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**NATIONAL ASSEMBLY, FEDERAL BUDGET
AND APPROPRIATION IN NIGERIA'S FOURTH
REPUBLIC: 1999-2019**

Yusuf Abdu Yusuf¹

¹ Department of Public Administration, Bauchi State University, Gadau, yusufadarazo@gmail.com yusufayusuf@basug.edu.ng

Abstract

The paper examines the role played by the legislature in the appropriation and budget process in Nigeria's Fourth Republic from 1999 to 2019. Using data generated from primary source such as interview and reports and corroborated with scholarly work. It was found that the legislature has been actively engaged with the yearly budget since the inception of this democratic dispensation in 1999. However, delay in submission from executive and lack of speedy passage from the legislature are affecting the performance of budget over the years in the Nigeria's democracy. Recently, there are changes in the budgetary process. Even though, budget implementation is still not more than 54% throughout the years. Critical among the issues responsible for the fiasco were; delay in preparation, submission and appropriation, cumbersome bureaucratic process of securing release of funds, poor implementation and above all corruption. Consequently, the paper suggested that constant monitoring, timely submission of the budget to the legislature, and discouragement of unnecessary lobbying of the National Assembly (NASS) by MDAs are way forward for increasing budgetary performance.

Keywords: Appropriation, Budget, Implementation, Monitoring

Introduction

In Nigeria, National Assembly (NASS) plays an essential role in the process of governance in the country's democratic project. This is not only in Nigeria but all other countries around the globe. One of the critical areas where the legislature plays a pivotal role is the budget process. The Federal Constitution of Nigeria empowers the NASS to ensure efficient and effective management of public funds in the discharge of statutory responsibilities of catering for the welfare of the citizens by the executive tier of government.

Budget contains a comprehensive monetary plan of the government that outlines in details both economic and non-economic actions which government desires to undertake over a precise period of time with special focus on its policies and programs that are validated with revenue and expenditure projections for the period in view as approved by the NASS (Sale, 2020). Accordingly, government can only make a conscious choice on development strategies through budget. Allocations of resources could be made by government towards the pursuit of its developmental goals and it seeks to achieve such plan with definite outcome.

The importance of government budget has been stated and stressed by several stakeholders in democratic era. For instance, the former Speaker of the House of Representative, Honorable Aminu Waziri Tambuwal (2012) has emphasized that no part of government function has much impact on the wellbeing of citizens and their chance of benefiting from government than the budget.

There is paucity of empirical studies on the roles played by the legislature on the budget and appropriation process in the Nigerian democracy. Most of the studies conducted on budgetary process and appropriation are conceptual and documentary. Examples are evaluation of legislative lawlessness in the Nigerian budget (Olaoye, 2014), budget implementation on public policy (Eghe & Paul, 2015) and budget process and tackling the challenges (Sam-Tsokwa & Ngara, 2016) budget process in Nigeria: the role of legislature (Sale, 2020). However, empirical studies on budget are sparse and need to be conducted to ascertain the role played by the legislature in the Nigeria's Fourth Republic.

The objective of this paper is to understand the role played by legislature on budget process and appropriation in the Fourth Republic from 1999 to 2019. The selection of the period under review was informed by six tenures of administration which is enough to ascertain how well or otherwise the legislature has performed. Fourth Republic is the lengthiest democratic regime in the history of Nigeria's democracy.

The findings of this paper will benefit reseachers, scholars, practitioners, and policymakers to identify potential factors for enhancing bugetary process in Nigeria, as well as having a better perception of the roles played by the legislature on the federal budget.

Research Methods

In order to achieve the main and specific objectives of this study, qualitative research approach with case study research design were adopted in this paper. Empirical data was generated from semi-structured interview using purposive sampling technique. Consequently, the primary data generated was corroborated with secondary data to strengthen the study. The rationale for adopting these methods and techniques is the nature of the study which is to understand the role played by the legislature in appropriation and budgetary process in the Nigeria's Fourth Republic. Furthermore, the reason for using Purposive sampling strategy in selecting the informants is that they are the most relevant in providing the required data (Creswell, 2012; Braun & Clarke, 2013). Consequently, 15 informants were recruited for the interview in this study. The informants that were interviewed includes five NASS members, two researchers from National Institute of Legislative Studies (NILS), and two from Civil Society Organizations (CSOs). The CSOs members were drawn from Policy and Legal Advocacy Centre (PLAC) and Civil Society Legislative Advocacy Centre (CISLAC). Other interviewees include two experts from academia, two civil servants from Ministries Department and Agencies (MDAs) and two persons from the Media. The members of NASS were drawn from diverse political parties and one of them was from upper chamber. In fact, maximum variation or heterogeneous sample was used in this study to strengthen the work by triangulation of data source. One of the advantages of triangulation of data source is that it adds to the credibility and transparency of the information.

The codes and the category of Informants

Code	Interpretation	Frequency
A	Members of NASS	5
B	Researchers from NILS	2
C	Staff from MDAs	2
D	Members of CSOs (CISLAC & PLAC)	2
E	Academics	2
F	Media	2
Total		15

Literature Review

Appropriation in Nigeria’s Fourth Republic

Appropriation is the legislative role that is provided for under Sections 59(2) and 80, 81 of the 1999 Constitution (as amended) of the Federal Republic of Nigeria. The Constitution authorizes the legislature to ensure effective management of public funds in the discharge of statutory responsibilities of catering for the welfare of the citizens by the executive branch. The NASS collects appropriation bills and supplementary appropriation bills and passes them into law within the government stipulated financial year.

Similarly, appropriation is a series of processes, ranging from submission of a budget proposal by the President to the combined session of the NASS. Both of the two chambers of legislature must go through the proposed budget, debate it thoroughly leading to first, second and third readings, and finally pass it with or without amendments. In addition, many studies have argued that the legislature has been very active in the appropriation process. For instance, there are 56 standing committees in the upper chamber, and 90 standing committee in the lower chamber. The budget process follows overall procedures, first reading, second reading and third reading. Consequently the appropriation committee will further debate and thoroughly scrutinize it (Wehner, 2002; Gboyega, Soreide, Le, & Shukla, 2011; Obadan, 2014; Ogujiuba & Ehigiamusoe, 2014).

It was also observed from the scholarly work that, in the Nigerian democracy

there is nowhere the lack of understanding of separation of powers is obvious than in the budget matters. Throughout military era, the various regimes were typified by the domination of the executive. It was after the emergence of civilian regime that the legislature begun to engage actively in budget activism. By so doing, they no longer content with the approval of the budget proposal without thorough scrutiny (Stapenhurst, Jacobs, & Olaore, 2016). Furthermore, according to Obadan (2014) there is evidence that the NASS committees have been actively engaged with the yearly budget process since the beginning of this democratic dispensation in 1999. Whether or not their performance has resulted in positive outcomes is another issue. Similarly, Gboyega et al., (2011) emphasize that in the last few years, the Nigeria legislature has become more active in budgetary process. However, there has always been delay in passing the budget constantly (Mba, 2014; Ewuim, Nnamani, & Eberinwa, 2014; Ogujiuba & Ehigiamusoe, 2014).

The reason for appreciation of separation of powers in the democracy is that no organ of government can dominate public affairs without checking. It is the responsibility of the executive to prepare and propose budget to the NASS, and upon scrutiny and approval by the legislature, the executive has power to implement it. The legislature is the representatives of people; they review and approve annual and supplementary budgets on behalf of the electorates.

There are two key documents that define the budget process in Nigeria. First, we have the 1999 Constitution of the Federal Republic of Nigeria, and the second document is the Fiscal Responsibility Act (FRA) 2007. The NASS has three traditional functions as mentioned in the constitution, namely, lawmaking, representation, and oversight. The Constitution in section 80-84 provides that the control and powers over public purse at the Federal level is in the hand of the legislature. It is specifically indicated in section 80(4) that “No money shall be withdrawn from the Consolidated Revenue Fund of the Federation except in the manner prescribed by the National Assembly” (1999 Constitution of the Federal Republic of Nigeria). Furthermore, in Section 80(1) provided that:” The president shall cause to be prepared and laid before each House of the NASS at any time in each fiscal year estimates of the revenues and expenditure of the Federation for the following fiscal year”. Moreover,

the constitution explained that “upon passage of the appropriation bill, the legislature should send the bill to the President for his assent. The President is expected to give such an assent within 30 days; failure to do so, the NASS can veto the bill”.

The broad objective of the FRA, 2007 is to enhance probity in the management of financial resources with a view of ensuring long-term macroeconomic stability, among others (NILS, 2012; Okagu, 2012; Ogujiuba & Ehigiamusoe, 2014). The Act also provides the responsibilities and obligations of Ministers on their budget proposal for their Ministries. Participation in the appropriation process is one of the pivotal roles of the legislature. In fact, the legislative power from the Constitution to control purse recommended the committees of appropriation to play a role in oversight through visits and investigations.

Discussion of Findings

This section is devoted to the analysis and discussion of the findings of the paper. The discussion is based on the interview conducted and reports generated. Findings from the opinions and views of the informants of this study suggested that, the legislature with regards to budget process is playing a significant role in two key areas, firstly, budget scrutiny and approval and secondly, monitoring of budget implementation. It has been deduced from the interview conducted that over the years the legislature has come to assert itself as the branch of government that can be relied upon in budgetary process. This is because the proposal made by the executive is thoroughly deliberated upon and necessary amendments are made for approval. The moment government voted money for something, the NASS is made into committee of supply, and in that they deliberate from one committee to another, depending on the money voted and came out with a vision that will add value to the society. For example, in this present era, the House of Representative constituted about 90 committees, and various MDAs are forcefully made to submit to the whims of the committees.

It has also been observed also from the interview conducted that recently the legislature is more active when it comes to budget than other constitutional responsibilities. It played a significant role from 1999 to 2019. It is rather

unlike during the military era where the budget always emerged from the top, even though currently, it requires reform.

Federal Budget Scrutiny and Approval

Budget is an instrument for the allocation of financial resources to several sectors within a particular fiscal year. The 1999 Constitution of Nigeria provides that the appropriation bill must be scrutinized and approved by the NASS after presentation by the president in each financial year before money can be withdrawn, and from the appropriate funds for running of the administration of government. The scrutiny and passing into law of the appropriation bill is the important measure by which the legislature becomes the watchdog of the public purse. The practice allows the NASS to ascertain the revenues of government and how those revenues are allocated and expended. In fact, the constitutional treatment of matters relating to the appropriation bill proves the emphasis placed on the requirement for the input of the NASS in the control of government funds. It is such that the President and other members of the Executive Council of the Federation cannot spend any public fund, for any reason(s), until it has been submitted as an appropriation bill and passed by the legislature. Therefore, 'the power to spend or not to spend' public funds belong to the legislature (Ogujiuba, & Ehigiamusoe, 2014; Sam-Tsokwa, & Ngara, 2016).

The legislators are inspectors in the operation of government; they represent the interest of their principal and act as a separate institution of government for ensuring probity and rectitude in government spending. The informants interviewed from all categories agreed and admitted that despite the role plays by the legislature, there is always delay in the submission of federal budget proposal, approval and implementation in Nigeria. Although, some are of the view that recently the legislature has taken measures to correct the defects and anomalies in the Nigerian budget, still budget takes time. In fact, budget in Nigeria at times takes four to six months, and occasionally takes up to a year. Invariably, there are several issues surrounding the process of budget in Nigeria.

Accordingly, all categories of the informants consulted have lamented on the delay in the submission and passing the budget in the Nigeria's Fourth

Republic, and the inability of the NASS to provide a framework for doing that in proper time. Although, the informants claimed that the executive usually submits a budget to the legislature lately. However, some of the informants accused the legislature of corruption in the process of the budget passing. Furthermore, it was observed from the information gathered that legislature in Nigeria is actively involved in budget scrutiny and approval since from the inception of this republic. The only problem identified is the delay from the executive and unnecessary sluggishness from the legislature in scrutiny and approval. Furthermore, the allegation of corruption was widely reiterated. The most recent one is the budget padding in 2015, when 2016 budget was submitted to the legislature by President Muhammadu Buhari.

The above submission has also been supported by several informants, like, F 1, F 2 (MDAs) who have been working in various agencies for a long time. It was indicated that "the NASS is demanding a bribe from the Ministries and Agencies before they approve budget proposals submitted, this has also contributed to the delay" (Informant F1). This corroborated with rare previous researches conducted, for instance, it was reported that in year 2004, Professor Fabian Osoji a former Minister of Education, was allegedly dismissed for bribing the NASS with 55 Million naira to warrant the passage of huge amount of money in 2005 budget allocation to the ministry of education (Adesote & Abimbola, 2012; Mudasiru, 2015; Olatusanya, Lauwo & Adelaja, 2015). What is perhaps more surprising and disturbing was not the incident, but the claim made by the Osoji that what he committed is a common attitude and normal business at the federal level and other governmental levels in Nigeria. One of the implications of his statement was that since it has become the order of the day in the public services then he should not be apprehended. This had tempered with the quality of the political appointees and the legislature in the Nigerian democracy. Both the Minister and the Senate President and other members of Senate committee were indicted. The later was released from ministerial appointment for inducing the committee members of the NASS, and the former was indicted for accepting 55 Million naira as a bribe. Finally, the Senate President was impeached from Senate leadership by members of Senate by two-third majority, passing the vote of no confidence on him (Olatusanya, Lauwo & Adelaja, 2015).

In the course of the discussion with the informants in category A, they asserted that the issue of scrutiny and approval of budget usually takes longer time because of various factors, among other things, are late submission from the executive, scrutiny process in the NASS, and sometimes the desire of the legislature to represent their constituencies and their personal interest. NDI/ Nigeria (2005) has reported that there is a growing demand of participation in the budgetary process by the legislature which causes dispute between the cabinets and delay in the passage of the budget. In a personal interview with an informant A 2, he asserted that the NASS is always taking measures to speed the approval of the budgets in the Nigerian Fourth Republic. "In order to speed the process and approval of the budget in Nigeria, the NASS has increased the number of committees depending on the situation and the requirements of time, and that has actually assisted the democracy" (Informant A 2). There is a consensus among all categories of informant that there are incessant delay and late submission of the budget from the side of the executive. However, they stressed and supported that some of the actions of the legislature in passing and approving the budgets at the federal level are contrary to the ethics and provision of law. Many informants have reiterated that there is corruption in the budgetary process, for instance, the accusation of budget padding and corruption which has to do with insertion of projects which are not planned and proposed by the executive. It was constituency projects for the legislature that tainted this important legislative function.

The views of the informants were supplemented by the literature on the subject matter, some findings are attributing the problem to the executive while others to the legislature. Ewuim, Nnamani, & Eberinwa, (2014), and Ogujiuba and Ehigiamusoe, (2014) have asserted that the delays in budget preparations and approval are worrisome, and that it is no longer a story that there is unnecessary delay in the passage and implementation of the budget in Nigeria since 1999 and it slowed down the Nigerian democracy. Similarly, Ibrahim (2011) and Stapenhurst and Olaore (2016) posited that low level of budget performance and delays in its preparation are because of the inability of the executive to submit a budget proposal in time. Accordingly, in the study conducted by Sam-Tsokwa and Ngara (2016) findings established that the problem of delay in the budget can be attributed to the executive. Since

1999 the executive has on several occasions failed to meet the best practice of presenting budget in two or three months before the fiscal year (January). Accordingly, Fashagba (2009) has accredited the delay of the passage of 2008 budget to the inability and reluctance of the executive from MDAs to supply to the legislature the required information in time, probably because of poor information management system in Nigeria.

Similarly, in another study conducted by Yagboyaju (2011) he affirmed that the most disturbing thing in the Fourth Republic is the excessive delayed of the budget during the process of approval by the legislature. Right from Obasanjo administration to the President Umaru Musa, no budget was approved before the actual time. Oyewo (2007) expressed that the way the legislature handled 2000 and 2001 budget are below the expectations of Nigerians. Again, the delay in passing the budget at that time is because of conflict between the Senate President Chuba Okadigbo, the Speaker of the House Ghali Umar Na'Abba and the President Obasanjo in passing 2000 appropriation bill. Then later in 2001, the attitude of President to budget has also raised the question of the integrity of the NASS and the President himself, this is because instantly with the release of Six Billion Naira to the NASS, speedily the NASS has passed the budget after the presentation. Notwithstanding, despite accusations of corruption the scholar investigation confirmed that there is an improvement in the budget process in Nigeria (Stapenhurst and Olaore, 2016).

Figure: 1 Dates of receipt of appropriation Bill by NASS & approval by the President

S/N	Bill Tittle	Date of Presenta- tion	Date passed by NASS	Date As- sented by President	Time Lag
1	Appropriation Bill 2000	24 November 1999	14 April 2000	5 May 2000	Four months 21 days
2	Appropriation Bill 2001	9 November 2000	21December 2000	Same month	One month 12 days
3	Appropriation Bill 2002	7 November 2001	28 March 2002	March 2002	Four months 21 days

4	Appropriation Bill 2003	20 November 2002	11 March 2003	10 April 2003	Three months 19 days
5	Appropriation Bill 2004	18 December 2003	20 April 2004	21 April 2004	Four months two days
6	Appropriation Bill 2005	12 October 2004	18 March 2005	12 April 2005	Five months six days
7	Appropriation Bill 2006	6 December 2005	21 February 2006	22 April 2006	Two months 15 days
8	Appropriation Bill 2007	6 October 2006	22 December 2006	December 2006	Two month 16 days
9	Appropriation Bill 2008	8 November 2007	27 March 2008	14 April 2008	Four months 19 days
10	Appropriation Bill 2009	2 December 2008	3 February 2009	10 March 2009	Two months & day
11	Appropriation Bill 2010	23 November 2009	25 March 2010	22 April 2010	Four month two days
12	Appropriation Bill 2011	15 December 2010	25 May 2011	27 May 2011	Five months 10 days
13	Appropriation Bill 2012	13 December 2011	15 March 2012	13 April 2012	Three months two days
14	Appropriation Bill 2013	10 October 2012	20 December 2012	26 February 2013	Two 10 days
15	Appropriation Bill 2014	19 December 2013	11 April 2014	24 May 2014	Tree month 22 days
16	Appropriation Bill 2015	17 December 2014	28 April 2015	19 May 2015	Four month 11 days
17	Appropriation Bill 2016	22 December 2015	23 March 2016	6 May 2016	Three months one day
18	Appropriation Bill 2017	14 December 2016	11 May 2017	22 June 2017	Four months 27 days
19	Appropriation Bill 2018	7 November 2016	16 May 2018	20 June 2018	Six month eight days
20	Appropriation Bill 2019	19 December 2018	30 April 2019	27 May 2019	Four months 11 days

Source: NASS and designed by Author

From table 1 one can discern that, for instance, in 2006, 2009, 2011, 2012 and 2014 the proposal were sent to the legislature days before the commencement of the fiscal year. Furthermore, the Table is signifying that probably the whole fiscal year seem to be short for the approval and implementation of the national budget. Take for instance 2005 when the extension was six months to a succeeding year, while in others, it used to be three to four months, this is contrary to international practice. The Organization for Economic Cooperation and Development (OECD) proposes that budget proposal should be submitted far enough in advance to allow the parliament to appraise it appropriately.

The issue of budget padding comes to take the attention of analysts recently in Nigeria. According to Theophilus (2016) budget padding has to do with the insertion of estimate in the budget proposal without the knowledge of the executive (President) and in that the budget will be larger than its initial submission Theophilus (2016), asserted that in the 2015 the budget proposal submitted for 2016 fiscal year, some members of the legislature were reported to have implanted some estimate of constituency projects after the budget was passed by two chambers. This is unconstitutional because neither the constitution nor FRA has empowered the NASS to act that way. Budget padding is very rare in both developed and developing democracy like Nigeria. Falana (2016) posited about 20 legislators from both chambers have inserted the estimate of constituency projects more than 100 billion naira. Both in the upper and lower chamber allocated to themselves 60 and 40 billion naira respectively. This is because of the information asymmetry and conflict of interest between the agent (legislature) and principal (executive). The legislature has privilege information, instead of utilizing it constitutionally, they misused it at expense of the poor masses.

In a nutshell, the legislature is active and strong in the process of scrutiny and approval of a budget in the Fourth Republic; however, there are accusations of budget padding and corruption in the appropriation process. Researches have long-established that the executive over the years has failed to submit a budget proposal within the stipulated time of the fiscal year; this has contributed to the delay in approving the budget by the legislature. Similarly, the desire of the legislature to debates on a budget proposal to represent

their constituencies makes the scrutiny and the approval of budget proposal takes time. Therefore, the legislature has yet to live up to expectations in this regard.

Legislature and Monitoring of Budgetary Implementation in Nigeria

After government budget is prepared, passed and assented by the relevant authorities, the implementation based on what the laws provided must begin by the executive immediately so that the aim of the budget can be realized. For the realization of the budget objectives, it should be properly designed, efficiently and effectively implemented, and monitored adequately, and finally its performance should be assessed (Faleti & Myrick 2012). It is pertinent to note that budget implementation is the responsibility of the executive branch of government (Ogujiuba & Ehigiamusoe, 2014). Capital expenditure which is faster in the public-sector investment program that is aimed at bridging the gap between physical infrastructures in various sectors is always given priority in the NASS debate. Similarly, the recurrent expenditure can be productive as capital expenditure in the country's economy (Heller, 1979). The reviewing and monitoring of the budget during or after implementation is the responsibility of the legislature, therefore, the role of the legislature is to determine the level of implementation through supervision.

In an interview conducted with informants in all categories, they all concurred that there is a problem with the implementation of capital expenditure in Nigeria and is one of the reasons why there is disagreement between the legislature and the executive. Moreover, the informants stated that since 1999 the implementation of capital expenditure had never exceeded 54%. These assertions from the interview have corroborated with the findings of Ogujiuba & Ehigiamusoe (2014), though, with the slightest difference, they declared that in 2012 there was only 50% implementation of capital expenditure of what was appropriated. Among the factors contributed include, the insufficiency of implementation plan, late release or non-release of budgeted funds, poor conceptualization of budget, lack of technical capacity of the MDAs and delay in the passage of the budget. Similarly, in their analysis, Oladipo et al., (2012) observed that, over decades, the implementation of

capital expenditure varied, for example in 2002 and 2003 it was 50%, in 2004 it was 52%, while it was 43.9% in 2008, and indeed it was 54% 2009. That is why the level of performance is insufficient to foster development. Furthermore, Fayomi (2013) observed that it has been reoccurring every fiscal year, in fact, in 2012 the legislature complaint that the implementation of the capital vote is only 32%, and the executive replied that it was 52%.

In a similar vein, Ingwe, Mboto and Ebong (2012), and Faleti, and Myrick (2012) deliberated on unspent funds from the budgets and attributed the failure of the implementation to the MDAs. The phenomenon of laxity and half implementation of capital expenditure in the democracy have the potentiality of spreading poverty across the country. Nigeria is struggling with the budget implementation since the commencement of the democratic project to date, unlike other countries around the world whose have effective management of their budgetary process. Countries like: China, Brazil, South Korea, Malaysia, Singapore, Vietnam and India probably are good examples of countries with the applicability of relationship between effective budgetary policy and economic growth (Yagboyaju, 2013). What is accounted for the 80 % of low implementation of the budget according to the interview conducted with (staff of MDAs) is delayed and low implementation of budget. It was also observed that sometime the problem is from the executive in term of final approval. Similarly, the legislature also took long time in passing it.

Furthermore, the legislature has played a significant role in ensuring the compliance and the implementation of the budget as intended originally. The informants response shows that the legislature is monitoring and supervising the MDAs for the implementation, and if there is any laxity or error during or after the implementation the legislature usually question the ministry or sometimes call the minister or chairman of a particular agency to clarify why there is a delay in the implementation. Various committees of NASS are getting in touch with several respective ministries and ensure that what has been enshrined in the budget is fully implemented. The above statement was supported by the staff working in the NASS, that the legislature is worried with the implementation of budgets and they plays a greater role always when it comes to the budget process and monitoring of its implementation.

This has proved the extent of checks and balances among the legislature and the executive, which is derived from the philosophy of the Principle of Separation of Powers, most especially in the presidential system of government which Nigeria operates. In addition, researchers like, Ochanma (2009) and Onike (2012) have presented that the NASS has tried to impeach President Yar Adua because of the poor implementation of the budget in 2009, and most specifically, the senate was at loggerhead with him over non-implementation of constituency projects in the same year. Later, the same event has occurred during President Good Luck when he failed to properly implement capital expenditure budget in 2010 and 2011 correspondingly. Researches have demonstrated that there is development in both budget approval and monitoring of the implementation by the legislature (Fashagba, 2009; Gboyega, Soreide, Le, & Shukla, 2011). In another vein, Fayomi (2013) posited that it was on the implementation that the legislature severally threatens to impeach the executives.

Conclusion

Accordingly, the findings of this paper demonstrates that the NASS has been actively involved in budgetary process since 1999. In federal budget there was always a delay in submission from the executive, and sluggishness in passing the budget from the legislature. Moreover, there are allegations of corruption and padding in the budget process in Nigeria. However, recently from 2016 there are changes in the submission from the presidency. Even though, several ministries and agencies are delaying in submitting their proposals.

Furthermore, the study shows that, the legislature has made several efforts in ensuring implementation and compliance of budget through supervising the executive or questioning the ministries and agencies to provide reasons for their laxity or delay in implementation. However, despite efforts of the legislature in the monitoring, the implementation of the capital expenditure is not more than 54 % of the actual estimates in every fiscal year in the Fourth Republic.

Accordingly, the solution to the problems of the budget in Nigeria is timely submission of the budget to the legislature, discouragement of

unnecessary lobbying of the NASS by MDAs and constant monitoring of the implementation are some of the ways forward for increasing budgetary performance.

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