www.iiste.org

Expansion of Budgetary to Public Universities in Ghana Case: University of Development Studies

Fred Owusu Acheampong ACCA, MBA, Senior Accountant Accounting Department, University for Development Studies, Tamale, Ghana Contact: acheampongowusufred@yahoo.com

Abstract

The success of the university as a whole depends heavily on the administration and upkeep of its facilities. When taking a closer look, however, it becomes clear that increasing financial resources at the University for Development Studies (UDS) is crucial but constrained, as there are only two budget lines that cover all university expenses. The university's budgetary allocation needs to be expanded, so it needs to look far afield for ways to involve other relevant stakeholders in the planning process. This paper assesses whether or not the government provides funding for university infrastructure projects, and whether or not individual schools receive funding for their own expansion. Research techniques, such as structured questionnaires, were used for data collection and analysis, and both qualitative and quantitative approaches were taken. According to the data, 67.5% of people feel that the government does not help with infrastructure. A total of 47.5% of the university's infrastructure needs were found to be within the purview of the Ministry of Finance, making it the most directly relevant governmental agency. It was also found that 77.5% of respondents disagreed that there are funds set aside for expansion projects within the health school. It was found that 77.5% of respondents from the school of applied economics agreed that funding should be made available for the growth of medical and health science schools. They should have a budgetary allocation from the government to improve upon infrastructure development and staff development, and it is recommended that the government initiate policies that are geared toward bringing support to the university in order to enhance and or support its infrastructure development, such as laboratories, the construction of new lecture halls, libraries, and information centres, and direct budgetary allocations from the government.

Keywords: Budgetary allocation, expanding, government, development. **DOI:** 10.7176/RJFA/13-16-04 **Publication date:**August 31st 2022

Introduction

The expansion of budgetary allocation to universities and tertiary educational institutions continues to fascinate experts from all disciplines. Furthermore, it remains one of the largest concerns for global governments. The solution to this problem appears to have escaped higher education stakeholders. Globally, budgetary allocation is essential for every government that seeks to improve the performance of important public educational institutions such as universities (Gershon, 2014). In the United Kingdom, the treasury and other important government ministries oversee budget allocation. In order to determine the appropriate amount to allocate to each public institution, the Treasury analyses performance data and historical expenditure trends of government agencies.

Nonetheless, these public organisations are required to establish efficient information systems for achieving accountability and monitoring performance relative to budgetary allocations. The National Audit Office and the Audit Commission, the ultimate audit authority in the United Kingdom, support the endeavour to provide accountability in the process of financial allocation in the United Kingdom (OECD, 2005). In Ghana, the Ministry of Finance and one of its primary agencies, the Controller and Accountant General (CAG), are responsible for the formulation, implementation, monitoring, and reporting of the budget. The Ministry of Finance begins the annual budget planning process by establishing budget guidelines, which include financial ceilings for Ministries, Departments, and Agencies (MDAs). In addition, it compiles the budgets of the MDAs and presents a budget summary to the Cabinet for approval. This is an iterative process leading to a final draught that is presented to Parliament on behalf of the President by the Minister of Finance. When it comes to the fiscal allocation for development at public universities, there is frequently ambiguity. Consequently, this research evaluates the extension of budgetary allocation to Public Universities in Ghana using the University for Development Studies as a case study (UDS).

2.0 Literature Review

Definition and Concepts of Budget and Budgetary Allocation

The origin of the word budget is the French word "baguette," which implies a small bag. The English term "budget" was derived from the French word "bougette," which is a diminutive of the word "bouge," which refers

to a leather bag. A budget is essentially a little leather bag. In Britain, it was used to refer to the leather bag in which the Chancellor of the Exchequer carried the government's financial needs statement to parliament. During the Middle Ages in England, letters with information about taxes and expenditures were presented to Parliament by placing them in a small leather bag and placing it on a table in front of the assembly. As the ages passed, the term developed to refer to both the bag's contents and the bag itself, when it originally referred simply to a collection of items (Quick & New, 2001).

Since the days when a country's resources were considered to be the king's personal property and the political progression from absolute monarchies to constitutional governments, the term's meaning has evolved. In the majority of countries, including the majority of African nations, budget approval (the "power of the purse") is the primary form of parliamentary control on the executive, with public funds spent only in accordance with the law (Shah & Von, 2007). Later, the budget was employed to describe the contents of the bag. Today, budget has a broader definition and has been defined differently by numerous authors. The necessity to utilise limited resources around humanity effectively and economically necessitates economic abilities, for which budgeting is essential (Armstrong, 2006). Budgeting affects all individuals, including individuals, partnerships, cooperative organisations, businesses, multinational corporations, and nations, forcing the formation of numerous definitions by various authors. Frederick (2001) describes budget as a measurable and timely plan. In addition, Drury (2006) defines budget as a plan presented in quantitative, usually monetary terms covering a certain period of time, typically one year. In other words, a budget is a methodical strategy for the exploitation of human and material resources. A budget in a business organisation is a forecast of future expenses and income. Depending on the company, certain forecasts can be used to create a budget. According to Lucey (1996), a budget is produced and authorised prior to its implementation, detailing the income, expenses, and capital to be used. It may be created by illustrating incremental consequences of previous planned or actual figures, or by employing a zero-based budgeting strategy.

Blocher et al. (2002) claim that budgets assist in allocating resources, coordinating operations, and measuring performance. In addition, budgeting entails planning for various cost-generating and revenue-generating operations of a business. An old proverb emphasises the need of budgeting: "Failing to plan is the same as intending to fail." Therefore, budgeting is fundamentally financial planning or performance planning. Budget According to Brown and Howard of Management Accountant (1982), a budget is a prepared declaration of managerial policy for a certain period that serves as a benchmark against which actual results can be compared. In addition, according to the Charted Institute of Management Accountants (CIMA) Official Terminology (2005), a budget is the quantitative statement of a strategy for a specified time period. In addition, it may incorporate anticipated sales volumes and revenues, resource quantities, costs and expenses, assets, liabilities, and cash flows. A budget is typically a collection of interconnected plans that quantitatively define an entity's anticipated future activities.

In addition, a budget is an arrangement of financial transactions that includes an evaluation of projected consumptions for a certain period or purpose and suggested revenues for financing the consumptions. Armstrong (2006) defines budgeting as the act of creating a budget: a statement of quantitative and typically financial terms of anticipated allocation and use of a company's resources; it can be for one year, five years, or even longer. Budgeting is the process of preparing a detailed statement of anticipated financial results for a future time period. Imperatively, "Expected" refers to something that is anticipated to occur, whereas "Future" refers to an upcoming span of time. According to Pretorius (2015), an allocation is a component of an allotment that is assigned to a specific organisational unit or for a specific purpose. In addition, the budget is constrained by a calendar, which is a schedule of activities, commitments, and due dates related to budget improvement and appropriation. After budget selection and transfer of reserves from one programme to another, budget exchange charges are incurred. According to Rosen (2013), budget allocation is the taxing, investing, and obligation management of the government, which has an effect on asset allocation and pay distribution. A review of the literature on open budgetary administration reforms reveals, according to Pretorius (2015), that there is no commonly accepted definition of budget assignment, despite the fact that there is consensus on budget cycle stages. The most restrictive definition restricts budget assignment to the subsequent activities of budget execution, control, bookkeeping, detailing, inspection, and evaluation. Allen, Schiavo-Campo, and Garrity, together with (2014). Control, accounting, and government objectives necessitate the arrangement of acceptable actions on stages to accommodate many part participants and to manage connections. Each stage is marked by its progression and serves as the foundation for the subsequent structure. The investment section includes the budget cycle, including budget planning, internal controls, bookkeeping, internal and external review, acquisition, and monitoring and documenting procedures (Witt and Müller, 2014). The structure for budget allocation promotes communal decision-making, allowing citizens to specify their intrinsic national duty.

Budget, allocation framework makes arrangement vital to composition of use with the budget as a fundamental vehicle to implement government arrangements, operational productivity in use of assets, and monetary Transparency (Osore, 2019). Analysts explained budget allocation preparation to satisfy budgetary and

financial requirements. The financial responsibilities include investing the designated amounts, accumulating reserve funds, and maintaining a strategic distance from slippage or consumption spikes at the end of the year. The economic tasks, on the other hand, involve ensuring that the physical objectives of programmes and projects are met, as well as the macroeconomic aspects of the budget, such as borrowing and deficit levels. In managing budget allocation, the government investment design is one of the major ranges of focus (Nyamongo et al., 2007). The major elements influencing budget allocation control for government investments are the amount of local incomes collected and the availability of external assets to bridge the gap caused by a decline in incomes. When incomes fall below the projected level, budget usage is driven by the need to increase consumption. A variety of elements that influence budget allocations must be taken into account while creating a budget. The factors within the open circle have a tendency to influence budget allocation decisions.

Relationship between budgetary allocation and Development of public universities

The holistic development of public universities in Ghana and management of these institutions directly determined the quality of output it offers the general public. The public has been pointing hands at the government (Pollitt 2013). The management and overall development of Ghana's public universities have a direct impact on the calibre of the output that is provided to the general population. Government has been receiving criticism from the people (Pollitt 2013). Additionally, long-term solutions could be developed to prevent political meddling in important matters intended to enhance the welfare of the populace. It is obvious that some level of public support must be provided for higher education. There are many externalities, and graduate research and higher education are knowledge producers. Therefore, there would be a risk of a shortage of educational production in society if the government did not fund higher education in any way. Given the presumption of opportunistic behaviour both inside and outside of these institutions, however, the traditional financing and budgeting mechanisms of universities and colleges are inadequate.

The impact of budgetary allocation on university education was most clearly seen in the enormous improvement in service delivery. However, several parts of service delivery were still given a terrible rating, such as the handling of complaints. More specifically, it is clear that several public universities are still falling short of the necessary standard level when it comes to infrastructure development.

Government Budgetary Allocation for Ghana Universities

The majority of governments in the world, according to the UNESCO Institute of Statistics (2014), continue to set aside a portion of their national budgets to support higher education. For instance, the tertiary education subsector in Ghana receives between 20 and 23% of the overall budgetary allocation to the education sector, which equates to roughly 1.5% of GDP, to cover expenses for employee salaries, products and services, and fixed assets. In comparison to other African nations, Ghana's tertiary education spending as a share of GDP is favourable. For instance, in 2014, the postsecondary education budgets of Mali, Tanzania, and South Africa were each comparable to 0.94%, 0.75%, and 0.74% of GDP (UNESCO Institute of Statistics, 2014). According to Teferra (2014), just 10% of Uganda's overall financial allotment for education was spent on higher education in 2004–2005. This grew to 14.1% in 2010-2011, but between 2011 and 2014, it fell to 12.5%. (MOES National Education Accounts Report, 2016). Between 2009 and 2011, 20% of the Zambian budget was set aside for postsecondary education. Ogungbenle & Edogiawerie (2016) claim that the Federal Government of Nigeria allocates about 15% of its budget on higher education. Higher education receives less money from the government's budget than the UNESCO recommends (26%). Therefore, the percentage of the money that the Ghanaian government allots to public colleges is horribly inadequate, and some even receive no funding at all.

In addition, the governments must adopt policies that encourage universities to raise additional funds internally and broaden the allocation to include all public universities in order to supplement the constrained budgetary allocations and lessen the level of challenges posed by an increase in student enrollment. Most state institutions in Ghana rely heavily on the Internally Generated Fund (IGF) to stay afloat financially. Over 50% of the whole money needed for the university's operations is covered in some universities. The majority of internal funding comes from student fees, which also include maintenance costs, examination fees, medical fees, and fees for using athletic and academic facilities. It is employed to supplement direct academic expenditures for books and magazines, machinery, cars, glassware and chemicals, field trips, and other ongoing costs. Public universities throughout the nation are required to create operating budgets in order to cover their fixed asset and goods and services costs due to the inadequate government funding, which occasionally causes delays of several months or does not arrive at all. Universities have been able to cover expenses for goods and services related to admissions and registration, exams, health care, sports, research, and conferences, as well as expenses for faculty development, administrative and professional development, staff welfare, facility maintenance, and many other things. The IGF is also used by colleges to help the government create infrastructure projects on their campuses.

The government has established financing bodies to support higher education in addition to the IGF Policy. In Ghana, the government established the Ghana Education Trust Fund (GETFUND) in 2006. This organisation has made a significant contribution to some of the financial requirements of universities, particularly in the field of infrastructure development. The GETFUND is currently overburdened due to the government's expansion of beneficiaries to cover various school levels. A number of GETFUND lecture halls, science labs, and administrative block projects in various universities have halted as a result of this burden for more than ten years.

Implications of Expanded Budgetary Allocation on Quality University Education

The declining budgetary allocation has serious implications for the quality education and infrastructure development of these public universities. It stifles African Universities' capacity to recruit faculty and hire people with the necessary skills to manage specific professional portfolios to meet the challenges posed by the dramatic increase in student enrolment. It affects the quality of universities' inputs, processes, and outputs. Governments should recognise that the capacity of universities to provide and sustain quality education is dependent on the quality and adequacy of inputs such as students, lecturers, administrative staff, lecture theatres, well-equipped science and ICT laboratories, adequately-stocked libraries, adequate student housing, and other supportive facilities. It also relies on money to develop the leadership skills of department heads, deans, provosts, and administrators, allowing them to establish an enabling environment for teaching, learning, and research. Universities also require funding to support the development of functional quality assurance facilities that ensure excellent outputs, notably in terms of accreditation.

It results in poor science and other practical-oriented topic teaching due to insufficient laboratory equipment to support laboratory work. Lecturers are forced to focus on theory rather than practise. This circumstance has had a significant impact on science education at the senior high school and primary school levels in Ghana. It forces institutions to engage in economic activities that are not central to their mission as universities. In this setting, several universities are forced to allocate monitoring tasks to professors and other lecturers, requiring them to split their teaching and research time with the monitoring of commercial ventures. As budgetary allocations continue to dwindle, universities will be forced to impose reasonable school fees to finance the delivery of outstanding education. This is certainly a strategy that governments throughout Africa would not support, putting colleges in a bind. Okojie (2010). It has a negative impact on universities' ability to conduct scholarly research necessary to inform policy, owing to excessive teaching loads and insufficient research support resources such as information and communications technology infrastructure and well-equipped laboratories.

Budgetary funding policy expansion

Government funding is required for public universities to provide great education. According to Goolam (2011), it is crucial that governments acknowledge higher education as a public good and thus give universities a high budgetary priority. Governments must establish measures that expand university funding opportunities. They must repeal rules that seek to restrict universities' access to budgetary allocation facilities. For instance, the Ghanaian government's mandate to centralise the processes of utilising internally generated funds (IGF) must be reconsidered. In other instances, universities are required to deposit all IGF revenues into a central bank, with a portion (34 percent in Ghana's case) retained by the government. The Bank will subsequently be authorised to transfer the relevant share (66% in the case of Ghana, 34% of the total) to the University as soon as possible via standing orders. This policy may offer the government with a means of managing IGF expenditures, but it has the potential to drastically reduce the quality of education in our universities.

Review of the Theoretical Literature

Budget Theory

The budget theory, which was put forth by Horngren in 1982, is an academic investigation into the social and political factors that influence both government and civil society budgeting. The agency theory is a connection in which one party acts on behalf of another party. In the budget, there is a slack relation where managers purposefully employ participation to produce slack, whereas the opposing argument claimed that managers minimised slack in their budgets through anticipation. In the management accounting literature, the relationship between budgetary participation and budget slack has been ambiguous. One of the main issues with budgetary management that hasn't been resolved is budgetary slack (Horngren, 1982). The disparity between the allotted budget and actual minimal costs was described as the budgetary slack (Moene, 1986). Young (1985) stated that slack is the degree to which subordinates underestimate their potential to produce when choosing the work standards that would be used to judge their performance.

According to these viewpoints, slack results from a budget's intentional underestimating of revenues and production capacity and overestimation of expenditures and resources. Additionally, slack is viewed as being dysfunctional (Merchant, 1985). According to agency theory-based experts, involvement only gives subordinates the chance to add slack to their budget. Agency theory thus forecasts a favourable participation-slack relationship. Murray (1990) claimed that participants tend to propose jobs that are more challenging because they don't feel as though they need to account for slack in their budget estimates. Depending on how budgeting processes were created and executed, managerial propensities to produce slack may be increased or decreased (Merchant, 1985). Stakeholders are the individuals and organisations that have an impact on or may have an impact on the choices, policies, and operations of an organisation (Post et al., 2002). The stakeholder concept's main benefit is that it highlights the crucial relational elements of companies and serves as a helpful heuristic. As a result, the manager's responsibility is to "maintain the support of all of these groups, balance their interests, and create an environment where stakeholder interests may be sustained over time" (Freeman and Philips, 2002) When one party in a relationship can force its will on the other, that party is displaying power, in my opinion. This may be accomplished by using coercive power, material or financial resources, or symbolic resources (normative power).

The Progressive Theory of Public Expenditures

The Progressive Theory of Public Expenditures, a foundational concept in budget theory, was developed in the earliest days of budget theory. In his famous essay, Key (1940) proposed this idea. Key (1940) mentioned only one book that developed a theory of allocation and expenditures: Mabel Walker is the only American writer on public finance to devote extensive consideration to the topic of expenditure allocation. In Municipal Expenditures, she examines the theories of public expenditure and devises a method for determining the tendencies in the distribution of expenditures, based on the premise that the route pointed to "a norm of expenditures consistent with the current level of social progress." While her method would be inapplicable to the federal budget and presumably less relevant to the examination of state expenditures than municipal ones, her study merits careful consideration by municipal budget officers and problem-area scholars (Key, 1987). Key's remarks inspire two lines of inquiry into Walkers' perspectives.

3.0 Methodology

Profile of the Study Area

Nyankpala is a settlement located in the Tolon District of Ghana's Northern Region. The District shares its northern border with Kumbungu, its western border with North Gonja, its southern border with Central Gonja, and its eastern border with Sagnarigu District. More than 92% of households in the District are involved in agriculture, with crop growing being the predominant agricultural activity done by about 97.5% of households. 74.1 percent of the population engages in animal husbandry (Anamsigiya, Ennin and Tetteh, 2019). The town is approximately 10 kilometres south-west of Tamale. This study was limited to the Nyankpala campus of the University for Development Studies (UDS).

Research Design

A cross-sectional design was utilised for the purpose of this article. This study design is affordable, permits multiple assessments of several exposures or factors simultaneously, and includes both qualitative and quantitative research methodologies.

Again, the paper's focus was on the expansion of budgetary allocations for public universities in Ghana, with a special emphasis on the University for Development Studies (UDS). A sample of workers from this unit was taken. An estimated sample size of 50 was chosen, and 40 responses were utilised for the investigation. Simple random sampling was used to pick respondents for the study and to collect data from one researcher to the next in this investigation.

Data collecting tools are essentially the instruments used to collect data. Self-designed questionnaires were utilised to interview the workers for the aim of collecting data for this study. The data collected from respondents were analysed using Statistical Package for the Social Sciences (SPSS). Both qualitative and quantitative data were collected, and the results were presented in tables with frequencies and percentages, as well as charts.

4.0 Results and Discussion

Government Support for Infrastructure Development

University facilities, their expansion, and the management of these facilities play a crucial role in the achievement of the university's overall mission by providing students and employees with an effective infrastructure as a foundation for university operations. Examples of essential infrastructure include classrooms, buildings, laboratories, a good road network, libraries, and information centres, among others.

Consequently, the study, which primarily focused on the extension of budgetary allocations to the University for Development Studies (UDS) from the government, had as one of its primary aims determining whether there is government support for infrastructure development.

 Table 4.0 highlighted the information received from various randomly selected respondents on the Government

 Support for Infrastructure Development for Various Ministries.

Table 4	.0
---------	----

Government Support for Infrastructure Development for Various Ministries.

Frequency	Percentage (%)
5	13
19	48
3	8
11	28
2	5
40	100
	5 19 3 11 2

Data Source: Field Survey, 2022

More inquiries were also requested regarding some of the government ministries, departments, and entities that might help the institution's infrastructure development in some way. Table 1 lists some of the important ministries and/or stakeholders that the institution may work with on its funding support initiatives for the accomplishment of these goals.

According to 19 (48%) respondents from table 4.1, the ministry of finance is the nearest governmental entity and will be in a better position to support the development of infrastructure within the institution. This was done in response to those who released the ministry of agriculture intervention, which will also improve the growth of the university's infrastructure, which was responsible for 11(28%). However, of the 5% of respondents who said that the involvement of NGOs will result in the construction of university infrastructure, 5 (13%) represented the ministry of education, and 2 represented the least number of respondents. Finally, 3 (8%) people agreed that the ministry of forestry should approach the government about undertaking university infrastructure development. The creation of this infrastructure is crucial because it will improve teaching and learning overall, have a favourable impact on students' academic performance, and contribute to the achievement of the university's overarching objectives.

The Pie Chart on government support for the Universities infrastructure development.

Respondents were required to answer yes or no if the government supported the infrastructural development of the university and the chart below gives the graphical representation of the outcome. **Figure 4.1**



The Pie Chart on government support for the Universities infrastructure development. Data Source: Field Survey October, 2022.

It discovered from figure 1.0 that 27 (67.5%) out the 40 selected respondents, answered **No** and that there no support from government on infrastructure development. However, 13 (33%) agreed **Yes** to the statement that there is support from government on infrastructure development.



Figure 4.2 The Contribution from various Stakeholders

Data Source: Field Survey, 2022.

The government agencies, ministries and bodies that assist the university to facilitate infrastructure development within the institution.19(47.5%) which formed the majority of them responded that the ministry of finance is closest governmental body that will be in better position to facilitate the achievement of infrastructure development within the university. This was followed those who released the ministry of agriculture intervening will also enhance the development of infrastructure in the university which contributed to 11(27.5%). However, 5(12.5%) represented the ministry of education and 2(5%) representing the least of those who responded that the NGOsengagement would lead to the university infrastructure development. Finally, 3(7.5%) agreed it was the ministry of forestry that could involve the government to take upinfrastructure development in the university. The development of this infrastructure is very necessary since it will contribute to the overall best in terms of the teaching and learning process with positive impact on the academic performance of the students and furthermore leads to the accomplishment of the overall goal of the university.

Figure 4.3 Budgetary Allocations for Various Schools Development



In the accomplishment of the main research objective that is the Expansion of budgetary allocations by the government to the University for Development Studies (UDS) the paper sought to determine whether within the institutions there are budgetary allocations for various school's development A dichotomous question which demanded yes or no were given to respondents. It was discovered that with respect to school of health 77.5 % of respondents responded **Yes** that there are budgetary allocations for developmental projects within the school

whiles 22.5% responded No to the statement. Figure 4.4 Budgetary Allocations for Various Schools Development



Data Source; Field survey 2022.

Budgetary Allocations for Various Schools Development

From the data analysis in figure 4.4 it was realized that majority of the respondent basically from each of the schools had different levels of response when it comes to budgetary allocation to the schools. In addition, it was indicated that with respect to faculty of Agriculture 73.0% of the respondents said that there were no budgetary allocations for developmental projects and 28.0% responded yes. Enquires were also made concerning staffing development whether there have been budgetary allocations for its development and from the statistics it was discovered that 63.0% said yes of having access to budgetary allocations for staff development whiles 38.0% responded that there is no any allocation for staff development. Enquires were also made concerning school of applied economics development whether they have been budgetary allocations to carried out developmental issues and from the statistics it was discovered that 70% said yes of having access to budgetary allocation for staff development. Moreover, in terms of school of engineering from the statistics it was discovered that 58.0% said yes of having access to budgetary allocation for any development. Finally, in terms of school of renewable natural resources 63.0% responded yes that there is enough budgetary allocation school expansion and whiles 38.0% represented those whose responded negative that there were no budgetary allocations for its development.

5.1 Summary of Findings

This study was conducted to evaluate the expansion of budgetary allocation to public institutions by the government of Ghana, with specific reference to the University for Development Studies (UDS). The estimated sample size of forty was drawn from the unit; self-designed questionnaires were utilised to interview university employees; and the results were presented using frequency distributions, percentages, graphs and charts. It was determined that 27% of the overall sample agreed that there is no government support for infrastructure development, which accounted for 68.0% of the population, while 33.0% of the remaining population agreed that there is government support for infrastructure development. Majority of them responded that the ministry of finance is the closest governmental body that will be in a better position to facilitate the achievement of infrastructure development within the university, which represented 47.5%, followed by those who released that the ministry of agriculture intervening will also enhance the development of infrastructure in the university, which contributed 27.5%, and with the fewest of those who responded that NGOs engagement will enhance the university development were 5% of the total population. In addition, it was determined that 78.0% of respondents for the school of health indicated that there are no budgetary allocations for school development initiatives. There are budgetary allocations for school-based development projects, according to 23.0% of the remaining respondents. In addition, 58.0% of respondents indicated that there are no budgetary allocations for development initiatives, while 43.0% reacted favourably.

5.2 Conclusion

According to this study's conclusions from the University for Development Studies (UDS). The majority of respondents believed that the government does not assist UDS in terms of infrastructure development, as indicated by the survey results. The majority of respondents at the school of health indicated that there were budgetary allocations for development projects inside the institution. The majority of respondents indicated that the university's infrastructure growth. It was concluded that although the government has made an effort in supporting in some ways, the assistance for infrastructural development is woefully inadequate.

5.3 Recommendation

From the aforementioned results, it is advised that:

1. The government should increase its budgetary allocation to cover university infrastructure construction.

2. Again, the government should adopt measures aimed at providing support for the university's infrastructure growth, including the construction of laboratories, new lecture halls, libraries, and information centres.

3. Since the ministry of finance was the closest government agency to the university that could facilitate infrastructure development, it is recommended that school authorities such as the school chairman, vice chancellor, and pro-vice chancellor consider how best to correlate the school's fundamental infrastructure issues with the ministry of finance.

4. The investigation revealed that the majority of faculties do not receive direct financial allocations from the government; consequently, it is recommended that they receive such allocations in order to boost infrastructure development, personnel development, etc.

5. It is suggested that the university ensure that the ministry of finance is involved in the establishment of all programmes so that they are aware of the financial requirements for each programme.

6. In addition, it is suggested that similar research studies be conducted employing selected public universities, since there exist a significant research gap in Ghana regarding budgetary allocation for public universities.

Reference

- Allen, F.G., Garrity, J.R., and Schiavo-Campo, B.S. (2014). Government Revenues and Expenditures in Guinea-Bissau: Causality and Counteraction, World Bank Group Africa Region Working Paper Series No. 65.
- Beardon H. and Yawson D, (2000). Report of the advocacy workshop: Basic Rights equityand the public budget held in Sunyani http://www.sadec.org.gh/papers/budgetworkshop Ghana.
- Chae, Y.M., (2018). Application of goal programming to improve budgetary allocation in Uganda. International Journal of public Planning and Management. Vol. 4. Pages 81–95
- Demski, J.S (1998). Information Analysis. Reading, MA: Addison-Wesley Publishing
- Freeman & Philips, (2002). Guest, Harold W. Public Expenditure, the Present Ills and the Proposed Remedies. New York: G.P. Putnam's Sons
- Gatti, S. (2013). Project finance in theory and practice: designing, structuring, and financing private and public projects. Boston: Academic Press.
- Gershon, S.P., (2014), Releasing Resources to the Front Line: Independent Review of Public Sector Efficiency. Crown copyright, Her Majesty's Stationery Office, London
- Government of Ghana (2000) 'The Medium Term Expenditure Framework (MTEF) for 2000-2002 and the Annual Estimates for 2000 Expenditure to be met out of Moneys Granted and Drawn from the Consolidated Fund, Central Government Budget; Volume 10:

Howard S. K, (1973). Changing state budgeting. University of Carolina, USA

- Ministry of Education' Government of Ghana (2001) 'Ghana Public Expenditure Review 2000, Managing Local Government Resources to facilitate Poverty Reduction and Good Governance' November
- Osore, N. O. (2019). Determinants Of Budgetary Allocation In The Public Sector: A Case Of Government Ministries.
- Pretorius M (2015). Critical variables of business failure: A review and classification framework. South African Journal of Economic and Management Sciences (SAJEMS), 11(4), 408-430.
- Shabalala, M. P. (2005). Budget Allocation And Expenditure Patterns Of Government With Specific Reference To Government Communication And Information System (GCIS).November.
- Witt, S. and Muller, Y. (2014). The Revenue-Expenditure Nexus: The Experience of 13 African Countries. African Development Review, (20)2,273-283