Article

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The Role of the National Assembly in Budget Process in Nigeria

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Abstract

This paper examined the various stages in the budget process in Nigeria such as the budget preparation and submission, budget authorization, budget execution and budget evaluation/audit report; and highlighted the role of the National Assembly at each of the stages. Using descriptive method, the paper also interrogated other critical roles played by the National Assembly in the approval of budgetary frameworks such as the Medium Term Expenditure Framework (MTEF), the Revenue Profile and the Debt and Debt Limit. The paper identified the challenges faced by the National Assembly in the appropriation process to include unavailability and unreliable data, shortage of skilled manpower, frequent disruption in oil production, global fluctuation in prices, corruption, late preparation/submission of budget estimates by the Executive, delays in the release of funds for capital projects as well as strained Executive-Legislative relationship. The paper concluded that for the National Assembly to effectively discharge its roles in the Nigerian budget process, it must develop and maintain effective and accurate data as well as strengthen and effectively engage supporting institutions such as the National Assembly Budget Research Office (NABRO) and the National Institute for Legislative and Democratic Studies (NILDS).

Key Words: Budget process, MTEF, National Assembly, NABRO, oversight,

Introduction

A budget is an aggregate policy instrument for organising and articulating government goals and objectives often expressed in terms of programmes and projects usually accompanied by a financial plan. It is an instrument used for attaining some pre-determined goals, and for imposing checks and balances both vertical and horizontal accountability (Abubakar 1986). It spells out and prioritises objectives or goals which compete for scarce

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financial resources (Ogbu 2012). A budget usually covers a period of one year and contains details on how a government intends to mobilize and allocate the anticipated resources that would accrue to it during the period (Ariyo 1997). According to SPARC (2014), budgets are governments' most important economic policy tool. Budgets translate a government's policies, political commitments and goals into decisions on how to use revenues to meet the country's competing needs.

Budget process, therefore, refers to the stages through which governments initiate, consider and approve budget proposals. It involves institutionally and legally ordered sequence of interrelated activities including preparation, submission, authorization, execution and audit and review. According to Onah and Innocent (2017 p. 10), the "budget process is carried out within the budget cycle which is a complete set of events occurring in the same sequence every year and culminating in the approved budget." The cycle allows the system to absorb and respond to new information and, therefore, allow for government to be held accountable for its actions. Although, existing budgetary system may be less than perfect in guaranteeing adherence to this principle of responsibility, however, periodicity contributes to achieving and maintaining a purposeful government (Lee, Johnson and Joyce 2013, p. 53).

Government, in every country, has responsibility to carter for the security and welfare of its citizens. Such responsibilities include the provision of infrastructure and amenities such as roads, electricity, bridges, transportation, schools, water, housing, hospitals, peace and order as well as creation of jobs, and social security, amongst others. The annual budget is the vehicle provided by law for the acquisition, allocation and distribution of national resources for socio-economic development of the nation. In many countries of the world, the responsibility of making annual budget is shared between different ministries, departments and agencies of government but in most democracies such roles is shared between the executive and the legislative arms of government, be it, presidential or parliament systems.

In Nigeria, the 1999 Constitution, (as amended), made the executive and legislature the main actors in the budget process in Nigeria. Sections 4, 59, 80 - 81 of the 1999 Constitution of the Federal Republic of Nigeria, as amended, specifically detailed the powers and responsibilities of the two arms of government on how monies accruing to the country may be expended over a period of time. These constitutional provisions are enshrined to give effect to the principle of separation of powers and checks and balances between the two arms of government. To ensure that public resources are effectively and judiciously used by public officials for the provision of public good, the National Assembly, in exercise of its powers in Section 80 and 81 of the 1999 Constitution (as amended) is empowered to carry out oversight on the executive arm of government by ensuring that the provisions of the budget is complied with.

While the 1999 Constitution is sufficiently clear about the roles of executive and the National Assembly in the budget process and in each of the stages of the budget process, there are often misconceptions and misinterpretations of the relevant provisions, leading to conflicting roles between the two arms of government in the budget process. It is against this background that this paper examines the roles of the National Assembly in the budget process in Nigeria.

Historical/Socio-Political Context

Budget owes its origin to Europe, particularly, Great Britain. The concept was used in Great Britain to describe the leather bag which the Chancellor of the Exchequer (the Minister of Finance) carried to the parliament, the statement of government's needs and resources (Ojobo 2011). Notwithstanding, the involvement of the legislature in budget process has its history. According to Posner and Park (2007), the role of the legislature as fiscal policy institution in England is associated with the rise of modern democracy and the demand by the electorates for more accountability from their representatives.

In Nigeria, budget practice can be traced to the country's colonial experience. During the colonial era, the budget was prepared and executed by the colonial administrators with little or no input from the indigenous people. However, public budgeting commenced in 1922, and gradually, Nigerians began to be involved in the legislative and administrative systems (Ogunyemi 2012). Consequently, in the 1950s, Nigerians participated in the debate on the administration of taxation and how the taxes were to be appropriated. This development laid the foundation for public budgeting in Nigeria. As Nwekeaku (2014) rightly observed, even after independence, Nigeria continued to retain the content, structure and approach of the British colonial system of budgeting. However, due to the frequent incursion of the military in politics from 1966 to 1979; and between 1984 and 1999, legislative experience with the budget process was limited. Since the return to civilian rule in May 1999, the National Assembly has been playing significant roles in Nigeria's budget process.

Conceptual and Theoretical Reflections

Some scholars see budget as the most useful tool for planning and control within organizations in both developed and developing countries (Ahmad, Suleiman and Alwi, 2003; Joshi, Al-Mudhaki and Bremser, 2003; Wijewardena and Zoysa, 1999; Ghosh and Chan, 1997). The term budget is a common usage in both public and private sector management. In every system, planning for the present and the future is crucial, hence the need for a budget. Achim (2009) suggests that budget is a planning document which contains a number of financial and /or non-financial information that refers to activities that will take place in the future. In most societies, government plans activities and programmes which it hopes to achieve in line with its priorities on yearly basis. Therefore, budget is normally prospective and futuristic because it refers to anticipated revenue and expenditure.

According to Enoh (2012), the budget is the single, most important governing tool in any democracy, as it determines the resources and uses of public funds. This position is corroborated by Stapenhurst (2013) who asserts that the budget is the key economic tool of the government, and constitutes arguably its most comprehensive statement of priorities. Ogbu (2012, p. 38) identified certain purposes which budget are meant to serve, to include: "clarifying organizational objectives and goals; identifying constraints and bottlenecks while planning ahead; quantifying financial effects of intended behaviors; establishing targets and benchmarks for assessing progress; integrating and coordinating objectives and activities; reconciling long, medium and short term activities; providing basis for expert monitoring and evaluation; matching resources available to claim on them; and committing resources to programmes".

As Abubakar (1986) rightly observed, budget performs the function of accountability and control, management, planning and economic policy. Similarly, Uyar and Bilgin (2011) affirmed that budgeting is necessary for controlled expenses, profitability, aid short/long-term planning, coordinate operations, evaluate performance, motivate managers, motivate employees and communicate plans with employees. Although, Lucy (2000) and Kodjo (2009) classified budget into three, namely; fixed or static budget, flexible budget and zero-based or incremental budget, the utility of all forms of budget can be measured by the qualitative and quantitative impact they have on the lives of the target population. However, what must be acknowledged is that not all budgets are beneficial to the society even as some are more impactful than others. An impactful budget depends, to a large extent, on whether its formulation is well thought out, participatory, transparent and accountable and whether it is properly implemented.

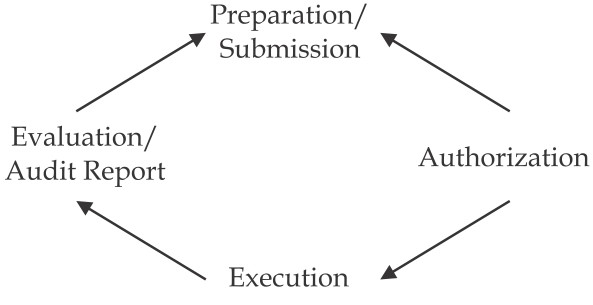
Tambuwal (2012, p. 2), concurred with this view when he opined that "a well thought-out and clinically executed budget has the power to transform the economy, redistribute wealth, open up opportunities, energize the public sector, reduce poverty and unemployment and guarantee the well-being of the people." Adeniyi (2008) suggests that consistent success in budget implementation over the years in any country can result into economic growth and development. By implication, a poorly implemented budget over time can lead to economic stagnation, poverty, unemployment and underdevelopment. Thus, budget plays a fundamental role in the life of an individual, organization or nation. Therefore, the stakes involved in budget makes it too important a responsibility to be left under the control of just one arm of government.

Despite the several benefits of the budget as canvassed by various scholars, proper budgeting, particularly, poor budget implementation has been one of the major issues that has plagued Nigeria since independence. In December 2017, for instance, the Senate queried the Minister of Finance, Kemi Adeosun, for achieving less than 50% implementation of the 2017 budget (Oputah 2017). Furthermore, most times, the budget is partially or selectively implemented depending on the interest of the government. On the whole, a successfully planned and prudently managed budget is vital to the attainment of government objective of improving the socio-economic wellbeing of its citizens. The success or failure of a budget depends largely on whether it impacts negatively or positively on welfare of majority of the people.

The National Assembly and the Budget Process in Nigeria

To appreciate the role of the National Assembly in the budget process in Nigeria, attempt is made to examine the part that the National Assembly plays at each of the stages of the budget cycle. The figure below provides a vivid picture of a budget cycle:

Figure 1: The Budget Circle



Source: Nwekeaku (2014)

Budget Preparation/Submission

This is the first stage in the budget process or cycle. Traditionally, the preparation of an annual budget with all the objectives that are built into it is premised on expected revenue during the year. Ogbu (2012) noted that the success or failure to implement the annual budget largely depends on whether or not the expected revenue is received. Usually, it is the President who decides the broad budget strategies on the basis of the administration's policies and a view of the microeconomic environment. He provides the Budget Office with a plan of action for implementing the strategy, while he comes up with a more detailed version of the plan. The Budget Office then issue out call circulars to the various Ministries, Departments and Agencies (MDAs), inviting them to prepare and submit their financial estimates for the next financial year in line with guidelines provided. Once the estimates are submitted by the MDAs, the Budget Office and the Ministry of National Planning collate and analyze the proposed income and expenditures for necessary inputs and adjustments.

The MDAs are called upon to defend their proposed estimates before an inter-Ministerial Committee on Budget headed by a Permanent Secretary. When the estimates are scrutinized and adjustments are made, the draft budget is then presented to the Federal Executive Council to study, analyze and interpret (Onyekpere, 2016). It is worthy of note that new administrative innovation in the budget process observed between 2011 and 2015 is that the executive and the leadership of the National Assembly meet at the highest level to discuss the budget. When the executive is satisfied with the draft budget, the President writes to the National Assembly for a date to enable him lay the proposed budget before the National Assembly (usually at a joint sitting) as required by section 81(1) of the 1999 Constitution, (as amended).

Although, the National Assembly does not have a constitutional role in the budget process at this stage, the administrative initiative of the President to invite the leadership of the National Assembly to discuss the draft budget estimates is for political expediency. This can be interpreted as intended to bring the legislature to be up to speed with the executive on the matter in order to prevent gaps in information that may breed discord. Such measures are usually meant to create a sense of partnership between the two arms of government which is necessary for the smooth, prompt consideration and passage of the Appropriation Act, when the estimates is eventually submitted to the National Assembly.

However, before this is done, The Medium Term Expenditure Framework (MTEF), which sets the basis for the preparation of the estimates of revenue and expenditure must have been approved by the National Assembly as required by Section 81(1) of the 1999 Constitution, (as amended). The provision of the Fiscal Responsibility Act Section 12(1) makes it mandatory for the Federal Government, after consultation with the states to:

1) Cause the preparation and laying before the National Assembly for their consideration a Medium Term Expenditure Framework (MTEF) for the next three (3) years; and

2) The framework so laid shall be considered, for approval with such modifications if any, as the National Assembly finds appropriate by a resolution of each House of the National Assembly.

Since part of the MTEF is the Consolidated Debt Statement which is guided by the limits of Consolidated Debt as set out in Section 43 of the Fiscal Responsibility Act (2007), it set the overall limits for the amounts of consolidated debt of the Federation, State and Local Governments pursuant to the provisions of items 7 and 50, Part 1 of the Second Schedule to the 1999 Constitution. In specific terms, Section 42(1) of the Fiscal Responsibility Act provides that the framework for debt management during the financial year shall be based on the following rules:

a) Government at all tiers shall only borrow for capital expenditure and human development provided that such borrowing shall be on concessional terms with low interest rate and with a reasonably long amortization period subject to the approval of the appropriate legislative body where necessary; and

b) Government shall ensure that the level of public debt as a proportion of national income is held at a sustainable level as prescribed by the National Assembly on the advice of the Minister.

Similarly, as required by Section 80, the National Assembly must approve the revenue profile which provides detailed information on proposed expenditure as well as revenue sources to finance the budget. As Ogbu (2011) argues, the revenue profile is significant to the extent that the attainment of budget objectives is predicated on expected revenue within a given fiscal year.

This means that the Fiscal Responsibility Act provides for the preparation of the MTEF to be done presented by the executive and approved by the National Assembly. Thus, the powers of the National Assembly to approve the MTEF, which provides the benchmark for preparing the budget estimates, makes the legislature a crucial institution in the formulation of budget policy.

Budget Authorization

Although the National Assembly has the ultimate control over public funds, the Executive has the financial initiative. “Only the President can request that an appropriation be made increased or proposed; to impose or increase taxation” (Sam-Tsokwa and Ngara 2016, p.4). Once the President secures a date from the National Assembly to present the budget estimate he lays the budget before a joint sitting of the National Assembly. The President or his representative (Minister of Finance) gives a detailed explanation or breakdown of the draft budget to the legislators. The presentation of the budget by the President is considered as the first reading (Order 92[1b] of the Senate Sanding Orders).

After the first reading, the two chambers (i.e., the Senate and the House of Representatives) work separately on the draft budget. The Appropriation Committee, in collaboration with the Rules and Business Committee, draws up a time table to determine when the budget would be read the second time. It is during the second reading that the debate on the general principles of the budget (such as priority framework, macroeconomic framework and fiscal policies etc.), are discussed. Usually, a day or two is set aside for that purpose (Order 92 [3] of the Senate Standing Orders). The draft budget is then referred to the Appropriation Committee (Order 92 [4] of the Senate Standing Orders) which distributes copies of the relevant budget to the various Standing Committees of the National Assembly which serve as Sub-Committees of the Appropriation Committee.

During the consideration of the draft budget by the various Standing Committees, the legislators, as representatives, extensively lobby each other to influence projects (resources) to their constituencies. Johnson (2005, p. 2) rightly observed that representation involves "more than simply living in a specific area in the country, or having characteristics in common with those one represents (e.g. gender, political beliefs). It involves listening to constituents, making decisions and exercising influence on their behalf." Since the accountability demand on the individual legislator is high in Nigeria, the opportunity to meet some of the yearnings and aspirations of constituents is during the budget process.

The various Sub-Committees then invite the MDAs under their purview for the appraisal of the extant budget and defend the proposal of the next year. Meanwhile, each Sub-Committee is advised to harmonize with its counterpart in the other chamber. After the defense by the MDAs and harmonization by the Sub-Committees in both chambers, the Sub-Committees collate the revised draft budget and report to the Appropriation Committee which makes recommendations on the budget, distribute copies to the legislators and forward same to the plenary (Supply Committee) for consideration.

During the third reading of the draft budget, minor amendments are made and passed. At this time, a Conference Committee of the two chambers is normally constituted to harmonize the positions of the two chambers as prescribed by Order 92(19) of the Senate Standing Orders. After the passage of the budget, the clean copies are forwarded to the president for assent. Where he fails to assent within thirty (30) days, the legislature can, at a joint sitting, override him with a two third majority votes as provided in Section 59(4) of the 1999 Constitution, (as amended).

Budget Execution

This is the third phase in the budget process and it is also known as the implementation stage. After the passage of the budget and assented into an Appropriation Act by the President, the executive moves into action by implementing the budget as provided for in the Appropriation Act. Funds are released to the various MDAs for the purpose of executing the various programmes and projects proposed in the Appropriation Act. The funds are usually sourced from the Consolidated Revenue Funds. Under normal circumstances, the Appropriation must be complied with because any deviation would amount to the breach of the law (Nwekeaku, 2014). However, sometimes, certain unforeseen events such as drop in crude oil production due to domestic political instability, fall in pricing regime in the international market etc., could make it difficult for the executive arm of government to implement the budget as passed.

The role of the National Assembly in the implementation of the budget is important to the extent that the National Assembly through the process exercises oversight on the executive to ensure that monies withdrawn from the Consolidated Revenue Account are expended as provided in the relevant Appropriation Act. This is provided for in Section 80 (2), (3) and (4), respectively, that such withdrawals must be in accordance with the legal procedure to meet expenses charged on the fund or through the Appropriation Act of the National Assembly. The implication of this provision is that whereas the constitution has made provisions for supplementary budget to accommodate unforeseen events, no money may be spent on items not included or provided for in the Appropriation Act. In other words, the executive arm of government is not supposed to spend any money without the approval of the legislature (Hamalai and Ajiboye, 2014). By extension, the Appropriation Act enables the executive to withdraw funds from the Consolidated Revenue Fund of the Federation.

Evaluation or Audit Report

The National Assembly is empowered by law to monitor the implementation of the appropriation Act as part of its oversight functions through its Standing Committees. The oversight mechanism of the National Assembly is provided for by the constitution and the Standing Orders/Rules. Oversight is one of the legislature's "check and balance" functions, by which it seeks to ensure that programmes are carried out legally, effectively, and for the purpose for which they were intended. In practicing oversight, parliaments look back on government spending and activities to determine whether money was spent appropriately, and to ask "value for money" questions (Johnson 2005, p. 3). Sections 88 of the 1999 Constitution (as amended), gives the National Assembly the power to invite any Officer or Agency to appear before it to give explanation on the implementation of the Appropriation Act.

Unfortunately, most of such invitations have turned out to be mere rituals or formality without concrete outcome. Furthermore, the Auditor General is expected to carry out periodic checks on the activities of the MDAs in relation to budget implementation as provided in Section 85(4) of the 1999 Constitution, (as amended). The Auditor General's independence or freedom from direct control of any authority or person is guaranteed by Section 85(6) of the same Constitution. This periodic checks are aimed at exposing irregularities in the process of budget implementation (Nwekeaku, 2014). Where the Auditor General Report queries MDAs', such queries are hardly taken up by the National Assembly. In most cases, such reports are swept under the carpet.

Challenges facing Budget Process in Nigeria

The budget process in Nigeria is not without its huge challenges. Some of these challenges are partly man-made, while others are created by situations beyond the control of the actors. Data is very crucial to budgeting but are mostly not reliable or unavailable. Nwekeaku (2014) observed that in Nigeria, lack of reliable qualitative and quantitative data has always reduced the budget business to mere hunches and guess work. He pointed out that another challenge is inadequate number of competent budget officers which is critical to the success of the budget process.

Furthermore, unstable political climate giving rise to violence, social restiveness and youth militancy, especially in the Niger Delta region between 1999 and 2015 have impacted negatively on sustaining a predictable capacity in oil production and revenue projections. Similarly, the recurrent fluctuation in international price of crude oil within the last decade has made it difficult to profile a predictable revenue projection in any given fiscal years. Others have been the late presentation of the appropriation Bill by the executive to the National Assembly, strained executive-legislative relationship leading to unnecessary delays in the passage of the Appropriation Bills, corruption and lack of political will by the legislators.

A very important challenge facing the budget process is poor implementation of budget which has qualitative and quantitative dimensions: the qualitative dimension is the implementation of project especially infrastructure below the standard provided for in the project design which leads to early failure or collapse of infrastructures. The quantitative dimension is the inability of the executive arm of government to implement a good number of the projects and programmes contained in the Appropriation Act. The National Assembly has accused the executive of performing below expectation in terms of budget implementation. According to Ekpu and Iweoha (2017), since 1999, there has never been a year that the capital budget attained 75% implementation. The poor implementation of capital budget has also been accentuated by late release of capital funds.

Conclusion and Recommendations

Budget is an important economic management tool for national growth and development. Therefore, the role(s) played by the legislature is crucial.

Both arms of the government should take their roles in the budget process with all seriousness so as to give Nigerians the dividends of democracy and good governance.

In order to ensure effective and efficient budget process in Nigeria, it is recommended that accurate data is maintained while the National Assembly Budget Research Office (NABRO) and the National Institute for Legislative and Democratic Studies should be strengthened and fully engaged to provide support services such as research output, data management, expert advice, among others, to the National Assembly on routine basis. Similarly, the National Assembly should provide regular training to its staff and employ highly skilled professionals in budgeting, especially those with higher degrees to assist in the budget process.

Government should take sincere and concrete steps to enthrone good governance, mitigate group-based grievances and improve state-society relations in order to reduce violence, insurgency and militant agitations, especially, in the Niger Delta, and consequently prevent disruptions in oil production activities. The ongoing efforts of President Muhammadu Buhari at combating corruption should be sustained and intensified at all levels. Part of the measures should include early preparation and passage of the budget (the early passage of the Appropriation and Financial Act, 2020, is highly commendable), prompt release of capital funds for budget implementation as well as continuity in the execution of all projects irrespective of regime change.

Finally, there is need for regular interface, synergy and cooperation between the executive and the leadership of the National Assembly at the highest level during budget consideration in order to bridge communication gaps and close ranks before the Appropriation Bill is formally presented. This is to avoid misunderstanding and unnecessary conflicts and rancour that usually characterize the budget process often leading to recurring delays in the passage of the Appropriation Act.

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