ASESSEMENT OF THE CONTRIBUTIONS OF COMMITTEE ON APPROPRIATION

OF THE 8ᵀᴴ ASSEMBLY ON BUDGET SCRUTINY

BY

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APPROVAL

This Study entitled, Assessment of the contributions of Committees on appropriation of the 8th Assembly on budget scrutiny, has been accepted as meeting the regulations governing the Award of the Degree of Masters of Parliamentary Administration of the National Institute of Legislative and democratic studies (NILDS)/University of Benin (UNIBEN), Benin, Edo State, Nigeria and is accepted for its contribution to knowledge and literary appreciation.

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CERTIFICATION

This is to certify that this dissertation was carried out by Akande, Sunday Olushola, approved and submitted to the National Institute for Legislative and Democratic Studies (NILDS), under the supervision of Dr. Arthur Ikeme.

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DEDICATION

This research work is dedicated to God Almighty for making it possible for me to start the programme in peace and end it in peace. Glory, honor and adoration be unto His Holy Name.

ACKNOWLEDGEMENTS

ABSTRACT

Parliamentary Budget Scrutiny has been a burning issue since the advent of the fourth Republic in 1999. Several reasons have been adduced for poor performance of the Committee on Appropriation that are saddled with the responsibility of Budget Scrutiny. This study assessed the contributions of the Appropriation Committee in the budget scrutiny activities of the 8th National Assembly. It also identified the challenges the Appropriation Committee of the 8th National Assembly faced during budget scrutiny process; and suggested strategies that can help to make Appropriation Committee more effective in budget scrutiny in Nigeria.

Survey research method was used as a guide, therefore, questionnaire was used to collect the needed data from 45 out of 57 respondents that were selected based on the knowledge they have on the variables under scrutiny. The data that were collected and analyzed with the latest SPSS and it was presented in tables, graphs and charts.

The study revealed that Budget scrutiny activities have increased tremendously by the Committee on Appropriation since 1999, but the impacts have not been felt by the Nigerians due to the challenges encountered by this Committee. These challenges include inadequate technical capacities, lack of organic budget law, and high rate of legislators' turnover and late presentation of budget by the Executive.

Therefore, the study concluded that the members of the Appropriation Committee of the National Assembly should be adequately equipped with trainings, and also should be adequately resourced.

DECLARATION

I, **Akande Sunday Olushola** declare that this thesis has been written by me, and that it is as a result of my own research endeavors. To the best of my knowledge and belief, it has not been previously presented in any form whatsoever in any application for a Masters in Parliamentary Administration. All sources of information collected and materials used have been duly acknowledged and referenced.

…………………………………   Date:………………………

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LIST OF ABBREVIATIONS

ACBF = African Capacity Building Foundation.

CARRI= Collaboration Africa Budget Reform Initiative.

DFID = Directorate for International Development.

IDA = International Development Agency.

NABRO = National Assembly Budget Research Office.

NILDS = National Institute for Legislative and Democratic Studies.

MDA = Ministries, Departments and Agencies

PLAC = Policy and Legal Advocacy Centre.

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CHAPTER ONE

INTRODUCTION

1.1   BACKGROUND TO THE STUDY

Budgets affect all of us. As citizens, we depend on the state to provide crucial services and infrastructure, which depend on the way government raises revenue and allocates money to meet these various competing and sometimes conflicting needs;(Wehner,2004).Budget is one of the most important economic tools of a government and provides comprehensive statement of the priorities of a nation. Governments are large and complex institutions and this is reflected in their budgets, which makes budgeting in the public sector inherently complex (Aiyede&Isumonah, 2002).

The parliaments all over the world play important roles in budget process, which includes scrutiny and approval of budget estimates as presented by the Executive. Parliament, as a representative institution of the citizens, is an appropriate place to ensure that budget optimally matches the nation's need with the available resources (Bowles, 1998).   Budget scrutiny is a parliamentary obligation derives from the power of the purse of the Parliament as enshrine in the constitution of Nigeria. Parliamentary scrutiny of public spending therefore, is a vital component of modern democratic system.in both developed and emerging democracies (Bowles, 1998). Effective budget scrutiny by the parliament ensures that government (Executive branch of Government) are held accountable for their actions and fiscal policy decisions as well as allowing parliament to monitor both public service provisions and value for money.

That is, it ensures robust accountability in the public interest by holding government and other providers of public services to account for the taxpayers' money they spend which is capable of reducing corruption and wastages of public resources.

This budget scrutiny is carried out at both committee and house levels through budget debates organized during budget process. The budget debate is one of the key moments in the parliamentary year and it offers a crucial opportunity for Parliament to promote the interests of those it represents. (Aiyede&Isumonah,2002). The parliamentary participation in budget process also affords the parliament opportunity through its oversight to ensure that the resources allocated within the budget are utilized in a manner that yields maximum benefit for the people. It is important to emphasis that budget scrutiny is an important statutory obligation which cut across the three main functions of legislature (Onyekpe, 2013).

Writing on the Parliamentary budget scrutiny, it is generally agreed that legislative committees are the engine room of the legislature and where the committee system is under –developed, the budgetary role of the legislature tends to be weak (Stapenhurst,2012). Specialized Committees are emerged as the fundamental tools for oversight in general and for the budget process and spending of public monies in particular. In Nigeria Parliament, the Appropriation Committee (created by the standing rules), which is the central focus of this study serves as the coordinating committee of the parliament in budget process, making it a core institution of public accountability (Olutoye,2010).

 Since Nigeria   returned to democratic rule in 1999, the Appropriation Committee of the various assemblies of the National Assembly have been engaging in both pre and post budget scrutiny (Olutoye, 2010).

However, the budget process in Nigeria is said to be fraught with imperfections and abuses. The most worrisome is the inability of the National Assembly to address alleged corruption that is eating deep into the fabrics of Nigerian society (Langlon,2012).

If corruption is the bane of budget performance in Ministries, Departments, and Agencies of government, it is expected that the National Assembly through its Appropriation Committee should examine the activities of these MDAs with a view to unraveling the corruption practices that are militating against budget outcomes. It has been alleged that the Appropriation Committee has not been effective in reducing corruption and accelerating budget performance (Onyekpe, 2012).   In the light of the above, this study is interested in assessing the contributions and the challenges of the Appropriation Committees of the 8th National Assembly in budget scrutiny between 2015 and 2019.

1.2   STATEMENT OF THE PROBLEM

Due to the fact that this study is interested in carrying out assessment of   the roles played by the Appropriation Committee of the 8th Nigeria National Assembly in the budget scrutiny, it is therefore, specifically concerned in identifying and critically examining the constitutional functions of this committee in the process of budget scrutiny. The Committee reviews the macro economic and fiscal issues of the budget consideration in budget scrutiny. In other words these committees enhance the legislative budgetary scrutiny which leads to a strengthening of government accountability and transparency in the management of public funds. (Olutoye, 2012.,Onyekpe, 2012)

However, in discussing the roles of the Appropriation committee as the engine room of the National Assembly in budget scrutiny, it has been established by many writers that the committee has not been effective in budget scrutiny and therefore it has not stimulated the MDAs for the attainment of budget outcomes(Anderson, 2017).

it was further argued that the Appropriation Committee only used budget scrutiny and oversight activities to intimidate rather than to encourage MDAs to perform at optimum level especially in the area of budget implementation and therefore , budget scrutiny activities of the Appropriation Committee have not been beneficial to Nigerians since the return of democratic rule in 1999 (Onyekpe,2012). Langlon, (2012) argued that effective parliamentary scrutiny of public budget is central to democratization and improved budget management because Parliament has a role to ensure that the Nation's priorities are adequately reflected in the Nation's major fiscal plan which is the budget. However, he noted that the National Assembly and by extension the Appropriation Committee do not have sufficient information or technical capacity to play effective role in the budget process. The Executive will always have a greater information base than the legislature.

Consequently, based on the fact that much work has not been done in this regard, this study is therefore, designed to assess what the 8th Assembly Appropriation Committee did in terms of budget scrutiny in particular.

1.3   RESEARCH QUESTIONS.

The study was guided by the following research questions

(i)   What are the major contributions of the Appropriation Committee of the 8th Assembly in budget scrutiny?

(ii)   What were the challenges facing the Appropriation Committee of the 8th Assembly in budget scrutiny?

(iii)   How can Appropriation Committee of the National Assembly be made more effective in budget scrutiny?

1.4   OBJECTIVES OF THE STUDY

The objectives of this study are stated as follows:

(i)   To assess the contributions of the Appropriation Committee in the budget scrutiny activities of the 8th National Assembly

(ii)   To identify challenges the Appropriation Committee of the 8th National Assembly faced during budget scrutiny process.

(iii)   To suggest strategies that can help to make Appropriation Committee very   effective in budget scrutiny in Nigeria.

1.5   **SIGNIFICANCE OF THE STUDY**

The findings of this study will be beneficial to the following entities in various forms. How the conclusions of this study will help these agencies are enumerated below:

(i)   **Nigeria Parliaments**

This is a group of internal stakeholders made up of the National Assembly and the States Houses of Assembly of the 36 states of the federation. They are the direct beneficiaries of the findings of this study. The National Assembly and the States Houses of Assembly may use the findings of the study to appraise its performance. It will help them to find out whether they are living up to expectations in discharging thier constitutional obligations in budget scrutiny.

(ii)   **Committee on Appropriations and other Standing Committees.**

During the process of budget scrutiny Committee on Appropriation play major roles, and also, other standing committees form the sub committees of the appropriation committees in the process of budget scrutiny and authorization.

It is therefore, worth to mention that the findings of this study has direct benefits to these committees. The finding of this study would point out the strengths and the weaknesses of the Appropriation committee in budget scrutiny which would assist in determining the training needs of this committee in order to scrutinize the budget effectively.

(iii)   **Civil Societies**

The roles of Civil Societies in the consolidation of democracies, both in transitional and full democracies cannot be over emphasized. The findings of this study would promote the budget activism of the relevant civil societies in the budget process in Nigeria.

(iv)   **Donor Agencies**

The donor agencies refer to those international bodies that engage in democratic development in Nigeria. These bodies include ,DFID, IDA, ACBF, IT etc.

These agencies invest their funds in the parliamentary strengthening inNigeria. In line with the focus of some of these bodies, the findings of this study would assist them to determine the appropriate areas to invest their funds in capacity building programs.

(v)   **Academicians and Researchers**

There could be a number of academicians , researchers and students who would like to know what are the roles and challenges of Committee on Appropriation in budget scrutiny in Nigeria and how these challenges could be addressed The findings of this study would be of a great assistance in this direction.

1.6   SCOPE AND LIMITATION OF THE STUDY

The study covers what the Appropriation Committee did in terms of Budget scrutiny in the 8th Assembly, on this note, the study will find out the major challenges and achievements of this committee. Therefore, this study is not interested in assessing what the Appropriation Committees did between 2015to 2019 that is not directly related to budget scrutiny.

1.7   DEFINITION OF TERMS

For the purpose of this study, the meaning of the following terms shall apply:

The Legislature/Parliament:

In this study these words are used inter changeably to mean the same thing. The legislature is the arm of government composed of elected representatives or constituent assembly of people whose role is to make, review and repeal laws for the good and wellbeing of society as well as serve as a watchdog over the activities of government.

The Committees:

The word committee in this study refers to the Parliamentary/Legislative committees. In the exercise of their functions, the National Assembly often works in smaller units knownas committees. A committee is a unit within a legislative chamber that allows group of legislators to review policies, propose bills and report back to the chamber.One central theme is that committees are created for the purpose of satisfying the need for specialization and division of labour in law making. Towards this end, most committees in the National Assembly are created in line with the existing mandate of ministries, departments and agencies in government.

National Budget:

A National budget is a public finance management instrument reflecting government policy, priority, planning and implementation process for the delivery of public goods and services. Budget deals with revenue and expenditure, thus combing public plan, revenue and tax legislation.

Accountability:

Accountability is the mainstay of the scrutiny process. It is the review of event that has taken place. Accountability is the process through which those holding executive office are made publicly accountable for their actions. It is type of scrutiny allow the decision makers answering questions about policies they have instigated and decisions they have made , and those questions and answers being on the public records.

1.8   **Organization of the Study**

The study is organized into five chapters. Chapter one contains the Introduction,

Statement of the problem, objectives of the study, significance of the study, scope and limitation of the study and organization of the study, Chapter two contains the literature review and theoretical framework. Chapter three contains the methodology of the study; four is the presentation, analysis and discussion of result. Chapter five is the summary, conclusion and recommendations.

CHAPTER TWO

LITERATURE REVIEW AND THEORETICAL FRAMEWOR

The concept of Legislative Budgetary Scrutiny is anchored on the power of the purse of the parliament as enshrine in the constitution. According to Wehner (2003) budgetary scrutiny is an obligation of legislators to hold the government to account by assessing its economic assumptions, budgetary plans and evaluating its performances in these areas. He noted further that indeed legislators are responsible for reviewing whether the government's allocation of resources is consistent with their constituents' demands as well as with the country's developmental objectives. Scrutinizing of government expenditures and resources, ensuring that money is allocated to programs with legislative approval and identifying instances of financial dishonesty and regularity (Stapenhur&Titsworth,2001)

Also, Allan (1979) believed that in almost all political systems, it is widely accepted that the executive has the primary role in developing annual budget and presenting it to the legislature for approval before it becomes effective. However during the legislative stage of the budget process, Alan (1979) explained further that Parliament scrutinizing the expenditure and resources proposal of the executive with the options of either to approve ,or reject the budget, to amend or in a few cases to substitute the draft tabled by the executive with its own budget.

There is a great variation regarding the degree of effective engagement of legislatures in the budget process (Wehner,2003).

Musgrave (1959) noted that in some countries, legislatures effectively write budgets whereas in some they tend to approve executive budget without any modification.

However, in general, Legislative budgetary scrutiny makes the parliament to play three important roles in the budget process according to Alan(1979), which include: budget making, budget influencing and budget approving.

The importance of budget scrutiny was emphasized byAlesina and Perotti(1996) by asserting that budget scrutiny by legislature helps to redress the information asymmetric between state and society by opening budget to public debate and social control. They stated further that the legislative participations in the public budget varies along the main four phases of the budget circles of formulation, adoption, execution and control, and that effective budget scrutiny by the parliament in these phases promote greater debates on facts and analysis underlying policy choices and budgetary allocations.

According to Olutoye(2012) the purpose of budget scrutiny by any parliament is to make government 'financial decisions transparent and to give wider society the opportunity to comment on the budget. He noted further that there is opportunity to influence governments' spending plan and to hold the government accountable, thus contributes to an improvement in financial decision management and improved value for money from the public purse. In his contribution to the importance of legislative budgetary scrutiny, McGee (2002) noted that the power of the purse is an important function of the legislature, thus there is an obligation to ensure the budget plans authorized are fiscally sound, match the needs of the population with available resources and are properly and efficiently implemented.

It is therefore imperative to note that Parliaments help to strengthen government accountability by approving budget allocations, overseeing budget execution and controlling budget performance through legislative budget scrutiny.

However, for legislative budgetary scrutiny to achieve the above mentioned purposes, Crippen (2003) agreed that budget scrutiny requires a lot of the parliamentary time, because a good rule of thumb is that the more time the legislature has to review the draft budget, the greater its overall potential influence and the better for the citizens. A national legislature requires a minimum of three to four months for effective consideration of the annual state budget. (Widavsky 2004)

In considering the challenges facing the operation of budget scrutiny in any political system, Allan (1979) underscored that responsible and effective legislative action on the budget depends on adequate   information concerning the activities financed with public funds and the results ensuing from government programs. He also noted that the ability of the parliament to modify the executive's budget proposal is critically determined by the scope of legislative amendment powers which is determined by the constitution of the country, and its technical capacities. In discussing the legislative budgetary scrutiny of any parliament, the legislative amendment power of the parliament is very important whether the parliament is legally empowered to intervene in budgeting; whether it is endowed with the required technical capacities; whether it possess the necessary political incentives and whether the governance environment is favorable (Alan1979)

Olutoye(2012) specifically pointed out that Nigerian National Assembly is endowed with the amendment power in the budget process, and therefore, it is a budget making parliament , however it is severely limited by the prerogative of the executive in the budget process.

He   observed further that the information base of the executive is greater than the legislature and that the National Assembly requires more technical capacity development to participate effectively in the budget process.

As a result of this, the amendment powers of the National Assembly have restricted not by the constitution, but by the executive dominance and its technical capacities. These factors shall be critically examined in this study.

2.1.2 Principles of Budget Scrutiny

In carrying out budget scrutiny, the parliament needs to adhere to four principles. Both Alesina&Perotti(1996), and Wehener (2002) agreed that budget like any other financial decisions must be considered in line with these principles and a sound budget must meet these principles. These principles are discussed below;

(i) **Affordability Principle**: The parliament needs to consider whether the resources available are sufficient to meet the plans and are they appropriately balanced?

(ii) **Prioritization Principle:** is the division of allocation between different portfolios, programs, sector justifiable and coherent and do they match the strategic objective of government?

(iii) **Value for Money Principle:** Is public money being well utilized? i.e for the resources put in, what are the outputs and outcomes being achieved and does this delivers in term of economy, efficiency and effectiveness?

(iv) **Process Principle**: are budget processes effective and accessible and is there integration between governmental and departmental planning and performance and financial management?

2.2 Historical Evolution of Appropriations Procedure in Nigeria

Post-independence Nigeria started with Westminster model of parliamentary democracy patterned after the British system of government.

Adebayo (2004) ^{noted} that the system made the political power to be concentrated in a few hands. That is the Prime minster and his cabinet which controlled the whole legislative process and decision making apparatus and policy of government. The Nigerian Parliament like the British Parliament was mainly concerned with debating legislation initiated by the cabinet. According to Adelowokan (2007) , the Parliament of the First Republic has very small influence over the appropriations matters , although according to him the Parliament could amend details of the Bill, the most important tax changes and the estimates of government departments prepared by the Treasury and approved by the cabinet, are almost always approved by the legislature.

The First Republic Parliament had no power at all over the levels of public spending. The little measure of financial control which the parliament exercised was carried out by the Selected Committees on Expenditure and Public accounts (Adebayo, 2004) (Oshisami, 1992) (Ihimodu, 1995). It is therefore easy to conclude in line with the view of Rapu (2003) that at the First Republic, like many parliaments of the Westminster type found in most commonwealth nations had in absence abdicated all ex ante decision making power. They rubber stamp the draft budget tabled by the executive but rather invest much parliamentary efforts in the ex post assessment of public spending in the public accounts committee.(Rapu,2003)

Oshiami (1992) and Adebayo(2004) elucidate further that the parliamentary system of the First Republic tend to be, by virtue of its design more conducive to cooperative legislative –executive relations.

According to them the composition of legislature and the executive are intertwined, and therefore tends to constraint the political space of necessary for parliament to fundamentally rewrite executive spending proposal, leaving the more technical and (perhaps) less politicized ex post engagement as the focus of Budget scrutiny.

With the collapse of the First Republic, the nation went through series of military interregnum during which the provisions of the constitution were suspended. Adelowokan (2007) noted that during the series of these interventions, annual appropriation was by proclamation of decrees; while the supreme military organ decided the mode and pattern of fiscal federalism for the nation including revenue sharing formula. He submitted by asserting that the second republic was equally terminated before the legislature perfected the tools of appropriations.

In his contributions to body of knowledge on the appropriations during military regime, Adebayo (2004) noted that the appropriations of public funds were made in consonance with the wishes and desires of the military rulers. He asserted further that stories were afloat of members of the ruling oligarchy maneuvering capital votes to develop their areas of the country and promote personal interest. In effect according to Rapu (2003) accountability by the government onto the people was not all than important matters, because the idea of a bill passing through necessary stages and essential procedural steps were the antithesis of military procedure for churning out decrees by highest military body. This was substantially true in regard to all decrees issued by military including appropriations decrees which were sustained and protected the interests of the military leaders. At the Second Republic, the British Parliamentary system of government was considered to be inadequate for the country and therefore a presidential system of government was introduced to the political land scape of Nigeria by the advent of the 1979 constitution .(Joseph, 1999).

A system of public finance such as the one described under British parliamentary system of government created room for great abuse and official corruption in the hands of unscrupulous and all- powerful executive that Nigeria had in first republic (Adebayo,2004)

Adebayo (2004) noted that to avoid future similar disaster of the first republic the Constitution Draft Committee of the 1979 constitution cast their eyes around to look for system of public finance which provides much greater control and safeguard of the public funds and therefore American experience appeared to provide a better alternative to British system. In the American system, the congressional Appropriations Committee decide how much a government department can spend. In addition, the ways and Means Committee of the senate can initiate tax measures and introduce their own revenue proposal.(Joseph, 1999) (Adebayo, 2004), Joseph(2003).

According to Adelowokan (2007) the presidential system of government is anchored on the principle of separation of power which promotes checks and balances between all the arms of the government. He explained further that unlike the parliamentary system of government the members of the executive are separated from the legislature, and therefore according to him, both financial and political accountability is well pronounced in this system of government. The legislature is under obligation to hold the executive accountable for all its policies and determine the levels of the government spending. It should be noted that the legislative control of the purse is the central pillar upon which the constitutional temple of checks and balances and separation of power rest and therefore this pillar is well established in the presidential system of government (Musgrave, 1959).

2.3 The Fourth Republic Procedure on Appropriations

With the return of democratic rule in1999, the 1999 Constitution of the Federal Republic of Nigeria makes the National Assembly a budget making legislature. Sections 80 to 84 and the Fiscal Responsibility Act, 2007 provide for no limitations on the National Assembly's power to amend the annual appropriations bill. According to Olutoye (2012), essentially the National Assembly can amend the draft budget even if this implies a higher level of projected total expenditure, a lower level of projected total revenue, an increase in projected revenue or an increase in the deficit.

Sections 80 to 84 of the 1999 constitution confer appropriating power on parliament as well as its responsibilities over national purse. The 1999 constitution in section88(2) stipulates that the powers conferred on the National Assembly under the provisions of this section are exercisable only for the purpose of enabling it to expose corruption, inefficiency or waste in the execution or administration of law within its legislative competence and in the disbursement or administration of funds appropriated by it.

Olutoye(2012) noted further that this power of the purse is mostly delegated to and exercised by the appropriations committees of the two chambers of the National Assembly by virtue of the sections 4 and 59 of the 1999 constitution and their relevant standing rules.

2.4 Appropriations Tools and Techniques

Appropriations are the formal process by which a nation's resources are allocated for specific purposes. More specifically, the appropriations process is the mechanism by which the legislature sets aside specific amounts of funding for the Executive departments, ministries and agencies and provides direction on how the funds may be spent (Adelowokan, 2007).

Both Adelowokan(2007) and Olutoye(2012) agreed that the process of appropriating funds is complex and can consume much of a legislative time and energy. Adelowokan(2007) further noted that it is critical that legislature has the tools at its disposal to translates the decisions they make about how funds should be allocated into legislative language that accurately reflects their decisions and conveys them clearly to the Executive. However, Olutoye(2012) observed that where the Legislative and Executive Branches priorities coincide , appropriating funds can be straight forward and easy .and that a simple allocation of funding is usually sufficient and the Executive is commonly given broad discretion in determining the specifics of how funds are allocated and at what level. The legislature may find it necessary to ensure that its will is carried out by including directive language in appropriation bill.

In the light of this, both Adelowokan(2007) and Joseph (2003) identified the following groups of appropriation tools use by the National Assembly for the purposes of implementing its will through appropriation bills.

(i)   Restriction on Executive's Spending Discretion

According to Joseph (2003) the Legislative branch may choose to set limits on the flexibility of the executive to spend appropriated monies, the technique that ranges from the least restrictive language to the most restrictive.

(ii)   Placing Conditions on Availability of Funds.

Under this Appropriation tool the legislative branch may have concerns about certain programs or projects for which the executive has requested funding. Rather than withholding funding the legislative branch may practice enhanced oversight by placing certain conditions on the fund's availability to the executive.

(iii)   Ongoing Oversight Over Appropriated Funds

Ongoing oversight over how the executive uses appropriated funds is the principal legislative responsibility. This kind of technique enables the legislative branch to continue to exercise oversight over funds they have been appropriated.

2.5   The Appropriations Procedure of the National Assembly

Since it is the function of the Executive arm to implement or execute the law passed by the legislature and being also the arm of government directly involved in the governance (Joseph, 1999) , the Executive has constitutional responsibility for initiating a draft appropriation bill and prepare the accomplishing draft estimates placing before the legislature (sect.81(1) 1999 constitution).

Once both the draft bill and estimates are in the possession of the legislature, the procedure for dealing with them until the estimates are approved and appropriation bill passed into laws are summarized along the following steps as discussed by Olutoye (2012) in line with the Standing Rules of the both Chambers.

(a) The appropriation bills proposal come along with Draft Estimates from the Presidency/ Executive to each of the house of the National Assembly. It like ordinary bills undergoes first and second readings.

(b) It is in the stages following after the second reading that Nigeria's own procedural style comes in play. Thus second reading (which is a general debate of the principles of the bill on the floor of the house), when the details of the appropriation bill as contained in the estimates have been scheduled to committees that the distinct Nigerian features come in play as follows:

(i)   The Committees on Appropriation takes charge of the whole endeavor as coordinator and Floor Manager.

(ii)   Each standing committee is given charge over the Head of Estimates of the Ministry for which it has oversight or financial responsibilities.

(iii)   During committee deliberations on Appropriations each standing committee transforms into a sub-committee of the Appropriations Committee.

(iv)   During sitting of the sub-committee on appropriation, a member of the Appropriation Committee sits with each sub-committee in an advisory capacity only as he does not vote or interfere with the sub-committee's proceedings and final Report.

While the Chairman of the Appropriations Committee has overall responsibility for coordinating the works of all the sub-committees on Appropriations, the Chairman of each sub-committee report at the end of his sub-committee's deliberations to the Chairman of the Appropriation Committee.

(v)   When the Chairman of the sub-committee has presented his sub-committee's Report to the Chairman of the Appropriations Committee, a day is fixed for deliberations between that sub-committee and Appropriations Committee, whose chairman preside over the deliberations while the chairman of the sub-committee presents his sub-committee's report, defending it.

(vi)   After successful deliberation, a clean copy of the sub-committee's report is prepared, ready for presentation on the floor of the house.

(vii)   The Chairman of the Appropriation Committee then takes a date from the Chairman of Rules and Business Committee for the presentation or tabling of the sub-committee's report on the particular Head of estimates handled by the sub-committee.

(viii) On the date of the presentation of the sub-committee's report including the recommendations, the chairman of Appropriation Committee is the floor manager. While the chairman of the sub-committee whose report is being presented is the assistant floor manager. Immediately after the presentation of the report to the house, copies are circulated to all members. At the same time the Chairman of the Rules and Business committee alerts members of the date the report will be formally considered by the house in committee.

(ix) On the date of consideration of the report of the sub-committee, the Chairman of the Appropriation Committee, being the floor manager, pilots the report and moves resolution on each item of expenditure as recommended in the report while the Chairman of the sub-committee assist him.

(x) For the consideration of the report, the house resolves itself into the committee of the whole house to pass the resolutions on each item of the head of estimates.

An alternative and time saving device is to consume and modify (ix) and (x) above by presenting an omnibus report, containing the reports of all the sub-committees in the committee of whole house. This omnibus report is presented and floor managed by the Chairman of the Appropriation Committee alone. The deliberation in the committee of the whole house may take there or more days. With the final approval of the report (unlike in the United States, sub-committees don't prepare separate Draft Bills at the end of their work); all aspects of estimates are covered by single appropriation bill to which is attached a schedule of Heads of estimates, stating the total amount approved for each head.

After the essential resolutions have been passed on the whole Heads of estimates, the bill with the scheduled summarizing the amount of each head of estimates on which resolutions had earlier been passed attached, is brought back into the house and it goes to the report stage.

(c) The bill is thereafter reported to the house and after the adoption of the report stage; the bill goes through the third reading and is passed as Appropriation Act and sent to the other house.

(d) Both houses, more often than not come out with different versions and, like the congressional process, the two houses appoint equal members of conferees from their houses to go into conference to resolve the difference (i.e areas of disagreement)

(e) Finally the two houses will adopt the conference report and thereafter pass the Appropriation Bill. All the amendments made by the National Assembly will have been incorporated in the draft estimates and a clean copy produced as the approved estimates.

(f) The clean bill accomplished by the approved estimates is thereafter sent by the Clerk to the National Assembly to the President for his assent, the bill them becomes the Appropriation Act.

2.6.0 The Appropriations Committee of the 8th Assembly

2.6.1 Establishment and Composition of the Appropriations Committee

According to the House Standing Rules (2015 as amended) stipulates in the order 130(1) as follows "there shall be a committee to be known as Committee on Appropriation consisting of not less than 37 members and not more 40 members.

It should be noted that as at 8th Assembly the committee was made up of 40 members consisting of a Chairman and deputy, one member from each state of the federation , one member from FCT and one member appointed by the Speaker.

Also, the Senate Standing Rules (2015 as amended) in the order of 10(1) gives birth to the Senate Committee on Appropriations .The committee consisted of 19 members as at 8th Assembly. The membership of the committee was based on the strength of the political parties represented in the House.

2.6.2. Powers of the Committee on Appropriation

Both the standing rules of the two houses provide mandates for the committees on appropriations as follows:

(a) Appropriation of funds for the execution of government programs and projects. They serve as a vehicle through which fund are made for the governments departments , ministries, and agencies and other arms of government.to execute projects and programs.

(b) The committees on Appropriations also have power to hold public hearing on Budget as a whole within 30days after the transmittal of budget to the National Assembly each year with particular reference to

(i)   The basic recommendation and budgetary policies of the president in the presentation of the Budget; and

(ii)   The fiscal, financial and economic assumptions as basis in arriving at total estimates expenditure and receipts.

(c) In holding the hearing pursuant to this section:

(i)   The committees have power to receive testimonies from the minister of finance, the Governor of Central Bank of Nigeria, the Chairman of National Economic Intelligence Agency and such the persons as the committees may consider useful to its work.

(ii)   Hearing, pursuant to this sub section or any part thereof shall be held in open session and with a quorum present determine by roll call provided that if testimony to be taken at that hearing on that day be related to a matter of national security, the committees may by the same procedure, close the hearing to the public on that day and to other subsequent days or hearing a transcript of all such hearings shall be printed and a copy thereof furnished to each member of the committee.

(d) Oversight of the Budget office of the Federation: The Committee has power to oversee the activities of the Budget office of the Federation.

(e) The Committee has the power to coordinate, monitor and supervise the implementation of all Appropriation acts after passage by the National Assembly.

(f) The Appropriations Committee has power in the process of monitoring of the annual appropriations act to compel any person or government institution to disclose information relating to public revenue and expenditure.

(g) The Appropriations Committee can cause investigation into whether any MDAs or other arms of government have violated any provision of appropriations act.

2.6.3 Functions of the Committee on Appropriation

The Appropriations Committee of the both house of the Senate and the Representatives are saddled with duties and responsibilities of funds allocation on behalf of the National Assembly (Olutoye,2012). Adelowokan(2004) noted that the Committee on Appropriations in either chamber of the National Assembly is one of the strategic and frontline committees in the legislature, given its superintending roles on budget matters and also overall standing committees (known as sub-committees on Appropriations)

He explained further that these committee have impacted very significantly on the entire profile of the National Assembly, the basis upon which they are widely regarded in the parliamentary parlance as little legislature.

Both the Senate Standing Rule (2015 as amended) in the order 98(12) and the House Standing Rules in the order 18(15) specifically pointed out the followings as the major functions of the Appropriations Committee:

(a) The committee on appropriation carry out budget supervisory role over all standing committees (i.e the sub-committees) who have annual budget estimates included in their mandates.

(b) The Committee performs a joint role with the finance committees (and other committees on Medium Term Expenditure Framework (MTEF) and Fiscal Strategy Paper (FSP) which is precursor for the National Budget. This is aside from many other joint referrals.

(c) The Committee relating annual budget to the rolling plan and medium term expenditure framework in order to inculcate budget to ensure continuity with regards to capital expenditure.

(d) The Committee also has responsibility to reconcile sub-committees with their agencies to avoid overlap.

(e) The Committee also monitors the sub-committees during budget hearing, and defense sessions in regard to deadlines, right documents compliance with guidelines.

(f) The Committee do follow up on all standing committees 'referral on appropriations matters and produce report of all sub –committee budget reports, in conjunction with the data processing and scrutiny division.

(g) The Committee conduct research on medium term expenditure framework, fiscal strategy paper and medium term sector strategy as they relate to the 3-year rolling plan of government budget.

(h) The Committee also liaises with all relevant research units and agencies in generating data useful to it.

(i) The Committee also under obligation to produce analytical budget report for all committees' oversight agencies to guide committee budget work.

(j) The Committee will also generate relevant and appropriate general reports on national budget both at pre budget, budget and post budget.

(k) The Committee receives reports of budget implementation in term of project execution, the cash backing releases, warrants etc for tracking purposes.

(l) And lastly, the Committee is also under obligation to publish all budget reports for distribution to relevant parties, offices and institutions.

2.7 The Challenges of Committee on Appropriations

The power of the purse is an incontestable democratic fundamental.

This also mean that there is an obligation on the Legislature to ensure that the revenue and spending measure it authorized are fiscally sound, match the needs of the population with available resources and that they implemented properly and efficiently. When legislatures fail to meet this obligation a lengthy but ultimately ineffective legislative budget process is merely, as one parliamentarian put it honestly "a total waste of time". A token involvement in the budget process relegates the legislative power of the purse to the realm of constitutional fiction (Krafchik&Wehener, 1998) Aiyede& Isunonah, 2002, McGee,2002, Wehner,2002).

However, in all, the extent to which the legislature is able to make impacts or alterations to the budgets are dependent on some variables. The absence of which shall significantly affect the performance of the parliament. Writers such as Aiyede&Isumonah(2002) and Wehner(2002) identified and discussed some of these limiting factors as follows

(a) **Technical capacity.**

According to Wehner (2002) technical capacities refer to the existing internal strength consisting of professional skill and the technical know-how required by the legislature to carry out its duties as an institution of law making. These form the internal strength of the parliament. Both Wehner (2002) and Satiso & Belgrano (2004) stated that one of the greatest challenges of the National Assembly to strengthen democratic accountability while ensuring fiscal discipline is that its technical capacity is still in developing stage .They were persuaded that effective legislative budgeting requires the capacity to discharge budgeting functions effectively and responsibly which are lack in some developing democracies like Nigeria.

Also Langdon (2012) noted that one of the crucial challenges facing parliament in Nigeria is that the legislators lack the technical expertise to be able to participate in economic planning and analysis, and therefore cannot be expected to be real players in the financial policy process. He explained further that parliamentarians in Nigeria are only pushed by the pressures from their local constituencies interests and continue to seek for increase spending in their area without technical justifications. He submitted that though, legislative budget scrutiny has been regular in Nigeria since 1999, but they have not been effective in promoting budget performance.

However, legislators have to understand the contents of the budget if they are to play a meaningful role in the process. Even when they have legal and political space to shape budgets technical capacity is necessary to optimally use this opportunity. Access to independent budget analysts can support legislators in assessing the integrity of the figures in the draft budget (Schick, 2003) (Ayiede & Isumonah, 2002)

(b) Access to relevant information.

Parliamentary decision making , especially in the budgetary process needs to be based on comprehensive , accurate, appropriate and time information supplied by the Executive (Schick, 2003).Crucial in this is the amount of the supporting documentation that accomplishes the budget figures. The experiences have showed in Nigeria that the budget document itself contain little narrative that outline the policies underlying tax and spending proposal. Often the only source of additional information is the budget speech.

This makes it difficult for the legislators and their staff to understand the policy basis for the budget and evaluate the budget adequately reflects stated government policy.(Stapenhurst&Titsworth,2001, Wehner,2003).

Wehner (2002) noted that it is through money that parliament can mostly effectively and clearly indicate its support or dis approval of the government action or inaction.

(c)High Rate of Turnover of Legislators:

Another notable factor that affect the Parliamentary performance of the National Assembly and its committees in the budget scrutiny is the high rate of turnover of the legislators which is exogenous to the National Assembly.(Anyebe,2016) .This phenomenon has constituted a barrier to the sustenance of the experiences acquired over years. The available data show that 29 out of 109 Senators in the 6th Assembly returned to the 7th Assembly. Similarly only one third of the members of the House returned. Also, 36 Senators were re-elected into the 8thAssembly out of 109 Senators (67.0% turnover rate) .Out of 360 House members, 100 were re-elected (72.2%) (NILS, 2015) These very high turnover rates have serious implication for the capacity building of legislators and the parliament in general. At the beginning of each assemblies very many Legislators needed massive capacity building to enable them participate meaningfully in their legislative activities including budget scrutiny.(NILS,2015) (PLAC, 2015).

(d) Absence of Legislative timelines and deadlines for scrutiny and approval of budget proposal has been identified by CABRI (2019) as another major challenge facing Legislators in Nigeria.

The institute narrated further that currently, the 1999 constitution spells out a very vague deadline, which does not guarantee an approved budget before the start date of the fiscal year. It believes that the Nigerian constitution only approves for submitting the budget proposal on or before 31st December which provides leeway for the budget's late submission and consideration. The institute observed that budget took an average of five month from submission to approval, during which this gap, most of the assumptions and projections of the annual appropriations bills are likely to change especially in a country like Nigeria which is heavily dependent on the volatile trajectory of the price of oil.

However, apart from constitutional problem as relate to budget, Agbi (2018) noted that the National Assembly has over the years deployed its own strategy; backed by internal rules namely the senate standing orders and the House rules respectively, in scrutinizing budget proposals. She also observed that while legislative rules explicitly state the legislative procedures, they are however, silent on time frame for the completion of the process and the consequent passage of a bill including the appropriations bill.

The result of those voids as created by the constitutional complexity is that budget proposal have always been submitted to the legislature close to the end of the preceding financial year in the months of October, November and December. This has accounted for the inability of the Appropriations committees and its sub-committee to conduct in-depth scrutiny of the budget proposals.(Agbi, 2018). The issue of time frame as regards budget scrutiny and approval is important because in every human intention and action, time frame is of essence. In the expression of Galston A. William 'timely budget interventions build public trust and confidence in the institutions and process of democracy'.

(e) Another important area of challenge in the budget scrutiny and approval is the poor level of Executive – Legislative engagements in the budget process. Ede(2007) posits that a poor level of Executive –Legislative engagement in the budget process is a key cause of gridlock in budget scrutiny. The gridlock mostly according to him emanates from dis agreements on key budget assumptions and parameters. He explained further that the top on this list is the oil benchmark price and projected oil production, and that while the Executive generally prefers conservative estimates; the Legislature prefers them to be less conservative to help accommodate legislature –recommended projects in the budget. Ede (2007) was also persuaded to believe that there was no enough engagement between the technical teams that provide the analysis upon arms of the government engage each other during the budget process.

2.8Theoretical Framework

In this study, the theory of agency was used to explain the relationships between the Committee on Appropriations and the National Assembly on one hand and between the National Assembly and electorates (tax payers) on the other hand. It has been established in the literature that the Parliaments all over the world have power of the purse as enshrine in the national constitutions. This power is exercised on behalf of the citizens who are the tax payers and the owner of the public funds. Also the mandates of the parliamentarians to represent these tax payers (electorates) are giving by these people. It therefore means there is a social contract between the people and the legislators which can be explained by this theory of agency.

Agency theory was developed by Jensen and Meckling in 1976. They suggested a theory of how the governance of an organization is based on the conflict of interests between the organization's

owners and its manager. .According to them, there is an agency relationship in form of contract between an organization's owners and its managers, where the owners (as principals) appointed agents (managers) to manage or run the organization on their behalf. As part of this arrangement, the owners must delegate decision-making power to the agent (ACCA 2011).

According to Jensen and Meckling, the owners expect the agent to act in the best interest of the owners. Ideally, the contract between the owners and the managers should ensure that the managers always act in the best interests of the owners.

However, according to the theory it is impossible to arrange the perfect contract, because decisions by the managers (agents) affect their own personal welfare as well as the interest of the owners. This raises a fundamental question –how can managers, as agents of their organization be induced or persuaded to act in the best interest of the owners? Jensen and Meckling argued further that the agency conflicts are differences in the interests of the organization's owners and the manager, these differences arise in several ways.

As a result of this conflict, Jensen and Meckling noted that it gives rise to agency costs. These costs are the costs of having an agent to making decisions on behalf of a principal in the best interest of the principal.. Applying this to corporate governance, agency costs are the cost that the owners of an organization incur by having managers to run the organization instead of running the organization themselves. These agency cost is divided into three aspects.

1. The cost of monitoring: The owners of an organization can establish system of monitoring the actions and performance of the Managers; try to ensure that managers are acting in their interests.

2. Agency cost include the cost to the owners that arise when the managers take decisions that are not in the best interests of the owners (but are in the interest of the managers themselves (ACCA,2011)

3. The third aspect of agency cost is the cost that might be incurred to provide incentives to the managers to act in the best interest of the owners. These are sometimes called bounding costs. These costs are intended to reduce the size of the agency problem (ACCA, 2011)

   Jensen and Meckling argued further that as agent of an organization, manager has fiduciary duty to the organization. A fiduciary duty is a duty of trust and therefore a manager must act on behalf of the organization in total good faith and must not put his personal interests before the interest of the organization.

   Although, Jensen and Meckling were focused on the private sector when the theory was developed in 1976, but the theory was introduced and applied to the public sector in 1987 by Day and Klein. They asserted that managers (politicians) are the agents appointed by the principals (electorates) to manage the public resources on behalf of the electorates that is the general public. And therefore there is agency relationship between the politicians elected and the tax payers who are the same as electorates.

   In the process of managing the public resources on behalf of the principals (the electorates) by the agents (politicians) it gives rise to conflict of interests whereby the agents (i.e politicians) are managing the public funds in their own interests not the interest of the public that want value for their resources.

   However, Day and Klein noted that there are two major problems associated with the application of this theory in the public sector.

Firstly, the principals are heterogeneous group consisting of a large number of individuals with different interests. The group according to them may not agree on what constitutes value for money or even if the service is required at all. They stated further that the government make political decisions as to how public money should be spent in a way that they believe is best for the country, with only option for the citizens in a democracy to vote against their government if they are unsatisfied with its performance in making these decisions.

Secondly, another problem in the governance of public sector organizations is how to establish strategic objectives and then monitor the success of the public sector organization in achieving these.

2.9 Application of the Theory and Its Limitations

The application of the agency theory to this study has aim of exploring the agency relationship which exists between the Appropriations Committee and the Parliament on one hand and the agency relationship that exists between the Parliament and the Electorates on the other hand .With the advent of Representative democracy, it means that the electorates release their authority to their elected representatives to represent their interests and to take decisions on their behalf.

Following from the above, the elected Representatives (the legislators) become the agents of the electorates (principals).Day and Kerlin maintained that there is a social contract between the elected Representatives and the electorates which gives rise to an agency relationship. It is therefore expected that the politicians should act according to the interest of the electorates that elected them.

However, on the issue of budget process in Nigerian democracy, the experiences show that the Legislators and the Appropriation Committee have not been effective in reducing corruption and accelerating budget performance. The budget process in Nigeria is said to be fraught with imperfections and abuses and therefore budget scrutiny activities of the Appropriation Committee have not been beneficial to Nigerians, since the return of democratic rule in 1999.(Anderson,2017) (Langlon,2012) (Onyekpe,2012). And therefore because of the inability of the Committee on Appropriations to deliver effectively on the budget scrutiny, the legislature has not been able to hold the Executive accountable for their policies and the uses of the public resources. All these point to the fact that National Assembly and its Committee on Appropriations has agency conflict with the citizens.

Another aspect of agency conflict between the Legislature in the budget process and the citizens is the allocations of funds to projects and programs. Although the Legislators represent the interests of their people in principle, but most of these Legislators are not in touch with their people before funds are allocated to these projects which may not be useful to the people. This has accounted for lot of wastage of the public resources and corruption in Nigeria.

In conclusion, the application of the Agency Theory to this study has suffered two major limitations. Firstly, according to Day and Kelin, it is difficult to determine the actual needs of everybody, because the principals (electorates and /or tax payers) are heterogeneous group. That is they have different demands and needs and for the group to agree on what actually constitute value for money is very difficult.

Secondly, in the public sector, there is a problem of how to establish strategic objectives and then, monitor for the success of the public sector organization in achieving these. This made it difficult to measure the performance of the elected Representatives.

CHAPTER THREE

RESEARCH METHODOLOGY

Research Methodology is a way to systematically solve a research problem by logically adapting various steps (Ojo, 2003). This chapter looks at the research methodology as used in the study. and presents the following; research design, population of the study, the sample and sampling techniques, instruments for data collection, methods of data analysis, presentation methods and research procedure.

3.2 Research Design

Research design deals with planning the strategy of overall design of the study. This study used survey research. Ojo(2003) posits that a survey research method is probably the best method available to social scientists who are interested in collecting original data for the purpose of describing a population which is too large to observe directly. In this survey, respondents were selected among the population of the interest and they were interviewed through questionnaires. This approach may therefore not involve testing any hypothesis (Agbonifoh&Yomere, 1999).

This type of survey allowed investigation to be conducted into the functions of and challenges facing Committee on Appropriation identified in the course of literature review, and how these challenges may be tackled. In this way the survey research was more appropriate for the study because it enabled the data collection from broader category of the functions and challenges facing Appropriation Committee in the budget scrutiny.

3.3 Population and Sampling Design

3.3.1 Population

According to Obadan (2004), population is the entire group of people, events or things of interest that the researcher wishes to investigate. While the target population is the total collection of elements about which the researcher wishes to make some inferences (Agbonifoh&Yomere, 1999). The target population for this study was the 131 which made up as follows; 59 legislators, 40 Technical staff, 6 staff from Ministry of Finance, 6 members of civil society organizations and 20 people randomly selected from the public.

3.3.2.1 Sampling Frame

Obadan (2004) defined sampling as the process by which a researcher selects a sample participant for a study from the population of interest. A sample therefore is the portion of the population of interest that is selected for a study. Additionally, a sampling frame is a complete and correct list of population members only (Ojo, 2003). For this study sample frame consisted of 131 participants.

3.3.2.2 Sampling Technique

A Judgmental sampling was used to obtain the sample units. This method made it possible to actually select the legislators and staff that were involved in the budget scrutiny activities in the 8[th]Assembly. This method of sampling generally took into consideration the most common characteristics of the population the study intended to investigate and therefore adequately support the objectives of the study. (Agbonifoh& Yomere,1999). Also judgmental sampling was used because the members of the population were easily identified but accessibilityof all of them would be nearly impossible (Auka etal.2013).

3.3.2.3 Sampling Size

A sample size is the sub set of population drawn to represent the entire population. Sampling

units do not include the entire set of units that has been defined as the population (Garson, 2012).

As a rule of thumb, for a population less than 1000, a sample of 30% is sufficient in representing

the entire population (Blanche, Durrheim& Painter, 2008). However, a more scientific approach

was used to determine the sample size for this study. Taro Yamane formula was used to arrive at

the sample size of the study population of 101 units.

Taro Yamane's formula:

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

Where n = sample size required

N = Number of people in the population

e = level of significance /error estimate at 1%

1 = Constant

$$n = \frac{131}{1 + 131(0.1)^2}$$

$$n = \frac{131}{1 + 131(0.01)^2}$$

$$= \frac{131}{2.31}$$

$$= 56.7$$
$$= 57$$

3.4 Sources of Data

The study used primary and secondary sources of data. The primary source was questionnaire. The questionnaires were administered to the legislators and technical staff of the Committee on Appropriations of the two Houses of the 8th National Assembly, staff of the Ministry of Finance, members of civil societies and the general public. The secondary sources of data were documented literature such as textbooks, journals, magazines, hansard committee, member lists and unpublished papers.

3.5 Study Location

The study location was the National Assembly, Abuja. The choice of this location was based on the perceived easy access to necessary data and information on the contributions and challenges of the Committee on Appropriations of the National Assembly.

3.6 Data Collection Methods

The primary data was collected through the use of survey questionnaire by drop and pick strategy to ensure high response rate. The use of questionnaire was adopted because it ensured that data collection was standardized such that each respondent got the same question and in the same format. Questionnaires also enabled collection of original data from the sample of the population within a short time and at low cost for purposes of describing the entire population (Ogutu, 2012). The questionnaire was structured according to the research questions which was grouped into three parts; part one explored the population demographics, part two was on the challenges encountered by the Committee on Appropriations during budget scrutiny in the 8th Assembly, and part three was on the strategies that could be adopted to improve the performance of the Committee on Appropriation in the budget scrutiny.

3.7 Validity of the Instrument

Auka et al (2012) define validity as the degree to which a test-item measures what is intended to measure. In this study, validity was examined through the ability of the test instrument to measure what they supposed to measure. The pre-test the responses of the participants corresponded to the research questions and the criterion of the objectives.

3.8 Research Procedure

The questionnaire was pre-tested before the final distribution. Ojo(2003) noted that this is usually done to detect any weakness in the research design. The pretesting (pilot testing) was done with the aim of refining and fine tuning the questionnaire so as to ensure it was valid and reliable. The pilot was done on five respondents from the study population who were then excluded from the final study to eliminate bias.

The pilot was done to check possible error in the instrument. The questionnaire was then being self –administered in the hard copy to each of the respondent.

3.9 Data Analysis Methods

Agbonifoh&Yomere (1999) described data analysis as the process of editing and reducing accumulated data to a manageable size, developing summaries seeking for patterns and using statistical methods. The data analysis adopted in this study includes tables, Pie charts, bar chart, frequency distribution and percentages.

CHAPTER   FOUR

PRESENTATION OF DATA AND DISCUSSION OF FINDINGS

The study assessed the contributions of the Committee on Appropriations of the 8[th]Assembly in the budget scrutiny exercises. In line with this focus, the study also sought to find out the challenges confronting the Committee on Appropriations and the strategies to improve the performance of this committee. The findings were presented such that section 4.2 presents the demographic characteristics of the respondents. Section 4.3 presents the findings on the contributions of the Committee on Appropriations. Section 4.4 presents findings on the challenges that the Committees on Appropriations encountered in the 8th Assembly and the section 4.5 presents the suggested strategies that can be adopted to improve the performance of the Committee on Appropriations. Fifty seven copies of the questionnaires were sent to the target respondents. Only forty five copies of the questionnaires were received back upon which formed the basis for the findings, discussions, conclusions and recommendations.

4.2 Socio-Demographic Attributes of Respondents

This section consists of the sex distribution, age distribution, marital status, occupational status and educational qualifications of the respondents under study. The socio-demographic attributes of the respondents gave us a window into various views and opinions on the topic under study.

4.2.1 Gender of the Respondents

The study sought to find out the gender of the respondents with the presumption that variation in gender could influence opinions. Figure 4.1 indicates that 76% of the respondents were males and 24% were females.

Figure 4.1: Gender of the Respondents.
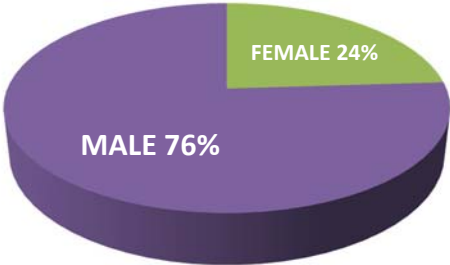
Source: Underlying data from Field Survey 2020

4.2.2 Occupational Status.

With a presumption that occupational status could influence the opinions of the respondents, the study sought to find out occupational status of the respondents. Figure 4.2 shows that majority of the respondents were technical staff of the committees at 45%, Legislator were 33% and others were at 22%.

Figure 4.2: Occupational status
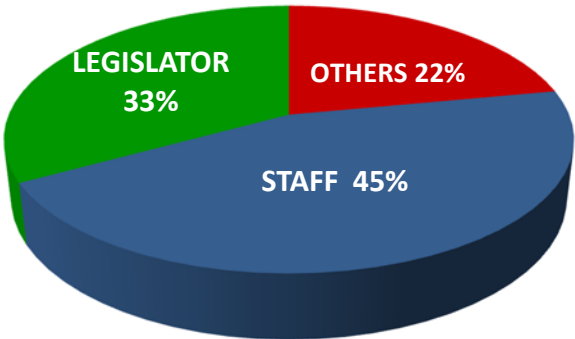
4.2.3 Age Group

The study further sought to find out the age groups of the respondents represented. Figure4. 3 indicated that the majority of the respondents at 42% were aged between 40 to 49years. Those aged between 30 years to 39years were 26%: 50 to 59years were 21% and those aged 60years and above were only 11%.

Figure 4.3: Age Group
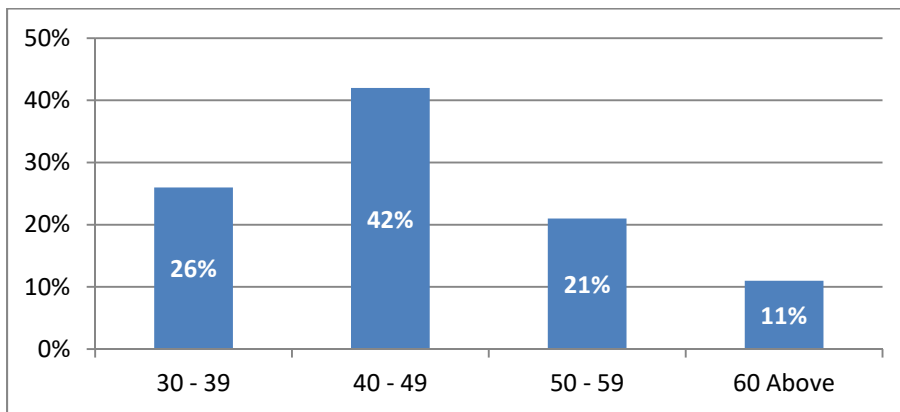
Source: Underlying data from Field Survey2020

4.2.4 Marital Status

The figure 4.4 below indicated the distribution of respondents by marital status, married people had the highest figure of 70% of the total number of the respondents while widowed had the least figure of 4% of the respondents. The figure 4.4 showed a substantial difference in the distribution of respondents by marital status.

Figure 4.4 Marital Status

Bar chart showing marital status percentages:
- SINGLE: 17%
- MARRIED: 70%
- DIVORCED: 9%
- WIDOW: 4%
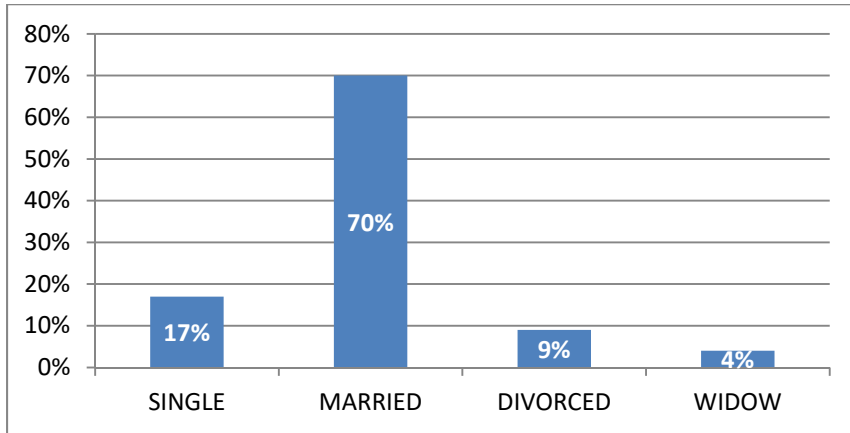
Source: Underlying data from Field Survey 2020

4.2.5 Educational Level

The study was also interested in finding out if the educational attainment of the respondents influenced their opinions in any way. Figure 4.5 indicated that majority of the respondents were holders of the bachelor degree (58%) while 32% were postgraduate degrees holders, 8% being diploma holders and 2% being secondary school certificate holders.

Figure 4.5: highest level of education of the Respondents.

Bar chart showing highest level of education:
- Secondary School: 2%
- Diploma: 8%
- Bachelors Degree: 58%
- Post Graduate: 32%
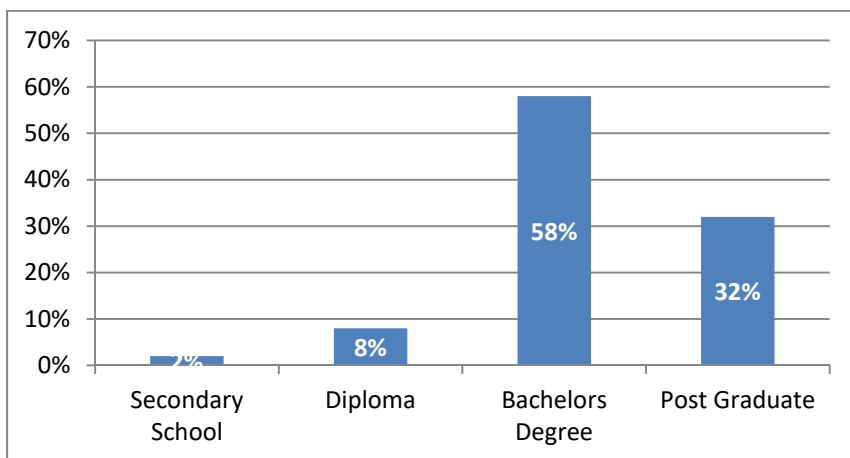
Source: Underlying data from Field Survey 2020

4.2.6 Number of Terms served as a Committee member

The study was also interested in finding out if the number of terms the respondents served as a member of Committee on Appropriations influenced their opinions in any way. The figure 4.6 indicated that the majority of the respondents served only one term (82%), while 16% of the respondents had served for two terms and 2% of the respondents had served for more than two terms. This showed that there was high rate of turnover of the committee members, as a result of high rate of turnover of legislators in the 8th Assembly which has been the common feature of the National Assembly since the return of democracy in 1999.

Figure 4.6: Number of Terms served as a committee member
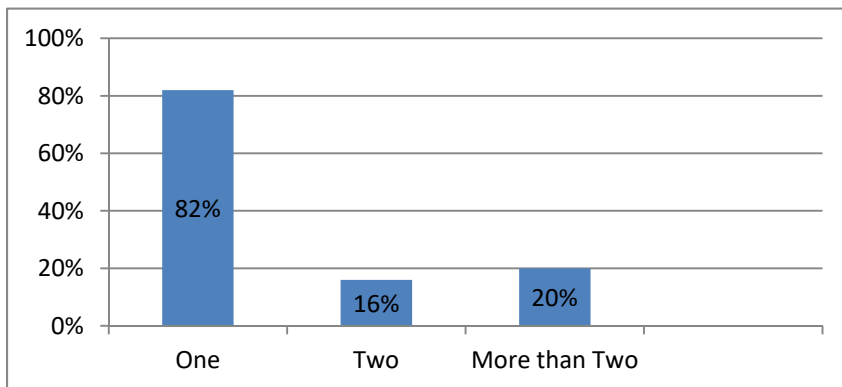
Source: Underlying data from Field Survey

In summary section 4.2 showed that 76% of the respondents were male and 24% female. Forty five percent of the respondents were technical staff of the Committee on Appropriations of the two chambers of the 8th National Assembly, 33% were legislators and 22% others. The section further indicated that 42% of the respondents were aged between 40 to 49 years, those aged between 30 to 39years were 26% and those of 60 years and above was 11%.

Section 4.2 further indicated that 70% of the respondents were married, 17% of the respondents were single, 9% of the respondents were divorced and 4% were widows. Also the section indicated that 58% of the respondents were holders of the first degree, while 32% of the respondents were holders of various post graduate degrees and only 2% of the respondents were holders of secondary school certificate and its equivalents. Finally, section 4.2 showed that 82% of the respondents were first timers in the committee, 16% of the respondents were serving the committees for the second time and 2% of the respondents had the opportunity of serving the committee for more two terms.

4.3 Assessment of the Contributions of the Appropriation Committee

The section sought to assess the contributions of the Appropriation Committee of the 8th Assembly of the National Assembly as the principal objective of the study. In carrying out this, the study used documentary evidences available in the various secondary sources of the data employed in the study.

Table: 4.1: Time frame showing Federal Budget Presentation and Enactment

Fiscal Year	Date of Presentation	Date of Assented	Time Duration	Estimates Presented	Revised Estimates Approved
2016	22/12/15	23/03/16	3months	6.08tn	6.06tn
2017	14/12/16	11/05/17	4mts, 27days	7.29tn	7.441tn
2018	07/11/17	16/05/18	6mts , 8days	8.612tn	9.12tn
2019	19/12/18	30/04/19	4mts, 11days	8.83tn	8.92tn

The Table 4.1 shows that National Budget estimates for 2016, 2017, 2018 and 2019 fiscal years were presented to the National Assembly by the Executive on 22nd Dec., 2015, 14th Dec.,2016, 7th Nov., 2017, and 19th Dec., 2018 respectively. The table further shows that with the exception of the 2016 estimates that took 3 months, others fiscal years of the 8th Assembly took not less fourth months to pass by the National Assembly and assented to by the President.

Also, the table further shows the various budget estimates presented to the National Assembly between 2016 and 2019 fiscal years. In 2016 fiscal year, a total sum of =N= 6. 08tn was tabled before the National Assembly by the Executive, but a total sum =N= 6.06tn was approved. Also in 2017 fiscal year =N=7.29tn was forwarded to the National Assembly for approval by the Executive, but a higher figure of =N=7.44tn was approved.

This generally shows that the National Assembly has the constitutional power to influence the Executive's Budget. That is, Sections 80 to 84 of the 1999 constitution confer appropriating power on the National Assembly as well as its responsibilities over national purse.

4.4 The Challenges of the Appropriation Committee of the 8th Assembly

This section sought to find out the challenges that the committees on Appropriations of the 8th Assembly encountered in the budget scrutiny. The study looks at how these challenges affected the performance of this committee. Table 4.2 below shows various challenges identified by the respondents.

Table 4.2: The challenges of the Appropriation Committee of the 8th Assembly

- S/NO	Responses (Challenges)	No of (F) Respondent	% of Respondent	Rank
1.	Lack of pre-budget consultation.	33	73.3%	6th
2.	Executive –legislative politics conflict	25	55%	9th
3.	Inadequate time to process budget	37	82.2%	4th
4.	Inadequate technical capacity	42	93.3%	1st
5.	Delay in presentation of budget by Executive	34	75.5%	5th
6.	None/late appearance for budget defence	16	35.5%	10th
7.	Non-existence of budgetary regulatory law	40	88.8%	3rd
8.	High rate of legislator's turn over	41	91.1%	2nd
9.	Lack of reliable data	29	64.4%	8th
10.	Non-submission of returns on budget performance	30	66.6%	7th

Source: Underlying data from field survey 2020.

The results in the table 4.2 indicate that ten major challenges were identified by forty five respondents. Only 33 respondents representing 73.3% of the total respondents identified lack of pre-budget consultation with the Legislature by the Executive as a challenge that affected the performance of the committees. Also 25 respondents (55.5%) believed that Executive-Legislature politics conflicts affected the performance in the 8th Assembly. Inadequate time to process budget was also identified by 82.2% of the respondents as one of the challenges of the Committees on Appropriation of the 8th Assembly.

Table 4.2 further shows that 42 of the respondents' represents 93.3% agreed that inadequate technical capacity was another important challenge that bedeviled the Committee on Appropriation of the 8th Assembly of the National Assembly. Also delay in the presentation of the budget by the Executive was identified as a challenge by 34 respondents (75.5%).

Non /late appearance by the MDAs for budget defense was identified by16 respondents (35.5%) as another challenge encountered by the Committee on Appropriation of the 8th Assembly. The table 4.2 further indicates that 40 respondents representing 88.8% of the total respondents agreed that non –existence of budgetary regulatory law was another major challenge encountered by the Committee on Appropriations of the 8th Assembly. High rate of Legislators turnover was agreed by 41 respondents (91.1%) as another challenge confronting the Committees on Appropriation of the 8thAssembly. Also 64.4% of the total respondents identified inadequacy of reliable data as a challenge.

Finally 30 respondents (66.6%) identified non submission of returns on budget performance as another critical challenge to the Committees on Appropriation of the 8th Assembly of the National Assembly.

4.4.1 Inadequate Technical Capacity and Occupational Status

Table 4.3: Cross Tabulation for inadequate Technical Capacity and Occupational Status

Status	Frequency	%
legislators	I4	31%
Technical Staff	20	45%
Others	8	17.3%
Total	42	93.3%

Source: Underlying data from Field Survey 2020.

The table 4.3 indicates that the highest number of the respondents that identified inadequate technical capacity as a challenge was the technical staff of the Committees of Appropriation of the two houses.

This was represented by 45% of the total respondents. Also 31% of the total respondents who were legislators recognized inadequate technical capacity as a challenge to the performance of the committees on Appropriation. And lastly only 8 others

Representing 17.3% agreed that inadequate technical capacity was a challenge to the performance of these committees in the 8th Assembly.

4.4.2 Inadequate Technical Capacity and Educational Attainments

The study sought to find out the level of the educational attainments of those respondents that indicated that inadequate technical capacity as a challenge confronting the Committees on Appropriation of the 8th Assembly.

Table 4.4:   Cross Tabulation for Inadequate technical capacity and educational attainments

Educational Attempt	Frequency	%
Secondary	1	2%
Diploma	2	5%
Bachelor Degree	25	55%
Post Graduate	14	31.3%
Total	42	93.3%

Source: underlying data from Field Survey 2020.

The table 4.4 above shows that the educational attainments of the highest number of respondents that agreed that the Committee on Appropriations of the 8th Assembly suffered from inadequate technical capacity were bachelor degree holders with 55%.

Also 31.3% of the total respondents who were postgraduate degrees holders were of the same opinion that inadequate technical capacity was a challenge to the Committee on Appropriation of the 8th Assembly. Only 2% and 5% of the secondary and Diploma certificates holders respectively agreed that inadequate technical capacity was a challenge to the Committee on Appropriation of the 8th Assembly.

4.4.3 Inadequate Technical Capacity and Number of Terms served

Table 4.5: Cross Tabulation for Inadequate Technical Capacity and Number of Terms

Number of term	Frequency	%
One	37	82%
Two	5	11.3%
More than two		-
Total	42	93.3%

Source: Underlying data from Field Survey.

Table 4.5 showed that 82% of the total respondents who were committees' members for the first time agreed that inadequate technical capacity was a challenge confronting the Committee on Appropriation of the 8th Assembly. The table further indicated that 11.3% of the total respondents who served the Committee for the second time also supported that the Committee on Appropriations of the 8th Assembly suffered from inadequate technical capacity.

4.4.4 High Rate of Legislators' Turnover and occupational Status

Table 4.6: Cross Tabulation High Rate of Legislators 'Turnover and Occupation Status

Status	Frequency	%
Legislators	9	20%
Technical staff	14	32.1%
Others	8	39%
Total	41	91.1%

Source: Underlying data from Field Survey.

The table 4.6 showed that 20%, 32.1%and 39% of the total respondents that agreed that high rate of legislators' turnover was a challenge encountered by the Committee on Appropriation of the 8th Assembly were Legislators, Technical Staff and Others respectively.

4.4.5 High Rate of legislators' turnover and number of terms served

Table 4.7: Cross Tabulation for High Rate of Legislators' Turnover and Number of Terms Served

Number of term served	Frequency	%
One	81%	36
Two	10.1%	5
More than two	-	
Total	91.1%	41

Source: Underlying data from Field Survey 2020

Table 4.7 showed that 81% and 10.1% of the total respondents who were first and second timers in the committees on Appropriation believed that high rate of legislators' turnover was a challenge to the committees' performance in the 8th Assembly.

4.4.6 Non-Existence of Budgetary Regulatory law and Occupational Status

Table 4.8: Cross Tabulation for Non-Existence of Budgetary Regulatory and Occupational Status.

Social Status	Frequency	%
Legislators	89	20%
Technical Staff	13	29.8%
Others	18	39%
Total	40	88.8%

Source: Underlying data from Field Survey.

Table 4.7 showed that 20%, 29.8% and 39%of the total respondents that agreed that non-existence of regulatory law affected the performance of the Committee on Appropriation in budget scrutiny in the 8th Assembly were Legislators, Technical staff and Others respectively.

4.4.7 Non- Existence of Budgetary Regulatory Law and Number of terms served

Table 4.9: Cross Tabulation for Non-Existence of Budgetary Regulatory Law and Number of Terms Served

Number of terms	Frequency	%
One	33	72.8%
Two	7	16%
More than two	-	
Total	40	88.8%

Source: Underlying data from field Survey 2020

Table 4.9 showed that 72.8% and 16% of the total respondents that agreed that non-existence of budgetary regulatory law was a challenge to the Committee on Appropriation of the 8th Assembly were first and second timers respectively.

4.5: Strategies to Improve the Performance of the Committees on Appropriation

This section sought to find out the strategies suggested by the respondents by which the performance of the Committees on Appropriation can be improved in budget scrutiny. The Table 4.9 below showed various strategies suggested by the respondents used for this study.

Table 4.10 Strategies for improving Performance.

S/No	Responses (Strategies)	Frequency	Percentage	Ranking
1.	Improve technical capacity: Through: i. Training /workshop ii. Engagement of expert	41	91.1%	1st
2.	Existence of Budgetary Regulatory Law	39	86.7%	2nd
3.	Continuous engagement between the Executive and legislature on budget	27	60%	5th
4.	Establishment of ICT platform	30	66.7%	4th
5.	Independent capacity building of the NABRO	37	82.2%	3rd

Source: Underlying data from Field Survey,2020

Table 4.10 showed that 41 out of 45 respondents represent 91.1% of the total respondents suggested improvement to the technical capacity of this committee through trainings, workshops and engagement of experts, also 39 (86.7%) of the total respondents suggested enactment of budgetary regulatory law to assist the performance of the committees in budget scrutiny. The table 4.10 also showed that 37 (82.2%) of the total respondents suggested increase independence, and capacity building for National Assembly Budget Office (NABRO) as a means of supporting the technical capacities of the Committee.

The table 4.10 further indicated that 27 (66%) of the total respondents suggested continuous engagement between Executive and Legislature on budget in order to reduce the challenge facing the Committee in budget scrutiny. Also 30 (66.7%) of the total respondents suggested the use of improved and modern ICT system in budget scrutiny.

4.6   DISCUSSION OF FINDINGS

 Among the objectives of this study was to assess the contributions of the Appropriation Committee to the Budget scrutiny exercises, to find out the challenges encountered by the Committee on Appropriation of the 8th Assembly in the budget scrutiny process and strategies to tackle these challenges and improve the performance of the Committee. In line with these objectives, the field works revealed that the Committee requires both sufficient time and properly time budget to facilitate meaningful decision making. International experience suggests that a minimum of three to four months is required for the approval of the budget by the legislature on the basis of meaningful analysis and scrutiny.

However, it was noted that except 2018 fiscal year when the National Assembly received the estimates from the Executive on 7th November, 2017, all other submissions for the other three years were made in Decembers. This is not defendable in a country with fiscal year that runs from January to December. It was clearly pointed out that there has been a habitual tardiness in presenting annual proposals to the National Assembly in the 8th Assembly which delayed the passing of the estimates by the legislature.

This practice has not given the legislature adequate time to review the budget, make amendment and pass it into law before the beginning of the fiscal years. The timing of the budget process is capable of having a major effect on the quality of analysis and deliberation undertaken by the Parliament. However, on average the budget estimates of the period under review showed that three to six months were used to consider and approve the budget by the National Assembly in the 8th Assembly.

This practice fell within international norms. For instance, the South African Parliament has three to four months to consider the Executive's budget prior to the beginning of the fiscal year. So the major issue in budget process was the delay in the presentation of budget estimates by the Executive to the National Assembly.

The study also revealed that the National Assembly has constitutional power to alter the budget estimates presents by the Executive to it. This was demonstrated through all the estimates submitted in the 8th Assembly to the National Assembly. All these budget estimates were either altered upward or downward to reflect the public interest. The National Assembly can therefore be described as a" budget influencing Parliament".

In response to the next objective, the study revealed that ten major challenges that bedeviled this committee in the 8th Assembly of the National Assembly. These challenges are discussed as follows:

Firstly, technical capacities of the Committee on Appropriation were identified by 42 respondents (93.3%) to be inadequate. This has been recorded as the number one challenge that affected the Committees' performance. This finding was in agreement with Langdon (2012),Wehner (2004) and Satisso & Belgrano (2002)'s views on the technical capacities of the National Assembly since the return of democratic rule in 1999. Wehner (2004) maintained that the greatest challenge of the National Assembly to strengthen democratic accountability and ensuring fiscal discipline is that its technical capacities are still in developing stage. Langdon (2000) also pointed out that one of the crucial challenges facing parliaments in Nigeria is that legislators lack the technical expertise to be able to participate in economic planning and analysis, and therefore cannot be expected to be real players in the financial policy process.

The study adequately confirmed the opinions of these authors because 42 out of 45 respondents agreed that inadequate technical capacity was a major issue to the performance of the Committee on Appropriation of the 8th Assembly. Accordingly this challenge was ranked to be number one.

Secondly, high rate of legislators' turnover was agreed by 91.1% of the total respondents to be another major challenge encountered by the Committee on Appropriation.

According to the study, the challenge was ranked as second to inadequate technical capacity. The rate of legislators' turnover refers to the speed (which is expressed in %) at which legislators are replaced at every election. The study established a positive relationship between inadequate technical capacity and rate of legislators' turnover.

That is, the respondents that were agreed that the Committee on Appropriation had inadequate technical capacity also agreed that there was a high turnover of legislators between 7th and 8thAssemblies.This could be explained further that high rate of legislators turnover greatly accounted for the inadequate technical capacity suffered by these committees in the 8th Assembly. The study confirmed the opinions of NILS (2017) and PLAC (2017) that the 8th Assembly of the National Assembly suffered from high rate of legislators' turnover which resulted to inadequate technical capacity.

The study revealed further that there were two dimensions to the issue of high legislators' turnover which include external and internal. The external dimension has to do with the election of a legislator, when a parliamentarian could not win the election and retain his/ her seat. Since the return of civil rule in 1999, available data showed that there have been high rate of legislators turnover which has grossly affected the performance of the Committee on Appropriation and the National Assembly in general.

However, the internal dimension has to do with the process of selection of the legislators into the committee membership. Due to the nature of this committee, every legislator want to be a member of the committee and also every state wants to be represented in the committee. And therefore it is very difficult to grantee a member to serve more than a term.

In the light of these, only 9 out of 40 members of the House Committee on Appropriation of the 7th Assembly won their elections and retained their membership in the 8th Assembly.

Also in the Senate only 5 out of 19 members of the Committee on Appropriation of the 7th Assembly won their elections and retained their membership in the 8th Assembly.

The consequence of this phenomenon has been a barrier to the sustenance of experiences acquired over years which led to inadequate technical capacities of the Committee on Appropriation.

Thirdly, lack of organic budget law has been revealed by the study to be one of the major challenges encountered by the Committee on Appropriation of the 8[th]Assembly. 88.8% of the total respondents were in support of this. So, non-existence of budgetary regulatory law to oversee the budgetary process in Nigeria was an issue that affected the performance of the committees in the budget scrutiny. This situation was in line with the views of CABRI (2019) and Agbi (2018). They noted that, the absence of the organic budget law like Kenya and Uganda affected the budget process in Nigeria.

Also, inadequate time to process budget is another important challenge that was revealed by the study that affected the performance of the Committee of Appropriation of the 8th Assembly. The study showed that all respondents that agreed that inadequate time to process budget was a challenge to the committees in the 8th Assembly also agreed that lack of organic budget law was also a challenge.

There was therefore positive relationship between the two challenges which means that the problem of inadequate time for processing the budget was as a result of lack of organic budget law to regulate the process and timing of the budget.

Furthermore, delay in the presentation of budget by the Executive was another challenge encountered by the Committee on Appropriation of the 8th Assembly of the National Assembly.

The 75.5% of the total respondents that agreed to this also agreed that non-existence of budgetary regulatory law was a challenge.

The study showed a positive relationship between the two challenges. It was therefore clear that lack of organic budget law allowed for the delay in the presentation of budget by the Executive.

Also another important challenge encountered by the Committee on Appropriation of the 8th Assembly as revealed by the study was lack of pre- budget consultation with the legislature by the Executive. The revelation confirmed the position of Ede (2007), when he stated that poor level of Executive – Legislative engagement in the budget process is a key cause of gridlock in the budget scrutiny.

In summary, the study adequately exposed the challenges that the Parliament in Nigeria has been facing in the budget scrutiny. The study by way of confirmation, throw enough weight behind the previous similar studies that had been carried out in the past about the problem confronting National Assembly and its Committee on Appropriation.

CHAPTER FIVE

SUMMARY, RECONMMENDATIONS AND CONCLUSIONS

This chapter presents the summary, discussions, conclusions and recommendations from the study. The presentation was in a way that tries to answer the research questions of this study.

5.2 Summary of Findings

The purpose of this study was to assess the contributions of the Committee on Appropriation in the budget scrutiny in the 8th Assembly of the National Assembly. The study was guided by the following research questions: what are the contributions of the Committee on Appropriation in the Budget scrutiny? What are the challenges encountered by the Committees on Appropriation in the process of budget scrutiny in the 8th Assembly? What are the strategies that could be adopted to improve the performance of the Committees on Appropriation?

A survey research design was used for this study because it allows investigation to be conducted into the challenges confronting the committees and strategies for improvement. The survey research design also made possible the collection of data from broader category and comparisons between variables. The study population was 131 members of the Committee on Appropriation of the both houses of the 8th Assembly of the National Assembly, the technical staff attached to them, staff of the Ministry of Finance, Civil Societies and the general Public.

A sample of 57 was drawn using judgment sampling method from a list of sample frame provided by the committees' secretariats.

The data was collected by use of a questionnaire for the period of one month. The data analysis involved frequencies, percentages, pie charts and bar charts. The findings were presented using tables and figures.

On the findings of the contributions of the committee in budget process, the study revealed that there had been a habitual tardiness in the presenting annual proposals in the 8th Assembly, which delay the passing of the estimates by the Legislature. The findings noted further that this practice by the Executive has not given the legislature adequate time to review the budget, make amendment and pass it into law before the beginning of the fiscal years.

Also the finding showed that the National Assembly is a budget influencing Parliament because it possesses the constitutional power to alter or amend the annual proposals present to it by the Executive.

The findings on the challenges encountered by the Committees on Appropriation of the 8th Assembly in the budget scrutiny showed that there were ten challenges identified by the respondents. Among these challenges, inadequate technical capacity was affirmed by 93.3% of the respondents, and ranked as the first major challenge of these committees. High rate of legislators' turnover was ranked as the second major challenge of the committees with 91.1% of the total respondents. And also, lack of organic budget law was ranked as the third challenges encountered by the committees in the budget scrutiny with 88.8% of the total respondents ,but however only 55.5% affirmed that Executive-Legislature politics conflicts was a challenge to the Committees on Appropriation in the budget scrutiny.

The findings on the strategies that can be adopted to improve the performance of the Committees on Appropriation of the National Assembly showed that five major strategies were identified by the respondents. However, technical capacity building of these committees through trainings, workshops and engagement of the professional experts was affirmed by 91.1% of the total respondents and ranked as the first major strategy to improve the performances of this committee. The enactment of an organic budget law to regulate the budget process was ranked as the second major strategy to assist the Committee on Appropriation in the budget scrutiny, and it was advocated by 86.7% of the total respondents. Also 82.2% of total respondents suggested for the increase in the independence, capacities, and resources of the NABRO to augment the capacities of the Committee on Appropriation in the budget scrutiny. Finally the employment and use of modern information technology (ICT) system in the process of budget scrutiny (to make the process more accurate, reliable and faster) was also advocated by 66.7% of the respondents as another major strategy to support the capacities of this committee.

5.3 Conclusions

The study revealed that the Committee on Appropriation of the National Assembly plays vital roles in the scrutiny of the national budgets. Through the existence of this committee the National Assembly was able to the hold the Executive accountable to the citizens for the use of the public resources. It was therefore crystal clear that Committee on Appropriation is the engine room of the National Assembly as far as budget scrutiny and approval are concerned.

However, the study identified that the Committee on Appropriation of the 8th Assembly of the National Assembly was encountered with some challenges that hinder the performance of this committee.

The study outlined ten major challenges that hinder the performances of the Committee on Appropriation in the budget scrutiny. According to this study, inadequate technical capacity was concluded and ranked as the first major challenge that bedeviled this Committee on Appropriation of the 8th Assembly in the budget scrutiny. Also high rate of legislators' turnover was revealed by the study as another major challenge affecting the performances of this committee. It is therefore concluded by the study that high rate of legislators' turnover grossly affected the technical capacities of this committee.

The study also established and concluded that lack of organic budget law grossly affected the timings of presentation, scrutiny and approval of budget.

5. 4 Recommendations

The study outlined the challenges that hinder the Committee on Appropriation's roles in budget scrutiny and approval. A clear understanding of these challenges provided useful entry points for instigating the necessary steps towards improvement. Based on the findings and conclusion arrived at in this study, the following strategies are recommended in order to improve the performances of the Committee on Appropriation.

First, it is highly recommended that the technical capacities of the Committees on Appropriation should be built through organizing budget focused trainings and workshops on regular basis. This includes induction trainings for the new legislators and retraining programs for the existing members and technical staff on the current developments in the field of budgeting.

Also engagement of the professional experts to offer independent analysis on the executive budget to the Committee on Appropriation and the National Assembly in the scrutiny and approval of budget is very germane to the enhancement of the committees' technical capacities In advanced democracy like U.S Congress, law makers are supported or equipped with necessary experts in order to carry out their mandates effectively and efficiently, but in Nigeria, it should be noted that most of the legislative aids of the lawmakers are appointed based on political loyalty without necessary requirements. Also it   should be noted that technical capacities of the committees can be developed through exchanges of experiences and ideas with committee on appropriation of advanced democracies.

Secondly, it has been established by the study that Nigeria has never had an organic budget law which has resulted in the absence of a timeline, a legal framework and a set of rules for structuring and streaming the budget process.

The existing frameworks which include the Finance act, the Fiscal responsibility act, and even the 1999 Constitution do not provide for a fixed and realistic budget calendar and neither has a statutory role created for the public.

Although in 2017 an attempt was made to evolve an organic budget law for Nigeria.by initiating Budget Process Regulation Bill, 2017, however the bill has not scale through the parliamentary hurdles.

In the light of this, the study recommended an enactment of organic budget law that will fix a timeline for the presentation and passage of the budget with the week of September allocated for the commencement of the budget's passage and 31 December as the deadline for assent.

This will afford the Committee on Appropriation an ample time to carry out the required budget scrutiny.

Thirdly, NABRO was created in 2012 to provide the National Assembly and its Committee on Appropriations with analytical expertise throughout the budget process. However, it was established by the study that currently NABRO lacks the independence, capacities and resources to provide independent analysis on the executive's macroeconomics and fiscal framework to promote budget credibility, determine affordability of budget and risks of budget.

However it should be noted that the bill establishing NABRO is yet to be signed into law and therefore this office lacks institutional and legal framework support to grantee its independence as parliamentary office. This has implications for its operational and financial independence since its capacity needs cannot be met. In addition to these, its staffing continues to be managed by the National Assembly bureaucracy, the very body to which it is supposed to render non-partisan analysis and reviews of budget related issues.

Against these backgrounds the study recommended immediate review and signing of the NABRO Bill, 2012 into law in order to empower the Office institutionally and legally to discharge its mandates.

Finally, Information Technology (IT) in the modern Legislature cannot be over emphasized. Although National Assembly has been making a lot of investments in information technology, but the IT requirements of a modern legislature in the 21st century have not taken roots in the National Assembly. It is therefore recommended that more investments be made in this direction in order to increase the IT capacity of the National Assembly and its committees.

More investments in some budget related software will increase the accuracy, reliability and speed at which the Committee on Appropriation carries out budget scrutiny.

5. 5 Recommendation for Further Research

The study only focused on the Committee on Appropriations of the 8th National Assembly that carried out ex ante budget scrutiny during the approval stage of the budget process. However, issues of operational efficiency of budget are primarily considered by the Public Accounts Committees of the National Assembly through ex post scrutiny on the basis of audit findings. It is therefore suggested that a similar study may be conducted on the activities of the Public Accounts Committees of the 8th Assembly of the National Assembly to expose the challenges confronting these committees and to proffer necessary strategies to improve their performance.

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QUESTIONNAIRE

Cover Letter for a MPD Degree Research

National Institute for Legislative

And Democratic Studies.

Abuja

Dear Respondent,

I am pleased to inform you that I am a student of the National Institute for Legislative and Democratic Studies (NILDS)/University of Benin, pursuing a Master Degree in Parliamentary Administration (MPD). As a partial fulfillment of the programmme, I am conducting a research with the topic, "an assessment of the contributions of Committees on Appropriations of the 8th Assembly on budget scrutiny."

This is an academic research and the information you will provide will be used only for this study. Thank you so much.

Yours faithfully,

Akande, Sunday Olushola

PART 2

SECTION A: **GENERAL INFORMATION.**

    1. What is your sex category?

    a. Male [ ]   b. Female [ ]

    2. What is your age bracket?

    a. 30—39 [ ]   b. 40—49 [ ] c. 50—59 [ ] d. 60 above [ ]

    3. What is your marital status?

    a. Single [ ]   b. Married [ ]   c. Divorced [ ]   d. Widowed [ ]

4..**What is your highest educational qualification?**..

   5. What is your Status?

a Senator   [ ]   Member [ ]   Staff   [ ]

   6**. How many terms have you served as a member of Appropriation Committee?**

    a. One [ ]   b. Two [ ]   c. More than two   [ ]

SECTION B:CHALLENGES THE COMMITTEE ON APPROPRIATIONS ENCOUNTERED IN THE 8TH ASSEMBLY

   7. In your opinion what are the major challenges that the 8th Assembly's Appropriation Committees faced during budget scrutiny?

a) …………………………………………………………..
b) …………………………………………………………..
c) …………………………………………………………..
d) …………………………………………………………..

SECTION C: **STRATEGIES THAT CAN BE ADOPTED TO IMPROVE THE PERFORMANCE OF THE COMMITTEES ON APPROPRIATION.**

8) What strategies, in your view, that the Committees on Appropriation can adopt to help them effectively scrutinize the budgets submitted to them?

a) ………………………………………………………..…..
b) …………………………………………………………..
c) …………………………………………………………..
d) …………………………………………………………..