

# A Critical Literature Review: Reasons Why Illegal Extra-budgetary Expenditures Are Incurred by Government Ministries, Departments and Agencies (MDAs) in Nigeria

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## Abstract

Nigeria's extra-budgetary or off-budget activities which did not pass through the usual legislative process of appropriation between 2006 and 2015 amounted to ₦21.8 trillion (about \$109 billion)! In order to discover areas for further research, this study critically reviews the reasons why illegal or unauthorized extra-budgetary expenditures incessantly occur in Nigeria's public sector. The findings from the literature show that the occurrence of illegal or unauthorized extra-budgetary expenditures in Nigeria is due to the following factors: insincerity, lack of knowledge and experience in budgeting and financial management, political considerations, lack of consistent legal framework, non-disclosure of extra-budgetary funds and audit failure. These findings consequently revealed the following critical areas in the existing literature that require further research: funding of the supreme audit institution, legislative oversight functions and use of government sanctions.

**Keywords:** Illegal extra-budgetary expenditures, extra-budgetary expenditures, extra-budgetary funds, legislative process of appropriation, fraud triangle theory and agency theory.

## 1. Introduction

An expenditure is extra-budgetary if it is not in the approved budget and it becomes illegal if it fails to pass through the normal process of legislative appropriation. It has become sound public expenditure management practice for governments all over the world to ensure that public expenditure is properly managed and controlled. One of the most important means of achieving this globally socio-economic objective is the budget. Budget has been acknowledged worldwide as being very useful and inevitable (Hansen, Otley & Van der Stede, 2003; Norton & Elson, 2002; and Wehner, 2006). Unfortunately, one unresolved issue of budgeting which has featured several times in public sector accounting and public expenditure management literatures is unauthorized extra-budgetary expenditure.

The 2006 Auditor-General of the Nigerian Federation Report to the House of Representatives Committee indicated that 18 MDAs exceeded their budgets by ₦16.7 billion (Olatunji & Daniel, 2012) while Ameh (2012) reported that 22 MDAs and the National Assembly could not satisfactorily explain how they incurred an extra-budgetary expenditure of ₦21.1 billion. According to Adigun, Iba, Sanyaolu and Nwokoji, (2011), a latest report had it that ₦5.93 trillion was allocated to all MDAs within the first 7 months of 2011 against the 2011 budget of ₦4.6 trillion resulting in an illegal expenditure of ₦3.25 trillion ( $₦5.93 - ₦4.6/12 \times 7$ ). More worrisome is the fact that over 50% of government revenue is spent outside the budget. Furthermore, the sum of ₦888.1 billion budgeted for petroleum subsidy in 2012, was spent against the supposed amount of ₦528 billion resulting in an illegal expenditure of ₦360 billion. (Nigeria Daily Independent, December 20, 2012 & Bukola, 2013).

Umoru and Erunke (2012) asserted that in 2012, the Nigerian National Petroleum Corporation (NNPC), could not account for an excess expenditure of ₦48 billion. Even in the first quarter of 2013, expenditures from the proceeds of daily sales of crude oil amounting to \$140m dollars (about ₦22.6 billion!) could not be accounted for (Rufai, 2013). The 2012 budget also provided ₦1.2 billion for 56 MDAs to procure project vans, patrol trucks, buses and ambulances, but, nearly all Ministries spent ₦3 billion on exotic cars within 9 months (Ekott, 2012). Ekott further quoted Tambuwal, the Speaker of the Nigeria House of Representatives as follows: *"Nigeria has a long history of abused budgets. For years, hardly has any subject pitched the Executive against the National Assembly as the budget. The entire exercise has so ridiculed the budget system, turning it to mere 'ritual' than an actual economic process with targeted reliefs and that the Appropriation Act is observed more in breach than execution"*. Projects not found in 2011 and 2012 budgets were found in 2013 budget as ongoing while uncompleted projects were not included in the budgets of succeeding years (Ameh, Alechenu, Fabiyi and Oluwole, 2012).

Furthermore, Israel and Musa (2012) asserted that each fiscal year, as the budget is passed, there are high expectations for its implementation, but, it has never worked. The yearly occurrence of illegal extra-budgetary expenditures in Nigeria is a problem that exists now and is ongoing. President Buhari recently refused to sign the 2016 appropriation bill because of fraudulent replacement of previously authorized budget items with unauthorized ones and inclusion of many over invoiced items and services and several other items whose costs could not be accurately measured or computed (Ebhomele, 2016). According to Ebhomele, a Nigerian Senator

and Dr. Bukola Saraki, a former Governor and currently the Nigerian Senate President, blamed the high level of unauthorized extra-budgetary expenditures on the improper scrutiny and oversight functions of the National Assembly and the do-nothing posture of the Senate. Unauthorized extra-budgetary spending is rising continuously and the Nigeria National Petroleum Corporation (NNPC) incurred an illegal extra-budgetary expenditure of \$10 billion (about ₦2 trillion) in 2014 and this was far greater than the entire Nigeria's capital budget of 2014, Ebhomele further reported. This problem even made Hon. Aminu Waziri Tambuwal, Speaker of the Nigerian House of Reps in 2014 to express the fear that the initial 2014 budget of ₦4.6 trillion will increase to ₦12 trillion if some government agencies refuse to subject their expenditures to legislative process of appropriation (Mugaga, 2016).

The above scenario therefore, suggests that an illegal extra-budgetary expenditure of over ₦16 trillion (about \$80.1 billion) is incurred by the Federal Government yearly representing the budgets of other statutory and extra-ministerial departments which are deliberately hidden from the office of the Auditor-General for the Federation (Hassan, 2015). The federal House of Representatives according to Hassan, accused the federal government of deliberately refusing to release funds to the Auditor-General of the Federation in order to cover the ₦16 trillion extra-budgetary expenditures it illegally incurred every year. AGF budget for 2015 was reduced from ₦1.9bn to ₦100m and as a result, AGF could not audit up to 30 out of 144 foreign missions between 1999 and 2016, Hassan further reported. Finally, an ongoing scrutiny of the expenditures of 601 departments and 144 foreign missions done by the House of Reps revealed that the yearly expenditure of government was over ₦20 trillion and not the ₦4.6 trillion (2014) and ₦4.3 trillion (2015) usually presented to Nigerians as the yearly public budgets.

## 2. Theoretical Framework and Empirical Literature Review

The occurrence of illegal extra-budgetary expenditures is a public financial management and public sector accounting fraud related problem which is based on the following theories: fraud triangle theory (why people commit fraud) and agency theory (individuals who are entrusted with resources and responsibilities work for their self-interests). An American criminologist, Donald Cressey, in 1953 developed the fraud triangle theory as an attempt to offer proper explanation for the commission of fraud and other behaviours that are not ethical (Manurung & Hadian, 2013). According to this theory, three factors namely, pressure (financial or emotional force), opportunity (executing plan without being caught) and rationalization (personally justifying dishonest actions). Brumel Group (2015) asserted that fraud or unethical behavior occurs because business or public organizations fail to do the following: relieve pressure, minimize the opportunity to commit fraud and target rationalization which tries to justify the fraud. Illegal or unauthorized extra-budgetary expenditures constitute financial fraud by all standard and they are usually influenced by emotionally (pressure) related variables like insincerity, or constantly giving in to a state of mind that does not characterized truthfulness. Existence of inefficiently managed extra-budgetary funds, lack of constitutional authority, audit failure and other controllable weaknesses in the system have also created opportunities for politicians and MDA officials to incur illegal extra-budgetary expenditures. Empirical studies have also shown that political considerations and ethnic balancing have also been used to justify faulty budgetary practices in Nigeria.

Agency theory which has its roots in economic theory is one of the corporate governance theories that disclose that individuals who are entrusted with resources and responsibilities work for their self-interests. Abdullah and valentine (2009) asserted that because of the differences between the aspirations of the principal and the agent's pursuits, the agent may be succumbed to self-interest and opportunistic behavior. A relationship exists between Nigerians (Principal) and the Federal Government (Agent). The agent manages the resources of the principal according to terms and procedures specified by the principal. Such terms and procedures are usually contained in the Nigerian constitution and other existing national regulations. This theory assumes that principal and agent are unitary entities. Federal government's interests and information are sometimes different from those of Nigerians and so the principal has no foundation for trusting his agent. Therefore, some mitigating measures are usually taken by Nigerians through constitutional provisions and other regulations to ensure that government act according to the people's will. This tendency towards the pursuance of self-interest is one of the reasons why politicians and MDA officials engage in budgetary practices that are not ethical. Many empirical studies in this area of research have supported the fraud triangle and agency theories as will be subsequently shown.

Recent studies on illegal extra-budgetary expenditures were concerned with integrity, budgeting and financial management related factors. Unauthorized extra-budgetary expenditures became a common place because most MDA officials and parliamentarians were insincere and lacked the pre-requisite knowledge and experience in budgeting and financial management. Obviously, MDA officials and politicians failed to demonstrate state of minds that characterize truthfulness. Ugoh and Ukpere (2009) studied the problems and prospects of budgeting and budget implementation in Nigeria's local government system and discovered that corrupt practices and mismanagement made public officials not to have regard for the budget process. This paved the way for off-budget activities and expenditures. Olurankinse (2012) also reported that this lack of

truthfulness led to disrespect for due process and non-compliance with budgetary provisions. Two other studies were built on these integrity related factors to include fraudulent budgetary practices.

Off-budget activities and expenditures thrived because most public officers indulged in faulty budgetary practices. Extra-budgetary spending, corruption and lack of monitoring by an independent body were reported in the study carried out by Malgwi and Unegbu (2012) to evaluate budget performance in Nigerian States and Ministries. This discovery was supported by the study conducted by Abogun and Fagbemi (2012) who in their study on the efficacy of budgeting as a control measure in developing economies found that environmental challenges made the connection between budget and actual performance to be weak. Two further studies looked beyond the lack of integrity and faulty budgetary practices to include weak financial management.

Non-adherence to financial management principles is a function of lack of integrity and faulty budgetary practices and this has also led to the occurrence of off-budget activities and expenditures. Olurankinse (2013) in his study on poor budgetary performance, discovered that extra-budgetary activities, wasteful spending, lack of professional knowledge thrived because all stakeholders and budget beneficiaries were not allowed to participate and make their own input. Olurankinse further revealed that budget was reduced to mere aggregation and policies were inconsistent, monitoring and evaluation were not regularly carried out and there was also no strong and reliable database. The findings of Olurankinse were supported by Omitoogun and Oduntan (2006) who after examining the budgeting process of ministry of defense in Africa discovered that unauthorized extra-budgetary expenditures occurred because funds were inefficiently disbursed coupled with the fact that items and services in the budget were not meaningfully categorized. It is therefore, obvious that integrity, budgeting and financial management related factors have all combined to make unauthorized extra-budgetary expenditures to occur as will be seen in the succeeding paragraph.

Occurrence of unauthorized extra-budgetary expenditures in Nigeria MDAs is therefore, a function of the combined adverse effects of lack of integrity, faulty budgetary practices and weak financial management. The discovery by Aruwa (2012) that budgetary allocations did not match the economic policy objectives of government is a sufficient reason why off-budget activities and expenditures occurred in Nigeria MDAs. That is to say extra-budgetary activities were illegally going on since allocations did not have any link with the policy objectives of government. Aruwa's study was also supported by Eimunjeze (2008) study on how planning and budgeting at the state level can be strengthened to transform the health sector where it was discovered that expenditure exceeded budgets because policies, plans and budget did not have connections at all. Eimunjeze's study further revealed that lack of integrity made politicians and administrators to play ambiguous roles in the budgeting and financial management processes. In support of the studies carried out by Aruwa and Eimunjeze, Olurankinse, Yabugbe and Ibadin (2008) conducted a study to examine how budget is used to control and evaluate performance in the public sector and they discovered that actual expenditure exceeded the budget because of the absence of fiscal discipline and control and this created room for greater corruption in Nigeria. The study therefore, called for budget reforms in Nigeria. Another study in support of the foregoing studies of this paragraph showed that government operations in Nigeria were unpredictable. Oyiah, Ezeamama, Ugwu and Mgbodile (2016) in their study on budget implementation and control reforms in Nigeria reported that appropriations were not clear and disbursements were not reliable and this created loopholes in the system for public officers to exploit. Integrity and financial management related factors as disclosed by the aforementioned studies were also identified by Kezie-Nwoha and Agabi (2010) who discovered that there was a huge difference between money sent to Local Government Education Authority (LGEA) by State Universal Basic Education Board (SUBEB) and the money received and expended by LGEA. It can therefore, be argued that funds released were not monitored and tracked thereby creating opportunities for unauthorized extra-budgetary expenditures to occur. It was for this reason that Onyiah et al contended that there were weaknesses in the system for public office holders to exploit. Three other studies built on the aforementioned studies to include political considerations.

Illegal extra-budgetary expenditures were also attributed to political considerations. Kezie-Nwoha and Agabi (2010) observed that increases in budgetary allocations which could not be justified were due partly to political reasons. This was supported by Omopariola (2002) who concluded that budgeting in Nigeria is characterized by political manoeuvres on the part of civil servants and pressure groups outside the government. Top officials see themselves as representatives of their people rather than the country as a whole. Consequently, in order to ensure ethnic balancing, some accounting officers often influence some proposals that are unrealistic and unattainable. However, the study conducted by Renzio and Smith (2005) showed that political considerations thrived because politicians are not usually involved in the early stages of budget formulation. To further consolidate the literature in this important area of public expenditure management, some studies have also been carried out recently to show how legal framework, audit failure and extra-budgetary funds influence illegal extra-budgetary expenditures in government MDAs.

Lack of legal framework, non-disclosure of extra-budgetary funds and audit failure were also found to be responsible for the high incidence of unauthorized extra-budgetary spendings in government MDAs.

Gbadebo-Smith (n.d) found out that extra-budgetary activities in Nigeria were caused by lack of consistent legal framework for managing and monitoring extra-budgetary funds, lack of real constitutional authority for both the Accountant-General and Auditor-General of the Nigerian federation and the deliberate failure to furnish the public and legislatures with information concerning extra-budgetary funds in Nigeria. Allen and Radev (2010) supported Gbadebo-Smith by arguing that extra-budgetary funds often lead to the keeping of secret funds off budget which in turn, encourages illegal or irregular transactions if not statutorily and efficiently managed by government MDAs. In conclusion, Onyiah, Ezeamama, Ugwu and Mgbodile (2016) built on the studies carried out by Gbadebo-Smith and Allen and Radev by attributing the occurrence of unauthorized extra-budgetary expenditures to the following factors: ineffective financial and performance audit of budgetary allocations and delay in completing, publishing and implementing audit reports.

### 3. Conclusion and Direction for Future Research

Nigeria national budgets contain items which are not authorized and measureable. Nigerians cannot also know exactly how much is generated and expended annually by the MDAs since the supreme audit institution has not been properly funded to extend its audit functions to all the MDAs in the country. More worrisome is the discovery by the Nigeria House of Reps that Nigeria MDAs illegally incur over ₦16 trillion (about \$80.1 billion) annually as a result of illegal extra-budgetary activities carried out by undisclosed departments and agencies in the country. This amount is almost 4 times the annual national budget of Nigeria and more than 2 times the 2016 budget of ₦6.06 trillion (about \$30.3 billion). The National Assembly has also been accused of not properly carrying out its oversight functions. The scenarios already disclosed in this review suggest that the executive arm of government in Nigeria through its MDAs illegally incurred an unauthorized extra-budgetary expenditure of ₦21.8 trillion (about \$109 billion) between 2006 and 2015. The critical and questionable areas that require further research are: level of funding of the supreme audit institution, legislative oversight functions of the National Assembly and the level of government sanctions.

It can be deduced from the above empirical literature review that previous studies attributed the occurrence of illegal extra-budgetary expenditures in Nigeria MDAs to the following factors: insincerity, lack of knowledge and experience in budgeting and financial management, political considerations, lack of consistent legal framework, non-disclosure of extra-budgetary funds and audit failure. Those studies did not however, examine how illegal extra-budgetary expenditures can be influenced by the following factors: funding of the supreme audit institution, legislative oversight functions, and government sanctions. These are therefore, the gaps so far revealed by this critical literature review. There is therefore, the need to examine how regular funding of the supreme audit institution, regular legislative oversight functions, and government sanctions can be used to check this high incidence of illegal extra-budgetary expenditures before the situation gets out of hand. This critical evaluation is necessary because unauthorized extra-budgetary expenditures are oftentimes caused by poor funding, lack of regular oversight functions and failure to prosecute public officers who use public funds without proper authorization. Future research will therefore, attempt to answer the question: how is the occurrence of illegal extra-budgetary expenditures in Nigeria MDAs influenced by funding of the supreme audit institution, regular legislative oversight functions and government sanctions?

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