAL		3	3	45307.00	117180.00	

	DETAILS OF EXPENDITURE	EUSS			ACTUAL EXPENDITURE	PROVISION SOUGHT	REMARK
			1998	1999	1998	FOR 1999	
	GOVERNING COUNCIL						
1	Chairman		1	1	120000.00	1000000.00	
2	Members		20	20	720000.00	4000000.00	
	TOTAL		21	21	840000.00	5000000.00	

	DETAILS OF EXPENDITURE	EUSS	1998	1999	ACTUAL EXPENDITURE 1998	PROVISION SOUGHT FOR 1999	REMARK
	GOVERNING COUNCIL						
1	Chairman		1	1	120000.00	1000000.00	
2	Members		20	20	720000.00	4000000.00	
	TOTAL		21	21	840000.00	5000000.00	

SUMMARY OF FINANCIAL IMPLICATIONS OF HARMONISED SALARY STRUCTURE (NATISS) AND ALLOWANCES OF FEDERAL POLYTECHNIC NASARAWA FOR BOTH ACADEMIC AND NON-ACADEMIC STAFF 1999

DETAILS	HOUSING ALLOWANCE	TRANSPORT ALLOWANCE	MEAL ALLOWANCE	ENTERTAIN ALLOWANCE	OVERTIME/ ALLOWANCE	L/GARNT ALLOWANCE	HAZARD ALLOWANCE	RESPONSIB ALLOWANCE	UTILITY ALLOWANCE	MEDICAL ALLOWANCE	CHILDREN ALLOWANCE	FURNITURE ALLOWANCE	ACADEMIC ALLOWANCE	CRTS. NAI ALLOWANCE	TOTAL
ACADEMIC	26400000	5600000	2500000	475000		3300000	1600000	120000	1830000	2310000	4285000	1832000	15320000	2310000	67860000
NON-ACADE	22400000	8103000	3950000	145000	2100000	2830000	1400000	110000	2200000	3120000	9156000	2200000		2370000	60284000
TOTAL	48800000	13703000	6450000	620000	2100000	6130000	3000000	230000	4030000	5430000	13441000	4032000	15320000	4680000	128164000

ANALYSIS OF ACADEMIC ALLOWANCES:

1. RESEARCH ALLOWANCES	535000
2. ITF SUPERVISION ALLOWNACE	6587114
3. EXAMINATION ALLOWANCE	6587114
4. LEARNED SOCIETY ALLOWNACE	533500
5. JOURNAL ALLOWANCE	1071000
	15316228