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PUBLIC EXPENDITURE MANAGEMENT AND DEVELOPMENT IN NIGERIA: AN EXAMINATION OF NATIONAL ECONOMIC EMPOWERMENT AND DEVELOPMENT STRATEGY (NEEDS) 2004

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Abstract

In recent times there has been renewed emphasis on expenditure management because fiscal stress has constrained the ability of most countries, especially the developing world to provide social and economic infrastructure for their citizens. Hence, concerted efforts have been made in most developing countries to eliminate waste, control the inexorable rise in government expenditure and free up resources to provide social and economic infrastructure. This contribution critically examines the public expenditure management reform embedded in the National Economic Empowerment and Development Strategy (NEEDS) 2004 by the Obasanjo regime in Nigeria. It assesses the impact of the reform on the nation's development. The discourse is analytical, it relies on secondary data sources and adopts the New Public Management theory as its framework of analysis. It argues that the public sector expenditure reform encapsulated in NEEDS has been counterproductive. To improve the efficacy of the reform, corruption has to be addressed and transparency enhanced in our political institutions. In addition, there is need to re-launch our development priorities in line with local needs, local conditions and level of the productive forces.

***Keywords**: Public Expenditure, Management, NEEDS, Reforms, Development.*

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1. Introduction

The central problem of expenditure management is 'how to bring the growth of public expenditure under control and how to contain it within such limits as the government may think desirable' (Premchand, 1999, p.52). It is an integral part of financial management in government that has the task of promoting economy in the use of resources. Effective management of public expenditure is imperative because it plays a major role in enhancing service delivery and the attainment of the Sustainable Development Goals (SDGs). Over the years there has been a noticeable wide discrepancy between huge government expenditure and the quality of services rendered in developing countries especially, Nigeria. Indeed, the increase in government revenue and the huge expenditure outlay embedded in annual budgets has not impacted positively on service delivery in the country. Rather what is extant is decaying public infrastructure characterized by bad road network, inefficient power supply, poor educational infrastructure resulting to declining standard of education as well as poor health facilities. Statistics from the World Health Organization (WHO) 2018 for instance, show that Nigeria has the lowest life expectancy in West Africa that is 54 years and a low life expectancy ranking of 178 in the world.

In fact, the dominant role of the state in the economy for over four decades has led to massive corruption with attendant inefficient service delivery due to the manipulation of the state apparatus to meet the 'iron triangle' of politicians, bureaucrats and selected groups of beneficiaries (Premchand, 1919, p.48). The aftermath of this is that there has been a yawning gap between government expenditure and service delivery. Hence, poor public expenditure management has become a snag to effective projects implementation and service delivery in Nigeria. This has generated public perception that government has reneged on its responsibilities. Moreover, the attendant high rate of corruption in the public sector has portrayed the public bureaucracy as self-serving. Transparency International (TI), the global anti- corruption watchdog in its 2017 Corruption Perception Index (CPI), rated Nigeria 148th position out of 180 and the country scored 28 points out of 100, a figure lower than the average in the Sub-Saharan region. In 2018, Nigeria was ranked 144th position in the world out of 175 countries.

In 2004, the Obasanjo administration in its quest to ensure responsible expenditure of public money and enhance service delivery, introduced the National Economic Empowerment and Development Strategy (NEEDS) It is a 'home grown' economic development strategy which focused on four areas; improving the macro-economic environment, pursuing structural reforms, strengthening public expenditure management and implementing institutional and governance reforms, Okonjo-Iweala & Osafo-Kwako (cited in Okoroafor,2016, p.36).

This discourse examines the public expenditure management reform encapsulated in NEEDS (2004). It focuses onthe Privatization policy, the Monetization policy, Rationalization/ Downsizing of the public service and the Due Process policy, which are the key pillars of the public expenditure reform designed to check the inexorable rise in government expenditure. It analyses the impact of these policies on the country's socio-economic development.

2. Theoretical Approach

This study is anchored on the New Public Management (NPM) theory. The New Public Management is a neo-liberal perspective to governance that is anchored on the premise that the State has lost its central authority and is characterized by diminished efficiency and effectiveness (Onu 2003). It assumes that for the state to regain its credibility, it must share its power and form partnership with the private sector so that it can reduce expenditure and be more effective. This would also improve productivity, service delivery and alleviate the bottlenecks of corruption, indolence and official protection associated with public enterprises (Onu, 2003).

It is a public expenditure management philosophy that evolved in the 90's to stem the inexorable growth in government expenditures consequent upon the infinitesimal impact of performance budgeting system, Cost Benefit Analysis (CBA) and Planning Programming Budgeting System (PPBS) on public expenditure outlay. It has been pointed out by Premchand (1999) that it evolved through three stages. The first stage involved restructuring of government agencies, the civil service, privatization of state enterprise and reform of entitlement programmes. It was first initiated in the developed western countries and is now gaining ground in the developing countries as a 'common response to common pressures' (Polidano 1999:2). This was championed by the international Monetary Fund and the World Bank through the Structural Adjustment programme (SAP). These are purely policy issues that emphasize getting more for less. The second stage was inspired by the practice of the corporate World. It stresses the provision of management autonomy, the specification of results, binding resource ceiling and client orientation. The third stage places premium on improved governance through transparency and accountability as well as a code of conduct based on recognized ethical practices which evolved into the New Public Management (NPM).

The New Public Management involves redefining a new role for the state and public servants in the management process. It emphasizes that the private sector is more efficient than the state in the provision of social services. This has been referred to as the new paradigm. It is the dominant and universal paradigm which features in the vocabulary of civil service reforms all over the world and expresses resentment to government monopoly and the imperative of globalization (Polidano 1999, p.3) In spite of the different interpretations to what the New Public Management (NPM) entails; Aucoin (1990) and Polidano (1999) generally agree that the consensus of opinion is that its key components include deregulation, conversion of civil service departments into enterprises, performance based accountability, privatization and downsizing. NPM approaches have been used to reform the public sector, its policies and its programs to make it more 'businesslike' and to improve its efficiency by using private sector.

NEEDS which was introduced in 2004 by the federal government of Nigeria is a concatenation of the neoliberal model of development. NEEDS is anchored on the philosophy that big size government has been a barrier to the growth of the economy, not only has it promoted inefficient use of resources, but it has also distorted market signals and stifled private investment through its impact on inflation, interest rate and borrowing level. Hence right sizing government, reducing budget deficits and properly structuring the entry of governments into the capital market to enhance macro stability and stimulate private investment is desired (NEEDS 2004). Emphasis is placed on energizing the private sector as the engine of growth. The private sector is to stimulate wealth creation, generate employment and reduce poverty while the government will provide the enabling environment. To accomplish this goal, the government commits itself towards

1. Mobilization of natural resources to facilitate the development of strategic economic infrastructure that improves the general attractiveness of Nigeria as a preferred investment destination.
2. Strengthening the social, legal and regulatory regime to engender security of life and property, good governance, the rule of law and respect for the sanctity of contracts and rights of others as well as eliminate bottlenecks and 'red tapes'.
3. Creating greater opportunity for access to appropriate financial resources and strengthening and/or supporting other assistance, initiatives aimed at improving efficiency and productivity, reducing production costs, nurturing entrepreneurship and enhancing the attractiveness of our small and medium enterprises in an intensely competitive market.
4. Adoption and implementation of a coherent and consistent trade policy as well as an action plan on rapid and focused commercialization of results of viable scientific research that engender linkages and enhance productivity.

5. Progressive reduction of its direct role in economic and business activities. Specifically, the process of accelerated privatization of major utilities. Liberalization and deregulation of key sectors will be vigorously pursued accompanied with appropriate competition and consumer protection policies.
6. Implementation of the comprehensive tax reform bill in order to ensure the elimination of multiple taxation and fiscal harassment and enforcement jurisdictions, improving collections and removing barriers to the growth of a virile private sector.
7. Holding regular dialogue with private sector operators and playing an active role in economic planning based on market principles
8. Providing a robust fiscal and monetary policy regime for the smooth functioning of the economy and adopting financial strategies that do not crowd out the private sector; and
9. Improving the process of granting land use rights, and providing appropriate structure for regulation and propelling the private sector to develop in a socially and environmentally responsible direction (NEEDS, 2004, p.64).

3. Public Sector Management in Nigeria: An Overview

As a peripheral capitalist state, the role of the Nigerian state in the economy has been determined essentially by western economic theories and perspectives. These western theories and perspectives have the tendency to "perceive or assign economic roles to the state ranging from the views of economists like Smith, Mills, Ricardo and others through the Keynesian position to the theories of the monetarists" (Hembe 2003, p.29). Hence, policy makers in developing countries such as Nigeria have been toeing the prescriptions of these changing western economic and perspectives.

The classical position for instance confined the role of the state in the economy to that of providing an enabling environment for free market competition to thrive and the government to retreat itself to the maintenance of law and order. Subsequently this position was later changed to the Keynesian position. Scholars in the Keynesian and Neo-Keynesian schools of thought were apostles of the state intervention and participation in economic activities. They argued that for there to be full employment equilibrium and the control of inflationary gap and general recession, government intervention was needed to inject money into the economy and to embark on fiscal and monetary policies to correct these distortions.

These changing Western economic theories and perspectives have influenced the economic policy direction of our ruling elite in the country. In the early 60s for instance when state led development initiatives was the dominant perspective, the public sector of the Nigerian economy was rapidly expanded within the context of a free market economy. The general idea then was that direct government intervention in productive activities was necessary in curtailing market imperfections (Hembe 2003). Thus public enterprises were set up due to the shortage of indigenous capital, entrepreneurs and general lack of infrastructural facilities and dearth of skilled labour necessary to establish a strong private sector of the economy. This led to the proliferation of public enterprises in addition the government embarked on the provision of series of social welfare programmes. The government also took nationalistic measures such as the indigenization policy. A major implication of the enlarged public sector dominance in the economy meant that government's action and inaction impacted heavily on all facets of the economy (Orokpo 2011)

However, from the 1970s, Zayyad (1994) notes, there was a worldwide economic recession and there was a noticeable failure in the performance of public enterprises worldwide which led to a re-assessment of the role of the state in the economy. As a result, there were intellectual attacks on the Keynesian model, especially its ability to provide answers to the critical issues of internal and external economic balance and economic development. These challenges led to the monetarist counter revolution. The monetarists advocate restructuring fiscal monetary policies with a view to ensuring drastic reduction in the fiscal role of the state in the promotion of investment and the reduction of government spending on consumption and welfare. These changing theoretical positions of the bourgeois intellectuals reflected in the change from state centred development strategies to increased reliance on market forces and reduction of the role of the state in economic management has become the contending paradigm of economic management in Nigeria in the 1980s, 1990s and in the 21st Century.

Beginning from the 1980's, the economic boom was over and there was looming crisis which affected industry, agriculture, balance of payment position, domestic price levels and the general living condition of Nigerians. The preponderant view from the west and the Bretton Woods institutions was that the economic crisis emanated from the pursuit of generous social welfare benefits and growing state intervention which led to inflationary pressures through excessive wage demands. The Bretton woods institutions insisted on curbing the role of the state in the economy and the promotion of private participation in the economy.

The Shagari regime in the 80's introduced the Economic Stabilization Act 1982. The Stabilization Act among other things reduced basic travel allowance, banned some imports such as U2 batteries and frozen chicken and the importation of such goods as stock fish, cement and floor etc. These measures were meant to reduce the consumption of imported goods, save foreign exchange and encourage the use of local raw materials in line with the import substitution approach to development, Ogbonna (1984).

The worsening economic situation in Nigeria necessitated more comprehensive measures meant to salvage the economy and this culminated to the adoption of the Structural Adjustment Programme (SAP). The Babangida regime introduced the Structural Adjustment Programme which was packaged by the international lending agencies as the antidote to economic recovery. SAP connotes increased reliance on market forces and reduction of the state in economic management by minimizing the role of the state in the economy to prevent waste of resources.

Olukoshi (1994) argues that SAP due to its monetarist bent had a decisive anti working class orientation which made Nigerian to be ranked high among the nations of the world with the worst living and working conditions. Also, critics have pointed out that privatization of state owned companies which is a major policy plank of SAP has exacerbated corruption. In fact, Stiglitz (2003) has pointed out that privatization is synonymous with briberization and in many countries it entails selling a government enterprise at below market prices.

Since the return to civil rule in 1999, elements of the Bretton Woods financial institutions inspired Structural Adjustment Programme (SAP) operated in Nigeria from 1986-1994 are still enacted by the government. They are deregulation, removal of subsidies, strengthening of existing demand agreement policies, faster movement towards a more realistic exchange rate, rationalization of import items and excise duties, replacement of administrative controls with reliance on market forces, adoption of appropriate pricing policies especially for wasting assets like petroleum products and rationalization of public bureaucracies. In spite, of experimenting with myriads of imported development palliatives from the Western economies, Okolie, Nnamani and Nwoke (2018, p.3) have pointed out 'that human development ranking in Nigeria continues to recede and this therefore questions the veracity and potency of these development models as instruments for change, human capacity transformation and social transmogrification'.

NEEDS and Public Expenditure Management in Nigeria

NEEDS is a Public sector reform programme that is focused on four areas, improving the macro-economic environment, pursuing structural reforms, strengthening public expenditure management and implementing institutional and governance reforms, Okonjo-Iweala and Osafo-Kwaako (cited in Okorafor,2016, p.36).

In line with this policy thrust, the Nigerian government withdrew from the commanding heights of the economy through privatization, liberalization and deregulation. The government also withdrew from direct production of goods and services except in oil and gas. Also the production of services in key areas of health, education, water supply, science and technology, capacity building and infrastructural services became a shared responsibility between the public and private sectors, the donor community and users. In addition, the adoption of Build Operate and Transfer (BOT) and other such innovations to attract private capital was intensified in areas such as power generation and distribution, roads, railways, water supply, sea ports, infrastructure etc.

Since this discourse is centered on public expenditure management, the paper has singled out the privatization policy, the monetization policy and rationalization/ downsizing of the public service and the Due Process policy which are the key pillars of expenditure management in NEEDs (2004) for discussion.

Privatization of State owned enterprises: The government through the privatization aims to reduce the dominance of the state in the economy and energize the private sector as the engine of growth. As noted by Orokpo (2011) that the privatization programme aims, to liberalize the economy to be private sector driven through the following initiative; freeing government from the bondage of continuous financing of extensive projects which are best suited for private investment by the sale; reducing government borrowing while raising revenue; encourage efficiency and effectiveness in resource utilization; promoting healthy market competition in free market environment and improving returns on investment

Rationalization/ downsizing the public service: This aims to restructure, right size, re-professionalize the public service foreffective service delivery. It also targets to eliminate waste and inefficiency, and free up resources for investment in infrastructure and social services.To actualize this administrative reforms, the over-bloated public service work force which increased the cost of re-current expenditure without commensurate output in service delivery was down-sized (Okorie, 2014). The Steve Oronsaye Committee which was set up to review the public service with a view to reposition it for efficiency and greater productivity recommended the reduction of 541 MDAs in the country to 163 (Okorie, 2014). Agencies like the Federal Road Safety Corps (FRSC), and the Civil Defense Corps were recommended to be merged under the Nigeria Police Force because they perform overlapping and duplicating functions. This merger was not however implemented but it should be noted that the rationalization policy resulted in purging the workforce. About 35,700 staff were disengaged by the Federal Civil Service Commission (Okorie, 2014).

Monetization Policy:The monetization policy was introduced with the aim to improve the pay package of public servants as well as to determine the actual cost of governance so as to prevent wastages and financial leakages in all government businesses (Okorie, 2014). Under the policy, fringe benefits provided for workers such as electricity, water and telephone bills were monetized. In addition, the official car of public servants was monetized by procuring the car while the officer conveniently pays back on monthly basis. In addition, fringe benefits like housing, utilities, domestic assistance were monetized. This was supposed to instill maintenance culture in the public service and forestall financial leakages.

Due Process Policy: to ensure open and competitive tender arrangements for government contracts; the government introduced a 'due process 'mechanism to vet and eliminate excess 'fat' from government contracts and the setting- up of the Budget Monitoring and Price Intelligence Unit (BMPIU) that certifies for public funding only those projects that have passed the test of proper project implementation packaging. This process of certification ensures value for money (NEEDS 2004).

The Impact of Public Sector (Expenditure) Reform on Development in Nigeria.

The public sector expenditure reforms were initiated ostensibly to minimize the role of the state in the economy, control public expenditure and to inject entrepreneurial management culture in governance to promote socio-economic development in the country. The question is, have these public sector reforms impacted positively to reduce poverty, enhance employment and promote service delivery? In other words, did the public sector reforms promote development in the country?

It has been noted by Agu (2016) that the adoption of neo-liberal policies such as privatization, deregulation and removal of subsidy has profoundly affected unemployment in the country. He points out that the reforms embarked upon by the present democratic dispensation particularly the public sector reforms of the Obasanjo administration led to the disengagement of 121,731 workers from the federal public service between 2006 and 2007. Also a total of 48,037 public servants were disengaged from the public in the first year of the Yar' Adua administration in 2008 (OSGF, 2008). In the oil sector, Jason (cited in Agu,2016: p.210) noted that the Nigerian National Petroleum Corporation (NNPC) pruned its work force from 17,000 to 9,000 in 2007. The aftermath of this is that unemployment rate has jerked up in the country.

Table 1. Nigeria's unemployment rate

S/N	YEAR	UNEMPLOYMENT
1	2000	13.1%
2	2001	13,6%
3	2002	12.6%
4	2003	14.8%
5	2004	13.4%
6	2005	11.5%
7	2006	12.3%
8	2007	12.7%
9	2008	14.9%
10	2009	19.7%
11	2010	21.1%
12	2011	23.9%
13	2012	24.3%
14	2013	28.5%

Source: national bureau for statistics (NBS)/International Monetary Fund (IMF) Survey

Mass unemployment in the country has led to the escalation of poverty rate in the country. The Human Development Index released by the United Nations Development Programme. Recent statistics from the United Nations Development Programme (UNDP,2016) show that poverty rate is 62.6% and about 112 million of the country's 167 million live below poverty level (Vanguard,18 Oct. 2016). The aftermath of this as noted by Igbuzor (cited in Ezeani, 2017, p.5) 'Nigeria which hitherto used to be one of the richest countries in the World in the early 1970's has retrogressed to be one of the poorest at the threshold of the twenty first century'. The Human Development Index of Nigeria also depreciated from 0.511% in 2007, 0.500% in 2013 to 0.504% in 2014, UNDP (2015).

Privatization of the economy it has been pointed out by (Nwanegbo & Ikyase, 2016, p.177) has not led to economic efficiency but rather, it has given the politicians the opportunity to loot and plunder the economy by buying lucrative and viable state owned businesses that have been undervalued, Dobek (cited in Nwanegbo and Ikyase,2016: p.177).). In fact, former Vice President Atiku Abubakar attests to this that the privatization exercise was characterized by fraud and hijacked by the elite in society who have used the privatization programme to auction our cornered jewels to themselves at bottom prices with little or no pretense at due process or transparency" (*The News March* 5, 2007).

The privatization of Power Holding Company of Nigeria (PHCN) for instance has not led to improved power supply in the country. Electricity supply has hovered between 2000MW and 4000MW which is below the 5,600MW generation capacity inherited from 1999 before the privatization exercise.

Statistics from the National Bureau of Statistics (NBS, 2012) indicate that from 2000-2009 the country generated N34.2 trillion from oil revenue and 7.3 trillion from non-oil sector but the huge oil revenues have not been properly utilized in spite of the public sector expenditure reforms. This can be attributed to corruption in the public sector which has not abated despite the introduction of anti-corruption measures by the government. Transparency International has for over a decade rated Nigeria as one of the most corrupt countries in the world.

4. Conclusion

The public sector expenditure reform encapsulated in NEEDS was initiatedostensibly to minimize the cost of governance, improve efficiency and enhance value for money in public expenditure. A noticeable feature of the reform is the emphasis on deregulation, privatization, down- sizing of the public sector. It is note- worthy to emphasize that the reform has not yielded the expected results. The reform has ended up been counter-productive resulting to mass retrenchment, increased unemployment and poor service delivery as evident in poor power supply and decay in public infrastructure. In fact, the cost of governance has continued to rise as evident in increase in recurrent expenditure in annual budgets. The country's socio-economic indicators are abysmally poor, hence the country has been described as a rich country with a population that is most deprived among the OPEC countries (UNDP, 1998).

Also, the reforms' emphasis on downsizing the public sector through mass retrenchment and cut in social welfare schemes have ended up isolating the Nigerian state from its domestic social base – the workers and peasants. As observed by Mou (1989), a state at war with the majority of its citizens will become more dependent on international capital and more willing to serve the interest of international capital. The bane of development in the country as noted by Okolie et al (2018, p.9) 'lies largely on ignoring internal transformation catalyst that impel the human elements to productive action'. The adoption of western prescribed development models line, hook and sinker tends to discountenance local environmental conditions such as local resource content; local human resource potentials; quantity and quality of the supporting institutions and the physiological and psychological motivations of the leaders and the led among other things.

For public sector expenditure reforms to make an appreciable impact in the country, there must be the political will to fight corruption perpetrated mainly by the political class which creates a yawning gap between public expenditure which is the bane of development in the country. Also Nigeria has a population of over 140 million and any reform package that places emphasis on retrenchment of the work force will end up triggering labour crisis and revolt between the state, the workers and the peasantry that may degenerate to political instability. Any reform package that fails to take into account local needs, local conditions and level of development of productive forces will make an infinitesimal impact.

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