

Effective Budgeting and Development Plan Implementation in Nigeria: A Study of the National Youth Service Corps' Skill Acquisition and Entrepreneurship Development Programme, 2012 - 2023

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Abstract

The research analysed the effectiveness of budgeting in implementing development plans in Nigeria using the NYSC's SAED Programme as a case study. The need for the study is against the backdrop of the level of development in Nigeria despite numerous wonderful development plans. The broad objective of this study was hinged on understanding the concept of budgeting and development plan implementation in Nigeria with reference to the NYSC SAED programme, while the specific objectives were: to examine the effect of budgeting on the effective implementation of the NYSC SAED programme, and to determine the ways by which the NYSC SAED programme can be made to function effectively. It utilised a qualitative approach to examine the extent to which budget allocation to the programme and the implementation of the programme meet the desired end and promote socio-economic development in Nigeria. Discussions were conducted with some relevant stakeholders especially the trainers to gain insight into the effectiveness of the programme. The study found out that the programme, to some extent has been effective, as it has been able to provide relevant skills to Corps members that can be used to find employment or establish their own business. The research also identified uncondusive training facilities, inadequate budget allocation, and lack of interest among corps members among others as some of the key challenges affecting the effective implementation of the programme. Taking cognizance of the findings of the study, we recommend that budgetary allocations to the programme should be revisited in order to give it adequate and required funds necessary for the realization of its aims and objectives. Furthermore, the allocations to the programme should be made readily available as and when needed. Also, government should also partner with the private sector in order to inject more funds and reap the benefits of public private partnerships such as efficiency in productivity and monitoring. Finally, it is very pertinent for training centres to be a permanent structure and well-equipped cum conducive for training to take place.

Key words: Budget, Development, Policy Implementation, NYSC, SAED, Entrepreneurship

INTRODUCTION

Nigeria is a country blessed with abundant human and material resources, and with the capacity for autochthonous development. Despite these, the development strides of the country is not one to be desired or at the level which reflects its capacity. What obtains is daunting poverty and underdevelopment which has persisted despite many development plans, policies and programmes of government (Adayo, 2018). It is imperative to note that planning is *sine-qua-non* for the achievement of any goal or objective.

The Nigerian state since independence has made several efforts to sustain its economy using various development plans, policies and programmes, both during the civilian rule and military regimes. Tordoff (1993) observes that there is a general consensus that both diagnosis and remedy to development is planning. In other words, without development, a state would not actually develop. Similarly, Adedeji (2009) opines that the economic and socio-political aspirations of Nigeria, since independence are perhaps best exemplified by her various development plans.

However, since then, Nigeria is still facing serious developmental challenges in almost every sector. In agreement with the above, Nduba, Akam and Ayogu (2020) noted that Nigeria remains underdeveloped and occupy a very low position amongst the poorest nations of the world in spite of the abundant human and natural resources available.

The foregoing raises the question of whether Nigeria as a country has not been really able to fashion out appropriate development policies, programmes and plans, or where such exists, if it is a situation of poor implementation and other extraneous variables in play. This becomes clearer when one considers the various development plans and programmes of government since independence which includes; the First National Development Plan (1962-1968), the Second National Development Plan (1970-1974), the Third National Development Plan (1975-1980), the Fourth National Development Plan (1981-1985), the Fifth National Development Plan (which did not see light of the day), the National Economic Empowerment and Development Strategy (NEEDS), Vision 20:2020, National Youth Service Corps' (NYSC) Skills Acquisition and Entrepreneurship Development (SAED) (2012), NPOWER (2016), Economic Recovery and Growth Plan (2017-2020), National Development Plan (2021-2025).

A driving force of planning is budgeting. Planning as noted earlier is imperative to achieve set goals and objectives. The achievement of these desired and set goals requires an effective budgeting system. Budget is a method of communicating the goal of an organisation to the appropriate managers in the order to facilitate, coordinate and manage the sectors of the organisation to achieve the desired outcomes. According to Chartered Institute of Management Accounting (CIMA), a budget is a plan stated in quantitative monetary terms which is prepared and approved prior to a defined period and capital to be employed to attain a given objective. Organisations and government give annual budget in every financial period to guide the financial activities of that particular year.

Budgeting in Nigeria has continued to spring up various controversies as to the modality for

preparation and administration due to continuous change in government and the consequential change in policy and ideology. In 2013 there was a controversy over the oil benchmark that delayed the National Assembly from the passage of the 2013 budget due to dispute over the price that must be used for budgeting purposes. The budget of 2016 was also fraught with issues like budget padding and misplaced budget (Nduba, Akam&Ayogu2020).

The foregoing indicates that budgeting in Nigeria is somewhat taken for granted and its gross and concomitant implication often overlooked or not given the required attention. Budgeting concerns issues such as how to raise, allocate and spend public resources and the ways these resources are utilised goes a long way in determining how public policy objectives which include development plans and programmes are achieved. In addressing these challenges of the country, the budget is often designed focusing on the preferred sectors of the economy. This is while in formulating the budget, government makes a number of choices regarding its financing and how available resources are allocated to existing or new programmes and institutions (Adrian, 2011; ODI, 2014, Okafor, 2020).

The National Youth Service Corps (NYSC) is a programme initiated by the Nigerian government to involve its citizen's degree graduates in the process of nation building, as well as the development of the state. It is a one-year programme in service of the state. The NYSC on its inception on 22 May 1973, was meant to serve as a tool for the reconciliation, reconstruction and rebuilding of the state, after the civil war which started in 1967 and ended in 1970. According to Marenin (1990, p. 398), the NYSC was established with decree No. 24 which stated that the programme was created "with a view to the proper encouragement and development of common ties among the youths of Nigeria and the promotion of national unity".

In line with the strategy of the Nigerian state to mitigate graduates' high unemployment rate, as well as raise an army of graduate youths with the requisite skill set and entrepreneurship mindset, it introduced a department under the NYSC called the Skill Acquisition and Entrepreneurship Development (SAED) in 2012. The SAED department among other things, was set out to sensitize young graduates in skill acquisition and entrepreneurship development, so as to make them self-reliant.

However, after a decade of the existence of the SAED programme, there is still a growing number of unemployed graduate youths and declining number of self-reliant graduate youths in Nigeria. To this end, the study investigated the nexus between effective budgeting and development plans implementation in Nigeria using the NYSC SAED programme as a case study.

STATEMENT OF THE PROBLEM

Despite the numerous attempts of government to achieve sustainable development through various development plans, policies and programmes, Nigeria is still grappling with development. Some of the reasons ascribed by scholars include lack of funds, corruption, lack of political will by the government, inadequate professional planners due to poor institutionalized framework for planning, plan indiscipline, conflicting and erratic government policies which

sometimes result to policy summersault and abandonment, attitude of the mass public, etc. (Chukwurah, Nduba&Odogwu, 2020).

Owing to the fact that the NYSC's SAED programme was borne out of the observed rising unemployment rate in the country, and the urgent need to equip the youths with the requisite skills necessary to make them self-reliant, one wonders why after a decade of the existence of the programme, unemployment rate is still exacerbating. Against this background, the study tried to locate the place of effective budgeting on development plan implementation in Nigeria using the NYSC SAED programme as a case in point.

RESEARCH QUESTIONS

1. How does budgeting affect the effective implementation of the NYSC's SAED programme?
2. What ways can the NYSC's SAED programme be made to function effectively?

RESEARCH OBJECTIVES

The broad objective of this paper focused on the study and understanding of the concept of budgeting and development plan implementation in Nigeria with reference to the NYSC SAED programme. The specific objectives were to:

1. Examine how budgeting affects the effective implementation of the NYSC SAED programme.
2. Determine the ways by which the NYSC SAED programme can be made to function effectively.

LITERATURE REVIEW

Budgeting

The word budget simply means the expected income and expenditure of a specified group or project for a specified period of time. It serves as a guide to the group that proposed it for the day to day activities of that body or for execution of a particular project. Perlin (1958) opined that the word budget originated from the French word "baguette" (little bag).

Budget shows a quantitative expression of a proposed plan of action by management for a specified period and an aid to coordinating what needs to be done to implement the plan (Horngren, Stratton, Sutton, & Teall, 2004). Budgets are central to the process of planning and control which are major activities of management in all organisations (Okpanachi & Muhammed, 2013). According to Kpedor (2012) budget as a profit planning device sets standard of performance for managers. It is seen as a document which predicts revenues and expenditures of a particular economic entity, for a specified period (Ahmed, Suleiman & Alwi, 2003). The major objective of budgeting is to keep control of the activities done in an organisation by providing a roadmap for future activities and setting a series of goals to be achieved and the means to achieve those (Abdel-Kader & Luther, 2006).

Budget in its simplest form is a document or a collection of document which has to do with

financial plan of an organisation. In other words, budget is a statement of future plans in numeric terms. Budget is a plan, statement of purposes, anticipated revenues, allocation of resources for work to be done within a specified fiscal period. The public budget has been defined as a “financial plan, a programme of action, management, planning and control technique, an evaluation technique and a performance improvement tool” (Okeke, 2001, p. 197). As a plan, the budget specifies revenue and expenditure outlines, as a programme of action, it specifies what is to be done.

However, budget is also a policy or law as it concerns government and not just a financial plan. The process of budget making involves serious politics by both political and non-political actors (pressure or interest groups, etc.). Budget has also been defined as a financial plan summarizing the financial experience of the past, stating a current plan and projecting it over a specified period of time in future (Ejeh&Ogbole, 2019).

Though budget has many conceptions, we shall see budget as a statement of revenue and expenditure of a government. It is a financial expression of a plan of action prepared and approved prior to a defined period of time, the policy to be pursued during the period for the purpose of attaining set goals and objectives. It is also a document containing statements of intended and expected revenue of the government during a particular fiscal year usually one year.

In fact, budget has been regarded as a management tool for planning and controlling government business and the economy (Wildavsky, 2003). Budget is an important mechanism for monitoring, evaluating and reviewing government activities and programmes in relation to past achievements and established standards (Okeke, 2001). Budget is the primary mechanism which the state employs to manage the economy in order to ensure growth and stability.

Furthermore, every budget system contains triple orientations, namely: planning, management and control (Schick, 1978 p. 252). A planning orientation focuses on the broadest range of issues such as the long-range goals and policies of the organisation and how these are related to particular expenditure choices. It also addresses such issues as to what programmes to be initiated, which ones to be terminated, those to be expanded and those to be curtailed (Schick, 1978).

A management orientation considers the best way to organise the resources for the accomplishment of prescribed task. A control orientation deals with a relatively narrow range of concerns. Such questions as;

- How can agencies be held to the expenditure ceilings established by say, the legislature or chief executive?
- What reporting procedures should be used to enforce propriety in expenditures?
- What limits should be placed on agency spending for personnel and equipment?

With the triple orientations of the budgetary process, the success of a budgetary exercise may be

a function of the extent to which these three orientations complement one another.

In line with the foregoing, Fester (1980) contends that the budget is the means by which government allocate, distribute and redistribute benefits, burdens and losses among groups, communities, segments of society and socio-economic sectors. According to Anyafo (2016, pp. 364-365) there are five distinct tasks inherent in government budgeting process, viz;

- i. Objectives, Policies and Programmes Articulation Task: This is a planning task involving determination of government goals and objectives, formulation of policies and selection of projects and programmes. The task also involves creating plans for functional management areas and ensuring a coherence of those plans over the envisaged plan period.
- ii. Budgetary Forecasting and Arithmetical Task: This task involves translating the articulated projects and programmes into monetary terms after forecasting the future revenues and expenditure over the plan period in accordance with the relevant heads and sub-heads. The totals and sub-totals are calculated accordingly.
- iii. Budget Communication Task: Communicating the approved plans and budget to the various executives who are responsible for ensuring that they are implemented is what is involved under this task. Part of this task is the allocation of funds and the legal authorization of expenditure.
- iv. Budget Implementation and Coordination Task: Under this particular task, the budget indicates what different functionaries, departments and ministries in the government ought to do so that their collective efforts will pull in the same direction towards the achievement of the set government objectives. In this context, reasonable targets are set for every organizational participant who is an employee of government.
- v. Budgeting Monitoring and Control Task: This monitoring task involves calculating the actual performance at regular intervals, spotlighting the variances against budget and communicating the variances to the officers who are responsible for ensuring that the correct result is obtained. It is this process of comparing the actual results with planned or budgeted expectations and reporting on the variations that is the principle of budgetary control.

Development Plan Implementation

To have a better understanding of the concept development planning, it will be necessary to briefly understand the two words that make it up, viz: development and planning. Development has been interpreted differently by different scholars, but, falls within three perspectives, namely: the traditional view, the modernization view and the contemporary view (Obi & Nwanegbo, 2006).

The traditional view focused mainly on the economy of the state with its major yardstick as growth in per capita or increase in Gross National Product (GNP). The modernization view equates development with westernization, which implies that states that is desirous of

development must struggle to be like the western capitalist societies. The new focus of development is one that makes the people the target of development. Development in this sense is just not all about growth or westernization but all about the people. It is making sure that the benefits of growth are redistributed to enhance a better quality of life for all (Nduba, Ngini, Obi, Amaechina&Ezeamu, 2023).

Planning on the other hand is concerned with setting objectives, targets and goals as well formulating plan to accomplish them. Planning is a fundamental management function which involves deciding beforehand, what is to be done, when it is to be done, how it is to be done and who is going to do it. It is an intellectual process which lays down an organisation's objectives and develops various courses of action by which the organization can achieve those objectives (Uche, 2019).

In the context of our discuss, it is the conscious government effort to influence, direct and in some cases control changes in the principle economic variables (consumption, investment, exports, imports, etc.) of a certain country or region over the course of time in order to achieve a predetermined set of objectives (Jhingan, 2011; Todaro, 1992). In the word of Ejumudo (2008), planning is as old as mankind and it has been undertaken in all facets of human endeavour, it includes warfare, politics, administration and social spheres. It is worthy of note that planning has become much popular the world over and almost every society has embraced planning as it has been seen as a means to an end, and the improvement in all aspects of human activity. In the words of Datta (2010 as cited by Iheanacho, 2014), without planning, the activities of organizations, institutions, societies and nations may well become a series of random actions without meaningful objectives. This is to say that such society or organization engages itself in a kind of "trial and error" actions that may or may not lead them to anywhere. Planning as Koonzt, Donnel and Weihrich (2006) put it, is deciding what to do, how to do it and who is to do it. Every plan must have a timeframe upon which the stated objectives are to be realized and upon which evaluations are based. From the foregoing, it is clear that without appropriate planning, there will not be any meaningful development in any system or state. It implies government intervention in the economy which is a direct opposite of laissez-faire. Planning was firstly initiated by the then USSR and this made it that it is usually seen and associated with the socialist economies (Uche, 2019). But experiences of nowadays have shown that it can operate in any form of economy with the necessary moderations that can specifically suit such economy. Different variations of planning are being carried out by socialist, capitalist and even the mixed economic systems.

Development planning on its entirety and as observed by UNPD (2008), is a long-term programme designed to effect some permanent structural changes in an economy and it is connected with the involvement of government whereby it sets out objectives about the ways it wants the economy to develop in future and then intervenes to achieve those objectives. Development planning involves processes which ensure that national policies and strategies are realized and development concerns at all levels are fully integrated into the overall national development thrust (Datta, 2010). Jhingan (2011) sees development planning as a technique, a means to an end, which is the realization of certain predetermined and well defined objectives

laid down by a central planning authority. In Kalu (2001), cited by Ohale and Agbarakwe (2009), it is the projection of structural and other changes for part or the entire economy including some direct and indirect methods of implementations. As noted by Ikeanyibe (2009), development planning comprehensively involves predetermining a nation's visions, missions, policies and programmes in all facets of life such as social, human, political, environmental, technological factors, etc., and the means of achieving them. Basically, no nation can realize its economic visions and targets without a holistic review of its developmental issues which entails improvement in all aspects of human endeavour. As succinctly puts by Ikeanyibe (2009), development surpasses the attainment of the economic criteria often measured by economic growth (GDP) and must be conceived of as a multidimensional process which involves changes in inelastic social structures, destructive popular attitudes and ineffective national institutions as well as the incorporation of the plan for economic growth. Development planning as Ohale and Agbarakwe (2009) puts it, involves state direct interference with the workings of the market forces in the entire economy.

NYSC SAED PROGRAMME

The rate of unemployment in Nigeria is alarming. Nigeria's population is dominated by able-bodied youths and the country's tertiary institutions are churning out graduates into the labour market on yearly basis. Thus without absorbing these graduates, the government is left in a fix (Uche, 2019). Providing reasonable means of livelihood for these teeming youths is the only way through which the government could avert anarchy in no distance time as the popular adage holds that an idle mind is the devil's workshop.

Against this backdrop, the NYSC's SAED programme was borne out of the observed rising unemployment rate in the country. Some scholars like Ekong and Ekong (2019) traces the origin of unemployment in contemporary Nigeria back to the oil boom era of the 1970s. According to them, the oil boom made the Nigerian government as well as her citizens to abandon skills acquisition and utilization through diversified entrepreneurship practices. Emphasis shifted from entrepreneurial practices to paper qualification which resulted to increased unemployment in the country.

In line with the foregoing, the Nigeria economic report released by the World Bank in 2011 (the year preceding the introduction of the SAED programme by the National Youth Service Corps) stated that unemployment rate worsened from 12% of the working population in 2006 to 24% in 2011. In that year, youth unemployment index was at 16% (National Bureau for Statistics 2012). Faced with the foregoing, the government has made several interventions by establishing various programmes aimed at enhancing skills acquisition and entrepreneurship especially among the youths with the intent of curbing unemployment as well as driving her development. On this, the Skill Acquisition and Entrepreneurship Development (SAED) Programme was established to reduce unemployment rate in Nigeria by improving the skill set of her teeming youths.

The NYSC SAED programme is targeted specifically at young Nigerian graduates who are mobilized for the one year mandatory national service. The SAED programme is aimed at

helping graduates in exploring options of becoming self-reliant and a means of adding value to themselves. The programme, which was introduced in 2012, aims at mobilizing two hundred thousand young graduates for skill acquisition annually and facilitating the training and mentoring of one hundred thousand young graduates in skills acquisition and entrepreneurship development for self-reliance annually (Shittu, 2022).

The NYSC SAED programme consists of different departments such as the Skills /Acquisition Development Division and Entrepreneurship and Empowerment Division. Some of the skill set consists of, agro-allied (fishing, cattle-fattening, grass cutter, livestock feed, poultry, piggery, snails, etc.); food processing/preservation (catering, cakes, snacks, beverages, etc.); culture and tourism (leather works, exterior decoration, beads, arts, design, etc.); cosmetology (production of cosmetic, soaps, detergents, hair styling, laundry services, etc.), ICT (hardware, software, programming, repairs, etc.), automobile (auto electrical, spray painting, upholstery, air conditioning, etc.), film and photography (editing, location manager, etc.), construction (aluminum and steel works, etc.) power and energy (generator maintenance, solar, energy conversion, etc.).

METHODOLOGY

Research Design: Though variously defined by scholars and researchers, research design is fundamentally the conceptual structure or plan or blueprint for the conduct of research. This study adopted the qualitative research design as it made use of the interview to elicit information from staff of the NYSC SAED programme.

Method of Data Collection: Data for this study was generated through both the primary and secondary sources. For the primary sources, the study used interview guide while books, journals, newspapers, internet materials constitutes the secondary sources.

Method of Data Analysis: Due to the nature of the study, thematic analysis was utilized for analysis of data.

DATA PRESENTATION AND ANALYSIS

Budgeting and Effective Implementation of the NYSC's SAED Programme

It has been noted earlier that planning is *sine-qua-non* for the achievement of any set target. Corollary to this is the imperativeness of plan and planning for the effective and efficient achievement of objectives. Any plan or planning process without concomitant sound budgeting is akin to not planning at all or planning to fail. Bearing this in mind, this sub-section examines the effect of effective budgeting in the implementation of the NYSC's SAED programme.

Given the very serious nature of the NYSC's SAED programme, it is pertinent to point out that unemployment rate among the graduate youths is still on the increase and there is a noticeable disconnect between those who participated in the programme with young entrepreneurs. Concerned by this, we interviewed two NYSC SAED trainers especially as it concerns funds required and funds available to them. Trainer A noted that the major challenge behind the non-

efficient and effective implementation of the programme boils down to the resources allocated to the programme by the government and its disbursement. Trainer B avers that the camps for the trainings are makeshift arrangements and ill equipped for skill acquisition and therefore not conducive owing in part to lack of funds. She went further to state that this has made the programme not to be enticing to the young graduates. The first Trainer (Interviewee A) also stated that another reason for lack of interest by the youths in the programme stems from nature of study in the higher institutions and the ‘get rich quick’ syndrome cum mentality through online sources.

Furthermore, Trainer A maintains that accessibility to credit facility by participants is anchored on Memorandum of Understanding (MOUs) signed with NYSC and collaborating agencies such as CBN, SMEDAN, and Bank of Industry etc. However, in actual practice, access to such credit facilities have been attached to varying inhibiting conditionality for which the NYSC has not been able to play any enhancement role.

The issue of funding is a critical element of any programme. Funding has been noted as a major impediment to the realization of the goals of the NYSC SAED programme. Trainer B maintains that the government is yet to recognize and totally accept the need to earmark special and adequate fund to the NYSC to execute the mandate of the programme. Unfortunately, the NYSC is experiencing dwindling budgetary allocation amidst antagonistic views of its relevance and even calls to its scrapping. The implication of these is dwindling interest of graduates in the program resulting to low level of acquisition of vocational and entrepreneurial skills.

In line with the foregoing and taking cognizance of our second objectives of the study, some of the measures by which the NYSC SAED programme can be made to function effectively according to the interviewees include; proper funding through allocating more resources to the programme in the national budget, partnerships with the private sector, abolishing of moribund programmes and plans of government to make space for more allocation to the programme, construction of conducive and permanent facilities for the training, making access to loans for trainees.

CONCLUSION AND RECOMMENDATIONS

In pursuance of the responsibility of mobilizing graduate youths for self and national development, the Skill Acquisition and Entrepreneurship Development programme under NYSC was introduced by government. It was aimed to enhance acquisition of vocational and entrepreneurship skills as a means of stemming the ever rising unemployment in Nigeria. Interestingly, the introduction of the programme has incited a reasonable level of awareness and interest in vocational skill acquisition and self-employment in the Nigerian graduate youths.

Despite the wonderful goal of this policy of government, it has not yet yielded the expected result owing to various factors. This study examined the linkage between budgeting and the effective implementation of the programme. The study revealed that budgeting has a critical role in the implementation of the SAED programme as the bulk of constraint of the programme stems from the lack of allocating adequate funds required for the running of the programme. The

implication of this is that the atmosphere for learning is unconducive and ill-equipped as well as make shift training centers which in turn results to non-attractiveness of the programme to the graduate youths.

In line with the foregoing and in agreement with the responses of the interviewees, we recommend the following as ways by which the SAED programme can be made effective:

1. Budgetary allocations to the programme should be revisited in order to give it adequate and required funds necessary for the realization of its aims and objectives. Furthermore, the allocations to the programme should be made readily available as and when needed.
2. Government should also partner with the private sector in order to inject more funds and reap the benefits of public private partnerships such as efficiency in productivity and monitoring.
3. Government should provide permanent and conducive training centers.
4. Abolition of all moribund plans and programmes of government in order to make space for more budgetary allocation to the SAED programme.

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