

Public Budgeting: A Theoretical Review on Preventing Misappropriation

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Abstract: It is generally perceived that preventing misappropriation during public budgeting; its implementation or execution can be a tedious task. As a result, this study was conducted to establish possible ways misappropriation of public budgets can be prevented. The study adopts an exploratory approach which basically focuses on the review of existing theoretical literature. The study finds that political influence during public budgeting and implementation is as important as objective spending on generally agreed upon societal/developmental goals. The study concludes that any public officer willing to misappropriate public budgets only needs to have an opportunity to do it and thus to prevent misappropriation of public budgets (or funds) proper plans must be in place to significantly reduce fraudulent activities from occurring as well as to reduce losses if misappropriation (or fraud) has already taken place. The study therefore recommended that to effectively reduce misappropriation problems through effective public budgeting, public service stakeholders must work together to ensure that a highly effective set of internal control and accountability mechanisms are developed and used when implementing or executing public budgets. Also recommended are that budgetary monitoring teams must be empowered while anti graft agencies must be engaged.

Keywords: Public, Budget, Public Budgeting, Misappropriation, Preventing Misappropriation

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I. INTRODUCTION

Every nation's government wants to undertake several economic and non economic activities and pursue certain policies which have their financial complements in the form of revenues, expenditures, borrowings and cost of funds. For these reasons, governments have to describe their intentions in terms of policies which would be pursued during annual fiscal periods. A Government needs to draw up an ideal financial plan that corresponds to the scheme of its intentions so that the financial plan contains the details of estimated receipts as well as proposed expenditures (and other disbursements) under various cost-heads. In the opinion of this paper, a public budget is that ideal financial plan.

It may be easy to assume that public budgeting can be a solution that prevents misappropriation all by itself. Or that with proper supervision, once a budget is in place, any sign of fraud or misappropriation would be detected or prevented, but during the implementation or execution of public budget, there can equally be diversion of public fund. Public officials have been known to exploit the allocations of public budgets by enriching themselves with it. Such opportunistic practices may not be immediately detected thus unsettling the fiscal policies of government. Hence, the problem of this paper is that: prevent misappropriation during Public Budgeting; its implementation or execution is a tedious task which needs to be simplified. Accordingly, the objective of this paper is to decipher whether public budgeting in itself can effectively prevent misappropriation and if there are ways it can be so effective. To do this, this paper adopts a qualitative design in the form of a smart exploratory research while the paper methodology is a theoretical review of already established works (secondary data). The significance of this study, is that it provided insight into how misappropriation of government resources may be prevented during Public Budgeting; its implementation or execution.

To better understand the consequences that misappropriation poses to public budget, the following facts are hereby considered:

1. misappropriation reduces available funds for developmental projects;
2. misappropriation results in need for much more funding than is necessarily needed to fund any project; and
3. misappropriation is costly as a result of loss of time and additional cost of funds due to lengthier borrowing time.

All parties are losers when misappropriation takes place. The perpetrators, when caught face humiliation, loss of career and legal consequences. Victims are taxed more to provide more fund to make up for the fund lost to misappropriation. In addition to loss of wealth, victims incur legal fees and experience the negative effects of the lack of proper use of financial resources. More often than not, the economy is adversely affected due to loss of productivity and increased unemployment as a result of reduced developmental projects which are directly results of public budget misappropriation.

The remaining of this paper is divided into three sections; a conceptual clarification section, a theoretical literature review section and a conclusion and recommendation section. The conceptual clarification section, as the name implies, portrays the focus of this paper in terms of the perception being implied whenever certain ideas were expressed; while the theoretical literature review section brings together several theories which are relevant to conceiving a central idea regarding public budgeting and the prevention of its misappropriation. The end of the theoretical literature review section is a summary of theoretical views on Preventing Misappropriation during Public Budgeting thus, presented and dubbed 'theoretical deduction'. The last section of this paper provides a concluding remark and recommendations believed to be useful to all stakeholders wherever or whenever preventing the misappropriation of public budget is considered to be of paramount importance.

II. CONCEPTUAL CLARIFICATIONS

During public budgeting, all decisions and policies are carefully planned and interconnected in order to form a part of an overall government objective or set of objectives. To avoid waste, income leakages and chaos, the whole budgeting process has to be systematic. No government can randomly take decisions on taxation, borrowings, expenditure and other fiscal issues without being likely to make grave mistakes (Davis, Dempster & Wildavsky, 1966). Hence, a Public Budget, which enables public authorities define each individual item of revenue and expenditure in the overall context of its policies (OECD, 2012) becomes necessary.

Attempt is hereby made to further elucidate the terms 'public budgeting' and 'preventing misappropriation'. While the word public can simply mean a group of people having common interests or characteristics, the word budget may be conceived as a plan that deals with the future allocation and utilization of scarce resources to different enterprises/activities over a given time period (Siyanbola, 2013). Also, a budget can be understood to mean a projection of government's estimated revenue and proposed expenditure for any particular year (Smith, 2015). Thus, a more elaborate meaning of 'public budget' is a financial statement representing a government's proposed revenue and spending for a fiscal year. A public budget is usually prepared by public servants designated under a ministry or department of planning and/or budgeting, scrutinized by the executive arm of government, passed by the legislature into law as an appropriation bill and finally, approved by the chief executive and the president of a nation. After approval, the designated ministry or department oversees its implementation while being supervised by the executive and being monitored by the legislature.

In relation to the foregoing, while prevention can be viewed as an act of practice of stopping something from happening or of stopping the doing of something (MacMillan Dictionary), misappropriation can be said to mean the intentional and illegal use of wealth or financial resources for a purpose other than that which it was budgeted (Ololube, 2016). Therefore, 'preventing misappropriation' must involve a deliberate/conscious effort to 'create a culture of honesty, openness and assistance by eliminating opportunities for misappropriation' (Fasua & Osagie, 2016).

III. THEORETICAL LITERATURE REVIEW

Hereunder are some theories that can provide better focus for understanding the concepts of Public Budgeting and Preventing Misappropriation. These theories are; Normative (Economic Rationality) Theory, Incrementalism (Political) Theory and Misappropriation Theory. Other theories are; Crime Prevention Theory, Fraud Theory of Prevention and Social Norms Theory. At the end of the theoretical review, a deduction is made from the various theories to see how public budgeting can effectively prevent misappropriation.

Normative (Economic Rationality) Theory

Normative Theory of budgeting holds that government should examine all possibilities for spending and allocating money where they can achieve the most of an agreed upon goal (Rubin, 2015). Rubin further explained that; governments have to define their objectives, pinpoint the programs for the attainment of the objectives, and outline the expected outcomes of the programs. Economic rationality suggests that a government

has the capacity to evaluate all of its programs sensibly. Thus, a government may only spend on programs/goals that will provide the highest satisfaction (Rubin, 2015). This means that, a rationalist budgeting model presumes practical explanations (Chai, ud.). It also assumes that the budgeting processes, structures and information that move choices toward the best interest of the public have been so determined through an objective approach (PwC, 2012).

Like all things in human endeavor that do not exist without criticisms, some critics have suggested that budgeting is not a rational process (Chai, ud.) and this notion may presuppose the fact that people rarely know or agree on what they want just as there are differing demands concerning societal needs. Also governments are logically made up of different interest groups that do not act rationally at all times (Rubin, 2015). And they conclude that the concept of rationality fails when put to test from the perspectives of political and emotional aspects of government budgeting (Rubin, 2015). Thus, the critics seem to suggest that the rationality paradigm fails to capture the realities and complexities of public budgeting.

Boris (2013) and Schicks (2013) believe that budgeting along the economic rationality line has ignored the politics that always surrounds it. Boris established that government and the societies they rule are not single entities with a single set of goals. People, communities and organizations want different things from the budget and this needs have no common denominator (Schick, 2013). With economic rationality, there is no way government can choose between roads and rural farmers and free health care for infants. Such conflicting goals can only be resolved through politics (Boris, 2013).

Incrementalism (Political) Theory

According to Incrementalism, government budgeting, spending or expenditure is a reflection of politics (Anderson & Harbridge, 2010; Lewis & Hildreth, 2012). Budgetary allocations only change incrementally (marginally) because the existing allocations are already reflective of the political power of various interest groups (Rubin, 2015). Incrementalism theory was pioneered by Wildavsky (1961). The idea was later expanded by Wildavsky (1964 & 1974) so much that it can be perceived now as a very influential budgeting theory. The central premise of Incrementalism is that previous commitments and political considerations severely limit flexibility in budgeting (Wildavsky, 1961). Usually, increases in government spending may require substantial tax increases (Hungerford, 2013), which could anger taxpayers. Similarly, drastic spending reductions would aggravate programme beneficiaries (Schick, 2013 & Conteh, 2016). Given this situation, Incrementalism holds that decision makers will often use the current budget as a guide for next year's budget and focus is therefore on modest budgetary changes (Schick, 2013).

Misappropriation Theory

Misappropriation theory postulates that a person who uses insider information in trading securities has committed securities fraud against the information source (Brudney, 1979). The misappropriation theory gained prominence in the U.S. Supreme Court's conviction of James H. O'Hagan (Norris 1997). O'Hagan was an attorney who acted on insider information regarding a takeover bid for Pillsbury (Lochner, 1991). The O'Hagan case provided useful support for the Misappropriation Theory. However, Misappropriation Theory is quite different from the classical theory of 'Insider Trading'.

Under the classical theory, a person who is not an insider but who learns of material non-public information and uses that to trade is not guilty of insider trading. Meanwhile, under misappropriation theory, the outsider who comes across some material non-public information is not supposed to use that information to trade because of a fiduciary duty to the source of the information prohibiting such act (investopedia.com). In relation to misappropriation of public budgets, misappropriation schemes include those frauds in which a perpetrator employs trickery or deceit to steal or misuse an organization's resources (Albrecht, Kranacher, & Albrecht, ud.)

Crime Prevention (Pattern) Theory

Crime Pattern Theory supposes that a crime involving an offender and a victim or target can only occur when the activity spaces of both parties cross paths (Andresen & Farrell, 2015). Simply put crime will occur if an area provides opportunity for crime say due to a large number of potential victims and offenders visiting the same areas at the same time. This theory can be efficient in helping law enforcement workers discover the reasons for crime and the nature of crime. Crime Pattern Theory supposes that crimes are committed in certain areas either because they are planned or because an opportunity to commit such crime exists (Farrell, Clark, Ellingworth & Pease, 2005). This means that crime is not random.

The theory implies that when the activity space of a victim (or target) intersects with the activity space of an offender, crime is more likely to happen. An activity space is a person's locations in everyday life such as; school, shopping mall, cinema, home or work areas. Therefore, it can be said that crime pattern theory offers experts an insight with which to decipher patterns of criminal behaviour as criminals come across new

opportunities for crime every day. These opportunities arise as they go to and from their personal nodes using their personal paths. Nodes in criminal law are defined as personal locations while personal paths are the route a person takes to and from his nodes. Personal paths connect with various nodes creating a perimeter. This perimeter has been severally referred to as a person's awareness space.

Fraud Theory (detecting and preventing fraud)

Preventing fraud naturally suggests first understanding why fraud exists. This implies detecting fraud is inevitable if a system is to be fraud proof. Similar to fraud is misappropriation because it is a deliberate diversion of budgetary heads for unapproved or non-specified uses. Like detecting and preventing fraud which involves series of activities such as monitoring persons/fraudulent transactions, managing and analyzing transactions on the go (John, 2010), misappropriation of public budget has to be detected and prevented via strict monitoring or control methods (Shah, 2007). However, a very effective way of fighting fraud is to lessen or block the opportunity for committing fraud (Maria & Gudono, 2017). In government, misappropriation can be reduced using improved internal controls and accountability mechanisms (Adeiza, Izedonmi, Akande & Nyikyaa, 2017). Thus, fraud prevention is critical for a business (government or private) that wishes to succeed (Adetiloye, Olokoyo, & Taiwo, 2016).

Social Norms Theory

The social norms approach is best known for its effectiveness in reducing alcohol consumption and alcohol-related injury in college students (Perkins, 2002). Though the immediate target population for social norms theory in addressing deviant behaviour is college students or younger students, this theory aims to understand the environment and interpersonal influences (such as peers) in order to change behavior (Levy, Collins & Nail, 1998). Peer influence, and the role it plays in individual decision-making around behaviors, is the primary focus of Social Norms Theory (Berkowitz, 2005). Relating the foregoing idea to misappropriation, it is quite easy to understand that behaviours build-up over time and thus, influences actions.

Theoretical deduction

As a summary, it is hereby deduced that, though economic theory is criticized because it is believed budgeting cannot be divorced from politics (that is, only politics can resolve the choice between conflicting interests), the theory presupposes an objective budgeting process encouraging spending on generally agreed upon goals for the provision of the highest satisfaction and actualization of developmental and societal goals. Incremental theory holds that budgetary allocations are based on modest changes to previous fiscal commitments while considering political limitations. Therefore, it can be perceived that political considerations are as vital as monetary allocations for the provision of the most crucial societal projects.

Also, having noted that the appetite to commit crime is not random but opportunistic and therefore the tendency to misappropriate public budgets can be reduced when such opportunities are reduced drastically, the central focus of fraud theory is to effectively prevent misappropriation as it is considered a crime to misappropriate public budgets due to circumstantial or informative loop holes. Consequently, sound internal control and accounting mechanisms during implementation and execution of public budgets will definitely lead to less likely occurrence of misappropriation. The social norms theory, however, suggests that deviant behaviours build up over time especially when unnoticed or unchecked. This implies that even the kind of friends or company public officers keep can influence their personal behaviour and work-place behaviour. Such influence on behaviour may be positive or negative when compared to acceptable norms or ethics.

IV. CONCLUSION AND RECOMMENDATION

Conclusion

Any public officer willing to misappropriate public budgets only needs to have an opportunity to do it. Misappropriation (just like fraud) can result in huge financial loss, legal costs, and ruined reputations that can ultimately lead to the downfall of a nation. Having the proper plans in place can significantly reduce fraudulent activities from occurring. Also, proper plans can help cut losses if a fraud or misappropriation has already taken place.

Recommendation

To effectively reduce misappropriation problems through Public Budgeting, public service stakeholders must work together and ensure that regardless of budgeting style chosen, the following recommendations are integrated into its execution and implementation plan as compulsory guidelines.

1. Develop a highly effective set of internal control and accountability mechanisms with which all public budget implementation and execution must be carried out going forward

2. Empower budget monitoring teams to be able to recommend prosecution of misappropriation cases during their oversight supervision of the implementation of approved budgets.
3. Engage anti graft agencies in the supervision and control of budget approved limits.
4. Create and widely broadcast a set of policies stating immediate prosecution and punishment (due on public officers) who fraudulently misappropriate public budgets.

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