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TRANSPARENCY AND ACCOUNTABILITY IN PUBLIC SECTOR BUDGET IMPLEMENTATION IN KWARA STATE, NIGERIA

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Abstract

Government budget is a government plan on how public resources are to be utilized to meet certain objectives designed to improve the general well-being of the citizenry. This study examined the level of transparency and accountability in budget implementation in Kwara State, Nigeria. Both primary and secondary data were used in the study. The primary data were collected using structured questionnaire administered to stakeholders who are officers of the sampled government ministries, departments, Non-governmental Organizations (NGOs) legislators from Kwara State House of Assembly and civil society groups while secondary data were obtained from published annual reports of Kwara State. The data collected were analyzed using Analysis of Variance (ANOVA) and correlation statistics. The analyses revealed that the existing level of budget implementation was commendable. There was a significant relationship between transparency and accountability in public sector budgeting implementation in the State. Based on the findings of the study, it was recommended that mercenaries of Kwara State Government involved in approval and release of funds should reduce administrative procedures, without compromising the need for judicious use of funds so as to fast track the release of funds and implementation of developmental programmes.

Keywords: *Transparency, Accountability, Public sector, Budget implementation*

Introduction

Public sector governance in Nigeria, like in other nations, hinges on finance made available through budget. Thus, budget is one of the operational frameworks for strengthening countries' national development strategies, yet reliable assessments of performance of budget can only be done with transparency and accountability (Paris Declaration on aid effectiveness, 2005). The level of implementation of the public budget depends largely, among other factors, on the performance of the public office holders entrusted with the management of the collective resources. In view of the stewardship role of public office holders, Akpa (2008) noted that budgeting in public sector assists in ensuring good governance which entails measurement of government performance in relation to goal attainment with respect to the level of integrity, honesty, effectiveness and efficiency exercised by the government ministries, departments and agencies in utilizing allocated scarce resources to meet the yearnings and aspirations of the citizenry.

Thus, a well-formulated and properly implemented budget has the capacity to promote socio-economic well-being of the people, finance economic development projects and support public service administration. Experiences of Asian tigers, such as Malaysia and Singapore have shown that proper budget implementation is one of the major contributing factors to the sustainable macro economic development recorded in those countries. The assessment of budget implementation level, of the national, state and local tiers of government by an average Nigerian is low. This promotes loss of ownership of budget by Nigerians, who are major stakeholders. Yet an objective appraisal of the budget implementation level remains a daunting challenge considering the level of transparency and accountability showed by all tiers of government. With the exemption of the duo of South Africa and Botswana, transparency and accountability has continued to be a source of grave concern in African Continent. Needless to say that Nigeria which has attained a prominent position in the Continent remains one of the states where little or minimal information is provided to the populace on budget. Thus, over the years, Nigeria has earned a bad image of being a member of countries where transparent reporting of budget implementation remains what International Budget Project (2007) termed an exclusive preserve of the executive branch of government.

Based on this ground, this study is set to assess budget implementation in the public sector with cognizance to the level of transparency and accountability at budget reporting stage. In other words, could a budget with low transparency and poor accountability be adjudged to be of high performance and vice versa?

Objective of the Study

In view of the stated problems, the main objective of the study is to examine whether transparency and accountability impact on the implementation level of budget. The specific objectives of this study are to:

1. determine stakeholders' perception of the effects of transparency and accountability on budget implementation in K wara state, Nigeria and;
2. assess the relationship between budget estimates and budget performance in Kwara state over the period of 2002- 2008.

Research hypotheses

Based on the objectives of the study, the following research hypotheses were formulated:

Hypothesis One

Ho: There is no significant difference in the stakeholders' perception of the effects of transparency and accountability on budget implementation in K wara state, Nigeria.

Hypothesis Two

Ho: There is no significant relationship between budget estimates, and budget performance over the period of 2002 - 2008.

Conceptual framework

Budget, Transparency and Accountability

Scholars have defined budget, transparency and accountability. Sabari (2006) considers budget a legal document that empowers government to incur expenditure as well as execute developmental projects through income from tax, rates, etc in line with the fiscal policies designed to meet the government financial goals for a succeeding fiscal year. Muhammad (2005) defines budget as the detail of revenue and expenditure of an organization, covering

all its activities and various units. Ola (2003) remarks that budget is a detailed plan of action that is prepared in relation to a particular period of time in future, which enables the overall objectives of the organization to be broken into comprehensive statement of action. Similarly, Homgren, Datar and Foster (2005) posit that a budget is a quantitative expression of proposed plan of action for period to come, in order to aid coordination of actions towards implementing the plans.

From a broader perspective, Dandago and Tijjani (2003) state that a budget is the end product of process of setting performance standard for future activities so as to exercise control over financial and non financial matters to ensure control over the use of money or all activities. Adefila (2004) defines accountability as an acknowledgement of responsibility, involving the giving of information and explanation about past and current activities. Onyeonu (2005) considers accountability as being answerable to someone whose asset is entrusted in one's custody. It is a concept in public sector that requires public officers to give explanations for their actions and otherwise to their constituencies. This submission is in consonance with Adefila and Akinniyi (2005) that accountability refers to the requirement to give an explanation of one's actions. According to Adebenege (2004) the 1997 United Nations Development Programme (UNDP) describes accountability as the obligation owed by anyone occupying a position of trust or responsibility of engaging in spending and collecting of revenue in line with budget to provide appropriate response to all stakeholders for actions carried out and/or performance achieved in the discharge of his duties.

Mohammad (2005) summarizes accountability as providing relevant and adequate explanations of actions taken by trustee of assets through preparation of budget, maintenance of proper books of account and preparation of financial statements. Accountability in public sector is a measure of efficiency and effectiveness in management of public resources.

Importance of Accountability and Transparency on Budget

The purpose of budgeting cannot be separated from the desire to ensure accountability in the public sector. According to Mohammad (2005) accountability include some measures that are required to actualize budget provision such as integrity, objectivity, timeliness, competence, accuracy and promise keeping by trustees of resources. Yelwa (2008) argues that accountability leads to increased flow of timely and reliable economic, social and political information about government provision of public services, such as education, public health, infrastructures, monetary and fiscal policy.

On the global scene, the concept of accountability in public sector budget has attained greater importance by the institution of the Transparency International (TI) which publishes annual survey of countries commitment to accountability in budget implementation. Accountability as a related concept to budget has been lauded by studies as a prerequisite for proper budget implementation by ensuring that spending is being undertaken in line with budgetary provisions (Adebenege, 2004; Haladu, 2004; Muhammad, 2005 & Yelwa, 2008).

In order to instill accountability in the public sector, measures such as the Public Account Committee (PAC) have been promoted. The Public Account Committee was first introduced in The British Parliament in 1857 with the overall responsibility of overseeing government expenditure and ensuring cleansing effects in all government departments. The use of warrants is another means of public accountability. ICAN (2006) explains that a warrant is an authorization for an officer controlling expenditure to commit such to spending

for both recurrent and capital expenditure. In the same vein, Mamman (2004) sees Financial Regulations (FRs) as one of the instruments of achieving public accountability as FRs spell out the procedures for revenue collection, security of cash and properties belonging to the government as well as the categories of officer(s) that are responsible for each action(s). Other instruments of public accountability are the office of Auditor-General, use of fund accounting, legislative control, setting up of inspectorate and internal audit units by government ministries, department and agencies (Adams, 2004).

Classification of Public Accountability

Accountability, as one of the major concepts in public governance, has been classified into various types. Muhammad (2005), Luka (2005) and Akpa (2008) classify accountability into; legal accountability, political accountability, outcome/individual accountability, managerial/administrative accountability and fiscal/financial accountability. Legal accountability relates to conformity to statutory requirements by administrator of public resources, while political accountability hinges on the belief that political leadership is a social contract between the leaders and the led from which the leaders derive their legitimacy. Individual accountability on the other hand involves possession of personal qualities such as honesty, commitment, trust, probity and integrity being demonstrated by accounting officers. While managerial/administrative accountability seeks to look at the administrative structure of government to function well to generate essential information for decision making, efficiency and effectiveness in government affairs. Fiscal accountability entails public office holders taking responsibility for fund entrusted to them by adhering to the proposed fiscal measures.

It is of paramount importance to note that within the public sector in Nigeria the complementary roles of the offices of the Accountant-General and Auditor-General according to (Mamman, 2004) is vital at state and federal level for public accountability.

Empirical Framework

Numerous studies have been carried out on budget. Dunk (1993) carries out a study on the relationship between incidence of participation of subordinate and budgetary slack using Multiple Regression Model. The study reveals that only 30% of variations in budget are accounted for by subordinate participation. He however cautioned that such slacks cannot be avoided as gain from local knowledge of the subordinate outweighs the budgetary slack. Similarly, Fisher, Maines, Pfeffer and Sprinkle (2002) in another study on budget also found that budget performance evaluation may be misleading to be used in ranking or evaluating executives who might have intentionally allow slack in the budget at planning state, to better their 'performance' thereby allowing them free hand in allocating scarce resources to their interest and still have their stewardship viewed positively.

Hayes and Millar (1990) while studying the budgetary performance as a basis of rewarding public administrator for matching appropriation with expenditure found that this may not be objective unless a predetermined level of welfare is predicted within an upper limit of spending. Dearden and Husted (1990), in an effort to determine the dominance of various stakeholders in the budgeting process and budgetary control establishes that executive always have the day. This is possible for the executive via the doctoring of executive proposals, executive veto rule, and uncertainty of economic indicators. The assessment of budget in public sector must be judged from several viewpoints such as

composition of revenue, capital expenditure, human development index and fiscal prudence. It is observed that focusing on a single criterion such as fiscal or revenue deficit is not appropriate (Blide& Panda, 2002).

Methodology

Both primary and secondary data were used in the study. The primary data were collected using structured questionnaire administered to officers of the sampled government ministries, department and Non-governmental Organizations (NGOs) of Kwara state Government and civil society groups located within state. The data collected were analyzed using ANOVA and correlation statistics. The first hypothesis was tested using (ANOVA) while the first four hypotheses are tested at 5% level of significance, using Statistical Package for Social Sciences (SPSS 15.0) to run the primary.

Results

Analysis of Questionnaires Response Rate

The breakdown of 132 questionnaires administered on the respondents shows that 40 were administered on accounting officers, 80 on budget officers and 12 on legislators from the Kwara State House of Assembly. Table 1 reveals the response rate from each of the 3 groups under study:

Table 1: Questionnaire Administered and Response Rate

Group	No. of Questionnaire Administered	No. of Filled and Returned Questionnaire	Group Response Rate (%)	Grand % of Response
Accounting Officers	40	31	77.5	
Legislators	12	8	67	
Non-Governmental Organizations	39	32	80	
Civil Liberties Organizations	41	34	83	79.5
Total	132	105		

Source: Field Survey, 2011

From Table 1, it can be seen that out of the 40 Accounting officers to whom questionnaires were administered, 31 or (77.5%) of them completed and returned the questionnaire. Similarly, response rate from legislators and NGO were 67% and 80% respectively while rate of response from Civil Liberty Organizations was 83%. On the overall analysis, the grand response rate is 105(79.5%) out of the 132. This response rate was considered sufficient in line with the view that 60% and above is an adequate rate of response for survey questionnaires (Burchell&Marsh, 1992).

Table 2: Opinion of Respondents on Accountability and Transparency in budget implementation

Response	Frequency	Percent	Valid Percent	Cumulative percent
Strongly agree	17	16.2	16.2	16.2
Agree	22	20.9	20.9	37.1
Indifferent	11	10.5	10.5	47.6
Disagree	40	38.1	38.1	85.7
Strongly disagree	15	14.3	14.3	100
Total	105	100		

Source: Field Survey, 2011

Table 2 revealed that 17 or 16.2% of the respondents strongly agreed that there is transparency and accountability in the budgeting implementation. 22 respondents which represented 20.9% agreed with that the view. 11 respondents or 10.5% of the total are indifferent as to whether there is transparency and accountability in the budgeting implementation, 40 respondents or 38.1 % were found to disagree that the view there is transparency and accountability in the budgeting implementation, while those that strongly disagreed were 15 respondents or 14.3%.

Relationship between Transparency and Budget Implementation

Hypothesis one of the study which states that Stakeholders' perceptions of effects of budget process and budgetary controls on budget implementation in Kwara State do not differ from one another is tested using ANOVA test.

Table 3: ANOV A Result on Accountability and Transparency in budget Implementation

Source	SS	df	MS	F-ratio	Sig value
Between Groups	7.035	2	3.518		
Within Groups	176.456	102	1.730	2.034	0.03
Total	183.491	104			

Source: Computed from Field Survey Data, 2011

From Table 3, it was shown that the significance value of 0.03 was less than the p-value of 0.05 assumed. Based on this it could be seen that the mean responses of the various sampled groups (Accounting Officers, Legislators, Non-Governmental Organisations and Civil Liberty Organisations) differed significantly on level of transparency and accountability on budget implementation in Kwara State.

Relationship between Budget Estimates and Budget Performance

In order to test hypothesis two which states that there is no significant difference between budget estimates and budget performance correlation statistics was used. In an

attempt to allow drawing inference on categorical basis, the budget estimate and actual figures were separated into categories which are recurrent receipts, capital receipts, internally generated revenue and allocation from federation account on the revenue side and recurrent expenditure and capital expenditure on the expenditure side. The coefficients of correlations for recurrent receipts, capital receipts, internally generated revenue and allocation from federation account were 0.988, 0.879, 0.796 and 0.770 respectively. For recurrent expenditure and capital expenditure the correlations were 0.989 and 0.973 respectively. The result showed a high correlation between the budget estimate and actual figure for the various elements making up the budgets of Kwara State Government.

Conclusion

Based on the summary of major findings, the following conclusions are drawn:

1. Most ministries and departments of government in Kwara State were not transparent and accountable enough towards making information on budget implementation of their ministries and departments readily available to the public.
2. The level of transparency and accountability varies from one ministry and department to another
3. The Stakeholders in budget implementation Kwara State believe that there is the need to improve transparency and accountability in budget implementation as one of the factors that could lead to better budget performance
4. The relationship between the budget estimate and actual performance was strong for the various elements of budget

Recommendations

Based on the conclusion, the following recommendations are made with a view to improving the level of transparency and accountability in budget implementation in Kwara State:

1. The State Government should improve the level of level of transparency accountability in budget by organising forums such as ministerial and departmental scorecard on regular basis such as monthly, quarterly, semi-annually and annually.
2. The State Government should give directives on the minimum level of information to be provided by all ministries, departments and agencies of the Government to ensure that they were all seen to be transparent and accountable.
3. The level of transparency and accountability should be improve through seminars, workshop, to be organized for all accounting officers on the need to improve the present level of transparency and accountability thereby making the budget to be more acceptable among the stakeholders including development partners.
4. Kwara state Government should make effort to sustain the strong relationships between the various elements of its budget.

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