BUREAUCRACY AND BUDGET IMPLEMENTATION IN THE POWER SECTOR IN NIGERIA, 1999-2012 (1)

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Abstract
Bureaucracy and the trajectory of budgetary and extra-budgetary expenditures in the power sector in Nigeria have been replete with paradox, with its cataclysmic effect on the supply and access to electric power in the country. In fact, from 1999 to 2012, a whooping sum of ₦2.8 trillion was expended in the power sector with little or no tangible results. In the light of this, the paper examined bureaucracy and budget implementation in the power sector in Nigeria. In doing this, the study relied substantially on documentary method of data collection, content analysis and core assumptions of the Marxist theory of the post-colonial state. In appreciation of the potency and utilitarian value of ideal bureaucracy as a veritable and efficient tool for budget implementation in the developed economies, the paper problematized bureaucratic bottlenecks as found in the post-colonial state in Nigeria and the manner under which they were ostensibly appropriated by the ruling class in the release of capital funds to the power sector as raison d'être for the apparent malfeasance that dogged capital spending and the building, repair and maintenance of electric power transmission infrastructures in the country. Against the guise by the decisive and hegemonic political gladiators in championing transparency and accountability in the release and utilization of capital funds in the power sector, the bureaucratic bottlenecks rather served as channels through which primitive capital accumulation was accomplished. As part of the ongoing reforms in the power sector, we recommended, among others, a bureaucratic reform aimed at diminishing the entrenched procedures in the release of the appropriated capital funds to the sector.

Key Words: Bureaucracy, Budget implementation, Bureaucratic bottlenecks, Power sector, Capital appropriation

Introduction
Bureaucracy and the trajectory of budgetary and extra-budgetary expenditures in the power sector in Nigeria have been replete with paradox. Bureaucracy in its strictest and ideal sense is a large-scale contraptions that emphasizes on rules and procedures within which the work of a modern

organization can be carried out. Budget as it were, is a statement of income and expenditure and an indication of the government's expenditure priorities in a fiscal year. It reflects a government's social and economic policy priorities, as well as translates policies, campaign promises, political commitments and goals into decisions on where funds should be spent and how funds should be collected (Ohanele, 2010). Budget implementation is a critical stage in budget cycle because it establishes better linkages between budget appropriations, the bureaucratic procedures in the release of the appropriations and expected outputs in the priority area; and in this case, the power sector in Nigeria.

In fact, as a national security carrier, as well as fulcrum and lubricant of overall economic development, several capital budgets were appropriated and implemented in the power sector by successive civilian administrations to facilitating the building of new and overhauling of the old infrastructures along the value chain of power generation, transmission and distribution, which were hitherto in a deplorable situation; given the trajectory of militarism and development patterns in Nigeria. Ostensibly, prior to the transition to democratic governance in 1999, the Nigeria's power sector was in comatose with no new budgetary and extra-budgetary investments in electric power generation, transmission and distribution, while daily generation declined to an all time low, as well as variations of 1,859.8MW (*NEEDS Document*, 2004). In fact, the power sector was poorly funded; leading to drastic decline in capacity utilization in the industrial sector, which in effect, undermined attempts to diversify the Nigeria's economy in the non-oil sector (Amakom and Nwogwugwu 2012).

The Obasanjo civilian government focused on reversing the trend with the implementation of its core reform programmes encapsulated in the National Economic Empowerment and Development Strategy (NEEDS) aimed at increasing electric power generation capacity from 1,859.8MW in 1999 to 4,000MW in 2004, 10,000MW in 2007, and 15,000MW in 2010; transmission from 5,838 MVA to 9,340 MVA; and distribution from 8,425 MVA to 15,165 MVA in 2007 (*NEEDS Document*, 2004). Consequently, and to inspire the confidence of the expected investors in the business units of the power sector (Gencos, Transcos and Discos), the total sum of ₦2.544 trillion ($16 billion) was approved and disbursed to the Federal Ministry of Power between 1999 and 2007 fiscal year (*Federal Ministry of Finance*, 1999-2012 and *Central Bank of Nigeria Statistical Bulletin*, 1999-2012) for the overhaul of the existing domestic power generating plants and $13.2 billion extra-budgetary investment in the initiated seven new power generation projects located in various states in the Niger Delta (four new plants were later added) under National Integrated Power Project (NIPP). This is in addition to ₦318 billion Federal Government's counterpart funding for the Mambilla Hydro Power project, and ₦222.6 billion ($1.4 billion) for additional nine turbines (*House of Representatives Probe of the Power Sector Report*, 2008 and *Presidential Review Panel Report on NIPP*, 2009). These notwithstanding, most of the power projects, especially those under NIPP, were not completed and those completed lacked the basic gas pipelines necessary to supply gas to fire the turbines; leading to only 40 percent of Nigerians having access to electric power supply in 2007 (*Newswatch*, June 1, 2009).

Though modest efforts were made towards reversing the power situation in Nigeria by Presidents Yar'Adua and Goodluck Jonathan, especially with increased capital investments in the rehabilitations of the existing domestic power plants and government approval for the building of a Super Grid of 765kv, with the overall capital expenditure standing at ₦2.8 trillion in 2012, power generation, transmission and distribution capacities of the existing domestic power plants remained very low. Besides, there was a wide disparity between the electric power demand and supply in the country; with over 80 million people not served with electricity. Per capita consumption of electricity was at mere 100kw/hr despite abundant energy potentials of Nigeria (*CBN Statistical Bulletin*, 2012). Against this background therefore, this paper focused on the investigation of bureaucracy and budget implementation in the power sector in Nigeria

Theoretical Perspective

This paper is anchored on the core assumptions of the classical Marxist theory of the Post-colonial state. We consider the theory most appropriate because of its analytical strength and utility in explaining and predicting the cause-effect of the class character of the pre-capitalist state and domination of one class by the other by the means of primitive capital accumulation through state machineries and agencies by the incipient ruling class in alliance with the western capitals. More so, the theory provides more insight, and highly relevant in explaining the dynamics of theoretical postulations by the western liberal scholars that the state is not only class neutral and free from conflicts between classes, but exists to foster the overall interest of the members of society through equitable distribution of the commonwealth.

Contrary to the above, Karl Marx believes that the state is totally immersed in constant class struggle within and between the various institutional groups that makes it a reality. For according to Marx and Engels (1971:20):

> The material basis of the state is relatively scarce. Relative scarcity is a condition in which the productivity of labor enables a group of people to produce a surplus, that is, an amount of goods—food, clothes, tools—that is more than enough to enable them to survive, yet not enough to allow everyone to live in true abundance. When productivity reaches such a point, society divides into classes: (a) the vast majority, who spend most of their time working, while receiving an amount of goods (or monetary equivalent) that barely enables them to live; and (b) a tiny minority who exploit the majority—that is, appropriate surplus and live in luxury without performing productive labor. The division of society into classes in turn gives rise to state.

What the above implies according to Engels (1942: 283) is that:

> As the state arose from the need to hold class antagonisms in check, but as it arose, at the same time, in the midst of these classes, it is, as a rule, the state of the most powerful, economically dominant class, which, through the medium of the state, becomes also the politically dominant class, and thus acquires new means of holding down and exploiting the oppressed class. Thus, the state of antiquity was above all the state of slave owners for the purpose of holding down the slaves, as the feudal state was the organ of the nobility for holding down the peasant serfs and bondsmen, and the modern representative state is an instrument of exploitation of wage labor by capital.

Expatiating further, Novak (1969) contends that the state is the product of irreconcilable class conflict within the social structure, which it seeks to regulate on behalf of the ruling class. Every state is the organ of a given system of production based upon a predominant form of property ownership, which invests that state with a specific class bias and content. Every state is the organized political expression, the instrument of the decisive class in the economy.

Other scholars such as Alavi (1973), Ekekwe (1985), Ake (1985), Miliband (1969) and Ibeanu (1998), among numerous others, have further developed and employed the classical Marxist theory of the post-colonial state in the analysis and understanding of the developmental peculiarities of the post-colonial states found mainly in the Third World countries, including Nigeria. The crux of their argument is that, as products of imperialism and subsequently colonialism, the inability of these colonized states after political independence to make a sharp break from colonial style of administration that was predicated on surplus extraction, left them with no other options than to be unmindful integrated into the developmental patterns and strategies akin to that of the colonialists. Hence, Ekekwe (1986) contends that the post-colonial state rests on the foundation of the colonial state whose major pre-occupation was to create conditions under which accumulation of capital by the foreign bourgeoisie in alliance with the ruling elite would take place through the exploitation of local human and other natural resources. He identifies the major difference between capital accumulation in advanced capitalist sates and post-colonial states thus:

> The difference between the two forms of capitalist state is that whereas the state in the advanced capitalist formations functions to maintain the economic and social relations under which bourgeois accumulation takes place, in the periphery of capitalism, factors which have to do with the level of development of the productive forces make the state, through its several institutions and apparatuses, a direct instrument for accumulation for the dominant class or its element (Ekekwe, 1986:12).

Along this line of contention, Alavi (1972) notes that the pattern of historical development of western societies and colonial societies are quite different.

In western societies according to him, there was the creation of the nation states by the indigenous bourgeoisies in the wake of their ascendance to power, to provide a framework of law and various institutions, which are essential for the development of capitalist relations of production. However, in colonial societies, the process was significantly different. It was a situation of imposition of the western capitalist states on the colonial states with its attendant consequences. This apparent distortion and dislocation of the fundamental economic structure of the postcolonial states during colonial era were to impact negatively on the people concerned at the wake of political independence. In fact, one of the basic consequences of this, as Ake (1985) has noted, is that the post-colonial state has very limited autonomy. This means that the state is institutionally constituted in such a way that it enjoys limited independence from the social classes, particularly the hegemonic social class, and so, is immersed in the class struggles that go on in the society. The post-colonial state according to him is also constituted in such a way that it reflects and mainly carters for a narrow range of interests; the interests of the rapacious political elite with subordinate relationship with foreign capital.

For Ibeanu (1998), the colonial state, due to the distinct colonial experience at the stage of extensive growth of capital in which they emerged, did not strive for legitimacy as the raison d'être for their constitution was "principally for conquering and holding down the peoples of the colonies, seen not as equal commodity bearers in integrated national markets, but as occasional petty commodity producers…" (Ibeanu, 1998:9). As a result of this, Ibeanu (1998:9-10) observes that:

> There was no effort made to evolve, routinize and institutionalize principles for the non-arbitrary use of the colonial state by the colonial political class. And when in the post-colonial era this state passed into the hands of a pseudo capitalist class fervently seeking to become economically dominant, it becomes, for the controllers, a powerful instrument for acquiring private wealth, a monstrous instrument in the hands of individuals and pristine ensembles for pursuing private welfare to the exclusion of others.

He maintains that the abiding assault on democracy in Nigeria should be located in the character of the Nigerian state as instructions that have continued to undermine democracy are genealogically inscribed in it. In fact, the seeming neutrality of the state in moderating the political struggle in post-colonial states is an illusion.

Miliband (1977) contends that a state, however independent it may have been politically from any given class, remains, and cannot in a class society but remain the protector of an economically and politically dominant class. The state according to him could not afford to be neutral since it has low economic base and the only leverage it has is to use the instrumentalities of the state for primitive accumulation.

Marxist theory of the post-colonial state has provided us with insightful and broad theoretical bases for a deeper explanation and understanding of the crisis that dogged bureaucracy and budget implementation in the power sector in Nigeria particular between 1999 and 2012. As a bye-product of British colonialism that has helplessly preserved the highly disarticulated and docile socio-economic and political structures of its predecessors, the Nigerian state combines the functions of serving as a major instrument of primitive capital accumulation through the state agencies and machineries (including the national budget) with that of being a direct instrument of class formation and domination.

These post-colonial characters of the state in Nigeria, which to a large extent define the nature of the content and direction of Nigeria's economy and budget, were strikingly implicated in the obvious and deliberately created bureaucratic bottlenecks in the release of the yearly appropriated capital funds to the power sector. Undoubtedly, the bureaucratic bottlenecks, which manifested in high official formalities in the issuance of Letter of Credit and capital Expenditure Warrants to the Ministry of Power were fashioned by the decisive political gladiators and the dominant ruling class in Nigeria, beyond the obvious roles of the bureaucratic procedures in ensuring transparency and prudence in the management of public funds, to serve as means of fostering their class primitive economic interest through the overall control of capital budgets and continuous relevance and exercise of state power. Given this situation, and the fact that budget expresses the complex convergence of politics and economic interests, divers socio-political interests, resources and needs, as well as individual and class interests (Ibeanu, 2007), as expressed in the obvious abeyance in the passage of various national budgets in Nigeria, capital budgets within the period under study were not implemented up to 80% in the power sector. At the end, the capital budgetary investments in the power sector, which stood at ₦2.8 trillion (*House Committee Report on Power Probe*, 2008) between 1999 and 2012 could not translate into development and increase in the capacity output of the domestic power plants in Nigeria because of unmitigated delays in the procurement of contracts for the building, repair and maintenance of grid lines and substations. Besides, there were built-up of contractors' and suppliers' arrears and cases of uncompleted power transmission projects, especially the Rural Electrification Project (REP) and 765 Super Grid projects, which in all, impacted negatively on electric power transmission, among others, in Nigeria within the period under study.

Brief Examination of the Structure and Categorization of Federal Government Budget and Expenditure

Budget structure, by its nature, addresses the question of how the budget is or should be composed. Such a budget structure facilitates the accounting aspects of fiscal management while lending itself to central control over decentralized expenditure authority. Typically, budgets have revenue and expenditure aspects. In the public sector, such revenues refer to all monies accruing to the government, which increase the funds over which the Treasurer has control without a comparable increase in debt obligations. However, since revenues are usually short of expenditures, loans become necessary. This gives rise to the presence of public receipts in the budget. Such public receipts refer to government revenues and the borrowings. In otherwise, they comprise in addition to revenues of governments, the non-revenue aspects which increase the Treasurer's debt obligations. On the other hand, public expenditure side of the public budget refers to the absorption of resources involving all the expenses, which the public sector incurs for its maintenance, for the benefit of the economy, external bodies and for other countries (Anyanwu, 1994).

The gains and losses caused by most government decisions are closely related to how the government raises and spends income and on how much income it decides to raise and spend. Thus, in Nigeria, major budget instruments include: (a) taxes (on personal income, company income, petroleum profits, capital gains, imports, exports, excises), as well as other revenues such as mining rents, royalties and Nigeria National Petroleum Corporation (NNPC) earnings; and (b) government expenditure. Thus, taxes along with interest and repayments, and licenses and fees constitute Nigeria government revenue. The revenue items are categorized into direct taxes (personal income tax, company income tax, petroleum profits tax, capital gains tax, stamp duties and penalties, casino taxes, airport taxes, etc); indirect taxes (value added tax, import duties, export duties, excise duties); interests and repayment; mining rents and royalties; and miscellaneous revenues (earnings, sales, licenses, and reimbursement). Another way of categorizing these revenue items is to group them as oil revenues (petroleum profits, tax, rents, royalties and NNPC earnings); and non-oil revenues (personal income tax, company income tax); other tax revenues (capital gains, casino, and airport tax, stamp duties and penalties); import duties and fees, export duties, excise duties, interests and repayments, and miscellaneous revenues (Ademolekun, 1983). Table 1 shows summary of revenue categorization in Nigeria.

Table 1: Summary of revenue categorization in Nigeria

S/N	**Categorization (A)**	
1	**Direct Taxes**	**2. Indirect Taxes**
	Personal income tax	Value-added tax
	Company income tax	Import duties
	Petroleum profit tax	Export duties
	Capital gains tax	Excise duties
	Stamp duties and penalties	
	Casino taxes	
	Airport tax and others	
3	**Interest and Repayments**	**4. Mining Rates, Royalties and NNPC Earnings**
5	**Miscellaneous Earnings**	
	Sales	
	Licenses	
	Reimbursements	

	Categorization (B)	
1	**Oil Revenues**	**2. Non-oil Revenues**
	Petroleum profits tax	Personal income tax
	Rents, Royalties and NNPC earnings	Other non-oil tax revenues
		Import duties and fees, export duties
		Interest and repayments
		Miscellaneous revenues

Source: Anyanwu, J.C. (1997:97). *Nigerian Public Finance*. Onitsha: Joanee Educational Publishers Ltd.

Public expenditure is seen as the absorption of resources by the public sector. Public sector is broadly defined as that portion of the national economy in which economic and non-economic activities are under the control and general direction of state (federal, state and local government). In the Nigerian context, the public sector consists of the federal government, state governments, and local government enterprises. Some government financial operations remain entirely outside the budget and are funded by extra-budgetary accounts; hence it is difficult to derive from the federal budget a fully consistent and consolidated picture of public finances (Rabin, 2003). Thus, public expenditure involves "all the expenses which the public sector incurs for its maintenance, for the benefit of the economy, external bodies and for other countries" (Anyanwu, 1997:94).

Expenditure structure addresses the question of how the expenditure is/and or should be composed. Public expenditure in Nigeria is categorized into recurrent and capital. These are further broken into their compositions. Thus, recurrent expenditure is composed of administration (general administration, defense, internal security); economic services (agriculture, construction, transport and communications and others); social and community services (education, health and others); and transfers (public debt charges or interest for both internal and external debts, pensions and gratuities, and others such as transfer to contingency fund, net depreciations on the revaluation of investments, and extra-budgetary expenditures). In the same vein, capital expenditure is composed of administration (general administration, defense, internal security); economic services (agriculture and natural resources, manufacturing, mining and quarrying, transport and communication, special projects, and others); social and community services (education, health, housing, and others); and transfers (financial obligations, capital repayments for internal and external loans, outstanding domestic liabilities, special projects, loans to parastatals and government owned companies, loans lent to states, and others). Table 2 depicts summary of expenditure categorization in Nigeria.

Table 2: Summary of expenditure categorization in Nigeria

S/N	Recurrent Expenditure (A)	Capital Expenditure (B)
1	**Administration**	**Administration**
	General administration	General administration
	Defense	Defense

	Internal security	Internal Security
2	**Economic Services**	**Economic Services**
	Agriculture	**Agriculture and natural resources**
	Construction	Manufacturing, mining and quarrying
	Transport and communication	Transport and communication
	Others	Special Projects
		Others
3	**Social and Community Services**	**Social and Community Services**
	Education	Education
	Health	Health
	Others	Housing
		Others
4	**Transfers**	**Transfers**
	Public debt charges (Interest)	Financial obligations
	Domestic debt	Capital repayments
	External debt	Domestic debt
	Pension and gratuity	External debt
	Others	Outstanding domestic liabilities
	Extra-budgetary expenditure	Others

Source: Anyanwu, J.C. (1997:97). *Nigerian Public Finance*. Onitsha: Joanee Educational Publisher Ltd

Expenditure Categorization is followed by budgeting process. Budget undergoes some processes before it becomes both a law and an economic tool (Ugoh and Ukpere, 2009). A budget process is:

> …a system of rules governing the decision-making that leads to a budget, from its formulation, through its legislative approval, to its execution and evaluation. This system of rules is rooted in constitutional mandates, statutory requirements, House and Senate rules and practices (as it pertains to the federal level) (Bill and Keith, 2004:13).

The budget process can dictate both the degree to which a policy debate can actually occur, as well as, the policy outcomes. The system of rules provide several avenues by which the parliament and/or the president can change, reform or bungle the various elements of the budget process towards actualizing an efficient federal budget (Ekeocha, 2012). The budgetary process in Nigeria according to Ezeani (2006:353), involves the following four distinct activities: Budget preparation; budget authorization; budget execution, and budget monitoring.

Brief Overview of Nigeria' Power Sector

The electricity undertaking in Nigeria was officially established under the jurisdiction of the colonial Public Works Department (PWD) in 1946 to take over the responsibility of electric supply in Nigeria that was hitherto under the Nigerian

Electricity Supply Company (NESCO) established in 1929 (*Nigeria Power Review Report,* 1985). The passage of the Electricity Corporation Ordinance (15) in 1950 and subsequent establishment of the Electricity Corporation of Nigeria (ECN) in1951 culminated in the establishment of other relevant bodies like the National Electric Power Authority (NEPA) in 1972 to oversee the construction and maintenance of electric power infrastructures along the three value chains of power generation, transmission and distribution in Nigeria (*Nigeria Power Review Report*, 1985). The Federal Ministry of Power (FMP) is empowered with various departments as the policy making arm of the Federal Government on matters dealing with the provision of electricity in the country. The Ministry is mandated to develop and facilitate the implementation of policies for the provision of adequate and reliable power supply. It has its mission in providing the nation with adequate and reliable power supply by implementing generation, transmission and distribution projects in the sector (*Annual Report of the Federal Ministry of Power*, 2011).

From mid-80 till 1999, the power sector in Nigeria was in a comatose; ostensibly defied all possible measures put in place for its fixation. As Nwoke and Omoweh (2006:12) had rightly observed:

> Virtually, all the production units of electricity power generating, transmission and distribution stations, which were installed as turn-key projects and which were planned to rely wholly on imported spares, had broken down. Though Nigeria is endowed with natural gas, petroleum and coal, among other raw materials for the generation of electricity, the power stations still face acute shortage of these basic inputs. The resultant effect is persistent power outage, which in turn, crippled virtually all sectors of the country's economy.

As a result of this inefficiency that characterized the Nigeria's power sector, in terms of the gap between electric power demand and supply in the country, several reform measures were put in place in 1999. Generally, the reform agenda in the power sector were driven essentially by the need to remove legal, commercial and regulatory obstacles to private sector participation and investment in the sector. In addition, the reforms were geared towards increased access to electricity services; improved efficiency, affordability, reliability and quality of services, and increased private sector investments to stimulate economic growth *Annual Report of the Federal Ministry of Power*, 2011). Furthermore, the reform programmes were aimed at opening up the electricity supply sector to massive injection of private sector funds by incentivizing the industry through a potpourri of initiatives, chiefly the privatization of the sector, enthronement of strong legal and regulatory regime and adoption of cost-reflective pricing (Nwadioke, 2012).

The reforms were prosecuted under the auspices of the National Council on Privatization (NCP); the Electric Power Reform Implementation Committee (EPIC);

the draft National Electric Power Policy (NEPP); the Nigerian Electricity Regulatory Commission (NERC); the Electric Power Sector Reform (EPSR) Act of 2007, among others. Generally, efforts at mainstreaming the private sector in Nigeria's drive for energy security, efficiency and sufficiency saw the advent of Emergency Power Producers (EPP), Independent Power Producers (IPPs), Private Power Producers (PPPs), Build Operate and Transfer (BOTs) initiatives, and National Integrated Power Project (NIPP) (Nwadioke, 2012). Tables 3 and 4 depict timeline of reform measures and reform institutions and roles in the power sector.

Table 3: Timeline of reform measures in the power sector in Nigeria, 2001-2008

S/N	**Reform Measures**	**Date**
1	The Electric Power Reform Implementation Committee (EPIC) was inaugurated by BPE resulting in Federal Executive Council (FEC) approving the NEPP, which recommended the following: establishment of a sector regulator; privatization of the electric power sector; and a market trading design and new rules, codes and processes	September 2001
2	The passage of EPSR Act by the Federal Legislature. The Act outline the framework of the reforms as follows: unbundling the state owned power entity into generation, transmission and distribution; provide for the transfer of assets, liabilities and staff of NEPA to PHCN and then to successor generation, transmission and distribution companies; create a competitive market for electricity services in Nigeria; and set up an independent regulator	March 2005
3	Transformation of NEPA into PHCN Plc as a holding company for the assets, liabilities, employees, rights and obligations of NEPA. The process of incorporation of PHCN was equally concluded.	March 5, 2005
4	NCP by an Order published in a Federal Gazette gave July 1, 2005 as initial transfer date of assets, liabilities and staff of NEPA to PHCN.	April 2005
5	Inauguration of NERC as the sector regulator	October 2005
6	Incorporation of the 18 new successor companies comprising 6 generation companies, 1 transmission company and 11 distribution companies	November 2005
7	Approval of Market Rules to guide the operations in the electricity industry by NERC	2008
8	Approval and establishment of Rural Electrification Policy developed by the BPE	2006
9	Transfer of assets, liabilities and staff of PHCN to the successor companies	July 1, 2006

Source: Onagoruwa, B. (2011). "Reforms of Power Sector Will Transform Lives of Nigerians." Retrieved on 24th April 2013 from: *www.thenigerianvoice.com*

Table 4: Reform institutions and roles in the power sector, 1999-2012

S/N	Institutions	Roles
1	Market Operations	Oversee the market and commercial arrangement
2	System Operations	Oversee dispatch and grid control
3	Nigeria Electricity Liability Management Company	To manage legacy liabilities and stranded assets
4	Nigeria Electricity Bulk Trading Company	Manage existing PPAs and new procurement of power in the transition
5	Electricity Management Services Limited	Carry out consulting services such as logistics and meter testing
6	National Power Training Institute of Nigeria	Provide world class training to support the utilities manpower
7	National Electricity Regulatory Commission	Oversee regulation and market surveillance
8	National Council on Privatization and Bureau for Public Enterprises	Derive the reform and liberalization of the power sector
9	Rural Electrification Agency	Provide access to reliable and affordable electricity supply for the rural dwellers

Source: *Bureau of Public Enterprises*, 2012:14-15

The high point of the reforms was the unbundling of Power Holding Company of Nigeria into eight (18) successor companies, 6 Generation Companies (Gencos), a sole Transmission Company (Tansco), and 11 Distribution Companies (Discos). As part of the reform measures, the 6 domestic electric power generation plants and 11 Distribution Companies (Discos) in Nigeria were fully incorporated as Public Liability Companies in 2006 (*Annual Report of the Federal Ministry of Power*, 2012). Tables 5 and 6 depict electric power generation and distribution companies in the power sector in Nigeria

Table 5: Domestic Power Generation Companies in the power sector in Nigeria, 2012

S/N	Generation Company	Plant Type	Location	Installed Capacity (MW)	Year Built	Year Inc.
1	Afam Power Plc	Thermal	Rivers State	987.2	1962	2006
2	Egbin Power Plc	Thermal	Ogun State	1,320	1985	2006
3	Kainji/Jebba Hydroelectric Plc	Hydro	Niger State	1,330	1968/85	2006
4	Sapele Power Plc	Thermal	Delta State	1,020	1978	2006
5	Shiroro Hydro Electric Plc	Hydro	Niger State	600	1990	2006
6	Ughelli Power Plc	Thermal	Delta State	942	1966	2006

Source: Nigeria Electricity Regulatory Commission (2012). *Regulations for Independent Electricity Distribution Networks.* Abuja: Nigeria Electricity Regulatory Commission.

Table 6: Power Distribution Companies in Nigeria, 2012

S/N	Discos	Percentage Load Allocation	Areas Covered (States)
1	Abuja Electricity Distribution Company Plc	11.5%	FCT, Niger, Kogi, Nassarawa
2	Benin Electricity Distribution Company Plc	9%	Edo, Delta, Ondo, Ekiti
3	Eko Electricity Distribution Company Plc	11%	Lagos South
4	Enugu Electricity Distribution Company Plc	9%	Enugu, Imo, Anambra, Abia, Ebonyi
5	Ibadan Electricity Distribution Company Plc	13%	Oyo, Ogun, Osun, Kwara
6	Ikeja Electricity Distribution Company Plc	15%	Lagos South
7	Jos Electricity Distribution Company Plc	5.5%	Plateau, Benue, Bauchi, Gombe
8	Kaduna Electricity Distribution Company Plc	8%	Kaduna, Zamfara, Sokoto, Kebbi
9	Kano Electricity Distribution Company Plc	8%	Kano, Gigawa, Katsina
10	Port Harcourt Electricity Distribution Company Plc	6.5%	Akwa-Ibom, Cross River, Rivers, Bayelsa
11	Yola Electricity Distribution Company Plc	11.5%	Adamawa, Borno, Taraba, Yobe

Source: Transmission Company of Nigeria (2012). *Monthly Energy Balance Sheet, October.* Abuja: Transmission Company of Nigeria

The Federal Government retains the ownership of the transmission assets. Manitoba Hydro International (Canada) is responsible for revamping Transmission Company of Nigeria (TCN) to achieve and provide stable transmission of power without system failure (*Annual Report of the Federal Ministry of Power*, 2012). The TCN was incorporated in November 2005 under a structured management. The transmission system had the capacity to transmit about 6,662.3MW at 330kV and 8,238.2MW at 132kv as portrayed in the following transmission network data as of 31st October, 2012: 5,515.35km of 330 kV of transmission lines; 6,881.49km of 132kV of transmission lines; 33No. 330/132kV substations with total installed transformation capacity of 7,838MVA (equivalent to 6,662.3MW); 106, No. 132/33/11kV Substations with total installed transformation capacity of 9,692MVA (equivalent to 8,238.2MW); the average available capacity on 330/132kV is 7,514MVA and 9,097MVA on 132/33kV which is 95.9% and 93.7% of installed capacity respectively; and average transmission loss is 8.5% (*Annual Report of the Federal Ministry of Power*, 2012).

Though from 1999 to 2012 many electric power transmission projects were executed to facilitate electric power transmission capacities in Nigeria, especially in the rural areas, it is however worthy of note that most of the projects remained largely uncompleted and in most cases abandoned (*Roadmap for Power Sector Reform*, 2010). Additionally, in July 12, 2010, the Presidential Task Force on Power (PTFP) was provided with a list of outstanding abandoned transmission projects under the management of PHCN and NIPP. The list consisted of 113 transmission projects in total. The total cost of the outstanding transmission projects was in the region of USD 1,914,258,956 million and the projects were overdue for completion by 6 years (*Roadmap for Power Sector Reform*, 2010. Thus, deriving from the experience in Rural Electrification Project of the Federal Government, Nnaji (2010:12) noted that:

> ... To critics who wonder if there is need for an agency like the Rural Electrification Agency (REA), it is appropriate to bring to their knowledge that there are about 2,000 communities in Nigeria without electricity. There were about 1097 REA projects at various stages of completion when the agency went into limbo in 2009 following a reported N5.2 billion fraud. Besides, contractors executing REA projects are owed N3.4 billion, with some of them now dead and others in penury; some have lost their properties used as collateral to obtain bank loans.

Consequently, the Rural Electrification Project's mission in providing access to reliable and affordable electricity supply for the rural dwellers was stalled; with rural and urban poor depending wholly on fuel wood and self-electric power generation for domestic and economic activities. Besides, as of 2012, only 40% of Nigerian populace had access to electric power supply (*CBN Statistical Bulletin*, Vol. 18, 2012).

Bureaucratic Bottlenecks and the Release of Capital funds to the Power Sector

The bureaucratic bottlenecks in the release of appropriated capital budget to the power sector are vastly bureaucratic and opaque. While not undermining the potency and utilitarian value of ideal type of bureaucracy as a veritable and efficient tool for policy implementation (budget inclusive) in the developed economies, the bureaucratic bottlenecks and the manner under which they were manipulated for class and personal gains ostensibly served as major precursors to the apparent malfeasance that dogged capital spending and the development of infrastructures along the value chain of electric power generation, transmission and distribution in the power sector in Nigeria.

For clarity, few of these deliberately created bureaucratic bottlenecks need to suffice at this juncture. The Ministry of Power, as well as other Ministries, Departments and Agencies (MDAs) are expected to apply to the Ministry of Finance for issuance of Expenditure Warrant (EW) once the national budget is signed into law, which most times takes months. Expenditure Warrant is an instrument issued by the Minister of Finance authorizing the Accountant-General of the Federation (AGF) to issue necessary mandate for the purpose of cash-backing monies to MDAs. The AGF in turn sends out exchequer issue notification to the Central Bank (CB), authorizing the bank to credit the accounts of the MDAs with funds from the exchequer (the main government account at the Central Bank). The Central Bank will then commence the procedures in the issuance of Letter of Credit to MDAs. The accounting officers in the various MDAs (including Ministry of Power) will in turn issue warrants of funds (departmental authority to incur expenditure) to their respective departments on the receipt of the Letter of Credit from the Central Bank. These warrants of funds usually specify the authorized limits of expenditure by line items as contained in the capital and recurrent expenditures. The Central Bank and its agencies in the regions and districts (usually commercial banks) receive copies of the relevant warrants of funds to enable them exercise control so that the spending MDAs will not withdraw funds in excess of the limits authorized by the Ministry of Finance and the accounting officers (Vincent and Wilson, 2013).

It is the hope of the ruling class that the foregoing bureaucratic procedures in the release of appropriated capital funds to the spending MDAs, including the Ministry of Power, among other reasons, would assist in tracking transparency and accountability in the release and utilization of funds. In contrary however, and given the postcolonial character and nature of the state in Nigeria, which further explain the contradictions and changing role of the state and its institutions, including bureaucracy, as channels through which primitive capital accumulation takes place, the bureaucratic procedures rather created chasm for slippage of funds, corrupt practices rooted in horse-trading, as well as unnecessary abeyance in the release and utilization of capital funds with their cataclysmic effects on timely procurement of contracts and payment of contractors' arrears for the construction, maintenance and repair of electric power transmission infrastructures, among others. Former President Olusegun Obasanjo observed this backdrop in the release of capital budgets in Nigeria and its effects on project execution while presenting the 2004 budget proposal to the National Assembly when he noted that:

> Some of the problems with implementation of 2003 budget had to do with the slow and limited releases of capital budget which was implemented at only 50%…Due to the limited release of capital budget, contractor arrears continued to pile up. The pattern and pace of expenditure left much to be desired (*The Guardian*, December 22, 2003:22).

The procedures and associated egregious problems were equally underscored by the overwhelming discrepancy between the budgetary votes to the power sector and the actual amount released within each fiscal year from 1999 to 2012. Table 7 shows breakdown of the budgetary appropriations and actual funds released to the power sector from 1999 to 2012

Table 7: Breakdown of the appropriations and capital funds released to power sector from 1999 to 2012

S/N	Appropriations To Power Sector (Billion N)	Actual Amount Released (Billion N)
1999	11.206	6.698
2000	59.064	49,785
2001	103. 397	70.927
2002	54.647	41.196
2003	55.583	5.207
2004	54.647	54. 647
2005	90.283	71.889
2006	74.308	74. 3
2007	100	99.8
2008	156	112
2009	89. 5	87
2010	172	70
2011	125	61
2012	197. 9	53. 5

Source: Authors compilation from: *Federal Ministry of Finance* (1999-2012) & *Central Bank of Nigeria Statistical Bulletin* (1999-2012), *Budget Office of the Federation* (1999-2012), *Ministry of Power* (1999-2012).

Table 7 generally shows a nominal and consistent increase in the capital spending in the power sector. The allocations to the sector were in addition to extra-budgetary expenditures and intervention funds by donor agencies to cushion the effects of the shortfalls in expenditure for the sector, which altogether, according to Elumelu House Committee on Power Probe (2012) stood at N2.8 trillion. Though the expertise and technical capacity of the Ministry of Power in implementing capital budgets were in doubt, this notwithstanding, evidences abound that under-utilization of capital funds in the power sector rooted in bureaucratic bottlenecks and associated slippage of capital funds in the release of Expenditure Warrants and Letter of Credits contributed substantially to the discrepancy between increased capital budgetary allocations to the power sector and efficient electric power transmission in Nigeria between 1999 and 2012. For instance, the performance in terms of releases and actual utilization of releases in 2007 shows that in comparative sense, the sector was far below budget targets by the end of the second quarter of 2007 fiscal year as depicted by table 8.

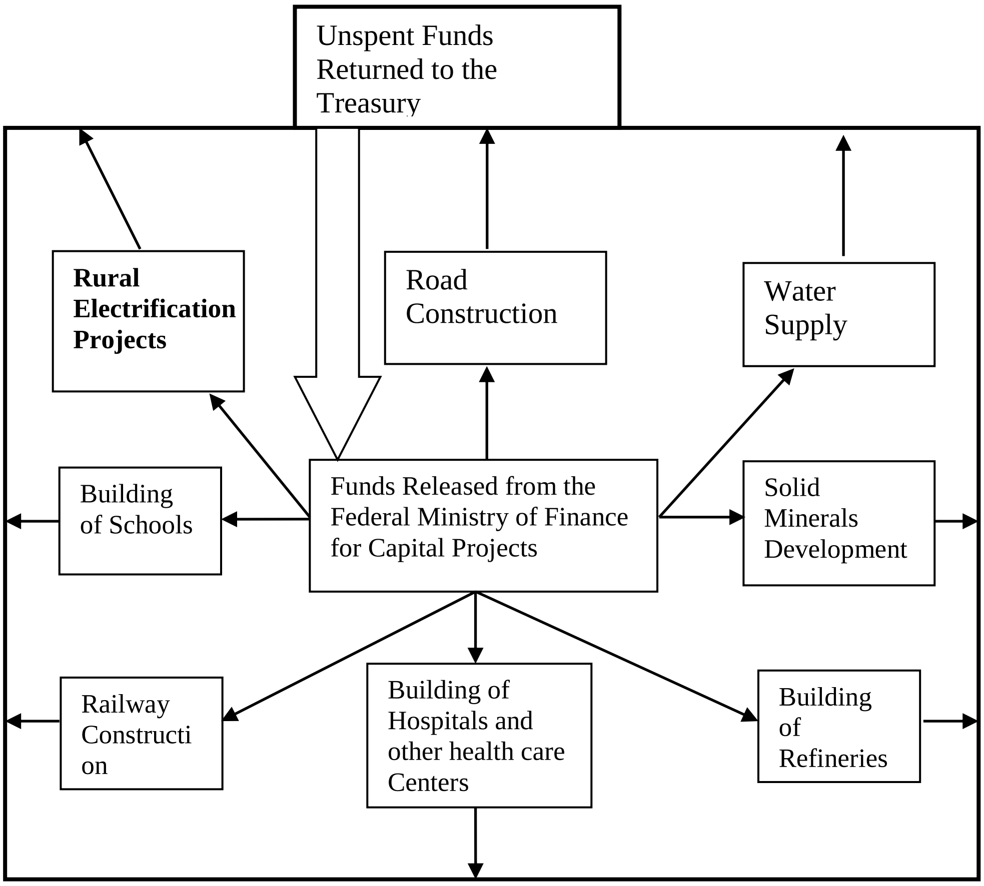
Table 8: Releases and utilization of total appropriations by end of the second quarter of 2007 fiscal year in selected MDAs in Nigeria

MDAs	Total appropriation	Actual utilization of releases (Billion)	Percentage (%) of total appropriations utilized (Billion)
Presidency	18,540.231.954	3,340.482.423	18.02
National Assembly	6,594.279.159	5,680.376.536	86.14
Intergovernmental Affairs	2,154.717.003	653,325146	30.32
Police	65,300.861	-	0.00
Police Affairs	10,709.376.067	1,840.962.984	17.19
Women Affairs	1,576.970.260	336,825.580	21.36
Agriculture and Rural Development	22, 703.578.013	2,784.225.237	12.26
AGF	584,621.325	-	0.00
ICPC	633,875.000	36,025.824	5.97
Water Resources	116,394.899.159	40,431.962.569	34.74
Defense	19,219.305.774	1,856.785.681	9.66
Education	47,103779.521	2,141.566.994	4.55
Federal Capital Territory	70,550.000.000	22,881.464.780	32.43
Foreign Affairs	12,473.130.843	302,636.769	2.43
Finance	4,333.650.1000	1,486.460.754	34.30
Health	52,536.005.425	19,890.745.670	37.86
Industry	273,963.898	121,407.525	44.31
Information	8,682.276.993	1,047.072.006	12.06
Internal Affairs	11,271.716472	3,206.169.259	28.44
OHSF	4,077.894.364	897.483.600	22.01
Justice	1,845.063.456	498,448.968	27.02
Labour and Productivity	1,866.695.056	54,917.527	2.94
Power and Steel	**99,779.398.428**	**12,150.628.100**	**12.18**

Source: National Assembly (2008) *Report of the Retreat on the 2008 Budget of the Appropriation and Finance Committee of the National Assembly*. Abuja: National Assembly

Table 8 shows that of the appropriated budget for the power sector in 2007, only 27.05% was released. The sector utilized 12.18% of the funds released for capital projects. This was a far cry when compared with other sectors such as Industry, Finance, Health and Water Resources. Worse still is the inability of the decisive ruling class to implement the Medium Term Expenditure Framework (MTEF) in its letter and spirit in capital budget implementation. MTEF allows for multi-year framework of public investment in capital projects (Obademi and Sokefun, 2009). Given the fact that there was no linking framework that allowed expenditure to be driven by policy priorities and disciplined by budget realities in the power sector, complex paradox and unspent fund syndrome became highly entrenched in the sector. Figure 1 depicts complex paradox of funds allocation for capital projects in Nigeria.

Figure 1: Complex paradox of funds allocation for capital projects in Nigeria, 2006



Source: The Presidency (2010). *Roadmap for Power Sector Reform*. Abuja: The Presidency.

As could be observed in figure 1, while funds allocated for capital projects in Nigeria in 2006 fiscal year were not utilized and thus, returned, majority of the projects assessed in the Budget Implementation Report (BIR), including the Rural Electrification Projects (REPs) and electric transmission projects across the country were stalled by payment delays. As El-rufai (2012) rightly observed:

> …majority of the projects assessed in the Budget Implementation Report have been stalled because of payment delays. Bureaucracy in implementation and release of funds for contracts has been identified as the main factor responsible for abandoned projects in Nigeria. It is therefore imperative for government to create a transparent and efficient budget process alongside realistic objectives if the country must fare better on implementation.

The cataclysmic effect of the foregoing on first, the commencement of contract procurement processes (which took months before contracts were awarded), and secondly, the timely construction, repair and maintenance of power transmission projects across Nigeria could be better imagined. Table 9 shows selected uncompleted electric power transmission projects across Nigeria.

Table 9: Selected uncompleted electric power transmission projects across Nigeria, 2000-2012

S/N	**Projects**	**Date Awarded**	**Estimated Completion Date**	**330kv Line/ km**	**132kv Line/ km**	**330kv/ MVA**	**Completion status**
1	Mbalano-Okigwe 132kv SC line, Abia	2001	2005	-	20.3	-	uncompleted
2	Mbalano 2x30/40MVA 132/33kV substation. Abia	2001	2005	-	-	60	uncompleted
3	Makere - Pankshin 132KV DC Line Plateau State	2007	2009	-	122	-	uncompleted
4	Kano- Walalanbe 132KV Line (Turn in and out of Dan agundi-Dakata 132KV single Cct Line) and 2 x 30/40MVA S/S at Walalambe Kano State	2007	2009	-	-	60	uncompleted
5	3rd Benin - Onitsha 330KV DC Line Edo Anambra States	2007	2009	141	-	-	uncompleted

6	2x30/40MVA 132/33kV S/S at Ogoja Cross River State	2007	2009	-	-	60	uncompleted
7	Rehabilitation of Sokoto - Talatmafara 132KV DC line	2007	-	-	132		uncompleted
8	Transmission & Supply of Substation at Tamburawa Water Facility	2007	2009	-	-	60	uncompleted
9	2x60 MVA, 132/33 kV substation at Ideato and 2 x132KV Line Bays at Okigwe	2008	2010	-	-	120	uncompleted
10	1X30 MVA 132/33 KV SS at Kwanar Dangora	2008	2010	-	-	30	uncompleted
11	Afam - PH 132kv DC turning in and out at PH main TS	2008	2010	-	10	-	uncompleted
12	Damaturu 330/132kV Substation Yobe State	2009	2011	-	150	160	uncompleted

Source: *Annual Report of the Federal Ministry of Power*, 2012

As stated earlier, the transmission capacity of the Nigerian Electricity Transmission Grid (NETG) was made up of about 5,523.8 km of 330KV lines and 6,801.49 km of 132 KV lines. According to erstwhile Minister of Power, Barth Nnaji:

> As a result of poor maintenance and repair, inadequate coverage, obsolete substation equipments and absence of free governors to manage allocated load effectively, the load capacity (3,800MW) of the transmission lines in was highly weak, fragile and thus, susceptible to an average of four system failures every month (Nnaji, 2012).

The circuits at Afam, Alaoji, Kainji, Jebba and capacitor banks in the north, Gombe, Jos and Kaduna were highly overloaded at 3,800MW (Nnaji, 2012). Figure 2 shows a picture of typical overloaded electric power sub-transmission line located at Alaoji, Abia State.

Figure 2: A typical overloaded electric power sub-transmission line, Alaoji, Abia State

Source: Peterside, D. (2012). "Electricity: Tackling a Perennial National Shame." Retrieved on 23rd December 2013 from: *http://www.nigerianintel.com*

As depicted in figure 1, the electric transmission station witnessed a major system failure due to additional 1,000MW recorded in 2012. When President Jonathan assumed office in 2010, Nigeria was generating about 2.800MW. But between April 2011 and September 2012, available power had moved to 3,800MW. However, the attempt to have the additional 1,000MW on the national grid resulted in system failure in most of the transmission networks in Nigeria (Nnaji, 2012). This informed President Jonathan administration's total resolve to full privatization of the power sector through his 'Roadmap to Power Sector Reform' project launched in August 2010.

Conclusion and Recommendations

This paper explored bureaucracy and budget implementation in the power sector in Nigeria. In appreciation of the potency and utilitarian value of ideal bureaucracy as a veritable and efficient tool for budget implementation in the developed economies, the paper problematized bureaucratic bottlenecks as found in the post-colonial state in Nigeria and the manner under which they were ostensibly appropriated by the ruling class in the release of capital funds to the power sector as *raison d'être* for the apparent malfeasance that dogged capital spending and the building, repair and maintenance of electric power transmission infrastructures in the country. Under the guise of championing transparency and accountability in the release and utilization of capital funds in the power sector, the bureaucratic bottlenecks rather served as channels through which primitive capital accumulation was accomplished by the ruling class, with its cataclysmic effect on the executive of electric power transmission projects and access to electric power in Nigeria. In the light of the foregoing, and as part of the ongoing reforms in the power sector, the paper recommends:

- Bureaucratic reforms aimed at diminishing the entrenched procedures in the release of the appropriated capital funds to the power sector. This we believe will solve the entrenched problems of bureaucratic corruption, delays in the release and under-utilization of capital funds, returned and unspent capital funds syndrome in the sector.
- To further address the problems associated with delays in the release of appropriated capital funds to the power sector, section 81(1) of the 1999 Constitution should be revisited and amended. This is because the constitutions of other developed and developing countries such as India, Kenya, Ghana, United States, Canada, Britain, among others, specify the month and period within which the budget preparation and implementation would be consummated, in Nigeria however, while the 1999 Constitution of Nigeria, in bestowing the power of draft of the budget on the President, does not specify the time to which the budget would be submitted to the National Assembly. This development has had grave implications on timely passage and implementation of the national budget and overall macroeconomic stability of Nigeria.
- Given the nature of the power sector infrastructures, budgetary investments in the sector demand that a linking framework be provided to allow expenditure to be driven by policy priorities and disciplined by budget realities. In this regard, the Federal Government should be fully committed to implementation of the provisions of the Medium Term Expenditure Framework (MTEF).

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