

# **BUDGET FORMULATION AND IMPLEMENTATION IN NIGERIA UNDER A DEMOCRATIC SETTING: CHALLENGES AND PROSPECTS**

BY

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## **ABSTRACT**

*This study utilized secondary sources of data including the works of Ameh, M. (2010); Anyanwu, J.C (19970; Aruwa, S.A.S. (2006); Bankole, D. (2009); Bedian, G.A. (1987); Fiess, N. (2002); Igbuzor, O. (2004); Kwanashie, M. (2003); Nwabuko, C. (2004); Ohanle, J.C. (2010); Ojo, E. (2004); Omopariola, O. (2003); Perry, G. (2002); Udoma, U.U (20020; UNDP (2003); Ujo, A.A. (2002) e.t.c. The method of data analysis employed by the study was qualitative analysis. This involved a nonnumerical examination and interpretation of observations, for the purpose of discovering underlying meanings and patterns of relationships. The paper examines the process of budgeting in Nigeria since the advent of democracy in 1999 and identifies the challenges of budget formulation and implementation. Some of the challenges include: limited opportunities for the participation of the people due to inadequate information about budget; lack of political will to abide by stipulated rules and budget guideline; inadequate monitoring of budgets by the legislature; corruption; and over dependence on crude oil as a major revenue base. It recommends the strengthening of the capacity of democratic institutions that have the responsibility to monitor the formulation and implementation of budgets, promotion of transparency and accountability in the budgetary process, increased participation of relevant stake holders in the budgetary process, promotion of basic rights through the instrumentality of the budgets and enactment of the Freedom Of Information Bill (FIB) as some of the measures that can be employed to achieve effective and efficient budget formulation and implementation in Nigeria.*

## **INTRODUCTION**

One of the main functions of government is to collect various forms of revenue and to utilize these revenues to provide social service to the people in an efficient and effective manner as possible. To achieve this goal, the government annual budget which has become one single most important and pervasive instrument for resource allocation, management and control comes in.

A well-functioning budget system is vital to the formulation of sustainable fiscal policy and facilitates economic growth. This of course, emphasizes how important the budget is, as provided for in the 1999 constitution of the federal Republic of Nigeria and in reality. In Nigeria, the return to civilian rule (since 1999) after many years of military rule has put issues of budget in the public domain. Unfortunately, not many Nigerians understand and appreciate the close relationship between the government budgets and standard of living of the populace.

Every year, Nigerians hear of trillions of naira budgets by all tiers of government. But at the end of the year, the people are always at a loss as to where the monies were invested. Budgets that were described by government in laudable terms usually end up resulting in decreased standard of living for the average Nigerian. The question to ask is: why have government budgets in Nigeria continued to under perform? It is the desire to explore this question that promoted this paper to examine the challenges and prospects of budget formulation and implementation in Nigeria's current democratic system.

The paper is divided into four sections. Section one consists of introduction, objectives, methodology and clarification of concepts. Section two examines the budgetary process in Nigeria under a democratic system. Section three identifies the challenges of budget formulations and implementation in Nigeria while section four consists of speculations on the prospects of budget formulation and implementation in Nigeria as well as conclusion.

## **OBJECTIVES OF THE PAPER**

The aim of this paper is to achieve the following objectives:

- (i) To examine the process of budgeting in Nigeria.
- (ii) To identify the challenges to budget formulation and implementation in Nigeria.
- (iii) To recommend measures that can enhance budget formulation and implementation in Nigeria.

The paper which is basically qualitative relies primarily on secondary data. These consist of documented papers, government publications, monographs and periodicals.

## **CONCEPTUAL CLARIFICATION**

### **Democracy**

Democracy as a concept has a long heritage as well as deep meaning. It is derived from two Greek words – demos, meaning people – kratia – meaning rule. It therefore, means “people” rule or rule by the majority of people (Ujo, 2003). In this sense democracy indicates that the people are the custodians of sovereignty which they can transfer to a select group on the basis of a clearly given mandate. Indeed, the central values of democracy have resonated in very powerful political movements including the French revolution where the ideals of liberty, equality and fraternity were put forward (Bankole, 2009).

A democratic society must give the people the right to choose their leaders. It also means that leaders hold power only as public trust and on behalf of the people and to a large extent are responsible to the needs and yearning of the people. It should be added on a very strong note that a democratic society must restore citizenship to the people in the true sense of the word. This is because embedded in the notion of citizenship are civic virtues of political participation and inclusion. The right to participate in the governance of one’s country or community is a foremost political right and the basis for measuring the quality of citizenship. It is at the heart not just of the liberal democratic project, but the very notion of statehood and its

membership.

### **Budget and Budgeting**

A budget is a statement of government's estimated revenue and proposed expenditure for the year (Igbuzor, 2004). According to Bedian (1987), budget is a plan that deals with the future allocation and utilization of various resources to different enterprise activities over a given time period. A more comprehensive description of budget was given by kwanashie (2003). He stated that the budget is a key instrument for macro- economic management in most economies and its efficacy determines the success of governments in meeting societal goals. The budget is also a tool for the implementation of social, political and economic policies which impact on the lives of the people in any given country. A budget is a plan and we know that plans depend heavily on information, analysis and projections. A successful budget must be a product of a process that is based on sound and quality information, rigorous impact analysis and an effective feedback mechanism to internalize lessons of past budgets.

Government budget in Nigeria (in a democratic system) can be conceived as a plan for financing the activities of the government during a fixed period, usually one year, prepared and submitted by the executive to the legislature whose approval is absolutely imperative before the plan can be implemented.

Budgeting on the other hand is simply the process of preparing a budget. It refers to the procedures and mechanisms by which the budget is prepared, implemented and monitored (Anyanwu, 1997). Budgeting is very crucial for the economic development of any nation. Good budgeting can lead to economic growth and development. Budgets help to identify the weaknesses in the organization; prevent waste; control operations, and secure co-ordination of efforts e.t.c. But to prepare a good budget requires a responsible leadership, special staff assistance, broad, accurate and reliable information, complete plan, a financial calendar and effective monitoring and control over the execution of the budget plan.

### ***BUDGET PROCESS IN A DEMOCRATIC SETTING***

Budgetary process in any democratic government is usually based on procedures and guidelines found in the organic law of the country. In Nigeria, there are adequate provisions for budgetary process in the 1999 constitution, the various finance or public administration laws and the financial regulations or instructions.

With regard to constitutional provisions, section 81 and 82 of the 1999 constitution provides for:

- a. The custody of public revenues:
- b. The preparation and authorization of the estimates, public expenditures; and
- c. The illegality of public expenditures without legislative authority.

Furthermore, section 80(2) of the 1999 constitution states that no money shall be paid out of the treasury except in pursuance of an appropriation made by law. This provision arises from the basic principle that as representatives of the people, and of tax payers, the legislature should have the authority to determine the usage of public funds. Accordingly, the Treasury is specifically instructed by the constitution not to make any payments except as authorized by an appropriation Act (FRN 1999).

Similarly section 85 of the 1999 constitution provide among other things, that the Auditor General shall audit the public accounts of the federation and of all offices, courts and authorities of the Federation, including all persons and bodies established by law entrusted with the collection and administration of public monies and assets.

The budget process generally traces the budget in one year from conception through the preparation, approval, execution, control, monitoring and evaluation. Omopariola (2003) identified four phases of budgetary process to include the following:

1. Budget formulation
2. Budget authorization
3. Budget implementation and
4. Budget accountability.

## **1. Budget Formulation**

When the budget is put together by the executive arm of government. It starts with the development of plans for the formulation of the budget estimates for a given fiscal year and ends with the President submitting his budget proposals to the National Assembly for Legislative authorization. The activities covered under this phase include:

- i. Provision of the plan of action for implementing government programmes for the following year to the Budget Department by the President.
- ii. Preparation of the strategy for implementing the President's plan by the Ministry of Finance.
- iii. Issuance of Call Circulars to the Ministries by the Ministry of Finance.
- iv. Preparation of Budgets based on the Ministry of Finance's strategy by the Ministries.
- v. Review and adjustment of the Budgets/ estimates from the executing Ministries by the Ministry of Finance.
- vi. Preparation of Consolidated Estimate of Revenue and Expenditure (C.E.R.E) and its presentation to the President.
- vii. Approval of C.E.R.E, by the President.
- viii. C.E.R.E, is laid before the National Assembly in form of Appropriation bill.

The Appropriation Bill has to be presented in the form of budgetary programmes and projects for each Ministry, Department or agency of the government, with the corresponding appropriations for each programme and project, including statutory provision of specific Ministry or general applicability.

## **2. Budget Authorization**

This is when the budget is debated, altered and approved by the legislative arm. Major activities at this phase include:

- i. Appropriation bill laid before the National Assembly.
- ii. Review of the proposals in the appropriation bill by the National Assembly. There is a special legislative body “the Joint Finance Committee” which scrutinizes the budget proposals before legislative approval.
- iii. Appropriation bill passed by the National Assembly and becomes Appropriation Act.

Appropriations are approved by the legislative body in the form of:

- a. General Appropriations Law which covers most of the expenditures of the government.
- b. Supplemental appropriation laws that are passed from time to time; and
- c. Certain automatic appropriations intended for specific purposes. As in other laws passed by the legislature, the constitution provides for an approval of the Appropriations Act by the President.

### **3. Budget Implementation**

This is the stage when the policies of the budget are implemented by the government. Specially, it covers the various operational aspects of budgeting such as:

- i. The establishment of obligational authority ceilings.
- ii. The evaluation of work and financial plans for individual activities.
- iii. The continuing review of government fiscal position, the regulation of funds release.
- iv. The implementation of each payment schedules, and other related activities.

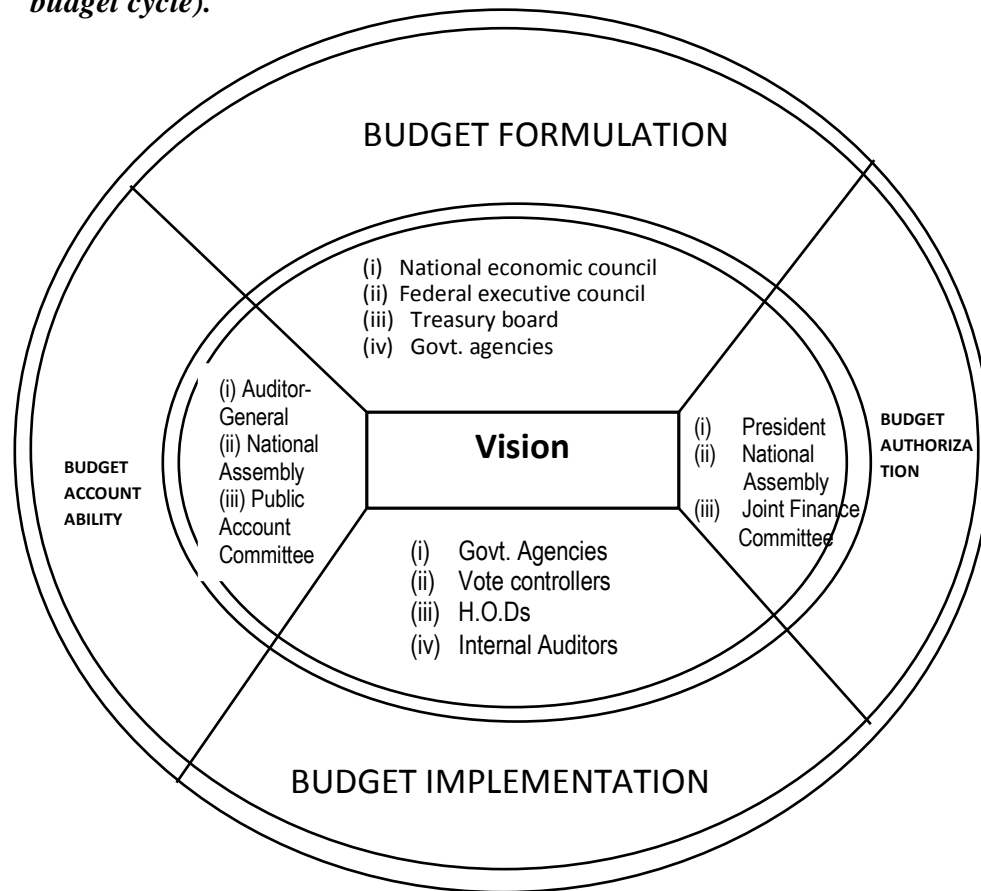
#### **4. Budget Accountability**

This is when actual expenditures of the budget are accounted for and assessed for effectiveness. It begins with an audit of the accounts produced during the implementation phase, preferably, by an auditor independent of the administration. If the categories used in the budget relate solely to incomes and expenditures, which is the case when a traditional budget is in operation as it is in most of the states in Nigeria at present, the audit can lead only to judicial proceedings against officials suspected of dishonest spending.

However, if the budget also includes quantified output- goals with related but probably less qualified programme objectives, which is respectively, the case in performance and programme budgets, then the audit can respectively judge efficiency and effectiveness. Judgments of efficiency and effectiveness are highly relevant to formulation of the budget for the following year. In addition to submission of accounts for inspection, the legislature has the right to criticize public expenditure and to apply sanctions in the case of unauthorized excessive expenditure.



***Diagrammatic representation of the budget process in Nigeria (the budget cycle).***



***Source: Omopariola, O. (2003:89). Government Budgeting in Nigeria: Principles, Policies and Practices. Ile-Ife. O.A.U. Press Ltd.***

Each of the phases of the budget process described above creates different opportunities for the participation of the people (Ohanle 2010). During the formulation of the budget, groups can release analyses on issues known to be under consideration, or that they believe ought to be priorities, with the hope of influencing the budget being formulated. There might also be opportunity for the groups to establish informal lines of communication with the officials of the executive arm of government.

The budget authorization phase typically is when public attention on the budget is supposed to be the greatest and information about the budget should be made most broadly available. It is during this stage that groups have the best opportunity for input. Since public discussion of and interest in the budget are typically at their high point when the executive presents its budget to the legislature, this creates opportunities for groups to get media coverage for their budget analyses. The analyses and testimony at budget public hearing can influence the debate in the legislature and highlight important issues about the impact of the budget proposal on the group or the poor as the case may be.

At the budget implementation stage, groups can insist on an effective and transparent monitoring system that promotes adherence to the budget and reduces mismanagement or corruption. Also groups may engage in some monitoring activities. For instance, they can focus on whether the amounts set aside for specific projects, such as road, hospital, school or market, have been used for the intended purpose. They can also assess the quality of the job done and the spending to see if the policy goal associated with the budget allocation are being met, and if public funds are being used effectively.

The budget accountability stage presents a great opportunity for groups to obtain information on the effectiveness of particular budget initiatives. It is as well an opportunity to advance accountability by assessing whether the legislature and executive arms respond appropriately to the findings of audit reports. When available in a timely manner, audit reports

often document a litany of misappropriation, mis-expenditure, mal-expenditure, and procurement irregularities. Groups should do well to spread such information widely and use it to advance budget reforms.

## **CHALLENGES OF BUDGET FORMULATION AND IMPLEMENTATION IN NIGERIA.**

1. **Limited Opportunities for the Participation of the People:** Budget like other government business is still regarded as a secret. There is a strong perception by policy makers in Nigeria that budgets must be formulated in secret or they may upset financial market. Ojo aptly captured the situation when he pointed out that:

*The environment under which the budget process takes place in Nigeria is one in which legal and institutional framework impede public access to official records, documents and information... Nigeria continues to retain numerous laws with secrecy clauses which prohibit the disclosure of information, usually under very broad public interest claims, even when no justification for such prohibition exists. Sometimes, even the courts of law are precluded from compelling the disclosure of such information (Ojo, 2004.)*

Besides, certain categories of government officials are obliged upon taking office to subscribe to an oath of secrecy under which they undertake not to disclose any information, which comes to their knowledge or custody in the course of their duties unless specifically authorized to do so (Igbuzor, 2004). The situation has engendered a culture of secrecy in government institutions, which insulates governments and their actions from public scrutiny. This has also resulted in a severe restriction on the ability of members of the public including the media, to access information about governmental activities, programmes and policies. It has also hindered the efforts of national and local organizations and other stakeholders to participate

in the discussion on the distribution of public resources.

2. **Late Passage of Budgets:** One of the recurring problems that bedeviled Nigeria since the advent of democracy in 1999 has been the delay in the passage of the budget. It would be recalled that the 2010 budget witnessed initial delay as a result of the superiority contest between the Senate and House of Representative over who should chair the constitutional Amendment Review Committee, as both Chambers could not agree on a venue to enable late president Yar'Adua lay the budget before them as required by tradition (Ameh 2010). The nation was in dilemma until eventually, the President caused his Special Adviser on National Assembly, Senator Mohammed Abba-Aji to lay the budget before the two chambers of the National Assembly separately, and the first in history of the nation's democratic dispensation.

Similarly, the 2008 budget experienced the same scenario following the crisis that rocked the House of Representative under the erstwhile Speaker, Honorable Olubumi Etteh's<sup>s</sup> involvement in the house renovation scam. The 2008 budget presentation was delayed until it was eventually, presented to the two chambers on November 8, 2007 by Mr. President. The budget in question was eventually signed into law on the 14<sup>th</sup> April, 2008. Year-in-year-out, the story has always been the same despite assurances of early passage by the law makers. The National Assembly has a very weak budgeting capacity. There is hardly a functional Budget Office to deal with Appropriation Bills. Sometimes, the Executive also presents Appropriation Bills late.

3. **Lack of Political will and Commitment to Abide by Stipulated Rules and Budget Guidelines:** The budget in a democracy is supposed to be a law, an act of parliament that must be obeyed. The situation in Nigeria is that of total disregard to budgets which is usually caused by inadequate monitoring and haphazard implementation by the executive on the one hand and the legislature on the other hand. The consequence of this scenario is the presence of many abandoned projects, extra-budgetary expenditure and selective

implementation of budgets. This actually formed one of the grounds of threat to impeach President Olusegun Obasanjo in 2002 (Ameh, 2010). One of the fallouts of this reality is that budget performance is very poor.

4. **Inadequate Monitoring of Budget Implementation by the Legislature:** Aside law making, the legislature has the additional responsibility of monitoring the Executive in its implementation of public policies (including budgets) and ensuring that laws and policies are translated into concrete social delivery. This function has been abysmally performed by the legislature. Budgets laws in Nigeria are observed only in breach. Consequently, low level of budget implementation has been the case at both the Federal and State levels. At the Federal level for example, overriding concern with macro-economic stability has ensured that budgets are not implemented up to 40%. It is even worse at the state level where the collusion of bureaucrats with their chief executives incapacitates the House of Assemblies.

Again there are instances where the legislatures appear to be a mere rubber stamp especially at the State level. In Enugu State for example, the 2003 budget was passed within three days of presentation to the State House of Assembly by the former Governor, Dr. Chimaroke Nnamani. There is no way the house would have completed a thorough scrutiny of the budget in three days. There is a need to reverse the situation in order to create conditions that promote efficient and effective budget implementation.

5. **Oil- Based Budgets:** The most difficult challenge that the Federal government and state governments are facing in budget formulation and implementation is the challenge of budgeting in a declining economy; with dependence on crude oil as a major revenue base. For instance, the 2010 budget (N4.6 trillion) is predicated on crude oil product of 2.35 million barrels per day at an average crude oil price of \$67 dollars per barrel with foreign exchange rate at N150 to a dollar (Ameh, 2010). Thus in an event that oil prices fluctuate downward

and remain so for a long time, it will be difficult to faithfully implement the 2010 budget. The challenge therefore, is to reverse this trend of budgeting process and grow the economy.

6. **Corruption:** There is a very weak culture of probity, transparency and accountability in governance. In countries where funds work well, there tend to be strong mechanism that breaks the link between oil behaviour and fiscal expenditure, generally in the form of fiscal rule (Perry, 2002; Fiess, 2002).

Most Nigerian leaders have not been prudent in spending public funds (Nnabuko, 2004). There are many instances where funds meant to ameliorate the sufferings of Nigerians as well as for development are siphoned, embezzled and mopped up by the economic saboteurs. In May, 2010, the Senate Committee on Aviation had to cancel a contract of N63.58 billion awarded for the construction of a second runway at the Nnamdi Azikiwe International Airport, Abuja for alleged over pricing (Nnabuko, 2004). The situation is not different at the State level. Many Government officials in Nigeria (past and serving) are currently answering charges of mismanagement of public funds placed against them by the Economic and Financial Crimes Commission (EFCC). It is indeed common knowledge that there are cliques of Nigerians who wait on the budget of their Local Councils or State governments and Federal Agencies to “partake” in the sharing of the so called “national cake” leaving such Councils or States with peanuts to attend to the pressing needs of their people. This wanton disregard to issues of accountability in the conduct of government business by public office holders adversely affects budget outcomes in Nigeria.

## **PROSPECTS OF BUDGET FORMULATION AND IMPLEMENTATION IN NIGERIA.**

The prospects of budget formulation and implementation in Nigeria can meaningfully be examined within the context of the ability and willingness of policy makers to overcome the problems of the malfunctioning budget process and poor budget management systems. There is a need for budgetary innovations. Periodic re-examination and appraisal of the

operations of the federal government including budget concepts procedures is essential since we are living in a dynamic world.

**(i) Strengthening the Capacity of Democratic Institutions that have the Responsibility to Monitor the Formulation and Implementation of Budgets:** The abysmal performance of the legislature in this regard for instance, can be blamed on capacity gaps defined in terms of availability of requisite support facilities, access to vital information and the non-involvement of beneficiary communities in the design and implementation of programmes. We recommend the setting up of a functional Budget Office for the National Assembly and State Houses of Assembly.

**(ii) Promotion of Transparency and Accountability in the Budgetary Process:** There is a need for the various arms and levels of government and their agencies to render to Nigerians their financial records for public scrutiny. This will no doubt increase transparency, accountability and probity in the country.

Furthermore, the Independent Corrupt Practices and Other Related Offences Commission (ICPC), EFCC, the office of Accountant General of the Federation, Ministry of finance as well as the office of the Auditor General for the Federation should also closely keep their eyes on the manner and ways funds are disbursed and spent to ensure that the budget is fully implemented to the latter.

Similarly, the media as the fourth estate of the realms has a role to play in monitoring the implementation of the budget through the instrumentality of investigative journalism, by giving updates on the budget from the disbursement stage to the execution point.

The role of the civil society as “whistle blowers” in exposing anyone who tries to divert public funds under his/her care cannot be over emphasized. This is a major reason why the Freedom of Information Bill must be passed into law.

**(iii) Increasing Participation in Budgetary Process:** The budget system and process in any country are central in determining the extent to which it has an open, democratic and participatory system of government. In Nigeria, the general absence of information on budget has seriously hindered the efforts

of national and local organizations and other stakeholders to participate in the discussion on the distribution of public revenues.

The engagement of civil society in the formulation process is increasingly being viewed for strengthening people's empowerment. The United Nations Human Development report (2003), describes civic engagement as a process, not only an event that closely involves people in the economic, social, cultural and political process that affect their lives. This implies that civic or citizen engagement is an ongoing process that requires continuous participation. This participation however, requires that institutions and decision making processes are located closer to where the people live. Budgeting institutions should be able to draw policy input from the grass roots that includes possibly religious groups, traditional leaders and other organizations working closely with the grass roots. This civic engagement should provide policy space for the grass root to demand transparency and accountability from their leaders.

Civil society organizations in Nigeria should take the campaign for their involvement in the budgetary process more serious. The efforts of some Human Right Organizations (HRO) in this regard must be acknowledged and supported by all Nigerians. They include Human Rights Law Service (HURILAWS), Women Environment Programme (WEP), Justice Development and Peace Commission (JDPC), Centre for Democracy and Development (CDD), Action Aid International Nigeria (AAIN), Socio-Economic Rights Institute (SERI), Gender and Development Action (CAPP), e.t.c.

**(iv) Promoting Basic Rights through the Instrumentality of the Budget:**

A rights based approach to budgeting involves making budget provisions with a view to realizing the constitutional human rights commitments and for the fulfillment of the commitments made by Nigeria under various international human rights treats. The Nigerian government has not adopted this approach yet.

**(v) Enactment of Freedom of Information Act:** The passage of Freedom of Information Bill (FOI) which has been with the National Assembly since 1999 is very important in improving the quality of budget monitoring in the country. The enactment of FOI bill into law will increase public access to



information on operations of government and indeed public participation in the nation's budgetary process.

## **CONCLUSION**

Budget is one of the important instruments of macroeconomic management in Nigeria. However, the attainment of efficient and effective budget formulation and implementation is hampered by challenges which essentially exclude citizens from participation and promote secrecy, corruption and under development. There is an urgent need to address this ugly situation by ensuring (through budget reforms) that the budgetary process in the country does not only become participatory, transparent and accountable, but also lead to poverty reduction, creation of employment opportunities and sustainable development.

## **RECOMMENDATIONS**

The paper recommends an early submission of the appropriation bills to the National Assembly to enable the budget to pass into law in good time to allow for enough time for implementation.

The capacity of the National Assembly to assist in budget formulation and monitoring of implementation is very low. It is suggested that the National Assembly should set up a Budget Office to handle issues related to budgets in a professional manner. The Freedom of Information Bill should be passed into law to enable stake - holders' access to information to hold leaders accountable for budget implementation.

In addition, there should be greater accountability and transparency as well as greater civil society participation in the budget processes.

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