NATIONAL BUDGETS AND BUDGETING IN NIGERIA: A CRITICAL ANALYSIS OF 2016 BUDGET

Paschal O. I. Igboeche
Imo State University, Owerri

Abstract

The paper attempts to examine problems of national budgets and budgeting in Nigeria with particular reference to 2016 budget. There has been a critical issue in Nigeria's governance system as the citizens are left wondering where the huge yearly appropriation end up, due to lack of evidence-base implementation. In fact, suspicions are sometimes confirmed with fallouts among collaborators. Thus, the objectives of this paper are to explore the principles of sound budget and budgeting and also to find out the problems associated with the national budgets in Nigeria, using 2016 budget as an example. Decision making theory was used while data were collected through secondary sources. Exploratory research model was employed while historical and descriptive methods based on content analysis were used in the analysis of data. The paper found among others, that national budgets in Nigeria are riddled with deficit and there is over-dependence on petro-dollar incomes. The paper recommends that there is need for Nigeria to diversify her economic sector so as to create healthy economy and also to avoid constant foreign borrowing as a means of funding capital projects.

Keywords: National Budget, Budgeting, 2016 Budget

Introduction

Financial administration is an important facet of public administration. It operates through the instrument of *Budget* and encompasses the entire "budgetary cycle", that is, formulation of the budget, enactment of the budget, execution of the budget, accounting and auditing.

Efficiency and economy are the two watchwords of public finance. Financial administration seeks to raise, spend and account for the funds needed for public expenditure. Sound fiscal administration is of vital important to government. As revenue is derived from the citizens it is morally incumbent upon government to spend money efficiently and economically. Imprudent financial management alienates the people from the government; ultimately endangering the latter's existence. Unsound financial administration, thus, may destroy the prospect of democracy itself. There is yet another factor: which has added considerable significance to financial administration today. The unprecedented increase in government expenditure in modern times makes it absolutely necessary that sound principles, tools and techniques of financial administration should be evolve and employed by all governments. It involves the activities of four agents:

> The legislature which grants the funds and appropriates them to particular ministries and departments; the executive which need and spends the funds; the Finance Ministry which controls the expenditure, and Audit which sits in judgement over the way in which the funds have been spent.

On Tuesday December 22, 2015 President Buhari presented to the joint session of the National Assembly, a ₦6.08 trillion budget proposal for 2016. This comprises recurrent expenditure of ₦2.65 trillion and capital expenditure of ₦1.8 trillion. The budget is based on projected revenue of ₦3.86 trillion and deficit of ₦2.22 trillion. The deficit is to be financed through domestic borrowing of ₦984 billion and foreign borrowing of ₦900 billion totaling ₦1.84 trillion (Vanguard, Thursday, December 24, 2015). The budget proposal is commendable, but the ability of the Federal Government to generate the projected funds to finance the budget is doubtful. It is against this background that the researcher intends to critically analyse national budgets in Nigeria.

Sound fiscal policy and responsibility should be inseparable if any nation like Nigeria would have meaningful growths and development. In fact their appropriate mix can have important long-run effects on the health of the economy through its desired impact not only on national savings but also on the growth of productivity. Perhaps it would say that Nigeria lacks this mix (The Guardian Wednesday, January 6, 2016).

The core of fiscal responsibility is the implementation of budget at the National level. It is a critical component of public financial management systems as this has also become critical issue in Nigeria's governance system, as the citizens are left wondering where the budget yearly appropriation end up, due to lack of evidence-base implementation. In fact, the suspicions are sometimes confirmed with fallouts among collaborators.

With oil prices crashing to an unprecedented low of about $30 per barrel, the current administration is tossing all available options to wriggle out of oil price lock down. The government is in a hurry to avert what appeared like a looming threat to the 2016, ₦6.08 trillion budget.

Based on the proposition, the following objectives are formulated:

(i) To explore the sound principles of budget and budgeting that can stimulate Nigerian economy in the 21st century.

(ii) To find out the notable problems associated with the national budgets in Nigeria with particular to reference to 2016 budget.

The paper is purely qualitative research which employed exploratory research model. Data were collected through secondary sources such as text books, journals, newspapers, magazines and internets. Simple historical and descriptive methods based on content analyses were used in the analyses of data.

Theoretical Analysis

The theoretical paradigm for this paper is the decision-making theory. Herbert A. Simon (1916-2001), a United States social scientist, is one among the few scholars who contributed significantly in developing this theory.

Making decisions is what policy makers do in government. Government makes decisions to establish goals, set priorities, develop procedures, run programmes and mount responses to what are determined to be public problems (Onyeweigwe, 2008:251).

Who makes decisions in governments? How do they go about making them? What standards are they using? To what ends, by what costs, and for whose benefit are these decisions made? These are central questions about the policy making process like budget. Understanding the process means figuring out who has influence over authoritative decision making, how accessible they are to special and general interests, and the effects of their decisions, the standards and values that are being applies and their subsequent accountability.

Budgets are political documents and as a result "politics" is often veiled. As political documents one can, therefore, concludes that although budgets appear financial plans, they are with them far reaching political implication and series of decision making process.

It ensures a rational use of public finds and that available funds and equitable spread out over various essential services and programmes (Ogunna, 1999:330).

Clarification of Key Concept

Budget: The term "budget" is derived from an old English word ***Bougett*** which means a sack or pouch. It was a leather bag from which the British Chancellor of Exchanqer extracted this paper to the Parliament, the government's financial programme for the ensuing fiscal year. In public administration, the term refers to a financial document which is annually placed before the legislature, by the executive, giving a complete statement regarding the government revenue and expenditure of the past financial year and estimates the same for the next financial year. Anyanwuocha (1993:178) defines budgets as "a financial statement made by the government which spells out estimated government revenue and proposed expenditure for the coming financial year". In Nigeria, the financial year starts on January 1^{st} and ends on 31^{st} December.

A budget can be understood simply as a plan for proposed income and expenditure. Budgets estimate future costs and plan how to use employees, surplus, and related resources to meet those costs. Budget decisions follow a set of ***Budget cycle:*** the routine steps in the budget process that involve the preparation; authorization, implementation, and auditing of the budget (Lemay 2001:271). It is significant to note that a budget consists of a package of proposals regarding revenue which is likely to be derived from various sources and expenditure which is likely to be met on various items. Most often, the budget includes an appraisal of the performance of the economy during the previous financial year. Major financial and economic policy changes are also included. For example, the 2016 budget contained many policy change aimed at revitalizing the ailing Nigerian economy. Among them were the reduction (or even removal) of petroleum subsidy, the introduction of the import levy, measures for promoting non-oil exports, and rural development strategies. Hence, Dimock and Dimock (1969) define a budget as "a financial plan summarizing the financial experience of the past, stating a current plan and projecting it over a specified period of time in future".

This implies that a budget is a financial statement, prepared in advance of the opening of a fiscal year, of the estimated revenues and proposed expenditures of the given organization for the coming fiscal year.

Berkley (1978:279) succinctly states that budgets are not just political documents in addition to being other things as well budgets are political documents before they are other things. He further observes that "politics is of then veiled" and to the untrained eye, budgets often conceal much more than it reveals" (Ogunna, 1999).

According to Ogunna (1999:332) a budget should have four characteristics, namely:

i. comprehensiveness as to its provisions;
ii. flexibility in the sense that a reasonable degree of administrative discretion should be provided;
iii. reliability which implies that the whole data on which the formulation and enactment of the budget are made should be sufficient in quantity, accurate and relevant in quality; and
iv. Integrity which means that the entire budget provisions should be formulated and enacted in a manner that fiscal programmes should be executed substantially in the way and manner and for the purpose they are provided.

Principles of Sound Budgets and Budgeting

The principles of sound budgets and budgeting are summarized below:

(i) **Budget should be on Annual Basis:** This means that the legislature should grant money to the executive for one year only. This principle of annulaity of budget is considered ideal because:

a. A year is the optimum period for which the legislature can afford to give financial authority to the executive.
b. A year is the minimum period needed by the executive to implement the budget effectively; and
c. A year corresponds with the customary measure of human estimate.

(ii) **Estimates should be on Departmental Basis:** This means that the expenditure and revenue estimates of budget should be prepared by the department directly dealing with them, irrespective of the fact that such expenditure or revenue is on account of another department. The observance of this principles is because:

(a) It gives a clear picture of the programmes and activities of every Department and
(b) It ensures the financial solvency of every Department (Anyanwu, 1997). However, to avoid any confusion in this regard, the Department preparing the estimates should give footnotes indicating the expenditure or revenue of that Department dealt by another Department.

(iii) **Budget should be a Balanced One:** This means that the estimated expenditure should not exceed the estimated revenue. In other words, a "balanced budget" is one in which the estimated expenditure matches the estimated revenue. If the estimated revenue is more than the estimated expenditure, it is called a "*surplus budget",* and if the estimated revenue is less than the estimated expenditure, it is called a "*deficit budget".*

(iv) **Estimates should be on a Cash Basis:** This means that the expenditure and revenue estimates of budget should be prepared on the basis of what is expected to be actually spent or received during the financial year; the opposite of "*cash budgeting"* is called "*revenue budgeting",* under which the budgeting estimates are prepared on a demand and liability basis, that is, the revenue and expenditure accrued in a financial year are included in the budget of the financial year regardless of whether they are actually realized or incurred in that financial year. The USA and UK have cash budgeting while France, Nigeria and some other African countries have revenue budgeting. Cash budgeting facilitates an early closure of public accounts than revenue budgeting. The delayed accounts lose much of their value for purposes of financial control (Bhagwan and Bhushan, 2006).

(v) **Rule of Lapse:** The budget should be on annual basis, that is, the legislature should grant money to the executive for one financial year. If the granted money is not spent by the end of the financial year, then the balance would expire and should be returned to the treasury. This practice is known as the "rule of lapse" (Laxmikanth, 2006).

The rule of lapse facilitates effective financial control by the legislature as no reserve funds can be built up without its authorization. However, the observance of this rule leads to heavy rush of expenditure towards the close of the financial year.

(vi) **Revenue and Capital Portions should be Separated:** This means that the current financial transactions of the government should be distinguished from the transaction of a capital nature and the two must be shown in two separate parts of the budget called *revenue budget* and the *capital budget*. This necessitates the separation of operational expenditure from that of investment expenditure. The revenue budget is financed out of the current revenue while the capital budget is financial out of the savings and borrowings (Onyewigwe 2008).

Budget as a Tool of Administration

Budget today has become one of the primary tools of financial administration. It is the master financial plan of the government. It brings together estimates of anticipated revenues and proposed expenditures implying the schedule of activities to be undertaken and the means of financing these activities (Taylor 1982:17). Budget is the very core of democratic government and in the words of Harold Smith, cited in the American Political Science Review, vol. xxxiv, No. 5.

> The objectives of the budget should be to implement democracy and provide a tool which will be helpful in the efficient execution of the functions and services of government… The budget is a device for consolidating the various interests, objectives, desires, and needs of our citizens into a programmes whereby they may jointly provide for their safety, convenience and comfort. It is the most important single current document relating to the social and economic affairs of the people.

It lays emphasis on the need for state programmes to be executed as efficiently as possible so that maximum results are obtained for the money spent on them. In one sense the entire budgetary process can be said to have a single objective; the attainment of economy and efficiency; the determination of how the country's scarce resources can be best be served by the diversion of scarce resources, through taxation and other methods, from private to public use and by the allocation of those resources among various government Ministries, Departments and Agencies (MDAs). Such a determination covers both the questions what programmes should be undertaken and how they should be executed.

Problems Associated with National Budgets and Budgeting in Nigeria

Lack of Policy-Based Budgeting: This involves a precise identification of public policy objectives, the delineation of the means and resources (time, money and manpower) for accomplishing them, as well as an accurate assessment of individual department's accomplishments. It helps in improving comprehensiveness, as well as unifying the budget in terms of recurrent and capital investment, clarity to the budget and makes budgeting procedure more predictable as well as helps the reporting capacities to feed into a rolling cycle. When this happens the budget becomes more readable and makes it easier during analysis and documentation (Nelson and Orioha, 2016).

In Nigeria, the budget is expected to fall in line with the provisions of the Constitution, the Vision 20:20:20 plan, the sectoral Medium Term Sector Strategies (MTSS), as well as other policy guiding the sector where the MDA is classified. But the fiscal index for the period 2011 to 2013 showed that while all the 16 Ministries under coverage applied the budgeting procedure, only the Federal Ministry of Works scored 92.5 percent, with the Education counterpart scoring 50 percent in its implementation. In fact, only six other Ministries MDA's-Youth Development, Power, Agriculture, Environment, Mines and Steel, as well as Trade and Investment scored above the minimum threshold (two third or 66 percent) required of every MDA (Financial Guardian, Wednesday January 6, 2016).

The result as presented shows a weak link between budgets and policy in most of the selected MDAs. The issue of policy-based budgeting involves assessing its sustainability, including review of envelopes, costs and objectives, studying allocations and tradeoffs to enable gradual fiscal adjustment as well as favouring strong predictability which enables the monitoring of performance.

"MDAs as well as governments at all levels continue to face unknown financial and political pressures as they struggle to develop meaningful and fiscally prudent budgets. If policy drives budgeting, it will help the country to objectively determine how to match available resources with community priorities as well as meaningfully engage citizens in the budgeting process, (Ofoegbu, cited in Financial Guardian Wednesday January 6, 2016).

Cloudy Budget Comprehensiveness and Transparency: While budget comprehensiveness has to do with orderly provision of public resource to public purposes and covering the filed, budget transparency refers to the extent and ease with which citizen can access information on the budget and provide feedback to government on revenues, allocations, and expenditures. Comprehensive budgets are expected to increase accountability and transparency and enable policymakers' and public scrutiny over the spending of public funds (Nelson & Orioha 2016).

Both provide the required details in simple terms. Budget comprehensiveness and transparency, while not a goal in itself, is a prerequisite for public participation and accountability. A budget that is not comprehensive or transparent, accessible, and accurate cannot be properly analyzed by the citizens and hence may affect the monitoring of its implementation and thorough evaluation of its outcomes. Budget comprehensiveness and

transparency has to do with the full disclosure of all relevant fiscal information in a timely and systematic manner and in recent times has come to be seen as a pillar of good governance.
Evidence from comprehensiveness and transparency index shows that apart from the Ministry of Environment in the survey period, the other 15 selected MDAs did not cross the benchmark score of two-thirds or 66 percent.
As a growing evidence base, open budget systems, can enhance the credibility of policy choices, increase the effectiveness of policy interventions, limit corrupt and wasteful spending and facilitate access to international financial markets. The result of this index corroborates the latest result of the country in the 2015 Open Budget Index (Obi) where Nigeria scores 24 out of 100 points a poor global show (Financial Guardian January 6, 2016).

Poor Budget Credibility: Though budget credibility remains an important aspect of the budget, it has also become difficult area to investigate, particularly because of the lack of detailed data availability. Overtime in Nigeria, plans or policies approved in the papers bear little resemblance to the actual pattern of public financial activity that took place by the end of the budget period.

Inadequate Budget Implementation, Monitoring and Evaluation: Budget implementation is a critical component of the Public Financial Management (PFM) system in Nigeria because it is the phase that determines the actual volume of government expenditure and ensures that there is a close match between cost and quantity and quality of public services-the impact on the welfare of the people and indeed the performance of the economy as a whole.
It requires and promotes fiscal discipline and reduces opportunities for corruption. Good budget execution also ensures that there is transparency, accountability, timeliness and credibility in government financial management.
Unfortunately, several challenges have beset effective budget implementation in Nigeria. These are insufficient funding, which is the outcome of inserting too many projects in the budget beyond the financial capacity of government; poor conceptualization and design of technical projects; commencement of implementation of engineering projects with preliminary as against final designs and technical drawings; community issues relating to land acquisition; poor procurement planning and abuse of the procurement process; tardiness of some contractor and service providers, among others.

Inaccurate and Unreliable Accounting, Recording, Reporting and Auditing: In Nigeria, transactions comprising of cash, cheque and/or transfers are recorded as complete in the books, hence allows a reconciliation from cash-based on “above-the-line” fiscal accounts with the financing of any deficit “below-the-line”. Some countries are currently moving towards accrual accounting, which is different from cash accounting (Nelson and Orioha, 2016).
In contrast to cash-based accounting, which only recognizes expenditure when it is paid and income when it is received, accrual-based accounting requires that expenditure and liabilities are accounted for when goods and services are delivered, even if payments have not been

made; and revenue and receivables are recorded when goods are sold, even if proceeds have not been received.

Non-Rational Allocation of Votes: A serious constraint to efficient formulation of budget is non-rational allocation of votes which arises from incremental form of budgeting being adopted. In the preparation of the budget, officials as a matter of policy and practice, merely make certain percentage increases in the previous year's figures without any quantifiable objective criteria. There is no rational basis for arriving at both the Revenue and Expenditure Estimates. It is observed that when the Finance and the Estimate Committees consider the budget proposals, it applies no objective criteria for increasing or slashing down expenditure proposals for various Heads and Sub-heads of various Departments, except that it was merely guided by previous years' budget figures and certain particularistic, sectional, political and other subjective considerations. (Ogunna, 1999:342).

Deficit Budgeting: Deficit budgeting is one of the most serious problems facing the Nigeria Government. The implication of deficit budgeting is that is order to fully implement the budget, the Government should raise loans (internal or foreign) which would be used to augment the available funds. As a result of the constant deficit budgeting by the Federal Government, heavy internal and external loans hang on the necks of the Federal Government with the concomitant great and fast increasing rate of amortization.

In conclusion, adequate financial resources, prudent management and economy in the utilization of available funds, availability of corps of well qualified; technically and professionally competent, highly dedicated and well motivated personnel, well enlightened, experienced and highly dedicated political and administrative leadership and participative management approach are indispensable factors in efficient budget formulation and implementation.

Finally, officials responsible for budget formulation should adopt the technique of programme performance budgeting, a management tool which utilizes the budget to set the targets and results rather than on inputs and expenditures.

A Critical Analysis of 2016 Budget

President Muhammadu Buhari on Tuesday 22, December 2015 presented a ₦6.08 trillion budget for 2016. This comprises recurrent expenditure of ₦2.65 trillion and capital expenditure of ₦1.8 trillion. The budget is based on projected revenue of ₦3.86 trillion and deficit of ₦2.22 trillion. The deficit is to be financed through domestic borrowing of ₦984 billion, and foreign borrowing of ₦900 billion, and foreign borrowing of ₦900 billion, giving the total sum of ₦1.84 trillion (Vanguard, Thursday December 24, 2015).

2016 Budget = ₦6.08 Trillion	
Oil Benchmark	38 dollar per barrel
Production Estimate	2.2m barrel per day
Revenue Projection	₦3.86 trillion
Borrowing	₦1.84 trillion

MDAs Budget Allocations	
Works, power and Housing	₦433.4 billion
Education	₦369 billion
Defence	₦294.5 billion
Health	₦221.7 billion
Agriculture	₦29.7 billion
Transport	₦202 billion
Solid Minerals	₦18.62 billion
Special Intervention Programmes	₦200 billion

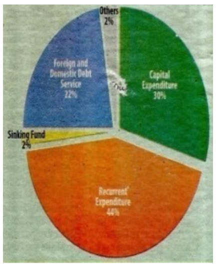
Source: New Telegraph Wednesday December 23, 2015

Total Budget for 2016 (N6.08 Trillion)	
Capital Expenditure	30%
Recurrent Expenditure	44%
Foreign and Domestic Debt Service	22%
Sinking Fund	2%
Others	2%
Total	100%

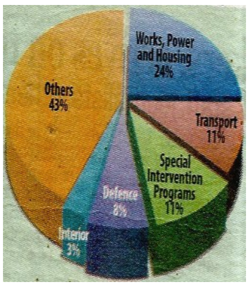
Source: Researcher

Diagrammatic Representation of 2016 Budget

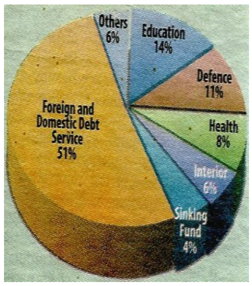
Total Budget (₦6.08trn)



Capital expenditure (₦1.8trn)



Recurrent expenditure (₦2.65trn)



Source: New Telegraph Wednesday, December 23, 2015, vol. 2. No. 672, pg1

Meanwhile, ₦115 billion was allocated to the National Assembly in the 2016 budget. This is besides ₦60 billion allocated for constituency projects. In addition to this, the Federal

Government allocated ₦200 billion for special capital projects, and ₦20 billion as sinking fund for infrastructural development. The budget also contained ₦5.5 billion to be paid for state governments for repairs of federal roads.
Economic experts have expressed doubts over the ability of the Federal Government to fund the proposed 2016 budget. According to *Vanguard* (2015) report, "the key is how to finance the budget so that it does not end up as a mere political campaign" Vanguard stresses further that:

> If the government is deviating from over dependence on income from crude oil which its budgetary base price of 38 dollar per barrel has slumped to 36 dollar even before the approval by the National Assembly, it stands to reason that there are many rivers to cross in order to realize the potential benefits embedded in the budget.

In furtherance of the above, Adorro (2015) commented through Vanguard that the 2016 budget proposal appeared over-ambitious because the crude oil revenue is dwindling very fast and the forecast is that it well dwindle further judging by the revenue the government collected since June 2015 to January, 2016, the revenue has dwindled and allocations to the states have also dwindled. Thus, there is no justification for APC led Federal Government to make 2016 budget higher than 2015 budget. Judging from the abysmal failing of crude oil price in the world market, it is not realistic that this Government is going to meet the target.
In support of the above assertions, the Managing Director of International Monetary Fund (IMF), Christine Laggarde stated that measures so far taken by President Buhari's government to revive the economy were quite promising. She noted that Nigeria need not to borrow to finance the 2016 budget but the present administration should show more flexibility and stronger discipline in the implementation of its fiscal policies.
From the above, it is clear that the 2016 budget has not addressed the major challenges with the content of budgeting in Nigeria. Similarly, the process of budgeting has not changed much despite the change of label from traditional budgeting to Zero Based Budgeting. The process of preparing the budget has not involved the citizens or the civil society. Even gains made in the past where civil society organizations were invited to workshop medium term sector plans have not been sustained. So far, there are no policy statements from the Ministry of Budget and Planning and the Ministry of Finance on how to improve the openness of the budgetary process especially in terms of access to information. The synergy between plans and budget cannot be assessed as there is no overarching development plan for the administration. Nigerians are indeed, still waiting for the development strategy that will replace the Vision 20:2020 programmes of President Goodluck Ebele Jonathan's Administration.

Recommendations

(i) There is urgent need for the Federal Government to diversify the economic sector so as to create healthy economy for Nigeria.

(ii) Nigeria should avoid any budgetary policy that compels her into borrowing to fund capital projects; as such policy action is counter productive to the economic development and growth of the country.

(iii) Governments at all levels in Nigeria should employ the services of a corps of well dedicated, highly qualified competent personnel in the formulation and implementation of budgets.

(iv) For effective budget planning and implementation, governments should as a matter of policy and practice consider budget proposals based on objective criteria and not by mere particularistic, sectional, political and other subjective considerations.

(v) National Assembly should perform her over-sight function. This involves the responsibility of monitoring and assessing all the activities and actions of the Executive to see whether fiscal policies are properly executed or not. In doing this, the National Assembly should be proactive, and patriotic rather than parochial and partisan.

Conclusion

A national budget itself is the financial statement of the government's proposed expenditure and expected revenue during a particular period of time, usually a year. Such budgets are usually employed to attain the objectives of full employment in the economy, price stability, rising growth in national outputs, balance of payments equilibrium, and equity in income distribution.

To attain these objectives, the budget must be seen as exhibiting certain features. It is a financial plan of operation, it is for a fixed period, it must be an authorization to collect revenue and incur expenditure, and it must be objective.

Budgeting is without doubt the commonest and most popular technique for controlling expenditure within government business. It provides a basis for appraising Government, Ministries, Departments and Agencies performances and forces government to think hard about their resource needs.

Budgets impose financial discipline, spendthrift. MDAs can be identified and penalized, for example by reducing their allocations in the next financial year.

References

Anyanwu, J.C. (1997). *Nigerian Public Finance*, Onitsha: Joanee Educational Publishers Ltd.

Anyanwuocha, R.A.I. (1993). *Fundamentals of Economics***,** Onitsha: Africana – Fep Publishers Limited.

Berkley, G. (1978). *The Craft of Public Administration.* Boston: Allyn and Bacon Inc.

Bhagwan, V. and Blushan, V. (2006). *Public Administration,* New Delhi: Tata McGraw-Hill Publishing Company Ltd.

Dimock, M.E. and Dimock, G. (1969). *Public Administration,* New York: Holt Rinehart and Winston.

Federal Republic of Nigeria (1999). *Constitution of the Federal Republic of Nigeria,* Lagos: Federal Government Printers.

Financial Guardian, Wednesday, January 6, 2016.

Lemay, M.C. (2001). *Public Administration: Clashing Values in the Administration of Public Policy,* Wadsworth-Thomson Learning Relmont.

Nelson, C. and Orioha, L. (2016). "Rewriting the Nation's Poor Fiscal Responsibility Index" *Financial Guardian***,** Wednesday January 6, Vol. 32, No. 13522.

New Telegraph, Wednesday, December 23, 2015, Vol. 2, No. 672.

Ofoegbu, D.I. (2016). *Financial Guardian***,** Wednesday January 6.

Ogunna, A.E.C. (1999). *Public Administration in Nigeria: Theory and Practice,* Owerri: Great Versatile Publishers.

Onyewigwe, P.I. (2008). *Elements and Practice of Public Administration in Nigeria*, Owerri: Joe Mankpa Publishers.

Simon, H.A. (1965). *Administration Behaviour.* New York: The Free Press.

Smith, Harold – *The American Political Science Review***,** Vol. xxxiv. No. 5

Taylor, D.W. (1958). *The Economics of Public Finance***,** New York: Harper and Brothers.

The Guardian, Wednesday January 6, 2016, Vol. 32, No. 13, 522.

*Vanguard***,** Thursday, December 24, 2015, Vol. 25, No. 62656.