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# NGO's Use of Open and Active Engagement in Budget Transactions to Reduce Corruption: Monitoring Zonal Intervention Projects in Nigeria

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## ABSTRACT

This paper demonstrates how NGO's and the general public can facilitate transparency around the budgeting process through the open and active engagement of citizens monitoring the implementation of government budgeted zonal intervention projects in an emerging nation context. The study is the first longitudinal research on budgeted zonal intervention projects that were open and monitored by an NGO and members of the public in Nigeria, an emerging nation where this practice is not the norm. The novel research conducted in this context shows how corruption manifests itself within the governmental budget for zonal intervention projects, induces propositions to reduce corruption in such scenarios and highlights the problems and challenges that NGO's and the general public face when trying to successfully monitor government budgeted zonal intervention projects to reduce corruption. The findings indicate that in such contexts, institutions should be encouraged that embrace a holistic approach incorporating transparency, community engagement, political party neutrality, and offline and online participation, including the use of ICT and social media.

**Keywords:** Corruption; Transparency; Budgets; NGOs; Africa; LDCs

**Declarations of interest:** none

## 1. Introduction

One of the infrequent points of agreement in the extant literature is that corruption seems to be a particularly problematic issue in developing countries and emerging markets (Bryson et al., 2014; A. Ojo & Mellouli, 2018). Corruption has been well established as a bane of society (Bozeman et al., 2017; Rothstein & Uslaner, 2005). Corruption, usually described as the breaking of rules by public persons, for the sake of private financial or political gain (Neild, 2002; Rose-Ackerman & Palifka, 2016), damages the legitimacy of the government in the eyes of citizens and weakens the social fabric of society. It also inhibits good governance (d'Agostino et al., 2016; Gans-Morse et al., 2018).

Theory and evidence confirm that honest governments are important for the conception, enactment and efficient delivery of beneficial programs (Nam, 2018; Rothstein & Uslaner, 2005). Corrupt governments not only fail to deliver valuable agendas, they also distort effectual rule and transfer resources inefficiently and unjustly (Bah & Fang, 2015; C. W. Gray & Kaufmann, 1998). From a macroeconomic standpoint, corruption also hinders investment and growth (Mauro, 1996; Mo, 2001), and it exacerbates social vices (Banerjee, 2016; Dimant & Schulte, 2016). In the context of emerging markets with institutional voids and resource curses, this dilemma is aggravated (Khanna & Palepu, 2013; Liou et al., 2016).

The role of NGO's in filling institutional voids is still an emerging field in the literature (Amaeshi et al., 2016; Mueller-Hirth, 2012). Institutional voids are the context-defined high transaction costs commonly found in emerging markets. Such economies typically have underdeveloped political and economic systems, trade policies, and product, labour and capital markets (Khanna et al., 2005). "Voids" relate to the absence of specialized intermediaries, regulatory systems, and contract enforcing mechanisms (Liou et al., 2016; Meyer et al., 2009).

A systematic review of the literature concerning NGO's reveals that there is strong support for the positive effects for NGO interventions in filling such institutional voids particularly in health and governance, although some authors contend that NGO's sometimes bask in "self-congratulation" and do not really have as much impact as they publicise (Brass et al., 2018; Goldman & Little, 2015). However, the literature on NGO's in sub-Saharan Africa is very underdeveloped and authors have highlighted that this needs to be addressed (Brass et al., 2018; Zoogah, Peng, & Woldu, 2015).

This paper fills an important gap in the literature by focusing on how NGO's and the public can facilitate transparency around the government budgeting process through the open and active engagement of citizens monitoring the implementation of government budgeted projects to ensure service delivery and reduce corruption in an emerging nation context. By conducting longitudinal research on projects that were monitored by an NGO and members of the public in a resource rich African country where this practice is not the norm; Nigeria. The study offers new insights into how NGO's in partnership with the public can engage with institutions and resources to reduce corruption by monitoring the implementation of budgeted projects within their communities.

Due to the novelty of this research, we proffer original solutions for NGO's and corruption in emerging nations contexts especially in the Global South where citizenship engagement in the budgetary process is being considered, an area of immense academic and policy interest. Our study discovers that corruption manifests itself within the budgeting process of such a country primarily through the non-execution and under-delivery of projects, abandonment of projects, contract price inflation, the use of budgeting funds to reward party loyalists and the branding of budgeted items as personal donations. The findings contend that NGO offline and online community engagement and dialogue in monitoring a budget that is open, accessible and political party neutral, can help increase transparency in the governmental budgeting system and reduce corruption in such contexts. To contribute to the literature, the paper induces propositions on how NGO's and the public can engage with the governmental budget to reduce corruption in such contexts and highlights the key problems and challenges for the implementation of such schemes. Crucially, the paper proposes that secrecy concerning government budgets does not help in the fight against corruption in circumstances like these.

## **2. Literature Review**

In Africa, corrupt governments and their practices have led to poverty, violence, destruction and gross mismanagement that have stunted the economic growth and development of the continent (Justesen & Bjornskov, 2014; Sardan, 1999). While a significant proportion of corrupt governments and their practices in contemporary Africa can be traced to the scramble for Africa between 1881 and 1914 (Michalopoulos & Papaioannou, 2016; M. O. West, 2015), many post-colonial African governments have inadvertently exacerbated corruption and poverty on the

continent (Justesen & Bjornskov, 2014; Knutsen et al., 2017; Porter & Watts, 2016). Indeed, corruption has been highlighted as one of the greatest hinderances to economic development on the African continent (DeGhetto et al., 2016; Thomas, 2015).

Several authors contend that what has held post-colonial Africa back from development and continues to do so has origins in the lack of principled, ethical leadership (Agbiboa, 2012; Lawal, 2007). Interestingly, only a few authors have propounded that corruption in Africa is also linked to lack of a clear distinction between public and private property (De Sardan, 1999; Staeheli and Mitchell, 2016). While the right to exclude others has often been cited as one of the most important characteristics of private property (Ginzberg, 2017; Merrill, 1998), African governments often treat the national budget as private property instead of a public resource and exclude the citizenry from access to its intricacies and workings, although they are often adroit at redistributing rents to the public (Arezki & Gylfason, 2013).

Democratic governance structures in the Africa, though laudable, might be ineffective if the underlying institutions are defective (Bratton & Gyimah-Boadi, 2016; Lewis, 2018). This paper focuses one of such institutions; the government budget and its transactions. The annual financial budget presenting the government's proposed revenues and spending for a financial year is often shrouded in secrecy in African democracies with some authors contending that this condition can be traced back to the secrecy that shrouded historical taxation in Africa (H. S. Gray, 2015; Mamdani, 2018; van Waijenburg, 2018).

## **2.1. Motivation: Corruption Within the Government Budget in Nigeria**

If budgetary corruption is to be tackled in Africa, Nigeria would be a good place to start. With a population of about 181 million people, Nigeria is currently the most populous country in Africa and the seventh most populous in the world. It is currently classified as a lower-middle-income country and has the largest economy in Africa (NBS, 2016; WorldBank, 2016).

In Nigeria, historical and exegetical research suggests that repetitive budgeting, extra-budgetary expenditure and the circumvention of the laws on public accountability have roots in the pre-colonial taxation era but have become more common after Nigerian independence and lasted till the present era (Ogunyemi, 2017). Successive Nigerian governments are now adroit in using the government budget to loot the Nigerian state through various means including but not limited to the inflation of figures, favouritism and nepotism in awarding contracts, rent-seeking, looting, and the diversion of funds (Onyiah et al., 2016).

Government budget corruption in Nigeria is a serious problem and a mechanism politicians and civil servants use to tunnel public resources. Some well-known examples of budgetary corruption in Nigeria include the expenditure of billions of US dollars disbursed to resuscitate the power and transport sectors of the nation but with very little to show for the vast sums expended (E. O. Ojo, 2012; Okpala, 2012). Other high-profile cases of diversion of public funds allocated in the budget include the case of the former Inspector General of Police, Mr Sunday Ehindero, in 2013. The

nation was shocked when the head of the its police force, was alleged to have diverted ₦16<sup>1</sup> billion to his personal accounts (Ajibolade & Oboh, 2017). Likewise, the Accountant General Nigeria, disclosed in October 2017, that there had been a cumulative savings of ₦120 billion from checking ‘ghost workers’ through the Integrated Payroll and Personnel Information System (IPPIS) recently rolled out in the country.

*“From April 2007 when the scheme commenced to date, 459 Ministries, Departments and Agencies (MDAs) have been enrolled with a total number of 310,453 staff. Over ₦120 billion cumulatively has been saved as a result of the difference between the amount government would have released to the MDAs based on budgetary appropriation, and actual amount released and paid through IPPIS”* (PremiumTimes, 2017).

Research shows that the budgetary medium is used by Nigerian public officers and government officials to misappropriate public funds regularly (Iyoha & Oyerinde, 2010; TransparencyInternational, 2017). Thus, despite the country’s plethora of crude oil, natural gas, and vast natural and human resources, the country remains one of the most underdeveloped countries in the world largely due to the twin woes of corruption and bad leadership (Agbibo, 2012; Ogunyemi, 2017; Olarewaju et al., 2019). Owing to Nigeria’s unenviable position in the corruption perception rankings (TransparencyInternational, 2017), the discourse on corruption in Nigeria is active and research such as the one carried out in this paper is needed.

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<sup>1</sup> Exchange rate in 2013 was: \$1 (US Dollar) = ₦161.326 (Nigerian Naira).



## 2.2. Secrecy in Government Transactions

Democratic societies often place a premium on open government and freedom of information. This view is supported by authors who argue that for democracy to function properly, the public must be fully informed of what the government is doing. Even those who champion the need for some sort of “democratic secrecy” agree that there is a need for a measure of oversight (Jaeger & Bertot, 2010; Rittberger & Goetz, 2018).

Authors continue to examine transparency and secrecy today from various philosophical, cultural, political, aesthetic and sociological perspectives (Birchall, 2011a; Horn, 2011). Within this debate, the consensus seems to be that there are many reasons why transparency is preferable to secrecy, particularly when it comes to government actions and accounts, although there is a role that secrecy (in different guises) might play, especially when it comes to maintaining national security and competitive advantage (Birchall, 2011b; McDermott, 2010).

Unfortunately, such transparency schemes are not present in Nigeria. The only transparency scheme present in the country relates to the Nigeria Freedom of Information Act (FOI) enacted in 2011. The FOI Act aims at making Nigerian public records and information more freely available and was the source of motivation for this paper as it provided the necessary data for this research as we will explain later in Section 2.7.

### 2.3. Secrecy in the Nigerian Government Budget

The Budget Office of the Federation oversees budgeting and public expenditure functions across Nigerian states<sup>2</sup>. While the Nigerian budget is a subject of great interest to the citizenry, political class as well as national and international media yearly, the secrecy that shrouds the budgeting process at every level of the Nigerian government has had limited scholarly interest.

Secrecy gives those in government exclusive control over certain areas of knowledge thereby increasing their power and it is often in their interest to keep their actions secret especially when corruption is afoot (Stiglitz, 2002). In most African countries including Nigeria, government officials often have exclusive access to information relevant to government activities including budgeting, making them the only or a major source of relevant and timely information. Interestingly, while the press and transparency NGO's should serve as a check on the government and a source of transparency, they often need to verify their information from government sources who might benefit from withholding or distorting such information (Stewart, 1974).

Thus, the government of the day can always judge their own performance using any criteria they deem fit. However, this is inefficient because decisions made by the government have far reaching consequences both in the immediate and long term, compounding the harm from corruption and

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<sup>2</sup> The size of the Nigerian Budget was \$21.1 billion in 2008, \$25.8 billion in 2009, \$29.3 billion in 2010, \$31.8 billion in 2011, \$31.4 billion in 2012, \$31.2 billion in 2013, \$31.1 billion in 2014, \$26.7 billion in 2015, \$31.9 billion in 2016, \$23.6 billion in 2017, and \$28.2 billion in 2018. In 2018, Nigeria expected revenues of ₦ (Nigerian Naira) 7.1 trillion, recurrent non-debts of ₦3.5 trillion, capital expenditure of ₦2.87 trillion, debt servicing of ₦2.2 trillion and a statutory allocation of ₦530 billion, the budget deficit that year was ₦1.95 trillion. The exchange rate fluctuated between \$1 : ₦118 in 2008 and \$1 : ₦307 in 2018.

mismanagement in the governmental budget. Better, timelier and more transparent information has been shown to result in better government and such transparency is needed in the governmental budget (A. J. Meijer, 2003; Wirtz & Birkmeyer, 2015). Presently, authors are advocating for various e-governance tools to aid transparency within emerging nations (Bhuiyan, 2011; De Renzio & Masud, 2011).

#### **2.4. Government Budgeted Projects and Corruption in Nigeria**

Many scholars have rightly called for an institutional approach to tackling the menace of corruption, particularly given the complex and unique cultural dynamics that prevail in many African nations which can make it harder to curtail corrupt government practices (Amadi and Ekekwe, 2014; Luiz and Stewart, 2014; Osei-Assibey et al., 2018). This was highlighted in an address to the Ghanaian Parliament on July 11, 2009, where the American President Barack Obama asserted that *“Africa doesn't need strongmen; it needs strong institutions”* (Bratton and Gyimah-Boadi, 2016). Strong institutions are particularly needed in Africa because many countries on the continent suffer from the well-known “Resource curse” making it easier for public officials to neglect the public and focus instead on attaining wealth from natural resources (Porter and Watts, 2016; Sarmidi et al., 2014).

Public property resources, often called common-pool resources refer to resources owned by national, regional and local governments; by communal groups, private individuals and

corporations. When they are owned by no one or paradoxically by “everyone,” they are used as open access resources by whoever can gain access (Cheung, 1991; Kung, 2000; Schlager and Ostrom, 2015). In the context of African (and Nigerian) public funds, whoever gains access is the political office holder that has won the most recent election. This is true of the type of public property that this paper is concerned about, the governmental budget, and is a further motivation for this study due to the pressing need for accountability in the control and management of public funds in all democracies (H. S. Gray, 2015; Iyoha and Oyerinde, 2010; Wilhelm, 2002). In Nigeria, as in most African nations, apart from a few anti-corruption agencies that have limited jurisdiction, there has been a pernicious lack of institutions capable of effectively monitoring the government budget.

The Budget Office of the Federation of Nigeria is structured into six operational departments and three units. The departments are the revenue, expenditure, budget monitoring and evaluation, fiscal policy, administration and supplies, finance and accounts departments and the units are the ICT, ACTu, and Internal Audit units. Even though there is a budget monitoring and evaluation department within the Budget Office of the Federal Republic of Nigeria, the citizenry is not often able to report on any governmental budget activities going on within their communities mainly because they are clueless as to what government budgeted projects should be taking place there. There is a portal on the website of the Budget Office for contacting the office, but this is not used to encourage citizens to report on the implementation of governmental budgets in their communities. Indeed, there is no effective mechanism for citizens to obtain information and provide feedback regarding the implementation of government projects.

## **2.5. The Role of NGO's for Institutional Voids in Nigeria**

The proliferation of NGO's in Africa has been tied to the end of the Cold War and efforts by donors to promote a liberal democratic approach to governance (Kamat, 2004). NGO's are non-profit organization that operate independently of the government, and whose typical purpose is to address a social or political issue (D'Espallier et al., 2017; A. Meijer & Potjer, 2018). NGO's have traditionally been viewed as key engines of positive change that can function unencumbered and untainted by the politics of the government and the greed of the market. The dominant view in the literature is that while NGOs are part of civil society, they also strengthen it through their activities, which in turn supports the democratic process (Mercer, 2002).

NGO's are usually described as "non-governmental" and "non-profit", and are therefore seen as offering an alternative for development (Borgatti et al., 2009; Drabek, 1987). Within this discuss, some researchers contend that NGOs rarely live up to the idealized claims of "development alternatives" (Bebbington, 2004), and NGOs are often limited and flawed channels for promoting development due to resource and environmental constraints (Gugerty et al., 2019; Levine, 2002; Uphoff, 1993). Nevertheless, NGOs can retain an important potential part as fillers of "institutional voids" since they play a vital role in global governance and value creation (Mair, Marti, & Ventresca, 2012; Teegen, Doh, & Vachani, 2004).

There is the worrying claim that although weak roots, political restrictions and over-professionalization undermine NGO legitimacy, NGO expansion in the Global South (where

Nigeria is) has rarely strengthened indigenous civil societies (Banks, Hulme, & Edwards, 2015). The growth of NGOs, especially in the Global South, has been fuelled by a belief among donors that NGOs are more cost-effective than governments in providing basic social services, better able to reach the poor, and are key players in democratization process. While NGO research from within Nigeria has revealed the ways in which accountability is practiced by NGOs in the country (Ebrahim, 2003), there is a gap in the literature on how NGO's can ensure government accountability in Nigeria and the Global South. This is made more pertinent because ethnographic studies reveal that NGO's within Nigeria have a reputation for corruption (D. J. Smith, 2010). Furthermore, during our review of the literature, we discovered that there was a gap as to how NGO's and the general public can facilitate transparency around the budgeting process by monitoring the implementation of government budgeted projects in emerging nation contexts.

## **2.6. BudgIT, Tracka and Government Budgeted Projects in Nigeria**

There are several thousand NGO's in Nigeria focusing on varying themes covering youth development, democracy and good governance, environment, health, human rights, research and policy, gender inequality, agriculture, religion and education (Brass et al., 2018; NBS, 2016). The literature also advocates that mobile social media platforms are critical for enabling citizen involvement in governance networks (A. Ojo & Mellouli, 2018). However, only one NGO primarily uses the open and active engagement of citizens and often, social media, to advocate for transparency regarding the budgeting process within Nigeria; BudgIT.

BudgIT was founded in 2011 and is regarded as Nigeria's first data journalism platform. BudgIT is an NGO that applies technology to intersect citizen engagement with institutional improvement, to facilitate societal change. A pioneer in the field of social advocacy melded with technology in Nigeria, BudgIT uses an array of information and communication technology (ICT) tools to simplify the budget and matters of public spending for citizens, with the primary aim of raising standard of transparency and accountability in government. With a current staff strength of about 40, BudgIT is in constant partnership with civil society, public institutions and the media, chiefly in the areas of fiscal analyses, civic technology and data representation. BudgIT is completely funded by and receives support from its partners including the Bill and Melinda Gates foundation, UNICEF, the Ford foundation, the MacArthur foundation, the indigo trust, the Omidyar network and Oxfam; hence it has no ties with the Nigerian government (BudgIT, 2018).

Beyond budget access, BudgIT functions on the premise that budgets must work for the people. Most emblematic is their project- monitoring tool, "*Tracka*", created in 2014. Tracka emerged as a specialised tool to monitor public projects and give feedback including updates on the project status to citizens and the government. Tracka engages a community of active citizens tracking the implementation of government projects in their community to ensure service delivery. Tracka focuses on monitoring ("tracking") Government Capital projects in the "Zonal Intervention Project"<sup>3</sup> (referred to as 'ZIP' henceforth) section of the annual Nigerian budget because of the availability of information of such projects as we will discuss in Section 2.7 (Tracka, 2018).

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<sup>3</sup> Annually, the Federal Government of Nigeria allocates some funds for special intervention projects across the six geo-political zones of the country. Within the past decade, about N100 billion has been allocated yearly. These special interventions are termed "Zonal Intervention Projects (ZIPs)" (BudgetOffice, 2018). The ZIPs are implemented by key ministries of the government including the ministry of power, works and housing; water resources; mines and

## **2.7. Nigerian Zonal Intervention Projects (ZIPs) Budget and Freedom of Information Act**

Authors contend that Freedom of Information (FOI) laws can be particularly beneficial in young democracies by providing an important tool that safeguards basic rights (Luscombe & Walby, 2017; Relly & Schwalbe, 2016; Wasike, 2016) but research suggests that the positive outcomes of FOI laws are highly dependent on public demand and supervisory institutions (Camaj, 2016). In Nigeria (a democracy since 1999), the details in the ZIPs Budget have recently been made available to the Nigerian public thanks to the Nigeria Freedom of Information Act (FOI) enacted in 2011, thus lifting the secrecy veil. The FOI Act aims at making Nigerian public records and information more freely available. It provides for public access to public records and information while protecting serving public officers from adverse consequences of disclosing certain kinds of official information without authorization. Before the implementation of the FOI Act, specific details on ZIPs, including project type, cost, and target sector were inaccessible (ICRC, 2011). Without the FOI Act<sup>4</sup>, the research conducted by this paper would not have been possible because details of the ZIPs budgeted projects would have been inaccessible.

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steel development; labour, justice, information and culture; health; foreign affairs; environment; education; communications; agriculture and industry; and trade and investment.

<sup>4</sup> The FOI Act should also assist various Nigerian government anti-corruption agencies such as the National Human Rights Commission (NHRC), the Independent Corrupt Practices and Other Related Offences Commission (ICPC), the Economic and Financial Crimes Commission (EFCC), the Code of Conduct Bureau and other law enforcement agencies in performing their duties.



Tracka focuses on these recently accessible ZIPs budgets and some state government small scale grassroots projects within Nigeria because the project title, type, location, agency in charge and cost of such projects are now easily accessible on the website of the Budget Office of the Federation of the Federal Republic of Nigeria, as required by the FOI laws. Although the FOI laws have made it possible for certain projects like those falling under the ZIPs budget to be monitored, a breakdown of state government budgets and most of the Nigerian national budget still remains inaccessible to the public (BudgetOffice, 2018). Tracka thus fulfils a supervisory role for the FOI laws in this regard that is non-governmental.

Digital technologies have spread across the African continent at a rapid pace and is transforming economic, social, organisational, political, and cultural interactions (Ndemo & Weiss, 2017). In Nigeria, such digital technologies have paved the way for citizen journalism and improved media coverage on central issues including corruption (Kamalipour & Friedrichsen, 2017). For instance, Tracka has asked members of the Nigerian public to add their voice to the call for transparency and accountability on public funds by following and using Twitter Hashtags like #KnowYourBudget and #GetInvolved to report on projects within their locality and get engaged in self-advocacy. Tracka personnel also collate data on the ZIPs from the annual budget and design pamphlets to sensitize residents at the grassroots. This pamphlet provides citizens with detailed information about the budgets within their locality and enables them to engage their elected representatives for the implementation of the budgeted public services in their constituencies. In addition, infographics on selected projects are designed and shared with the public through social media channels including Facebook, Twitter and the Tracka website.

The Tracka platform by leveraging open data, information communications technology (ICT) and the influence of an active, existing social media presence, brings people with common interests together to share documents, photos, videos, and post comments on existing budgeted projects. To achieve this goal, the Tracka team has also engaged “*Project Tracking Officers*” to monitor grassroots projects in different communities and partnered with civil society organizations across the Federation to aid projects completion. At the time of writing, the Tracka team had penetrated 20 out of Nigeria’s 36 states.

So far, the Tracka has been able to monitor up to 1,500 projects in communities across Nigeria. Using ICT, Tracka has reached over 750,000 Nigerians via digital and physical spaces, leading to online and offline conversations on government finance and public-sector efficiency. Moreover, *Trackaplus*, a programme produced by BudgIT in collaboration with a popular Nigerian television station, “Channels TV” has been able to successfully find and report on abandoned projects in many communities, particularly on much needed infrastructure projects that have been abandoned. This television production is televised nationwide and is also available online (ChannelsTV, 2018).

## **2.8. The Role of Social Media in Context**

Researchers have suggested ICT and social media as effective tools to monitor government processes and improve public sector participation; this way, secrecy concerning government activities is reduced (Janssen, Charalabidis, & Zuiderwijk, 2012; Rowe & Frewer, 2000). Additionally, there is evidence to suggest that although in some respects, the e-government

revolution has fallen short of its potential to transform service delivery and public trust in government. It does, however, have the possibility of enhancing democratic responsiveness and boosting beliefs that government is effective (Nica & Potcovaru, 2015; D. M. West, 2004).

In October 2015, social media users in Kyrgyzstan launched a twitter campaign against the government's plan to spend US \$40,000 on 120 chairs to be used in Kyrgyzstan's parliament, replacing chairs purchased as recently as 2010. The campaign received extensive coverage on Twitter and the government abandoned the plan. In line with this, the extant literature suggests that corruption awareness through internet reduces the incidence of corruption (Goel et al., 2012). In addition, Lio et al. (2011) suggest that although the causality between internet adoption and corruption may be bi-directional, the causal impact of internet adoption on decreases in corruption is statistically significant.

Over the last decade, social media have enabled ordinary citizens to bypass the gatekeeping functions of institutional evaluators and autonomously make individual judgments public. Thus, individual judgments in blogs, tweets, and Facebook posts can now give indication about institutional behaviour (Etter et al ., 2018). Thus, the activities of Tracka and the open and active engagement of citizens monitoring the implementation of government budgeted projects within their community to ensure service delivery and reduce corruption using social media also has implications for this literature as there is a gap in the literature concerning how NGO's use social media in such contexts.

### 3. Methodology and Data

The methodology employed by this paper involves case study research based on theory to enhance theory from such case studies by using within-case data and cross-case patterns to assist research. We highlight key variations and similarities across a range of records and verify the emergent relationships between constructs that fit with the evidence (Eisenhardt, 1989; Welch, Piekkari, Plakoyiannaki, & Paavilainen-Mäntymäki, 2011). This methodology is in line with authors who confirm that a deeper analysis of qualitative data can be accomplished by the use of improving interpretation, comparison and pattern analysis, negative cases, and returning to theoretical literature (Bazeley, 2013; Gaber & Gaber, 2018; J. A. Smith, 2015).

More broadly, theory-building research using cases typically answers questions that address “how” and “why” particularly well (Edmondson & McManus, 2007). Theory building research was used in this paper because the research objective is to show how NGO’s and the general public can facilitate transparency around the budgeting process through the open and active engagement of citizens monitoring the implementation of government budgeted zonal intervention projects in an emerging nation context. These sorts of research questions are better addressed by theory-building rather than theory-testing research (Eisenhardt & Graebner, 2007; Langley, 1999). Building theory from case studies is a research strategy that involves using one or more cases to create theoretical constructs, propositions and/or midrange theory from case-based empirical evidence (Eisenhardt, 1989). The vast majority of published articles on NGOs also comprise case studies research (Brass et al., 2018).

Specifically, we identify with phenomenon-driven case study (Fletcher et al., 2018; Oetzel, 2005). Phenomenon-driven case study is recommended when there is insufficient theory chiefly due to an unexplored or underexplored phenomenon (Eisenhardt & Graebner, 2007). The phenomenon-driven cases used in this paper were sampled for their revelation of the phenomenon, elimination of alternative explanations, and the elaboration of emergent theory that is missing in the literature (Eisenhardt & Graebner, 2007; Siggelkow, 2007). This methodology is also appropriate for the development of rigorous, yet context sensitive, theory, which is suitable given the context we have discussed from Sections 2.1 to 2.8 (Fletcher et al., 2018; Welch et al., 2011). The phenomenon-driven cases we used accommodate a rich variety of data sources including official reports, archival data and media reports by Tracka and indigenous Nigerians from 2015 to 2019.

#### **4. How Corruption Manifests itself in the ZIPs Budget System**

Tracka has reached over 450,000 citizens through 246 town hall meetings across 20 states in Nigeria to encourage residents to take ownership of government projects within their communities. Citizens were asked to: (1) find out about government budgeted projects within their communities; (2) visit project sites and take pictures to share via social media platforms including Twitter and Facebook; (3) engage their elected representatives via letters, emails or tweets; (4) engage the ministry/agency in charge of the projects via letters, emails or tweets; and (5) report project and monitor progress update. 1,275 projects were monitored, of these, as at the time of writing this paper, 482 projects have been completed, 210 projects were ongoing, 367 projects have not been started, 189 projects have unspecified locations (meaning they could not be monitored), while 27

projects have been abandoned. A breakdown of these findings for each state within Nigeria is given in Table 1.

[Insert Table 1 here]

Our investigation proceeds by deriving inductively deriving propositions on the way corruption manifests itself from the monitored ZIP projects in an inductive way based on evidence resulting from primary and secondary research.

#### **4.1. Non-Execution of Projects and Execution of Non-beneficial Projects**

In some cases, projects that have been budgeted for in the ZIP budget are not executed, even though funds have been disbursed for these projects under the supervision of the legislator for the constituency. The cases in Table 2 illustrate this common practise.

[Insert Table 2 here]

##### **4.1.1. Implications**

Secrecy in government transactions has been established as an incubator for corruption (Kaufmann, 1997). In relation to this argument, one of the popular stories on how corruption was

slashed within the educational sector in Uganda was by the government publishing the amount of monthly grants to schools. However, it has also been argued that while sharing information on these monthly grants did indeed play a critical role in reducing corruption, the context suggests that it was about much more than a case of simple disclosure of information because of the transparency campaign in which the disclosure was imbedded (Hubbard, 2007). We contend that context cannot be ignored in our cases and a culture of secrecy where constituency members are unaware of budgeted projects in their community consistently opens avenues for corruption as discovered by our case studies. This is also in line with recent research that highlights the importance of open government data for the private citizens and NGOs in Indonesia (Hermanto et al., 2018) and Zambia (Baka, 2017).

#### **4.2. Under-delivery and Abandonment of Projects**

Another key method by which corruption manifests itself within the budgeting process is in the under delivery and abandonment of projects. Under this theme, large sums of money were approved for projects, but the completed projects did not reflect the value of the disbursed sums. The cases in Table 3 illustrate this common practise.

[Insert Table 3 here]

#### 4.2.1. Implications

Extant literature on the implementation of projects in emerging nations shows that in the absence of adequate regulatory bodies, there are opportunities for mismanagement and under implementation of projects (Martinot, Cabraal, & Mathur, 2001; Spector, 2005). Research from Nigeria has shown that adequate monitoring of projects is needed to correct this scourge not only at the national level, but also at the regional and local levels (Olusegun & Michael, 2011). However, ICT can be used as part of a larger transparency campaign by NGO's to monitor government activities and can create a culture of transparency through the use of e-government and social media as openness and anti-corruption tools (Bertot, Jaeger, & Grimes, 2010). ICT can also help citizens perform the role of partner rather than customer in the delivery of public services creating better synergy for the society (Linders, 2012). Moreover, recent research contends that there is a significant positive correlation between ICT adoption by the society and the economy (Amiri & Woodside, 2017).

A common feature for the completed projects in the cases we found reveals that offline discussions brought an awareness of the projects to community members who felt that more of these discussions would have been useful in helping them to suggest the type of projects that would have been beneficial to their communities in many instances. Additionally, social media was often used as an effective tool by the NGO to engage with the representative legislators and get them to be aware that the projects were being monitored by members of the public who were sharing their experiences through various forms of ICT and on social media itself. The use of ICT by the NGO's and general public in the context of a fully visible budget aided the active engagement of citizens



to monitor the implementation of government budgeted zonal intervention projects in this emerging nation context. The discussion so far calls for a holistic approach to tackling government budget corruption in such contexts by using transparency, offline methods incorporating community engagement, social media and ICT as synergistic tools, and is the rationale behind our first proposition:

*Proposition 1: To successfully monitor the implementation of government budgeted projects and reduce corruption in emerging nations with institutional voids, a holistic institutional structure that erodes secrecy and brings an awareness of budgeted projects to citizens, allows them to suggest projects for their communities, and monitor such budgeted projects should be encouraged. NGO's and the general public can use ICT, social media and online/offline communication tools to monitor projects in such contexts.*

#### **4.3. Vaguely Specified Projects Allowing for Budget Inflation**

This research highlights another common corrupt practice within the ZIP budgeting process relating to how the vagueness in the description of budgeted projects allows for budget inflation. Because adequate details concerning budgeted items are not provided, the budget is open to various forms of interpretation. In addition, our research finds that in the case of multiple items of the same kind, the unit costs and duration of use for the budgeted items were not given. The cases in Table 4 illustrate this common practise.

[Insert Table 4 here]

#### **4.3.1. Implications**

Extant literature from developing countries confirms that projects should be made specific and concrete to enhance chances of success (Jamali & Mirshak, 2007), and vague notions of responsibility can hinder development (Ring, 1989). Many development projects in Nigeria frequently fail to deliver their promised benefits and Nigerians constantly grapple with the problems that this causes (D. J. Smith, 2010). The vagueness in the way the budgetary allocations are phrased in the context we have studied allows for flexibility in interpretation. This dimension calls for institutions to help tackle vagueness in the budget in such contexts and is the rationale behind our second proposition:

*Proposition 2: To successfully monitor the implementation of government budgeted projects and reduce corruption in emerging nations with institutional voids, institutions and structures are needed that ensure that budgetary allocations are not vaguely specified. NGO's and the general public can make use of such information to monitor budget items and ensure budget transparency.*

#### **4.4. Citizens Pay to Access Empowerment and Only Party Loyalists are Rewarded**

A careful systematic review of past and present ZIP budgets reveals that in many cases, elected representatives embark on ‘empowerment projects’ whereby goods are distributed to party loyalists and other members of the community who do not belong to the political party of the representatives are excluded from such empowerment projects. In many cases, since these projects are recorded as ‘empowerment projects’, they are impossible to monitor as they are not tied to any specific physical project in a geographic location.

Democracy typically involves elections and the literature recognises that some African political use public funds to grow the voter base in the absence of good institutions (Cheeseman, 2015; Jensen & Justesen, 2014). The high stakes associated with political office in Nigeria has also encouraged materialism, godfatherism and electoral corruption for actors within the political arena (Olarinmoye, 2008). Party loyalty needs to be maintained and funds from public coffers are often diverted to party use (Rawlence & Albin-Lackey, 2007).

Evidence suggests that Nigerian political incumbents have a comparative advantage in alternative strategies, such as vote buying and ballot fraud (Collier & Vicente, 2014). These empowerment projects are typically a form of ‘vote buying’ as the ruling political party remains in power by diverting the funds for the whole community into the hands of party loyalists to maintain party loyalty and grow the voter base instead of implementing projects that benefit the entire society.

## **4.5. Branding of Budgeted Items as Personal Donations**

On several occasions, legislators brand ZIPs as personal donations to their constituents thereby making the constituents believe that the legislators used personal funds to provide these projects. This is common practise when vehicles e.g. ambulances, buses and ferries, were provided. By using the wording “donated by” followed by the representative legislators’ name, the legislators claim unwarranted credit for the provision of the budgeted items.

### **4.5.1 Implications**

The discussions in Sections 4.4 and 4.5 call for transparent and party neutral institutions to help tackle corruption in such contexts and is the rationale behind the third proposition:

*Proposition 3: To successfully monitor the implementation of government budgeted projects and reduce corruption in emerging nations with institutional voids, institutions and structures are needed that are totally transparent and party neutral. Such institutions must ensure that citizens are not misled about the source of funding for budgeted projects and that budgeted projects benefit all community members and not just party loyalists. NGO’s and the general public can also make use of such information to ensure budget transparency.*

## **5. Problems and Challenges for NGO's in Similar Contexts**

NGO's have long been heralded (and especially on the African continent) as important vehicles for empowerment, democratization and economic development with many donors funnelling aid through them instead of through the decrepit and often corrupt state (Hearn, 2007). It would therefore be beneficial to have a realistic appraisal of what they can and cannot achieve in this context to avoid the pitfalls and disappointments of past developmental efforts (Ayana et al., 2018; Dicklitch, 1998). The following section aims to recognise the problems and challenges that NGO's aiming to facilitate transparency around the budgeting process through the open and active engagement of citizens monitoring the implementation of government budgeted intervention projects could face based on the experiences of the BudgIT NGO using their Tracka platform.

### **5.1. Data Challenges**

A key criterion for the success of this approach was the availability of all relevant information about intervention projects. Without this, the NGO and the citizens it engaged wouldn't have been able to make use of online and offline communication tools to monitor and give feedback on budgeted projects in the areas in which they lived. Thus, in line with the literature discussed above, without adequate and accessible records and data, NGO's aiming to replicate these successes in highlighting government corruption will ultimately fail (Birchall, 2011a; McDermott, 2010). However, the Nigerian FOI Act we have discussed in Section 2.7 has limitations in the scope of information it makes available and allows public institutions to deny or refuse any application for

access to “certain restricted information”, and although it allows for a judicial review of such requests and a fine of ₦500,000 for defaulting officers or institutions, it is silent as to who will receive the fine.

## **5.2. Political Party Affiliation Neutrality Challenges**

Some communities viewed the NGO as a source of neo-colonialist institution that had been sent by the donor agencies to depose their elected representative. In situations where this occurred, the elected representative under review was quick to cast aspersions on the NGO and the NGO had to point out that they were party neutral and provided evidence to show when they highlighted corruption within government intervention projects regardless of the political party of the affected elected representative. Thus, it is crucial for NGO’s aiming to highlight government corruption to be political party neutral as political party affiliation could undermine their credibility (Harrison, 2017).

## **5.3. Social and Cultural Challenges**

The literature recognises that social and cultural factors such as gender, poverty, level of education, class, caste, age, and social exclusion can all directly impede the use of computers in developing dialogue with government using ICTs (Bhuiyan, 2011). We discovered that due to the endemic poverty in some regions of Nigeria, some individuals demanded for payment from the NGO before

they would engage with the NGO. In one instance, a personnel member from the NGO was held against his will and not released by certain individuals in the community until some money was given to his captors who felt that *“Since he was so concerned about budgeted intervention projects not within his own community, he was living well.”*

#### **5.4. Infrastructural Challenges**

From our cases, the proper adoption of ICT and e-governance monitoring systems requires strong technological infrastructure. Nigeria's poor technological infrastructure is a barrier for adequate monitoring and feedback concerning government budgeted intervention projects (A. Meijer & Potjer, 2018). Within Nigeria, there are also huge variations between urban and rural technological infrastructure with substantial investments in technological infrastructure being needed were monitoring and feedback is needed most, in underdeveloped rural areas (T. Olarewaju, 2018; Uphoff, 1993).

#### **5.5. Lack of Clear Penalties**

In many instances, the NGO reported that there are no clear penalties for projects that are either not executed, abandoned or substandard. While the Economic and Financial Crimes Commission (EFCC – Nigeria’s anticorruption agency) should in theory have the powers to prosecute those who fail to deliver on these budget projects, the consequences for such actions are not clearly spelt

out. For example, many of the elected representatives contacted by the NGO and members of the public did not respond to worries concerning budgeted intervention projects within their constituencies despite the clear FOI act that requires them to do so. Lessons from anticorruption campaigns around the world point to the need for an independent anticorruption agency that sets out precise penalties for those who fall foul of anticorruption to ensure that corruption does not become the norm (Breen & Gillanders, 2012; Prager, 1994).

## **6. Conclusion**

This study contributes to our understanding of how NGO's and the public can facilitate transparency around the budgeting process through the open and active engagement of citizens monitoring the implementation of government budgeted projects to ensure service delivery and reduce corruption in an emerging nation. By focusing on the country with Africa's largest economy and population, an emerging nation where this practice is not common, Nigeria, this study fills an important gap in the fight against the corruption that has exacerbated poverty in this region.

A model that captures the novel findings of the paper is presented in Figure 1. The findings indicate that to monitor the implementation of government budgeted projects in such contexts and ensure service delivery, institutions should be encouraged that embrace a holistic approach incorporating transparency, community engagement, political party neutrality, and offline and online participation, including the use of ICT and social media.



[Insert Figure 1 here]

Given the scarcity of resources facing NGO's, the general public and governments in emerging nations, particularly on the African continent, the findings of this paper are pertinent. The paper also induces propositions on how NGO's and the public can engage with the governmental budget to reduce corruption and highlights the key problems and challenges for the implementation of such schemes. Crucially, the paper proposes that secrecy concerning government budgets in such contexts are a hindrance in the fight against corruption. Even though we recognise the limitations of the paper in terms of context and generalisability, it would be highly advantageous if the propositions we have advocated for in this paper are tested more rigorously.

## Appendices

**Table 1: Breakdown of Monitored Budgeted ZIP Projects within Nigeria**

State	Projects Monitored	Completed Projects	Ongoing Projects	Projects Not Started	Projects with Unspecified Locations	Abandoned Projects
Akwa-Ibom	47	4	10	30	3	-
Cross River	43	22	8	13	-	-
Delta	47	34	-	13	-	-
Edo	60	25	12	21	2	-
Ekiti	83	26	3	50	4	-
Enugu	52	8	34	10	-	-
Gombe	78	44	12	11	11	-
Imo	99	29	12	23	34	1
Kaduna	55	24	12	4	15	-
Kano	74	29	7	33	3	2
Kebbi	68	36	3	18	11	-
Kogi	61	29	15	13	-	4
Kwara	49	7	12	25	-	5
Lagos	99	55	22	22	-	-
Niger	61	36	13	5	7	-
Ogun	68	12	15	14	24	3
Ondo	46	14	5	-	17	10
Osun	85	21	7	5	50	2
Oyo	65	13	6	45	1	-
Sokoto	35	14	2	12	7	-
<b>Total</b>	<b>1275</b>	<b>482</b>	<b>210</b>	<b>367</b>	<b>189</b>	<b>27</b>

**Table 2: Cases of Non-Execution of Projects and Execution of Non-beneficial Projects**

<p><b>Case 1</b></p> <p>Tracka personnel visited the Jega community in Kebbi state in October 2017 to sensitize the constituents of the community and notify them of a ₦41 million youth centre project which had been provided for in the ZIP 2017 budget. Surprisingly, community residents were neither aware of the existence of the project nor could they ascertain the location. A second visit by Tracka personnel in April 2018 still could not find the budgeted project.</p>
<p><b>Case 2</b></p> <p>Tracka personnel visited the Kebbi state South Senatorial District in 2016, after it observed that several projects for the area were captured in the 2016 federal constituency project budget. The proposed projects included the complete renovation of the Town Hall for ₦155 million, the supply of eight ambulances for ₦160 million, the provision of 71 motorised boreholes in each of the 71 wards in Kebbi South for ₦710 million and the provision of 41 hand pump boreholes in 41 wards for ₦61.5 million. In October 2016, the Tracka personnel held a community engagement meeting with residents of the constituency to provide them with relevant information on items in the budget and encourage them to ensure project delivery through active monitoring and participation via social media and offline engagement. Community leaders wrote a letter to their legislative representative and the relevant ministries requesting an update on the implementation of the projects and a massive online campaign followed. In this case about half of the proposed projects were monitored to completion. However, the residents of the community expressed displeasure on the proposed renovation of the Town hall for ₦155 million describing this budgeted project as “<i>a waste of resources</i>”.</p>

**Table 2 Cont'd: Cases of Non-Execution of Projects and Execution of Non-beneficial Projects****Case 3**

In Edo state, a ₦200 million road construction project was abandoned and only got restarted after the intervention of Tracka. Tracka personnel held an advocacy meeting with residents of the Ivbiidohen community who were totally oblivious of the budget provision for the road in 2015. In their native language, community residents were informed about the project. Paper copies of related line items in the budget, with names and contact details of the responsible government officials in charge of the project, were printed and distributed. The community residents and Tracka personnel wrote letters to the legislative representative as well as to the ministry of works and the governor of the state and used ICT and social media to engage in discussions on the project. By taking pictures of the proposed budgeted site and tagging the state governor in regular posts about the project, civic participation was encouraged. Although there was no response from the government in 2015, it was brought forward in the 2016 budget for ₦250 million. In November 2016, the Tracka team received phone calls from members of community confirming the presence of construction workers at the project site.

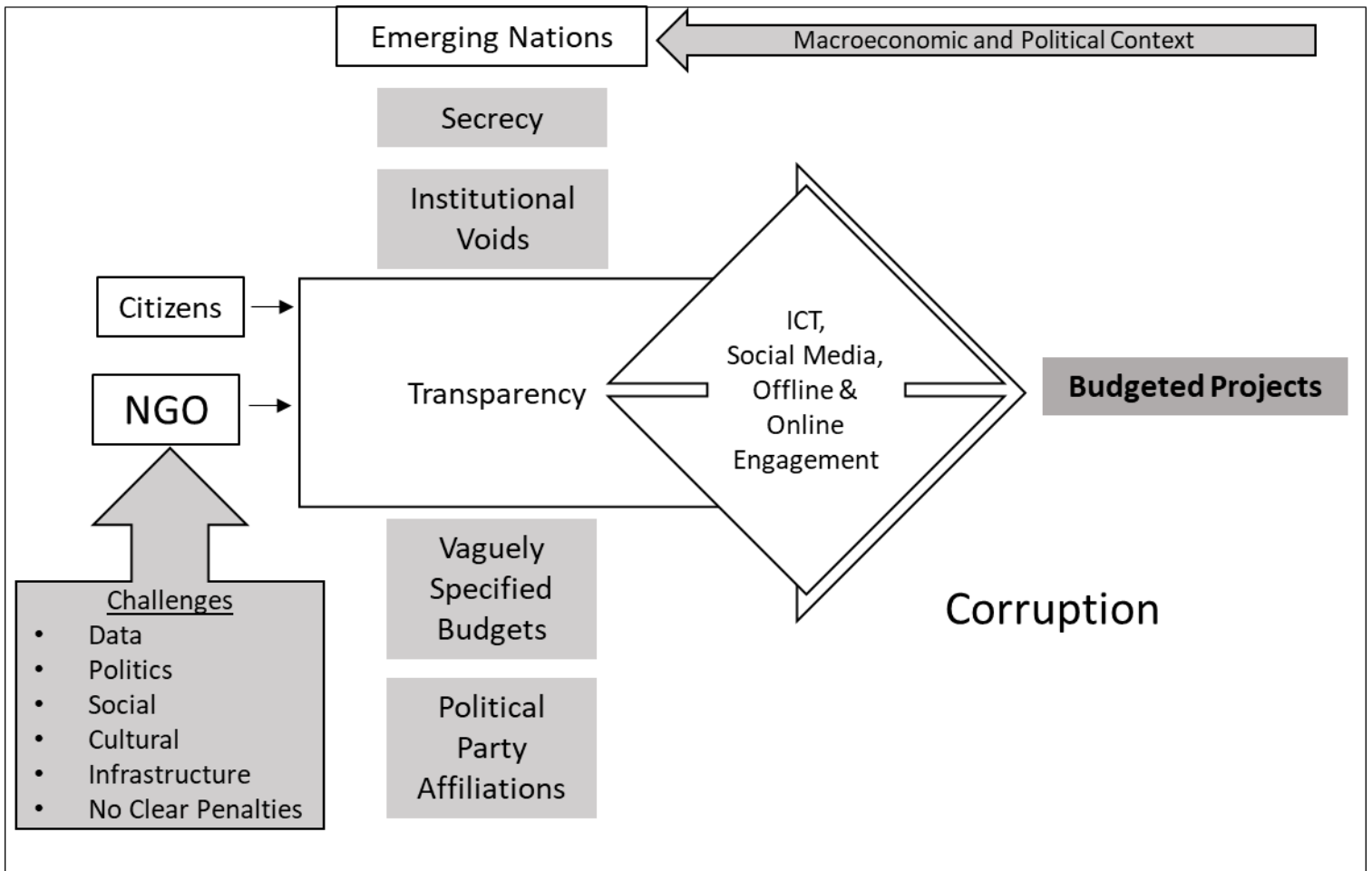
**Table 3: Cases of Under-delivery and Abandonment of Projects**

<p><b>Case 1</b></p> <p>Three blocks of classroom with furniture were provided for in the 2016 ZIP budget for ₦9 million. This was meant for the Kadna community in Niger state. The Tracka team was informed by community members that their representative legislator approached the community and requested for a plot of land. The land was provided by the community as requested. Nonetheless, only two blocks of classroom were constructed.</p>
<p><b>Case 2</b></p> <p>Unguan Liman is a community in Kangiwa, Dandi local government area of Kebbi state with a population of about 10, 000 people who do not have access to potable water. In 2017, a solar borehole was commissioned as a ZIP for ₦20 million. However, the recently constructed borehole only works for two days in a week. A community representative told Tracka that:</p> <p><i>“The contractor used an existing well, constructed a shabby tank and installed a submersible pump in the well instead of solar powered borehole”.</i> Similarly, another citizen reported that:</p> <p><i>“The project was meant to serve the masses, but they have just constructed the borehole to siphon public funds because the standard does not reflect the amount appropriated”.</i></p>
<p><b>Case 3</b></p> <p>There was a ₦15 million ZIP budgetary provision for the implementation of the renovation of the Jisomosun Lujomu Comprehensive High School in Ondo state for six classrooms in 2017. After ICT engagement and social media clamour concerning these budgetary provisions, only four classrooms were completed. Furthermore, the completed classrooms were in such a deplorable condition that one collapsed three months after completion.</p>

**Table 4: Cases of Vaguely Specified Projects Allowing for Budget Inflation**

<p><b>Case 1</b></p> <p>There is a provision in the 2018 ZIP for “<i>Supply of Kasea Motorcycles Binji Local Government, Sokoto state</i>” for ₦77.9 million. There is also another provision for “<i>Supply of Kasea Motorcycles Binji Local Government, Sokoto state</i>” for ₦13 million in the same budget.</p>
<p><b>Case 2</b></p> <p>There is a provision in the 2018 ZIP for “<i>Purchase of Used Golf Car Kaduna South Lga Kaduna state</i>” for ₦65 million. We discovered through the Volkswagen website that a brand-new golf car costs ₦7.5 million for manual and ₦8 million for automatic versions respectively.</p>
<p><b>Case 3</b></p> <p>There is a provision in the 2018 ZIP for “<i>Provision for Youth and Women Empowerment Grant in Port Harcourt Federal Constituency 2, Rivers state</i>” for ₦89.9 million. There is also a plethora of empowerment grants for youth and women in the same budget for much lower sums.</p>

**Figure 1: NGO Engagement Model for Monitored Budgeted ZIP Projects**



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