



GOVERNING AMIDST CRISIS: BOKO HARAM'S ROLE IN RESHAPING NIGERIA'S BUDGETING PROCESSES

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Abstract: Stable countries have tried to adequately deliver public goods and services to enhance economic governance. However, countries faced with terrorism in Africa cannot adequately check, advocate, and enable the delivery of public financial management (PFM). Systems theory was used to underscore the complex interactions between budget processes and terrorism. The activities of Boko-Haram in North-eastern Nigeria have disrupted public activities and affected key stakeholders' involvement in the budget process, availability of budgeting information and budget performance. This study interrogates the impact of Boko-Haram on budgeting processes. The mixed research design was informed by 47 interviewees and documented studies. A diagnostic test was conducted on variables to confirm their reliability, validity and normality. Likert scale was used to find out the opinions of the interviewees. Descriptive and inferential analysis was adopted in this research. With a significant regression model (p -value < 0.05), the analysis shows that terrorism accounts for 89% variation in budget execution. The authors noted fewer scholarly efforts to interrogate how terrorism undermines budgeting as an aspect of PFM in economic governance. Hence, this paper recommends more research in this subject area, particularly in other terror affected countries in Africa. This paper advocates for increased policy support by enhancing public accessibility of budget documents, engendering consultative forums for citizens' participation in the budget process in secure locations, and timely budgetary reports and audits by relevant government agencies.

Keywords: Government; Nigeria; Terrorism; Boko-Haram; Budgeting process

Introduction

Terrorism affects governance because it hinders the government's capacity to deliver efficient public financial management, including budgeting processes. This inefficiency includes but is not limited to the government's incapacity to ensure: an efficient budgeting process, good use of public resources, revenue mobilisation and fiscal transparency. This paper focuses on the impact of terrorism on the budgeting process as one of the four (4) aspects of public financial management.

A comprehensive and realistic budget requires that proposals for public expenditure across all government sectors pass through the required process of priority of need and resource competitiveness. Therefore, in order to maintain good budgetary discipline that enhances good economic governance, there is a need for a budgetary system that is reported and documented, audited and reviewed. Using the global guideline for budget management systems in Africa (Lienert & Sarraf, 2001), public financial management (PFM) in Africa is still at its weakest due to

expenditures without appropriate budget approval, inaccurate accounting ledger, poor accounting reports, untimely annual preparation and audit of government accounts. This has created a low budgetary performance in most African countries. Therefore, it is not far-fetched that systems theory can be used to better understand the existing complexity of budgeting processes which could be affected by the multifaceted implications of terrorism. In Africa, while proper planning, formulation, review, implementation and evaluation of budgeting processes are critical to budgeting (Obara, 2013); its scrutiny and performance have underperformed due to issues of terrorism. Public financial management has been greatly affected due to the existence of terror groups like "Al-Shabab in East Africa, Anti-Balaka and Seleka groups in Central Africa, and Boko-haram in West Africa" (Asongu & Nwachukwu, 2017). In Nigeria, a report (Federal Government of Nigeria, 2019) shows that there had been a significant change in the budget performance indicators. But the country still has weak budget credibility due to the inability to forecast sound revenue and cash planning. In addition, northeastern Nigeria remains a significant security concern and is highly likely to undermine the planned budgetary activities of the State. The 2020 Global Terrorism Index report placed Nigeria above 30th position between 2002-2005, 17th between 2005-2009, 5th position between 2010-2014, and 3rd position between 2015-2019 (The Institute for Economics and Peace, 2020) due to the rise in activities of Boko Haram and its affiliated group in the north-eastern region of the country. By implication, Boko Haram's activities over the period of 15 years (2005-2019) have challenged budgeting processes. In this research, budgeting processes, a sub-dependent variable, involve the impact of Boko-Haram on citizens' and stakeholders' participatory involvement in the budgeting process and timely and effective reporting and documenting of the budget. In addition, it involves auditing, reviewing and executing processes of the budget.

Conceptual Elucidation

Overview of the implication of terrorism

The threat of terrorism to international peace and security has grown significantly over time. Terrorism is the use of violence or the threat of violence against civilian targets for political, religious, or ideological causes (LaFree & Dugan, 2019). In addition to the loss of life, economic upheaval, and societal instability, terrorism can have far-reaching effects (Gupta & Mallick, 2020).

The direct cost of the attacks, which might include property damage, medical costs, and compensation for victims (Gould & Klor, 2010), is one of the most important economic effects of terrorism. Terrorism can also have indirect effects on the economy, including lower investment, less travel, and more security expenditure (Enders & Sandler, 2012).

According to (Huddy, Feldman, & Cassese, 2007), terrorism can have major social and psychological effects, including fear, anxiety, and trauma among the impacted people and communities. Additionally, terrorism may have an influence on politics through altering institutions and policies of the government as well as shifting public opinion and political allegiances (Bueno de Mesquita & Dickson, 2007). Since 2005, the extremist organisation Boko Haram has carried out a sizable number of terrorist acts in Nigeria. In addition to disrupting economic activity, forcing people to relocate, and eroding faith in governmental institutions, these assaults have had far-reaching economic, social, and political repercussions (Onuoha, 2019).

Government budget and processes

The practice of allocating financial resources to various economic sectors in order to accomplish general development goals is known as government budgeting. The creation of a budget plan, obtaining legislative approval, and implementing the budget are the usual processes in the budget process (Hussey, Roger, & Osei-Tutu, 2020). A variety of stakeholders, including politicians, government employees, and residents, are involved in the budgeting process, which is a crucial part of managing public finances (Sharma, 2017). The budgeting process is a difficult and contentious event in many nations, involving several parties and conflicting interests

(Berggren & Meijden, 2021). Political ideology, pressure from interest groups, and economic situations are only a few of the variables that might have an impact on the process (Wildavsky, 1964).

Terrorism may also have a big impact on budgets for governments. Terrorism can impede economic activity, resulting in lower tax collection and more money spent on security measures by the government (Abadie, 2006). Additionally, terrorism can foster an atmosphere of fear and uncertainty that may influence investors' desire to make investments in the nation, thus decreasing government income (Gould & Klor, 2010).

The government budget in Nigeria has been significantly impacted by Boko Haram's actions. To solve these security issues, the government has had to devote a lot of resources (Ndume & Umar, 2014). The result has been a reallocation of resources away from other industries, such as healthcare and education (Ndume & Umar, 2014).

How terrorism affects budgeting procedures

Research suggests that terrorism reduces participation in the budgeting process (El-Shazly & Hegazy, 2018) and challenges the annual financial statements and quality budget reporting (IMF, 2009). In Pakistan, studies revealed that terrorism has a negative impact on budget deficits (Butt & Gulzar, 2014) and the budgetary process (Akbar & Bilal, 2018). In India, Kumar & Mohanty (2013) finds that terrorism negatively impacts budgetary allocations on social and economic programs.

In Nigeria, Ajibolade & Oboh (2017) affirmed a defective approach in the annual budgeting system and a fiscal objective realisation deficit. This finding implies that budget implementing regulations and procedures and budget estimates are not followed to the latter, particularly in cases of unbudgeted or unauthorised expenditure, which is not unusual for governments faced with security challenges. The States are usually constrained by poor implementation as most projects are uncompleted or abandoned (Onyiah, Ezeamama, Ugwu, & Mgbodile, 2016). The Public Expenditure and Financial Accountability (PEFA) report in 2019 rated the legislative scrutiny in Nigeria as poor (D) because of the lack of proper timing of budget approval and poor legislative procedure for scrutiny (Federal Government of Nigeria, 2019).

Muraina & Dandago (2020) argues that the 2015 financial reform in Nigeria has brought about quality in budgeting processes. However, Igboke & Raj, (2021) argued that budgetary reports and documents are not narrative enough and often not presented in a more straightforward format for stakeholder and citizen engagement. The effects of terrorism may put additional pressure on budgetary resources and restrict governments' ability to deal with other urgent social and economic problems (Ndume & Umar, 2014). Therefore, utilizing the six (6) major budgeting processes that were determined from the literature study, it is possible to analyse the consequences of the Boko Haram insurgency on Nigeria's budgeting procedures. These essential procedures include project monitoring and inspection, as well as budget planning, reporting, documenting, auditing, reviewing and monitoring.

Systems theory states that a system is made up of interrelated parts or units that work together to accomplish a single objective (Scott, 2014). Anchoring this study on systems theory helps to illustrate systemic interruptions in the formulation, implementation, enforcement and regulation of budget processes caused by Boko-Haram. The theory also helps to explain the impact of terrorism on the complex interaction and participation of actors like civil societies, citizens, and legislators in the budget process.

Methodology

The study population was drawn from the six (6) States north-eastern Nigeria region. The researchers conducted 47 interviews consisting of representatives from the State House of Assembly, tertiary institutions, civil society organisations, the office of the accountant general, the office of the auditor general, the State Revenue Authority, the Ministry of Finance, Budget and Planning, and the private financial business. The secondary data on the number of terror attacks, deaths and injuries caused by terrorism was sourced from the Global Terrorism Index

database. Data on budget estimates, expenditures and their availability to the public were collected from the websites of the International Budget Partnership, Civil Resource Development and Documentation Centre, and the State governments. The study adopted a phenomenal (Moustakas, 1994) method of inquiry by conducting interviews and assessing documented studies relevant to this research (Žukauskas, Vveinhardt, & Andriukaitienė, 2018). The paper further uses descriptive analysis and regression to present the relationship between variables of terrorism (independent variable) and the budgeting process (dependent variables).

The descriptive analysis incorporated percentages and frequencies to reveal interpretations in either proportional or absolute terms and Means and Standard deviations (STD) were also used and interpreted accordingly. The STD was obtained to reflect the variability of responses, while the mean was used to determine the degree and rating of the responses. Likert scale was used to determine the interviewees' opinions on a scale of 1-5 (1 being strongly disagreed and 5 is strongly agreed). On the other hand, the inferential analysis incorporated regression analysis to establish the direction, degree, and strength of the linear correlation between the budgeting process (represented by the amount of budget implemented in Naira) and terrorism. This study hypothesised that terrorism negatively influences budget processes in north-eastern Nigeria.

Findings and Analysis

The composite finding from the interviewees' level of agreement/disagreement reveals that terrorism negatively affects budget processes. This is evident by (mean =2.16, standard deviation =0.980).

Table I: Statement on budgeting processes

Statement: The state is able to conduct the following despite terrorism	Mean	STD
Participatory budgetary planning	2.09	0.996
Budgetary reporting	2.00	0.989
Budgetary documenting	2.02	0.989
Budget auditing	2.09	0.996
Budget reviews	2.13	0.824
Project monitoring and inspection	2.67	1.087

Source: Response from Interviewees

Budget planning

Regarding budget participation, the interviewees disagree that the State can conduct an inclusive and participatory budgeting process involving all relevant stakeholders, as presented in Table I. This finding is supported by existing scholarly data that shows that the public participation trend in Nigeria decline from 31% in 2012 to 22% in 2019(International Budget Partnership, 2012, 2015, 2017, 2019; International Budget Project, 2006). Data (Civil Resource Development and Documentation Centre, 2015, 2018) shows a significantly low level of public participation across the States in the northeast region. Adamawa and Bauchi declined from 14% in 2015 to 0% in 2018. The significant decrease in Adamawa may result from principal budget officers' inaccessibility of terror-affected areas and the insecurity of holding a stakeholder meeting in terror-affected communities (Interview with First Bank Nigeria Plc., October 07, 2021). Borno had zero level of participation, while Gombe State, which recorded 0% in 2015, increased by 10% in 2018. Finance and economic scholars (Interview with Gombe State University, Gombe, October 04, 2021; Federal University Kashere, Gombe, Gombe, September 14, 2021) notes that Boko-haram has prevented participatory budget planning and processes in the State. Taraba and Yobe State declined from 25% and 20% in 2015 to 10% and 5% in 2018, respectively.

Budget documenting

Regarding budget documentation, the interviewees disagree that the State is able to conduct proper budget documentation. A report (International Budget Partnership, 2012, 2015, 2017, 2019; International Budget Project, 2006) on the open budget index, on a scale of 1 to 100, scored Nigeria 20% in 2006. This score of the budget is far below average and a cause for worry. The lowest level was in 2012, and an all-time high of 24% was experienced in 2015. The Nigerian State Budget Transparency Survey (Civil Resource Development and Documentation Centre, 2015, 2018) shows that in 2015, Taraba and Adamawa States scored (39%) the highest while Borno scored (10%) the lowest. The critical trend from the survey shows that five (5) out of the six (6) States in northeast Nigeria declined in budget score between 2015 and 2018. Only Gombe State improved from 21% in 2015 to 36% in 2018, which is still far below the budgeting standard. Over and above, none of the States in the northeast scored above average, indicating very weak processes of the State Governments in the region. Ranking of the open budget index and participation in north-eastern Nigeria from 1-100 shows that the region barely passed 1/6 (15.7%) of the obtainable score of 100%. Public participation (8.3%) is the least performing element when compared with other elements of the budgeting process. Among the six (6) north-eastern States, Borno State scored the lowest (5%) in budget process ranking. Bauchi also underperformed with a score of 9.5%. The top-performing State is Taraba State, with a score of 27.5%.

Budget Reporting

The interviewees disagree that the State is able to conduct proper budget documenting and reporting. A report indicates that Adamawa and Taraba had published their audited financial statement, Bauchi and Yobe published an unaudited financial statement, and Borno and Gombe had not published any (Federal Government of Nigeria, 2019).

A survey between 2006 and 2019 (International Budget Partnership, 2012, 2015, 2017, 2019; International Budget Project, 2006) shows that most critical budget documents are not publicly available, and only two essential document categories (Budget proposal and the enacted budget) were made available.

The Nigerian State Budget Transparency Survey (Civil Resource Development and Documentation Centre, 2015, 2018) notes that in the formulation budgeting phase, only Adamawa published its budget circular and draft in 2015. None of the six (6) State Governments in the north-eastern region timely published their document when due. The timely public publication of the budget appropriation law was fulfilled by Adamawa, Taraba and Yobe States, respectively, in 2015. An interview (Interview with Taraba State University, Jalingo, September 16, 2021) in Gombe State notes that Boko-haram has distracted both those in governance and the citizens. The interviewee notes that budget reporting is significantly infrequent as compared to the budget presentation by the Executive to the House of Assembly.

Only Gombe State published its appropriation law in 2018, and none of the other States timely published the citizen budget in the same year. Only Yobe State timely published its quarterly and end-of-the-year budget review in 2018. The auditing system in the region is still deficient since none of the State governments published their timely audited statement in 2015.

Bauchi State had the least number of budget documents and financial statements available to the public online. An activist (Interview with Open-governance Activist, Bauchi, September 04, 2021) states that there is less budget publication from the State Auditor-General and evaluation reports are not made public.

Yobe State Government (Yobe State Government, 2017, pp.37–39) had increased the effort to make available to the public via online platforms, the budget presented to the State HoA, budget performance reports, the State's financial statements, and appropriation laws. However, information available to the public is sometimes less

comprehensive and inaccurate due to reduced stakeholder involvement influenced by the activities of Boko-haram.

Budget Auditing

The interviewees disagree that the relevant authorities in the State are able to conduct budget auditing. In Nigeria, a report (International Budget Partnership, 2012, 2015, 2017, 2019; International Budget Project, 2006) shows that the audit score for the supreme auditing institution periodically increased from 0% in 2005 to 50% in 2015, and 72% in 2019. However, only about 56% of planned audits are implemented, and less than 5% of the recommendations from the audit findings are implemented (Federal Government of Nigeria, 2019).

A respondent claim that:

"... in the event of terrorism, some projects constructed or under construction will be destroyed as a result of the activities of terrorists... budget audits are done but not in a timely manner. This also includes review and monitoring". (Interview with Taraba State House of Assembly, Jalingo, September 28, 2021)

Budget Review and Project Inspection

The interviewees disagree that the State is able to conduct a budget review and project monitoring and inspection. As terrorism prevails, budget auditing, reviewing, project monitoring, and inspection are mostly done through paperwork. One respondent argues:

"That terrorism has made the process of accountability a little less transplant. However, the State budget has been reviewed severally.....I have never heard of budgeting being audited during terrorism, but budget reviews are made where budget funds fall short of the requirement." (Interview with Gombe State University, Gombe, October 04, 2021)

A budget survey in Nigeria (International Budget Partnership, 2012, 2015, 2017, 2019; International Budget Project, 2006) shows that the score for legislative scrutiny of the budget declined from 62% in 2006 to 76% in 2012, and 47% in 2019. Concerning the implication of terrorism on budget presentation and its passage at the State House of Assembly, some interviewees states that terrorism would delay budget presentation if there were no efficient data to inform the decisions of State Ministries before they are presented for scrutiny before the budget is passed.

An interview with the Nigerian Stock Exchange (Interview with Nigeria Stock Exchange, Damaturu, September 13, 2021) reported that due to challenges created by Boko-Haram in northeastern Nigeria, there are delays in the phases of the budget process of the States in the region. As a result, the executives' budget proposal to the House of Assembly (HoA) is usually not timely, and approval by the HoA is delayed. Another critical concern is that State Governments/Assemblies have capitalised on the prevalence of terrorism to make a hasty budget presentation, passage and assent which in the end gives room for a lot of flaws (Interview with Taraba State Office of the Auditor General, September 03, 2021).

An interview with the Adamawa State Ministry of Finance (Interview with Adamawa State Ministry of Finance, Budget and Economic Planning, Yola, October 11, 2021) noted that the State had significantly made progress in budget reporting, documenting, and citizen involvement. A comparison between the budget estimate and the budget executed shows that budget performance is still at its minimum in the region. A report from the State government's website shows that, on average, Adamawa was able to implement over 126% of its approved budget estimate in 2005-2009. This is the only period that any State in the northeast experienced surplus budget execution. However, Adamawa dropped significantly by 33% in its budget deficit from 98% in 2010-2014 to 65% in 2015-2019.

Regression Analysis Table II: Regression Results between Terrorism and Budget Execution

Ln Budget Execution	Robust Coefficient.	Std. Err.	Z	P>z
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People killed	9.57e-06	0.0000508	0.19	0.851
People wounded	-0.00042**	.0001513	-2.77	0.006
Property	0.04468	0.3063 0.2118	0.15	0.884
Terror type	-2.347**	0.0008914	-11.08	0.000
GDP Naira Billions Constant	-0.0027**	0.1625	-3.05 153.00	0.002
	24.86			0.000
	P value= 0.0000			
	R squared= 0.8928			
	Adjusted	R		
	squared=0.7564			

Ln Budget execution =natural logarithm of budget execution, ** Sig at 5% level

Source: Regression Analysis by the Researchers

This regression analysis was achieved by finding the composite index for terrorism and budgeting and then conducting a simple regression analysis to establish the significance level. The index for terrorism is the number of people killed, wounded, property destroyed, and type of terrorism. The composite index for budgeting is budget execution, and the intervening index is the GDP of States in northeast Nigeria. The results in Table II indicate a strong relationship between terrorism and budget execution (R Square value = 0.8928). This means that terrorism explains a 89.28% variation in the executed budget. The results also reveal that the overall model coefficient is significant (p-value <0.05). This led to rejecting the null hypothesis, implying a significant relationship between terrorism and budget execution. Additionally, people wounded, terror type, and GDP have a significant coefficient, while people killed, and property destruction have an insignificant coefficient. Therefore, the final model is given as follows.

$$Y = 24.8674 - 0.0004185X_1 - 2.34X_2 - 0.002716X_3$$

Where, Y is the budget executed, X₁ is people wounded, X₂ is terror type, and X₃ is GDP. The terrorism (independent) variables' coefficients in the model show how much and in what direction they affect the Budgeting (dependent) variable. The budget executed will drop by 0.042 percent for every injured victim of terrorism, according to the coefficient of X₁ (-0.0004185). The coefficient of X₂ (-2.34) indicates that the budget executed reduces by 234 percent as the severity of terrorism increases. Keeping all other factors equal, the coefficient of X₃ (-0.002716) indicates that a rise in GDP (intervening variable) will decrease the budget executed by 0.27 percent. However, the inverse link between X₃ and Y can be a result of multicollinearity problems or omitted factors. Using systems theory, this finding indicates that the system's performance is affected by external factors, such as terrorism, which is beyond the control of the State government.

The results of the quantitative research demonstrate that terrorism has a negative impact on participatory budget planning because there is little public participation in north-eastern Nigeria. Additionally, the documentation and reporting of the budget are not conducted properly, and most importantly, budget documents are not made available to the public for scrutiny. According to the qualitative analysis, the lack of access to terror-affected areas, the insecurity of holding stakeholder meetings in these communities, and the obstruction of participatory budget planning and processes, particularly in Gombe and Borno State, as a result of Boko-haram activities are all factors contributing to the decline in public participation in the northeast region.

Summary and Conclusion

This paper reveals that States in north-eastern Nigeria struggle to meet the standard of a good budget process, likely due to terrorism. The effort by the State government to publicly avail budget documents are still below 30%. The National level of public budgetary participation stands at 18.2% against 8.35% for State governments in the north-eastern region. At the State level, citizen participation was lowest in Borno State (9%) and highest in

Taraba (35%). These figures point out the magnitude of terror impact in the region. This trend indicates that most of the States in the northeast cannot meet the demands of the budget estimate due to poor budget estimate forecasting and budget execution. The regression analysis shows that in contrast to the positive conclusion that the budget executed increases as GDP increases; the negative implication is that the budget executed declines when the severity of terrorism increases.

In conclusion, the budgeting process in north-eastern Nigeria is a complex system with interdependent pieces when the systems theory is applied (Scott, 2014). This system has been hampered by Boko Haram's actions, leading to poor public budgetary engagement and low participatory planning, reporting, documenting and auditing of the State's budgeting system. Ultimately, the activities of Boko-Haram cause about 89% variation in State government budget execution. Hence, this study affirms the hypothesis that the activities of Boko-haram exacerbate poor budget processes in northeast Nigeria.

Recommendation

This paper calls for increased support by policymakers and the government to enhance citizens' participation in the budgeting process. Such facilitation will include engendering consultative forums in secure locations and increasing the accessibility of simplified budget documents over the Internet to citizens. This is affirmed by research (Ikechi, Ozurumba, & Chinedum, 2020) which recommended digitizing the budget for enhanced budget management and forecasting.

Additional research into how terrorism affects budget processes in other parts of Nigeria and other nations can be conducted. This paper also recommends investigating the link between the extent of public participation in budget preparation and the accuracy of budget forecasting and implementation in the north-eastern States. Lastly, this study considers that examining the variables that affect state governments' readiness to release financial documents to the public and follow audit recommendations could serve as pointers for policymakers.

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