

Budget Implementation and Economic Development in Delta State-Nigeria, 1991-2010

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DOI: 10.6007/IJARBSS/v4-i3/712 URL: <http://dx.doi.org/10.6007/IJARBSS/v4-i3/712>

Abstract

This study investigated budget implementation and economic development in Delta State from 1991 to 2010. The study was prompted by the low level of economic development in the state. The study was guided by three research objectives which apparently transmitted into three research questions. The study is descriptive in nature. The data were analyzed using these statistical tools; simple percentage, graphs, and pie charts. Primary and Secondary data were sourced for this study. The major findings of the study are on the factors which have been responsible for budgets failures in the state, which includes budget indiscipline, lack of accountability, non-consideration of reasonable suggestions from interest groups while preparing the budget, inadequate monitoring instruments, political instability, non usage of accurate data, inconsistent economic planning and policies etc. In order to arrest such an unpleasant situations, the following recommendations were advanced; strict observance of budget discipline, creation of enabling operational environment, putting in place of adequate supervisory machinery, positive consideration of reasonable suggestions from interest groups, introduction of remedial measures at the appropriate time and the use of accurate data in the cause of preparing the state future budget(s). In conclusion the State budgets have not been fully implemented since the creation of the state. However, the study reveals that the budgets have made meaningful contribution to the socio-economic and political development of the state.

1.1 Introduction

In Olomola (2009), the role of budget in an economy cannot be overemphasized. A budget is an important economic instrument of national resource mobilization, allocation and economic management. It is an important economic instrument for facilitating and realizing the vision of government in a given fiscal year. A budget has to be well-designed, effectively and efficiently implemented, adequately monitored and its performance well evaluated.

Olomola (ibid :) is of the opinion that the budget process has always been fraught with monumental abuses. The most visible bottlenecks are associated with budget implementation. Frequently the compliant is about non-release, partial release and delay in releasing approved funds for budgeted expenditure. It has been well observed that a quarter to which funds are related may end before the related funds are made available. Clearly, this has negative

implications for institutional planning and management as well as the overall impact of the budget on development and welfare of the people.

It is about five decades since Nigeria has been involved in annual budgeting as an independent state. A look at the performance of Delta State's previous and current budgetary estimates shows that they have not helped the state achieve or maintain a better economic climate. The country's successive budgets have been in most cases recording deficits. Even when they were expected to be balanced or surplus budget, they end up disappointing their operators and economic observers by recording deficits. This contributes immensely in worsening the socio-economic problems in Nigeria. Such problems include high inflation, poverty, unemployment, income inequality, adverse balance of payments, low standard of living etc.

Although, it should be noted that at times deficit financing is deliberately undertaken by any government, so as to stimulate economic activities in the country which it controls, establish more industries to absorb those who are unemployed, provide more social amenities to the people and in fact, improve the general well being of the populace. But in Nigeria and Delta State in particular, instead of the afore-stated being the case, the reverse occurs. As a matter of fact, it causes more harm than good to Nigerians.

The main objective of this study is to examine the impact of budget implementation on economic development in Delta State over the period 1991-2010. However, the specific objectives of the study are to examine how budgets have been implemented in Delta State; investigate the impact of budgets implementation on the economy of Delta State; and identify the problems of budget implementation in Delta State.

This study will be guided by the following research questions: Has the Delta State Government budgets been fully implemented over the period of study? What is the impact of budgets implementation in Delta State? What are the problems associated with budgets implementation in Delta State

The scope of this study will cover the whole public sector in Nigeria, the case of Delta state. Activities covered includes: economic, social, environment and administration.

No attempt, to my knowledge has been made as studying the impact of budget implementation and the broader view of economic development in Delta State. This study is very unique in the sense that it will help the Delta State Government to know why its financial plan (the budget) as well as that of previous regimes in the state has not yielded better results and thus, it will know the best strategy to adopt in order to solve the problem.

The rest of the paper divided into section two literature review, section three method of study, section four is the analysis and interpretation of data while section five conclusions and policy recommendations.

2.1 Literature Review

The annual budget is a document which contains the entire programmes of the government in a given fiscal year. It shows the expectations and intentions of the government in a particular fiscal year. Most importantly, it contains the expected revenue and expenditure of government within a given financial year.

For Igbuzor (2004), the budget is perhaps the most important instrument in any modern state apart from the constitution. The focus on the budget has assumed greater prominence in recent years with increasing democratization, civil society participation and the desire to

respond to development challenge of poverty. In Nigeria, the return to civilian rule after many years of military rule has put issues of budget in the public domain. The budget is an important instrument of governance in any modern state. It has the potential of aiding planning and contributing to development. But it is shrouded in a lot of myths and illusions, which essentially excludes citizens from participation and promote secrecy, corruption and underdevelopment. There is therefore the need to interrogate the reality of budgeting in Nigeria with a view to transforming it in such a way that it will not only become participatory, transparent and accountable but will also lead to poverty eradication and sustainable development.

As observed by Adesopo (2011), the budgeting process has gone beyond an annual ritual; it is today known to be very strategic in nature and all encompassing as it is through it the government scarce resources are allocated to programmes and services for governmental operations. This makes budget process a powerful tool for participatory governance.

Budgeting is a serious business that sets the tone for development in a polity, usually for a 12-month period, and a government without a financial plan is walking blindfolded. Nigeria's Executive and Legislature have for over a decade been unserious in planning the national budget. No federal budget since 1999 has been fully implemented arising from incompetence and the fact that the budgets are "unimplemented". (The Punch Newspaper Editorial comment of 16/06/011).

Asiodu (2000), the annual budget does not only provide an opportunity for a review of the performance of the various policy measures of government, but also constitutes the operational instrument for mapping out the policies and programmes for ensuing fiscal year. The quality of successive annual budgets has become a key indicator for the extent to which government has been able to harness available resources towards the fulfillment of the objective and aspirations of the society. The annual budget is a key instrument for the implementation of government projects, programmes and policies. It serve three important purposes; (i) it is a tool of management, (ii) it is a tool of accountability and transparency, and (iii) it is an instrument of economic policy. Over the years, the implementation of the annual budget has been a source of concern for successive governments in Nigeria. It is pertinent to note that the Nigerian budgeting process suffers not so much from lack of technical expertise or design but from lack of commitment to good governance for the effective implementation of the budget.

Nwokedi (2000) stated that the budget documents financial plans for a specified period. In most countries the national budget is drafted by the government. The formulation process and the period covered varies between countries, but in all cases, it is drafted at regular intervals. Besides being an instrument for specifying revenue measures and distribution of resources, the budget is employed as a mechanism for macroeconomic stabilization.

According to Ajakaiye (1999), a budget is an annual plan. Accordingly, budgeting can be perceived to be a process of taking deliberate measures aimed at moving the relevant economic system from its current state towards a specified desired state. In that case, the revenue and expenditure programmes as well as the fiscal, monetary, trade and other development policies enunciated in a budget are normally designed to move the socio-economic system from its present state towards a desired state. The success or otherwise of a

budget, therefore, depends crucially on the effectiveness of the budgeting process obtain in the society at any point in time.

Norton and Elson (2002), points out that the IBP guide to budget analysis (2001) provides a useful account of common problems with budget process in developing countries which include the following: difficulties of making accurate macro-economic projections due to vulnerability to external shocks and dependence on erratic revenue systems and aid flow, lack of independence from political control of the audit function and lack of accurate budget data.

Commenting on the weakness in budget implementation, Olomola (2009), opined that the implementation of budget seems to be more opaque than transparent. The proportion of appropriated funds received is highly unpredictable and varies from quarter to quarter. While some spending units get just about their full appropriation, others get much less. The rules and regulations exemplified by the appropriation bill seem not to be strictly followed during the implementation stage of the budget. In general the amount budgeted is not always released on time and in most cases the amount released deviate largely from the budget. The deviation between allocated and actual spending by MDAs can be attributed to (i) policy changes during the year, (ii) reallocation of expenditures during the budget implementation, (iii), inability to implement policies, programs and projects (v) inadequate counterpart funds in some instances (vi), inaccurate or inappropriate determination of the budget ceiling often prescribed for the MDAs and (vii) poor targeting (estimation) of the expected revenue to be collected by the agencies responsible for revenue generation and collection.

As rightly observed by Gbadamosi (1999:12); one of the greatest challenges that policy makers have had to grapple with since the country's attainment of political independence is the diversification of the productive and revenue base of the economy. While our endowment of petroleum resources has provided us with great opportunity to lay a solid foundation for sustainable socio-economic development-an opportunity that most people would agree had not been put to best use- the continued dependence of all the three tiers of government on the resources from crude oil sales with the consequent vulnerability to the vagaries of the international oil market, pose a serious constraint to plan and budget implementation.

In the words of Ogunlade (1997), apart from the issues of inefficient investment, a number of other pertinent issues and problems have continued to be significant in the implementation of capital budget in Nigeria. Prominent among these are: Several development plans or projects containing no detail information (no matter how brief) on the implementation aspect, the divergence between National Plan and Capital Budget, the neglect of the recurrent cost implications of capital budget and inappropriate priorities.

Also Inang (1997, identifies the following itemized points as the weakness/ problems of budget implementation. too many objectives; some of which are intermediate, rather than ultimate, possibilities of policy conflicts, especially between stimulation of growth and attainment of price stability reduction in the rate of inflation sustenance of exchange rate stability and the budget process lacks rigor such as is typical with private sector budgeting which is manifested in the sheer lack of performance targets.

In the opinion of Asiodu (2000), the budgeting process in Nigeria has suffered from lack of transparency, openness, accountability and adherence to established financial rules and regulations to the extent that ministries and agencies were hardly aware of allocations made to them in a given year.

Asiodu (2000) further argued that for effective budget implementation, there must be consistency in government policies over a given period of time. Over the years, there has been policy inconsistency, and this has adversely affected budget implementation.

In view of the author to ensure proper budget implementation, regular monitoring and evaluation of programmes and projects is critical.

Commenting on fiscal indiscipline Kayode (1991), says fiscal indiscipline which is caused by corruptive tendencies of most Nigerians at high places is the number one monster ravaging the Nigerian economy. Economic policies, according to him, can never survive in any nation infested by corruption, and entangled by the shackles of inefficiency; corruption is a negative force that seeks to undo all that the budget seeks to achieve.

For Aluko (1994), the problems of the budget in Nigeria will be absolutely solved, if there is improvement in revenue generation and retention as well as a reduction and prudence handling of public expenditure. He was of the opinion that the Nigerian government must not relent in taking active and appropriate measures to control market forces that had consistently render virtually valueless our national currency. Towards this end, the government should encourage small, medium and large scale enterprises, promote industrial and non oil exports, embark on self sufficiency in food production through appropriate agricultural policies, including appropriate subsidies, and protect the less privileged citizens of Nigeria from the increasing harsh economic situation in which they were living.

From the foregoing, the bane of the successive budgets implementation in Nigeria include inconsistent economic planning and policies, budget indiscipline, non accountability, inadequate monitoring framework, political instability, ignorance of inputs from interest groups, allocation of huge amounts to debt service, use of inaccurate data, allocation of more fund to recurrent expenditure than capital expenditure, depending on market mechanism and increase in money supply through high deficit financing. If the Nigerian government and by extension Delta State government honestly adopts the strategies suggested by the authors, these problems will be positively addressed.

3.0 Method of Data Analysis

The study employed mainly descriptive approach in the analysis. The data were presented in tabular form, after which, a simple percentage method was employed to analyze the data. Use was made also of pie chart, and graph chart in analyzing the data because of the descriptive nature of the survey work. The advantages of using such research instruments include the following. The data collected can be easily tabulated and interpreted, the chance of influencing the result is reduced, it is less costly, and it minimizes time. The study will be limited to the 1991-2010 fiscal years in the state due to the availability of data.

4.0 Data Presentation and Analysis

This chapter therefore presents the data so far collected or extracted from the State annual budgets (1991-2010).

4.1 Data Presentation

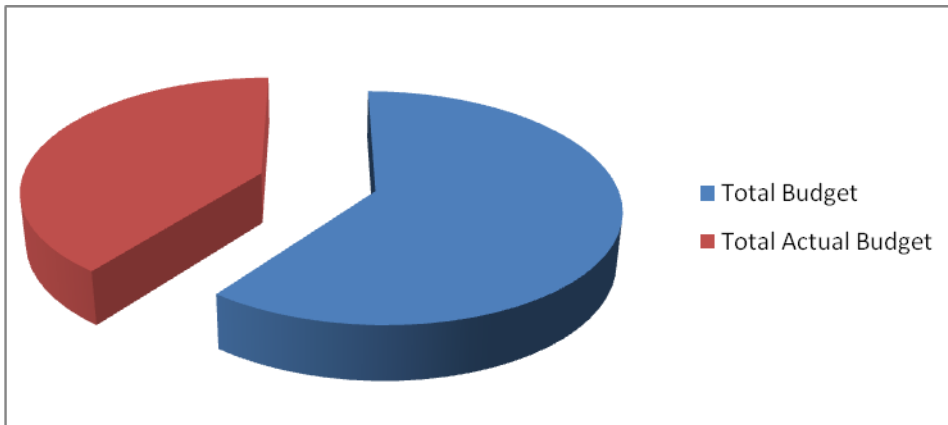
Table 4.1 Breakdown of Annual Fiscal Budgets and Actual Expenditure from 1991-2010.

Year	Recurrent		Capital		Total	
	Budget('N'Billion)	Actual ('N' Billion)	Budget ('N' Billion)	Actual ('N' Billion)	Budget ('N' Billion)	Actual ('N' Billion)
1991	0.15	0.14	0.16	0.19	0.31	0.33
1992	0.59	0.71	0.52	0.50	1.11	1.21
1993	0.94	1.18	0.91	0.44	1.85	1.62
1994	1.05	1.34	1.15	0.49	2.20	1.83
1995	1.46	2.00	1.12	1.07	2.58	3.07
1996	2.54	1.95	1.85	1.46	4.39	3.41
1997	2.46	2.46	1.59	1.59	4.05	4.05
1998	4.28	2.89	2.73	2.63	7.01	5.52
1999	4.54	5.44	4.04	2.37	8.58	7.81
2000	16.14	13.76	26.61	16.52	42.75	30.28
2001	19.06	22.10	39.53	36.48	58.59	58.58
2002	27.08	31.41	26.91	20.65	53.99	52.06
2003	32.71	42.70	29.10	27.71	61.81	70.41
2004	39.15	52.24	34.89	40.97	74.04	93.21
2005	57.55	51.81	97.64	47.64	155.19	99.45
2006	54.63	100.40	95.37	68.79	150.00	169.19
2007	52.81	58.12	89.66	34.95	142.47	93.07
2008	64.9	49.4	146.3	42.7	211.2	92.1
2009	88.56	114.20	168.08	52.57	234.49	166.77
2010	96.19	N/A	139.53	N/A	235.7	N/A
Total	566.79	554.25	907.69	399.72	1452.31	953.97

Source: Delta State Annual Budgets, 1991-2010.

The total budget estimates and total actual budget from 1991 to 2010 will be presented in pie chart in order to see at glance what the State Government budgeted and that actually spent during the period of study.

Pie Chart Showing Total Budget Estimates and Actual Budget from 1991 to 2010

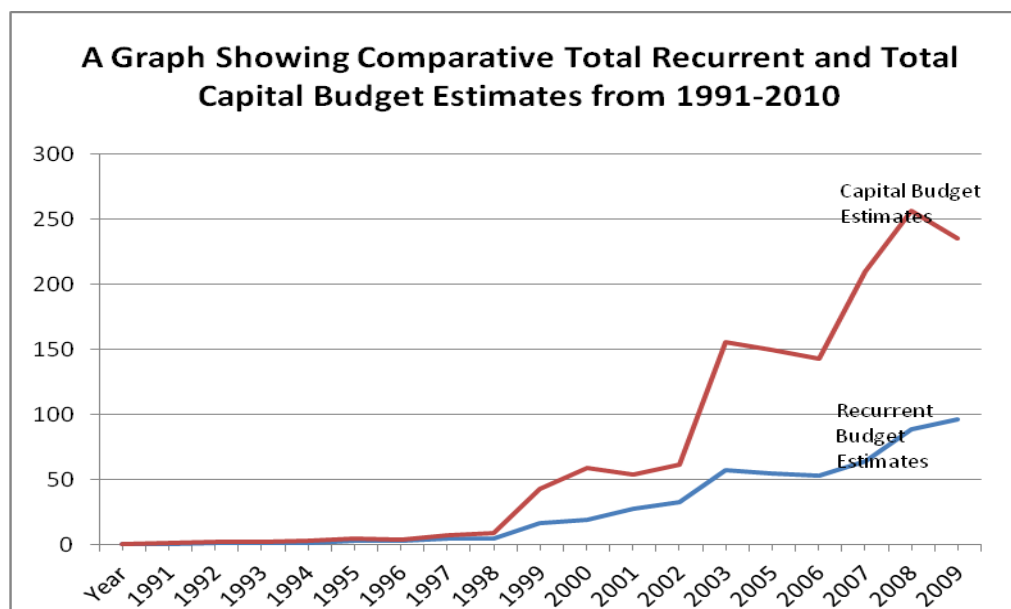


The above pictorial display clearly shows that total budget estimates are greater than the actual budget.

The State budgeted the modest amount of N308million during the four months from September to December, 1991.

The first full year fiscal budget estimate of the Government in 1992 was N1.1billion; the budget estimate grew by 67% to N1.85billion in 1993 and by 20% in 1994 to N2.2billion.

Table 4.1 revealed the following: The Total Recurrent Expenditure Budget of Delta State from 1991 to 2010 was N566.79billion. The Total Capital Expenditure Budget of Delta State from 1991 to 2010 was N907.69billion. The Total Budget of all administration in Delta State from inception was N1, 452.31trillion. A graphical illustration of the comparative total Recurrent and total Capital Budget estimates for the previous administration from 1991-1998 vis-à-vis this administration from 1999-2010 is shown below.



The total actual expenditure of Delta State Government from inception in 1991-2010 was N953.97billion. The total amount of actual Recurrent Expenditure from 1991-2010 was N554.25 billion out of which is 2.28% ($12.67 \times 100 / 554.25$), while the period of 1999-2010 accounted for 541.58billion out of the total Recurrent Expenditure which is 97.71% ($541.58 \times 100 / 554.25$). The total actual Capital Expenditure was N399.72 billion from 1991-2010. Out of this amount, the previous administrations from 1991-1998 accounted for N8.37billion which is ($8.37 \times 100 / 399.72$) 2.09%, while the period 1999-2010 accounted for N391.35billion which is ($391.35 \times 100 / 399.72$) 97.9%. During the period of 1991-1998, total actual Recurrent Expenditure was N12.67billion against total actual Capital Expenditure of N8.37billion. In percentage terms, therefore, Recurrent Expenditure was 60.22% ($12.67 \times 100 / 21.04$), NB: $12.67 + 8.37 = 21.04$ while Capital Expenditure was 39.78% ($8.37 \times 100 / 21.04$) during the 1991-1998 period. With regard to the 1999-2010 periods, the total actual Recurrent Expenditure was N541.58billion, while the total actual Capital Expenditure was N391.35billion. Similarly, in percentage terms the share of Recurrent Expenditure was 58.05% while that of Capital Expenditure was 41.95% during the same period. The above analysis clearly shows that this Administration devoted a greater proportion of revenue amounting to 41.95% to development and growth of the economy of Delta state than the previous regimes which devoted only 39.78% of resources available to the development of the State. During the period under review, Delta State total expenditure was N953.97billion as shown table 4.1. Total Expenditure comprised of Capital Expenditure of N399.72 billion (41.90%) and Recurrent Expenditure 554.25billion (58.13%). As a result, approximately 41% of the revenue accruing to Delta State during the period under review was spent on development projects as opposed to about 40% from 1991-1998. Recurrent Expenditure grew from N5.44billion in 1999 to N52.24billion in 2004 (or by 860.29%). The major components of Recurrent Expenditure are Personnel Cost, Overhead costs and Consolidated Revenue Fund charges. From 1999 to 2002, Personnel Costs exceeded Overhead Costs. This situation was reversed in 2003-2004, with Overhead Costs exceeding Personnel Costs. Similarly, Consolidated Revenue Fund Charges increased from 0.82billion in 1999 to N11.65billion in 2004. The increase in Recurrent Expenditure was primarily due to the advent of democracy and the need to restructure and expand the administrative machinery of the State provide the capacity to utilizing effectively the relatively higher resources that accrued during the period under review. This enabled the state government to expand its development efforts to more areas. Besides increase in personnel size, other significant contributory factors includes salaries increase, increase in security expenditure due to ethnic conflicts and crises in the State, increasing financing costs of both internal and foreign debt and the general inflationary trend in the economy. Notwithstanding the above, the Delta State Government recognizes that efforts must be directed towards reducing Recurrent Expenditure in favour of Capital Expenditure which benefits the majority of the population. Ideally, Derivation revenue should not be used to fund Recurrent Expenditure as is currently the case.

Capital Expenditure increased from N2.37billion in 1999 to N40.97billion in 2004 or 1,628.6%. The increase in the size of capital expenditure was due to the growth in revenue, especially 13% Derivation Revenue which funded part of overheads and all of the capital expenditure in the

state during the period under review. Greater proportion of capital expenditure was deployed to the economic and environmental sectors to provide the necessary infrastructure and enabling environment to bring about rapid economic growth and development of the State. The data presented in table 4.1 above address research question one which says, has state budget been fully implemented. From the analysis of table 4.1 we can infer that the level of budget implementation in the state is above average but this is not to say that the state budget over the period of study has been implemented fully.

This low level of budget implementation can be attributed to so many factors as policy inconsistency, inefficient investment, lack of transparency as well as instability in the international oil market as vehemently argued by Olomola, (2009), Asiodu, (2000), Inang, (1997) and Ogunlade, (1997).

The data presented in table 4.1 also address in detail research question two which focus on the impact of budget implementation in the state. From the forgoing analysis the state spent over 41% of revenue accruing to the state on development projects and available development indices show that Deltans have benefited from executed government programmes. The standard of living has improved. The education and health indices have also improved. Therefore the state budgets have impacted positively on the lives of the people.

From the foregoing analysis and in line with the research questions presented above, we can draw an inference by saying that the level of budget implementation in the State has been satisfactory. The budgets performance rate can be ascertain when we compare the amount budgeted and that actually spent during the period of study. The efficiency of the State budgets over the period of study can be expressed mathematically by comparing budgets to

expenditure: $\left(\frac{\text{Expenditure}}{\text{Budget}} * \frac{100}{1} \right)$ from 1991 to 2010 the State total budget was N1452.31tn,

while actual budget is N953.97bn (see table 4.1) i.e. the amount actually spent during the period of the study. Substituting this figures into the formula stated above $\frac{953.97}{1452.31} * \frac{100}{1} = 65.7\%$.

The 65.7% represent level of budgets performance in the State during the period under review. This is quiet high and impressive.

Available data and information from 1991 to 2010, clearly show that the Administrations in the State indeed has executed several projects and programs to justify the huge revenue which accrued to the state during 1991-2010 period and efficiently harnessed the increased revenue available to it towards demonstrable development. The available development indices show that Deltans have benefited from the executed government programmes. The standard of living has improved as evidenced by the increase in the percentage of homes with portable water, refuse disposal facilities and homes with electricity supply. The health and education indices have also improved. (Global Credit Rating Company Report on Delta State, 2004).

5.1 Conclusions and Policy Recommendations

In conclusion, a lot of factors have been found to be militating against the state financial document producing the desired results in the state economy. These are budget indiscipline, poor implementation, bribery and corruption, non adherence to the budget implementation

guidelines, lack of co-operation by public and private institutions operating in the state, political instability, non-consideration of reasonable suggestions and advice brought forward by interest groups before or during the preparation of the budget, inadequate supervisory gadgets to monitor the operation of the monetary plan and external intervention.

In recent times, the State successive budgets have made meaningful and reasonable contributions to the socio-economic and political development of the State.

Apart from the foregoing, the objectives of the financial plan(s) in Delta State was found out to include intensive revenue generation, poverty reduction and empowerment of the citizen, diversification of the state economy, equitable distribution of the state resources, expansion of the state economy productive base, improvement in capacity utilization etc.

In order to restore confidence in the State budget, the following recommendations should be strictly adhered to by the Delta State Government: There should be strict observance of budget discipline by the Delta State government. Fiscal indiscipline particularly uncontrolled extra budgetary spending has been identified as one of the causes of un-effectiveness of the budget in the state economy. The enabling operational environment should be created, so that the budget will operate as effectively as possible without any kind of hitch. Therefore, there has to be adoption of normal processes in changing the nation's government. This will go a long way in creating a conducive atmosphere for the programme plan to work according. The State government should put adequate supervisory machinery in place, so as to enhance the monitoring capabilities of the budget department in the state. Such a supervisory framework should be in the form of space, equipment with modern technology, other materials and most importantly, adequate and well trained human resources. This will enable the State government effectively check the various institutions of government in the state in order to determine whether these government institutions operate the budget according to the specified budgetary guidelines, the state will caution them and if possible, impose the desired sanctions on them. Such an action will go to a great extent in ensuring the potency of the state subsequent budgets. Any good opinion brought forward to the budget department or the State government by various interest groups, expert and non-government organizations (NGOs) on budgetary matters should be adequately considered in the process of preparing and implementing the state budget. When any problem is anticipated or perceived in the course of the operation of the budget, the State government should introduce remedial measures at the appropriate time. This will stop before hand any distortions, damages "dislocation" which the problem(s) in question would have caused on the various sector and sub-sectors of the state economy. In fact, this will contribute immensely in making the State budgetary estimates a worthwhile programme document worthy of preservation and reference. The State government particularly its budget department, should always use accurate data, especially data on the performance of the previous budget while preparing the State future budgets. Therefore, if all the recommendations stated above are given serious and urgent attention by the State government especially its budget department, Delta State will be a place of joy for all Deltans and Non-Deltans alike. And indeed, the efficacy of the " Budget" in the State economy will be highly assured.

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