

## EVALUATION OF THE USE OF GOVERNMENT BUDGETARY SYSTEM IN MISAPPROPRIATION OF PUBLIC FUNDS IN NIGERIA

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### **Abstract**

*This study is basically concerned with evaluation of the use of government budgetary system in misappropriation of public funds in Nigeria. The primary objective of the study is to identify the problems associated with the budgetary system being practiced in Nigeria. The approach used in this study is review of literature and publications relevant to budget and budgetary control in public sector. First, the study examined the extent to which the government has used the budgetary medium to misappropriate public funds. Second, it investigated the extent to which government agenda has been achieved through the budgetary system. The study found that the current system of budgeting practiced in the Nigerian public sector has failed in achieving any notable success in developing Nigeria's economy and in improving the standard of living of the citizens. The study therefore concludes that the Nigerian budgetary system lacks true accountability and transparency in government expenditure which public officers have exploited to misappropriate public funds. The study recommends that the government must strive for a progressive and resilient budgetary system which will promote true accountability of public funds and transparency in government spending. The government should also fast track the adoption of the accrual system of accounting in all government Ministries, Departments and Agencies. This will help limit the tendency of theft of government assets and properties. It will also facilitate prudence in government expenditure.*

*Keywords: Budgeting, public funds, accountability, misappropriation, government expenditure*

### **Introduction**

A budget is a financial statement prepared and approved prior to a defined period of time usually showing expected income to be generated and expenditures to be incurred during the period. It is a policy document expressed in financial terms which contains government estimates of revenues and expenditures for a specified period, usually one year (Ojo, 2012; Okpala, 2018). According to Aderibigbe (2016), a budget is an indispensable economic instrument used by the government to facilitate and realize its agenda in a given fiscal year. It is an essential fiscal contrivance for efficient resource mobilization, allocation and economic management.

Budget undergoes some process before it becomes an appropriation bill (law) and an economic tool. Budgetary process involves all centres, programmes and

administrative units of all government ministries, departments and agencies in the development of government budget. The process includes all the executive and legislative processes, that is, collection of estimates from the various government departments, defense before the various committees of the legislative and debates on the floor of the National Assembly, the passage into law and the final implementation and monitoring. By tradition, government exists to serve the interest of its citizens (Ajibolade & Oboh, 2017; Abogun & Fagbemi, 2012). It oversees the affair and welfare of its populace, and this, it does through different mechanisms especially through budgeting (Okpala, 2018). Aderibigbe (2016) noted that Nigerians, over time have hoped in solemn expectations that the nation's annual budget will help reduce poverty, improve infrastructures, create job

opportunities, develop key sectors of the economy and improve the living standard of the citizenry.

Contrary to this expectation, according to Olajide (2017) and Okolo (2016), each year, since independence, Nigerians have consistently decried the abject failure of the nation's annual budget in fulfilling its agenda. This has been traced to gross irregularities in governance, poor accountability of public funds and high level of corruption among public officers (Omah, Anifowose, and Ogundina, 2013). According to Okwoli (2004) and Akpan (2013), the Nigerian society is filled with stories of corrupt practices such as fictional characters (ghost-workers) being on government payrolls, contract inflation, embezzlement of public funds, bribery, money laundering and other demeaning practices in the society. On a yearly basis billions of Naira is being lost to fraudulent practices in the public sector (Onuorah and Appah, 2012). To account for top fraud cases in the country, the political elite and public officeholders have been identified to be among the leading culprits (Otusanya and Lauwo, 2013).

With these challenges confronting the nation's economy and its budgetary system, the dividend of democracy to the electorates has remained a mirage and far from reality. As a result, rising interest in the state of governance in the nation has been noticed among the electorates and doubts appear to have overtaken their expectations (Iredia, 2012; Adedeji & Oboh, 2012; Okpala, 2018). Significant interests are centered on the potency of the nation's annual budget to fulfil its agenda and ensure effective accountability of public funds. Therefore, a critical examination of the nation's budgetary system is necessary in order to reposition it for effective and sustainable

transformation of governance and the economy.

The efficiency and effectiveness of the operation of any public or private sector depends on the control system put in place or available to management in almost every organization, be it private or public sector. The budget and budgetary control have become vital financial control and accountability device in the public sector and provide a formal basis for monitoring the progress of the entire economy. The challenges faced by the Nigerian government in managing public funds might not be unconnected with poor budget preparation and implementation which result in indiscriminate use of fund meant for more viable programmes and activities. The utilization of budgetary mechanism for efficient resource allocation and effective administration of public affairs has been of global significance among budget experts and international scholars (Ajibolade & Oboh, 2017; Okpala, 2018). It is therefore imperative that the current state of the nation's budgetary system be critically examined and exigent measures taken to ensure true accountability of public funds and transparency in governance. This paper will be useful to researchers, policy makers and others who are concerned with effective and efficient budget preparation and implementation.

The other sections of this study are organized as follow: the second section focuses on public perception on accountability in public fund management; section three presents selected cases of misappropriation of public funds in the public sector; section four focuses on statutory provisions of government expenditure and due accountability of public funds; section five focuses on problems associated with the prevailing budgetary

system in Nigeria; while section six is the summary and conclusion.

### **Public Perception on Accountability in Public Fund Management**

Due to the endemic corrupt practices and acts of money launderings in the Nigerian public sector, stakeholders have expressed curious interests in the state of governance in the nation (Otusanya & Lauwo, 2013). With the abandonment of capital projects and misappropriation of public funds, as well as unfulfilled governmental promises, foremost concern is on the potency and credibility of the Nigerian budget in achieving its fiscal objectives and satisfying the expectations of the electorates (Ajibolade & Akinniyi, 2013; Okolo, 2016). It has been observed that Nigeria, the sixth largest producer of oil and gas in the world, still has its citizenry in abject poverty and most of its infrastructural facilities in dilapidating state (CIA, 2013). The question to ask with this fate of backwardness is; what usually happens to the annual budgeted funds meant for the good of the populace? For instance, despite the billions of US dollars being spent to resuscitate the power sector and overhaul the transport system of the nation, there is little or no substantial progress made in the past decades. Rather, these projects are still in abject ridicule, with no details of the where about of the expended resources. A question that may then be asked is; where are the funds budgeted for the execution of these projects?

The general public is seriously concerned with the huge loss of public funds to corruption and money laundering in government (Otusanya & Lauwo, 2013; Ugwuanyi and Ewuim, 2012). Most stakeholders have wondered where and how these perpetrators plunder public funds

since only authorized officers have access to these funds. Therefore, despite the different media being employed, the budgeting medium stands suspected as key contrivance being exploited by political officeholders and government officials to misappropriate public funds. With this medium, public funds are easily accessed by public officers when accompanied with some legal veneers and authorizations. Lack of true accountability and transparency in government and among public officers have made fraud to thrive (Babatunde, 2013; lyoha & Oyerinde, 2010). Bello (2011) reported that the oil boom years, a period under which existed structurally weak control mechanisms which created an assortment of loopholes in governance and accountability in the country, corrupt practices have proliferated into every compartment of government. This is one of the reasons for institutionalization of corrupt practices in Nigeria. By tradition, the incremental or 'line-item' budgeting style has been the customary approach adopted by the Nigerian government in allocating funds for each succeeding year. This approach, which is expenditure oriented, itemizes proposed disbursements under different heads and sub-heads of the various Ministries, Extra-ministerial Departments and Parastatals.

Usually, expenditures under this approach are made up of personnel emoluments, other charges and capital or developmental items (ICAN, 2009). It has been argued that this budget approach, however good and simple to operate, has failed to provide for true accountability and detailed scrutiny of proposed expenditure heads (ICAN, 2009). This has become a major loophole being exploited by the entreating parties to misappropriate public funds through undue item inflation and duplications of expenditure heads. With this

budgeting approach, superficial analysis of expenditures is inherent, and this could be far from expenditure reality. Unlike the Zero Based Budgeting System (ZBBS), and the Planning, Programming and Budgeting System (PPBS), the “line-item” budgeting approach has been found to fail in costs clarification and project justification (ICAN, 2009).

Despite the fact that there is lack of accountability and transparency in the conduct of public officers (Babatunde, 2013; Okpala, 2018), the nation’s budgeting medium has become a closed doorway for misappropriating public funds by those charged with the affairs of the nation’s resources. These are quite evident in the demeaning conduct of the nation’s affairs and in the pervasive cases of fraudulent practices in the public sector and among public officers (Otusanya & Lauwo, 2013; Olurankinse, 2012).

### **Selected Cases of Misappropriation of Public Funds in the Public Sector**

In 2004, government uncovered a N55 million public relations lobby fund allegedly used by the Ministry of Education to influence the legislature to increase its budget. This issue led to the removal from office of the Senate President as well as the Minister of Education. With this duplicitous act, the then president, President Olusegun Obasanjo announced that his administration was set to deal with other Ministries, Departments and Agencies found to have also ‘bribed’ legislators concerning the budget, but nothing much happened thereafter (Iredia, 2012). In July 2012, the House of Representatives Committee on Environment discovered a tree seedling fraud worth N2 billion awarded by the Ecological Fund office. According to the report, N3 billion was approved by the

Presidency in 2010 to execute the project, of which N2 billion was released to the contractors and consultants without the government getting any value from it (Ogunseye, Okpi & Baiyewu, 2012).

In October 2013, it was also allegedly reported that over Ni 1.7 million was paid into a private account of an employee by the Federal Civil Service Commission, which was a breach of the financial regulations provisions. Besides, the House of Representatives Committee on Public Accounts has demanded an explanation of the where about of the money. It was also discovered that an employee collected N493, 000 to attend a conference without any documentation to justify expenditure (see The Punch, 29 October 2013). In another report, it was discovered that the former Inspector General of Police, Mr. Sunday Ehindero, was alleged to have diverted Ni 6 billion belonging to the force to his personal use. This was made known to newsmen by the Independent Corrupt Practices and Other Related Offences Commission, ICPC (The Punch, 10 October 2013).

Furthermore, in October 2013, the Economic and Financial Crimes Commission disclosed that about N14 billion was allegedly withdrawn from the Police Pension Fund without vouchers authorizing the withdrawals (The Punch, 25 October 2013). Likewise, in November 2013, the Federal High court in Lokoja, Kogi State, sentenced a former Chairman of Davi Local Government Area, Mr. Enesi Jimoh, to six months in prison of allegedly converting N7 million belonging to the council to personal use while in office (see The Punch, 14 November 2013). Similarly, the House of Representatives Committee on Aviation in November 2013, has accused the Minister of Aviation, Mrs. Stella Oduah for extra-budgetary spending and violation of public

procurement procedures, which involved the purchase of two bulletproof BMW cars worth N225 million.

In addition, according to a report by Akpan (2013), the Minister of State for Finance, Yerima Ngama reported that a total of 45,000 ghost workers who earned over N10 billion was uncovered from about 251 Ministries, Departments and Agencies through the application of the Integrated Payroll Personnel Information System (IPPIIS). Besides, at the state level, a state was reported to have discovered over 2,000 ghosts in its payroll among which was a month-old baby who was earning N24,000 a month, while a fake commissioner on government payroll was discovered in another state.

Apparently, with all these alleged cases of misappropriation of public funds and those yet to be uncovered, it is evident that the nation's budgetary system lacks true accountability and transparency, which has been largely exploited by public officers for personal ameliorations. Although, these are not peculiar to Nigeria alone, other nations of the world have their own corrupt practice in relation to government budgeting. For instance, in the United State of America, Williamson (2016) noted that expenditures on public administration are recognized as necessary, although sometimes they are believed to be unnecessarily bloated, especially where corruption is out of hand. He also noted that Washington does not always practice what it preaches. This he commented, when there was a massive scandal at the US Department of Housing and Urban Development, a case involving fraud and irresponsibility on a scale large enough to erode the credibility of Washington's preaching.

However, Nigeria, which has veritable laws and machineries in place to be a

corrupt free nation, both in the public sector and private sector, and to be one of the best nations of the world, has a contradicting problem of leadership. Therefore, this study holds that, a budget, however good, if plagued with corruption, would not achieve its noble objectives; rather, the objectives would only remain mirages to the anxious electorates. The pervasiveness and destructiveness of fraud and corruption in virtually every sphere of the socio-economic and political fabric of Nigeria cannot be overemphasized. It is therefore not surprising that budget preparation and implementation in Nigeria is also characterized by fraud and corruption. This has been the challenge of Nigeria over the years.

#### **Statutory Provisions of Government Expenditure and Due Accountability of Public Funds**

To provide a basis of analysis for the study, excerpts of the 1999 constitutional provisions, the 2007 Fiscal Responsibility Act provision, and the 2007 Public Procurement Act provisions on how public funds should be accessed and expended by public officers are presented below:

Section 80(2) of the 1999 Constitution of Nigeria states that, "No moneys shall be withdrawn from the Consolidated Revenue Fund of the Federation except to meet expenditure that is charged upon the fund by this Constitution or where the issue of those moneys has been authorized by an Appropriation Act, Supplementary Appropriation Act or an Act passed in pursuance of section 81 of this Constitution ". Section 80(3) states that, "No moneys shall be withdrawn from any public fund of the Federation, other than the Consolidated Revenue Fund of the Federation, unless the issue of those moneys

has been authorized by an Act of the National Assembly. Section 80(4) states that “No moneys shall be withdrawn from the Consolidated Revenue Fund or any other public fund of the Federation, except in the manner prescribed by the National Assembly” (The Nigerian Constitution 1999).

While Section 26 of the Fiscal Responsibility Act states that, “The Minister, shall within 30 days of the enactment of the Appropriation Act, prepare and publish a disbursement Schedule derived from the Annual Cash Plan for the purpose of implementing the Appropriation Act”. Section 27(1) states that, “The sums appropriated for a specific purpose shall be used solely for the purpose specified in the Appropriation Act” (Fiscal Responsibility Act 2007).

Also, in the provisions of the Public Procurement Act, Part IV, section 16(1) noted that, “Subject to any exemption allowed by this Act, all public procurement shall be conducted: (a) subject to the prior review thresholds as may from time to time be set by the Bureau pursuant to Section 7(1) (a)-(b) “; (b) “based only on procurement plans supported by prior budgetary appropriations and no procurement proceedings shall be formalized until the procuring entity has ensured that funds are available to meet the obligations and subject to the threshold in the regulations made by the Bureau, has obtained a “Certificate of ‘ No Objection’ to Contract Award” from the Bureau “(Public Procurement Act 2007).

With reference to the provisions of the Nigerian 1999 Constitution, section 80(2-4), it is apparent that public funds can be accessed and expended only within the confine of an Appropriation Act (budget), or similar Acts by the National Assembly. Besides, the Accountant-General will only

release funds based on due authorization for the release of funds following the Minister’s signatory (Fiscal Responsibility Act 2007; The Nigerian Constitution 1999). Since this is the statutory framework applicable in accessing and expending public funds, it is therefore being alleged that public officers through the budget medium access public funds from government coffers in disguise to execute the budget directives, but with some deliberateness to siphon part of the funds into personal utilization. To represent this further, Olurankinse (2012) noted that one possible case of corruption by public officers is the disregard for budget specifications as approved by the legislators by ordering goods and services which were not duly authorized in the budget.

In spite of the specific nature of appropriation laws, the commitment phase of the expenditure process is a fertile ground for corrupt activities (Olurankinse, 2012; Okpala, 2018). The most frequent of these is the partial or total disregard for procurement regulations and procedures, which specify the price and quality of goods and services that are authorized in the budget. With this disregard for appropriation laws and misappropriation of public funds, the pioneer Director-General of Budget Monitoring and Price Intelligence Unit (Due Process Unit), Dr. Oby Ezekwesili noted that there is no governance in Nigeria, but merely massive transaction of operations (Ezekwesili, 2013).

Panic-stricken by the massive misappropriation of public funds through the budget medium, three socioeconomic groups namely, Centre for Social Justice, African Network for Environmental and Economic Justice, and Zero Corruption Coalition have called on the National Assembly to reduce frivolous expenditure in the 2014 budget proposal. In their

submissions, they decried the high cost of governance in Nigeria, inefficiencies and wastages in the 2013 budget, poor capital budget implementation, amongst others, and they have called for a thorough and proper scrutiny of the proposed expenditure estimates for 2014 (The Punch, 25 October 2013).

### **Problems Associated with the Prevailing Budgetary System in Nigeria**

Over time, there have been sharp criticisms on the cash basis accounting system adopted by the Nigerian government in the administration of its finances. According to the Institute of Chartered Accountants of Nigeria, ICAN (2009), despite its simplicity, the cash basis of accounting being used in government ministries and parastatals only presents an unrealistic view of government expenditures. It does not account for depreciation of government assets, rather assets are written off in the year of purchase. With this system of accounting being operational in the Nigerian public sector, theft of public funds, government properties and assets in the various ministries and parastatals thrives (Ajibolade & Oboh, 2017).

Indeed, an accounting system where government assets are written off in the year of purchase and new sets of assets featuring as expenditure heads in the budget for the same purpose would only produce an absurd picture of government finances (Ball & Pflugrath, 2019). This, largely, has fostered the continuing practices of corruption in the Nigerian public sector. It is for the severe weaknesses associated with this system of accounting that the International Public Sector Accounting Standards Board (IPSASB) was established to develop high-quality accounting standards and other publications

for use by public sector entities around the world (The IPSAP Handbook, 2013).

Furthermore, the tendency of slacks being in government budgeting may foster misappropriation of public funds. Generally, slacks are excesses over the required resources deliberately built into the budget by underestimating revenues, overestimating costs or underestimating performance capabilities in order to make the budget target more easily achievable (Kren, 2013; Ajibolade & Akinniyi, 2013). Actually, slacks in budgets allow administrators to gain extra resources and get away with their inefficiencies (Lukka, 2008). Therefore, one of the serious threats that could affect a budget from actualizing its objectives is the presence of slacks. This is because budget slacks may lead to wastages and distortions in the distribution of resources (Akpan, 2013; Agbaje, 2011).

Although, budgetary slack may appear beneficial in some ways, however, in Nigeria, it is alleged to be used by public officers to misappropriate public funds since the budgetary system and governance in the public sector where lack of accountability and transparency (Babatunde, 2013) is. Slacks are usually built into the budgetary system when expenditure heads are overstated and duplicated, or fictitious expenditures and fictional characters (ghost-workers) are fused into the budget (Akpan, 2013). For example, Busch and Gustafsson (2002) observed that slacks in budgeting are higher in the public sector than in the private sector. Likewise, Tagwireyi (2012) noted that slacks may account for as much as 20% of the budgeted expenses of a cost centre in a public sector organization.

The 'line-item' or 'incremental budgeting' approach adopted by the Nigerian government has also contributed to the poor implementation of its annual

budgets. This is because; this budgeting approach only gives room for duplications and inflation of expenditure heads (Okolo, 2016). Usually, this type of budget requires little data and analysis, and relies heavily on opinion, judgment and historical precedent (ICAN, 2009; Joseph, 2013). Under this approach, budgets are prepared without reference to goals, and there is little attempt to link the budget with implementation and subsequent performance review (ICAN, 2009). In simple analogy, since this approach emphasizes expenditure rather than performance (that is, inputs rather than outputs) and fails to justify, each expenditure head in detail; allegedly, public officers exploit its inadequacies for misappropriating public funds.

Furthermore, Lienert and Sarraf (2011) in their research noted that in Africa there is a disappointing level of budgetary performance. This, they attributed to the weaknesses in the inherited British system and other external influences, as well as domestic developments. For them, there are widespread problems with budget management systems across Africa, and that reforms in institutional arrangements are needed, especially in budget execution. According to Iyoha and Oyerinde (2010) and Okpala (2018), the required level of accountability in public expenditure in Nigeria has not been achieved. The situation has remained worrisome even though the country does not lack in the appropriate laws and regulation required to bring sanity into the system. Although, there have been some bold steps and initiatives in the recent past by the government to combating frauds and ensuring other controls mechanism, however, the issue of weak accounting infrastructure has not been addressed (Iyoha and Oyerinde, 2010).

In addition, according to a report by the House Committee on Legislative Budget and Research on the 2010 Appropriation Act (June, 2010), it was discovered that, among other factors, the major causes of the poor implementation and performance of the capital budget of government ministries and parastatals include poor project planning and preparation with unclear project timeline and milestones. Likewise, poor cash flow management, lack of implementation plans for projects; technical capacity challenges and inadequate monitoring of budget performance were identified among the problems.

With these reports, as noted by Okpala (2018), obviously the current system of budgeting practice in the Nigerian public sector is believed to have largely failed in achieving any meaningful progress in developing the nation's economy and improving the standard of living of the populace. It is adjudged weak and antiquated in that it has failed to match economic realities and has not accomplished much since its inception; rather, corruption has increased and public funds being misappropriated on a yearly basis. According to Abe (2012), the Nigerian economic problems are exacerbated by the weak budgetary systems and faulty budget choice in all tiers of government. Whereas, Keynesian model stipulates that expansion of government expenditure accelerates economic growth (Aderibigbe, 2016), however, the acts of theft among government officials and political elite have been the major factor responsible for the underdevelopment of the Nigerian economy, following the poor implementation of the nation's budget (Otusanya & Lauwo, 2013; Okpala, 2018; Ezekwesili, 2013). This is because, a budget, which occupies a vital aspect in the holistic administration and



sustenance of a nation's affairs, if marred with corruption, would subvert its good objectives, and this, is the dilemma of the nation's budgetary system.

According to Aderibigbe (2016), all the laudable programmes of the government especially in the areas of poverty reduction, infrastructural development as well as development of key sectors of the economy such as agriculture, manufacturing, education, health, communication, tourism and commerce will only bring out the best results if the defects in the budget process are curtailed and eventually eliminated. Conversely, the nation's annual budgets have been found to fail in its implementation (Olajide, 2017; The Punch, 20 September 2013), because, instead of developing the economy and improve the standard of living of the populace, those charged with these responsibilities usually misappropriate public funds for personal advantages. For instance, Ayobami (2011) noted that some of the things that cause poverty in Nigeria are the ruling and business elite. For him, the ruling class has no dream beyond the satisfaction of their own desires.

According to a report by the Central Intelligence Agency (CIA) the population percentage of Nigerians living below poverty line is about 70% (CIA, 2013). "Poverty" here is defined as an economic condition of lacking both money and basic necessities needed to successfully living, such as food, water, education, healthcare, and shelter. Actually, if the annual budgets meant for the development of the nation's economy and welfare of the populace were truly being used for such, then, Nigeria would have been one- of the best countries in African and among the best in the world.

With regards to these expressive observations, apparently, it can be concluded that the nation's annual budget

has not achieved much in developing the nation's economy and improving the living standard of the populace. No area of the dimension of its agenda has recorded any significant breakthrough; rather there have been a consistent level of low budget implementation on a yearly basis. Different stakeholders have called for change in government approach to the management of public finances. There is a need for exigent measures to be taken in order to ensure good governance and transparency in government expenditure.

The position Nigeria occupies in the Corruption Perception Index over the years, to a large extent, points to the fact that gross irregularities in governance and inherent corruption in the public sector exist (Olurankinse, 2012; Ugwuanyi & Ewuim, 2012; Akpan, 2013; Ezekwesili, 2013). One of which is the huge loss of public funds to frauds and money launderings among public officers (Otusanya & Lauwo, 2013; Ugwuanyi & Ewuim, 2012). According to Okpala (2018) Nigeria's budgets are mainly influenced by political considerations while the economic aspect is manipulated giving room to unrealistic and unbalanced interest. The inefficiency in the management of the nation's resources is one of the key factors responsible for the level of poverty, decay in infrastructure, insecurity and economic down turn ravaging the country.

### **Summary and Conclusion**

This study investigated government budgeting and public funds management in Nigeria. It argues that budgeting in government is an imperative mechanism in administering the resources and affairs of a nation. However, it has been used by public officers to misappropriate public funds. This is because, since public funds can only be accessed and expended by an appropriation

Act, or an Act by the National Assembly. Public officers use the budget to access public funds in disguise to execute the budget directives, but with the ulterior intent to divert part of the funds for personal enrichments. This is one reason why, despite the huge sum of money being expended each year, there is no commensurate level of development in the country and on the lives of the populaces. Based on the alleged cases of misappropriation of public funds reported in the study, it was found that the nation's budgetary system lacks true accountability and transparency, and has been largely abused by public officers for personal enrichments.

It is obvious that the Nigerian budgetary system is flawed with inadequacies and corruption. It lacks true accountability and transparency which has been exploited by government officials in misappropriating public funds. It also concludes that not much has been achieved by the government using the budgeting system due to the disregard for budget specifications and procurement regulations and procedures. This study is intended to posit a sense of exigency for the government to adopt a better accounting approach in the public sector and to model a resilient budgetary system that will foster true accountability and transparency in government expenditure. This will in no doubt enhance rapid economic development and effective utilization of the nation's resources for the good of all stakeholders.

In addition, as specified by the IPSASB, the government should fast track the adoption of the accrual system of accounting in all government Ministries, Departments and Agencies. This will help to limit the tendency of theft of government assets and properties. It will also facilitate prudence in government expenditure.

Finally, public officers and government officials should inculcate the doctrine of integrity in their dealings and serve as true examples by upholding the rule of law in the administration of the nation's affairs. Likewise, all appropriation laws and procurement Acts should be enforced in all government transactions and spending. The budget directives should be observed in expending public funds and must be expended for the purposes they are meant to achieve. The budget implementation process must be done within the confine of value-for-money, accountability and transparency.

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