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Budget Provision Of Public Secondary Schools And Performance Of Teachers' In Ogoja Education Zone, Cross River State, Nigeria

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Abstract

The aim of the study was to investigate budget provision of secondary schools and performance of teachers' in Ogoja Education Zone, Cross River State, Nigeria. To achieve the purpose of this study, a null hypothesis was formulated to guide the study. A review of related literature was carried out based on the variable of this study. The survey research design was considered useful for the study. The research adopted multiple sampling approaches. Simple random sampling technique was used to select 50% of wards from the local government area. Accidental sampling technique was used to administer the instruments to 219 subjects used as sample in each ward in the Local Government Area. A

	ten-item modified four (4) points likert scale questionnaire titled Budget Provision and Performance of Teacher Questionnaire (BPPTQ) was the instruments used for gathering data for the study. To test the hypothesis formulated for the study, simple linear regression statistical tools was used for data analysis. The hypothesis formulated was tested at 0.05 alpha level. The result from data analysis and hypothesis testing indicated that budget provision has significant influence on Teachers' performance in the study area. Based on the findings of the study, it was recommended among others that supervision of budget should be more purposeful and redirected towards helping teachers become more functional in classroom.

Introduction

The key for success in any institution is effective management of the available resources. Organizations will not be able to achieve the desired performance if they fail to provide for or manage their available financial resources properly. Thus, among the important aspects in improving financial management of public sector organizations like schools are activities such as annual financial budget planning, delineating the roles of various committee with budget responsibilities, setting criteria for budget allocation, and regular monitoring of the budget.

School wide budgets typically incorporate management staff, teaching staff, teaching support staff, general support staff, and material supplies. This resource classification scheme deliberately leaves out capital budgets as it dwells mainly on the operational budgets. The rationale behind this is that in the Nigerian/Cross River State system, most of the public schools have no influence on capital. Investments are a responsibility of central government or other adhoc outfits. Thus, most of the schools have no responsibility for investments.

Secondary school education plays a key role in providing learners with opportunities to acquire skills that enables them to pursue higher education and to improve their skills leading to higher labour market productivity (Ngware, Onsomu, Muthaka, & Manda, 2020). The broad goals of secondary education are to prepare the individual for useful living within the society and higher education (Federal Republic of Nigeria, 2014). However, it has been observed with dismay as well as reported that Cross River State performs poorly in West African Examination Council in the past years ranking from 22nd position against other states like Anambra, Ekiti, Abia, Lagos and Edo states that maintains the first five positions in the ranking (Egruidu, 2022). See table 2. If this situation is not improved, may cause the state to remain educationally backward. The poor performance could be viewed as ineffectiveness of secondary education in Cross River State.

Key concerns to the government and the general public of Nigeria/Cross River State is to ensure access to quality education to all citizens. This has led to cry for a higher proportion of the public funds to be channeled to the education sector. According to Okon (2017), 13.00% and 13.51% of the total government expenditures in 2014/2015 financial year were respectively directed to the education sector in Cross River State. However, criticisms have also been leveled against the Nigeria/Cross River State government as well as education system on issues concerning budget servicing and efficiency in usage of financial resources to meet educational needs as well as questions about the quality and the relevance of the curriculum and the cost of providing education (Glennerster Kremer, Mbiti, & Takavarasha, 2017).

Table 1

Summary of budgetary allocations to the education in Cross River State (2011-2021)

S/N	Year	Total budget	Budget to education	Budget to sec. education	% to education	% to sec. education
1	2011	55,322,052,850.00	6,450,510,000.00	1,946,540,213.00	11.66	3.52
2	2012	49,541,421,510.00	4,640,135,000.00	1,540,440,000.00	9.37	3.11
3	2016	83,321,909,860.00	12,778,290,190.00	4,020,091,820.00	15.34	4.82
4	2014	109,021,984,521.00	13,914,354,510.00	3,412,103,470.00	13.00	3.19
5	2015	78,032,669,068.00	10,540,766,752.23	4,115,819,589.16	13.51	5.21
6	2020	86,487,372,371.22	11,265,450.850.00	4,360,476,992.60	13.03	5.04
7	2017	137,285,315,811.66	15,850,795,400.00	5,118,274,319.96	11.55	3.73
8	2018	135,878,235,040.39	14,079,890,310.00	6,816,992,808.95	10.36	5.12
9	2019	176,310,968,801.07	18,001,380,300.00	7,201,127,392.23	10.21	4.08
10	2020	127,000,000,000.00	13,001,380,300.00	6,881,293,806.97	10.92	5.42
11	2021	303,600,000,000.00	21,700,202,150.00	6,865,243,797.65	7.15	2.26

By 2022, the allocation to the Education sector in the budget shows an allocation of N771.5 billion (including the UBEC allocation) out of a total budget size of N13.58 trillion. This means that the sector got a 5.68 percent allocation. These show funding below the 26% stipulated by United Nations Education Scientific and Cultural Organization. See table 1.

In the face of the numerous economic challenges, in recent time, education has faced one major problem of inadequate funding. This has made scholars to go into research on alternative ways or strategies of funding education. One of the major reasons being that in recent times, because the budgetary provision to education has not been met, it also reflects on the state budgetary allocation to secondary education from 2011-2021 in Cross River state were as follows: 3.52%, 3.11%, 4.82%, 3.19%, 5.27%, 5.04%, 3.73%, 5.02%, 4.08%, 5.42% and 2.26% of the entire state budget respectively. The state budget to the entire education sector in these years were as follows: 11.66%, 9.37%, 15.34%, 13.00%, 13.51%, 13.03%, 11.55%, 10.36%, 10.21%, 10.92% and 7.15% respectively.

To achieve the goals of secondary education, adequate funding is a necessity. Adequate funding guarantees quality human capital development and standard output (Monday & Cyrinus, 2017). By implication, adequate funding will encourage the production of quality while inadequate funding will encourage poor quality production.

According *to* unimtiang, Adams, ekpoto, edinyang, opoh, and odey (2023) poor funding may impede remuneration. In most cases, teachers' salaries are paid long after other civil servants have been paid. Hardly would you see any individual in Cross River State including the teachers, who wanted to be or will want his or her child to become a teacher in future. Majority of the people in the teaching field seems to be there either to sever as a stepping stone to another better job or just to keep their body and soul together. Many teachers join the profession not out of any exalted sense of the vocation but rather out of necessity. He goes further to say that, it is not exaggeration to say that legislators, judges, military personnel, ministers, technicians, doctors, nurses and others were at one time or the other taught by the teachers, yet they are all better paid than their early masters, the teachers. He then concluded that it is the unsatisfactory conditions of service that tend to drive able teachers away from the teaching job to other jobs where better living could be earned with less efforts.

For instance, a finance system that fails to provide adequate teacher salaries may result in reduced teacher quality, as more experienced educators may leave relatively low paying jobs for better prospects with higher reward. On the other hand, a system that provides overly generous salaries and benefits for teachers may fail to invest in facilities such as classrooms, auditoriums or computer labs which may put students at a disadvantaged position and stifle learning opportunities. Though the amount of resources spent on education matters, the ways in which finance systems allocate these resources also play an important role in promoting or impeding academic performance (Hedges, Pigott, Polanin, Ryran, Tocci & Williams, 2020).

Inability to spend money to acquire instructional materials/aids for libraries/classroom and lack of staff training development and training in school system can be compared to a farmer going to the farm without knowledge on how to plant the seedlings. The harvest will be poor yield or no yield at all. It should be noted that in this era of global transformation and technological advancement, teachers require constant training to get adapted to new skills, knowledge and technological know-how to make them relevant and produce people who will be relevant in the society. Bandur (2011) opined that school budgets could improve the teaching and learning process and students' academic performance.

Education quality was also influenced by basic facilities at schools (Maphoso & Mahlo, 2014). Basic facilities are all facilities facilitating the on-going education process at schools, such as infrastructure, buildings, water, electricity, sanitation and classrooms. A good classroom is a classroom which fulfills several characteristics of the classroom, such as adequate size, good lighting, good room temperature, clean floor conditions, good wall conditions, proportional doors and windows, and equipped with class equipment; good chairs, table, blackboard, etc. The better class facilities will improve classroom quality in studying.

According to Hallack (2019) physical facilities were the strategic factors in operating and implementing the functions of the organization which determined the best performance of

social organizations, including education institutions. Nkong, George, and Mohamadou (2020) also maintain that water availability, laboratory completeness, classroom conditions, electricity, sports facilities, and learning materials significantly influenced students' academic performance.

Then, Akomolave and Adesua (2020) also asserted that physical facilities were significantly related to students' academic performance. Afework (2014) observed the availability of school facilities and learning materials, both in quality and quantity, gave a positive effect to improve education quality.

It is quite unfortunate that though Nigeria as a country has enough money to spare yet a major sector of the economy like education is allowed to rot and dwindle due to underfunding. Education which is the bedrock of the nation, a source of human capital development for nation building is allowed to suffer due to inadequate funding, yet money is being pumped into other less important sectors. According to Global Partnership for Education (2015), it is estimated worldwide that additional 39 billion United State of American dollars (USD) is needed to fill the annual funding gap to provide quality secondary education to all children by 2030. Education need adequate fund if its goals must be attained. The issue of underfunding of education in Nigeria has been a long battle which seems difficult to handle and has transcended from the federal to state levels. It is on this background that the researcher intends to investigate budget provision of public secondary schools and academic performance of Teachers' in Ogoja Education Zone, Cross River State, Nigeria.

Statement of the problem

In recent times, the poor performance of teachers in secondary schools in Ogoja Education Zone, Cross River State have been of great concern for education curriculum planners, government and even individual in private and public sectors. Teachers receive blame for lack of dedication to their jobs and lose of concentration which may affect the academic performance of students. The concern for quality education has placed pressure on school administrators and government to assess and upgrade all teaching staff, insert new leaning facilities and phase lift the academic environment to meet world approve standard. This is so because of the great importance that education has on the national development of the country.

With the efforts of stakeholders in education failing to yield tangible results, the researcher ponder what might be the predictor variable responsible for the fall in academic performance in the research area. Could this constant fall in the outcome of learning be connected with the budget provision of secondary education in the research area?

Inadequate funding may hamper the school administrators' or teacher's ability to perform, repairs, and purchase of modern instructional materials. The morale to meet up with the challenging school needs in recent years and to ensure effectiveness in class activities is lacking. Modern equipment that should be used in the training of these children to make them acquire skills capable of making them compete favourably with their pairs all over the world cannot be provided.

The ineffectiveness in our secondary education budget provision is made manifest in the poor products in the labour market. It is quite disheartening that most secondary school leavers cannot write properly while some cannot read fluently. The observed ineffectiveness of the education system may be accounted for by several factors. It is important to isolate some of these possible factors and determine their relationships with the observed phenomenon. That is what this study intends to do. Given this state of affairs, the problem of this study, posed as a question is: How does budget provision of secondary education influence Teachers' performance in Ogoja Education Zone, Cross River State, Nigeria?

Statement of the Hypotheses

The following hypothesis was formulated to guide the study:

H_o. Budget provision has no significant influence on Teachers' performance.

Literature Review

Concept of budget provision

Budget Provisions means allowances, in the estimate of total project cost or in the Contract Sum, for expenditure, at the discretion of the Client, related to supplies or installations that are not the direct responsibility of the Building Contractor or the Architectural Professional. The total amount of money allocated for a specific purpose during a specified period.

According to Horngren and Foster (2020), a budget is a quantitative expression of a proposed plan of action by management for a future time period and is an aid to the coordination and implementation of the plan. It is a comprehensive expression of management's operating and financial plans for a future time period and it is usually summarized in a set of budgeted financial statements. The importance of budgets in helping fulfill the organization's goals has been indicated by Dugdale and Lyne (2020) as being the ability to measure and report financial information that is mission critical for the organization. Besides, performance measures are a central component of management control systems. Making good planning and control decisions requires information about how different subunits of the organization have performed. To be effective, performance measures which include both financial and non-financial measures must motivate managers and employees at all levels of the organization to strive towards achieving the organization goals.

Empirical review

Budget provision and students' academic performance in Economics

Carmel, Ulrich, Meg and Baffour (2018) provided evidence of quarterly approach to school funding in the United States of America. The study drew lessons from school finance litigations. Using survey design and questionnaire instrument, the study revealed that the types of curriculum, quality of teachers, and the effectiveness of administrators significantly influence academic outcomes. The amount of money spent on students and the mechanism that

finance public education system also has a strong effect on academic success. The authors also found that increased funding contributes to teachers' quality, administrative capacity, and student resources and facility investments. Additionally, the study indicated that the school structure of finance in terms of remuneration of teachers, influences student academic performance. The amount of financial resources allocated, utilized and invested in school facilities enhances learning opportunities with attendant effect on academic performance.

Hedges, Pigott, Polanin, Ryran, Tocci and Williams (2020), in an empirical study attempted to provide answers to the question of school resources and student achievement from a historical perspective. Predictive models were employed to measure academic performance including a measure of per-pupil expenditure and control for race and either socio-economic status or prior achievement with a meta-analysis conducted separately for previous studies at the level of district and at the level of student. The major finding was a non-statistical relationship between per-pupil expenditure and academic performance based on a small set of studies both at the district and student levels.

Nwite (2020) examined financial allocation to education and students' performance in Nigeria. Two research questions and two hypotheses involving financing secondary education and students' performance in Senior Secondary School Certificate Examination guided the study. The population comprised all public secondary schools in South-East and South-South geopolitical zones of Nigeria. The proportionate stratified random sampling technique was used to select a sample of 1000 schools in agreement with the number of secondary schools in each of the two geo-political zones. The instrument was a checklist tagged "Federal Government Resource Allocation to Secondary Education 1988-2007". Inferential statistics of Pearson Product Moment Correlation Coefficient (r) was employed to test the hypotheses at 0.05 alpha level. The result showed significant relationship between financial allocation and students' performance. Adequate financial resource allocations to secondary schools significantly influence students' performance. Significantly, the study would be of immense value to Ministry of Education, principals, parents and stakeholders as the findings would provide information on the efficacy and benefits of adequate funding of secondary school. Inadequate funding of education impacted negatively in each state of the federation as many of the schools lacked qualified teachers and facilities plus abandoned school projects dilapidated school plants and poor school environment.

Bantle (2016) conducted a study on influence of parent teacher association on school administration and two research questions were posed. The study population was made up of 214 secondary schools in the study area. Census was used since the schools were few and it was found out that PTA contributes immensely to the physical facilities in the schools as well as in monitoring teachers' relationship with students. This agrees with the assertion of Eze 2002, Odo 2007 in Okenwa and Elechi (2015) that government alone appears unable to meet up with the financial demands of schools which make the participation of the community and PTA in the school funding impressive.

It is in agreement with the study of Bantle (2016) and Akeke (2019), investigated funding as a determinant of secondary education effectiveness in Cross River State, Nigeria from 2020-2020. To achieve the study, three research questions were raised and two hypotheses formulated to guide the study. Ex-post facto research design was adopted. The population is 246 Secondary Schools in the study area. However, principals were used to answer the research questions and questionnaires. Census sampling technique was used since the population was manageable. The instrument used for this study was a questionnaire titled "Secondary education funding effectiveness appraisal inventory" (SEFEAI) and checklists known as "Qualitative output trend" (QOT) were used to elicit information from the respondents. The questionnaire was validated by two experts in Measurement and Evaluation as well as Educational Administration and Planning. The reliability value ranging between 0.70 and 0.95 was established using Cronbach alpha method. The statistical tool used for data analysis was one way analysis of variance and descriptive statistics. The result of the analysis showed that funding of secondary education through parent teachers association and community contribution significantly influence Secondary Education effectiveness in Cross River State. It was recommended among others that communities should give maximum financial support to secondary education because investment in education is building the future economy of the nation as well as ensuring better output.

Ekaette, Akeke and Ekpenyong (2019) examined school finance management structure and effective delivery of 21st century secondary education in Cross River State. The aims were to find out the relationship between availability of school finance management structure and the delivery of 21st century education in secondary schools, ascertain whether the structures for the mobilization of school funds, allocation of school funds, school finance accountability exist in secondary schools, and determine the extent of delivery of 21st century education in secondary schools in Cross River State. Descriptive survey research design was adopted for the study. 4 research questions and 1 hypothesis were formulated for the study. The population of the study comprised all the 251 Principals from the 251 public secondary schools in the three Educational Zones in Cross River State. The instrument for data collection was a structured questionnaire. Descriptive statistics (simple percentages, mean and standard deviation) were used to answer the research questions, while Pearson Product Moment correlation Statistics (r) was used to analyze the data for the hypothesis at 0.05 level of significance. Result obtained showed that there is a significant relationship between availability of school finance management structure and effective delivery of 21st century secondary education in Cross River State. There are no formal structures for funds allocation and accountability in the schools and the level of delivery of 21st century education in secondary schools is low. Based on this result, it was recommended that there should be formal structures for funds allocation and finance accountability to ensure effective delivery of skilled-based education in the State.

Ronbak, Awu& Dachung (2018) examined issues in the financing of education such as the sources of financing of education; individual sources, institutional sources and government

sources. The study adopted an exploratory research design. The population of the study comprised of the 62 approved senior secondary schools in Jos North LGA of Plateau State, while the sample of the study comprises of 3 senior secondary schools which includes; Ecwa Staff School Jos, Baptist High School Jos and St. Louis College Jos.The causative factors of inadequate funding of education were also investigated such as diversion of funds, underestimation of educational resources, fiscal indiscipline, inflationary rate, political instability, fraud, corruption, embezzlement and misappropriation of educational funds by government officials and wastages of funds meant for the educational sector. Government financial distribution to education was also highlighted with statistical data of budgetary allocation from 2005 to 2015 to education. It was found among others that Government financial distribution to education sector positively predict teachers' performance.

The study of Abdulhadi and Babagana (2021) conducted to assess the government budgetary allocation on the academic performance of secondary school teachers in Bade Local Government area, Yobe state. The research design adopted was cross-sectional survey design. The population of the study consists of 388 teachers and 5,136 teachers drawn from boarding and public day schools. The sample of the study comprised of 202 teachers. To guide the study two research objectives were formulated with one hypothesis. The influence of finance questionnaire (TIFQ) was designed by the researcher, validated by experts and administered as instrument for data collection. The reliability of the instrument was established using Cronbach alpha method. The data collected were analyzed using mean and standard deviation while chi-square statistics was used to test the hypothesis at 0.05 level of significance. The result of the study revealed that there was no significant relationship between budgetary allocation and teachers' academic performance in public secondary schools in Bade local Government area of Yobe State.

Research Methodology

The research design adopted for the study was descriptive survey design. This design was adopted because the researcher had no control of the independent variables; financing of public secondary schools as well as the dependent variable which was Economics teacher's performance. The area of this study is Ogoja Education Zone in Cross River State. It is one of the three Education zones in the state comprising Bekwara, Obanliku, Obudu, Ogoja and Yala Local Government Areas. Ogoja education zone is bounded in the north-east by the Republic of Cameroon, in the south by Ebonyi State, east by Ikom and Boki Local Government Areas.

There are 73 public and several private secondary schools spread all over the local government areas. The zone hosts two campuses of the University of Cross River State (UNICROSS). The campuses are Faculty of Management Sciences located at Abakpa, Ogoja and College of Medical and Health Sciences located at Okuku, Yala Local Government Area. There is also the Federal College of Education at Obudu Local Government Area. All of these provide educational opportunities for both indigenes and non-indigenes.

The population of the study was made up of 1094 Secondary three (SS) school teachers in 73 secondary schools in Ogoja Education Zone, Cross River State. There are five local

governments in the zone. These are Bakwarra, Obanliku, Obudu, Ogoja and Yala Local Government Areas. All participants was JSS teachers. This is so because they are exposed enough to adequately communicate their feelings on various issues and as it affects on their job productivity (see Table 1).

The research adopts multiple sampling techniques to select the sample for this study. Stratification was based on Local Government and secondary schools in Ogoja education zone. Simple random sampling technique was used in selection of schools to be used for the study. Purposive sampling technique was used to select the number of respondents in each school in the LGA. The reason is because only SS teachers was used for the study. While accidental sampling techniques was used to administer the questionnaire to JSS teachers in the school selected for data collection (see Table 2). The reason is because the researcher will administer the instruments to those teachers in school at the time of data collection.

The sample for this study consists of 219 male and female teachers from fifteen (15) secondary schools, approximately 20% in Ogoja Education Zone of Cross River State. The respondent selected is to obtain adequate representative samples of teachers from each school in the area under study. All the selected schools were used to ensure equal representation in the study (see Table 2).

The instruments used for data collection is a set of survey questionnaire called *"*Financing of Public Secondary Schools and Teachers Performance Questionnaire (FPSSTPQ). The questionnaire consists of two sections; A and B. Section A focused on the personal data of the students such as sex, age, local government area and name of the school while section B elicited information on *budget provision of public secondary schools* and teachers' performance. The questionnaire (FPSSQ) was drawn based on a modified four point Likert-type scale of Strongly Agree (SA) Agree (A) Strongly Disagree (SD) Disagree (D) as shown in Appendix 1.

Table 2
Distribution of sample by Local Government Areas

LGA	No of schools	No of sampled 20%	No of students	No of students sampled 20%	% sample
Bekwarra	13	3	214	43	19.63
Obanliku	10	2	189	38	17.35
Obudu	15	3	222	44	20.09
Ogoja	18	4	238	48	21.92
Yala	17	3	231	46	21.01
Total	73	15	1094	219	100.0

The researcher with research assistants undertook the administration of the questionnaire and achievement test in all the schools that were selected to participate in the study. There was prior notice given to all the heads of the schools selected about the researcher's intention to visit their schools.

Out of 219 copies of questionnaire administered all 219 copies were properly filled and returned. The instrument was administered on the sample group under the closed supervision of the researcher and research assistants (staff of the school). The research assistants were trained of the techniques involved in the administration of the instrument. There were therefore asked to ensure individual students' concentration and also prevent exchange of information and discussion of any form among the subjects.

The researcher developed a key, which served as a guide for coding the data collected for, analysis. The items on the questionnaire were sorted based on the variables they were to measure. The questionnaire were structured in a four point likert, type scale was both positively and negatively worded. The responses set include; Strongly Agree (SA) Agree (A) Disagree (D) and Strongly Disagree (SD). These were rated in a descending order as 4, 3, 2 and 1 for the responses.

The total number of the responses ticked (√) in each of the section covering the variable under the study were added. The total scores for each section were recorded against these variables. Pearson product moment correlation coefficient statistical technique was used in the analysis. These scores were recorded on the blank column as was indicated by the researcher.

Result

Hypothesis

Budget provision has no significant influence on Teachers' performance. The independent variable in this hypothesis is budget provision while the dependent variable is job performance measured continuously to test this hypothesis, simple linear regression analysis was used and the result as presented in table 3 showed the R=.348 which implies that there is a strong positive relationship between Budget provision and job performance of Teachers.

Further assessment of the result showed that Adj R^2 = .118 which implies that the variation in the dependent variable (job performance of Teachers) can only be explained by 11.8% contribution of the independent variable (budget provision). Although the percentage contribution of the independent variable on job performance of Teachers was high, a cursory look at the analysis of variable table (ANOVA) showed that (F=41.268, p<0.5). Since p(.000) is less than p(.05), this implies that budget provision can significantly predict job performance of Teachers hence, the null hypothesis is rejected.

Table 3

Simple regression analysis on the influence of budget provision and job performance of Teachers

Source of variation	Ss	Df	Ms	F	Sig.
Regression	185.824	1	185.824	41.268	.000*
Residual	1350.855	217	4.503		
Total	1536.679	218			

R=.348, R^2=.121, Adj R^2=.118, std Error = 2.12199

Discussion of findings

The findings indicate that there is a significant positive relationship between budget provision and Teachers' performance. This finding is supported by Ronbak, Awu and Dachung (2018) examined issues in the financing of education such as the sources of budget provision of education; individual sources, institutional sources and government sources. The causative factors of inadequate funding of education were also investigated such as diversion of funds, underestimation of educational resources, fiscal indiscipline, inflationary rate, political instability, fraud, corruption, embezzlement and misappropriation of educational funds by government officials and wastages of funds meant for the educational sector. Government financial distribution to education was also highlighted with statistical data of budgetary allocation from 2005 to 2015 to education. It was found among others that Government financial distribution to education sector positively predict teachers' performance.

The finding also agreed with the study of Abdulhadi and Babagana (2021) conducted to assess the government budgetary allocation on the academic performance of secondary school teachers in Bade Local Government area, Yobe state. The result of the study revealed that there was no significant relationship between budgetary allocation and teachers' academic performance in public secondary schools in Bade local Government area of Yobe State.

Conclusion

The research investigated budget provision and job performance of Teachers in Ogoja Education Zone, Cross River State, Nigeria. One research question and one corresponding hypothesis were formulated to guide the study. The researcher adopted purposive and accidental sampling techniques. The instrument use for data collection was Budget Provision and Job Performance Questionnaire (BPJPQ) based on a four likert type scale. The data collected were analyzed using simple linear regression analysis to test the entire hypothesis. This statistical tool was used because of the nature of the variables involved in the study. The hypothesis was tested at .05 level of significant. The result of the analyses revealed that:

H_o Budget provision has significant influence on Teachers' performance.

Based on the findings of this study, it was concluded that budget provision has

significant influence on Teachers' performance. Based on the finding of this study, it is evident that the heart of Nigeria in our educational system is the teachers' are the major indicators and the determinant of quality education. Hartman (2003) argues that budget planning and stakeholders' involvement ensures that realistic expenditures and revenue forecasts are incorporated in the budget. Additionally, planning and stakeholders' involvement in the budgeting process acts as a means of providing remuneration and a sense of empowerment to teachers and other employees in schools to implement effective practices and achieve the required level of performance.

Recommendation

Supervision of budget should be more purposeful and redirected towards helping teachers become more functional in classroom. This will make teaching and learning experience more interesting and meaning for both parties. There is also a need to build more descent classrooms and make more adequate provision for seats especially in urban schools to ease the problem of overcrowded classroom and poor sitting arrangement that presently make teaching and learning difficult in public secondary schools.

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