

The Moderating Effect of Budget Implementation on Statutory Fund Allocation, Leadership Behaviour, Managerial Accountability in the Provision of Primary Education

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Abstract

This study examines the moderating effect of budget implementation on statutory fund allocation, leadership behaviour and managerial accountability in the provision of primary education. The study adopts survey method and the questionnaires were personally administered to primary school teachers. In this survey, 524 teachers were selected using multistage sampling technique. In analysing the data elicited, SPSS 23 and PLS-SEM 3.0 software were employed. The results indicated that Budget implementation significantly affects provision of primary education. Similarly, there is a significant moderating effect of budget implementation on statutory fund allocation in the provision of primary education. However, leadership behaviour and managerial accountability showed insignificant or weak moderating effect on the provision of primary education. There is therefore need for stakeholders in primary education vis-à-vis government, teachers, parents, NGOs and other interest groups to consider budget implementation, statutory fund allocation and how they affect the overall performance of primary education for effective delivery.

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1. INTRODUCTION

The responsibility of providing primary education in Nigeria rests with the local governments. Primary education is one of the most important educational foundations as all other levels of education rest on the foundation built during primary education. It could therefore be said that primary education is key to the success or failure of the educational system (Fajoju, Aluede & Ojugo, 2016). It is therefore vital for local governments to provide qualitative primary education to their people. Education is important as it helps people to gain economic and social achievements and also serve as a catalyst for technological and economic advancement.

The problem of primary education in sub-Saharan Africa and especially in Nigeria, is a problem of neglect by successive governments over a significantly long period of time. Despite increase in primary education enrolment rate due largely to population increase, the region remains one of the most under-developed part of the world (Banya & Elu, 2001).

Recognising the importance of primary education, the United Nations has made primary education one of its millennium development goals to be achieved by the year 2015. The inclusion of education as one of the sustainable development goals was so important and cannot be overemphasised. Education enhances effectiveness by developing informed engagements of agencies and empowers stakeholders. It also builds lasting sustainable change by reaching the hearts and minds of people (Sterling, 2010). However, sustainable development goals will remain elusive unless all stakeholders; policy-makers, legislators, agencies, NGOs, businesses and the civil society are actively involved in the learning process. Therefore, such change cannot transpire without learning (Lockhart, 2018). Basic education in Nigeria is supposed to lay sound foundation in terms of scientific knowledge and reflective thinking as well instil moral character and training in developing sound attitude, and above

all, develop the children's ability to adapt to the constantly changing environment (FGN, 1981). In recognising the importance of education, the 1999 Constitution of the Federal Republic of Nigeria, stated that the government shall provide a good and enabling environment in order to develop education based on science and technology which will help in the eradication of illiteracy; education should therefore be compulsory, qualitative and free (Okoroma, 2006).

Several studies were carried on primary education in Nigeria and have made various discoveries and recommendations on how to improve the primary education sector for instance, see Bateman, 2006; Birdsall, Levine & Ibrahim, 2006; Chua & Wing, 2007; Daily News, 2010; Egwu, 2009; Omotayo, Ihebereme & Maduwesi, 2008; UNESCO, 2001). Education being an investment for national development, cannot be ignored especially primary education which serves as the foundational education upon which all over levels of education are built (Fajoju, Aluede, & Ojugo, 2016).

2. LITERATURE REVIEW

2.1 Statutory Fund Allocation

Statutory fund allocation (SFA) is the constitutionally mandated share of federal revenue which is distributed among the three levels of government in Nigeria (Okafor, 2010). The statutory fund allocation which is given to local governments on monthly basis forms the nucleus of the funds used by local governments in Nigeria (Ewetan, 2013; Akindele et al., 2002). It forms the majority of local governments' revenues. This means that the backbone or crux of local governments' finances in Nigeria rely on statutory fund allocation (Salami, 2011). It is with these finances that local governments provide social welfare services to their people including provision of primary education. There is therefore a relationship between statutory fund allocation which is an independent variable in this study and provision of primary education which is the dependent variable.

Statutory fund allocation (SFA) which is allocated to local governments monthly forms the basis or nucleus of the funds used by them in providing goods and services to their local populace (Ewetan, 2013; Akindele et al., 2002). In some local governments, the SFA

forms as much as 90% of their total income (Olatunji, Taiwo, & Adewoye, 2009). This means that substantial part of the finances of the local governments were being provided through SFA (Salami, 2011). Local governments in utilising these finances provide social welfare service to their people including among provision of primary education, which is among the most important services provided by local governments in Nigeria. SFA is therefore very important in the provision of primary education in Kaduna State, Nigeria. Therefore, it is hypothesised that:

H₁: There is a positive relationship between Statutory Fund Allocation and Provision of Primary Education by local governments in Kaduna State.

2.2 Leadership Behaviour

Leadership behaviour and organisational performance seem to be complementing each other in most organisations. There is a strong link between leadership behaviour and organisational performance both in public and privately-owned organisations (Badri-Harun et al., 2016; Jimoh et al, 2012). Leadership styles therefore determines and influences organisational performance in their day to day activities, including local governments and their effect in providing social welfare services to their people. Provision of primary education, being among the key social welfare services provided by the local government is also being affected by the type of leadership style in practice at the local government. Literature abounds that emphasise the roles played by leadership in organisational performance (Watson and Wooldridge, 2008; Embertson, 2006; Huy, 2011; Kuyvenhoven & Buss, 2011). In order to improve organisational performances as leaders at the local government, leaders often have to strike a balance by struggling to implementing and executing functional roles of the organisation as leaders (substantive concerns), while keeping the people and other stakeholders happy (political concerns), as well as serving the interest and concerns of the workers (relational concerns) so as to motivate them to put in their best at workplace, thus improving their performance (Dasgupta, 2015). Style of leadership can therefore influence substantially the level of job performance in an organisation (Jimoh, et al., 2012). By extension, leadership behaviour

can therefore influence provision of primary education. Therefore, it is hypothesised that:

H₂: There is a positive relationship between Leadership Behaviour and Provision of Primary Education by local governments in Kaduna State.

2.3 Managerial Accountability

Managerial accountability depicts transparency and openness in the conduct of government business (Bovens, 2005). Managerial accountability is very important in the functions of local governments in Nigeria. According to Adeyemi et al. (2012), without managerial accountability at the local governments, development will be stultified. As a result, provision of welfare services at the local government will not be available including the provision of primary education. Due to lack of managerial accountability, many local governments were involved in corrupt practices which depicts very high level of fiscal indiscipline and financial irresponsibility (Agbo, 2010).

Accountability connotes being liable to justify and report all actions and relations on assigned matters or duties to groups or people. It allows for being answerable or liable for person's conduct or actions in office (Lindberg, 2009). When there is managerial accountability, officials should be able to explain and or justify for their actions or be sanctioned (Melena & McNeil, 2010). Managerial accountability improves service delivery as the officials are sure of being sanctioned when they are found wanting in the execution of their responsibilities. Managerial accountability therefore, goes a long way in improving social welfare service delivery especially provision of primary education which is one of the most important functions of local governments in Nigeria. It can be inferred from the above, that service delivery increases with improved managerial accountability.

Therefore, it is hypothesised that:

H₃: There is a positive relationship between Managerial Accountability and Provision of Primary Education by local governments in Kaduna State.

2.4 Budget Implementation

Budget is a document which shows government's plan in terms of income and expenditure outlays over a specific period, usually a year (Olurankinse, 2012). At the local government level, budget is the major medium through which financial activities of the government are organised, it is the tool for achieving control objectives, accountability, management and allocation of resources (Bello-Imam, 2010). Budget implementation is the translation or conversion of the planned budget into policy programmes, physical projects and activities.

Budget at the local government level usually undergoes a cycle. From budget conception/ formulation to budget preparation, then budget approval and authorisation, budget implementation and budget review and evaluation. When properly implemented, the outcome of budget is transformed from paperwork and finance record into series of activities which are usually physical. These include programmes, projects and activities or services which can be experienced. Budget implementation therefore has significant impact on organisational performance (Oke, 2013). It can therefore be concluded that there is a relationship between budget implementation and provision of primary education in Kaduna State, Nigeria. Therefore, it is hypothesised that:

H4: There is a positive relationship between Budget Implementation and Provision of Primary Education by local governments in Kaduna State.

3. Theoretical Framework

This study is supported by two theories; the Public Choice Theory (PCT) and the Human Capital Theory (HCT). The Public Choice Theory in providing public goods and services, posits that various organisational arrangements can be made to coordinate the activities of different organisations through various multi-organisational arrangements (Stiglitz, J.E. & Rosengard, 2015). The public choice theory underscores state-monopoly on the provision of certain goods and services thereby expanding the market doctrine. This study adopts public choice theory because of its potential to serve the collective interests of the citizens. The study is also buttressed by Human Capital Theory (HCT). Human capital theory gives

justification for large public investment in education. Public investment in education brings positive economic effects both at micro and macro levels. Investment in education in both developed and developing countries has resulted in economic success and individual achievement (Slottje, 2010). Human capital theory is the most valuable asset for growth and development (Cornachione, 2010; Robert, 2003). Public investment in education also have the potential to end poverty (Schultz, 1962). Based on the hypotheses of this study, a conceptual framework is proposed as shown in Figure 1 below.

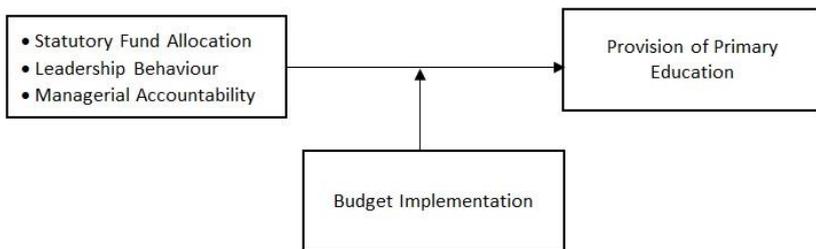


Figure 1: Framework for the study of the hypothesised relationships.

4. METHODOLOGY

This study tries to examine the moderating effects of budget implementation on statutory fund allocation, leadership behaviour and managerial accountability in the provision of primary education in Kaduna State of Nigeria. Kaduna State is made up of twenty-three local governments areas. A sample of 9 out of the 23 local governments was drawn. In the determination of the sample size of this study, purposive sampling was chosen from all the stratum thereby making sure that all the population characteristics were represented (Sekaran & Bougie, 2009). Kaduna State has a total of 26,630 primary school teaching staff (Kaduna State Government website, 2018). According to the recommendation of Krejcie & Morgan (1970), the sample size for the population is 379. As corroborated by Comfrey and Lee (1992) and Mohd Ariff Bin Kasim (2012), a sample size of 50 is considered very poor, 100 regarded as poor, 200 is regarded as fair and a sample size of 300 and above is considered as good and adequate.

For the purpose of this study, multistage cluster sampling was adopted as it can be difficult to obtain a complete list of members of the population. However, as a complete list of groups or clusters in the population is possible (Creswell, 2012; Vogt, 2005), the local governments in Kaduna State were divided into three clusters, based on geo-political zones, as well as based on their developmental level. On the geopolitical level, the State has been divided into three zones which are; Zones A, B & C. Based on their developmental level, the State is further divided into three types of local governments which are; Urban, Semi-urban and Rural local governments. In clustering the samples, one urban, one semi-urban and one rural local government was selected from each of the 3 geopolitical zones of the State; making a total of 9 local governments as our sample. These 9 local governments were used as the respondents to whom the questionnaires were administered. Simple random sampling was used in determining subsample in each cluster. Simple random sampling was used to select the primary schools and the teachers that participated as respondents in this study (Creswell, 2012). In this study, the data collected from our respondents were analysed using SPSS 23 and PLS-SEM 3.0. Table 1 displays the population, cluster and sample of the study.

Table 1: Population and sample size based on cluster sampling technique

S/No.	Local Government	Sample/Respondents	Zone	Type of Local Government
1	Kudan	58	A	Rural
2	Makarfi	57	A	Semi-urban
3	Zaria	60	A	Urban
4	Chikun	56	B	Rural
5	Igabi	58	B	Semi-urban
6	Kaduna North	60	B	Urban
7	Jema'a	58	C	Urban
8	Kagarko	59	C	Semi-urban
9	Kauru	58	C	Rural
	Total	524		

4.1 Measurement

A five-points Likert scale structured questionnaire was employed in measuring the responses of this study. The Likert-scale responses range from strongly disagree to strongly agree. The unit of analysis for this study are the primary school teachers. All the measurements

in this study were adapted from previous studies (Bonica, 2015; Riggio et al., 2010; Salihu, 2010).

5. ANALYSIS AND RESULTS

5.1 Preliminary Analysis and Results

This study has generated a response rate of 79.39% which is considered as high. This agrees with the study of Aminu (2015), Gorondutse (2014) and Shamsudeen et al (2016). Of the 524 questionnaires distributed, 416 were successfully returned of which 27 were isolated as invalid. The remaining 389 questionnaires were then subjected to further analysis, the preliminary analysis revealed that 17 cases were found to be univariate outliers and were therefore deleted. A threshold of ± 3.29 was used in checking for the univariate outliers (Tabachnick & Fidell, 2007). The remaining 372 cases were further considered for multivariate outliers. However, no case of multivariate outliers were detected as the highest value is way below the Mahalanobis threshold of multivariate outliers (Tabachnick & Fidell, 2007). Therefore, the remaining 372 cases were retained and used as the valid cases for this study.

In the analysis of non-response bias, the independent sample t-test was compared with Levene's test for equality of variance at significance level of 0.05 (Field, 2009; Pallant, 2010). The results obtained indicated that the equal variance has no statistical differences between early and late respondents. Thus, the problem of non-response bias does not exist in this study. This also means that the samples were adequate to represent the entire population and the outcomes can be generalised.

Also, the normality test result shows that the Skewness and Kurtosis of the variables in this study are within the acceptable borders of less than 2 and 7 respectively (Curran, West, & Finch, 1996; Tabachnick & Fidell, 2007). The results indicate the data is normally distributed. Multicollinearity test was also examined by applying correlation matrix, level of variance inflation factor (VIP) and tolerance for independent variables in this study (Hair, Ringle & Sarstedt, 2017). The outcome of the result shows that no any variable is hugely correlated with the other variables in this study (Hair, Anderson, Babin, & Black, 2010).

In the analysis of the CMV, an unrotated factor analysis with 100 items was used. The results showed that no single factor accounted for up to 50% of the total variance. The results indicated that there was no single factor that accounted for up to 50% of the total variance. The first factor accounted for 28.716% of the total variance. This result shows that it is far below the threshold of 50% (Lowry & Gaskin, 2014; Podsakoff, MacKenzie, Lee, & Podsakoff, 2003). This implies no existence of CMV in this study and the data were therefore subjected for further statistical analysis.

5.2 Assessment of the Measurement Model

5.2.1 Individual Item Reliability

The reliability of the instruments in this study is established through the use of standardised loading for each of the item of the construct, composite reliability, average variance extracted (AVE) and Cronbach's Alpha. In this study, all indicators with outer loadings of 0.50 and above were retained (Hair et al., 2017). Items with loadings of less than 0.50 were however removed from the analysis (Duarte & Raposo, 2010; Hair et al., 2017; Sarstedt, Ringle, Smith, Reams & Hair, 2014). The results showed all the acceptable values which range from 0.50 to 0.989. The Cronbach Alpha's results are also within the acceptable range of 0.70. The least value of the Cronbach Alpha's result is 0.790 while the highest is 0.983. In addition, the composite reliability results are all above 0.70, the least being 0.789 while the highest being 0.985. Likewise, all the Average Variable Extracted (AVE) have exceeded the least acceptable value of 0.50. The least AVE being 0.504 and the highest being 0.514. The results therefore showed that all the standardised loading; Cronbach's Alpha, composite reliability and AVE have values that are acceptable (Gefen, Straub, & Boudreau, 2000; Gliem & Gliem, 2003; Meng, Reyes, Xu, & Shen, 2017). The table 2 below shows the loadings, Cronbach's Alpha, composite reliability results and AVE.

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Table 2: Loadings, Cronbach's Alpha, Composite Reliability and Average Variance Extracted (AVE).

Items	Standardised Loadings	Cronbach's Alpha	Composite Reliability	Average Variance Extracted (AVE)
Budget Implementation		0.902	0.918	0.504
BI1	0.700			
BI10	0.675			
BI11	0.655			
BI13	0.726			
BI14	0.758			
BI15	0.709			
BI20	0.690			
BI3	0.711			
BI5	0.715			
BI7	0.746			
BI9	0.719			
Leadership Behaviour		0.901	0.919	0.511
LB1	0.592			
LB10	0.553			
LB12	0.541			
LB13	0.644			
LB14	0.821			
LB15	0.782			
LB16	0.762			
LB17	0.747			
LB18	0.811			
LB19	0.764			
LB20	0.771			
Managerial Accountability		0.892	0.912	0.509
MA10	0.727			
MA11	0.691			
MA12	0.752			
MA13	0.731			
MA14	0.773			
MA15	0.632			
MA17	0.663			
MA4	0.713			
MA5	0.683			
MA6	0.758			
Provision of Primary Education		0.905	0.920	0.514
PPE1	0.675			
PPE10	0.686			
PPE12	0.673			
PPE16	0.738			
PPE18	0.707			
PPE19	0.782			
PPE20	0.789			
PPE21	0.676			
PPE6	0.673			
PPE8	0.707			
PPE9	0.764			
Statutory Fund Allocation		0.856	0.889	0.504
SFA2	0.585			
SFA3	0.757			
SFA4	0.668			
SFA5	0.819			
SFA6	0.806			
SFA7	0.736			
SFA8	0.639			
SFA9	0.632			

5.2.2 Convergent Validity

In this study, as recommended by Anderson & Gerbing (1988); Cunningham, Preacher & Banaji (2001) and Hair et al. (2017), the average variance extracted (AVE) of all the latent construct and the outer loadings of all the indicators were used for the examination of convergent validity. The result showed that acceptable values were achieved by all the indicators. The constructs' discriminant validities were also tested and Fornell-Larcker criterion was also observed. As explained by Hair et al. (2017), it is used in measuring the discriminant validity by comparing the latent variable of the correlations with the square-root of the average variables extracted (AVEs). When the square-root of the AVEs is higher than its correlation as compared to other reflective latent constructs in the same model of research work, it means that the reflective constructs have discriminant validity (Fornell & Larcker, 1981). In this study, all the all the constructs have attained the required discriminant validity measure as shown in table 3 below.

Table 3: Convergent Validity

Latent Variables	BI	LB	MA	PPE	SFA
Budget Implementation (BI)	0.710				
Leadership Behaviour (LB)	0.692	0.715			
Managerial Accountability (MA)	0.709	0.780	0.714		
Provision of Primary Education (PPE)	0.702	0.593	0.601	0.717	
Statutory Fund Allocation (SFA)	0.596	0.497	0.493	0.631	0.710

5.3 Assessment of the Structural Model

The structural model of this study is assessed by applying the standard bootstrapping procedure employing a total sample of 5000. The essence of this was to assess the significance of the path coefficients (Hair et al., 2017; Henseler, Ringle & Sinkovics, 2009). Table 4 below presents the result of both direct and moderating relationship among the variables of the study. Figure 2 also presents the full research model of this study.

The results presented in table 4 indicates that there is positive and significant relationship between Statutory Fund Allocation (SFA) and Provision of Primary Education (PPE) ($\beta = 0.276$, $t = 5.044$ and $P < 0.01$). There is significant and positive relationship between Leadership Behaviour (LB) and Provision of Primary Education (PPE) ($\beta = 0.177$, $t = 3.304$ and $P < 0.01$). Significant and

positive relationship is also obtainable between Managerial Accountability (MA) and Provision of Primary Education (PPE) ($\beta = 0.145$, $t = 2.564$ and $P < 0.01$). There is also a significant and positive moderating effect of Budget Implementation (BI) on Provision of Primary Education (PPE) ($\beta = 0.390$, $t = 5.845$ and $P < 0.01$). Consequently, all the hypotheses H_1 , H_2 , H_3 , H_4 , are accepted.

Table 4: Assessment of the Structural Model

Hypothesis	Original Sample	β	Std. Dev.	T Stat.	P Values	Decision
SFA -> PPE	0.271	0.276	0.054	5.044	0.000*	Supported
LB -> PPE	0.177	0.177	0.053	3.304	0.000*	Supported
MA -> PPE	0.143	0.145	0.056	2.564	0.005*	Supported
BI -> PPE	0.398	0.39	0.068	5.845	0.000*	Supported

Note: * means it significant at 0.01 (1-tailed).

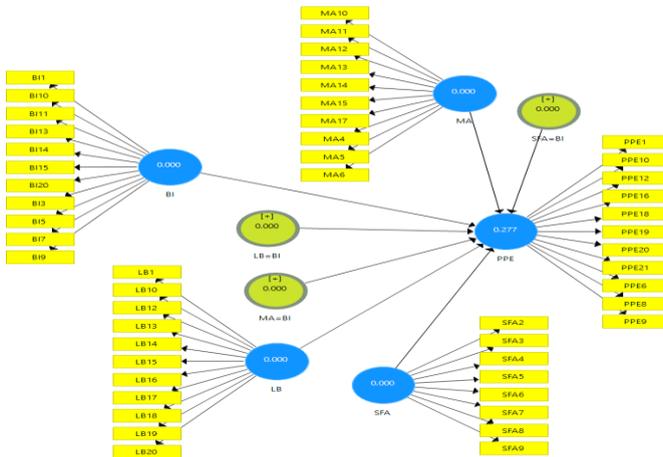


Figure 2: Structural model assessment with moderator (full model)

5.4 Variance Explained in the Endogenous Latent Variables (R²)

The coefficient of determination or R² value, is the percentage of variable in the Provision of Primary Education (dependent variables) as explained by Budget Implementation (Henseler & Chin, 2010; Hair et al., 2017; Hair et al., 2013). Even though the level of acceptance for R² depends on the research context, it is recommended that the value of R² of 0.27 be considered as substantial, 0.13 as moderate while 0.02 be considered as weak (Cohen, 1992). In other perspective, a 0.10 value of R² should be acceptable as minimum level (Falk & Miller,

1992; Hair et al., 2010). The R^2 achieved in this study is 58%. This is hence considered as substantially having a predicative accuracy. The result of variance explained (R^2) is depicted in table 5 below.

Table 5: Variance explained in the endogenous latent variables (R^2)

	R Square	R Square Adjusted
PPE	0.580	0.575

5.5 Assessment of Effect Size (f^2)

The relative effect of Budget Implementation (BI) on the Provision of Primary Education (PPE) is shown by effect size through variations in the f^2 (Chin, 1998). Assessment of effect size (f^2) with values 0.35, 0.15 and 0.02 are regarded as significant (substantial), moderate and weak respectively. Precisely, the effect size of Budget Implementation (BI) is regarded as moderate (0.131), that of Leadership Behaviour (LB) and Managerial Accountability (MA) are regarded as weak (small) with f^2 of 0.007 and 0.010 respectively, while the effect size of Statutory Fund Allocation (SFA) is regarded as moderate, with f^2 of 0.140 also as shown in Table 6 below.

Table 6: Assessment of Effect Size (f^2)

Latent Variables	Effect Size (f^2)	Effect
BI	0.131	Moderate
LB	0.007	Small
MA	0.010	Small
SFA	0.140	Moderate

5.6 Assessment of Predictive Relevance (Q^2)

In determining the predictive relevance of the model, cross-validated redundancy measure was employed (Hair et al., 2017; Vinzi, Chin, Henseler & Wang, 2010). Table 7 has depicted the Q^2 for the Provision of Primary Education is above zero. As revealed by the Q^2 value, it implies that the model has predictive relevance (Chin, 1998; Hair et al., 2017; Henseler et al., 2009).

Table 7: Assessment of Predictive Relevance (Q^2)

	SSO	SSE	$Q^2 (=1-SSE/SSO)$
PPE	4,092.000	2,957.755	0.277

6. DISCUSSION

The purpose of this study is to examine the moderating effect of budget implementation on the relationship between statutory fund allocation, leadership behaviour and managerial accountability on the provision of primary education. The results of the study found a significant and positive effect of budget implementation on provision of primary education. Therefore, the findings of the study suggest that provision of primary education can be improved with proper implementation of budgets on primary education to the letter. Similarly, the findings also imply that the higher the statutory fund allocation to primary education sector, the more likely would be the provision of primary education be enhanced, hence their performance in terms of effectiveness of the primary education system in Nigeria. The findings are in agreement with previous studies that found statutory fund allocation to be significantly and positively affecting provision of primary education (Akindele, 2002; Gupta, Gauri & Khemani, 2004; Olaniyan, & Obadara, 2009; Salihu, 2010; Teboho, 2000). Thus, this denotes that the findings from this study on Provision of Primary Education could contribute to enhancing understanding of the relationship of budget implementation and provision of primary education, especially in a developing nation like Nigeria.

Similarly, budget implementation has a significant and positive moderating effect on the relationship between budget implementation and provision of primary education. The findings of this study point out that budget implementation directly moderates the provision of primary education. The findings provide support for some of the previous studies have established the moderating effect of budget implementation on the provision of primary education (Badri-Harun et al., 2016; Jimoh et al, 2012; Oke, 2013; Osabuohien & Efobi, 2012).

In leadership behaviour, there has been a positive moderating effect of budget implementation on the relationship between leadership behaviour and the provision of primary education. However, the effect is weak and not significant. This implies that leadership at the local government level does not necessarily affect the provision of primary education. Moreover, leadership that is

characterised by political and official corruption for personal and non-material gain, personal misconduct, conflicts of interest, violation of procedural due process, gross inefficiency, incompetency, corruption and attempts to cover up mistakes (McKinney & Howard, 1979; Onomode, 2000) cannot adequately support performance and provision of primary education. This has also been confirmed by previous studies (Okaneme, 2017; Uche, 2014).

Equally, there was also has a positive moderating effect of budget implementation on managerial accountability in the provision of primary education. However, the effect is insignificant or weak. This implies that managerial accountability does not necessarily affect provision of primary education. Nevertheless, previous studies have established relationship between managerial accountability and performance (Liberty & Mbaya, 2017; Melena and McNeil, 2010; McKinney & Howard, 1979; Onomode, 2000).

Accordingly, the findings from this study has significantly contributed to knowledge and literature in this field. First by enhancing the understanding of the relationship between budget implementation and provision of primary education. It also contributes to the understanding of the moderating effect of budget implementation on statutory fund allocation, leadership behaviour, managerial accountability in the provision of primary education.

7. CONCLUSION

This study examined the moderating effect of budget implementation on the relationship of statutory fund allocation, leadership behaviour and managerial accountability on the provision of primary education in Kaduna State of Nigeria. The study therefore contributes to knowledge by empirically testing the moderating effect of budget implementation on statutory fund allocation, leadership behaviour and managerial accountability in the provision of primary education in Kaduna State of Nigeria. This study provides scientific report from a developing country which hitherto was grossly underreported and underrepresented in literature. The study also contributes by providing more information on the relationship that exist between: statutory fund allocation and provision of primary education; leadership behaviour and provision of primary education; managerial

accountability and provision of primary education and budget implementation and provision of primary education. Finally, it provides implication of each of the variables on the provision of primary education especially to all the stakeholders such as government (at all levels), teachers, parents, NGOs and other interest groups in primary education.

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