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Analysis of Budget Performance Profiles of Some State Governments in Nigeria 2007-2011

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Abstract

This study examined the structure of government revenue and expenditure at the state level in Nigeria, investigated the relationship between government expenditure and output at the state level, analysed the performance of budgets in the selected states of Nigeria, and examined the problems associated with the budgetary process at the state level in Nigeria. The secondary source of data was used. The sample for the study was 12 states; two States were selected from each of the six geo-political zones using stratified random sampling. Charts and graphs, were used to analyze the data.

The results show firstly that there is a need for improved allocation to states from the Federation account, secondly not much attention is paid to the management of available funds in states across the country, thirdly the perpetual inability of states to tap into the available resource base through improving their internally generated revenues. Given the preceding results, the following recommendations were made. The federal government should increase budgetary allocations to the States, states should ensure that capital expenditure and recurrent expenditure are properly managed, government should ensure that the resources available are properly managed and used for development purposes and government should reduce cost of governance and curb corruption by setting up a special court, and anti-graft agencies in order to penalize and arrest those who divert and embezzle public funds.

Keywords: *Performance, Capital Expenditure, Recurrent Expenditure, Appropriation Bill*

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1. Introduction

Budgeting is a key activity of the private and indeed the public sector, the budget is an estimate of the revenue and expenses of an entity over a specified future period of time. Basically, it outlines an organization's financial and operational goals. So a budget may be thought of as an action plan; planning a budget helps an entity allocate resources, evaluate performance, and formulate plans [1]. For many businesses, planning a budget is an annual task, where the past year's budget is reviewed and budget projections are made for the future while performance is the accomplishment of a given task measured against predetermined known standards of accuracy, completeness, cost and speed [9]. Performance is deemed to be the fulfillment of an obligation, in a manner that releases the performer from all liabilities under the contract [10]. The budget provides a focus for the government, aids its co-ordination of activities and facilitates control. It is one of the tools that are used to plan and direct the developmental activities of any organization [6].

In the public sector, the budget serves as a viable tool for national resource mobilization, allocation and economic management. It serves as an economic instrument for facilitating and realizing the vision of government in a given fiscal year [4]. Since the inception of democratic governance over a decade ago, Nigerians have built up very high expectations that the budget would contain laudable programmes that would lead to poverty reduction in particular and promote their welfare in general. But concern seems to be growing among stakeholders regarding the ability of the budget to fulfill the policy objectives of the government and by implication satisfy the aspirations of the people [2].

In order to fulfill the aspiration of the people, the budget must possess the following characteristics; proper sequencing, comprehensiveness, transparency, timely, encompassing, appropriate balance in recurrent and capital expenditure [8]. The Nigeria budget still falls short of these qualities and the desired objectives are far from being fully achieved.

The performance and achievements of some state government's budget for 2007-2011 and how the budget has contributed to its long-term growth with an in depth analysis of the State Government's revenue and expenditure profile among other elements is the basis of this paper

1.2 Objectives of the Study

The general objective of this study is to evaluate budget performance via an analysis of revenue and expenditure profiles of some state governments in Nigeria for the period 2007-2011. The specific objectives are to:

- analyse the performance of budgets in the selected States of Nigeria, and
- examine the problems associated with budgetary process at the state level in Nigeria.
- proffer solutions to the problems associated with the performance of State Governments budget in Nigeria.

1.3 Literature Review.

A lot has been written on Budget performance and several attempts have been made to know how government generates revenue and how they also spend the revenue generated (expenditure). A number of these articles and publications will be reviewed in order to understand the concepts relating to the topic under study

Many studies have investigated the relationship between government spending and economic growth across countries [11]. A strand of the literature investigated the relationship between expenditure and economic growth over time while other studies attempted to estimate the elasticity of government expenditure with respect to output and tried to find evidence of the empirical test called “Wagner’s law”, the hypothesis that government spending increases with higher economic activity [14].

Role of State Government Budget in Nigeria

The State government budget has the following roles to play:

- **Accountability:** Budget acts as an instrument of accountability. This is because all departments and agencies will be held responsible for the proper management of funds and programs for which funds are allocated.
- **Evaluation:** Budget acts as a means of evaluating government performance. This is because a budget acts as an operational statement which specifies clearly the costs, time and the nature of the expected result.
- **Economic Analysis:** Budget indicates the direction of the resources. In operational terms, it leads to the determination of growth and investment goals.
- **Communication:** Budget communicates to each department and agency how much it is expected of them to spend. This means, it gives the ceiling on the amount that can be spent in a financial year.

Government Budgetary Process in Nigeria

Budgeting is very important as far as government finance is concerned. The financial year in Nigeria is the same as the calendar year. Figure 1.1 below shows the government budgetary cycle at both the federal and state levels. The budgetary cycle begins with the articulation of the budget policies and objectives by the President /Governors and the executive councils. The Budget Department realizes these policies and objectives by coordinating the budget formulation from the ministries. First, the Budget Department sends out call circulars to ministries aimed at obtaining each ministry’s estimates of revenue and expenditure. The ministries prepare individual budgets under sub-headings of revenue, recurrent and capital expenditure based on guidelines contained in the call circular. Second, the Budget Department aggregates the estimates from the ministries in a form of consolidated estimates of government revenue and expenditure.

The Federal Government budget is reviewed by the Federal Executive Council (FEC). The President presents the budget at the National Executive Council to intimate the State Governors on the direction of the

economy. The State Government budgets are reviewed at the State Executive Councils' meetings (SEC). After the approval of the Federal Executive /State Executive Councils, the budget is presented to the National and State Houses of Assembly, respectively. The presentation of the budget to the National Assembly is done at a joint sitting of the two houses.

The legislative debate of the budget commences after the presentation of the budget and culminates in its approval. This is followed by the signing of the approved "Appropriation Bill into law to become an Appropriation Act". The next stage involves the Minister /Commissioner of Finance circulating the approved budget to the various ministries for implementation. It is important to note that the parliament makes no inputs into the budget during the preparation of the budget, apart from the parliamentary budget which is submitted by the Clerk of the House.

During the implementation, the individual ministries make regular reports to the Ministry of Finance which is tasked with the scrutinizing and consolidation of the reports. At the end of the financial year, the consolidated report is submitted to the Auditor-General by the Accountant-General. The auditing is carried out by the Auditor-General who submits the audit report to the parliament. The parliament is tasked with the scrutinizing and taking appropriate actions on the reports. The final report of the parliament on the audit report is referred to the President/Governor for implementation. At the end of the financial year for control purposes, a comparison is made between the budget and actual receipt and expenditure.

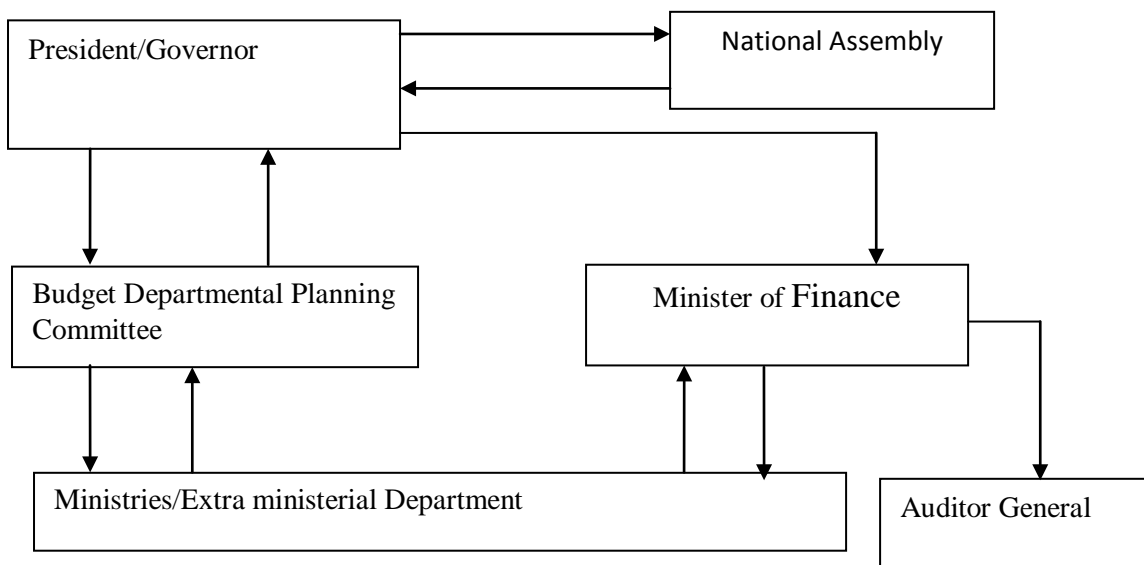


Figure 1.1: Nigeria's budgetary process

Source: Ministry of Economic Planning and Budget bulletin, 2007

The Budget Mechanism

It is pertinent for us to know that no money can be spent other than that which has been duly authorised by the appropriation act and by specific authority of the commissioner of finance (via expenditure warrant). Since the

budget is an estimate of money to come in (Revenue) and all outgoings (expenditure). At the time of preparation of the main estimate, it is not always possible to provide for all eventualities.

Due to the above reason, the system gives room for flexibility, supplementary estimates provide for expenditure which was not foreseen when the budget is being prepared, either as a result of inadequate original funding or because there is a need for new services. (Section 73 (3))

An application for supplementary provision must be approved by the commissioner of finance, which basically has the following options

- To approve the application for a supplementary estimate.
- To approve the use of virement to provide the necessary funding.
- To provide funding from the contingency fund.
- To refuse the provision for sums applied for.

If the supplementary estimate is approved, it must be contained in the supplementary appropriation bill which must be passed as an act by the House of Assembly.

The supplementary estimates include the following:

- **Base estimate:** This is the first stage of the preparation of the estimate of the following year. This is done by establishing the base estimate, which is the cost of existing policy before growth or reduction, expressed in the specific price base.
- **Revise estimate:** This represents the original estimate for the year updated for happening through the year such as supplementary estimate, virement, pay and price increases in fees and charges.
- **Committed growth:** Committed growths are items which will have to be paid in the forthcoming year such as increments full year cost of staff appointed part way during the year. It is not possible to provide for all eventualities; therefore provision would have to be made.

The budget system has to provide for some means of modifying the budget after it has been approved.

Functions and Roles of Budget Ministry

The following are the roles and function of the budget ministry:

- Advising on setting of objectives for economic policy.
- Coordinating government expenditure towards the achievements of economic policy.
- Ensuring the execution of policies in the most economic fashioned by government.
- The over-all supervision of national finances.
- Involvement in the process of settlement of levels of national expenditure and the raising of revenue.

- Controlling of government borrowing with another government department.

Performance Budgeting

The concept of performance budgeting requires a performance measure to be stated alongside each line item, so that elementary calculations of unit cost and efficiency could be made. Line items were grouped or categorized in functional items. For example, refuse collection department's workload could be determined on the basis of the number of houses and businesses served, which made it relatively easy to calculate how much trash is generated each week, month or year. Using this measure, the efficiency of collection could be compared to a base period and a base cost. This system is recommended by the World Bank and International Monetary Fund to countries seeking to reform their budgetary system. Performance Budgeting (PB) is a system wherein the government is provided with the flexibility to utilize the resources available as required, in return for their commitment to achieve certain performance results. It is a system of planning, budgeting and evaluation that emphasizes the relationship between money budgeted and result expected.

Characteristics of a Performance Budget

It helps in identification of mission, goals and objectives of the organization.

It links strategic planning information with the budget. Development and integration of performance measures into budget Expenditures classified into very broad areas like personnel, operating expenses and capital outlays, rather than specific line-items

Advantages of a performance budget

- It has more of a policy-making orientation since it links plans, measures and budgets.

It forces departments and policy-makers to think about the big picture.

- It provides better information about the impact of budget decisions on people.
- It gives departments' increased budgetary flexibility and incentives for generating budget savings.
- It allows for ongoing monitoring to see if agencies are moving in the right direction.
- It helps in developing unit costs for the activities. Activity-based costing may be applied under this approach.
- It strengthens legislative decision-making and oversight function.

2. Materials and Methods

The paper adopted a Cross-Sectional analytical survey method on the selected sample. This is because the study uses cross sectional data for the given sample of 12 States over a period of 5 years (2007-2011). The data collected at these different periods was analyzed to discover the trends over the periods. This is considered

appropriate as the study examines the performance of some state government budgets via an analysis of revenue and expenditure profiles of 12 states in Nigeria during the period 2007-2011, including their distribution between consumption (recurrent) and investment (capital) expenditures over time. The states covered are representative of the six geo-political zones: Kwara and Niger in the North-central, Kano and Zamfara in the North-west, Gombe and Taraba in the North-east, Anambra and Imo in the South-east, Akwa Ibom and Delta in the South-south, Lagos and Oyo in the South-west.

The period chosen covers the momentous period in the economic and political history of Nigeria when there was a transition of power from one government to another, and there was increased emphasis on the implementation of development projects in these states. Based largely on increased oil exports and high global crude prices, GDP rose strongly in this period.

The study made use of secondary data to achieve its objectives. Secondary data that were obtained from the Office of the Accountant General of the Federation, Human Development Report, Central Bank of Nigeria as contained in their Economic and Financial indicators bulletin as well as their Annual reports and statement of accounts from 2007-2011. This information was subjected to analysis, discussions and interpretation using appropriate tools. The targeted population for this study from which the sample was drawn comprises of all the 36 States across the Country.

The sample for the study was twelve (12) States. The stratified purposive sampling technique was used in selecting two states from each of the six geo-political zones using the zones for stratification to make a total of 12 states included in the study. The states covered were Kwara and Niger in the North-Central area, Kano and Zamfara in the North-West area, Gombe and Taraba in the North-East area, Anambra and Imo in the South-East area, Akwa Ibom and Delta in the South-South area, and Lagos and Oyo in the South-West area. The choice of these states was based on Poor history of designing budgets to reflect key development priorities (Taraba), high internally generated revenue (Lagos and Oyo), low internally generated revenue (Anambra, Imo, Niger, Zamfara, Kwara, and Gombe), and huge statutory allocation of federal government (Akwa Ibom, Delta, and Kano). Analysis of data was carried out using Charts, and Graphs. The effect of expenditure is examined through its link with output in each state.

3. Results

Performance of Budgets of Selected States in Nigeria

Revenue Profile

The two categories of revenue in the states are statutory allocation and internally generated revenue (IGR). In 2007, statutory allocation ranged from N17.86 billion in Gombe state to N98.95 billion in Akwa Ibom state. In subsequent years, Gombe state continued to maintain the lowest rank while Akwa Ibom state received the highest followed closely by Delta state which is also an oil-rich state. The revenue (statutory allocation) trend follows a similar pattern in all the states with an increase from 2007 to 2008 followed by a general decline in 2009 and an increase in 2010 and 2011 (see figure 3.1). Statutory allocation rose to an all time high in 2011 in all

the states (Figure 3.1). The oil-producing states are also highly rated in terms of internally generated revenue (IGR) but Lagos state topped the list right from 2007 to 2011. In 2007, the IGR ranged from N2.63 billion in Kwara state to N141.69 billion in Lagos state. Whereas Lagos state continued to maintain its lead in subsequent years, the states occupying the lowest position has been changing; from Taraba state (N1.3 billion) in 2008 to Niger state (N3.0 billion) in 2009 (a position shared with Zamfara state), Zamfara state itself (N2.9 billion) in 2010 and Taraba state 2.5 billion in 2011 (see figure 3.2).

Some states such as Kwara, Kano, Gombe, Akwa Ibom, Delta and Oyo have been able to maintain an upward trend in their IGR over the period although for Delta and Oyo States there was a decline from 2009 to 2010 (figure 3.2). In Niger and Zamfara states, IGR trended downwards while in Taraba and Imo the trend has been haphazard. The internally generated revenue sources in the states range from direct and indirect taxes to dividends and repayments from investments. Evidence suggests that there is clearly inadequate exploitation of many of these sources of income and over-exploitation of others. Whereas there is near complete reliance on one or two internal revenue sources little attempt is being made to tap into other sources of wealth [7]. Apart from the problem of dwindling revenue accruable to some states, diversion of available revenue constitutes a major threat to their fiscal capacity. Some state governors have threatened to deal with civil servants found tampering with internally generated revenues or siphoning the revenues through dubious means. In general, the availability of revenue also depends on the level of indebtedness of states. Some debt repayments are deducted right from source implying that the net flow of the statutory allocation to the States concerned may actually not be adequate to meet their requirements for development financing. The revenue flow from this source is also characterized by frequent delays due to lateness in holding a Federation Account Allocation Committee (FAAC) meetings.

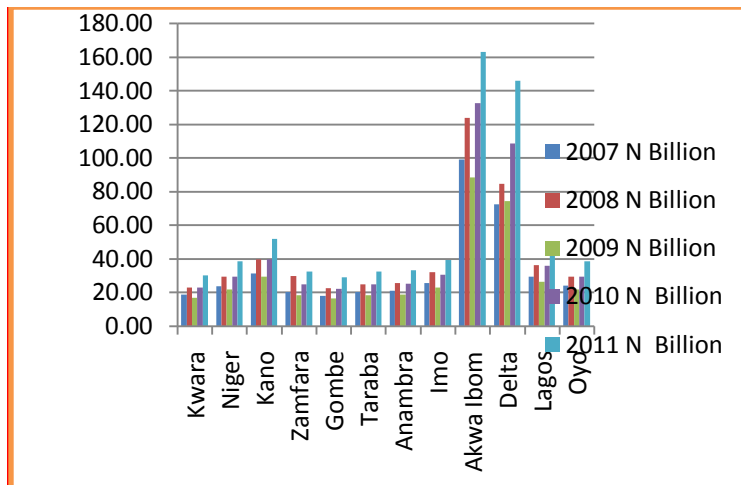


Fig.3.1 Trend in Revenue Allocation to States from Federation Account

Source: Researcher's Computation, 2014

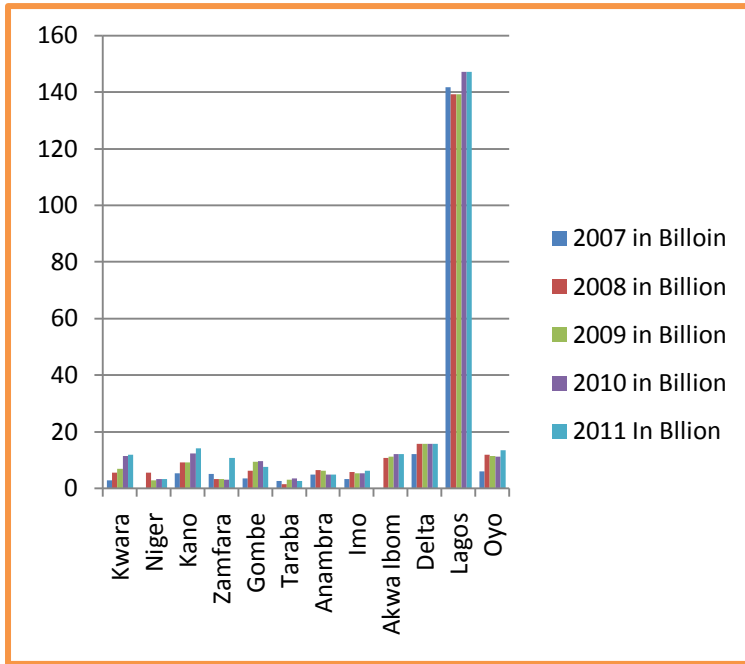


Fig 3.2: Trend in Internally Generated Revenue of Selected States

Source: Researcher's Computation, 2014

Expenditure Profile

Government expenditure during the period under review is examined under two major categories - recurrent and capital. There has been a substantial increase in both expenditures over the period. From 2007, recurrent expenditure ranged from N9.79 billion in Niger state to N145.76 billion in Lagos state. Thereafter, the lowest recurrent expenditure recorded in Anambra state for three consecutive years from 2008 to 2011 during which time Lagos state continued to be the greatest spender except in 2010 and 2011 when Delta state recorded the highest recurrent expenditure of N113.5 billion and 116.0 (Figure 3.3).

The standing of the State with regard to capital expenditure is different. Lagos State was the greatest spender in 2007 whereas for three consecutive years from 2008 to 2011, Akwa Ibom state recorded the highest capital expenditure. Throughout the period, Niger state recorded the least capital expenditure annually from 2007 to 2010. Overall, total government expenditure in Lagos state was the highest from 2008 to 2011 followed by Akwa Ibom and Delta states; while Anambra state recorded the lowest total government expenditure for the three consecutive years. Another distinguishing characteristic of government expenditure in the selected states is the direction of change in the various categories of expenditure. Recurrent expenditure has been trending upwards in Kwara, Zamfara, Gombe, Akwa Ibom and Delta states whereas there has been a decreasing trend in Niger and Lagos states. The trend has been haphazard in Kano, Taraba, Anambra and Imo states. As the trend of recurrent expenditure was declining in Lagos state capital expenditure was following an increasing trend.

The trend in Delta state was also upwards (Figure 3.3) implying that there has been increased emphasis on the implementation of development projects in these states during the period. In Kwara, Kano, Oyo and Imo states, capital expenditure increase from 2007 to 2009 but recorded a decline in 2010. In the case of Niger, Zamfara and Taraba states, capital expenditure rose from 2007 to 2008 but declined thereafter annually from 2008 to 2011 compared to the situation in Gombe and Delta states where the fiscal volatility has been most prominent. The states can be grouped into two equal classes in terms of the consistent pursuit of expenditure management over the period. An increasing trend in total government expenditure is clearly observed in Kwara, Kano, Akwa Ibom, Gombe and Delta states while the trend is generally on the decline in Imo, Anambra, Niger, Taraba and Oyo states (Figure 3.3).

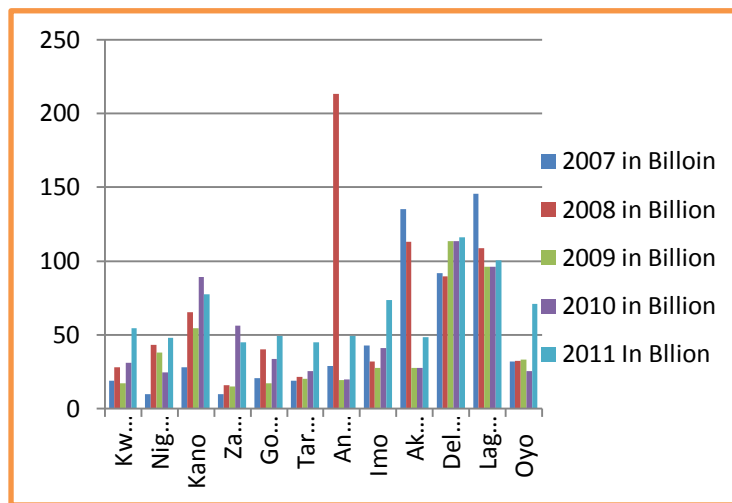


Fig. 3.3: Recurrent Expenditure of selected States

Source: Researcher's Computation, 2014

The problems associated with budgetary process at the state level in Nigeria.

(i) Persistent Budget Delays.

Budget delays have occurred in terms of the preparation, screening, approval and implementation. There is usually a long delay in publishing the approved budget for distribution to the ministries and the general public. In recent years, these have not come out until the third quarter. These delays have tended to undermine the transparency and accountability of the budgetary process. Recently, delays in the release of approved funds have been a subject of heated contention between the legislature and executive at the federal level. In order to accommodate fund that are being untimely released, the budget year has since been operationally extended from 12 to 15 months - a move which signaled the collapse of the budget process.

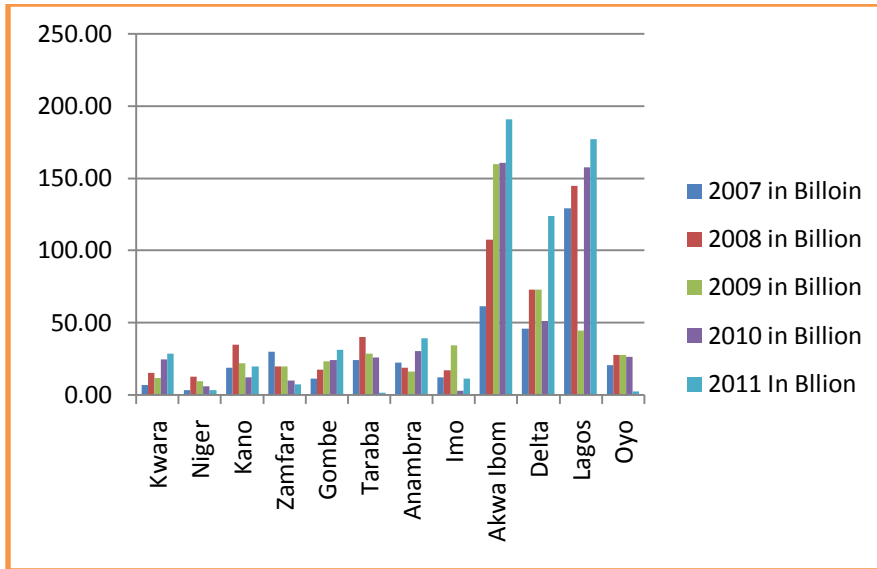


Fig. 3.4: Capital Expenditure of Selected States

Source: Researcher’s Computation, 2014

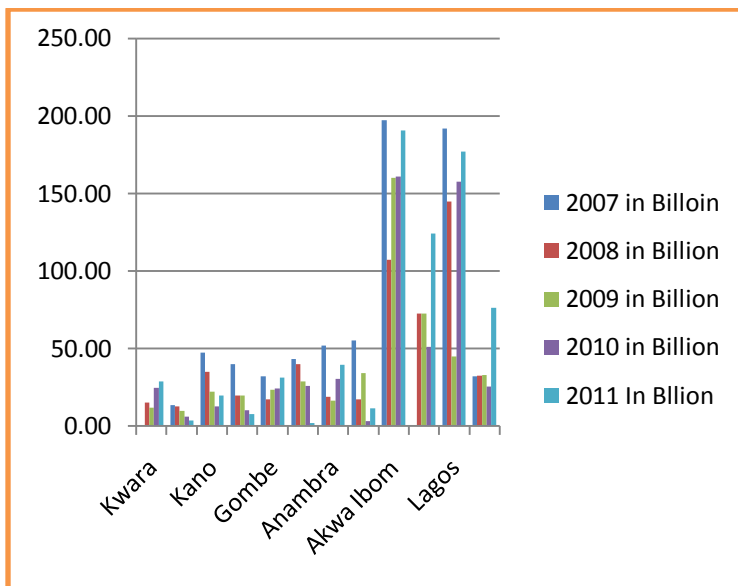


Fig. 3.5: Total Expenditure of Selected States

Source: Researcher’s Computation, 2014

(ii) Inadequate monitoring of programmes and projects.

Although, Monitoring and Evaluation (M & E) are given importance as a management tool, it is not widespread across ministries. Most M & E operations are ad hoc and counterproductive. The M & E activities are weakened by

lack of adequate skilled personnel, poor staff remuneration, lack of field vehicles for monitoring as well as lack of appropriate tools and monitoring indicators. To worsen the situation, the independence of the audit and evaluation agencies is routinely compromised by factors such as arms-length status from government, access to information and sources of funding. There is a policy in place for budget performance evaluation but the implementation has been weak or absent. The budget system still lacks adequate control and performance evaluation. Projects evaluation responsibility lies in large part, with the spending ministry or department and the Finance ministry; but in actual fact, evaluation is never carried out on a regular basis. Although government policy requires that where feasible, outputs are measured and reported, this does not happen in practice. Usually, the outputs are not measured for most programmes. Where performance evaluations have been undertaken, the reports are often devoid of systematic interpretations and explanations thus eroding their usefulness for policy decision-making.

(iii) Unrealistic budgeting.

There is a high tendency for officials to present an exaggerated estimate of expenditure while the revenue is usually grossly underestimated. The exaggeration of expenditure is to allow the admission of as many projects as possible into the budget out of desperation to reduce political tension in the various constituencies.

(iv) Non-Compliance with established Priorities.

Spending authorities are unduly flexible when it comes to compliance with established priorities. Priorities change frequently even during a fiscal year due to intense political pressures and in violation of approved budget provisions. In some instances the pressures are from external agencies especially creditors and their cronies who are willing to ensure that federal expenditure priorities reflect their interests. Such interests often conflict with national interests and undue external pressures are therefore, been questioned in some quarters.

(v) Paucity of Good Quality Data for Budget Preparation, Monitoring and Evaluation.

The inadequacy of good quality data has tended to prevent the articulation and use of relevant indicators for detecting problems, as well as monitoring and evaluation of budget performance. Indeed, data in respect of the budget of each of the three tiers of government are becoming increasingly difficult to come by. Since 1999, final copies of the federal budget have been published with considerable time lag and are not easily available. At the state level, allocation of funds for such publication is accorded very low priority. The local governments virtually have no respect for record keeping. Besides, data on fiscal operations are regarded by government officials as very sensitive and are therefore, perceived never to be kept in final form. This makes effective planning, monitoring and coordination virtually impossible.

(vi) Non-Participatory Budgetary Process.

At the state level, the budget process is largely non-participatory. The budgeting exercise is an exclusive preserve of the government with the executive and legislative arms dominating the process. In many instances, the Houses of Assembly at the states merely endorse the budget presented by the executive in

compliance with the whims and caprices of the executive governors and party leaders. Thus, rather than representing the electorates and ensuring that the budget reflects their felt needs the political leaders often play to the gallery acting in accordance with what they think is convenient for them and their political associates. Experience over the years, shows that the exclusion of the people from having a share of the control of the budget process including decisions about the development priorities is a denial of right and a reflection of a grossly underdeveloped political system. The exclusive tendencies in the budget process grossly undermine the credibility of the budget process and largely account for the flippant cases of project abandonment and other inadequacies in the budget system. The increasingly worrisome gap between the political class and other members of the society can be narrowed effectively if the electorates stop sitting on the fence and begin to demonstrate a sense of responsibility to participate in the budget process.

(vii) Slippages from Target.

There are critical challenges in the budgetary system especially at the implementation stage which can take different shapes, mainly as under-commitment and under-payment. Sometimes, especially in the absence of effective controls, over-commitment and over-payment can also occur. Under-commitment against specific budget line items can occur when the implementation of expenditure programs is jeopardized for reasons ranging from changing political priorities during the fiscal year to miscommunication or divergences of views between state and local government agencies on the one hand and between the Federal and State authorities on the other hand. Unexpected changes in anticipated government revenue can also impact the level of subsequent expenditure commitments, as can unforeseen events which in turn, can have a trickle-down effect on commitments in many different segments of government operations. Moreover, disbursement differences can occur because of a lack of cash at the Treasury level, late availability of invoices, delayed approval of payments or simply because of poor institutional arrangements (lack of qualified staff, poor information and technology infrastructure, etc.).

4. Findings

From the analysis of the information gathered, it was revealed that: there is need for improved allocation to states from the Federation account, secondly not much attention is paid to the management of available funds in states across the country, thirdly the perpetual inability of states to tap into available resource base through improving their internally generated revenues.

5. Conclusion

Budget implementation problems remain widespread and acute across the country. Inadequate revenue is a major implementation constraint. Unfortunately, tax revenue is still accorded very low priority in development financing in Nigeria. Of the 12 states selected from the zones, only Lagos is not heavily dependent on the federation account for its revenue. The low share of IGR is a reflection of narrow tax base and widespread tax gaps. Whereas there is near complete reliance on one or two internal revenue sources little attempt is being made to tap into other sources of wealth. Apart from the problem of dwindling revenue accruable to some states,

diversion of available revenue constitutes a major threat to their fiscal capacity.

It had been observed from the selected states that the structure of expenditure is inconsistent with the development priorities of the state and has been partly responsible for the limited progress made in infrastructural development in the concerned states during the period under review. It is only in Lagos state that the expenditure has been so structured in such a way as to ensure that the state continues to be economically viable and remain committed to the execution of development projects. There is need to streamline the expenditure structure by re-directing more funds to development projects, reduce cost of governance and curb corruption.

6. Recommendations

Given the above results, the following recommendations were made. Firstly, the federal government should increase budgetary allocations to the States and emphasis must be placed on increasing internally generated revenue in order to brighten the prospects for effective budget implementation. This requires considerable diversification of the production base in each state and intensification of employment generation. This is apt to give rise to a large pool of tax payers who can contribute significantly to tax revenue on a sustainable basis. Secondly, state governments should ensure that capital expenditure and recurrent expenditure are properly managed, all revenue sources and expenditure items must be exposed and incorporated into the budget process including consideration by the legislature and there is need to determine the appropriate spending priorities that reflect the yearnings and aspirations of the people within the limits of available resources. Thirdly, government should ensure that the resources available are properly managed and used for development purposes. Lastly, it is recommended that government should reduce cost of governance and curb corruption by setting up a special court, and increase its funding of anti-graft agencies like the Economic and Financial crime Commission (EFCC), and the Independent Corrupt Practices Commission (ICPC) in order to arrest and penalize those who divert and embezzle public funds and the limits of expenditure payments to be allowed should be decided by top management with appropriate administrative guidelines to ensure compliance.

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