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Addressing Cost of Governance Under Buhari's Administration in Nigeria

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ABSTRACT
Over the years, the cost of governance in Nigeria has become a vexed issue that has continued to dominate socio-economic discourse. In a bid to overcome the challenges generated by this phenomenon, successive governments have continuously harped on the need to address it to make money available for development. In the budget, much is voted for recurrent expenditure while insignificant percentage is set aside for infrastructure, health, education and other key areas that enhance the quality of life of the people. Such spending pattern that is biased against capital projects is inimical to growth and development as they invariably promote or support wastages and inefficiency. The suffocating impact of the high cost of governance on our national life has made it to assume a national emergency dimension. Among the measures include the introduction of the integrated personnel and payroll information system (IPPIS), a policy that is expected to help government, plan, manage and make effective budgeting regarding personnel costs from a central purse, reductions in travels and estacode for ministers among other measures to cut the cost of governance. For instance, two months earlier before President Buhari named his cabinet members, the President created five new ministries and appointed ministers for each of them. Even though the 1999 Constitution says each of the 36 states must have a minister, there are currently 44 ministers, thereby increasing the cost of governance, in terms of salaries and allowances for them and their personal aides, among other overhead costs. This is happening in the face of dwindling resources and rising cost of governance even having authorised the White Paper on the rationalisation of government parastatals and agencies to be reviewed for implementation. Despite the financial policies on regulations and management of public funds to avoid over spending and mismanagement, government still express worries over the high cost of its employee emolument costs. These worries necessitated. In view of this challenges, this study conducted an investigation to examine the factors fueling cost of governance, Buhari's approach to addressing it and its implications and lessons to be learnt. The study covered the various institutions of government. The technique of content analysis was used to gather data for the study. Data collected were analysed using descriptive statistics. The findings of the study revealed a significant positive relationship between personnel cost and government recurrent expenditure under Buhari's administration. In view of the above, the core of Nigeria's challenges are leadership and political will , stressing that until our leaders commit to good governance and responsible management of public resources, the right policies will not be put in place to serve public good.
Keywords: Personnel cost, recurrent expenditure, Cost of governance, Budget, Buhari Administration

INTRODUCTION
For some time now, there have been sustained campaigns for cost-cutting measures in governance across the board by concerned Nigerians, comprised mostly of academics, economists, financial analysts, stakeholders and public sector commentators among others (Eme, 2012).

Following unsuccessful attempts by successive administrations to reduce the number of federal government Ministries, Departments and Agencies (MDAs) as a cost-cutting measure, former President Goodluck Jonathan, 2011, set up the Presidential Committee on Restructuring and Rationalisation of Federal Government Parastatals, Commissions and Agencies, under the chairmanship of Steve Oronsaye.

The Oronsaye committee submitted an 800-page report on April 16, 2012, which recommended the abolition and merger of 102 government agencies and parastatals, while some were listed to be self-funding.

The committee revealed a high level of competition among several overlapping agencies, which had not only created ill feelings among government agencies but also brought about unnecessary wastage in government expenditure. For instance among the most important recommendations contained in the report include the merger of the Code of Conduct Bureau (CCB), Economic and Financial Crimes Commission (EFCC) and Independent Corrupt Practices and other Related Offences Commission (ICPC) as one agency; abolition of the Fiscal Responsibility Commission (FRC) and the National Salaries, Income and Wages Commission (NSIWC) both of which functions will be subsumed under the Revenue Mobilisation, Allocation and Fiscal Commission (RMAFC).

Also, the Oronsaye committee recommended that laws backing educational agencies like National Examination Council (NECO) and National Business and Technical Board (NABTEB) be repealed to give the West African Examination Council (WAEC) the functions of both. In broadcasting, the Federal Radio Corporation of Nigeria (FRCN), Voice of Nigeria and Nigerian Television Authority (NTA) will be consolidated under the Federal Broadcasting Corporation of Nigeria (FBCN).

The committee also recommended, among other things, the discontinuation of government funding of professional bodies and councils. The measures were, primarily, free funds for the much-needed capital projects across the country.

Oronsaye's report was greeted with mixed feelings as he was latter sacked and arrianged before the court, but many felt that in spite of the implications on agencies and individuals that might be affected by the exercise (if implemented), the civil service would be strengthened and made more productive. Following the submission of the White Paper on the report in March 2014, an Implementation Committee was set up two months later. Eight years down the lane, the government, rather than reduce, harmonise or merge some agencies as recommended in the report, has gone ahead to establish more agencies.

Ten years on, there has been a lull in the actions toward implementing the recommendations of the report.

Some scholars and public commentators have identified a key impediment to the report's implementation as being that most of the affected agencies were creations of legislation. They said the enabling laws have to be repealed before the agencies cease to exist.

However, and sadly so, the actions and, in some instances, inactions of President Muhammadu Buhari's administration and members of the National Assembly do not indicate any commitment to reducing unnecessary government spending or even implementing recommendations of the report. Rather, what has been happening over the last decade has been the issuance of directives and the setting up of new committees to draft a white paper or to review the report entirely.

Specifically, among a number of back-and-forth movements without motion made by the government since 2012, there had been the setting up of the Bukar Aji Committee to review the Mohammed Adoke White Paper on the Steve Oronsaye Report. There had been the Amal Pepple Committee to review new Parastatals, Agencies and Commissions (PAC) created between 2012 to October 2021; just as there had been the Ebele Okeke Committee to draft a White Paper on the Amal Pepple Committee Report on new Parastatals, Agencies and Commissions created between 2012 and 2021. Findings by (Onochie and Jimoh, 2022) revealed that in total disregard for the recommendations contained in the report of the Oronsaye Committee, no fewer than 250 additional agencies, commissions and parastatals have been created through new legislative bills in the National Assembly. Some of the legislative bills for the creation of these agencies have either been passed or assented to by the President or have reached very advanced stages in legislative processing, raising questions on the commitment of the FG to implementing the Oronsaye report.

The National Assembly has, however, been found to be culpable too in increasing the overall cost of governance. Studies by (Eme, 2011, 2013 and 2016) and checks by (Onochie and Jimoh, 2022) revealed that between 2015 and 2019, some 213 out of the total number of 311 bills introduced to the 8th Senate were bills that sought the creation of more federal agencies and commissions. However, only 80 of those bills received Presidential assent. Duplication of functions of existing agencies was also key among the reasons the President vetoed 53 National Assembly bills between 2017 and 2019.

More revealing is that out of the 742 legislative bills introduced to the two chambers of the National Assembly between June 2019 and June 2021, over 262 are establishment bills, that is, bills seeking the establishment of one agency or the other. Besides, some of the bills were introduced to seek legal recognition for already existing federal agencies.

The legislative bills, many of which have been passed and assented to by the President include the National Commission for the Coordination and Control of the Proliferation of Small Arms and Light Weapons (Establishment), 2022; the Nigerian Peace Corps Bill; North Central Development Commission (Est., etc) Bill 2019; Electoral Offences Commission (Est., etc) Bill, 2019; North West Development Commission (Est., etc) Bill, 2019; National Sports Commission (Est., etc) Bill, 2019; and Social Intervention Programmes Agency (Est., etc) Bill, 2019.

Also included are the National Food Reserve Agency (Est., etc) Bill, 2019; Police Academy (Est., etc) Bill, 2019; North Central Development Commission (Est., etc) Bill, 2019; and South West Development Commission (Est., etc) Bill, 2019.

Others are the South East Development Commission (Est., etc) Bill, 2019; Fiscal Responsibility Commission (Est., etc) Bill, 2019; National Road Fund (Est., etc) Bill, 2019; National Assembly Budget and Research Office (Est., etc) Bill, 2019; National Commission for the Eradication Of Child Destitution (Est., etc) Bill, 2019; Dormant Account Funds Management (Est., etc) Bill, 2019; and Constituency Development Fund (Est., etc) Bill, 2019.

The bills, which seek to establish one new agency or institution, constitute a large percentage of total bills sponsored in any particular Assembly.

Meanwhile, it has been revealed that the lack of synergy between the National Assembly and the executive arm of government is a key factor in the delay in implementing the Oronsaye report.

While the president blames the National Assembly for ignoring the Oronsaye report and continues to churn out legislations that create more agencies, the parliament says it has not received any communication from the executive arm with respect to any serious action on the Oronsaye report (Onochie and Jimoh, 2022).

Recently, a new White Paper Drafting Committee on the Review of new Parastatals, Agencies and Commissions (PACs) which was created following the Oronsaye Panel Report proposed an engagement and dialogue with the National Assembly to generate an understanding to streamline the creation of new agencies and commission. Chairman of the committee, Mrs Ebele Okeke, a former Head of the Civil Service of the Federation, made the suggestion when the committee presented the Draft White Paper on the review of new parastatals, agencies and commissions to the Secretary to the Government of the Federation (SGF), Mr Boss Mustapha.

The committee made almost similar observations as the Oronsaye report. According to Okeke, the Act establishing some of the agencies was rather ambiguous in structure, management and oversight. It faulted the indiscriminate use of Agency, Commission and board inter-changeably. The Committee also noted that most of the agencies that were created, especially under the Ministries of Education and Health, were through bills that emanated from the National Assembly.

Over the past years, Nigeria has been faced with a chronic public finance challenge characterised by the inability of many state governments to pay salaries and the inability of the Federal Government to raise sufficient revenue amidst declining oil prices. Added to this failure to save is the failure to rein in the towering costs of maintaining the government machinery in Nigeria

Nigeria's high cost of governance was well captured in a speech by senator Ben Murray-Bruce:
One percent of the federal budget is spent on pilgrims for both Muslims and Christians; 3 percent of the national budget is spent for the National Assembly for 469 people; 30 percent is spent on 1.2 million civil servants (Business Day Editorial, **2015).**
This is the cost structure that President Buhari will transfer to a new President come 2023 and will be left to grapple with as he takes over power on May 29, 2023. The objective of this paper is to examine the factors fueling cost of governance in Nigeria, the measures put in place by the Buhari administration to address it, the implications and lessons to be drawn from the case study.
Contextualising Cost of Governance.
In a popular parlance, Cost of governance, is the cost incurred in running the government across governmental level and the structures they have. It is the cost of performing political duties, and discharging civil services to the public. Where a high and continuously rising proportion of government budget, at whatever level, is used to support the administrative structure of government, under development is bound to be pervasive and economic growth slows down or even stagnates. In Nigeria, maintaining government administrative structures comes at colossal costs to the economy. High governance costs tend to cripple markets, stunt economic growth, leads to rapidly rising inflation, crowd-out private investment and distort the real relationship between productivity and rewards ().
The cost of governance is the money spent on administrative processes. It is also known as administrative expenditure. In other words, these are costs incurred by the government is running governmental affairs. The government helps to sustain the social contract that binds every member of the state. Similarly, Fluvian (2006) defined cost of governance as any expenditure in maintaining government administrative structures. He also equates cost of governance to total administrative expenditure, which is a part of total federal government expenditure in Nigeria. He posited that the justification for using total administrative expenditure as cost of governance stems from the fact that administrative expenditures are incurred in governing processes. According to Drucker (2007), cost of governance is government budget allocated to both capital and recurrent expenditures on maintaining government administrative structures, which appears to be very enormous in Africa the question of efficiency in governance is, therefore, to ensure that public funds are spent judiciously, while public goods and services are sufficiently provided.
Adewole and Osabuohien (2007) divided cost of governance into two: recurrent administrative expenses and capital administrative expenses. They defined cost of governance as costs associated with the running of government.
For example, according to Fafowora (2011) who posited that when he joined the Western Region civil service as an Administrative Officer in 1964 after his graduation from the then University, College, Ibadan, there were only four of them, administrative officers in the Ministry of Trade to which he was posted. Today, they probably not less than 20 administrative officers doing what only four officer handled in that Ministry doing what only four officers handled in 1964. Later, when he moved to the Foreign Service in September, 1964, there were less than 50 A officers in the Foreign Ministry of which only two or three were of the status of a permanent secretary. Now, there are over 500 Branch A officers of which over 100 are on level 17, equivalent to the grade of a permanent secretary. Many of these officers at the top of the pyramid now retire from the service without being appointed Ambassadors. Many more are virtually redundant with no functions or departmental responsibilities. This background is necessary to fully understand and appreciate the source or sources of the huge bureaucracy that has emerged in Nigeria and the costs involved in running such a vast bureaucracy.
A detailed investigation by the *Source Magazine* revealed that the main problem is not just the corrupt politicians at the National Assembly or the governors and chairmen of local government councils looting their states blind; rather the civil service provides the foundation for corruption and bad governance. Civil servants who prepare the budget estimates and implement the Appropriation Act are the ones who reveal the loopholes in the system to political appointees and help them to stash away public money. They frustrate the achievement of the budget implementation milestones and when the budget fails, mop up the 'unspent funds' into their pocket and sex-up the books to comply with due process. They are the ones who sabotage every attempt to introduce financial best practices into the system to plug the holes through

which they salt away money. They look like the innocent flower but appear to be the serpent under it. Any meaningful reform should therefore begin at the civil service

Methodology

Boko Haram insurgency, Fulani herdsmen attacks, kidnapping, armed robbery and ritual killings are some of the securities challenges in Nigeria. This study is about those perpetrating these criminal activities. Unfortunately, it is very difficult to have access to the Boko Haram members, Fulani herders, kidnappers and armed robbers to get information from them on their reasons for the persisting attacks on innocent defenseless civilian Nigerians. Alternatively, we made use of already-made information available on the internet, journal articles, magazines, newspapers and the news. These data were analyzed with the content analysis approach. This approach enabled us to systematically review other works carried out on insecurity and social security and arrive at the results.

Factors Fueling High Cost of Governance in Nigeria

The Expansive Governance structure of government

There are two universally acclaimed systems of organizing government of countries. These are the parliamentary or West minister model and the Presidential system. A country may adopt either of the two, modifies it to suit local peculiarities or as it does happen in France, adopts the combination of the two to make a hybrid.

A parliamentary system of government has bi cephalous political executives. In this case the executive power of the government is shared between two personalities, head of state who may merely be a titular president or a constitutional monarch, while the effective aspect rests on the prime minister.

The presidential system with its monocephalous executive is different. Here executive authority andleadership are vested in a single individual, the president, who is the chief executive. He is elected directly by the people and he is independent of the legislature. He and his ministers he appoints are not members of the legislative organ. The ministers he appoints are directly responsible to him while he takes responsibility for the political and economic direction of the country. Our emphasizes on this system.

Nigeria's presidential system of government has been identified as one the most expensive in the world. Political analysts and other stakeholders have described the system as over-bloated and unsustainable. They attributed the high cost of governance in the country to corruption, impunity and duplicity of the functions of Ministries, Departments and Agencies (MDAs) as well as the jumbo pay of political office holders. In short, Presidential system, as practiced in Nigeria, did not conform to the vision of the designers of the system as contention about the presidential system is not so much about its suitability or workability. The exasperated worries of people has been in the area of the cost of governance, taking cognizance of a fragile mono-economic nature (petroleum) of the Nigerian state which is highly volatile to economic doldrums in the world market.

For instance, Awotokun (2001, Eme) opined that the cost of administering the presidential system is prohibitive in a Nigeria's fragile economy. The president has well over forty (40) assistants, special assistants, senior special assistants each of about cabinet rank; fourty four- six ministerial positions (at least one from each state and geo political zone). The presidential aides each has at least twelve (12) personal staff and a budget. The federal ministers also have aides and appurtenants. This has invariably translated our democracy as a colossal and perhaps largely unwieldy presidentialism. Indeed, until very recently with the establishment of Economic and Financial Crimes Commission (EFCC), many political functionaries were insulated from legislative oversight (investigations) as provided for in the constitution.

The legislative institutions of the House of Representatives and Senate otherwise known as National Assembly (NA) are not better. The House of Representatives has three hundred and sixty (360) seats and the Senate one hundred and nine (109) seats making a total of four hundred and sixty-nine (469) federal legislators. Since the inception of the Fourth Republic in 1999, the National Assembly has always been criticised for drawing a huge emolument at the expense of the generality of the people. For instance, a senator earns N954,096, while a member of the House of Representatives earns

N794,084 on monthly basis, aside from allowances that are more than their salaries. Such allowances cover, but not limited to, accommodation, furniture, overseas trips, motor vehicle loan, car fueling, medicals, special assistants, domestic staff, entertainment, leave bonus, wardrobe allowance, and severance gratuity. To date, it is an open issue that the totality of salary packages and emolument of the National Assembly is shrouded in mystery. In the eighth (8th) National Assembly under the leadership of Dr. Bukola Saraki, an idea of putting all principal officers of National Assembly on pension for life was muted.

In Nigeria, federal lawmakers are known to have hiked figures in the annual budget under the guise of legislature scrutiny of the budget. They always award umbrageous amount of money for themselves tagged constituency allowance. The NA spends about twenty five percent (25%) of the annual budget expenditure in Nigeria. This unwieldy structure of expenditure applies also to the political apparatus of the state and local governments in Nigeria each with independent executive and legislature.

In addition, the bureaucracies in the federal, thirty-six states, federal capital territory and seven hundred and seventy-four (774) local governments have been over-bloated over time. This has caused the recurrent expenditure of the government at all levels to rise astronomically at the expense of capital projects. The Nigerian citizenry have perceived government and indeed presidential democracy as a burden owing to repeatedly high recurrent expenditure which has always exceeded capital expenditure. The implication of this scenario is that when a large chunk of public fund is expended by political elite, it will be difficult (if not impossible) to allocate resources judiciously to other critical areas of development such as Health, Education, etc.

The Nigerian public space has been infested with drones, lackeys, surrogates, ghost workers and numerous aides without clear-cut schedule of duties. This has led to continued rising cost of governance which has not translated into corresponding service delivery and efficiency of the workforce. The net result is that the economy has virtually become disarticulated and descending very precipitously to a state of coma.

Local government has a political structure and an administrative structure. The political structure is that within which the elected or selected political officials operate. It is a leadership structure for political office holders (Anyebe, 2013). On the other hand, the administrative structure consists of the departments in the local and how the personnel of local government use these to bring about services to the local people. In other words, it is the structure that houses the administrative personnel of the local government. It is actually the local government bureaucracy.

An average LG Chairman in Nigeria today has four "super" SUVs attached to his office that follows him to and from work daily. He alone has numerous staff profile which includes:1. Chief of Staf2. Senior Special Assistant 3. Supervisor for Special Duties4. Personal Assistant for Political Matters5. Personal Assistant for Community Matters.

The ones for the office of the First Ladies of the 774 LG councils across the 36 States are different.

Each of these aides have at least two SUVs (one official and one Utility), they enjoy fat salaries/allowances. An enormous amount of money is spent monthly to cater for the expensive lifestyle of these political functionaries. The truth is that by the time the Councils pay staff salary and the expensive lifestyle of the political office holders, there is usually little or nothing left to spend on developmental projects for the council area.

Over bloated and corrupt the public sector and bureaucracy

1. At a policy dialogue organised by the Independent Corrupt Practices Commission (ICPC) last year, the Minister of Finance, Budget and National Planning, Zainab Ahmed, requested the assistance of the anti-graft body in slashing the cost of governance in the public sector. Ahmed said she will work with other relevant agencies of government to cut down on unnecessary expenditures so that limited resources can be used for important projects. The ICPC Chairman, Bolaji Owasanoye, said that the high cost of governance was fuelled partially by corruption, incompetence and waste in governance structure and processes.

2. The worrying cost of governance despite dwindling revenue, particularly under the present administration, was graphically laid out by the Director-General of the Budget Office, Mr. Ben Akabueze. According to him the nation spends more than it generates to sustain civil servants and public officials. Akabueze said the cost of governance rose sharply from N3.61 trillion in 2015 to N5.26trn in 2018 and N7.91trn in 2020. Personnel costs alone accounted for 40 per cent of recurrent spending in 2020. In 2016, personnel cost was N1.88 trillion, but now over N3 trillion. “Recurrent spending accounted for more than 75 per cent of actual MDA expenditures between 2011 and 2020”, said Akabueze. “There have been persistent calls for reduction of governance cost in Nigeria in view of the impact on governmental fiscal situation. The current system is clearly unsustainable(Thisday Editorial, 2021)”

Nigeria is currently indebted to the tune of N40 trillion and still on the borrowing binge. But the cost of servicing the loans is taking a huge toll on the economy. Last year, BudgIT, a civic organisation which advocates transparency and accountability, disclosed that its investigations into the 2021 budget revealed at least 316 duplicated capital projects worth N39.5 billion. One hundred and fifteen of such capital projects occurred in the Federal Ministry of Health. Besides, BudgIT said that some MDAs received allocations for capital projects they could not execute. For instance, the Federal College of Forestry in Ibadan in Oyo State reportedly got N50 million for the construction of streetlights in Edo State. The audit report for 2016 recently released by the Office of the Auditor General for the Federation is very instructive. The number of government agencies that have failed to subject themselves to scrutiny under the present administration has doubled (Thisday Editorial, 2021).

Increased Insecurity and Increased defense Budget

Nigeria is faced with an unprecedented wave of different but overlapping security crises - from kidnapping to extremist insurgencies - almost every corner of the country has been hit by violence and crime. These security challenges include Boko Haram**.** Despite claiming during his first year in office that Islamist militant group Boko Haram had been "technically" defeated, President Buhari now admits that his government is failing to stop the insurgency, which began in the north-east. Indeed, Boko Haram is expanding into new areas and taking advantage of Nigeria's poverty and other security challenges to fuel its extremist ideologies. According to the UN, by the end of 2020, conflict with the group had led to the deaths of almost 350,000 people and forced millions from their homes.

There have been violent disputes between nomadic animal herders and farmers in Nigeria for many years. But disagreements over the use of land and water, as well as grazing routes, have been exacerbated by climate change and the spread of the Sahara Desert, shrinking of Lake Chad as herders move further south looking for pasture. Thousands have been killed in clashes over limited resources.

One of the scariest threats for families in Nigeria is the frequent kidnapping of schoolchildren from their classrooms and boarding houses. More than 1,000 students have been abducted from their schools since December 2020, many only released after thousands of dollars are paid as ransom. Some of the kidnappers are commonly referred to as "bandits" in Nigeria. These criminals raid villages, kidnap civilians and burn down houses.

A separatist group called the Indigenous People of Biafra (IPOB) has been clashing with Nigeria's security agencies. IPOB wants a group of states in the south-east, mainly made up of people from the Igbo ethnic group, to break away and form the independent nation of Biafra.

The group was founded in 2014 by Nnamdi Kanu, who was recently arrested and is set to face trial on terrorism and treason charges. His arrest has been a major blow to the movement.

In the oil-producing south, security challenges are nothing new. It is Nigeria's biggest foreign export earner, and militants in the Niger Delta have long agitated for a greater share of the profit. They argue the majority of the oil comes from their region and the environmental damage caused by its extraction has devastated communities and made it impossible for them to fish or farm.

For years, militants pressured the government by kidnapping oil workers and launching attacks on security personnel and oil infrastructure, like pipelines. To address this, ex-president Umaru Musa Yar'Adua launched a presidential amnesty programme in 2009, which saw the formal end of the Niger

Delta militants. But armed cult groups still pose a security challenge in the region and industry officials have been warning that militancy is once again picking up.

As a result of the above, Nigeria currently ranks second in death recorded from terrorism and is now Nigeria's military expenditure is one of the highest in Africa .Based on the 2015 Appropriation Act available on the website of the Budget Office of the Federation, a total of N626.39bn was allocated. It rose to N978.72bn in 2016, N1.12tn in 2017, N1.26tn by 2018, N1.33tn in 2019, N1.71tn in 2020, and N1.87tn in 2021 for all aforementioned ministries and agencies.

3. As at 2022, the budgetary allocation increased to N2.27tn, showing an increase of 262.39 per cent when compared to the allocation in 2015.

4. Meanwhile, the President, Major General Muhammadu Buhari (retd.), on April 4, 2018, approved $1bn for military equipment, following a meeting with security chiefs at the Presidential Villa, Abuja. From this special allocation, the Ministry of Defense had purchased equipment for the Nigerian Army, Nigerian Navy, and the Defence Intelligence Agency worth $99.5m, out of the $1bn approved by the President.

5. In 2018, Buhari told the National Assembly that he had ordered the payment of $496m to the United States Government for the purchase of 12 Tucano aircraft ahead of legislative approval to withdraw the $1bn fund from the Excess Crude Account.

6. However, in March, the $1bn arms fund was engulfed in controversy when the National Security Adviser, Maj Gen Babagana Monguno (retd.), alleged that the $1bn meant to purchase arms to tackle the insurgency had gone missing. The Stockholm International Peace Research Institute describes Nigeria as one of the largest spenders in the area of military expenditure and studies have shown that these security spending are not properly monitored**.**

High Cost of Election in Nigeria

7. According to the Independent National Electoral Commission (INEC), it spent N112.9 billion for the exercise back in 2011(for 73.5 million voters),N108.8 billion in 2015(for 68.8 million voters) but has risen to N242 billion (for 84 million voters), as approved in the budget for the 2019 elections.

8. Analysis of official documents of INEC's budgetary allocations have shown that the elections cost has been soaring since the country's return to democracy in 1999. From 1999 to 2018, INEC had received N730.99 billion as budgetary allocations from the federal government, according to official documents reviewed by *Daily Trust*.

9. Of this sum, N450 billion was captured under 'electoral expenditure,' while N191.8 billion was 'personnel cost,' N36.9 billion 'overhead cost,' and N54.7 billion was 'capital expenditure projects.' The electoral expenditure started with N1.5 billion in 1999 to N29 billion in 2002, N45.5 billion in 2006, N111 billion in 2010, and down to N87.8 billion in 2014.

10. Ahead of 2019 general elections, INEC had submitted a budget of N300 billion for the conduct of 2019 elections.

When put by side with other election agencies, it was observed that there was pervasive corruption that marred Nigeria's public procurement process is largely responsible for the high cost of elections in Nigeria. In 2011 for instance, according to a report published by African Journal of Elections, INEC received N87.7 billion ($576.9 million) for the registration of about 70 million voters over a period of three weeks using biometric devices, while Bangladesh, a developing country like Nigeria and one of the most populous countries in the world, spent about $65 million (N9.7 billion) on a biometric voter registration exercise conducted over a period of 11 months in 2008.

11. Even the Afghanistan voter registration exercise, which, in 2009, was labelled the single most expensive component of the electoral process because it cost a whopping $74 million (N11.25 billion), turned out to be cheaper or more cost effective than that of Nigeria, the report said. It cost Canada $19.2 million (N2.8 billion) to register a total of 17.5 million voters in 2010.

12. Professor . Mahmood Yakubu, the Chairman of the Independent National Electoral Commission (INEC) explained why the cost of conducting elections in Nigeria is high. He said this recently when he

appeared at the 'The Editors' Forum' in Lagos. It was organised by the Nigerian Guild of Editors at De Rembrandt Hotel, Awolowo Way Ikeja, Lagos.

He listed some of the reasons as

13. Cost of logistics, highly-secured ballot papers, allowances for personnel and others. In his words: "In France, the ballot paper is like an A4 sheet of paper, because it is unthinkable that anybody in France will snatch the ballot paper. But here in Nigeria, we print ballots papers in currency quality and we entrust them to the Central Bank of Nigeria. The ballot papers will now be moved with all the protocols and security according to the movement of the national currency, just to protect the process.

14. He added, though, that Nigeria's elections were not the most expensive positing that if the entire cost was spread per head of the voting population, projected to be about 95 million. He said that the last elections conducted in Ghana, Kenya and Guinea-Bissau were more expensive if the voters' population was considered per capita in relation to the cost. He concluded thus

15. The cost in Nigeria, I think, is nine dollars per head (N4, 500) as against what happens in other countries. Ours is not even the most expensive. The cost of elections in Nigeria in 2023 is N305 billion of the national budget of over N17 trillion. The cost of elections is just 1.8 per cent, not even up to two per cent of the national budget. If we remove the technology cost, 60 per cent of the cost of elections in Nigeria is spent on logistics and personnel allowances. According to him, the commission will engage no fewer than 1.4 million Nigerians for national and state elections as ad hoc staff who will have to be paid and transported to their various locations().

Social Investment and Poverty Alleviation

16. – In 2016, President Buhari launched the National Social Investment Programme, currently the largest such programme in Africa and one of the largest in the world. Currently, the National Social Register of poor and vulnerable Nigerians (NSR) has 32.6 million persons from more than 7 million poor and vulnerable households, identified across 708 local government areas, 8,723 wards and 86,610 communities across the 36 States of the country and the FCT.

17. – From this number, 1.6 million poor and vulnerable households (comprising more than 8 million individuals, in 45,744 communities from 5,483 Wards of 557 LGAs in 35 states and the FCT are currently benefiting from the Conditional Cash Transfer (CCT) program, which pays a bimonthly stipend of N10,000 per household.

18. – In January 2019, President Buhari launched Nigeria's Micro-Pension Scheme – which allows self-employed persons and persons working in organisations with less than 3 employees to save for the provision of pension at retirement or incapacitation.

19. – Establishment of Survival Fund, National Youth Investment Fund, and National Special Public Works Program (774,000 beneficiaries across 774 LGAs nationwide), and the Central Bank's Covid-19 300 billion Naira Targeted Credit Facility (TCF) – more than 150 billion Naira disbursed so far – to support millions of small businesses, households and young people, with federal grants, loans and stipends.

20. – The Buhari Administration's Survival Fund has provided its grants (Payroll Support, Artisan and Transport Sector grants, and General MSME grants) to more than 800,000 beneficiaries, since the last quarter of 2020. It has also provided free business registration to more than 200,000 MSMEs across the country.

21. – Presidential approval for the establishment of the Nigeria Investment and Growth Fund (NIG-Fund), in 2021.

High Cost of Governance in Nigeria. The Buhari's Approach

22. Governors' Proposal for Federal Government to Pay off Civil Servants and Implement Stephen Oronsaye Report.

23. Recent data from the Nigeria Governors Forum recently reported that the federal civil service employs just about 89,000 people but will spend about N4.1 trillion on personnel costs in 2022, from its

N17 trillion budget for the entire country. It is not clear how many workers are above 50 years of age, or how much goes to them.

24. The suggestion comes as indications emerge that the nation may be teetering towards the cliff of economic collapse. PREMIUM TIMES reported recently that Nigeria's external reserves amount to only $15 billion, well below the $36 billion balance on the gross external reserves claimed by the bank. With the nation spending N5.9 trillion on imports in the first quarter of the year, reserves of $15 billion would barely cover four months of import. Yet another indication emerged recently that the nation was broke as debt service surpassed revenue.

25. The proposal also urged the government to begin implementation of the updated Stephen Oronsaye Report, which suggested merger and shutdown of agencies and parastatals with duplicated or contested functions as a way to address bureaucratic inefficiency and reduce the cost of governance. Officials familiar with details of the meeting, who spoke to PREMIUM TIMES, explained that the governors were concerned about the deteriorating state of the economy and a proposal to restore fiscal discipline was presented to the federal government.

Budget Cuts

Nigeria's federal government in 2020 initiated a raft of measures to cut the cost of governance in the face of dwindling revenue occasioned by the headwinds of the COVID-19 pandemic and the attendant global economic tailspin.

Minister of Finance, Budget and National Planning, Zainab Ahmed, posited that the measures were targeted at reducing recurrent expenditure, which is projected to gulp about 41.5 per cent of the total provisions of N13.588 trillion in the 2021 budget, amounting to N5.64 trillion.

She stated that President Muhammadu Buhari had directed the salaries and wages committee to review the payroll of public servants as well as consider the merger of some agencies.

Besides, the government will also remove some unnecessary items from the budget as a move to cut the cost of governance. Ahmed spoke at a policy dialogue on 'corruption and cost of governance in Nigeria,' organised by the Independent Corrupt Practice and other Related Offences Commission (ICPC). Also at the occasion, the Director-General, Budget Office, Mr. Ben Akabueze, proposed a constitutional amendment to pave the way for the restructuring of the country into six regions instead of the present 36 states structure. This, he said, would help to reduce the rising cost of governance (www.thecable.ng, May 5, 2021).

Establishment of Efficiency Unit

26. President Muhammadu Buhari in 2015 took a critical step towards cutting the cost of governance with the establishment of the Efficiency Unit, E-UNIT, which will vet all major expenditures of Federal Ministries, Departments and Agencies, MDAs.

27. The E-UNIT is domiciled in the Federal Ministry of Finance was then headed by a Project Leader, Ms Patience Oniha and the current head of debt management office. The E-UNIT was in line with the current administration's resolve to institutionalize reform policies that would ensure effective management of the nation's economy. She identified reducing the cost of governance as a major peg upon which President Buhari's economic policies would stand.

28. The principal objective of the Efficiency Unit is to ensure that every government expenditure is necessary and represents the best possible value for money. The Efficiency Unit will undertake programmed reviews of all government overhead expenditure with a view to reducing wastage, promoting efficiency and ensuring quantifiable savings for the country. Specifically, the Efficiency Unit will work across all MDAs to identify and eliminate wasteful spending, duplication and other inefficiencies; identify best practices in procurement and financial management and share such knowledge to ensure its adoption.

29. The Efficiency Unit is expected to establish expenditure guidelines, undertaking follow-up reviews, spot checks and other measures that will ultimately checkmate wastages across all areas of federal government expenditure.

30. Currently, recurrent expenditure takes the bulk of federal budgets, leaving too little for capital expenditure. In 2014, for instance, recurrent budget was N3.845 trillion as against N1.119 trillion capital budget. Similarly, in the current fiscal year, while N3. 771 trillion was earmarked for recurrent, capital stood at a mere N722 billion. Worse still, even the little capital votes are not usually fully implemented by successive administrations. Recurrent budget includes: non-wage related overhead expenditure such as travel costs, entertainment, events, printing, IT consumables, stationeries and maintenance of assets.

The Introduction and Expansion of the use of Integrated Personnel and Payroll Information System (IPPIS)

Prior to the introduction of Integrated Personnel and Payroll Information System (IPPIS), payment of monthly salaries of government workers was done manually devoid of the use of electronic device which makes payment difficult by the accountant of the various MDAs; auditors also find it difficult to carry out audit exercise due to lack of proper and insufficient record keeping. Accountants spend a lot of time and energy in keeping and computing manually the records of all staff and information regarding monthly salaries, bonuses, leaves, benefits, taxes deductions. All these engaged the time of an accountant to keep many files, filled with track documents for each and every staff (Adrian, 2010). Presently, the personnel costs of the MDAs that have been incorporated into IPPIS are no longer posted directly to their account; instead their personnel costs are now kept with the Central Bank of Nigeria, this has given great benefit to the government as it has reduced the personnel cost (Office of Accountant General of the Federation, 2013).

Leyira and Temple (2018) opined that IPPIS was birthed in Nigeria, to reduce ghost workers and update the records of all government personnel. In October 2006, the federal government considered IPPIS to deliver a consistent and detail record in the public service to aid manpower planning, eradicate record of payroll fraud, enable easy storage, bring up-to-date and recover personnel records for administrative and pension procedures, and enable suitable employee salaries payment with minimal waste and leakage.

The (IPPIS) project was implemented in 2007 and was formally commissioned in six ministries; Education, Foreign Affairs, Finance, Works, Information and Communications and the National Planning Commission. In 2009, the government expanded its scope to cover another nine MDAs which include Agriculture, Transport, Petroleum Resources, Aviation, Health, the Office of the Accountant General of the Federation, Office of the Head of the Civil Service of the Federation, Office of the Secretary to the Government of the Federation and the Federal Civil Service Commission in order to determine the relevance of the system and how efficient the system works. In the first month of implementation, the government saved ₦416million through the process of IPPIS. Presently, the government is also pursuing the full implementation of the human management component of IPPIS and the full connectivity of all human resource and finance offices to the system. The reliability of the government payroll administration has drastically enhanced and amassed number of MDAs is drawing away from manual payroll system. The necessary information needed for planning personnel costs have been put in place by MDAs and key into the platform for better performance. The government has recorded a reduction in corruption as well as elimination of ghost worker syndrome in the public sector, this lead to the reduction in the cost of governance (Sunday, Oro, Ogar, Imong, Jacob & Rim, 2017).

Studies by scholars on this payment systems have produced mixed results. Large proportions of previous studies examined IPPIS and government recurrent expenditure and there have been mixed result. Some are of the opinion that there is positive relationship while some studies have found negative relationship (Osisioma, Akenbor & Okafor, 2016); found that there is significant difference in government's recurrent expenditure following the introduction of IPPIS in 2007. (Efobi & Osabuhien, 2012) found government expenditure in Nigeria commands positively to fiscal decentralisation and political instability than economic growth and development. In contrast, (Modebe, Okafor, Onwumere & Imo, 2012; found that recurrent government expenditure had positive and non-significant impact on economic growth; capital expenditure had negative and non-significant impact on economic growth thus making it necessary for the need to increase and encourage private sector investment in Nigeria.

31. (Obara, Nangih, & Agba, 2017); found that there was significant correlation between the effectiveness of manual and computerised accounting payroll fraud in the Nigerian Public Sector. (Sunday, Oro, Ogar, Imong, Jacob & Rim, 2017); found that TSA, IPPIS, and IFMIS have positive and significant relationship with fraud and fraud management as well as the effect of the performances of Public Interest Entities. However, this study empirically combined the three major areas (personnel costs, false wage claims and ghost workers) that IPPIS primarily made effort to mitigate on and infer its effect of government recurrent expenditure. It appears not much published studies had been conducted on these categories of independent variables with respect to government recurrent expenditure in Nigeria.

Land border closure

32. In August 2019, the Nigerian government took border communities and West African trading partners by surprise by announcing the closure of land borders.

33. Buhari's goal was to prevent the smuggling of rice and other food items into Nigeria, which the government claimed diminished local production and made the sector uncompetitive. The government hoped to encourage Nigerians to purchase local agricultural products, especially rice, in a boost for long-suffering domestic farmers**.**

Reductions in Travels and Estacodes for Ministers and others.

34. ***The federal government, led by President Buhari, recently announced several cost-cutting measures as a way of reducing the cost of governance and shoring up its dwindling revenue.*** Among the measures is the restriction of foreign travels to two per quarter for heads of Ministries, Departments and Agencies MDAs as well as cancelling first-class air tickets for some category of officials.

35. Secretary to the Government of the Federation SGF, Boss Mustapha in a statement issued on his behalf by the Director, Information in the office, Willie Bassey said the decision has been approved for immediate implementation, additional cost-saving measures aimed at instilling financial discipline and prudence, particularly, in the area of official travels. The measures according to the statement are;

36. Henceforth, all Ministries, Departments and Agencies MDAs are required to submit their Yearly Travel Plans for statutory meetings and engagements to the Office of the Secretary to the Government of the Federation and/or the Office of the Head of Civil Service of the Federation for express clearance within the first quarter of the fiscal year, before implementation. They are further required to make their presentation using the existing template and also secure approvals on specific travels as contained in the plan, from the appropriate quarters. On the Nature and Frequency of Travels, all public-funded travels (local and foreign), must be strictly for official purposes backed with documentary evidence. In this regard, all foreign travels must be for highly essential statutory engagements that are beneficial to the interest of the country. Except with the express approval of President Buhari, Ministers, Permanent Secretaries, Chairmen of Extra-Ministerial Departments, Chief Executive Officers and Directors are restricted to not more than two foreign travels in a quarter. Also, when a Minister is at the head of an official delegation, the size of such delegation shall not exceed four including the relevant Director, Schedule Officer and one aide of the Minister. Every other delegation below ministerial level shall be restricted to a maximum of three. For Class of Air Travels, the President has approved that Ministers, Permanent Secretaries, Special Advisers, Senior Special Assistants to President Buhari, Chairmen of Extra-Ministerial Departments and Chief Executive Officers of Parastatals who are entitled, to continue to fly Business Class while other categories of Public Officers are to travel on Economy Class. Also, travel days will no longer attract payment of Estacode Allowances as the duration of official trips shall be limited to only the number of days of the event as contained in the supporting documents to qualify for public funding (Omeiza and Ajayi, 2019).

The new Treasury Single Account

37. In line with his determination to ensure fiscal discipline and greater transparency in the management of the nation's finances, President Muhammadu Buhari in 2015 directed all Ministries, Departments and Agencies (MDAs) of government to henceforth pay their earnings into a unified bank

account known as Treasury Single Account (TSA). The directive applies to the MDAs that are funded from the Federation Account such as Nigerian National Petroleum Corporation (NNPC), the Central Bank of Nigeria (CBN), the Securities and Exchange Commission (SEC), the Nigerian Ports Authority (NPA), The Customs Service (NCS), Nigeria Immigration Service (NIS), Federal Inland Revenue Service (FIRS) and a host of others. The MDAs are to pay all their revenues to a sub-account linked to the TSA at CBN.

38. To promote quick compliance with this directive, the then Head of Service of the Federation, Danladi Kifasi, gave the name and number of the TSA as Accountant General (Federal sub-Treasury) Account No. 3000002095. The order on TSA, which came into effect on August 11, marks the beginning of MDAs' retirement of revenues due to the Federal Government into a unified account maintained by the Central Bank of Nigeria (CBN).

The payment of government revenue into multiple bank accounts operated by MDAs in commercial banks, as obtained under the old order, was clearly against the Nigerian Constitution which, in Sections 80 and 162, directed that all federally-collected revenues should be paid into the Federation Account. It was a flagrant breach of the constitution that underscores the rot in the management of the country's finances.

It is heartening that this will now be history, going by the efforts of the new administration to implement the TSA policy that was reportedly first recommended by the Federal Government's Economic Reform and Governance Programme in 2004, but dumped in 2005, following intense pressure from the banking industry. The former President Goodluck Jonathan administration had also set a February 2015 deadline for the implementation of the initiative, but did not go ahead with it. We hope that the policy will greatly improve the management of government revenue. If it is implemented, it will pave way for the timely payment and capturing of all revenues going into the government treasury, without the intermediation of multiple banking arrangements. Besides, the system will likely reduce the mismanagement of public funds by revenue-generating agencies. It is also expected to help check excess liquidity, inflation, high interest rates, round-tripping of government deposits, and the sliding value of the naira.

In view of these benefits, we call for strict compliance with the directive on TSA by the relevant government organisations. The implementation of the order will, however, require the cooperation of the National Assembly with the Executive arm to ensure strict compliance by the MDAs. The fears that have been raised about the implications of the new measure are hardly necessary. The benefits of the TSA for the economy and good governance far outweigh its seeming disadvantages. The consolidation of federal revenues in a single account will allow for easier and better tracking of funds, thereby enthroning a better regime of accountability, in line with global best practice.

Reducing Cost of Governance: Lessons for Nigeria

Cost of Governance is any cost associated with the running of government. In other words, it is the cost incurred by the government in the course of providing goods and services to the citizenry. It may be subdivided into recurrent and capital expenditure. Whereas recurrent expenditure is government spending on overhead and personnel costs, capital expenditure on the other hand is government spending in providing infrastructural facilities.

It is pertinent to note that when recurrent expenditure (as a percentage of total government expenditure) is substantially above capital expenditure, it would lead to reduction in the provision of infrastructure, fall in investments, reduction in the level of employment, etc. thus stagnating economic growth.

In Nigeria, the cost of governance over the years has been very high and alarming and therefore unsustainable as recurrent expenditure continues to significantly exceed capital expenditure. This problem has continued to generate public concern and national discourse because of the negative implication on investment, industrial expansion, infrastructural development and growth of the real sectors of the economy.

It is imperative to note that many developing countries all over the world are making concerted efforts at reducing the cost of governance in order to conserve funds for infrastructural development that would impact positively on the lives of the citizens. For instance, India introduced e-governance in administration in order to reduce the cost of running its government. Other countries like Ethiopia, Thailand, Kenya, Ghana, Rwanda, etc. have further resorted to reduction in the number of political appointees involved in the act of administration thereby making the Government efficient in the management of its scarce resources.

For any society to make meaningful progress there ought to be a competent and cost effective management system that is capable of maximizing the nation's scarce resources to the benefit of all. The cost of running government in Nigeria has been on the increase over the years to the extent that stakeholders are worried about the problem and are seeking ways to address the anomaly which is posing fundamental threat to the nation's development.

The essence of efficiency in governance is to ensure that public fund is spent judiciously. In other words, every kobo must be fully accounted for and spent judiciously for the welfare of the masses. One way to achieve this is through the deployment of e-accounting and e-auditing system in public finance in order to guard against unauthorized and wasteful spending.

Some measures which, when put in place, could help to reduce high cost of governance in Nigeria include:

Ministries, Departments and Agencies performing similar functions should be merged

Many Ministries, Departments and Agencies (MDAs) have similar and overlapping functions and responsibilities. Therefore, it is imperative for government to merge these Agencies to avoid duplication of responsibilities and thus curtailing wastage. Personnel cost, which is a recurrent expenditure, should also be strictly monitored by ensuring that all MDAs are captured on the IPPIS platform.

Political Offices should be made less attractive

There should be a review of relevant sections of the 1999 Constitution of the Federal Republic of Nigeria (as amended) with clear cut separation of power, checks and balances.

Provision of Adequate Infrastructure

Government should make concerted efforts aimed at providing basic infrastructure that would impact positively on the lives of the citizenry and boost investment.

Enforcing the Monetization Policy of Government

Government should discontinue provision of houses and vehicles to officers whose allowances are already monetized.

Entrenching Rule of Law

Where there is rule of law and reliable judicial system, there will be law and order, and foreign investment will tend to flow into the country. Furthermore, unnecessary litigation arising from issues relating to debts and liabilities due to circumvention of the rule of law, will be minimized or eliminated.

Attitudinal Change

There should be deliberate effort by the Executive, Legislative and Judiciary to pursue and implement cost reduction policies. The right attitudes by Heads of Ministries, Departments and Agencies will have positive effects in the efficient and timely execution of budgets and projects.

Government should conduct Personnel Audit and Manning Levels Periodically

This will eliminate ghost workers and reduce redundant staff in all tiers of Governments.

Budget Implementation

Budgets should be regarded as a binding document that should be religiously implemented. There should be strict fiscal discipline in the implementation of the budget.

CONCLUSION

As it is to be expected, the Oronsaye Report is back in the news. And this should not be surprising. Any genuine attempt at engaging with the Nigerian predicament must be a no-holds-barred engagement with the significant issues that lie behind Nigeria's inability to make substantive progress since independence. And one such issue is the cost of governance matters that has ensured that an enormous amount of budgetary monies is spent on administrative wastage and redundancies. And out of all the genuine attempts that have been generated to sincerely combat and arrest Nigeria's drift further into underdevelopment, one of the unarguably fundamental is the Report of the Presidential Committee on Restructuring and Rationalization of Federal Government Parastatals, Commissions and Agencies otherwise known as the Stephen Oronsaye Report.

Cutting Nigeria's huge cost of governance in the face of dwindling economic fortunes may remain a mirage or at best, mere platitudes, going by feelers from the seat of power in Abuja and its corridors across the country.

For some time now, there have been sustained campaigns for cost-cutting measures in governance across the board by concerned Nigerians, comprised mostly of economists, financial analysts, stakeholders and public sector commentators.

However, shedding light on the likely obstacles the implementation would face will be mounted by Politicians who are desirous/awaiting political appointments/recognitions, who may think that shrinking the number of agencies will reduce their chance of board appointments. Another roadblock will be mounted by career public servants in the agencies earmarked to be abolished, or merged with a major one, fearing that they would lose their jobs. The biggest roadblock lies ahead at the National Assembly (NASS) whose mandate is to carry out the legal realignment that will give effect to the new agencies to emerge, based on the recommendations of the updated report. As politicians themselves, they will be more inclined to offer listening ears to their colleagues on the outside who are awaiting their political appointments.

Given the large numbers of agencies whose Acts are to be reviewed, amended and/or abolished, and the weight of the expected lobby from politicians and career public servants, the process of legal realignment by the National Assembly could take upwards of 12 to 24 months.

In view of the above, the inability to implement the report of the Committee on Restructuring and Rationalization of Federal Government Parastatals, Agencies and Commission is costing government highly. This cost grows higher and the situation is further worsened by the fact that new agencies are being created. Therefore, the quest to restructure and rationalize parastatals, agencies and commissions has always been on the front burner of the Federal Government which led to the constitution of the Steve Oronsaye Report in 2011; Committee to Review the Steve Oronsaye Reports and its White paper chaired by Mr. Goni Aji and Committee to Review New Agencies chaired by Ms Amal Pepple in 2014.

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