

# Perception of Adherence to Government Budgetary Framework among Management Staff in Ebonyi State Health Ministry, Departments and Agencies

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## Abstract

Adherence to government budgetary framework by relevant stakeholders is necessary for improved budget performance if institutional goals are to be achieved. Since in public institutions, budgeting is carried out by management cadre staff through a process that involves different stages, departments, agencies and arms of government, their perception on the budget adherence is important. Poor budget performance has been partly linked to non-adherence to government budgetary framework and lack of knowledge and skills of staff responsible for budget planning, implementation and evaluation. These skills can be enhanced by training. The objective of this study was to establish the perception of the level of adherence to government budgetary framework among management cadre staff in Ebonyi State Ministry of Health, Departments and Agencies (EBSMOHDA). The study was conducted among management cadre staff in EBSMOHDA between February and May 2019. The study type was a descriptive study, in which a pre-tested semi-structured self-administered questionnaire that was quantitatively based on 5-point likert scale was used. Convenience sampling was used by including all the management staff in the Health Ministry, Departments and Agencies. Results showed a study population that was mostly aged 41-60 years (78.46%), mostly married (90%), majority of whom worked in the main ministry (64.15%), with at least 4 years working experience (78.18%) and at a Directorate (Grade Level 14) cadre (71%). Minority of the respondents (32.76%) trained as professional accountants. Respondents perceived that poor budget performance was mainly due to delay in release of approved funds (MNR = 4.32); late presentation and approval of budget (MNR = 3.95) and non-adherence to budgetary provision by the executive arm (MNR = 3.90). Practice of reversionary budget, budget implementation as approved and budget monitoring and evaluation were not rated high by the respondents (MNR <2.7). These practices were breaches of the medium term expenditure framework (MTEF) principles, a necessary tool for good budget outcome. It is therefore recommended that training of the executive arm and management staff in the Ministries on the need for strict adherence to budgetary provision can improve budget knowledge, perception and practice and hence budget performance.

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## Introduction

Budget is a comprehensive financial plan that dictates how organizational goals can be achieved (1,2,3). It usually defines how revenue and expenditure can be managed as a framework within a time frame. It is a framework which clearly outlines the policies and programs that can help in achieving the development targets of any government. It is one of the machinery government uses to harness limited resources for efficient and optimal utilization. Budget can be seen as the plan of dominant individuals in an organization expressed in monetary terms that is dependent on other participants and environment (4). A budget process is the procedural rules and regulations governing the various stages of decisions as it concerns the making of a budget. It is systematic in nature and has both constitutional and statutory components.

Without budgeting, the objectives of institution, responsible officers who can be associated with achievement of such objectives and the implementation details will be obscure hence the significance of budgeting. Budgeting assesses if the essential services such as healthcare, electricity, housing, education, road and other infrastructures are provided within the available resources in order for the citizenry to have better living conditions. Budget therefore not only explains how resources were generated, where the resources was applied, and how well or not the implementation of such allocated resources was able to achieve the set targets, reasons for failure and need for policy review. The performance audit is therefore part of the budget process that specifically spells out control mechanisms to minimize loss (5).

When budget audit is conducted as a check in financial administration in public enterprise, they become legitimate basis for levies and taxations (6) and other activities of government that can be regarded as corrective (7,8). This means that while budget measures outcome of task and assigned responsibilities of MDAs, the budgetary control targets the realization of actual results in tandem with institutional mandates. To achieve this due process must be adhered to and indicators of performance at every stage can act as means of assessing the budget performance. When budget performance is poor, the government specific policies in sensitive MDAs fail leading subsequently to the overall government policy failure.

Successful government resorts to ensuring stakeholder participation, strict adherence to authorized budgets and budget audit targeted towards corrective measures. A budget that is based on due process, will be based on professionalism, achieve value for money, and have benchmark and / or indicators for performance measurement. Performance is measured in terms of accomplishment, hence the need to strike a balance to avoid poor budget performance and therefore failures in government policies. Budget performance in Nigeria has been poor. In 2010, the budget implementation report in Nigeria showed a performance rate of 21%, 40% and 50% for the first, second and third quarters (9). In 2016, out of the total capital budgetary provision, only 47.5% was released, of which 54% was cash backed, with as much as 35% of the MDAs not having access to the cash backed funds (10). In the same period, the highest budget performance rate was recorded in the health sector with 67.3% performance rate. Even at that a disaggregated study show that compared to the health agencies and departments, the main health Ministry, recorded a poor fund utilization rate of 8.8% (10).

In 2017, the revenue and expenditure outturn recorded and fiscal deficit of 3.805 billion which was higher than the projected annual deficit by 61.49% and much higher than the N2.194 billion fiscal deficit observed in the previous year (11).

Poor budget performance has been responsible for uncompleted projects and poor economic growth in Nigeria. Of the 36 projects monitored by the Budget Office and National Planning in 2016, only six projects were completed (10). Some of the projects in the health sector had lasted for 3-7 years without completion (10).

So many reasons have been advanced for the poor budget performance in Nigeria including fluctuating oil prices, introduction of additional un-implementable projects by the executive and legislature, spending beyond the budget ceiling and under-spending (12). Some studies have made case for poor budgetary adherence as another major cause of poor budget implementation and economic growth in Nigeria (13). In this study, the objective is to assess the perception of management cadre staff in a health MDA on adherence to budgetary framework, with a view to ascertaining the possible intervention strategies for improved budget performance in public institutions.

## Materials and Methods

### *Study area*

The study was conducted in Ebonyi State located in the South East geopolitical zone of Nigeria, with a population of 2,176,947 people according to the 2006 census (14). It occupies an area of 5,533 km<sup>2</sup> with a density of 390/km<sup>2</sup> (14) and lies between 7° 30' and 8° 3' N and between 5° 40' and 6° 45' E. Ebonyi State has a total of thirteen Local Government Areas and sixty-four Development centres. These serve as the first points of governance in the state. The State is democratically government, with an Executive Governor elected every four years to head the executive arm which is made up of commissioners, the heads of Ministries. The Governor also appoints Special Advisers in key areas who work in synergy with the Permanent Secretaries and Directors / Head of Extra ministerial Departments and Agencies of Government to achieve set goals. Recently the State has twenty-six ministries each with agencies and departments set up to achieve sectorial mandates.

Ebonyi state, was selected since it is one of the 36 states in the Nigeria federating units, which is involved annually with budget process, moreover, the state has experienced late presentation of budget to the State House of Assembly, practices reversionary budget and has no law that ensures timely preparation, presentation, passage and assent to the Appropriation Bill as practiced in some countries. Finally, the choice of management staff and ministry was because accountants, heads of departments and units in the Ebonyi State Ministry of Health and its agencies form a major budget formulation and implementation staff and Ministry in the State.

### *Study population*

The study population was made up of accounting staff, heads of units and heads of departments currently in the employment of Ebonyi State civil service working in the Ebonyi State Ministry of Health, Its Departments and Agencies. Irrespective of the discipline of the participants, the study was respondents were only management staff who by years of experience must have been involved in budget planning, preparation and implementation over the years. This was designed to remove bias due to knowledge and responsibilities in budgeting.

The study sample was chosen via purposive sampling, since the purpose of the study was to assess the

perception in a major public institution that participates in budgeting. The total number of participants was sixty-one, out of which nineteen respondents were accountants while thirty-nine were not professional accountants. Three respondents withdrew from the study. All the respondents gave consent and ethical approval was obtained from Ebonyi State University Research and Ethics Committee.

### *Study design*

This was a descriptive study in which information on adherence to government budgetary framework was obtained using the administration of semi-structured questionnaire, based on a 5-point likert scale that ranged from 1 (strongly disagree) to 5 (strongly agree) and covering areas on standard budget process (15). The questionnaire was developed based on previous literature related to the subject and the content validity of the items reviewed by departmental panel of examiners. The questionnaire was pre-tested among ten heads of department and units in different MDAs in Ebonyi State Civil Service. To get the sampling size, all the accountants, heads of units and departments in the Ebonyi Health MDAs including those on outstation duties were involved. The questionnaire was self-administered during a meeting organized for management staff of the Ministry. Respondents were not restricted to time limit as they were given adequate time to complete their questionnaire. The data was normally distributed.

The data generated from the study was initially sorted using excel and later edited and collated by manual method, before entering same into the computer. The analysis was conducted using the likert scale, in which the mean range (MNR) of 3.0 was used as the cut-off point with values below it interpreted as poor outcome and values above it as good outcomes. Data analysis was done with computer software, SPSS version 20.0.

## Results

### *Socio-Demographic Characteristics of the Respondents*

The demographic parameters of the participants that were explored included the age, educational status, marital status, designation in the MDA, type of MDA where the respondents work, number of years spent in such positions and the grade level of such staff. Results obtained from the participants are shown in Table 1. The

Table shows that most of the respondents (78.46%) were between 41-60 years of age, equal percentage of sexes, more than 90.00% married and all respondents having post-secondary education. Majority of the respondents (64.20%) are in the main Ministry while less than 35.80% of respondents are from the departments and agencies. The accounting staff constituted 32.76% with 67.24% making up the non-accounting staff. Most of the respondents (78.18%) had more than 4 years of working experience. The respondents were mainly senior staff, with 71.00% of these in the directorate cadre (Grade level 14) (Table 1).

**Table 1:** Demographic characteristics of the respondents on the Assessment of Adherence to Government Budgetary Framework in EBSMoHDA

Variable	Category	Frequency	%
Age		1	1.54
	31-40	13	20.0
	41-50	28	43.01
	51-60	23	35.38
	Total	65	-
Sex	Male	33	54.10
	Female	28	45.90
	Total	61	-
Marital Status	Married	58	92.06
	Single	3	4.76
	Separated	0	0
	Widowed	2	3.17
	Total	63	-
Educational Status	SSCE	0	0
	OND	4	6.35
	HND	16	25.40
	Bachelor	31	49.21
	Masters	11	17.46
	PhD	1	1.59
	Total	63	-
Place of work	Ministry	34	64.15
	Agencies	19	35.85
	Total	53	-
Designation	HoD (F&A)	17	29.31
	Cashier	2	3.45
	Payroll	0	0
	Others	39	67.24
	Total	58	-
Years in Service	1-3yrs	12	23.64
	4-7yrs	14	25.45
	7-10yrs	17	30.91
		12	21.82
	Total	55	-
Grade Level		7	12.07
	12	4	6.90
	13	6	10.34
	14	17	29.31
		24	41.38
	Total	58	-

### Adherence to Government Budgetary Framework

This study showed that delay in the release of budgetary allocations for programs, late presentation and approval of budget, disregard to budgetary rules by the executive arm of government were the major areas of non-adherence to budgetary framework, ranking highest in the lickert scale (MNR = 3.90). Other factors that resulted in poor budget performance were marginal implementation of budgets in MDAs (MNR = 2.54), moderate practice of reversionary budget (MNR = 2.56) non-aggressive budget monitoring and evaluation (MNR = 2.65) and lack of zealous commitment to the alignment of annual budget to medium / long term development goals (MNR = 2.71) (Table 2). The percentage of respondents with MNR > 3.0 = 61.54%, while ones with MNR < 3.0 = 38.46%

**Table 2:** Adherence to Budgetary Framework by Respondents in EBSMoHDA

Question	MNR±SD
To what extent will you describe the functionality of the practice of shared responsibility between the executive and legislature in Ebonyi state regarding budget process.	3.20±0.96
To what extent will you describe the functionality of your participation in the use of state budget to achieve short and long-term goals of the state in your MDAs**	2.71±1.11
To what extent will you describe the relevance of MTFF* in budgeting in your MDAs	3.19±1.07
To what extent will you describe the relevance of expenditure ceiling in budgeting in your MDAs	3.09±0.91
To what extent will you describe the relevance of FSP in budgeting in your MDAs	3.15±0.88
To what extent will you describe the relevance of Fiscal Responsibility Act 2007 in budgeting in your MDAs	3.48±1.08
To what extent do you agree that the budget is implemented as approved in budgeting in your MDAs	2.54±1.17



To what extent do you agree that budget monitoring and evaluation is carried out in budgeting in your MDAs 2.65±1.28

To what extent do you agree that reversionary budget is practiced in budgeting in your MDAs 2.56±0.91

To what extent will you describe the functionality of the budget implementation in budgeting in your MDAs 2.89±0.93

To what extent do you agree that non-adherence to approved budget by Executive arm, contributes to poor budget performance in your MDAs 3.90±1.24

To what extent do you agree that late presentation and approval of budget , contributes to poor budget performance in your MDAs 3.95±1.20

To what extent do you agree that delay in release of approved funds in the budget, contributes to poor budget performance in your MDAs 4.32±1.08

\*MTEF=Medium Term Expenditure Framework;

\*\*MDAs = Ministries, Departments and Agencies

## Discussion

In this study, the common socio-demographic characteristics in the majority (> 70%) of respondents were age range (41- 60 years), marital status (married), educational status (post secondary education), sex (50:50) and staff status (senior staff). Also majority of respondents had reasonable working experience (>4 years). Studies have shown that socio-demographic variables have influence on organizational performance. For Instance, it has been documented that female teachers had more organizational citizen behaviour (commitment) than males (16). This position was supported by other studies (17,18). In relation to marital status, married employees have better commitment to achieving organizational goals (19). Also employees with higher education have better job performance because of improvement in technological use (20). Working experience and age of the employee have also been found to influence job performance (19,21,22). However, in this study all these demographic parameters were not skewed to particular respondent group and hence could

not possibly significantly influence respondents' knowledge and practice of budget process and hence were not used as factors of interest in this study.

## Adherence to government budgetary framework

The study revealed that adherence to budgeting in the public sector as stipulated by the Nigerian Fiscal Responsibility Act (FRA), 2007, was perceived by the respondents to be implemented. The main areas of non-adherence as perceived by the respondents were in the areas of timely presentation of the budget, budget rule compliance and timely release of funds allocated for programs and projects, each performing below average (MNR <2.5). When release of budgetary allocations is delayed, It means that the flexibility in fund utilization for line ministries as guaranteed by financial regulations, are affected thereby defeating the cardinal principle of MTEF (23).

The FRA permits the MDAs to timely assess budgetary funds from the budget through a warrant issued by the Ministry of Finance. The ministry of finance is one of the Top-Down institutions in the MTEF bidirectional information flow, the other being the Bottom-Up Institutions. When any of these two-way input is dysfunctional, institutional weakening and poor budget performance occurs (23). When capital release and fund utilization rate are low, the budget implementation is threatened (24). In a study that looked at under-spending of approved budget over a period of three years in Nigeria, it was documented that under-spending for the years 2012, 2013 and 2014 were 67%, 58% and 81% respectively (12).

When the targeted revenue collection is not met and actual budgetary expenditure by MDAs falls short of the approved budget, the budget is said to have low credibility. In Nigeria, the budget system has always recorded low credibility and therefore poor performance. In a seven years study (2009 - 2016), Atiku documented that besides low fund utilization of approved budget, other causes of poor budget performance were exceeding capital budget ceiling, imputation of additional projects by the legislative and executive arms and dwindling oil prices (12). When any ministry or agency of government does not adhere to budgetary provision by using its advantageous position to overspend especially in non-investment areas, the economy collapses. For instance between 2009 and 2016, the Presidency and the Sports Ministry overspent their capital budgets, while low fund

utilization was recorded in energy, transportation and other infrastructural sectors (12).

Secondly the observed perception by respondents in this study that budgeting in the public institution witnesses late budget presentation ( $MNR < 2.5$ ) means that approval of the budget process can be delayed. Again, this is a negation of the provisions of the budget rules as covered by the FRA. Timely budget approval is a core mission of MTEF. Macroeconomic stability and revenue generation predictability cannot be achieved when a major MTEF provision such as timely budget approval is compromised (26).

Budget implementation in MDAs, reversionary budget and budget monitoring and evaluation recorded marginal score. The MTEF and its establishing law stipulate not only a continuous budget implementation through use of reversionary budget in case of any delay, while feedback from budget implementation audit can be a useful corrective strategy. Hence a budget should be implemented uninterrupted over a three year fiscal space (27,28) if infrastructural development is to be anticipated (29). When there is lack of commitment in budget monitoring and evaluation, the needed feedback will be deficient and hence alignment of the annual budget to the MTEF needed for development cannot be achieved. The study recorded a marginal score in the annual budget alignment to the MTEF possibly because, the marginal success recorded in this study in the budget audit could not allow for correction of deficits in the annual budget, noted as one of the benefits of MTEF (30). If budget auditing was proficient, the budget deficit which should not exceed 3% of the Gross Domestic Product (28) could be detected on time and corrective strategies put in place.

In this study, the executive arm of the government was perceived by the respondents to display poor adherence to budget rules since most of the respondents attributed the poor performance of the budget to this ( $MNR = 3.9$ ). This finding is in line with earlier study which documented that between 2009 and 2016, the Presidency and the Sports Ministry overspent their capital budgets, while low fund utilization was recorded in energy, transportation and other infrastructural sectors (12).

Poor enforcement of budget rules impacts negatively on fiscal policies and the economy (31). For budget rules to work, it must be politically realistic, designed on clear objectives and should not apply rule flexibility even in

situations of fiscal imbalance (32). Issues such as current debts and budget deficits have been erroneously used as indicators of fiscal stress in some public institutions. When fiscal stress occurs as seen in the poorer states in developing countries, inflation tax, is an ineffective tool to address it (32). Others have used coordinated budget rules in places within a currency union such as federating states. The poorer states are not protected by such policies thereby increasing the sovereign debt crises (33). Instead of the executive arm disregarding the budget rule or adopting inflation tax, federal institutions such as the federal tax system should act as shock absorbers for states under distress by acting as permanent transfers to wealthier states thereby protecting the poorer ones (33).

### Study strength and study limitations

The study relied on the shared responsibilities of different cadres of management staff including non-professional accountants in budget planning, preparation and implementation and how such responsibilities can impact on the health sector especially by revealing their perception to budgetary adherence.

However, the limitations of the study included the disparity in the knowledge of the respondents on budget process, the effect of the job experience, educational qualification, task specifications and levels of engagement which had the capabilities of introducing bias in the study.

### Policy Implications

This study has demonstrated the non-adherence to government budgetary framework by both staff responsible for budget preparation and the executive arm of government with its negative impact on essential areas such as the health sector. In view of the above, policy development in the budgeting process that can ensure better budget performance should be anchored on understanding the shift from annual budget to MTEF as a more sustainable development plan with more compliant to budget rules. Emphasis should be based on the link between budget planning framework and development goals of a state; the relationship between annual budget (short term) and the medium and long term budgets., the place of Medium Term Framework, Medium Term Revenue Framework, Medium Term Sector Strategies and Fiscal Strategic Paper as they relate to development goals, MDA budget ceiling and development goals. The second policy development is in the area of budget laws.

Budget laws enable for a properly planned budget to be well executed. Budget laws are not only about the constitutionality of a budget but also focus on the place of legitimized financial policies that aids responsible accounting. This includes the place of the Fiscal Responsibility Act, the legal permission in terms of duration and feasibility of reversionary budgeting and the legitimacy of quarterly release of allocation and institutions responsible by law for budget monitoring. All these can enhance budget performance, and impact on the medium- and long-term development goals of a state. Thirdly, this study has revealed the non-existent of standard operating procedures (SOP) that could serve as a practice guide to all management cadre. This could be made to part of the orientation pamphlets for all new Heads of Departments and Agencies. If such practice guidelines are strategically placed conspicuously in various departments and units, it will act as knowledge and practice reinforcement materials / checklist that will help achieve better budget performance.

It can be concluded that respondents perceived that poor budget performance was as a result of delay in release of approved budget, late presentation and approval of budget and non-adherence to budgetary provisions by the executive arm. The possible role of training on the improvement in the knowledge and attitude of the management cadre staff of a key Ministry in the budget process of a state is recommended.

### Declaration of conflict of interest

The authors declare no conflict of interest

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