EVALUATION OF THE CONTRIBUTION OF CONSTRUCTION PROFESSIONALS IN BUDGETING FOR INFRASTRUCTURE DEVELOPMENT IN NIGERIA

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ABSTRACT

Researchers are of the opinion that the low implementation of public financed infrastructure projects in Nigeria could be correlated to the level of involvement of construction professionals in the budgeting process at macro-level. Though this assertion presently lacks empirical justification, the objective of this study seeks to quantitatively establish this linkage. In order to achieve this, fourteen (14) core budgeting and procurement processes were identified in literature. Respondents involved in the study were architects, quantity surveyors, builders, town planners, estate surveyors, engineers (civil, mechanical and electrical), accountants and economists in the public service of Osun state. The fact that infrastructure financing depends majorly on budgetary financing in Osun state provided the justification for choice of the State for the study. Descriptive and inferential statistics were adopted to analyse the data collected. The study indicates inadequate contribution of construction professionals in activities involving post-budgetary activities and only progressive trend in pre-budgetary process especially technical and cost evaluation of infrastructure projects and review and approval of budgets for infrastructure projects. Moreover, budgeting process for infrastructure development in Nigeria indicated that majority of projects budgeted for execution lack adequate technical evaluation and cost assessment as a result of inadequate professional involvement. This could be adduced to be a significant problem of implementation of public financed infrastructure projects in Nigeria. The study provides information on key areas where public policy makers can appropriate construction professionals' inputs to prepare realistic budget for infrastructure development in a developing economy.

Keywords: *Infrastructure, budgeting, construction professionals*

1.0 INTRODUCTION

Infrastructure has come increasingly to be recognized as a very strong parameter and index for measuring a nation's global competitiveness. Infrastructure such as road, electricity, water supply, hospitals, telecommunication and security system among others facilitate agricultural, industrial and commercial production; render social services; and maintain the security of a community [1]. Infrastructure procurement is basically through public financing in Nigeria [2]. This is due to the low level participation of the private sector in infrastructure development and the present embryonic state of Private-Public Partnership (PPP) financing initiative. However, growing private participations have been recorded in the area of transportation, waste management and commerce [3, 4], which were executed in form of joint venture [5] and concession variants arrangements [6]. This situation makes the public policy makers and the construction industry the major actors in infrastructure development in Nigeria. Public financing essentially relates to infrastructure procurement through budgetary allocation [7]. According to [8], capital expenditure staggers between 65–70% in the annual budgets of the three tiers of government in Nigeria, and infrastructure is often responsible for about 50% of the capital expenditure. Gray and Larson [9] identified infrastructure procurement as subject to sequential stages of identification, definition,

planning, execution, and delivery, and these stages as crucial to success of infrastructure construction. Notwithstanding, sensitive stages, especially, identification, definition, planning, and budgeting, for infrastructure sector at macro level have been criticized to be dominated by the executive arm of the government with minimum input of the construction professionals [10, 11]. Oforeh [10] asserted that the policy makers who plan for infrastructure development in both the national and state budgets lack adequate knowledge of the complex technological processes of construction and the cost characteristics of infrastructure constructions. The study identified shortfall in budgetary allocation for infrastructure as the inability of the policy makers to plan adequately for the sector. This is evident from the present level of stock of infrastructure in Nigeria.

Aside the criticism that annual budgets are poorly planned in Nigeria, implementation of budget in Nigeria is identified to be characterized by fiscal indiscipline and bureaucracy, resulting most often in abandonment of projects [12, 10]. More significant problems of infrastructure development in Nigeria include insensitive and disjointed government policies; wrong application of procurement methods; deficient procurement procedures; and dominance of foreign technical manpower to the detriment of indigenous manpower [13]. As a result of these scenarios, infrastructure development in Nigeria do not record success as anticipated. In the light of the prominent role of infrastructure in improving the standard of living and economic growth, and the present scenarios in infrastructure development in Nigeria, this study focuses on appraising infrastructure development in Nigeria with specific emphasis on the contribution of construction professionals to the budgeting process for the infrastructure sector.

2.0 LITERATURE REVIEW

Majority of studies on infrastructure development in Nigeria were limited to the socio-economic aspect. Notable among these is [14] who studied investment in telecommunication infrastructure. The study showed that a US$1 invested in telecommunication infrastructure generates an economic return of US$6 by way of its impact on local employment and general economic growth. Studies by [15] and [16] related primarily to social and economic impact of infrastructure on national and regional economic growth and development. Findings from these studies similarly established positive correlation between investment in infrastructure and more rapid economic growth and decline in poverty.

Study by [17] relating to infrastructure development in the educational sector identified the financing of educational infrastructural projects as substantially through public budgetary allocation and concluded that poor funding is a major challenge in the development of educational sector in Nigeria. The issue of procurement and financing attracted the attention of [18] which studied on financing strategies for infrastructure development in Nigeria. The study which is an extension and extrapolation of [17] limited work on the educational sector, identified infrastructure financing in Nigeria as substantially through public budgetary allocation. It concluded that financing is one of the most fundamental issues that is germane to success of infrastructure development.

Olayiwola and Adeleye [19] study on the challenges and problems of rural infrastructural development in Nigeria highlighted the concept of rural infrastructural planning and examined the Nigerian rural infrastructural policies over the years 1960-1990. The major problems and challenges posed by the various rural infrastructural development identified include the lack of spatial focus in rural development planning; lack of perceptual focus in the development plans; restriction of means of rural infrastructural provision to public funding; and lack of action and appropriate institutional arrangements for the execution of rural infrastructural programmes.

Despite the preponderance of research effort, it appears no attempt has been made by researchers to investigate the fundamental reasons why infrastructure projects undertaken through public budgetary allocations are in most cases not fully and effectively implemented in Nigeria. This according to [11] and [10] was asserted to the low level of involvement of construction professionals in the budgeting process for the infrastructure sector. While this assertion presently

lacks empirical justification, the objective of this study was to investigate a quantitative linkage between construction professionals and the budgeting process in the execution of infrastructure projects in Osun state, South western Nigeria.

Robert and Lynch [20] defined budget as an estimate of the government income and expenditure which occurs in four phases of process, that is, policy planning and resource analysis, policy formulation, policy execution and evaluating the entire process and system. According to Olufidipe [12], budgeting process include provision of the plan of action for implementing government programmes; preparation of the strategies for implementing the plan; issuance of call circulars to executive; preparation of budgets estimate; review and adjustment of the budget/estimates; preparation of consolidated estimate of revenue and expenditure (CERE) and its presentation to the to the legislators in form of appropriation bill and to the executive.

According to Robert and Lynch [20], the political executives see the budgeting process as a political event conducted in the political arena for political advantage while economic analysts view budgeting as a matter of allocating resources in terms of opportunity cost. The United State Agency for International Development [21] report identified the process of budgeting as a significant factor influencing infrastructure projects implementation in Nigeria. The study reported the major problems of the budgeting process as lack of political will and commitment to abide by stipulated rules and budget guidelines; inability to develop a macro-economic framework for budget formulation; ambiguities in the roles of various agencies involved in the formulation and monitoring of the budget; periodic changing of budget line items classifications; lack of coordination in the disbursement of funds after budget approval and slow budget process fraught with errors.

Oforeh [10] and Mogbo [11] assessed the stages involved in infrastructure development, especially, identification, definition, planning, and budgeting, at macro-level as being dominated by the executive arm of the government with minimum input of the construction professionals in Nigeria. Oforeh [10] further asserted that the policy makers who plan for infrastructure development in both the national and state budgets lack adequate knowledge of the complex technological processes of construction and the cost characteristics of infrastructure constructions. The study further identified shortfall in budgetary allocation to infrastructure as the inability of the policy makers to plan adequately for the sector and thus consequently have impacted negatively on implementation of infrastructural projects in Nigeria. Upon this theoretical background, this study assessed the quantitative linkage between construction professionals and the budgeting process in the execution of infrastructure projects in Osun state, South western Nigeria.

3.0 METHODOLOGY

The data for this study were collected through structured questionnaire administered on building industry and other allied financial experts that are involved in the execution of infrastructural projects. These respondents include architects, quantity surveyors, builders, town planners, estate surveyors, engineers (civil, mechanical and electrical), accountants and economists in the public service of Osun state. The issues included in the study are related to the assertion raised by [11] and [10] on the significance of contribution of construction professionals to budgeting for infrastructure development at macro-level in Nigeria. The choice of Osun state, in the South-western region of Nigeria, as the study area was justified by fact that infrastructure development in the state depends substantially on budgetary financing [22]. A total of seventy-two (72) questionnaire were completed by 6 architects, 4 quantity surveyors, 6 town planners, 5 estate surveyors, 4 builders, 21 engineers (mechanical, civil, and electrical) and 26 economists/accountants which represented a response rate of 70% of total 106 questionnaires administered. The distribution of the respondents is shown in figure 1. The questionnaire was of two parts. The first part identified the demographic features of the respondents and the second part relates to involvement of the professionals in infrastructure budgeting process. The respondents were asked to score the extent of their involvement in the budgeting for infrastructure sector in the State on the scale of 0-100% where 0 represents lowest ranking and 100 representing

highest ranking. The results were presented in tables 1 and 2. The data obtained was analyzed by descriptive and inferential statistics.

4.0 RESULTS AND DISCUSSIONS

Figure 1 shows the percentage representation of the respondents as 8.3% for architects, 8.3% for town planners, 5.6% for builders, 5.6% for quantity surveyors, 29.2% for engineers, 6.9% for estate surveyors and 36.1% for economists/accountants. Moreover, the respondents were restricted to professionals with official cadre ranging between principal to directors. These are the officials that were purported to have been involved in government decision making process including budgeting and stand the position to supply reliable data for the study.

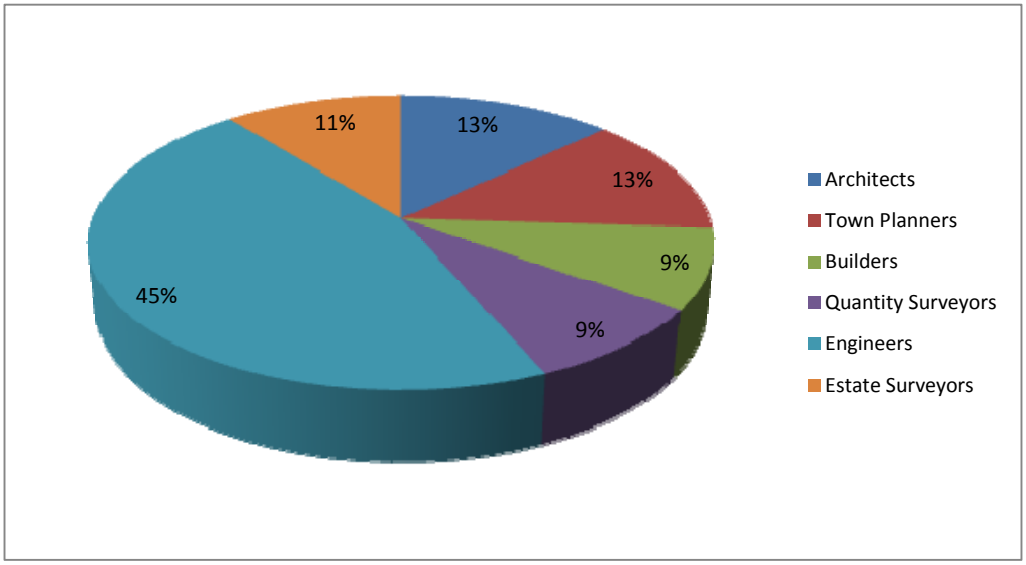

Figure 1: Respondents Classification by Profession

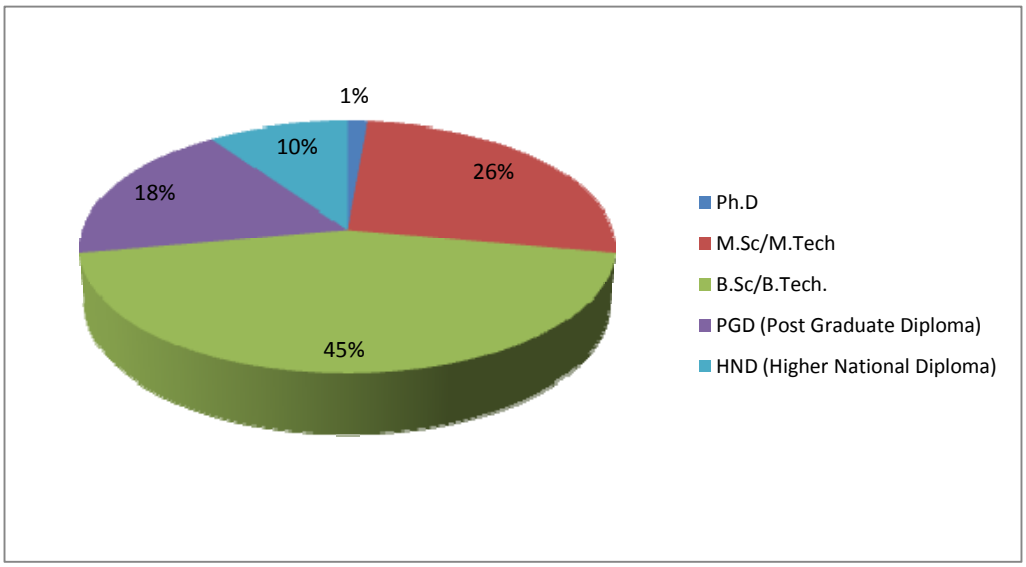

Figure 2: Academic Qualification of the Respondents

Figure 2 shows that 26.4% of the respondents are holders of Master of Science or Masters of Technology; 44.5% are holders of Bachelor of Science or Bachelor of Technology; 18.1% obtained Post Graduate Diploma (PGD); 9.7% holds Higher National Diploma (HND); and 1.4% holds Doctor of Philosophy. The results show that all the respondents possess the minimum registration qualification of their various professional bodies in Nigeria and are of adequate academic training to supply reliable data for this study.

In Figure 3 the mean industry work experience is estimated as 14 years, which represents the working experience of about 52% of the respondents. With this average working experience of fourteen years, respondents are deemed experience enough to supply reliable date for this study.

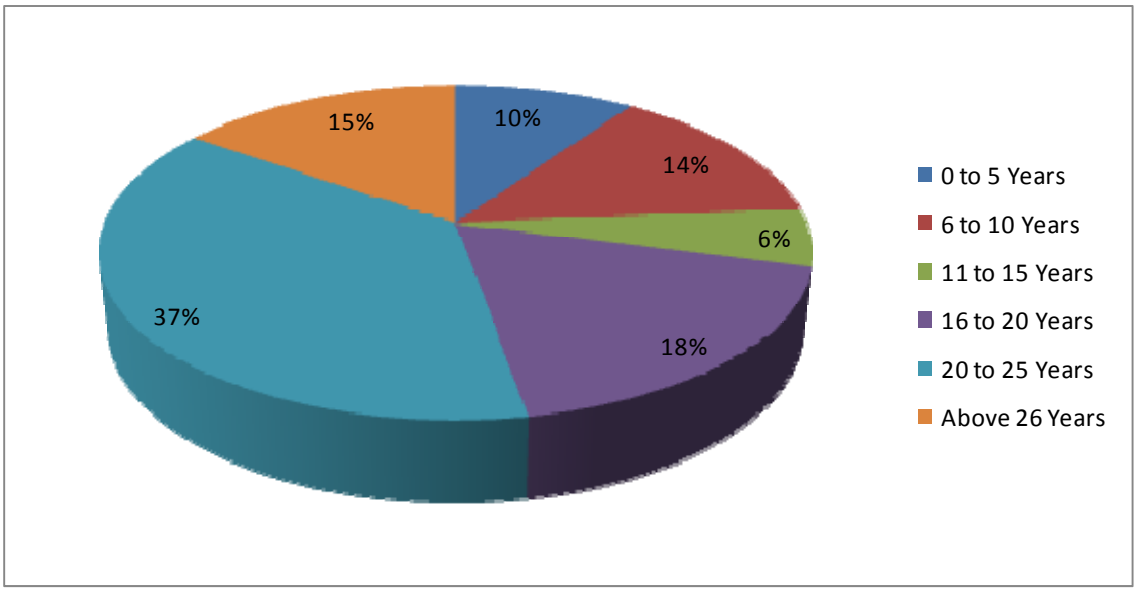

Figure 3: Working Experience of Respondents

Figure 4 shows the professional qualification of the respondents. The result shows that the respondents are either associate or corporate members of the various professional bodies or posses some other professional qualification. This shows that the respondents are in the position to supply reliable data for the research.

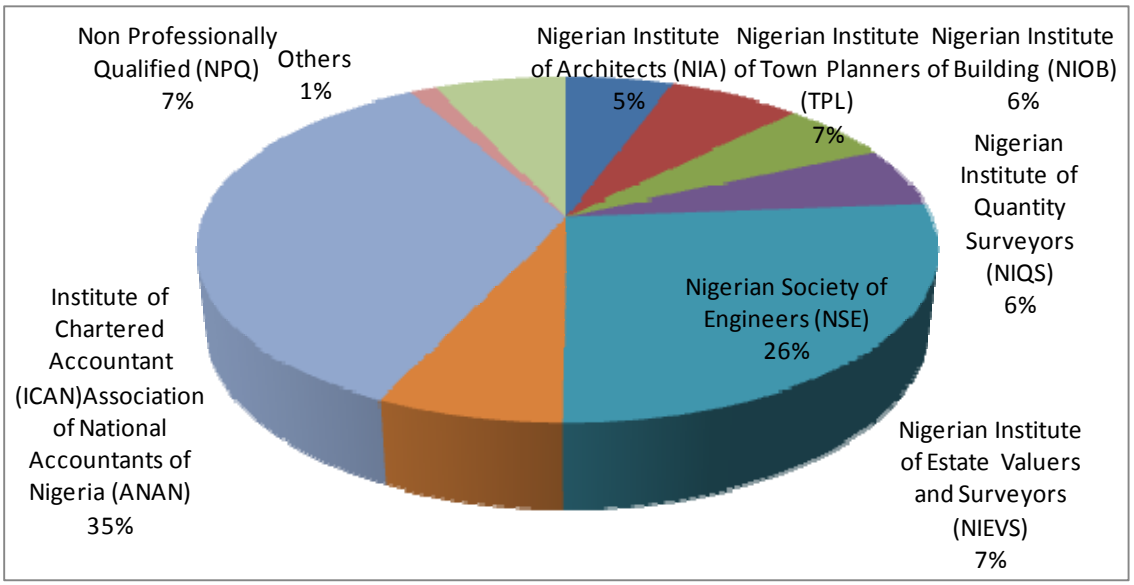

Figure 4: Professional Qualification of the Respondents

Tables 1 and 2 show the quantitative contribution of construction professionals in budgeting process for infrastructure development. For the Architects, the tables reveal the highest contribution of 75.50% which are equal for participation in projects execution, monitoring and evaluation process; and projects cost monitoring and control activities. Next to these are participation in projects tender and selection process, drafting of projects contractual agreement/documentation; preparation of budget estimate for infrastructure projects; and finalization of the draft budget for overall infrastructure sector with percentage contribution of 72.17%, 63.75, and 55.42% and 52.08% respectively. The least on the ranking are part of budget committee to identify the state's infrastructure needs; participation in developing of budget strategy to accommodate the infrastructure needs; preparation of budget circular which gives guidelines for the preparation of infrastructure sector budgets; with respective percentage contribution of 38.67%, 38.75%, and 40.33%.

In the case of Town Planners, the percentage contribution ranges between 20.25% - 43.83%. Preparation of budget estimate for infrastructure projects; part of budget committee to identify the state's infrastructure needs; and participation in review and approval of budget estimate for infrastructure projects which received the highest ranking of 43.83%, 35.42%, and 33.75% respectively still fall below average. The tables reveal the least contribution in project budget auditing activity (20.25%); preparation of the macro-economic framework (22.00%) and drafting of projects contractual agreement/documentation (22.00%).

The tables reveal a percentage contribution of 78.00% for participation in projects execution, monitoring and evaluation process; equal percentage contribution of 65.50% for drafting of projects contractual agreement/documentation; participation in projects tender and selection process; and projects cost monitoring and control activities; 58.00% for preparation of budget estimate for infrastructure projects; and 55.50% for project budget auditing activity for quantity surveyors.

Table 1: Contribution of Construction Professionals in Budgeting for Infrastructure Development in Osun State

Process Involved	Construction Professionals (%)							Financial Administrators (%)
	Arch.	TPL	Bldr.	Quantity Surveyor	Engr.	Estate Surveyor	Aggreg.	Accountant/ Economist
Preparation of the macroeconomic framework for development of infrastructure sector	50.42	22.00	58.00	30.38	42.57	45.50	41.51	43.52
Preparation of a budget circular which gives guidelines for the preparation of infrastructure sector budgets	40.33	32.00	55.50	15.38	41.10	53.50	40.61	50.08
Part of budget committee to identify the state's infrastructure needs	38.67	35.42	58.00	27.88	48.29	43.50	42.37	50.06
Participation in pre-budgetary technical and cost evaluation of infrastructure projects	48.75	32.08	60.50	48.00	51.19	59.50	50.68	53.17

Participation in developing of budget strategy to accommodate the infrastructure needs	38.75	30.42	68.00	43.00	38.79	55.50	43.07	45.10
Preparation of budget estimate for infrastructure projects	55.42	43.83	65.50	58.00	56.90	53.50	54.83	55.48
Participation in review and approval of budget estimate for infrastructure projects	45.33	33.75	63.00	48.00	53.07	53.50	50.01	50.85
Finalization of the draft budget for overall infrastructure sector	52.08	25.42	60.50	30.38	42.57	51.50	43.04	44.25
Participation in preparation of implementation plan of budget for infrastructure sector	45.42	23.75	60.50	50.38	42.10	53.50	42.84	47.75
Drafting of projects contractual agreement/documentation	63.75	22.00	78.00	65.50	50.17	31.30	48.00	52.35
Participation in projects tender and selection process	72.17	30.33	78.00	65.50	53.07	43.50	54.80	51.19
Participation in projects execution, monitoring and evaluation process	75.50	23.67	75.50	78.00	67.86	47.40	64.37	49.65
Projects cost monitoring and control activities	75.50	25.25	75.50	65.50	61.67	45.50	58.50	50.40
Project budget auditing activity	47.08	20.25	75.50	55.50	43.02	47.50	44.53	47.35

Source: Author's Field Survey (2010)

Legend: Arc =Architect; TPL= Town Planner; Bldr = Builder; Engr = Engineer; Aggreg =Aggregate

Table 2: Ranking of Contribution of Construction Professionals in Budgeting for Infrastructure Development

Process Involved	**Construction Professionals (%)**							**Financial Administrators (%)**
	Arch	**TPL**	**Bldr**	**QS**	**Engr**	**E S**	**Aggregate**	**Accountant/ Economist**
Preparation of the macroeconomic framework for development of infrastructure sector	7	12	12	11	10	10	14	14
Preparation of a budget circular which gives guidelines for the preparation of infrastructure sector budgets	12	7	14	14	12	3	11	7

Part of budget committee to identify the state's infrastructure needs	14	2	12	13	8	12	9	8
Participation in pre-budgetary technical and cost evaluation of infrastructure projects	8	6	9	8	6	1	5	2
Participation in developing of budget strategy to accommodate the infrastructure needs	13	5	6	10	14	2	13	12
Preparation of budget estimate for infrastructure projects	5	1	7	5	3	3	3	1
Participation in review and approval of budget estimate for infrastructure projects	11	3	8	8	4	3	6	5
Finalization of the draft budget for overall infrastructure sector	6	8	9	11	10	7	12	13
Participation in preparation of implementation plan of budget for infrastructure sector	10	10	9	7	12	3	10	10
Drafting of projects contractual agreement/documentation	4	12	1	2	7	14	7	3
Participation in projects tender and selection process	3	4	1	2	4	12	4	4
Participation in projects execution, monitoring and evaluation process	1	11	2	1	1	9	1	9
Projects cost monitoring and control activities	1	9	2	2	2	10	2	6
Project budget auditing activity	9	14	2	6	9	8	8	11

Source: Author's Field Survey (2010)

Legend: Arc =Architect; TPL= Town Planner; Bldr = Builder; Engr = Engineer; Aggreg =Aggregate

On the lower scale of the ranking of quantity surveyors' contribution, the tables reveal 15.38% for preparation of a budget circular which gives guidelines for the preparation of infrastructure sector budgets; 27.88% for participation in identifying the state's infrastructure needs; equal percentage contribution of 30.38% for both preparation of the macro-economic framework for development of infrastructure sector; and finalization of the draft budget for overall infrastructure sector.

The contribution of engineers in projects execution, monitoring and evaluation process ranks first with the percentage contribution of 67.86%. Following this closely are projects cost monitoring and control activities with percentage contribution of 61.67%; preparation of budget estimate for infrastructure projects with percentage contribution of 56.90%; and participation in review and approval of budget estimate for infrastructure projects; and participation in projects tender and selection process with equal percentage contribution of 53.07%. The contribution was least in participation in developing of budget strategy to accommodate the infrastructure needs with mean percentage contribution of 38.79%; participation in preparation of implementation plan of budget for infrastructure sector; and preparation of a budget circular which gives guidelines for the preparation of infrastructure sector budgets both with percentage contribution of 42.10%; and finalization of the draft budget for overall infrastructure sector and preparation of the macroeconomic framework for development of infrastructure sector both also with percentage contribution of 42.57%.

Builders' contribution in drafting of projects contractual agreement/documentation; and projects tender and selection process ranked first with the mean percentage of 78.00% for both,

followed by projects' cost monitoring and control activities; projects budget auditing activity; and participation in projects execution, monitoring and evaluation process each with percentage contribution of 75.50%. Participation in developing of budget strategy to accommodate the infrastructure needs was ranked sixth with percentage contribution of 68.00%. Preparation of a budget circular which gives guidelines for the preparation of infrastructure sector budgets ranked lowest with 55.50% followed by preparation of the macro-economic framework for development of infrastructure sector and part of budget committee to identify the state's infrastructure needs both with equal ranking of 58.00%. On overall, the rankings reveal a range of 55.50% - 78.00% for builders.

The contribution of estate surveyors shows participation in technical and cost evaluation of infrastructure projects which is ranked first with the percentage contribution of 59.50%. Following this closely are developing of budget strategy to accommodate the infrastructure needs with percentage contribution of 55.50%; participation in review and approval of budget estimate for infrastructure projects and preparation of implementation plan of budget; preparation of a budget circular which gives guidelines for the preparation of infrastructure sector budgets; and preparation of budget estimate for infrastructure projects with equal percentage contribution of 53.50%. Low contributions were obtained in drafting of projects contractual agreement/documentation (43.50%); and participation in projects tender and selection process; and participation in identification of the state's infrastructure needs both with percentage contribution of 31.30%.

For the financial administrators, that is economists and accountants, the tables reveal the mean contribution of 55.48% for preparation of budget estimate which received the highest ranking. Next to this is technical and cost evaluation of infrastructure projects with percentage contribution of 53.17%; drafting of projects contractual agreement/documentation with contribution of 52.35%; and projects tender and selection process with contribution of 51.19%. Low contributions were obtained in preparation of the macro-economic framework for development of infrastructure sector with contribution of 43.52%; finalization of the draft budget for overall infrastructure sector with 44.25%; and developing of budget strategy to accommodate the infrastructure needs with contribution of 45.10%.

Aggregating the contribution of the construction professionals, the tables reveal contributions that are above average (50.00%) in processes involving projects execution, monitoring and evaluation process (59.06%); projects cost monitoring and control activities (55.58%); preparation of budget estimate for infrastructure projects (55.06%); projects tender and selection process (53.50%); pre-budgetary technical and cost evaluation of infrastructure projects (51.58%); and review and approval of budget estimate for infrastructure projects (51.58%). Their contribution ranges between 15.18% - 49.57% which are below average (50.00%) for other processes which are substantially pre-budgetary process.

These results show that architects are only involved in the budgeting process involving projects execution, monitoring and evaluation process; projects cost monitoring and control activities; project tender and selection process; drafting of projects contractual agreement/documentation; and preparation of budget estimate for infrastructure projects and finalization of the draft budget for overall infrastructure sector. The results also indicate that architects are not adequately involved in identifying the state's infrastructure needs; developing of budget strategy to accommodate the infrastructure needs and preparation of a budget circular which gives guidelines for the preparation of infrastructure sector budgets. From the broad classification of budgeting process for infrastructure development into pre-budgetary and post-budgetary exercise, these results show that architects are only adequately involved in the post-budgetary aspect of the budgeting process for infrastructure development.

Moreover, the results show that the contribution of the town planners has not been adequately incorporated into the budgeting process for infrastructural development. Progressive contributions, however, exist in preparation of budget estimate for infrastructure projects and identification of the state's infrastructure needs. The contribution of the town planners in the post-budgetary processes on average is also revealed to be grossly low.

The results show a relatively low contribution of quantity surveyors in activities involving pre-budgetary processes, that is, preparation of budget circular which gives guidelines for the preparation of infrastructure sector budget; identification of the state's infrastructure needs; finalization of the draft budget for overall infrastructure sector and preparation of the macro-economic framework for infrastructure development. The results, however, show an improved contribution in activities involving post-budgetary process compared to that obtainable in the contribution of town planners. The results also show that, similarly to those obtainable for quantity surveyors, engineers are only adequately involved in projects execution, monitoring and evaluation process; projects cost monitoring and control activities; preparation of budget estimate for infrastructure projects; and participation in review and approval of budget estimate for infrastructure projects; and participation in projects tender and selection process which also represent the post-budgetary activities of the budgeting process.

The involvement of the engineers is, however, below average in budgeting process involving developing of budget strategy to accommodate the infrastructure needs; preparation of implementation plan of budget for infrastructure sector; and preparation of a budget circular which gives guidelines for the preparation of infrastructure sector budgets; and finalization of the draft budget for overall infrastructure sector and preparation of the macroeconomic framework for development of infrastructure sector.

Furthermore, the results show that, similarly to other construction professionals, builders are adequately involved in the post-budgetary process, that is, drafting of project contractual agreement/documentation; tender and selection process; projects execution, monitoring and evaluation process; projects cost monitoring and control activities and project auditing activity. The results also indicate that builders contribute more on the average in the pre-budgetary process in comparison with the contributions obtainable for other construction professionals**.**

The results show that estate surveyors are involved majorly in activities involving technical and cost evaluation of infrastructure projects; developing of budget strategy to accommodate the infrastructure needs; participation in review and approval of budget estimate for infrastructure projects and preparation of implementation plan of budget for infrastructure sector; preparation of a budget circular which gives guidelines for the preparation of infrastructure sector budgets; and preparation of budget estimate for infrastructure projects. However, unlike those obtainable for architects, quantity surveyors, engineers, the results show that estate surveyors are more adequately involved in the pre-budgetary activities.

While the results show an average contribution of the financial administrators, that is accountants/economists, in both the pre-budgetary and post-budgetary processes, the contribution in processes involving preparation of the macroeconomic framework for development of infrastructure sector and finalization of the draft budget for overall infrastructure were lower than expected. The implication of this may include lack of connectivity between budget size and the infrastructure project and this could negatively affect the implementation of the projects. This study indicated that budgeting process for infrastructure development in Nigeria is more of politics driving than development consideration as asserted by [20].

Comparative evaluation of the contributions of the construction professionals, that is, architects, town planners, quantity surveyors, builders, engineers, estate surveyors in the budgeting process shows the least contribution of town planners and the highest contribution of builders among the professionals. The results also indicate low level contribution of the construction professionals in the activities involving pre-budgetary processes, especially, preparation of the macroeconomic framework for development of infrastructure sector, which received higher rankings for the financial administrators. The results, however, indicate a better involvement of the construction professionals in activities involving post-budgetary activities, that is, drafting of projects contractual agreement/documentation; projects tender and selection process; projects execution, monitoring and evaluation process; and projects cost monitoring and control activities.

While the overall results indicate low level contribution of construction professional in the activities involving pre-budgetary processes, their contribution was revealed averagely adequate in post-budgetary processes. The fact that the contribution of construction professionals in the activities involving pre-budgetary processes were ranked lower indicate that vital professional

inputs of these professionals are not adequately incorporated in preparation of the macro-economic framework for development of infrastructure sector; identification the state's infrastructural need; technical and cost evaluation of infrastructure projects; preparation of budget estimate for infrastructure projects; and preparation of implementation plan of budget for infrastructure sector. This may pose negative implication on success of implementation of projects.

The findings established the assertion by [10] and [11] that construction professionals opinion are not adequately incorporated in budgeting process for infrastructure development which suggest the budgeting process is dominated by political executive opinion by which this poses as a significant factor affecting the implementation of infrastructure projects in Nigeria. The result also revealed a low level contribution of the construction professionals in preparation of macro-economic framework for the infrastructure sector. This suggests that this process is either not incorporated in the infrastructure development process in the state or the process is dominated by the political executive input, or better corroborate the reports by the [21] on infrastructure development in Nigeria which identified the absence of macro-economic framework as significant problem of budgeting process and implementation of infrastructure projects in Nigeria.

5.0 IDEA OF 'INFRASTRUCTURE WORKSHOP'

In an attempt to enhance the participation of construction professionals in budgeting for infrastructure development in the state, the idea of 'infrastructure workshop' was suggested in this study. This was subjected to empirical test of acceptance. The idea is conceived to mean workshop comprising representation of construction professionals, financial administrators and political executives specifically organised in the last quarter of the year to brainstorm on issues relating to infrastructure budget of next fiscal year. These issues among others would include identification of the state infrastructure demand/need, technical evaluation of the projects, cost assessment of the projects to enhance connectivity between the projects and budget, consideration of the state revenue and allocation intended for infrastructure development projects, identification of projects demanding urgent attention that could be incorporated in the budget, and cost/benefit analysis of the projects among others. The response rate obtained on the acceptance of the idea was presented in table 3 below.

In Table 3, respondents were asked to show the level at which the respondents agree to the ideal of infrastructure workshop in enhancing budgetary allocation for infrastructure development in the State. From the table, 38.89 % indicated strong agreement while 33.33% indicated agreement. Eighteen respondents (25.00%) were neither agreed nor disagreed, while only 2.78% considered the ideal a needless approach. This result shows that the idea is very acceptable to the respondents and they were of the opinion that it could significantly improve budgetary allocation to infrastructural development in the state and hence ensure performing budget.

Table 3: Respondents Acceptance of an Infrastructure Workshop

Level of Agreement	**Frequency**	**Percentage (%)**
Strongly Agree	28	38.89
Agree	24	33.33
Neutrality	18	25.00
Disagree	2	2.78
Strongly Disagree	0	0.00
Total	**72**	**100.00**

Source: Author's Field Survey (2010)

6.0 CONCLUSION

The study indicated adequate contribution in activities involving pre-budgetary technical and cost evaluation of infrastructure projects as well as review and approval of budget estimate for

infrastructure projects. This is very good for infrastructural development as the involvement of construction professionals in these activities could enhance better connectivity between budget and the infrastructural projects. The results, however, only indicated a progressive trend in the activities involving pre-budgetary process. While the contributions of financial administrators were ranked higher in the activities involving pre-budgetary process, this is expected. The fact that the contribution of construction professionals were ranked low in the activities involving pre-budgetary processes indicated that vital professional inputs of these professionals are neglected in preparation of the macro-economic framework for development of infrastructure sector; identification the state's infrastructure needs; technical and cost evaluation of infrastructure projects; preparation of budget estimate for infrastructure projects; and preparation of implementation plan of budget for infrastructure sector. This may pose negative implication on the successful of implementation of projects as evident from cases of abandoned and suspended infrastructural projects budgeted for execution within the period under study.

Moreover, the study shows an average contribution in processes involving preparation of the macroeconomic framework for development of infrastructure sector; and finalization of the draft budget for overall infrastructure development were lower than expected for financial administrators. These levels of contribution could be responsible for poor level implementation of infrastructural projects in the state. This study indicated that budgeting process for infrastructure development in Nigeria is more of politics driving than development consideration. The low professionals' contribution obtainable in activities like preparation of the macro-economic framework for development of infrastructure sector and preparation of implementation plan of budget for infrastructure indicated that the political executive' opinion dominates sensitive aspect of infrastructure budgeting process. The dominance of political executive's opinion in the stages like projects' identification and citation may be less significant to projects implementation. From politics view point, the political executive' prerogative on these stages could probably be influenced by their political manifesto and campaign programme.

In summary, the budgeting process for infrastructure development in Nigeria indicated that majority of projects budgeted for execution lack serious technical evaluation and cost assessment as a result of inadequate professional involvement. This could be adduced to be a significant problem of implementation of public financed infrastructure projects in Nigeria. It is thus imperative that a rethinking in budgeting for infrastructure should be considered. It is suggested that the dominance of political influence should be restricted to project identification and citation while more technical stages of the budgeting process should be left to related professionals to make their input. The study recommends the use of infrastructure workshop in addressing budgeting and developmental issues relating to infrastructure in the state. Further studies are also suggested on other factors affecting the implementation of public financed infrastructure in a developing economy.

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