



**PLANNING AND BUDGET
IMPLEMENTATION IN THE HEALTH
SECTOR**

Professor Isa Hashim

MPA (Pitts.), MPA (S. Cal.), Ph D (S. Cal.), LLB (ABU)

Department of Political Science
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Professor Bab Hassan
MPA (Pins.), MPA (S. Cal.), Ph.D. (S. Cal.), LL.B. (ABU)

Department of Political Science
Bayero University
Kano

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SUMMARY OF PRESENTER'S BIO-DATA



1. PERSONAL DATA

Name: Isa Hashim
Date of Birth: July 31st, 1933
Place of Birth: Kano, Kano State
Nationality: Nigerian
Marital Status: Married with Children
Languages Spoken: English, Hausa, Arabic, French and Some Nigerian Languages.

EDUCATION WITH QUALIFICATIONS OBTAINED

Ahmadu Bello University, Zaria	1991	LLB (Hons)
Univ. of Southern California,	1974 – 1976	PH.D
Univ. of Southern California	1972 – 1974	M.P.A. (Pol. Sc.)
Univ. of Pittsburgh	1970 – 1971	M.P.A. (Econ Dev.)
Univ. of Pittsburgh	1968 – 1969	Dip Dev. Admin

WORKING EXPERIENCE SINCE UNIVERSITY DEGREE

Professor of Political Science Bayero University Kano October 1997
Reader in Political Science, Bayero University, Kano October 1992
Vice-Rector and Director, College of Administrative and Business Studies, Kaduna Polytechnic,
November 1987 to May 1992
Head, Department of Local Government Studies, CABS. Kaduna Polytechnic, February – October
1987
Permanent Secretary, Economic Development, Kano State, 1971 – 1974
United Nation, Department of Public Administration (Development Administration Division) New
York, on Attachment from AID (August to October, 1971)
Department of Equal Employment Opportunity Washington D.C. on Attachment from AID
(October to December 1971)

Prof Isa Hashim has been involved considerably in public service in his line of academic pursuit. He has acted either as the chairman or as a member of Boards of Academic Institutions or government parastatals including Usman Danfodio University Teaching Hospital, Council of UNN, Board of Technical Education, Board National Shipping Line and Committee, Kano State Local Government Steering Committee, as well as the national commission on local government reforms review. He has also served as a consultant on local government matters to ABU and UNN and a special adviser to the Kano State Government.

PLANNING AND BUDGET IMPLEMENTATION IN THE HEALTH SECTOR

“Ideas are valuable only when responsible, disciplined persons convert them into action. All in all, creativity is relatively abundant. It is its implementation that is more scarce” (Theodore Levitt).

1. INTRODUCTION

I feel highly honoured at this unique opportunity to share some thoughts with you on the topic “Planning and Budget Implementation in the Health Sector.” The topic is indeed, important going by the experience of the country in its quest for economic development, particularly now that we have witnessed an endless riddle over the non-implementation of vital aspects of the 2002 and 2003 Budgets. To say Nigeria has fared poorly in planning and Budget Implementation, especially in the Health Sector, is to state the obvious. It is held in the informed circles that the country may have more abandoned projects than the completed ones. This is even underscored by the returns from an on-going Economic Audit of Abandoned projects embarked upon by the office of the Minister of Economic Matters in the Presidency. The Returns indicate that in one of the Federal Ministries, 35 projects in which millions of Naira have been sunk have been abandoned. Eleven Ministries, including the Ministry of Health, have so far made returns. The returns show that “125 projects, valued at ₦37 billion, were abandoned, while ₦44 billion Naira will be required to complete the projects” says the Minister of Economic Matters recently. You will certainly agree that the situation is really serious. No Country that desires genuine development can continue like this.

Projects are the potent instruments for the realization of national aspirations, objectives, goals and targets. Efficient resource use requires that every public sector project must be linked to a national aspiration. This efficiency drive also requires that projects must be effectively managed to ensure realization of set goals. It is pertinent to note that by project we mean the set of interrelated and coordinated activities designed to achieve specific national objectives within a given time frame. Health Care projects are the public sector vehicle for achieving accelerated Health population Growth and improvement in human welfare. Poor project performance therefore is a potential source of poor economic performance and deteriorating human welfare.

Development projects have been widely used as instruments for the pursuit of national goals even from the colonial period in Nigeria when “the ten year plan of Development and welfare” was launched in 1944. From independence to 1985, four fixed medium term plans containing projects worth billions of Naira were properly formulated and poorly implemented. Since 1990, the projects in plans are rolled over annually, hence the name Rolling Plan has been adopted.

Nigeria’s economic development has largely been public sector led. Apart from massive investment in infrastructure, including roads, communications.

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railways, power supply, schools and hospitals, government made substantial investments in projects involving direct production of goods and services in such sectors as agriculture, mining, petroleum, iron and steel, and manufacturing. Government investments in the various projects were expected to jump-start Nigeria's economic growth and lead to self-sustaining socio-economic growth and development. Towards their implementation, enormous financial resources were mobilized both from own internal resources and from outside the country in the form of loans grants.

We are fully aware that failed public sector projects represent enormous economic and financial losses to the nation. Among the economic losses are loss of potential output, loss of employment for millions of citizens and the consequential loss of household incomes, reduction of aggregate demand, and social costs arising from joblessness and destitution of our citizens. It can thus be seen that project failure in the public sector is directly linked with low or even negative growth of the economy, unemployment, worsening situation of poverty, inadequate provision of Health Care facilities, low purchasing power of citizens and many other painful social and economic consequences of unemployment. These negative and undesirable trends, if left unchecked, are sure to undermine our social cohesion and our fledgling democracy.

2. PLANNING

After many decades of experience with development planning in Nigeria, the results have been generally disappointing. An examination of planning history as mentioned earlier in this discourse, reveals that there have been many more failures than successes in the implementation of Nigeria's development plan. What is even more disturbing is that the situation seems to be worsening instead of improving as Nigeria continues to plan.

In a similar vein, Derek Heath in a review article on development policy over the past twenty years concluded that the results of planned development have been 'sadly disillusioning for those who believed that planning was the only way, in African Countries.

What went wrong? Why has the early euphoria about planning gradually been transformed into disillusionment and dejection? We can identify two interrelated sets of answers – one dealing with the 'gap' between the theoretical economic benefits and the practical fundamental defects in the planning process, "especially as it relates to administrative capacities, political will and plan implementation."

The wide-spread acceptance of planning as a development tool rests on the Economic institutional arguments that with the growing urban unemployment and stagnating agriculture, the continued heavy influx of rural migrants represents a net social loss to society in the context both of lost agricultural output and higher costs of their urban accommodation.

It is often assumed that a detailed statement of national economic and social objectives in the form of a specific development plan can have an important attitudinal or psychological impact on a diverse and often fragmented population.

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it may succeed in rallying the people behind the government in a national campaign to eliminate poverty, ignorance and disease. By mobilizing popular support and cutting across class, religions or tribal factions with the plea to all citizens to work together towards building the nation, an enlightened central government, through its economic plan, is thought to be best equipped to provide the needed incentives to overcome the inhibiting and often divisive forces of sectionalism and traditionalism in a common quest for wide-spread material and social progress.

Given the nation's experience regarding plan implementation in the past few years and the impact on the lot of the people, it is easy although not necessarily appropriate, to conclude that there is nothing to cheer about any plan the government may pronounce. For in the past few years the government has succeeded in rendering its plans almost irrelevant in the life of the citizenry, through poor implementation of the appropriation acts total disregard for the contents of those acts.

Yet planning and budgeting, as essential elements in controlling financial affairs of a nation, are an important instrument in government economic policy; this is more so with the increasing importance of government expenditure in the Nigeria – Type economy. In the past five years, one would certainly like to note that, budgets have only recorded failed policies and missed policy targets, mounting deficits and unredeemed promises.

3. REASONS FOR PLAN FAILURE

In view of the preceding examples, we may conclude that the gap between the theoretical economic benefits of planning and its practical results in Nigeria has been quite large. The gap between public rhetoric and economic reality has been even greater. While professing to be concerned with eliminating poverty, lowering inequality and creating employment, the Nigeria's planning policies have in fact unknowingly contributed to their perpetuation. Some of the major explanations for this have to do with failures of the planning process itself. These failures include:

(a) Deficiencies in plans and their implementation. Plans are often over-ambitious. They try to accomplish too many objectives at once without consideration of conflicting and competing objectives. They are often grandiose in design but vague on specific policies needed to achieve stated objectives and, finally, the gap between plan formulation and its implementation.

(b) Lack of political will – The cause of Nigeria's planning failure is not simple lack of economic potential and inadequate administrative capacity. Rather, poor plan performance and the growing gap between plan formulation and its implementation is widely attributed to a lack of commitment and political will on the part of Nigerian leaders and high level decision-makers.

The political will to develop requires an unusual ability and a great deal of political courage to challenge powerful elite's and vested interest groups and to

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persuade them that such development is in the long-run interests of all citizens. In the absence of their support, whether freely offered or coerced, a will to develop on the part of politicians is likely to meet with continuous frustration and growing internal conflict.

4. PLANNING EXPERIENCE IN THE HEALTH SECTOR

The standard of living, in nearly every society, is to a large extent determined by access to goods and services that fulfils basic human needs. The quality of health of a country's population, no doubt, enhances productivity, economic growth and development this is mainly because a health and well-fed labour force is more capable of greater physical and mental exertions than one that is ill, hungry and malnourished. But decline in government revenues since the wake of the economic crisis of the 1980's has necessitated cuts in public expenditure including expenditure on health. In spite of the resource constraints, however, government is committed to improving healthcare delivery in Nigeria.

The major objective of development plan in the Health Sector is the provision of adequate and effective health facilities and healthcare to the nation's entire population. Planning programmes are difficult to achieve and sometime impossible, because of certain constraining factors and problems.

The most crucial problems, which frustrated efforts to achieve planned targets in the Health Sector, have been identified as follows:

- (i) Serious imbalances in the location and distribution of health institutions and facilities in the country.
- (ii) Provision of medical services has been severely limited because of shortages of such essential personnel as doctors, medical technologists, nurses, etc.
- (iii) Inadequate preventive Health services.
- (iv) Effective delivery of healthcare is seriously handicapped on account of poor management.
- (v) Ineffective management of health institutions.
- (vi) Gross misallocation of Development funds. In most cases the allocation is only on paper the actual release may be 50% or 10% or even zero %.
- (vii) Some governments undertake hospital-building programmes, without making corresponding provisions for the staffing and equipment of the hospitals.
- (viii) Indiscriminate importation of expired drugs and expensive medical equipment that are not needed – a practice that, according to allegations, enables some people to obtain a kickback.

It has been stated earlier, in this discourse, that the majority of this country's projects have been abandoned and we now have to point out that it is held in the informed circle that Ministry of Health, more than most Ministries, is suffering from abandonment of projects, as a testimony to this statement we

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submit hereunder, few examples of some abandoned/neglected Federal Government Teaching Hospital projects:

- (i) Ahmadu Bello University Teaching Hospital, started in 1970 still on going at a snail speed.
- (ii) University of Nigeria Teaching Hospital – started in 1980's still on going.
- (iii) Aminu Kano Teaching Hospital – started in 1990's still on-going.
- (iv) Comprehensive Health Centre, Kware, Sokoto state- started in 1982, with a snail speed and abandoned in 1995, continued by PTF in 1996 and abandoned again in 1999. However, the National Health Care Development Agency is now continuing the project and has so far completed the O.P.D. block.

There are several other Teaching Hospitals and Federal Medical centres abandoned or on-going at a snail speed in many states of the federation. However, it is heartening to note that for the first time ever the present administration attempts to place high premium on the social sector, by allocating lion share of the budget to health, education “over 75% percent of the budget will go to support Health, Education, Roads, Water supply, Electricity, Security etc.” Furthermore, the allocations to Health and Education are the largest and result in a doubling for education and a 28-cent increase for health, as reported in *The Guardian* of 31st December 2003.

This is obviously a marked departure from the past when only defense and similar areas got the highest budgetary allocation yearly. If tenaciously implemented, the new emphasis on the social sector and infrastructure is likely to improve the well being of the people of Nigeria. It is expected that at the end of the year 2004, the relevant ministries will be able to show score cards that will justify this renewed attention in these areas.

5. BUDGET IMPLEMENTATION

In Nigeria, the issues relating to the time dimension and the rising expectations of the people stare the government in the face every day. The scale and coastlines of goods and services now provided by these Governments in response to the demands of their people against the background of a gradual but persistent erosion of the avenues for additional domestic finance throw Government leadership into a series of dilemmas. The inequality in the trade between consuming and producing countries and the diminution in foreign aid as a result of the internal financial problems of traditionally recognized donor countries jointly pose a further threat to the size of resources available to governments of developing countries for economic development. Consequently, the need for a critical evaluation of the allocating methods as well as the price levels of the various cost elements of government's goods and services becomes a pre-eminent issue in the management of public affairs.

The budget for modern governments has become one of the most important tools for managing the economy of their respective nations. Government budgets exercise considerable influence in any domestic economy

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and in a world of inter-dependence they often have impact on other national economies. In most countries, Nigeria inclusive, the government is invariably the largest single employer and the largest single purchaser of goods. The goods and services produced by government are of the greatest interest to the generally of the people. In Nigeria, for example, "about 85 percent of the financial outlay for prosecuting the 1981-85 fourth National Development plan is to be provided by Government sector." The budget is used as an instrument for implementation development plans in regulated economies and for influencing the market in a pre-determined manner in free-market economies. For a developing country like Nigeria, where Government serves as the prime mover of a mixed economy, the budget, both as a financial plan and a political document couched in figures, serves as the fulcrum for the fulfillment of people's aspirations and for the redemption of political promise. Consequently, the budget process from planning to implementation constitutes the cynosure of alleys. To the executive who proposes a Budget, its preparation is the most time consuming and tedious exercise. To the legislature that disposes, its consideration is the most sumptuous feast in each year's parliamentary festival.

While everybody is agreed that a budget is necessary, ranging from a household to a national budget, what constitutes a budget differs from one set of persons and circumstances to another, to the Accountant it is no more than a financial plan, to a political economist it is a political document couched in figures, to a soldier it may relate to the logistics of time and risk, to a company it may reflect the concern for the level of profits etc. whether we budget for money, men, materials, time or space, what is important is that one tries to plant ahead with an objective to be attained in view. Depending on the purposes for which a budget is designed to serve it may be:

- (i) Political document couched in figures
- (ii) A management tool used for both planning and control
- (iii) A means of improving internal coordination
- (iv) An overall method for improving the welfare of civil society.

The process for achieving these and other innumerable purposes of a budget must conform to the usual management cycle of preparation, authorization, execution and monitoring. This process is far as Government budgets are concerned must be pursued in accordance with laid down historical, constitutional, legislative, political, economic and administrative procedures.

It should, in the present circumstances, be noted that "planning of budget implementation" and "budget implementation" are two separate distinct activities. Their close relationship notwithstanding, practical and conceptual separateness of the two sets of activities must be recognized: While planning of budget implementation is a problem of planning budget implementation belongs to the domain of public Administration, business administration, or, in general, to the domain of management. Planning of budget implementation is the responsibility of economic planners. Even in the light of the social division of labour, which has come to prevail at the present juncture, the separate-ness of economic planners and economic administrators is well recognized.

6. FAILURE OF PAST BUDGETS

The major problems that led the failure of past budgets was financial indiscipline on the part of the executive and outright non implementation, rather than poor planning of proposals. Nigerians always wonder, when over budget issues are raised if the executive could keep to its promise and implement the budget as passed by the legislature. In the year 2000, for instance a total sum of ₦683 billion was budgeted out of which ₦238.37 billion was meant for Recurrent Expenditure, ₦70 billion was earmarked for settlement of debts and the balance of ₦364.62 billion was approved for capital projects. This was beleaguered by a lot of problems. First the budget was delayed for over four months. It was forwarded in November 1999 but not approved until end of March 2000. This resulted from the late submission of the fiscal policy thrust of the budget and the submission of an "addendum" to the budget" by the executive arm in January,

At the same year most government ministries and parastatals implemented the budget haphazardly, resulting in zero implementation of capital aspect of it in several cases. For instance, the audited account of the Federation for 2000, signed by the Account-General of the Federation, and authenticated by the Auditor General of the Federation showed that the recurrent budget of the presidency for the same year was ₦6.2 billion but the actual spending was ₦31 billion. This revelation was published in the *Weekly Trust* of December 27, 2003 – January 2, 2004. The paper goes further to say that a similar, if not worse scenario was played out in 2001 where over ₦475 billion of the ₦860 billion budgeted that year was committed to recurrent expenditure leaving only about 200 billion for capital projects while the goes into debt servicing. In the end, substantial part of the ₦200 billion earmarked for capital projects was even diverted to fund recurrent deficit, during an interview with a member of the upper chamber of the National Assembly the *Weekly Trust* discovered that the major cause of budget failure was in terms of "embezzlement and brazen financial indiscipline" by the executive arm of government.

Indiscipline pervades our life so completely today that one may be justifies in calling it the condition per excellence of contemporary Nigeria society. We see and hear and read about indiscipline in the home, in the school, in the public service, in the private sector, in government, in legislative assemblies, on the road and in the air.

The malaise takes so many different forms sometimes brutally crude, at other times more subtle. The goal of indiscipline is self-interest; its action, the abandonment of self-restraint in pursuit of the goal. The fact that the action may sometime defeat the goal is quite another matter.

7. THE PRIMARY PURPOSE OF GOVERNMENT

The spite of controversy surrounding improper implementation of 2002 and 2003 budgets, to be one aspect of the national budgeting process that has continued to be neglected is the popular participation of the civil society. Not that the elected representatives of the people at the executive level of the government

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that initiate the budget, and legislative arm that approves it do not have the necessary legal backing, but "the whole process is carried on as if the people and their view do not matter any more"

There are many reasons why the civil society must be involved in budgeting. First, in accordance with section 14 (2) (b) and (c) of the 1990 constitution, the fact that sovereignty belongs to the people of Nigeria is stated thus:

"The Federal Republic of Nigeria shall be a state based on the principles of democracy and social justice... It is hereby accordingly declared that (a) Sovereignty belongs to the people of Nigeria from whom government, through this constitution, derives all its powers and our destiny is being hopelessly mismanaged."

Popular participation provides the opportunity to nip discriminatory provisions in the bud; people can reject programmes that are potentially threatening to the enjoyment of their rights and fundamental freedom. The transparency and accountability dimension could reduce the cost of public works it leads to people asking informed questions. Considerable reductions in over-invoicing would be obtained. "Realignments of budget figures to where they are most critically needed could be undertaken before the executive and legislature complete their tasks. There are boundless opportunities which will even ginger the confidence of the governed in the governing process" (Onyekpere, 2002).

But where do we begin in consideration of the fact that civil society is amorphous and has no clearly defined constitutional role beyond being a critical mass that casts the ballot? The answer is that we must begin from the beginning. There bound to be mistakes; and traps will be set by the powers that be, but patience and perseverance in a learning process is the answer as eternal vigilance is the sure track to liberty.

Canvassing for realignments in proposed appropriations can also be a legitimate basis for intervention. It is likely that when Civil society Organizations request for an increase in the healthcare budget, they will be met with the tailor made answer of lack of resources. All that need to be shown as a basis for canvassing for realignments is the area of either wasteful spending or expenditure that will not have such wide impact as education and health may have. For instance, a cut in security votes or in the perks of high office may be proposed to provide more funding to primary health care.

The Civil society organization should also look deep into the budget proposal because a lot of money could be, for instance, under the health budget but a large chunk of it going into official cars, payment of estacodes and overseas trips while leaving primary health care with little or no funding. In such cases enough resources will not be available for child and maternal health, environmental health education and basic health infrastructure. The approach is to lobby to get the right mix that does not leave any subhead lagging behind while others enjoy a lot of unnecessary resources.

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Also, there is the concept of wholesale corruption, which starts with the budget. If 10 boreholes are proposed and a budget of ₦30 million is approved, at ₦3 million per borehole even though it is common knowledge that boreholes do not cost that much. The approach here will be to demonstrate, through the quotation of reputable constructing engineers that the project could be executed for much less. And the money so saved can go into other identifiable priority areas in the Health Sector.

Another important issue is the quest to engender the budget. According to Onyekpere (2002), budgets affect women and men differently because of their respective roles and expectation by society. Women's domestic labour is not captured in measurement of the gross domestic product. Nor is their work and contribution in the informal sector of the economy reckoned with. Thus, women suffer discrimination, marginalization and denigration and the system offers them nothing short of pauperization. There are a number of women specific issues, which are ignored like the high rate of maternal mortality and morbidity. This has a direct nexus to the constitutional guarantee on the right to life. And there is no better way of making this right to life very meaningful to women than the state voting adequate funds to stop this scourge which has put Nigeria on the list of infamy.

8. NEW TWISTS AND FRESH DIMENSIONS TO THE BUDGET

Implementation is the practical and most critical stage in the budget cycle. Circumstances changes, price changes and changes in political and government economic policies all affect implementation. They need to be responded to adequately and immediately. Implementation is therefore, a process of learning from experience. The tango between the executive arm and legislative arm over what and how the nation's finances should be spent for the year is always the cause of accusations and counter accusations on who constitutes the cog in the wheel of progress in implementing budgets.

Little wonder why many questions arise on the relevance of a budget that has have been implemented in its life time some of the questions are:

- (1) What has been the economic policy of the government at the centre?
- (2) Has the expenditure been incurred without the view of the lawmaking arm or against their decisions?
- (3) Why have there been new twists and fresh dimensions to the budget each time it is approved by the legislature?
- (4) Why does the executive try to carry on as if it were vested with all powers including those of the legislature and judiciary in implementing the budget?
- (5) Can the legislature do the work of the executive?

Ezeme (2002) asks similar relevant questions concerning budget implementation in Nigeria. In the Nigerian setting, especially during the military regimes, budgeting was a formality to fulfill all righteousness, They were poorly prepared and there was no intention to implement them as proposed. Since the

return to rule, democratic temperament is still lacking in the process of the government. Starting from an assumption that revenue is not lacking, both the executive and legislature of all levels of government propose large expenditure on projects that have not been prepared properly for execution such as undersigned roads and over designed projects. In both cases, there is waste of funds. We do not lack the technical know-how for managing the public sector of Nigeria but endemic corruption appears to be the motive for the degree of failure.

An astonishing statement was credited to one of Nigerian presidents that said that there was corruption in Nigeria but that it had not reached alarming proportions. Our frank and honest opinion is that anybody who can say that corruption has not yet become alarming is either a fool, a crook or else does not live in this country. That president is not a fool. So we must assume that he lives abroad, which is not as strange or fanciful as some might think. Many presidents of the Third World do not, in reality, live in their countries; one of the penalties of exalted power is loneliness. Harnessed to the trapping of protocol and blockaded by a buffer of grinning courtiers and sycophants, even a good and intelligent leader will gradually begin to forget what the real world looks like.

Corruption in Nigeria has passed the alarming and entered the fatal stage; and Nigeria will die, God forbid, if we keep pretending that she is only slightly indisposed. Some twenty years ago, *The Weekly Star* carried on its front page (15th May 1983) under the subject of the Nigerian and Corruption the statement that "Keeping an average Nigerian from being corrupt is like keeping a goat from eating yam".

Budget preparation and implementation have been shrouded in income secrecy and this has given room to manipulations that do not augur well for the interests of the common people. Under the constitution expenditure of the services of the government requires legislative authorization. This constitutional device has earned the legislature the appellation of watchdog of public funds role is exercised through legal control of budgeting. Implementation is a critical stage in the budget circle. In Nigeria articulation and preparation of annual budget has always been received with high commendation by both public and private sector operators, but our problem has always been with the implementation of plans and budgets. Therefore, it is important that policy makers accord priority to the issue of budget implementation, monitoring and evaluation.

9. CONCLUSION

It is obvious from the foregoing that planning of budget implementation is a basic issue the neglect of which exerts a decisive influence on the nature, content and efficacy of Nigerian budget. It is also discernible that in the absence of planning of budget implementation, failures are in built in Nigerian budget. An evaluation will not only help in avoiding waste, duplication and bottlenecks, but may also enable Nigerian government discover hidden potentials for achieving its other objective. Moreover, it is evident that less than adequate attention is paid to

budget evaluation while corruption remains a very serious problem in the implementation stage of the budget.

Monitoring and evaluation framework has been defective and this leads to duplication and waste of national resources. Furthermore, monitoring has not been given the seriousness it deserves. Nigeria is experiencing difficulties in implementing its budget due to lack of proper implementation plan and inability to enforce budgetary discipline. Indeed the major cause of budget implementation failure, in Nigeria, can easily be traced to the wholesale corruption embezzlement and financial indiscipline. It is hoped that government will recognize and address these inadequacies, deficiencies and problem.

In the Health Sectors, a major policy for development plan should always involve measures designed to coordinate and intensify the development of training programmes aimed at accelerating the production of these categories of health personnel currently in short supply. Therefore training facilities in medical schools should be expanded to give good opportunity for training of more doctors.

The plan and budget implementation are not different from the implementation of any other new idea. Once a budget is submitted, scrutinized, evaluated and approved, the next task is to design a course of action relevant to the contents of the implementation plans.

From the foregoing pre-election couplet with our Nigerian experience we must appreciate that the budget implementation is a lot of hard work which is often made harder by cynicism, fears, doubts and, sometimes, downright sabotage. The only sure recipe for success is courage, perseverance and political will.

CONCLUSION

It is obvious from the foregoing that planning of budget implementation is a basic issue the neglect of which exerts a decisive influence on the content and efficacy of Nigerian budget. It is also desirable that in the absence of planning of budget implementation, failures are in built in Nigerian budget. An evaluation will not only help in avoiding waste, duplication and bottlenecks, but may also enable Nigerian government discover hidden potentials for achieving its major objective. Moreover, it is evident that had there adequate attention is paid to

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