Budget Implementation and Human Development Nexus in Nigeria 1999-2018

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ABSTRACT

The paper evaluated the effect of budget implementation on human development in Nigeria. Data were collected from CBN statistical bulletin for twenty (20) years. Ordinary least square regression was used to analyze the data after stationarizing it through Augmented Dicky Fuller (ADF) unit root test. The findings show that capital expenditure (CE) and debt recovery (DR) has no significant effect on human development whereas recurrent expenditure (RE) has significant effect on human development. The findings further reveal that the overall model has great significant effect on human development. We therefore recommend that more funds should be allocated to the recurrent expenditure by way of increase in salary, creation of jobs for unemployed, some amount of money paid to the unemployed on monthly basis, free health facilities for the infants and the aged, free education to the disabled and poor people in Nigeria etc to better the life of the citizen of the country; proper check mechanism to be put in place to checkmate those saddled with the responsibility of awarding capital expenditure contracts, also proper accountability should be demanded from them by the citizens of the country to ensure that what is implemented is the exact amount spent etc.

Keywords: Budget implementation, Human development, Capital budget, Recurrent budget, Debt recovery, Human development index

1. INTRODUCTION

Budget is very important exercise that guides the government, non-governmental organization and profit driven private sector in achieving a stated goal. Almost every enterprise, regardless of size, complexity or sector relies heavily on budget to achieve their set goals (Suberu 2010). While private sector budget aimed at profit maximization, the government provides essential goods and services to her citizenry which are normally done through ministries, departments and agencies (MDAs) taken Nigeria as example. This means then that the core focus of budget implementation in public sector is to improved the overall wellbeing and welfare of its citizenry (Wikipedia n.d). In order to achieve this objective, there is need for a workable budget.

A budget is a framework for revenue and expenditure outlays over a specified period usually one year (Olurankise 2012). Chartered institute of management accountant (CIMA) (2006) defined budget as a financial or quantitative statement prepared and approved prior to a defined period of time for the purpose of attaining a given objective. It is also viewed as a future plan of action for the whole organization or a sector thereof. It deals with future allocation and utilization of resources to different activities over a given period of time (Adams 2009).
In Nigeria, budget is on annual basis which is back up by the constitution and financial regulation of the country. The process normally begins by 1st January and suppose to conclude December 31st but in practice it is not so. The budget office meets to develop the medium term expenditure framework (MTEF) as required by fiscal responsibility act of 2006. The key areas to consider are statutory transfers, debt services and ministries, department and agencies’ expenditure as well as the projected fiscal balance (Seleiman 2015). The MTEF is further developed into formal medium term expenditure framework report (FMTEF) that encompasses fiscal strategy paper and MDAs ceiling which will be presented to minister of finance first, to the federal executive council and then to the national assembly for consideration and approval (Guardian 2009). The national assembly will now deliberate on the budget, harmonized and transmit back to the president for final approval and implementation. A well formulated and properly implemented budget has capacity to promote socio-economic wellbeing of the people, finance development projects, support public service administration and enhance human development (Kamau, Rotich & Anyango 2017).

Human development therefore is the expansion of human capabilities, a widening of choices, an enhancement of freedom and a fulfillment of human right (Kumi n.d; UNDP 1996). Human development is anchored on three critical issues: long and healthy life, education and decent standard of living. A Pakistani economist considered four essential pillars of human development such as equality, sustainability, productivity and empowerment (Hag 1976).

UNDP published annually the human development report (HDR) which emphasizes four main indexes namely human development index, Gender-related development index, gender empowerment index and human poverty index.

Human development index measures life expectancy, education and per capita income for countries worldwide. It is an improved standard means of measuring wellbeing, especially child welfare (Wikipedia n.d). Human development approach of development is different from the conventional approaches to economic growth, human capital formation, human resource development, human welfare and basic needs. It is the formations of human capabilities such as improve skill, health and knowledge. It is the sum total of life (Nayak 2014). It deals with increasing richness of human life rather than the wealth of the economy (Bharduaq; Ansari & Rajput 2012).

The budget formulated and implemented in Nigeria should have a nexus with human development. Any budget aimed at enriching the economy at the expense of the welfare citizen of the nation should not be accepted. The paper therefore attempt to know whether the budget implemented in Nigeria has actually ensured human development.

2. Statement of the problem
Nigeria budget that were implemented over the years shows that, most of the budgets were unfavourable. Sometimes, the government will make provision for supplementary budget just to capture some essentials needs that are not in the main budget. Even when the supplementary budget are being approved and implemented, most of the areas that funds were allocated are not given attention. The researcher therefore see it as a concern to know why the budgeted income were not able to meet up the expenditure and why budget is not being translated into human development of the nation over the years.

Researches conducted on this area focuses only on the effect of budget implementation on economic growth, or effect of budget implementation on poverty reduction e.g Sani & Nwite (2018) conducted a research on budget implementation and economic growth in Nigeria: an exploratory review, Oke (2013) carried out research on budget implementation and economic growth in Nigeria, none addresses the effect of budget implementation on human development in Nigeria. This gap therefore becomes the central focus which the study seeks to address.

3. Objective of the study
The main objective of the study is to determine the effect of budget implementation on human development in Nigeria.

The specific objectives are:
1. To determine the effect of capital budget on human development index
2. To investigate the effect of recurrent budget on human development index
3. To examine the effect of debt recovery on human development index

4. LITERATURE REVIEW

i Concept of budgeting
Budget shows a quantitative expression of a proposed plan of action by management for a specified period and an aid to coordinating what needs to be done to implement the plan (Horngren, Stratton, Sutton, and Teall, 2004). According to Adams (2009:184), a budget could be defined as a future plan of action for the whole organization or a section thereof. Budget can also be defined as a financial and or quantitative statement prepared and approved prior of time to be pursued by the organization in order to achieve organizational goals and objective. A budget has been defined by Chartered Institute of Management Accountants (CIMA), as “a financial or qualitative statement prepared and approved prior to a defined period of time for the purpose of attaining a given objective. It may include income, expenditure and the employment of capital”. CIMA also defined budgetary control as “the establishment of budgets relating the responsibilities of executives to the requirements of a policy and the continuous comparisons of actual with budgeted results, either to secure by individual action the objectives of that policy or to provide a basis for its revision. Horngreen (1982) defined a budget as “a quantitative expression of a plan of action and an aid to coordination and implementation”. The Oxford Advanced Learners” dictionary defined budget as an estimate or plan of the money available to somebody and how it will be spent over a period of time.

ii Capital and recurrent budget
A capital budget consists of non-recurring revenues and expenses. Government may use a capital budget for special projects. Capital budgets are necessary to account for the expenses and costs associated with special, non-recurring projects. If budget-makers do not anticipate that the revenue from the special project will exceed its costs, it will likely not take on the project. A recurrent budget consists of regular revenues and ongoing expenses. Companies may use a recurrent budget to account for expenses that occurs monthly, quarterly, semi-annually or annually. Budget makers must account for recurring revenue and expenses in its recurrent budget. If the company finds that expenses are higher than originally estimated, it can adjust the recurrent budget accordingly by cutting down expenses wherever possible. If revenue growth is equal to expense growth, no adjustment may be necessary. If revenue growth increases while expenses remain unchanged, the result may be higher profits or net income for the company.

iii. Debt recovery
It is no more a news that the leaders we have in our country Nigeria are more or less selfish leaders. They are in the authority to loot our resources and enrich themselves at the detriment of the citizens of the country. Some of them were unlucky, the looted funds were discovered, their assets and money confiscated by the government. The looted funds and other debt recovered from other countries were also used to fund the budget and therefore formed part of the budget.

iv. Budget implementation
Budget shows a quantitative expression of a proposed plan of action by government for a specified period and an aid to coordinating what needs to be done to implement the plan (Horngren, Stratton, Sutton, and Teall, 2004). Carrying out this plan to as proposed is what we termed budget implementation. Therefore budget implementation is an act of executing the quantitative expression of a proposed plan of action by the government for a specified period of time normally one year period. Budget implementation enables the government to translate government social and economic policies, political goals and promises into actions as well as make decisions about where to collect and spend funds in any given period.

v. Human development
The term ‘human development’ may be defined as an expansion of human capabilities, a widening of choices, ‘an enhancement of freedom, and a fulfilment of human rights. At the beginning, the notion of human development incorporates the need for income expansion. However, income growth should consider expansion of human capabilities. Hence development cannot be equated solely to income
expansion. Human development as an approach, deals with what is consider the basic development idea: namely, increasing the richness of human life rather than the wealth of the economy in which human beings live, which is only a part of life itself (Amartya 1997). The term human development was the result of criticism of the approach that was taken in early 1989 on development. At that time it was believed that there was a close link between a country’s economic growth and expansion of individual choices of human beings.

vi. Human development report
The Human Development Human Development Report is an independent publication commissioned by the United Nations Development Programme (UNDP. Contributors to the Report include leading development scholars and practitioners. The Reports’ messages — and the tools to implement them — have been embraced by people around the world. Report is translated into more than a dozen languages and launched in more than 100 countries annually.

vii Human Development Index (HDI) is the normalized measure of life expectancy, education and per capita income for countries worldwide. It is an improved standard means of measuring well-being, especially child welfare and thus human development. Although this index makes an effort to simplify human development, it is much more complex than any index or set of indicators.

The 2007 report showed a small increase in world HDI in comparison with the previous year's report. This rise was fueled by a general improvement in the developing world, especially of the least developed countries group. This marked improvement at the bottom was offset with a decrease in HDI of high income countries

Empirical Review
Loizides and Vamvouks (2005) employed the causality test to examine the relationship between public expenditure and economic growth, using data set on Greece, United Kingdom, and Ireland. The authors found that government size Granger causes economic growth in all the countries they studied. The results also indicated that economic growth Granger causes public expenditure for Greece and United Kingdom. Zheng, Li, Wong and Li (2010) studied the empirical analysis on the relationship between the sizes of Chinese government, as measured by its annual spending, and the growth rate of the economy.

Bingxin, Fan and Saurkar, (2009) assessed the impact of the composition of public expenditure on economic growth in developing countries. They used a dynamic generalized method of moment (GMM) model and a panel data set for 44 developing countries between 1980 and 2004. The results indicated that the various types of government spending had different impact on economic growth. In Africa, human capital expenditure contributes to economic growth whereas, in Asia, capital formation, agriculture, and education expenditure had strong growth promoting effect. Asghar, Hussain and Rehman (2012) examined the impact of government spending on poverty reduction in various sectors of the economy in Pakistan. Time series annual data for the period from 1972 to 2008 were used to analyze the long-run impact of government spending on education, health, and economic and community services. The results showed that government spending on education and law and order significantly contribute to poverty reduction, while government spending on budget deficit and economic and community services appeared to be responsible for increased poverty in Pakistan.

Government spending on both education and health are accordingly expected to have a negative impact on poverty (Asghar, et al 2012).
Maku (2009) examined the connection between total government spending and economic growth in Nigeria over 30 years (1977-2006). The author regressed real GDP on private investment, human capital investment, government investment, and consumption spending. The result showed that human capital investment as a share of real output has a positive but statistically non-significant effect on the growth rate of real GDP.

METHODOLOGY
The researcher adopted experimental design for the work. Here the researchers want to evaluate the effect of budget implementation on human development in Nigeria. Data were collected purely from secondary sources. The data were collected from CBN statistical bulletin 2018 and united nation development
program (UNDP). The data collected here are very useful, valid and reliable having been audited by both internal and external auditors.

The data collected were capital expenditure (CE), recurrent expenditure (RE), debt recovery (DR) and human development index (HDI) from 1999-2018. These data is published for public consumption, the researchers therefore adopted them for subsequent utilization.

Techniques for data analysis

(i) Unit root test

Unit root was used to determine the stationarity of the time series data employed. This is to ensure that employment of the data will not lead to spurious estimates. In this perspective, according to Brooks (2008), the Augmented Dickey Fuller (ADF) test is employed. The decision rule is to reject the null hypothesis if the ADF test statistic is absolutely greater than the corresponding Mackinnon’s Critical Values at 5% levels of significance.

(ii) Ordinary least square multiple regression test

The ordinary least square multiple regression test is employed to capture the short-run estimates of the predictive regression equation. The significance of the associated t-statistic of the explanatory variables is expected to be at least 0.05, if the null hypothesis of no significance is to be rejected.

(iii) Johansens’s Cointegration Test

Johansen’s Co-integration technique is utilized in ascertaining the prevalence of long run equilibrium relationship among the employed set of study variables. The decision rule is based on significance at 0.05 level, of the resulting co-integrating equation.

(iv) Error Correction Model

Brooks (2008) asserts that error correction technique tends to evaluate the nature of prevailing long run relationship of the explained variable to each of the employed explanatory variables. Moreover, it assists in predicting the speed with which the explained variable adjusts to long run equilibrium after short run distortions in the study’s explanatory variables.

Model Specification

The mathematical model is given as:

$$\text{HDI} = f(\text{CE, RE, DR})$$

This model can be transmodified to econometric model as:

$$\text{HDI} = \beta_0 + \beta_1\text{CE} + \beta_2\text{RE} + \beta_3\text{DR} + \mu$$

**Unit Root Test**

$$\Delta\text{HDI} = \Delta b + \Delta b\text{CE} + \Delta b\text{RE} + \Delta b\text{DR} + U_t$$

**Ordinary least square regression**

$$\text{HDI} = \alpha + \beta_1\text{CE} + \beta_2\text{RE} + \beta_3\text{DR} + \mu$$

Where HDI = Human development index

CE = Capital Budgeting

RE = Recurrent Budgeting

DR = Debt Recovery

$\alpha$ = constant intercept

$\beta_1, \beta_2, \beta_3$, = Coefficient of independent variables

$\mu$ = error term.

Also Note that:

i. Coefficient of determination $R$ was used to describe the goodness of fit of the regression.

ii. T-test was used to test for the significance of each of the variables in the model.

iii. F-test was used to test the overall significance of the model.

iv. Durbin-Watson was used to test for serial autocorrelation.

On the apriori, the study expects: $b > 0$, $b > 0$, $b > 0$  $\mu$ = error term.
DATA PRESENTATION AND ANALYSIS
The data used for the work is presented below:

Table 1. Human Development Index (HDI), Capital Expenditure (CE), Recurrent Expenditure (RE) and Debt Recovery (DR) between 1999-2018

<table>
<thead>
<tr>
<th>Years</th>
<th>HDI(%)</th>
<th>CE(N’B)</th>
<th>RE(N’B)</th>
<th>DR(N’B)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1999</td>
<td>0.41</td>
<td>498.03</td>
<td>449.66</td>
<td>285.1</td>
</tr>
<tr>
<td>2000</td>
<td>0.41</td>
<td>239.45</td>
<td>461.6</td>
<td>103.78</td>
</tr>
<tr>
<td>2001</td>
<td>0.42</td>
<td>438.7</td>
<td>579.3</td>
<td>221.05</td>
</tr>
<tr>
<td>2002</td>
<td>0.46</td>
<td>321.38</td>
<td>696.8</td>
<td>301.4</td>
</tr>
<tr>
<td>2003</td>
<td>0.443</td>
<td>241.69</td>
<td>984.3</td>
<td>202.72</td>
</tr>
<tr>
<td>2004</td>
<td>0.462</td>
<td>351.3</td>
<td>1032.7</td>
<td>172.6</td>
</tr>
<tr>
<td>2005</td>
<td>0.465</td>
<td>519.5</td>
<td>1223.7</td>
<td>161.41</td>
</tr>
<tr>
<td>2006</td>
<td>0.475</td>
<td>552.39</td>
<td>1290.2</td>
<td>101.4</td>
</tr>
<tr>
<td>2007</td>
<td>0.479</td>
<td>759.32</td>
<td>1589.27</td>
<td>104.86</td>
</tr>
<tr>
<td>2008</td>
<td>0.485</td>
<td>960.89</td>
<td>2117.36</td>
<td>47.38</td>
</tr>
<tr>
<td>2009</td>
<td>0.49</td>
<td>1152.8</td>
<td>2127.97</td>
<td>809.99</td>
</tr>
<tr>
<td>2010</td>
<td>0.484</td>
<td>883.87</td>
<td>3109.38</td>
<td>1105.38</td>
</tr>
<tr>
<td>2011</td>
<td>0.494</td>
<td>918.55</td>
<td>3314.51</td>
<td>1158.52</td>
</tr>
<tr>
<td>2012</td>
<td>0.512</td>
<td>874.83</td>
<td>3325.16</td>
<td>975.75</td>
</tr>
<tr>
<td>2013</td>
<td>0.519</td>
<td>1108.39</td>
<td>3689.06</td>
<td>1153.49</td>
</tr>
<tr>
<td>2014</td>
<td>0.524</td>
<td>783.12</td>
<td>3426.9</td>
<td>835.71</td>
</tr>
<tr>
<td>2015</td>
<td>0.53</td>
<td>818.37</td>
<td>3831.95</td>
<td>1557.83</td>
</tr>
<tr>
<td>2016</td>
<td>0.53</td>
<td>653.61</td>
<td>4160.11</td>
<td>2673.84</td>
</tr>
<tr>
<td>2017</td>
<td>0.532</td>
<td>1242.3</td>
<td>4779.99</td>
<td>3609.37</td>
</tr>
<tr>
<td>2018</td>
<td>0.53</td>
<td>1682.1</td>
<td>5675.19</td>
<td>3628.1</td>
</tr>
</tbody>
</table>

Source: CBN statistical Bulletin and UNDP Report 2018

In order to ensure the same unit of measurement, the researchers logged capital expenditure, recurrent expenditures and debt recovery.

Table 2 Stationarity (Unit Root) Test Results

<table>
<thead>
<tr>
<th>(Difference) Variables</th>
<th>ADF Test Statistic</th>
<th>Mackinnon’s Critical Values at 5% &amp; 10%</th>
<th>1%, Order of Integration</th>
<th>Prob.</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>1%</td>
<td>5%</td>
<td>10%</td>
</tr>
<tr>
<td>DHDI (-6.206128)</td>
<td>-3.857386</td>
<td>-3.040391</td>
<td>-2.660551</td>
<td>1(1)</td>
</tr>
<tr>
<td>DCE (-6.165931)</td>
<td>-3.857386</td>
<td>-3.040391</td>
<td>-2.660551</td>
<td>1(1)</td>
</tr>
<tr>
<td>DRE (-5.112644)</td>
<td>-3.857386</td>
<td>-3.040391</td>
<td>-2.660551</td>
<td>1(1)</td>
</tr>
<tr>
<td>DDR (-5.209500)</td>
<td>-3.857386</td>
<td>-3.040391</td>
<td>-2.660551</td>
<td>1(1)</td>
</tr>
</tbody>
</table>

Source: Extracts from E-Views 9 Output

Table 2 presents the unit root stationarity test results for the employed data. Generally, the absolute values of the ADF test statistic for all the employed study variables are higher compared to all their corresponding Mackinnon’s critical values at 5% . In all, the study variables are integrated of order I(1). As such, they are deemed fit for utilization in subsequent estimations.
Table 3 Ordinary least Square multiple regression
Dependent Variable: HDI
Method: Least Squares
Date: 09/01/19   Time: 20:49
Sample: 1999 2018
Included observations: 20

<table>
<thead>
<tr>
<th>Variable</th>
<th>Coefficient</th>
<th>Std. Error</th>
<th>t-Statistic</th>
<th>Prob.</th>
</tr>
</thead>
<tbody>
<tr>
<td>C</td>
<td>0.140388</td>
<td>0.032780</td>
<td>4.282729</td>
<td>0.0006</td>
</tr>
<tr>
<td>DCE</td>
<td>-0.007461</td>
<td>0.008850</td>
<td>-0.843070</td>
<td>0.4116</td>
</tr>
<tr>
<td>DDR</td>
<td>-0.000278</td>
<td>0.003077</td>
<td>-0.090520</td>
<td>0.9290</td>
</tr>
<tr>
<td>DRE</td>
<td>0.052237</td>
<td>0.007130</td>
<td>7.326822</td>
<td>0.0000</td>
</tr>
</tbody>
</table>

R-squared 0.930587
Adjusted R-squared 0.917572
Mean dependent var 0.482700
S.D. dependent var 0.040145
Akaike info criterion -5.911626
Schwarz criterion -5.712480
Durbin-Watson stat 1.918666

Source: Extracts from E-Views 9 Output

From table 3, CE, RE and DR are the independent variables where as the HDI is the dependent variable. The result of the analysis shows that CE and DR are not significant where as RE has positive significance at 5 percent level of significance during the period of the study. The coefficient of determination (R²) of 0.930587 and the adjusted R² is 0.917572 which implies that variations in all the explanatory variables account for 91.76% of the variations in HDI. F – Statistic measures the overall significance of the model. The F-statistic is 53.06052 and the probability of F-statistic is 0.00277. This is less than 0.05 power of test. This means that the overall model has great significant human development index. Durbin Watson is 1.918666 showing the absence of auto correlation.

The negative coefficient in capital expenditure (CE) and debt recovery (DR) could be traceable to fraud, misappropriation and corruption in the country. Sometimes the amount quoted as capital expenditure may not be the exact amount spent. The people awarding the contract or saddled with the responsibility of allocating the funds must at times collect kick back and hence the negative value in the variable. Also debts recovered are not completely injected into the budget. Some certain amount are converted into personal pocket hence the negative value. Therefore there is need for accountability by the citizens of Nigeria on how their money is being used

Table 4 Johansen Co-integration result
Sample (adjusted): 2001 2018
Included observations: 18 after adjustments
Trend assumption: Linear deterministic trend
Series: HDI DCEP DREP DDRE
Lags interval (in first differences): 1 to 1
Unrestricted Cointegration Rank Test (Trace)

<table>
<thead>
<tr>
<th>Hypothesized No. of CE(s)</th>
<th>Eigenvalue</th>
<th>Trace Statistic</th>
<th>0.05 Critical Value</th>
<th>Prob.**</th>
</tr>
</thead>
<tbody>
<tr>
<td>None *</td>
<td>0.765814</td>
<td>50.48120</td>
<td>47.85613</td>
<td>0.0277</td>
</tr>
<tr>
<td>At most 1</td>
<td>0.635835</td>
<td>24.35172</td>
<td>29.79707</td>
<td>0.1860</td>
</tr>
<tr>
<td>At most 2</td>
<td>0.213191</td>
<td>6.169067</td>
<td>15.49471</td>
<td>0.6755</td>
</tr>
<tr>
<td>At most 3</td>
<td>0.097833</td>
<td>1.853204</td>
<td>3.841466</td>
<td>0.1734</td>
</tr>
</tbody>
</table>
Trace test indicates 1 cointegrating eqn(s) at the 0.05 level
* denotes rejection of the hypothesis at the 0.05 level
**MacKinnon-Haug-Michelis (1999) p-values

<table>
<thead>
<tr>
<th>Hypothesized No. of CE(s)</th>
<th>Eigenvalue</th>
<th>Max-Eigen Statistic</th>
<th>0.05 Critical Value</th>
<th>Prob.***</th>
</tr>
</thead>
<tbody>
<tr>
<td>None</td>
<td>0.765814</td>
<td>26.12948</td>
<td>27.58434</td>
<td>0.0758</td>
</tr>
<tr>
<td>At most 1</td>
<td>0.635835</td>
<td>18.18265</td>
<td>21.13162</td>
<td>0.1232</td>
</tr>
<tr>
<td>At most 2</td>
<td>0.213191</td>
<td>4.315862</td>
<td>14.26460</td>
<td>0.8246</td>
</tr>
<tr>
<td>At most 3</td>
<td>0.097833</td>
<td>1.853204</td>
<td>3.841466</td>
<td>0.1734</td>
</tr>
</tbody>
</table>

Max-eigenvalue test indicates no cointegration at the 0.05 level
* denotes rejection of the hypothesis at the 0.05 level
**MacKinnon-Haug-Michelis (1999) p-values

From table 4, there is no co-integration in both trace and max-eigen and therefore there is no longrun relationship.

CONCLUSION AND RECOMMENDATIONS
From the findings, it is very clear that the capital expenditure and debt recovery have no significant effect on human development where as recurrent expenditure has significant effect on human development. The overall result also revealed that budget implementation has great effect on human development. The researchers therefore recommend that more funds should be allocated to the recurrent expenditure by way of increase in salary, creation of jobs for unemployed, some amount of money paid to the unemployed on monthly basis, free health facilities for the infants and the aged, free education to the disabled and poor people in Nigeria etc to better the life of the citizen of the country. Proper check mechanism to be put in place to checkmate those saddled with the responsibility of awarding capital expenditure contracts, also proper accountability should be demanded from them by the citizens of the country to ensure that what is implemented is the exact amount spent. The country should beam their eyes on the debt recovered from looters and ensure that the money is not diverted and converted into private pocket of politicians who delight pleasures in inflicting injuries on the life of the citizens.

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