

**THE LEGISLATURE AND THE BUDGET PROCESS: A CASE STUDY OF BORNO
STATE HOUSE OF ASSEMBLY**

BY

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PG/NLS/1714013

**A DISSERTATION SUBMITTED TO THE NATIONAL INSTITUTE FOR
LEGISLATIVE AND DEMOCEATIC STUDIES/UNIVERSITY OF BENIN
(NILDS/UNIBEN) POSTGRADUATE PROGRAMMES IN PARTIAL
FULLFILLMENT OF THE REQUIREMENT FOR THE AWARD OF MASTERS
DEGREE IN LEGISLATIVE STUDIES (MLS)**

MARCH, 2020

CERTIFICATION

This dissertation titled “*The Legislature and the Budget Process: A Case Study of Borno State House of Assembly*” presented by Kashim Mallam Fugu (PG/NLS/1714013) has met the partial requirements for the award of the Degree of Masters in Legislative Studies (MLS) of the National Institute for Legislative and Democratic Studies/University of Benin, Edo State.

Dr Adeyemi Fajingbesi

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Coordinator

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DECLARATION

I hereby declare that this dissertation is a product of my own research efforts, undertaken under the supervision of Dr Adeyemi Fajingbesi. It is an original work and no part of it has ever been presented for the award of any degree anywhere. All sources of information used have been duly acknowledged through the references.

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DEDICATION

This Dissertation is dedicated to Almighty Allah (SWA) for His grace that has never failed in my life to my Wife and Children whose understanding and support saw me through.

ACKNOWLEDGEMENTS

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LIST OF ABBREVIATIONS

BSHOA – Borno State House of Assembly

CBN – Central Bank of Nigeria

CFRN – Constitution of the Federal Republic of Nigeria

CRF – Consolidated Revenue Fund

CSOs – Civil Society Organizations

FEC – Federal Executive Council

IBP – International Budget Partnership

IPU – Inter-Parliamentary Union

MDAs – Ministries, Departments and Agencies

MOF – Ministry of Finance

NABRO – National Assembly Budget and Research Office

NASS – National Assembly

NEIA – National Economic Intelligence Agency

NDI – National Democratic Institute for International Affairs

NILDS – National Institute for Legislative and Democratic Studies

PLAC – Policy and Legal Advocacy Centre

PBMC – Presidential Budget Monitoring Committee

SAI – Supreme Audit Institution

SPSS – Statistical Package for Social Sciences

TETFUND – Tertiary Education Trust Fund

WSC – Will, Space, Capacity

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ABSTRACT

This study “*The Legislature and the Budget Process: A Case Study of Borno State House of Assembly*”, was designed to assess the impact of the role of Borno State House of Assembly in the budget process. Thus, while the study acknowledges the constitutional/legal premise of the legislative powers and control over public funds, it however, examined the extent of the performance of this constitutional mandate by the Borno State House of Assembly, identified factors militating against the Assembly budget process, as well as suggested strategies that would mitigate the challenges confronting it in the budget process.

The study adopted the Survey Research Design, using the simple random sampling technique. Since the study is descriptive, quantitative and qualitative methods of data analysis were used. The simple random sampling was used to select respondents which provided the primary data, while secondary data were taken from published materials such as, journals, books, etc. The Statistical Package for the Social Sciences (SPSS 16.0) and the content analysis were used to analyze quantitative and qualitative data, respectively.

Analysis of the findings showed that the budget role of the Borno State House of Assembly is premised on the provisions of CFRN (1999, Section 120) and the Standing Order of the Borno State

House of Assembly (Order XII Rule 84 (3)). Specifically, the study noted the roles of the Assembly in the areas of budget analysis, Committee amendment, and conduct of budget hearing, among others. However, executive-legislative rift, godfather factor, inadequate research capacity for lawmakers and committees, etc., were identified as impediments to the effectiveness of Borno State House of Assembly in the budget process.

To enhance the role of Borno State House of Assembly in the budget process, the study suggested among others: designing an appropriate follow-up mechanism on audit reports,

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encouraging the independence of audit institutions, and ensuring the accuracy and reliability of executive drafts.

CHAPTER ONE

INTRODUCTION

1.1. Background to the Study

“The budget is the most important economic policy tool of a government and provides a comprehensive statement of the priorities of a nation” (Wehner, 2007, p. 3). Hence, the World Bank, WB (2007) defined a budget as a key management tool for planning, monitoring, and controlling the finances of a project or organization. In this vein therefore, it provides an estimate of the income and expenditures for a set period of time. Similarly, Fremgen (1973) saw a budget as a plan expressed in financial terms, for the operation and resources of an enterprise for a specific period of time. On this note, the Borno State budget is an official statement the government makes about how much it expects to earn, spend and what taxes are necessary for the next year. It is essential for development.

According to Omolehinwa (as cited in Okpala, 2015), when budget is prepared, it takes various stages of approval before it can be put into use. These stages, which ranges from ministerial consideration through to legislative approval then to presidential/governor’s assent, is what Okpala called “the budget process”. Therefore, Smith (2015) defined the budget process as a number of systematic steps which applies in the budget process. Laying credence to his position, the Civil Society Legislative Advocacy Centre, CISLAC (2007) noted that the budget process refers to the procedure by which governments create and approve a budget. In this vein, it identified the budget processes as: planning, enactment, implementation and monitoring. CISLAC argued that these processes revolves round the executive and the legislative arm in the democratic system, hence, it concluded that a constitutional legal framework for budget control by the legislature from the pre-appropriation to actual expenditure and finally the post-appropriation control guides the practice respectively.

As rightly noted by Adams (2010) to the effect that “officers controlling votes can only incur expenditure in accordance with the approved estimates”, Wehner (2007) observed that the effective participation of the legislature in the budget process reemphasizes the principles of checks and balances that are crucial for accountability in governance as well as ensures efficient delivery of public services. In this vein, Lienert (2010) noted that the terms “legislature” and “parliament” are used interchangeably to denote a country’s law-adopting body. Lienert observed that even though the term “parliament” is more appropriate in parliamentary systems of governance, and “legislature” is more often used in countries with presidential systems of governance. Thus, he observed that in order to ensure good governance and fiscal transparency, the legislature’s active engagement in the budget process is essential. On this note, Lienert concluded that the role of the legislature and its relationship with the executive is often specified in the Constitution.

Based on the above, the Constitution of the Federal Republic of Nigeria, CFRN (1999, Section 90), provided for the establishment of a House of for each of the States of the Federation. The CFRN (1999, Section 120) further averred that

(1) All revenues or other moneys raised or received by a State (not being revenues or other moneys payable under this Constitution or any Law of a House of Assembly into any other public fund of the State established for a specific purpose) shall be paid into and form one Consolidated Revenue Fund of the State.

(2) No moneys shall be withdrawn from the Consolidated Revenue Fund of the State except to meet expenditure that is charged upon the Fund by this Constitution or where the issue of those moneys has been authorised by an Appropriation Law, Supplementary Appropriation Law or Law passed in pursuance of section 121 of this Constitution.

(3) No moneys shall be withdrawn from any public fund of the State, other than the Consolidated Revenue Fund of the State, unless the issue of those moneys has been authorised by a Law of the House of Assembly of the State.

Impliedly, the Constitutional provision stated above, is to the effect of *Powers and Control over Public Funds*. To Wehner (2005), the legislative power of the purse is fundamental for democratic government. Going further, he observed that legislatures differ widely in their

exercise of this power. Laying credence to this assertion, Publius (as cited in Wehner, 2005, p. 2) stated that “this power over the purse may, in fact, be regarded as the most complete and effectual weapon with which any constitution can arm the immediate representatives of the people, for obtaining a redress of every grievance, and for carrying into effect every just and salutary measure”.

Even though the Borno State House of Assembly may not be completely immune to the challenges of the legislature as noted by Fashagba (2009), the influence of dominant chief executives cannot be completely divorced from the outcome of the legislative process, which, has the ability to undermine the effectiveness of the legislature, since, presumed political survival becomes a question of willingness to be pliant. While it can be argued that the CFRN (1999, Section 101) grants State Houses of Assemblies express powers to regulate its procedure, the overbearing effect of respective state chief executive officers, remains a major concern (Sahara Reporters, 2019, December 2nd). In this news Article, Sahara Reporters reckoned that the state chief executive officer, wanted the majority leader to replace the speaker, hence, the impeachment of the Speaker.

It is therefore, in view of the above this study attempts to examine the impact of the role of Borno State House of Assembly in the Budget process, thereby, identifying challenges and relative solutions alongside.

1.2. Statement of the Research Problem

Igbokwe-Ibeto and Anazodo (2015) noted that one challenge Nigeria had always contended with is the hang-over of the British Parliamentary System of government where portfolios are assigned to legislators under the principle of collective responsibility. Hence, Muhammed and Kinge (2015) averred that Nigeria is an emerging democratic system. This, Wehner (2005)

argued results in institutional replication, which according to him, undermines the exercise of the legislative power to the purse.

According to Lienert (2003), the implication of such replications, means that the budget roles and powers of legislatures of colonial powers are often passed on to their colonies, which in most cases, are reluctant to change them. For instance, the collective responsibility principle upon which parliamentary systems are built, requires that the executive and legislature are fused into one, hence, the high level of executive dominance (Siaroff, 2003).

Against this backdrop, Ogundiya (as cited in Oni, 2014) averred that “while people may disagree about the best means of achieving good governance, it is quite a consensus among men that effective and good governance is absolutely imperative for social, political and economic progress of every country”. In this regards, it is pertinent to note that the budget is primarily the instrument to ensure the social, political and economic growth of a country. On this note, this study, will assess the impact of role of the Borno State House of Assembly in the budget process.

1.3. Research Questions

The following questions would guide the study:

- a) What are the constitutional roles and powers of the Borno State House of Assembly in the budget process?
- b) To what extent do the Borno State House of Assembly perform its constitutional mandate in the budget process?
- c) Are there factors militating against the effectiveness or otherwise, of the Borno State House of Assembly in the budget process?
- d) What strategies would mitigate the challenges confronting Borno State House of Assembly in the budget process?

1.4. Research Objectives

The purpose of this study is to examine the role of the Borno State House of Assembly in the budget process. The specific objectives are:

- a) Identify the constitutional roles and powers of the Borno State House of Assembly in the budget process.
- b) Examine the extent of the performance of the Constitutional mandate of the Borno State House of Assembly in the budget process.
- c) Identify the factors militating against the Borno State House of Assembly in the budget process.
- d) Suggest ways to mitigate the challenges confronting Borno State House of Assembly in the budget process.

1.5. Scope and Limitation of the Study

This study is designed to assess the impact of the role of the legislature in the budget process, focusing on Borno State House of Assembly. The scope of the study, therefore, encompasses an investigation into the various legal instruments that define the role of Borno State House of Assembly in the budget process, and an examination of the trend in the performance of such roles.

Finally, the study will be limited to the Eighth (8th) Assembly of the Borno State House of Assembly (2015-2019). However, because of its historical nature, lessons will be drawn from the Seventh (7th) Assembly to buttress the impact of the 8th legislature on the budget process.

1.6. Significance of the Study

This study is expected to fill the gap in literature of legislative institutions such as the National Assembly (NASS) in advancing its legislative agenda aimed at promoting good governance, as well as agencies of the executive charged with budget making. Hence, the Borno State House of Assembly is its first beneficiary.

Other beneficiaries of the study are the: National Assembly (NASS), Inter-Parliamentary Union (IPU), National Democratic Institute for International Affairs (NDI), International Republican Institute (IRI), National Assembly Budget and Research Office (NABRO), National Institute for Legislative and Democratic Studies (NILDS), Civil Society Organizations (CSOs), etc. This will help in no small measure in helping them pursue advocacies/policies aimed at improving the budget process.

This study would make original contribution to the existing stock of knowledge in this area of research. Thus, this research would serve as a guide to fresh graduates and lecturers in the university. Finally, it is hoped that this work would be a useful reference material for scholars and researchers in Legislative Studies and other related disciplines.

1.7. Outline of Dissertation

This dissertation is divided into five chapters. Chapter one contains the general introduction which consists of the background to the study, statement of the research problem, research questions and objectives, significance of the study, scope and limitation of the study, and the outline of the research. Chapter two provides a thorough review of literatures and theoretical framework. Also, chapter three focuses on a comprehensive statement of the research methodology. In addition, chapter four will provide the presentation of data and discussion of results.

Finally, chapter five provides a summary of the study, recommendations, contributions of the research to the body of knowledge and conclusions based on the findings from this study.

CHAPTER TWO

LITERATURE REVIEW AND THEORETICAL FRAMEWORK

This chapter reviews literatures that are related to the variables being studied. Therefore, it is divided into three sections, namely: conceptual review, empirical review and theoretical framework.

2.1. Conceptual Review

2.1.1. The Concept of Legislature

According to the “The Committee System” (2017), representative democracy is unthinkable and unworkable without legislatures. Hence, Nwatu (2008) alluded that in order to ensure citizens participation in governance as well as enhance grass root and national development, representative democracy was adopted since independence in Nigeria. Therefore, the World Bank, WB (2007) defined the legislature as an assembly that deliberates and adopts laws and has the power to raise taxes, adopt the budget, and other money bills, and of which consent is required in order to ratify treaties and declare war. Going further, WB noted that the legislature is known as both “congress” and “parliament” in nations around the world. In the parliamentary system the legislature appoints the executive, while in presidential or congressional systems the legislature is a power that is considered equal to and independent from the executive (WB, 2007).

The legislature occupies a key position in the democratic process of government, with the purpose of articulating the collective will of the people through representative government (Okoosi-Simbine, 2010). On this note, Anyaegbunam (2000) defined the legislature as the role of making, revising, amending and repealing laws for the well-being of its citizenry it represents. Similarly, Awotokun (1998) stated that the legislature is an arm of government made up of elected representatives or constituted assembly people whose duty is to make laws, control the activities of the executive and safeguard people's interest. Laying credence to this assertion, Lafenwa (2009) alluded that the legislature is a group of people chosen by election to represent the constituent units and control government. Hence, Okoosi-Simbine (2010) alluded that the legislature is a law-making, and policy influencing body in the democratic political system. The law makers can be described in the site of sovereignty, the expression of the will of the people. Thus, since it represents the popular sovereignty which is derived from the people, it should be exercised according to the dictate of the people they represent.

In the same vein, Bogdanor (1991) affirmed that legislature is derived from a claim that its members are representative of the political community, and decisions are collectively made according to complex procedures. Thus, the state of the legislature has been identified as the strongest predictors on the survival of every democratic development (Okoosi-Simbine, 2010). Accordingly, Awotokun (1998) observed the centrality of the legislature when he asserted that legislature is the pivot of modern democratic systems. However, Edosa and Azelama (1995) stated that legislatures vary in design, structure, organization, operational procedures, and selection process as well as sizes, tenure of office and nature of meetings. Therefore, this study will adopt the definition offered by World Bank (2007) because it depicts the power of the purse which is a focus of this study.

2.1.2. Legal Framework for State Legislatures (Borno State House of Assembly)

Section 90 of the Constitution of the Federal Republic of Nigeria 1999 (as amended) provides that: “There shall be a House of Assembly for each of the States of the Federation”. This Constitutional provision is to the effect that State Houses of Assemblies would continue to function, so long as the state is not under emergency rule. Thus, apart from the exercise of powers given by the provisions of the constitution, no person or power can stop a House of Assembly from existing in any state while a civilian government is in place.

Similarly, Section 91 provides that:

Subject to the provisions of this Constitution, a House of Assembly of a State shall consist of three or four times the number of seats which that state has in the House of Representatives divided in a way to reflect, as far as possible nearly equal population.

Provided that a House of Assembly of a state shall consist of not less than twenty-four and not more than forty members (CFRN, Section 91).

The above constitutional provision is in recognition of the fact that Nigeria differs in population. Therefore, it should be pointed out that the states’ legislature set up is unicameral in nature. According to Jemilohun (n.d.), this is where Nigeria departs from the United States pattern where each of the component states has two Legislative Houses like the Federal Government. One thinks this is to minimize the expense inherent in Federalism.

Part II of the Constitution is headed “Powers of the Federal Republic of Nigeria” and it starts with Section 4 which provides as follows:

(1)“The legislative powers of the Federal Republic of Nigeria shall be vested in a National Assembly for the Federation which shall consist of a Senate and a House of Representatives.

Continuing, Subsection 6 stated also stated that “the legislative powers of a state of the Federation shall be rested in the House of Assembly of the state”. From the foregoing, one can say that the first and highest power in either of the two levels of government (that is the Federal

and the State Governments) is vested in the legislature at either level (Van Gestel, 2013; Jemilohun, n. d.). Most importantly, this section provides among other things that the legislative assembly has “power to make laws for the peace, order and good government of the state”. Therefore, it follows that the power to make laws is not endowed on the legislature for the purpose of the members but actually for the benefit of the inhabitants wherein the legislature serves (Jemilohun, n. d.).

2.1.2.1. Powers and Duties of State Legislatures

1. Representation

According to Awotokun (1998), the legislature (Borno State House of Assembly) is the elected representatives of the people. This duty Jemilohun (n. d.) regarded as the first duty of any legislature. In the case of the states, the Constitutional provision earlier referred to S. 91, states that the number of seats in the House of Assembly shall be three or four times the number of seats that a particular state has in the House of Representatives, in order to reflect as far as possible nearly equal population. This is to ensure equal representation of all people in the legislature.

While the Governor as chief executive of the state oversees the day to day running of the affairs of the state, it is the lawmakers that are closer to the background with smaller constituencies. Hornby (2019) defined a constituency as “a body of voters living in a district having its own elected representatives in parliament” or “a group of people with the same interests that one can turn to for support”. Thus, it is necessary for the Honourable members to

be familiar with their constituencies. In the words of John Stuart Mill (as cited in Orstein, 1992)

averred that

the proper office of a representative assembly is to watch and control the government to throw the light of publicity on its acts, to compel a full exposition and justification of all of them which anyone considers questionable, to censure them if found condemnable... In addition to this, the parliament (legislature) has an office... to be at once the nation's Committee of Grievances, and its Congress of Opinions (Orstein, 1992).

This implies that any legislation made by a State House of Assembly after extensive consultation with interest groups from their constituencies will be more robust and vibrant. Though the law making process may be prolonged in the course of consultation with the various constituencies, the advantages outweigh the disadvantages.

Though the constitution provides that a member of a legislative house is elected along party lines (CFRN, 1999, Section 106 (d)), s/he ultimately represents a particular constituency. Therefore, a legislator as an elected representative of the people must work more to the good of his constituency within a state than dance to the agenda of his party.

2. Law Making

Awotokun (1998) asserted that the legislature exists to make laws. Hence, Van Gestel (2013) the lawmaking function of legislature, grants it the place of primacy in governance. The mode by which laws are made by a State House of Assembly are laid down in the CFRN (1999, Section 100). This section stated *inter alia*

(1) The power of a House of Assembly to make laws shall be exercised by bills passed by the House of Assembly and except as otherwise provided by this section, assented to by the Governor.

(2) A bill shall not become law unless it has been duly passed and, subject to subsection (1) of this section, assented to in accordance with the provision of this section.

(3) Where a bill has been passed by the House of Assembly it shall be presented to the Governor for assent.

(4) Where a bill is presented to the Governor for assent he shall within thirty days signify that he assents or that he withholds assent.

(5) Where the Governor withholds assent and the bill is again passed by the House of Assembly by two thirds majority, the bill shall become law and the assent of the Governor shall not be required.

It is worthy of note that a State House of Assembly is unicameral by nature and the whole power to initiate and pass the law lies with the House.

Similarly, the power of the House of Assembly to make laws also govern the process of passing money bills otherwise called appropriation laws (Jemilohun, n. d.). Constitutional provisions are to the effect that before the state executive can spend money on public projects, the House of Assembly must be aware and approve. Hence, CFRN (1999, Section 121) Constitution provides that

(1) The Governor shall cause to be prepared and laid before the House of Assembly at any time before the commencement of financial year estimates of the revenues and expenditure of the state for the next following year.

(2) The heads of expenditure contained in the estimates other than expenditure charged upon the Consolidated Revenue Fund of the State by this Constitution shall be included in a bill to be known as Appropriation Bill, providing for the issue from the Consolidated Revenue Fund of the State of the sums necessary to meet that expenditure and the appropriation of those sums for the purposes specified therein.

Succinctly, even though the Governor of the state is the Chief Executive, yearly budgets cannot be implemented until the House of Assembly has passed into law the bill authorizing the release of the sums necessary to meet the projected expenditure.

3. Oversight

According to Pelizzo, Stapenhurst and Olson (2005), oversight is the obvious follow-on activity of lawmaking. This assertion was given credence by the various positions of Awotokun

(1998), Anyaegbunam (2000) and Lafenwa (2009). Particularly, Lafenwa argued that aside the lawmaking function of the government, the legislature controls the government. This instrument of control is *oversight*.

The Constitutional basis for the oversight function of a State House of Assembly is laid down in Sections 128 and 129 of the 1999 Constitution (as amended). Section 128 averred that

(1) Subject to the provisions of this constitution a House of Assembly shall have power by resolution published in its journal or in the Official Gazette of the Government of the State to direct or cause to be directed an inquiry or investigation into –

- (a) any matter or thing with respect to which it has power to make laws; and
- (b) the conduct of affairs of any person, authority, ministry or government department charged, or intended to be charged with the duty of or responsibility for –
 - (i) executing or administering laws enacted by that House of Assembly, and
 - (ii) Disbursing or administering moneys appropriated or to be appropriated by such House.

(2)The powers conferred on a House of Assembly under the provision of this section are exercisable only for the purpose of enabling the House to -

- (a)Make laws with respect to any matter within its legislative competence and correct any defects in existing laws; and
- (b)Expose corruption, inefficiency or waste in the execution or administration of laws within its legislative competence and in the disbursement or administration of funds appropriated by it.

Going further, Section 129 provides that

- (1) For the purposes of any investigation under Section 128 of this Constitution, and subject to the provisions thereof, a House of Assembly or a committee appointed in accordance with Section 103 of this Constitution shall have power to –
 - (a) procure all such evidence, written or oral, direct or circumstantial, as it may think necessary or desirable and examine all persons as witnesses whose evidence may be material or relevant to the subject matter;
 - (b) Require such evidence to be given on oath.
 - (c) summon any person in Nigeria to give evidence at any place or produce any document or other thing in his possession or under his control, and examine

- him as a witness and require him to produce any document or other thing in his possession or under his control, subject to all just exceptions; and
- (d) issue a warrant to compel the attendance of any person who after having been summoned to attend, fails, refuses or neglects to do so and does not excuse such failure refusal or neglect to the satisfaction of the House of Assembly or the Committee, and order him to pay all costs which may have been occasioned in compelling his attendance or by reason of his failure, refusal or neglect to obey the summons and also to impose such fines as may be prescribed for any such failure, refusal or neglect; and any fine to imposed shall be recoverable in the same manner as a fine imposed by a court of law.
- (2) A summons or warrant issued under this section may be served or executed by any member of the Nigeria Police Force or by any person authorized in that behalf by the Speaker of the House of Assembly of the State.

From the above constitutional provisions, the Borno State House of Assembly has enormous general supervisory powers (Jemilohun, n. d.) over the executive. However, it is yet to be seen if these powers are used adequately for the good of the citizenry.

2.2. The Budget Process

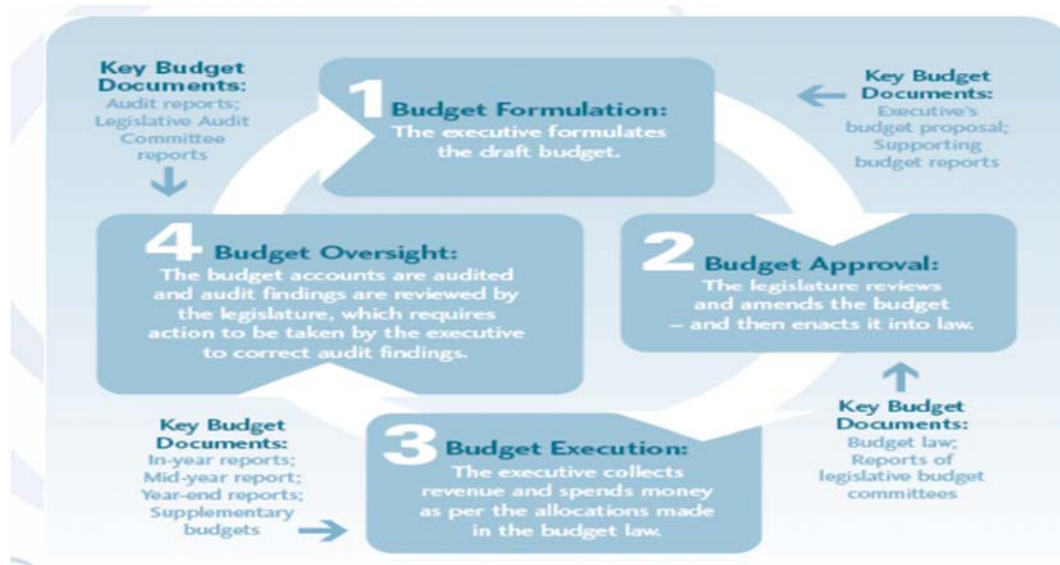
Okafor (2004) conceived budget as the financial plan with detailed revenue expectations that will accrue to an organization or Nation over a period as well as forecasted expenditure to be incurred over the same period. Succinctly, a budget could be prepared for any time period – few months, one year, three years, five years, or even longer. Similarly, Armit (2005) observed that the budget is an expression of a government’s policy agenda and its priorities. To Amakom (n. d.), the budget is a process by which the Government sets levels to efficiently collect revenue and allocate the spending of resources among all sectors to meet national objective. Going further, Amakom argued that the budget represents the financial plan of action for the year, reflecting government priorities with regard on expenditure, revenue, and the overall macroeconomic policy. Hence, he alluded that a budget provides the means for government to articulate the overall level of expenditure and the allocation of expenditure to different sectors.

It is pertinent to note that while the positions expressed above could be said to be right, the definitions offered by Armit and Amakom does not express the timeliness which

characterizes the budget process, however, the definition by Okafor has shown to be more encompassing, hence, it noted that the budget is for a specific period of time. Based on this, therefore, this study will adopt the definition of budget offered by Okafor because it expressed the time factor for which the fiscal document – budget, in Borno State is known.

Stemming from the above, Smith (2015) defined the budget process as a number of systematic steps applies in the budget preparation process, which is referred to as the budget process. In the same vein, Amakom (n. d.) defined the budget process as a set of stages which the budget passes through from planning to approval, implementation to evaluation of impact. According to the International Budget Partnership, IBP (2014) the figure below is the diagrammatic representation of the stages of the budget process:

Figure 2.1: Stages of the budget process



Source: IBP (2014)

The IBP (2014) noted that different decisions are made at various stages of the budget process. Hence, it suggests that intervention should be before decisions are made, and not afterwards. Therefore, various activities characterizing the respective stages of the budget process are shown in the Table below:

Table 2.1: Activities in the Stages of the Budget Process

S/NO	Stages of the Budget Process	Activity
1	STEPS IN THE FORMULATION STAGE (national level)	<ul style="list-style-type: none"> a) Modeling of the economy (macroeconomic forecast: GDP, growth, inflation, deficit, unemployment, etc.) b) Estimation of revenue (tax & non-tax, grants & loans, etc.) c) Determining expenditure ceilings for ministries/ departments/agencies (MDAs then draw up budgets) d) Release of the Pre-Budget Statement (parameters of upcoming budget proposal – budget

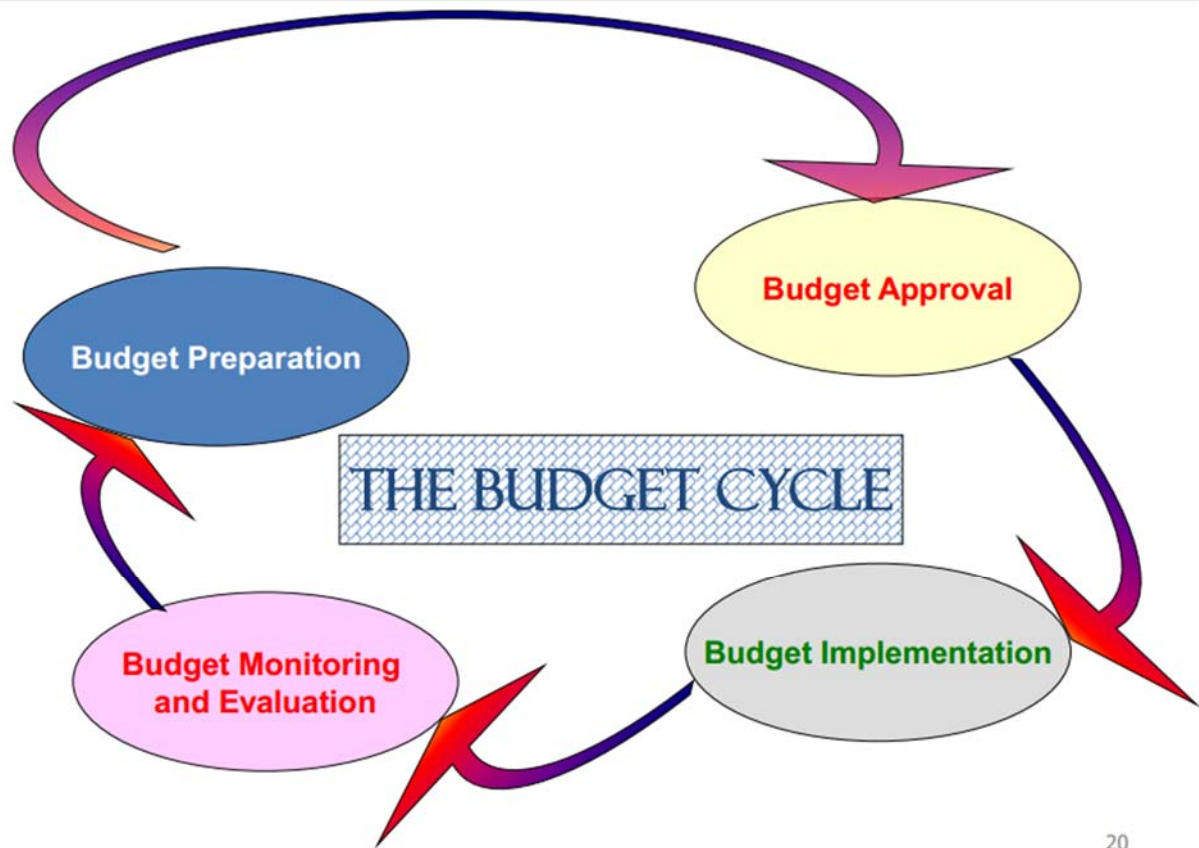
		<p>priorities & policies)</p> <p>e) Formulation & negotiation of ministry/department/agency expenditure budgets</p> <p>f) Cabinet approval</p>
1 (II)	<p>STEPS IN THE FORMULATION STAGE II (subnational level)</p>	<p>a) States receive block transfers & conditional grants from national Ministry of Finance</p> <p>b) Expenditure ceilings determined for state departments</p> <p>c) State department expenditure budgets formulated</p> <p>d) Approval by State Cabinets</p>
2	<p>STEPS IN THE APPROVAL STAGE</p>	<p>a) Budget tabled in national & state legislatures by Minister of Finance</p> <p>b) Committees review and scrutinize budget & revenue proposals and report to the full legislature</p> <p>c) Amendments made (in countries where legislatures have amendment power)</p> <p>d) Budget voted into law by legislature</p>
3	<p>STEPS IN THE NATIONAL & STATE BUDGET EXECUTION STAGE</p>	<p>a) Funds transferred to spending agencies, e.g., the Ministry of Health</p> <p>b) Delivery of goods and services as per budget</p> <p>c) Ministries/departments/agencies produce in-year reports on spending of allocated funds</p> <p>d) Ministries/departments/agencies produce yearend reports on spending of allocated funds</p>

4	STEPS IN THE NATIONAL & STATE OVERSIGHT STAGE	<ul style="list-style-type: none"> a) Year-end reports submitted to the Supreme Audit Institution (SAI) b) SAI conducts audits of spending agencies <ul style="list-style-type: none"> a. Government spending compliant with budget b. Funds accounted for in terms of best financial practices c) SAI prepares audit reports and submits reports to legislature (national/state) d) National/State legislatures submit reports to the Public Accounts Committee (PAC) e) PAC makes recommendations to the full legislature about the SAI's findings
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Source: IBP (2014)

Similarly, Amakom (n. d.) identified the stages in the budget process as:

Figure 2.2: Stages of the Budget Process



20

Source: Amakom (n. d., p. 20)

From the diagrammatic expressions offered by Amakom and IBP, four stages can be identified in the budget process. They are budget: preparation, approval, implementation, and, monitoring and evaluation. Laying credence to IBP and Amakom's positions, Smith (2015) put the critical processes of the budget process as: drafting, legislative approval, implementation and; monitoring and evaluation.

a) Drafting

According to Smith (2015), the President is mandated by law to produce and submit projections of earnings and disbursements for the fiscal year to the National Assembly. The

Budget office of the Federation (BoF) then produces the Fiscal Strategy Paper (FSP)¹ that summarizes government's complete budgetary policy. Smith observed that the paper details the strategy objectives of the administration and is produced in conjunction with other MDAs, like the National Planning Commission and the Central Bank of Nigeria (CBN). The Federal Ministry of Finance, Budget and planning (FMOFBP) submits an outline of the budget to the President, who will then present same to the Federal Executive Council (FEC) for its consideration and approval.

b) Legislative Approval

The President presents the Appropriation Bill to the Senate and the House of Representatives in a joint sitting (Policy and Legal Advocacy Centre, PLAC, 2019, October 9th; Punch News, 2019, October 7th). The appropriate committees in the Senate and House of Representatives will then examine and suggest revisions to the different sections of the budget. The process, which involves the legislature is usually long and requires compromise between the executive and legislature. Smith (2015) argued that

parameters used to draft the budget are considered throughout the stakeholder discussions during which, the Executive and the Legislature are engaged in extended debates. For example, issues such as appropriate oil price benchmark, oil and gas funding; gas Joint Venture Agreements and reimbursement for the fiscal year are discussed. Furthermore, the discussions also entail the review of the internal allocation of resources. During this stage, Civil Society groups have the chance to get involved and influence the budget process (Smith, 2015: 15).

Going further, Smith noted that

The modifications are then merged and concluded to become the Appropriation Bill for the fiscal year after approval by the NASS. After this, the Bill is signed by Mr. President and then, it becomes the Appropriation Act (Smith, 2015: 15).

¹ See Appendix I, FSP (2007, Part II, Section 3 (6)(I-IV))

More elaborately, the above assertion by Smith involves the basic legislative process of the legislature being; First Reading, Second Reading/Committal, Third Reading/Consideration, Presidential Assent (Asimiyu, 2018).

c) Implementation Stage

This process involves various federal government Ministries, Departments and Agencies (MDAs), which receive funds for their capital projects every quarter. Smith (2015, p. 15) noted that “MDAs spend these funds based on the share of the budget from the Consolidated Revenue Fund of the Federation (CRF).” It further observed that in 2005, then Federal Ministry of Finance (FMOF), initiated a “Cash Management Committee”, to make sure that funds are made accessible to allow for the easy funding of the budget and ensure that it reduces borrowing.

d) Monitoring and Evaluation Stage

This stage involves monitoring and evaluation of the budget which falls under the purview of the legislature, to further advance the system of Checks and Balances. Starting from 2006, Smith (2015) opined that then FMOF prepares an annual Budget Implementation Report which reviews the level of execution of project implementation from various locations in the country, and the quality of each year’s budget. MDAs involved in the monitoring process include: the FMOF, NPC, the National Economic Intelligence Agency (NEIA), the Presidential Budget Monitoring Committee (PBMC), the Office of Auditor General of the Federation (OAGF), the Office of the Accountant General of the Federation and the National Assembly (NASS). The BOF and the NPC together with the spending ministries and agencies, conduct physical inspection of the completed and ongoing projects.

While it apt to state that the budget processes highlighted by Smith (2015), Amakom (n. d.) and the IBP (2014) are similar, it is also worthy of note that the stages of the budget process noted by Smith (2015) is largely sympathetic of the project phase of the accountability chain as

espoused by Asimiyu (2018), which, hampers accountability. According to Asimiyu, the stages of accountability are – policy, programme, and project. He argued that accountability is eroded when emphasis is on the project phase. Going further, Smith’s espouse is most suited for the budget process in the National government. However, the inclusion of the subnational government in the budget formulation stage by the IBP (2014) distinguished it, hence, its adoption by this study. More so, as the Borno State House of Assembly is a key variable in this research.

Furthermore, Fajingbesi (2018) observed that while mode of preparation of the budget is provided for in the Constitution and other extant laws, i.e. the Fiscal Responsibility Act (2007), the mode of passage is expressed in the Standing Order of the Borno State House of Assembly (Order XII Rule 84). Hence, the CFRN (1999, Section 101) allows the Houses of Assemblies to regulate their own procedure. Specifically, the Order XII Rule 84 (3) of the Standing Order of the Borno State House of Assembly states *inter alia*

During the second reading, the debate shall be confined to the financial and economic state of Borno State and the Government financial policy. Detailed items in the estimate may not be debated on the second reading.

The import of the above provision in the Standing Order of the Borno State House of Assembly is that, the budget document for the good governance of Borno State, is an object of deliberation exclusively to the State House of Assembly. This position further affirms the constitutional provision of right to regulate procedures vested on Houses of Assemblies (CFRN, 1999, Section 101).

2.3. Empirical Review

Scholars have continued to examine the roles of the legislature in the budget process. Omitola and Ogunnubi (2016) in their study *Sub-National Legislature and Democratic Consolidation in Nigeria’s Fourth Republic: Lessons from Osun State House of Assembly* which

was designed to examine the contribution of sub-national legislature in reinforcing democratic consolidation in Nigeria by drawing lessons from the Osun state legislature in South-West Nigeria, specifically interrogating changing party composition, oversight actions and executive reactions and constituencies' activities of members of the Assembly across three terms of twelve years: 1999-2003; 2003-2007 and 2007-2011. They revealed that the relationship between the Osun state House of Assembly and the executive has been defined by dominance by the executive which is manifest in financial dependence of the Assembly in carrying out legislative activities, overdependence on the executive for maintenance of members and their offices, domination of legislative agenda with executive bills and other executive oriented activities as well as reliance on the executive to guarantee legislative members' political career.

In view of the above, Omitola and Ogunnubi concluded that in spite of the drawbacks mentioned above, the Osun state House of Assembly remains relevant to the consolidation of democracy in Osun in specific and Nigeria in general. Hence, they stated that its contributions towards legitimizing, supporting and stabilizing the polity and serving as deliberative arena for securing government policies and programmes, are prerequisites for its unrivalled role as an institution for democratic consolidation.

Similarly, Wehner (2007) in his study *Effective Financial Scrutiny: The Role of Parliament in Public Finance* being a lecture module designed to make contribution towards supporting parliamentarians and parliamentary staff to effectively participate in the budget process, noted that governments are large and complex institutions, and this is reflected in their budgets. Therefore, he opined that budget scrutiny can be a daunting challenge facing legislators when they are asked to consider the annual revenue and expenditure proposals of the government. Hence, from a long-term perspective, the influence of national legislatures on budget policy has declined in many industrialized countries. Wehner, however, argued that many

legislatures are rethinking their role in the budget process and reasserting themselves as more active players.

To Muhammed and Kinge (2015), their study on *Executive-Legislative Relations in the Budgeting Process: A Study of President Obasanjo Years, 1999-2007* noted that the executive and the legislative arms, working in harmony, are vital for the attainment of democratic goals and good governance. Hence, they quipped that a non-cooperative relation between the two has ominous implications for democratic growth. Therefore, Muhammed and kinge noted that in the area of budgeting and in line with the principles of separation of powers that characterized most presidential systems, the 1999 Nigerian constitution has vested the executive and the legislature with different powers over national budgets. However, trends have shown that budgeting issues have been a major source of antagonism between the two arms, especially, under the reigns of President Obasanjo. On this note, they reasoned that wrongful appreciation of institutional roles and responsibilities between the two arms is at the core of this conflict.

Finally, Godswalth, Ahmad and Jawan (2016) in their research titled *Factors influencing the Executive and Legislative Conflict in Nigeria Political Development*, designed to examine the factor influencing the executive and legislative conflicts in Nigeria political development found out that the political dimension of development has contributed immensely in defining the nature of executive and legislative relationship. Therefore, Nigeria political development has been hampered by the conflictual political relationship existing between the key actors of policy making and policy execution. However, Godswalth et al concluded that there is a relationship between the Executive and the Legislature in Nigeria. Impliedly, this relationship under a presidential system is adopted on the notion that there must be a separation of roles and structure of the two organs. Therefore, Godswalth et al stated that Executive and Legislative relationship in Nigeria is of great benefit to the citizenry and could yield more benefits if the

doctrine of separation of powers is promoted to ensure the independence of each arm and then backed up by the principle of checks and balances to promote interdependency.

From the various studies reviewed above, it is pertinent to state that none of them was categorical on the role of a State House of Assembly in the budget process. However, while it can be argued that some, like those of Wehner (2007) and, Muhammed and Kinge (2015), attempted to explicate the role of the legislature in the budget process, which impliedly, would suffice for the role of the Borno State House of Assembly in the budget process, Omitola and Ogunnubi (2016) as well as Godswalth, Ahmad and Jawan (2016), studied executive-legislative relationships. It is therefore, in view of this, that this present study is aimed at assessing the impact of the role of the Borno State House of Assembly in the budget process.

2.4. Theoretical Framework

Simon and Goes (2011) as well as Maxwell (2004) averred that theoretical framework deepens the essence of the study. Hence, Akintoye (2015) argued that for scholars in the field and readers, the proper selection and presence of a theoretical framework convinces them that the study is not based on the personal instincts of the researcher but rather is firmly rooted in an established theory selected via credible study.

Therefore, this study will be guided by the will, space, capacity (WSC) framework.

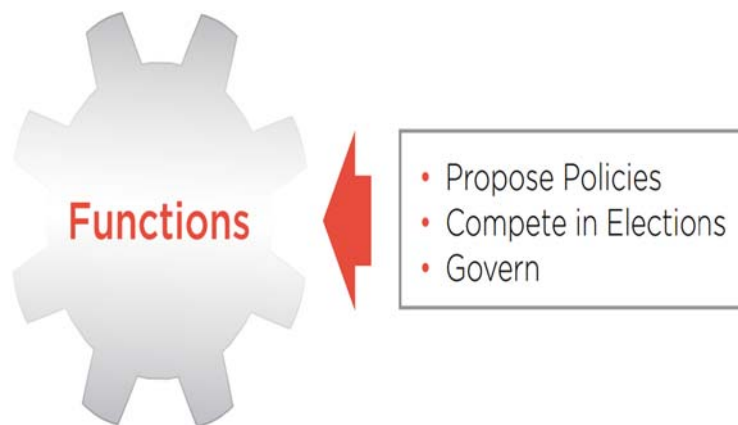
2.4.1. Will, Space, Capacity Framework

The will, space, capacity (WSC) framework as espoused by the National Democratic Institute, NDI (2014) would provide a basis for the conceptualization of the variables been studied. According to the NDI (2014), the WSC Framework outlined below has three levels that build on one another for effective democratic functioning (budget process). Distinctly, the NDI

averred that political parties (legislature) represent their constituencies by performing three main functions (shown in Figure 2.3; 2.4; and 2.5):

- a) The functions through which parties (legislature) represent the interests of their constituencies, including proposing policies, competing in elections, and governing;

Figure 2.3: Party (legislative's) Functions



Source: NDI (2014, p. 8)

Essentially, the above diagram can be interpreted thus:

1. Propose Policies: Political parties propose public policies regarding how the country should be governed;
2. Compete in Elections: They compete for power through elections, ideally by promoting the policies they formulate; and
3. Govern: Both ruling and opposition parties are critical to democratic governance. When in power, political parties are responsible for the direction of their government; in opposition, they help hold government accountable by voicing credible alternative policies. The NDI (2014)

noted also that parties should try to implement their policy proposals while in government, or advocate for them when in opposition.

- b) The attributes, including competencies (technical skills and resources) and principles (values), that parties require in order to effectively fulfill their functions;

In addition to the party functions listed above, the NDI (2014) observed that party (legislature's) attributes fosters democratic governance (budget process). However, it suggested that parties (legislatures) also require certain core technical skills and capacities (competencies) in order to function and properly aggregate constituent interests. These attributes contribute to how effectively parties aggregate and represent citizen interests in carrying out their functions, ditto, how the legislature aggregates the interest of its constituents and fashion them into the budget tool. Figure 2.4 outlines key attributes for effective and democratic functioning.

Figure 2.4: Party Attributes

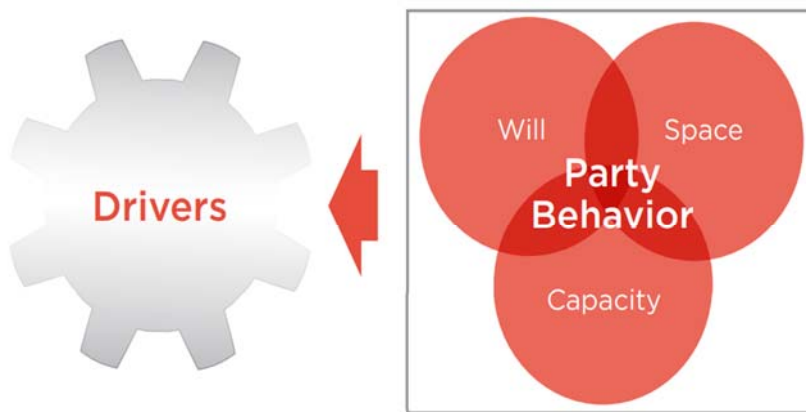


Source: NDI (2014, p. 9)

- c) Three key influences or drivers – political space, political will, and capacity – that shape party behavior. Finally, the NDI grouped the factors that shape party (legislature's) behavior into three sets of drivers: political space, political will, and

capacity. It argued that political space describes the environment in which political parties (legislatures) operate and how they interact with it; political will refers to the incentives that influence political parties (legislatures) and the individual actors within them; and capacity refers to the “nuts and bolts” of party (the legislature’s) organizing and activity. As Figure 2.5 demonstrates, there is significant overlap between space, will and capacity

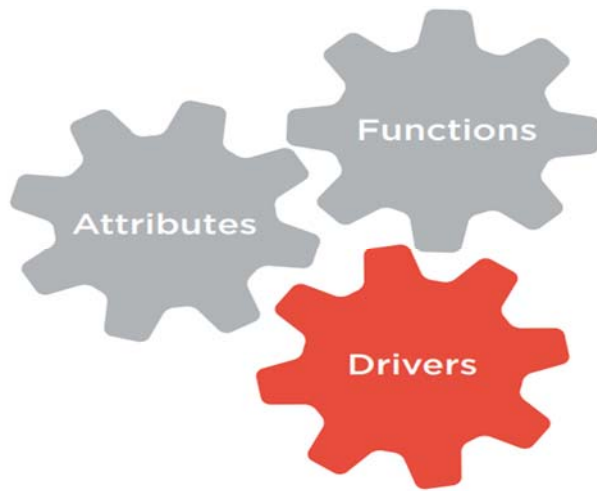
Figure 2.5: Key Drivers of Party Behavior



Source: NDI (2014, p. 13)

In essence, the WSC framework is key in understanding the role of the legislature in ensuring an effective budget process.

Figure 2.6: The Will, Space, Capacity (WSC) Framework



Source: NDI (2014, p. 8)

The functions according to the NDI (2014), are the mechanisms by which parties (legislature) represent their constituents within the larger democratic system. In order to be effective and truly aggregate citizen interests, parties (legislature) must approach the functions with the goal of representing their constituents, and with an understanding of their concerns. NDI noted further that, the extent to which this is the case is based on their - legislatures', commitment to democratic principles and their access to technical skills and resources. The drivers outline the underlying factors that lead parties (the legislature) to behave the way they do. Essentially, these three concepts relate to what legislatures do, how they do it, and why they behave the way they do in the budget process.

2.4.2. Application of the Theory

The WSC framework adopted for this research cannot be more fitting in the sense that, this study focuses on the roles of Borno State House of Assembly in the budget process. In doing so, we must look at it as the core of this wheel, however, within the context of political parties as represented by the wheel, as well as, democratic governance in the place of budget process. The levels of the wheel being – functions, attributes and key drivers are apt for the conceptualization of the legislature (Borno State House of Assembly), and their intended effect, efficiency in the

budget process. On this note, this study would however align itself with specific features of the various levels in the wheel; functions, attributes, key drivers, and, proposed policies, competencies, will, respectively.

Based on the foregoing, the budget document depends on the Borno State House of Assembly, since it is a product of its policies, its competencies are brought to bear in fashioning this instrument of socio-economic magnitude, and finally, its political will to act independently in the face of overbearing chief executives which ultimately, defines the budget process.

Therefore, the will, space, capacity framework, explains the nature and trajectory of governance in an ideal arrangement where roles are performed within the framework of extant provisions. Sadly, there is disconnect and blatant disregard for such laws, which leaves the legislature in most cases, at the mercy of the chief executive. Succinctly, the will, space, capacity framework is chosen as the theoretical framework for this study because it suffices for all the levels of interactions necessary for the performance of the legislative tasks of an Assembly viz-a-via budgetary task. Hence, its selection as the theoretical framework for the study.

CHAPTER THREE

RESEARCH METHODOLOGY

The methodology used in conducting the research is explained in this chapter. Popoola (2011) identified the following as major components of a research methodology – research design, the population of the study, sampling procedure, sample size, research instrument(s), validity and reliability of research instrument and method of data analysis. The methodology is central in acceptability of the research result.

3.1. Research Design

Since this study is descriptive in nature, survey research design was used in this research work. Survey research design uses both qualitative and quantitative methods of data collection and analysis. On this note, Kumahia (2013, p. 20) differentiated between qualitative and quantitative researches by stating that while qualitative researches emphasizes “meanings (words), quantitative researches emphasizes frequencies and distributions (numbers)” during the collection and analysis of data. Similarly, Young and Hren (2017) argued that qualitative research is a systematic method of collection, organization and interpretation of textual information (also video and images). However, quantitative research is applicable when it is a study of the relationship between two variables (Singh, 2007). Thus, I used structured questionnaire in this study.

3.2. Population of the Study

Varden Bergh and Katz (1999) defined population as the group of people from which a sample can be drawn for the purpose of a research. Population is the total collection of elements

about which we wish to make some inferences. Also, Population refers to the total set of individuals of interest to a researcher (Gravetter and Forzano, 2009). Similarly, Akinade and Owolabi (2009) defines it as “the total set of observations from which a sample can be drawn”. While Avwokeni (2006) define population as a “set of all participants that qualify for a study”. It represents all conceivable elements, subjects, or observations relating to a particular area of interest to the researcher (Adeniyi, Oyekanmi & Tijani, 2011).

Therefore, the population for this study are the; members of the Borno State House Assembly, staff of the Borno State House of Assembly, committee clerks, Budget Office of Borno State, Civil Society Organizations, and the State Ministries of Finance, and Rehabilitation, Reconstruction and Resettlement. The inclusion of executive agencies is deliberate because this study seeks a balanced view on the subjects under review.

Table 3.1: Population of the Study

S/N	Target Population	Size of population
1	Lawmakers	28
2	Ministry of Finance	857
3	Ministry of RRR	500
4	Budget Office	67
5	Staff of Borno State House of Assembly	75
6	Committee Clerks	30
7	Total	1, 557

Source: Borno State House of Assembly (2020), Ministry of Finance (2020), Ministry of Reconstruction, Rehabilitation, and Resettlement (2020), Budget Office of Borno State (2020)

3.1. Sampling Procedure

The sampling technique that would be used is proportionate stratified sampling technique. The proportionate stratified sampling was used to select the respondents needed for this study because it presents an aggregated view of the population identified in this study.

3.2. Sample Size

A sample is a fraction, a representative or a sub-group of the population of a study. It can also be seen as a manageable section of a population which has similar characteristics. The sample is the elements making up the sample that is actually studied and a generalization made on the population.

Given the population in Table 3.1 above, the sample size would be determined using Taro Yamane's as given below:

$$n = \frac{N}{(1+Ne^2)}$$

Where: n = corrected sample size

$$N = 1557$$

$$e = \text{Margin of Error (MoE)} = 0.05$$

$$n = \frac{1557}{1+1557(0.05^2)}$$

$$= \frac{1557}{11557(0.0025)}$$

$$= \frac{1557}{1+3.8924}$$

$$= \frac{1557}{4.8925}$$

$$= 318$$

Hence, based on proportionality, the following sample sizes will be drawn from each strata

$$\begin{aligned} \text{MORRR} &= 318 \times \frac{500}{1557} \\ &= 318 \times 0.32113 \\ &= 102 \end{aligned}$$

$$\begin{aligned} \text{Committee Clerks} &= 318 \times \frac{30}{1557} \\ &= 318 \times 0.0192678227 \\ &= 6 \end{aligned}$$

$$\begin{aligned} \text{Lawmakers} &= 318 \times \frac{28}{1557} \\ &= 318 \times 0.0179833012 \\ &= 6 \end{aligned}$$

$$\begin{aligned} \text{MOF} &= 318 \times \frac{857}{1557} \\ &= 318 \times 0.5504174695 \\ &= 175 \end{aligned}$$

$$\begin{aligned} \text{Staff of BSHOA} &= 318 \times \frac{75}{1557} \\ &= 318 \times 0.0481695568 \\ &= 15 \end{aligned}$$

$$\begin{aligned} \text{BOF} &= 318 \times \frac{67}{1557} \\ &= 318 \times 0.0430314708 \end{aligned}$$

3.3. Research Instrument

The research instrument that will be utilized for the investigation is the structured questionnaire. The questionnaire will be grouped into four sections and made up of close-ended questions depicting its structured nature. Close-ended questions ensures that respondents will choose the most appropriate answers from lists of precise and unambiguous questions. The first section of the questionnaire consists of demographic profile of respondents, subsequent sections will consist of the questions that will address the objectives stated in section 1.4. The decision of this instrument is purposeful on the grounds that the study desires key and timely information from the respondents.

Table 3.2: Administration of Questionnaire

S/N	Respondents	Sample Size
1	Lawmakers	6
2	Ministry of Finance	175
3	Ministry of RRR	102
4	Budget Office	14
5	Staff of Borno State House of Assembly	15
6	Committee Clerks	6
7	Total	318

Source: Field Survey (2020)

3.4. Validity and Reliability of Research Instrument

According to Robson (2011), validity is the extent to which the research instrument measures what it was designed to measure. Thus, the content validity will be adopted for the study. According Creswell (as cited in Mohajan, 2017, p. 15) content validity “is the extent to which the questions on the instrument and the scores from these questions represent all possible questions that could be asked about the content or skill.” Hence, Mohajan posited that the instrument of data collection includes adequate set of items that tap the concept. Therefore, the content validity is considered suitable for this study, since, the items designed to be covered by the structured interview will suffice adequately for examining the executive-legislative relationship in the budget process.

On the other hand, Reliability measures consistency, precision, repeatability, and trustworthiness of a research (Chakrabarty, 2013). Hence, Mohajan (2017, p. 10) concluded that “it indicates the extent to which it is without bias (error free), and so insures consistent measurement cross time and across the various items in the instruments (the observed scores)”. Therefore, the inter-rater reliability will be adopted for the study. Keyton, King, Mabachi, Manning, Leonard and Schill (2004) described the inter-rater reliability as the extent to which the way information being collected is collected in a consistent manner. Hence, since the study deals with key informants, the consistency of the instrument of data collection stemming from such expert opinions, is considered reliable.

3.5. Sources of Data

This study accommodates both primary and secondary sources of data.

Primary data

Primary data will be sourced through the use of structured interview.

Secondary data

Secondary data will be sourced from books, journal articles, newspapers, magazines etc. and other relevant materials from the internet.

3.6. Method of Data Analysis and Presentation

The primary data collected will be analyzed, reframed and edited where necessary, in order to get rid of errors and ensure consistency. Responses to each question will also be categorized, discussed, summarized and classified. This process will aid in discarding unwanted responses and as well reduce the stress of tabulation. The Statistical package for the social scientists (SPSS) will be used in analyzing the data collected. The method of analysis was simple descriptive statistics which include frequency table and percentage.

Finally, the data will be presented in charts and graphs for easy comprehension.

CHAPTER FOUR

DATA PRESENTATION, ANALYSIS AND DISCUSSION

This chapter covers the presentation, analysis and discussion of the data that were collected in the course of conducting the research. Three Hundred and Eighteen (318) questionnaires were administered to respondents but only Two Hundred and Ninety (290) were returned completely filled. Table 4.1 shows the summary of administered questionnaires according to the various strata identified in Chapter Three.

Table 4.1: Summary of Administered Questionnaire

S/N	Questionnaire	Returned	Not Returned	% Returned	% Not Returned
1	Ministry of Finance	160	15	91.4	8.6
2	Ministry of RRR	93	9	91.2	8.8
3	Lawmakers	5	1	83.3	16.7
4	Staff of BOSHA	14	1	93.3	6.7
5	Committee Clerks	5	1	83.3	16.7
6	Budget Office	13	1	92.9	7.1

Source: Field Survey (2020)

Finally, the presentation, analysis and discussion of data was done according to the objectives of the study outlined in chapter one.

4.1. Social demography

Sex

The Table below shows the sex distribution of the respondents.

Table 4.2: Sex

Variables	Frequency	Percent%	Valid Percent%	Cumulative Percent %Valid
MALE	275	95.0	95.0	95.0
FEMALE	16	5.0	5.0	100.0
Total	290	100.0	100.0	

Source: Field Survey (2020)

From the Table above, the sample size was made up of two hundred and seventy-five (275), 95.0% males and sixteen (16), 5.0% females. The high number of male respondents underscores the issue of patriarchy.

Age

Age distribution of a population is a vital component of the social demography of a study. Thus, the age bracket of the study population is shown in the Table below.

Table 4.3: Age Bracket

Variables	Frequency	Percent%	Valid Percent%	Cumulative Percent% Valid
18-28	4	1.4	1.4	1.4
29-39	24	8.2	8.2	9.6
40-50	85	29.2	29.2	38.8
51 AND ABOVE	177	61.2	61.2	100.0
Total	290	100.0	100.0	

Source: Field Survey (2020)

From the Table above, the frequencies for the age brackets 18-28, 29-39, 40-50 and, 51 and above are represented by 4 (1.4%), 24 (8.2), 85 (29.2%) and 177 (61.2%) respectively. The high frequency of age bracket 51 and above is unconnected to years of service by the civil servants interviewed and the age requirement to vie for election into the State House of Assembly.

Education

As a part of the social demography of the study area, Table 4.4 presents respondent's level of education.

Table 4.4: Level of Education

Variables	Frequency	Percent %	Valid Percent %	Cumulative Percent%
FIRST DEGREE	119	41.1	41.1	43.4
POSTGRADUATE	164	56.6	56.6	100.0
Total	290	100.0	100.0	

Source: Field Survey (2020)

The Table above shows that 7 (2.3%) of the respondents are OND/HND Certificate holders, 119 (41.1%) are holders of various Bachelor's degrees, while 164 (56.6%) have postgraduate degrees. However, the seeming literate composition of the study area may be due to the Constitutional Requirement for contesting a position into the Borno State House of Assembly, as well as the educational demand for public and civil service positions.

Professional Designation

To this study, the professional designation of respondents is a *sine qua non*, especially in view of the sampling procedure adopted in Chapter Three. Table 4.5 presents the professional designation of respondents.

Table 4.5: Professional Designation

Variables	Frequency	Percent %	Valid Percent %	Cumulative Percent % Valid
STAFF OF MONISTRY OF FINANCE	160	18.6	18.6	18.6
A STAFF OF RRR	93	12.4	12.4	31.0
LAWMAKER	5	6.2	6.2	37.2
STAFF OF BSHOA	14	6.2	6.2	43.4
COMMITTEE CLERK	5	37.6	37.6	81.0
BUDGET OFFICE	13	19.0	19.0	100.0
TOTAL	290	100.0	100.0	

Source: Field Survey (2020)

Table 4.5 shows that 160, 93, 5, 14, 5 and 13 respondents are staff of the Ministry of Finance, staff of the Ministry of RRR, lawmakers, staff of BSHOA, committee clerk and staff of the Borno State Budget Office respectively.

4.2. Research Findings

This section provided findings based on the objectives stated in Chapter One.

4.2.1. Identify the Constitutional Roles and Powers of the Borno State House of Assembly in the Budget Process

The Constitution of the Federal Republic of Nigeria, CFRN (1999, Section 4 (6)), states that “the legislative powers of a state of the Federation shall be rested in the House of Assembly of the state”. In this vein, the CFRN (1999, Section 120) grants States Houses of Assemblies *Powers and Control over Public Funds*. Thus, subsection 2 of Section 120 posits that “No moneys shall be withdrawn from the Consolidated Revenue Fund of the State except to meet expenditure that is charged upon the Fund by this Constitution or where the issue of those moneys has been authorised by an Appropriation Law, Supplementary Appropriation Law or Law passed in pursuance of section 121 of this Constitution”. However, Fajingbesi (2018) concluded that the mode of preparation of the budget is provided for in the Constitution and other extant laws, and the mode of passage is expressed in the Standing Order of Houses of Assembly. Hence, the CFRN (1999, Section 101) allows the Houses of Assemblies to regulate their own procedure. To this end, the Standing Order of the Borno State House of Assembly (Order XII Rule 84(3)) states *inter alia*

During the second reading, the debate shall be confined to the financial and economic state of Borno State and the Government financial policy. Detailed items in the estimate may not be debated on the second reading.

Impliedly, the Standing Order of the Borno State House of Assembly posits that, the budget document for the good governance of Borno State, is an object of deliberation exclusively

to the State House of Assembly. This position further affirms the constitutional provision of right to regulate procedures vested on Houses of Assemblies (CFRN, 1999, Section 101). Succinctly, the budget for the good people of Borno State is for the executives to formulate but for the House of Assembly to approve.

4.2.2. Examine the extent of the Performance of the Constitutional Mandate of the Borno State House of Assembly in the Budget Process

This section will examine as well as appraise the performance of the Constitutional mandate of *Power and Control over Public Funds* by the Borno State House of Assembly. In this vein, 272 respondents noted that there is a specialized budget and research organization attached to the Borno State House of Assembly, while 18 others stated that there are is no such specialized research office attached to the State House of Assembly. Table 4.6 shows their responses.

Table 4.6: Any Specialized Budget Research Organization attached to the Assembly?

Variables	Frequency	Percent %	Valid Percent %	Cumulative Percent% Valid
YES	272	93.8	93.8	93.8
NO	18	6.2	6.2	100.0
TOTAL	290	100.0	100.0	

Source: Field Survey (2020)

Going further, 54, 36, 92 and 108 respondents observed that the total number of specialized staff serving with lawmakers on budget issues are in the order of: none, less than 10, between 10 and 25, and over 25 respectively. This is represented in Table 4.7.

Table 4.7: Total Number of Specialized Staff

Variables	Frequency	Percent	Valid Percent	Cumulative Percent Valid
LESS THAN 10	36	12.4	12.4	31.0
BETWEEN 10 AND 25	92	31.7	31.7	62.8
OVER 25	108	37.2	37.2	100.0
TOTAL	290	100.0	100.0	

Source: Field Survey (2020)

Similarly, the performance of the Borno State House of Assembly on budget analysis is given as: 6.2% (strongly disagree), 6.2% (disagree), 12.4% (neutral), 31.4% (agree) and 43.8% (strongly agree). Analysis shows that 75.2% of the population believes that Borno State House of Assembly does well in the area of budget analysis. These responses, are however, given below.

Table 4.8: Budget Analysis

Variables	Frequency	Percent%	Valid Percent%	Cumulative Percent% Valid
STRONGLY DISSAGREE	18	6.2	6.2	6.2
DISSAGREE	18	6.2	6.2	12.4
NEUTRAL	36	12.4	12.4	24.8
AGREE	91	31.4	31.4	56.2
STRONGLY AGREE	127	43.8	43.8	100
TOTAL	290	100	100	

Source: Field Survey (2020)

On committee amendment to the budget instrument, only 25.2% of respondents were neutral while, 37.2% posited that they ‘agree’ to committee’s effectiveness in this regard, and 37.6% agrees strongly on the performance of committees in the area of amending the budget when/if necessary. Table 4.9 has the responses.

Table 4.9: Committee Amendment

Variables	Frequency	Percent%	Valid Percent%	Cumulative Percent% Valid
NEUTRAL	73	25.2	25.2	25.2
AGREE	108	37.2	37.2	62.4
STRONGLY AGREE	109	37.6	37.6	100
TOTAL	290	100	100	

Source: Field Survey (2020)

The effectiveness of committee reports of the budget underscores the quality of the budget instrument. To this end, only 18 respondents thought that, however strongly, that the performance of committee report is poor. 54, 182 as well as 36 other respondents noted neutral, agree and strongly agree separately. Analytically, a great number depicted by 172 respondents believes committee reporting of the budget is completely nice. The responses on committee reports is shown below.

Table 4.10: Effectiveness of Committee Budget Report

Variables	Frequency	Percent%	Valid Percent%	Cumulative Percent% Valid
STRONGLY DISSAGREE	18	6.2	6.2	6.2
NEUTRAL	54	18.6	18.6	24.8
AGREE	182	62.8	62.8	87.6
STRONGLY AGREE	36	12.4	12.4	100
TOTAL	290	100	100	

Source: Field Survey (2020)

Continuing, only 54 respondents disagreed on the interactions between MDAs and Committees of the State House of Assembly. However, other opinions were: 72 (neutral), 146 (agree) and 18 (strongly agree). In view of this, a majority of respondents being 56.5% agreed that the interaction between MDAs and Committees are frequent. Table 4.11 provides these responses.

Table 4.11: Regularity of Interactions between MDAs and Committees

Variables	Frequency	Percent	Valid Percent%	Cumulative Percent% Valid
DISSAGREE	54	18.6	18.6	18.6
NEUTRAL	72	24.8	24.8	43.4
AGREE	146	50.3	50.3	93.8
STRONGLY AGREE	18	6.2	6.2	100.0
TOTAL	290	100	100	

Source: Field Survey (2020)

In accordance to the provisions of section 128 of the CFRN that empowers State Houses of Assemblies to cause an inquiry or investigation to be directed into anything with respect to which it has power to make laws, respondents noted the effectiveness of the State House of Assembly in evaluating and monitoring the implementation of the budget as follows: 12.4% (disagree), 6.6% (neutral), 56.2% (agree) and 24.8% (strongly agree). In effect, a majority of respondents agrees that the monitoring and evaluation of the implementation of Borno State budget has been effective. The responses are contained in the Table below

Table 4.12: Effective Monitoring and Evaluation

Variables	Frequency	Percent%	Valid Percent%	Cumulative Percent% Valid
DISSAGREE	36	12.4	12.4	12.4
NEUTRAL	19	6.6	6.6	19.0
AGREE	163	56.2	56.2	75.2
STRONGLY AGREE	72	24.8	24.8	100
TOTAL	290	100	100	

Source: Field Survey (2020)

On the conduct of public hearing in the course of budget approval by committees, responses were outlined as follows: 6.2% (strongly disagree), 6.6% (neutral), 74.8% (agree) and 12.4% (strongly agree). Analysis shows that 87.2% of respondents believes that public hearing are often conducted effectively. Table 4.13 presents these responses.

Table 4.13: Conduct of Budget Hearings

Variables	Frequency	Percent%	Valid Percent%	Cumulative Percent% Valid
STRONGLY DISSAGREE	18	6.2	6.2	6.2
NEUTRAL	19	6.6	6.6	12.8
AGREE	217	74.8	74.8	87.6
STRONGLY AGREE	36	12.4	12.4	100
TOTAL	290	100	100	

Source: Field Survey (2020)

Finally, responses on the implementation of committee recommendations by MDAs are given as: 12.8% (disagree), 19.0% (neutral), 43.4% (agree) and 24.8% (strongly agree). Impliedly, 68.2% of respondents argued that MDAs implement committee recommendations. These responses are presented below.

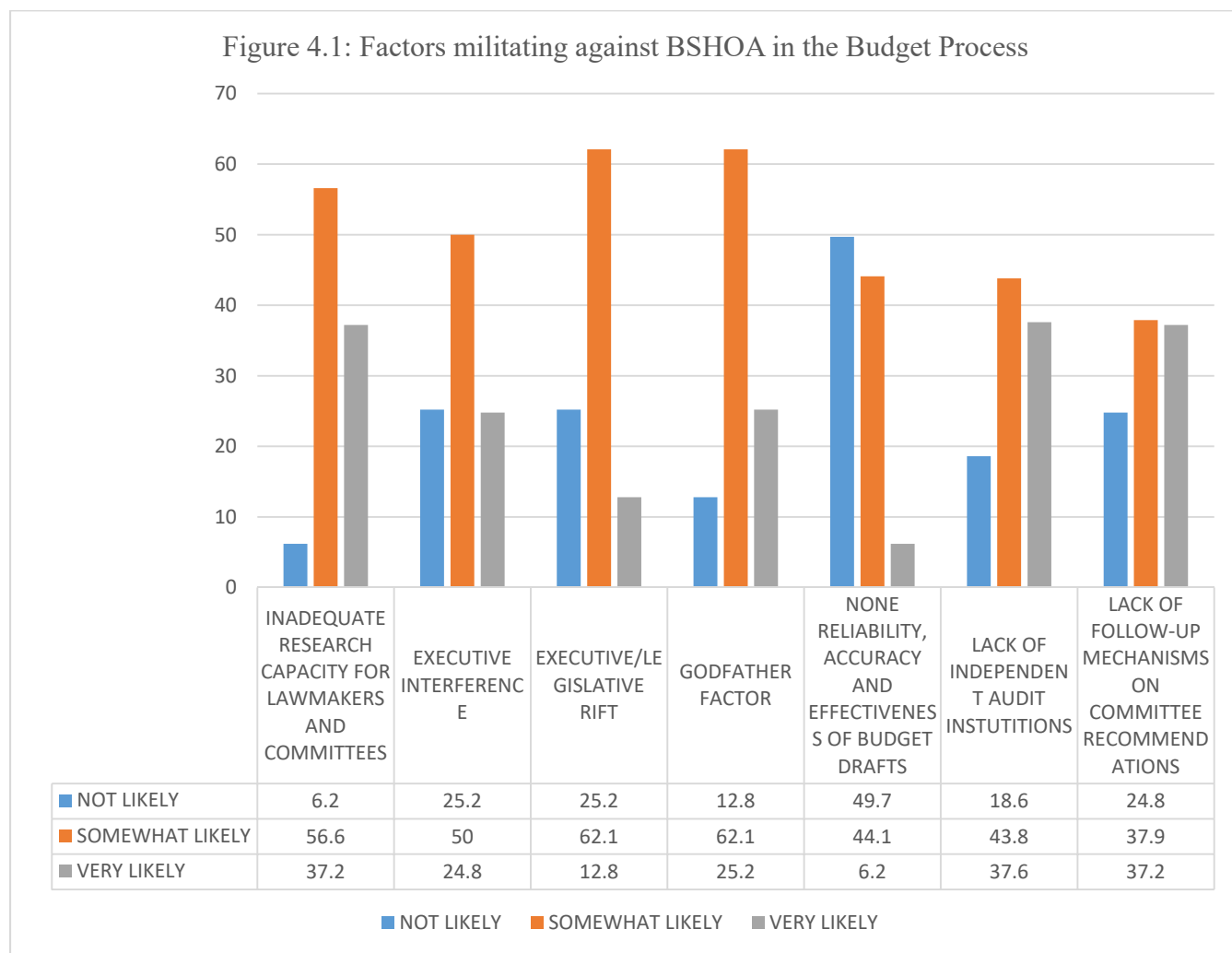
Table 4.14: Implementation of Committee Recommendations

Variables	Frequency	Percent%	Valid Percent%	Cumulative Percent% Valid
DISSAGREE	37	12.8	12.8	12.8
NEUTRAL	55	19.0	19.0	31.7
AGREE	126	43.4	43.4	75.2
STRONGLY AGREE	72	24.8	24.8	100
TOTAL	290	100	100	

Source: Field Survey (2020)

4.2.3. Identify the Factors militating against the Borno State House of Assembly in the Budget Process

Like most issues in Nigeria, Borno State House of Assembly is plagued with a number of challenges as noted by respondents. Some of these factors were listed as: inadequate research capacity for committees and lawmakers, executive interference, executive/legislative rift, among others. However, the graph below presents a representation of these challenges with the percentage responses accruing to each.



Source: Field Survey (2020)

Stemming from the above, a majority of respondents believes that executive-legislative rift, godfather factor as well as inadequate research capacity for lawmakers and committees are

the major factors militating against the Borno State House of Assembly in the budget process. Others are: executive interference, non reliability, accuracy and effectiveness of budget drafts, lack of independent audit institutions and lack of clearly laid down follow-up mechanisms on the implementation of committee reports by MDAs. This findings are in consonance with those of Omitola and Ogunnubi (2016) and Wehner (2007) where they noted respectively, the roles of the legislature in democratic consolidation as well as in financial scrutiny. However, Muhammed and Kinge (2015), and Godswalth, Ahmad and Jawan (2016), noted separately the enormous challenge executive-legislative rift can pose to the wheel of governance.

4.2.4. Suggest ways to mitigate the challenges confronting Borno State House of Assembly in the Budget process

From responses given, 18 respondents (strongly disagree) that sufficiency of research capacity will mitigate the challenges confronting the Borno State House of Assembly in the Budget process, while 90 others disagrees that sufficiency of research capacity would boost the effectiveness of the Assembly in the budget process. Other responses are: 55 (undecided), 55 (agree) and 36 (strongly agree). The Table below presents the responses.

Table 4.15: Sufficiency of Research Capacity

Variables	Frequency	Percent%	Valid Percent%	Cumulative Percent% Valid
STONGLY DISAGREE	18	6.2	6.2	6.2
DISAGREE	90	31.0	31.0	37.2
UNDECIDED	55	19.0	19.0	56.2
AGREE	73	25.2	25.2	81.4
STRONGLY AGREE	54	18.6	18.6	100
TOTAL	290	100	100	

Source: Field Survey (2020)

On the discouraging executive interference on the activities of the Assembly in the budget process, the following responses were given by respondents: 12.4% (strongly disagree), 37.2% (disagree), 19.0% (undecided), 19.0% (agree) and 12.4% (strongly agree). Table 4.16 has the responses.

Table 4.16: Discouraging Executive Interference

Variables	Frequency	Percent%	Valid Percent%	Cumulative Percent% Valid
STONGLY DISAGREE	36	12.4	12.4	12.4
DISAGREE	108	37.2	37.2	49.7
UNDECIDED	55	19.0	19.0	68.6
AGREE	55	19.0	19.0	87.6
STRONGLY AGREE	36	12.4	12.4	100
TOTAL	290	100	100	

Source: Field Survey (2020)

Similarly, responses for fashioning strategies to undertake overlapping responsibilities are: 0.3% (strongly disagree), 18.6% (disagree), 43.8% (undecided), 24.8% (agree) and 12.4% (strongly agree). Table 4.17 contains the responses.

Table 4.17: Fashioning Strategies to undertake Overlapping Roles

Variables	Frequency	Percent%	Valid Percent%	Cumulative Percent% Valid
STONGLY DISAGREE	1	.3	.3	.3
DISAGREE	54	18.6	18.6	19.0
UNDECIDED	127	43.8	43.8	62.8
AGREE	72	24.8	24.8	87.6
STRONGLY AGREE	36	12.4	12.4	100
TOTAL	290	100	100	

Source: Field Survey (2020)

Going further, responses for discouraging the godfather factor as a strategy to mitigate the challenges confronting Borno State House of Assembly in the budget process are: 36 (strongly disagree), 55 (disagree), 37 (undecided), 90 (agree) and 72 (strongly agree). These responses are shown below.

Table 4.18: Discouraging the *godfather* factor

Variables	Frequency	Percent%	Valid Percent%	Cumulative Percent%
DISAGREE	55	19.0	19.0	31.4
UNDECIDED	37	12.8	12.8	44.1
AGREE	90	31.0	31.0	75.2
STRONGLY AGREE	72	24.8	24.8	100
TOTAL	290	100	100	

Source: Field Survey (2020)

On the notion of making sure that executive proposals are reliable and accurate, the various responses by respondents are: 54 (strongly disagree), 18 (disagree), 37 (undecided), 145 (agree) and 36 (strongly agree). See the tabular representation of these responses below.

Table 4.19: Ensuring Executive Proposals are Accurate and Reliable

Variables	Frequency	Percent%	Valid Percent%	Cumulative Percent%
				Valid
STONGLY DISAGREE	54	18.6	18.6	18.6
DISAGREE	18	6.2	6.2	24.8
UNDECIDED	37	12.8	12.8	37.6
AGREE	145	50.0	50.0	87.6
STRONGLY AGREE	36	12.4	12.4	100
TOTAL	290	100	100	

Source: Field Survey (2020)

Furthermore, responses on independent audit institutions enhancing the effectiveness of the Borno State House of Assembly in the budget process were provided thus: 6.2% (strongly disagree), 12.8% (disagree), 18.6% (neutral), 37.6% (agree) and 24.8% (strongly agree). These responses are given as follows.

Table 4.20: Independent Audit Institutions

Variables	Frequency	Percent%	Valid Percent%	Cumulative Percent% Valid
STONGLY DISAGREE	18	6.2	6.2	6.2
DISAGREE	37	12.8	12.8	19.0
UNDECIDED	54	18.6	18.6	37.6
AGREE	109	37.6	37.6	75.2
STRONGLY AGREE	72	24.8	24.8	100
TOTAL	290	100	100	

Source: Field Survey (2020)

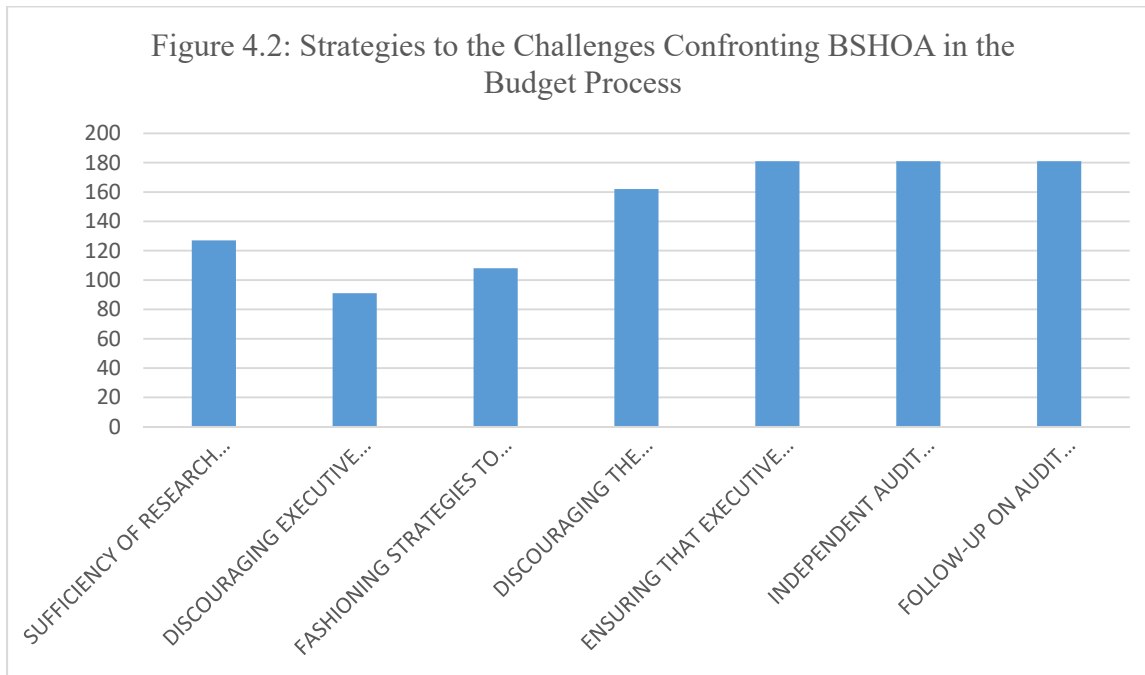
Finally, respondents' opinions on follow-up on audit recommendations as a strategy that would mitigate the factors militating against the effectiveness of the Borno State House of Assembly in the budget process is as follows: 6.2% (strongly disagree), 6.6% (disagree), 24.8% (undecided), 37.6% (agree) and 24.8% (strongly agree). Table 4.21 presents these responses.

Table 4.21: Follow-up on Audit Recommendations

Variables	Frequency	Percent%	Valid Percent%	Cumulative Percent% Valid
STONGLY DISAGREE	18	6.2	6.2	6.2
DISAGREE	19	6.6	6.6	12.8
UNDECIDED	72	24.8	24.8	37.6
AGREE	109	37.6	37.6	75.2
STRONGLY AGREE	72	24.8	24.8	100
TOTAL	290	100	100	

Source: Field Survey (2020)

However, analysis of the strategies listed above is shown in the chart below.



Source: Field Survey (2020)

From the analysis presented above, majority responses were in support of designing an appropriate follow-up mechanism of audit reports, encouraging the independence of audit institutions, as well as ensuring the accuracy and reliability of executive drafts, as key strategies that would mitigate the challenges militating against the effectiveness of the State House of Assembly in the budget process.

CHAPTER FIVE

SUMMARY, CONCLUSION AND RECOMMENDATIONS

This chapter covered the summary, conclusion and recommendations of the study.

5.1. Summary

The study was designed to assess the impact of the role Borno State House of Assembly in the budget process. In this study, budget process refers to the systematic steps undertaken within the budget cycle. These steps, however, ranges from budget formulation, legislative approval, budget implementation and, monitoring and evaluation. In this vein, the study sought to appraise the role of Borno State House of Assembly within the limits of its constitutionally guaranteed roles.

Therefore, the objectives of the study were to: identify the constitutional roles and powers of the Borno State House of Assembly in the budget process, examine the extent of the performance of the Constitutional mandate of the Borno State House of Assembly in the budget process, identify the factors militating against the Borno State House of Assembly in the budget process, suggest ways to mitigate the challenges confronting Borno State House of Assembly in the budget process. With a carefully crafted methodology, the objectives outlined in this study were achieved.

Based on the above, the study adopted the survey research design, employing the proportionate stratified sampling technique. Data was collected with the use of questionnaires. The Proportionate stratified sampling technique was used to select the key informants that provided the primary data, while the secondary data were taken from published materials. The

Statistical Package for the Social Sciences (SPSS 16.0) was used to analyze quantitative data, while the content analysis was employed in analyzing qualitative data.

Findings showed that the budget role of the Borno State House of Assembly is premised on a number of legal provisions being: CFRN (1999, Section 120) and the Standing Order of the State House of Assembly (Order XII Rule 84(3)). However, the specific roles of the State House of Assembly in the budget process were noted as: budget analysis, committee amendment, conduct of budget hearing, interactions with MDAs, among others. Nonetheless, some factors like executive-legislative rift, godfather factor as well as inadequate research capacity for lawmakers and committees, were observed as impediments to the effectiveness of Borno State House of Assembly in the budget process.

In view of above, the study suggested designing an appropriate follow-up mechanism of audit reports, encouraging the independence of audit institutions, and ensuring the accuracy and reliability of executive drafts, as strategies that would mitigate the challenges confronting Borno State House of Assembly in the budget process.

5.2. Conclusion

State legislatures in Nigeria has very often been reduced to the arena for constant fierce contests, shrewd bargaining and allocation of spoils among its members. Consequently, they play a reduced role, short of those prescribed by the Constitution of the Federal Republic of Nigeria. In spite of these alleged breach of constitutional provisions, the role of the State Houses of Assemblies in the budget process cannot be overemphasized. The budget, being an instrument of socio-economic advancement and primarily vested on the executives to be drafted, requires the approval of the legislature as it, has equally been given the power and control over public funds.

In view of the above, the study noted that the role of the Borno State House of Assembly in the budget process is constitutionally premised, therefore, its performance of this mandate was

shown to be adequate. Nevertheless, some factors were identified to be militating against the effectiveness of Borno State House of Assembly in the budget process.

Conclusively, it is important to implement the recommendations outlined in this study, so as to enhance the effectiveness of Borno State House of Assembly in the budget process. To this end, efforts should therefore be geared towards ensuring the sufficiency of the budget research capacity of the lawmakers as well as committees of the Assembly.

5.3. Recommendations

In view of the findings in this study, the recommendations are as follows:

- 1) Independent audit institutions. This is to allow for an unbiased reportage of the expenditures as well as the income of the government. Regrettably, most of these appointments are at the prerogative of the executive to make, hence, instead of such institutions working for parliament, they work with the parliament.
- 2) Ensuring that executive proposals are accurate and reliable. If attention is paid to details in preparing the budget by relevant executive institutions, minimal resources, would be committed by the legislature in approving a seasoned document reflecting the aspirations of the good people of Borno State.
- 3) Devising an appropriate follow-up mechanisms on the recommendations of committees as well as those of audits. This would in no small measure, take care of the ex ante component required for the approval of the budget by the legislature. Therefore, clarifications often sought for during budget hearings would have be taken care of, thereby, saving time and resources.

5.4. Suggestion for Further Study

Assessing the budgetary role of Borno State House of Assembly in the reconstruction of Borno State.

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