

**THE ROLE OF CIVIL SOCIETY ORGANIZATIONS (CSOs) IN
STRENGTHENING THE BUDGETING PROCESS IN NIGERIA: A STUDY OF
THE 9TH NATIONAL ASSEMBLY.**

BY

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CERTIFICATION

I Olubunmi Samuel Ayantunji hereby certify that this thesis, titled; “The role of Civil Society Organizations (CSOs) in strengthening the budgeting process in nigeria: a study of the 9th National Assembly” has been carried out by me and conducted under the supervision of Prof Sam Amdii. All information from the literature has been duly acknowledged in the text and list of references provided. No part of this thesis was previously presented for the award of degree at NILDS/UNIBEN postgraduate school or at any institution.

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CERTIFICATION BY SUPERVISOR

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APPROVAL PAGE

This Thesis titled: “The role of Civil Society Organizations (CSOs) in strengthening the budgeting process in nigeria: a study of the 9th National Assembly” by Olubunmi Samuel Ayantunji meets the regulations governing the award of Masters of Legislative Studies of University of Benin/ National Institute for Legislative and Democratic Studies. Post Graduate School, Abuja. We therefore approve the work for its contribution to knowledge.

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DEDICATION

I dedicate this work to God Almighty who alone gives wisdom and to the gift of my wonderful parents; Elder and Mrs Mathew Ayantunji

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ABSTRACT

This research sought to examine the accountability works of Civil Society Organizations in strengthening the budget process in the National Assembly in Nigeria, and to identify the varying factors militating against the openness and transparency of the budget processes in the Legislature. The objective of this research centered on the examination of the accountability works of the Civil Society Organizations (CSOs) in strengthening the budget process in the National Assembly in Nigeria, identifying the factors militating against the budget processes in the Legislature in Nigeria, and accessing the methods and measures CSOs can deploy to influence the operations of budgeting in the National Assembly.

In x-raying these objectives, the researcher deployed both primary and secondary sources of data and the methodology for data collection was through the use of questionnaires and interviews. Analysis of the same was done using descriptive statistics. The data was tested using decision criteria of Likert scales and survey research design.

The Findings from this research shows that there are factors that need to be put in place for CSOs to deliver on their accountability mandate as regards budgeting. Also, the lack of the relevant bureaucratic support from the administration of the Legislature and the inability of the CSOs to have well trained staff to follow through with the technical job of budget monitoring and fiscal Documentations have greatly affected their delivery in this regard. The art of Lobbying, Negotiations and bureaucratic tact are inadequate in the approach of CSOs to legislators and elected representatives, which in turn stunts their results

The study recommended focus networking among civil society groups to aid training of cadres in grassroots mobilization and advocacy diversification of sources of funding through creative revenue generation activities; and the need to coordinate and control the NGO phenomena in order to reduce excessive reliance on foreign grants, this will help the COs to be able to do their job without fear or favor and at the same time helps in strengthening budget process in Nigeria.

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CHAPTER ONE

INTRODUCTION

Participation in public expenditure management by the people themselves, or by the Civil Society Organizations and parliaments who represent them are emerging as a major new arena for political activity and economic policy-making across the globe. However, in several parts of Africa, there is evidence of wide gaps between the expected roles of citizens' and their actual involvement in budget preparation, execution and implementation. There are also manifest discrepancies between financial proposals and accomplishments due to citizens' detachment from the budgeting process. Whereas the mmm budget process in a country forms a crucial index for determining the degree to which it has an open, democratic, and participatory system of government; most States of Africa continue to constrain the space of citizen participation in the budgeting process thus limiting good governance and constraining development potentials. This paper focuses on the role of Civil Society Organization (CSOs) in bridging this gap and strengthening the fiscal/budgeting process in Nigeria with a particular emphasis on the 9th Nigerian National Assembly.

Background To The Study

A budget is the principal document which outlines government income and expenditure as well as priorities over a specified period of time, usually one fiscal year. The budget as in Nigeria must be formulated taking into account the federal Character Principle and in line with Section 16(2) (a) of the Constitution of the Federal Republic of Nigeria (CFRN), 1999 as amended and provide that "... the budget policy must be directed towards the promotion of a planned and balance economic development". Accordingly, Ugoh & Ukpere (2009), viewed the budget as a comprehensive document that outlines what economic and non-economic activities a government wants to undertake with special focus on policies, objectives and strategies for accomplishments that are substantiated with revenue and expenditure projections. The budget is thus by far the most important economic tool for mobilization, allocation and management of resources. This

implies that if any nation desires to develop, they must get it right with the budgeting process and not regard it as a legitimate means of settling political supporters and cronies. That is, the formulation, passage, implementation, monitoring, oversight and review must be done with utmost caution and according to the rules otherwise, the budget will not achieve the desired development.(Gideon, 2015)

In every democratic society, the innumerable role of Civil Society Organizations can not be overemphasized, as they are the accountability nervous system of every government. If any Nation's quest for achievable democratic dividends is to come to fruition, the Civil Society Organizations in the clime must be free, upright and up to task. It can be said without mincing words that Nigeria's return to full Democracy was hugely influenced by the relentless call for the return of the country to Democratic Governance. The Civil Society space prior to 1999, stood against repression, military oppression and some members paid the ultimate price in their call for a just and fair society. Several considerations have made participation of CSOs in budget work to gain global significance. First are lessons from the experience of today's developed countries; countries that adopt researched-based policies and participatory socio-economic programmes tend to do better, in real terms, than countries with exclusivist budget systems. Second, it is now broadly accepted that democracy should extend beyond conducting free elections. Open and democratic societies require an informed citizenry, public participation and governing processes that are transparent and realistic. These no doubt are daunting challenges for developing countries like Nigeria, with a long post independence history of regimes of military dictatorship: politicians, it would appear, had habituated the culture of militarism and are building mental images that sustain absolutism, secrecy in public finance matters and indifference to the feelings of others. However globalization tends to popularize western type cultures of openness and broad-based governance. Western type democratic transitions in some developing countries have led to greater availability of budget information and opportunities for those outside government to contribute to the decision-making process (Uwem Essia and Afzal Yearoo 2009). Since the return to stable democratic rule in 1999, there has been genuine concerns as regards the effectiveness of the new civil society organizations that are brewing in the country. There have also been questions from citizens as regards the capacity of civil society operators and the will to

achieve the very high standards expected of civil society Organizations by citizens. However, one cannot turn a blind eye to the cooperation of constituted institutions and the openness of their activities, as it is the accessibility to these processes, and actions that makes it easy to ask questions and demand answers. One of such Institutions is the National Assembly, which is the apex representative organ in the country's democracy. The Country's Bi-camera legislature, which is delineated into the Senate and the House of Representative possess the power of the purse and the power to receive and approve the annual appropriation (Budget) of the Executive and the various processes that has been constitutionally provided in the presentation, defence and approval of this processes vis-a-vis the role of the Civil Society Organizations(CSOs) as accountability partners and watchdogs will be examined in this research work.

Statement of Research Problem

Going by their core mode of operations and areas of influence, one expects Civil Society Organizations to be articulate in Influencing the process(es) of budgetary preparations and passage. Areas like the production of the budget itself, the implementation, the monitoring phase and the exercise of key control over the key stakeholders that are involved in budgetary making and execution,are areas in which they can exert and exercise their influence but evidence available since the inception of the 9th National assembly in 2019 shows that the CSOs have not adequately operated to articulate their position and exercise enough influence on elected representatives in the National Assembly. This, according to Jega (2006), can be attributed to the "lack of sensitivity to the plural nature of Nigeria".

According to the Civil Society situation reports,..."civil societies have not been able to think outside the box to devise ways to breathe their influence on the members of the National Assembly in structuring and assembling a people oriented budget that meets the demands of the citizenry and also push further to see to it that the projects budgeted for are adequately implemented. Internal and External variables seem to have exercised influence on their capacity to sharpen the quality of budget inputs by CSOs, it is also noted that immense politicization, elitism and parochial influences have also influenced CSOS in taking a harmonized position to

exercise the required influence. This is why most members dissipate their efforts in the process and therefore unable to operate effectively. It is against this backdrop that this study is undertaken to identify the factors affecting this and also to question why the CSOs have not performed creditably over the years, thus limiting their effectiveness as accountability partners in the country's nascent democracy".

From the foregoing it is conspicuous to note that the quasi-regulatory functions of CSOs have suffered greatly due to so many centripetal and centrifugal political and social forces. The study seeks to study the aforesaid problems, trace the causes, examine the effects and prescribe viable antidotes while proffering realistic, 21st century complaints ways by which CSOs can not only get involved in the budgeting process in the National Assembly but follow up with the implementation of same.

Research Questions

1. What are the accountability works of CSOs in strengthening budget processes in the National Assembly.
2. What are the factors militating against the budget process in the National Assembly
3. In what ways can CSOs influence budget process in the National Assembly

Research Propositions

1. The modes and methods Civil Society Organizations can effectively deliver on their accountability mandates in budgeting processes are not clearly defined.
2. The Lack of Skilled Technocrats, Funding and undefined mandates are some of the factors inhibiting the budgeting process and the contributions of CSOs in the same .
3. Productive engagements, advocacy and high level negotiation skills as core recipes through which CSOs influence the budgeting process in the National Assembly.

Research Objectives

The Objectives in specifics are to;

1. Examine the accountability works of the Civil Society Organizations (CSOs) in strengthening the budget process in the National Assembly in Nigeria.
2. Identify the factors militating against the budget processes in the Legislature in Nigeria.
3. Access the methods and measures CSOs can deploy to influence the operations of budgeting in the National Assembly.

Scope and Limitation of Study

The study will center on the roles of Civil Society Organizations (CSOs) in Nigeria in stimulating and invigorating the Budget process while x-raying the lapses in the discharge of their functions in the past, and recommending very viable and practical ways to strengthen the process in future. The study will concentrate mainly on CSOs in Nigeria to the exclusion of others outside the shores of the country. The choice of the study indices is deliberate as it will ensure a productive concentration of research materials and great output. Additionally the choice of study is limited to the aforesaid because it will ensure an in-depth inquest into the regime of fiscal transparency in the 9th National Assembly (2019-2022).

The study will also examine various sources to highlight and understand differences among key players in the budget process and issues surrounding the perceived nature and role of civil society in research from different literature streams. Interest in CSO inclusion in research is widespread, but lacks a coherent focus and clarity on what CSOs are. Without this clarity, CSO-inclusive research, or policy, may be ineffective. This study is limited to addressing this lacuna by presenting findings from an exploration of academic, policy and research project literature in order to come to a view on CSOs in research. This culminates in a typology of CSOs and provides a means of identifying types of CSOs and their mandate as it relates to the power of the purse as exercised by the legislature. The typology will touch four types of CSO (common cause,

shared voice, research-oriented, commercially oriented) and provides a definition for each type, along with a basis for the definition; an example of each; some typical terminology; typical area of activity; properties; typical mission; key areas of interest and their 'action logic' in research. Furthermore, this research will cover the budgeting activities of the 9th Assembly of the National Assembly of Nigeria from 2019-2022. This shall include the budget presentation process, the defence processes and the passage process, since the inauguration of the current 9th Assembly of the Nigerian Legislature till date.

Significance of Study

One of the major significance of this study is that it will further add to the many academic remedies to strengthen the democratic institutions in Nigeria and also aid in the documentation, albeit professionally, of the processes of appropriation in the largest black nation on earth. Also, civil society participation in fiscal policy issues is broadly desirable as it compels elected officials to be more accountable with public revenues and also to ensure better execution of government projects.

Also, the research will be beneficial to the Institutions and entities like, The National Assembly, as it will aid the National Assembly and the relevant departments in the apex representative institution in the country, in knowing the compulsory need to open up the budgeting process in the country, and not only that, it will help them understand the need for an accountable institution (which the CSOs represent) to monitor these whole appropriation process, that has hitherto be shrouded in unnecessary secrecy and highly embarrassing controversies. This study will make the National Assembly become globally responsive in the way and manner budget processes are handled vis-a-vis the role of the Civil Society Organizations (CSOs).

Furthermore, the research will aid the government (i.e the Executive and the Judiciary in this case). The executive for one is majorly saddled with the function of budget preparation and presentation. This study will help the executive learn better in computing figures (budget making), that are fixed in the budget, and guide against manipulation of figures and "budget padding" as we have come to understand it. The government in this instance will be better

equipped on how to interface with the legislature to ensure a swift passage but immensely detailed and thorough budget passage process. The judiciary will also be better informed on the core indices of tracking budgetary provisions of the government, hence the transparency this brings will aid the Judiciary in deciphering and dispensing matters on the same issue that is brought before it.

Also importantly, the study will help the General Public in mapping government openness and accessibility, because this is the hallmark of every great budget process. The budget ultimately is made to provide the basics of life for the governed, hence there is a need to grant the governed access to the process involved in the making and passage. The participation of CSOs in this process, as will be examined, will also mean more participation of citizens in the budgeting process of their country. This becomes a win for the government and a win for the governed, as citizens are now better equipped with the right information on the subject matter.

Organization of Study

The Study will be organized into five Chapters. Chapter One will contain the introduction, background to the study, state the research problem, the objectives of the study, pose the research questions, present a scope of the study, the significance of the study and the organization of the study. Chapter Two will focus on the review of relevant literature and the theoretical framework of the study and identify the gap in literature. Chapter Three will present the research methodology, research design for the study, population of the study, sampling technique adopted for the study. The sample size used and methods of data collection. Chapter Four will present data for the study, interpretation and analysis of data obtained through primary sources. Lastly, Chapter Five will present the summary of the findings of the study, comparing it with established literature, draw conclusions and make useful recommendations including suggesting possible areas of further academic study

CHAPTER TWO

LITERATURE REVIEW AND THEORETICAL FRAMEWORK

The past decade has witnessed the rapid rise of civil society organizations as important contributors to public debate in many African countries. In many instances, civil society groups contribute to direct anti-poverty interventions as well as to political advocacy campaigns. The direct involvement of civil society organizations in issues of fiscal transparency or budget monitoring has however been limited and is relatively recent. As an example, the most recent assessment of budget transparency and participation by the Africa Budget Project in 2002 (for Kenya, Ghana, Zambia, Nigeria and South Africa) pointed to various shortcomings in fiscal transparency in these countries and noted weaknesses in the participation of civil society groups (Foelscher, 2002).

Overtime, the processes and activities of budgeting and the passage process has been critical to the major functions of the Nigerian National Assembly. The National Assembly as contained in the Constitution possess the power of the purse thus, there is a need for the representative arm of government to effectively check how taxpayers funds and all revenues accruing to the federal government are spent.

2.1 The Inception of Civil Society Organizations

Nigeria's budget making and passage process is not entirely open and accessible hence, there have been reported situations where most of the Ministries, Department and Agencies of Government are forced to maneuver their way through the relevant committees, persons and bureaucracy of the National Assembly to ensure that their budget proposal is passed, so as to have a pool of spare funds to stash away in the incoming year. This shady practice and processes sometimes delay the amount of time the legislature will take in looking into the appropriation bill and the amount of time it will use approving and sending the same for the president's assent as provided by law.

Also, there have been allegations of "budget padding" against the National Assembly by the citizens, going by the events following the former Chairman of the House of Representatives

confession that members are padding the budget. It has been alleged by these persons that the National Assembly which is supposed to be the apex representative organ in the country, manipulates and adds to figures in the budget to satisfy the illegal financial yearns of elected representatives, though these allegations have been denied by the National Assembly, the allegations are still rife. It is trite to note that, if the budgeting process is made open and accessible to CSOs, accountability would have been infused into the system as the presence of these “public watchdogs” would have made sure that due processes were followed in the presentation, defence and passage of the country’s annual appropriation Bill.

Civil Society Organizations are therefore expected to strategically serve as a watchdog and a force to exercise influence on the National Assembly to be involved in the fiscal process. One therefore wonders why the CSO community has not been performing up to par with regards to strengthening the budget process. This most likely can be attributed by certain internal and external variables. Some of which have been identified by Dr. Ngozi Okonjo-Iweala and Philip Osafo-Kwaako (2009) and are stated below:

Lack of defined and clear Objectives: According to Dr. Ngozi Okonjo-Iweala and Philip Osafo-Kwaako (2009), it is crucial for civil society organizations to clearly define their intended objectives. What are the desired goals? Is it tackling corruption and patronage? Ensuring greater pro-poor allocation of resources? Supporting development of marginalized groups? Providing a voice for citizens and so on? Defining clear goals would enable more focused engagement with relevant authorities, rather than a tendency to pursue diverse and sometimes uncoordinated activities. Perhaps the greatest weakness of most Africa-based civil society organizations involved in fiscal transparency issues at present is their inadequate grounding in the technical issues surrounding their areas of advocacy. In order to improve their impact, such organizations need to improve their levels of research and training, and to keep abreast with the relevant literature in their fields of concern. For example, an organization advocating for increased transparency of the natural resource sector in its local mining sector should have an adequate grasp of the existing fiscal regime in its local mining sector. Similarly, some basic understanding of budget classification and accounting methods would be essential for any organization involved in tracking expenditures for its local budget.

Lack of effective communication strategies: Civil society organizations working on advocacy issues in fiscal transparency have sometimes failed hugely in their communication strategies (whether op-ed pieces , advertorials, etc). The failure to know that the methods and medium of communication vary based on the intended audience – whether to the general public, to legislators, or to their local government authorities. In all cases however, the message to be communicated needs to be well-researched, factual and succinct. Wrong information has been communicated in the past – and this does not augur well for government-CSO collaboration.

Failure to recognise the means of dialogue and engagement to deploy with relevant authorities: Many critics of civil society organizations argue that they tend to be more confrontational and sensational rather than willing to engage in pragmatic dialogue. There is an increased willingness among many democratic governments to encourage greater dialogue with non-state actors. Civil society organizations must seize this opportunity as a means of influencing public policy and change rather than operating in isolation.

Lack of requisite lobbying skills: Lobbying is a requisite legislative tool, and the failure to learn this act has foreclosed CSOs from being engaged in relevant legislative processes like the budgeting processes. Improved lobbying skills are also needed if civil society groups are to contribute more effectively to enhancing fiscal transparency in their countries. It is important to identify allies among legislators, to cultivate relationships with the executive, and to effectively communicate campaign messages to them.

Lack of comprehensive evaluation mechanisms: CSOs in our clime are not known for periodically checking themselves. It is important for civil society organizations involved in advocacy issues to conduct an internal self evaluation of their objectives and methods of operation. This may also help to reconnect with their constituencies and reduce the likelihood of elite capture of their objectives or illegitimate representation- Dr. Ngozi Okonjo-Iweala and Philip Osafo-Kwaako (2009)

This study shall focus hugely on these deliverables as delineated above. Also institutionally, there are serious institutional snags to partnership between government and civil society. The first is

how to deal with administrative practices and laws that enthrone secrecy and adhocism in the affairs of government. If citizens are to play a role in governance, institutional arrangements for information on who does what and how in government and society must be in place. Mechanisms for disclosure of information that do not constitute any known security and trade risk are required for democratization of governance. Furthermore, the institutional lacuna is the limited space available for civil society participation in the formulation of policies that affect the livelihood of citizens by agencies of government. Mainstreaming of civil society and other citizens' based groups in budget work and formulation of public policies is a major institutional challenge in developing countries like Nigeria. Efforts at incorporating views of civil society groups are largely in response to pressures from donors, the World Bank and IMF. Clear roles and terms of engagements need to be defined for government/CSO partnership. The basic problem with depending on external forces to create space for government-civil society interaction is that such spaces are narrow, project-based and ad hoc. The spaces often serve the specific needs of each donor and hardly extend to other aspects of government business.

At the social level, there is the issue of replacing the mentality of ad hocism and trial-and-error with respect for planning and organization. More people need to learn how to respect institutions and abide by their guidance. Government officials need to internalize that CSOs have an undeniable role to play in modern democracy, and CSOs should accept that partnership and not confrontation, is more useful in their dealings with the government. Indeed unlearning absolutism and militarism and learning cooperation and consultation are the major challenges in this regard. At the level of society, there is a need to promote communication between citizens based groups and community members. It may be necessary to include communication with individuals and communities as a measure of CSO performance; otherwise many CSOs would be alienated from the communities they ought to be representing. CSOs need also to build capacity for monitoring how local operators of donor programmes utilize donor fund

Civil society participation in fiscal policy issues is broadly desirable as it compels elected officials to be more accountable with public revenues and also to ensure better execution of government projects. At the same time, civic engagement in public policy issues may also be

problematic since in some cases it risks being captured by a dominant or vocal elite who may not represent the interests of the broader population.

2.2 Civil Society Organizations

A civil society is composed of groups or organizations working in the interest of the citizens but operating outside of the governmental and for-profit sectors. Organizations and institutions that make up civil society include labor unions, non-profit organizations, churches, and other service agencies that provide an important service to society but generally ask for very little in return.(Lesley Chapel -2015)

Civil society is sometimes referred to as the civil sector, a term that is used to differentiate it from other sectors that comprise a functioning society. For example, the United States is made up of three sectors: the public sector, which is the government and its branches; the private sector, which includes businesses and corporations; and the civil sector, which includes the organizations that act in the public's interest but are not motivated by profit or government. According to the Center for International and Strategic Studies, the global civil society ecosystem can be characterized as a complex and interconnected network of individuals and groups drawn from rich histories of associational relationships and interactions. Globally, the concept of civil society has evolved from these associational platforms to comprise a wide range of organized and organic groups of different forms, sizes, and functions. There have been significant changes over time in the civil society landscape. At different periods, community-based organizations, workers' or labor unions, professional associations, and nongovernmental organizations (NGOs) have been the most prominent.

Consequently, defining civil society is not a simple task, as it is said that there are similar experiences across continents and regions, countries, and more specifically, groups that share similar cultural values and attributes within a country, have some distinct forms of social organization, cultural and political traditions, as well as contemporary economic structures. In recent times, the different typologies of civil society are:

Civil society organizations (CSOs) comprising NGOs, faith-based organizations, and community-based organizations that have an organized structure and mission and are typically registered entities and groups;

Online groups and activities, including social media communities that can be “organized” but do not necessarily have physical, legal, or financial structures;

Social movements of collective action and/or identity, which can be online or physical;

Labor unions and labor organizations representing workers; and social entrepreneurs employing innovative and/or market-oriented approaches for social and environmental outcomes.

Following the aforesaid definitions and conceptualization, it goes without saying that civil society organizations are tantamount to the sustenance of the development of any clime. Their presence and Involvement in whatever goes on in a Nation’s polity gives credence to the fact that it is only when citizens through the vehicle of civil society groups and organization participate in the democratic or decision making process(es) in a nation that all round legitimacy can be given to the government's decision. From the incubation stage to the decision making stage to the implementation stage the role of CSOs cannot be overemphasized. Civil Society Organizations (CSOs) most times can be said to be closer to the grassroot and local communities, and more sensitive to feedback and nuances than representatives. It is due to these indices that this research seeks to analyze the specific roles of these CSOs in the budget making process,look into the drawbacks affecting the full discharge of their functions in the polity and question the rationale behind these lags.

The table that will be shown below will provide some details about some civil society organizations who are at the forefront of shaping legislative and democratic culture and advocacy in Nigeria.

LIST OF SOME SELECTED CIVIL SOCIETY GROUPS IN NIGERIA AND THEIR OPERATIONAL AREAS

NAME	ACRONYM	SECTORS	PROFILES	OPERATION AREAS
Academic Staff Union of Universities	ASUU	Academics	Education	National
Nigerian Labour Congress/Trade Union Congress	NLC/TUC	Nigerian Workers/Trade Unions	Welfare of their members	National
Youth Initiative For Advocacy Growth & Advancement	YIAGA	Electoral Advocacy	Engaging citizens and government of matters of Elections	National
Policy and Legal Advocacy Center	PLAC	Policy and Legislative Development	Working with Legislature on Policies and curating Legislative documents	National
Nigerian Bar Association	NBA	Legal Services	Umbrella Body of all Lawyers	National
Action Aid	AA	Advocacy	Advocate for an enlightened citizenry	National
Civil Society Legislative Advocacy	CISLAC	Civil Society Mobilization	Support for Civil societies	National

Center				
Center for Democracy and Development	CDD	Policy and Democratic Development	Educating Citizens	National
Enough is Enough Nigeria	EiE	Good governance advocacy	Grassroot mobilization and Citizen's actions	National

Source: Situation Room Nigeria

2.3. The Budgeting Process

The emergence and reform of formal government budgeting can be traced to a concern for holding public officials accountable for their actions. In a democracy, budgeting is a device for limiting the powers of government. (Lee Robert D. 2004). One economic principle states that "resources available whether at individual level, private or public sector are not always sufficient to service the needs and available opportunities which individuals or organizations would want to service or seize". This principle which is as old as history itself has brought in budgeting as the most tactical means by which the scarce resources would be distributed amongst such competing services and opportunities. Thus budgeting has been an age long basic instrument of resources allocations. From this mere instrument of resource distribution, it developed into an instrument of financial management, control and evaluation and more importantly, as an instrument of accountability in the public sector. Budget is responsible for ensuring Revenue responsibility, expenditure control, management and planning, Financial management and even performance management.

Thus the budgetary process simply means the process is the means by which the executive and legislative arm of government together formulate a coherent set of planning and spending proposals. It is the document that refers to the financial condition and future plans of the government including information on expenditures, activities and purposes or goals. The Budget

is therefore an accounting instrument by which officials are held responsible for what the government does and does not manage to accomplish (Yakubu 2011). In budgeting the focus is not only to operate the documents, but to more importantly have a follow up operation and to act according to known data. In addition, a budget is also known as a financial expression of a country's plan for a period of time (Falk,1994). Flowing from the above one might lean towards accepting the overall encapsulation given to a budget by (Ugoh & Ukpere, 2009) where they said inter alia that a budget simpliciter is the principal instrument of fiscal policy used to encourage stable growth, sustainable development and prosperity in the economy. It is a comprehensive document that outlines what economic and non-economic activities a government wants to undertake with special focus on policies, objectives and strategies for accomplishments that are substantiated with revenue and expenditure projections .

2.4 Budgeting Process in Nigeria

The budget process is about events and activities in the budget cycle involving the determination of resources and their uses for the attainment of government goals (Parliamentary Center, 2010). It is a system of rules governing the decision-making that leads to a budget, from its formulation, through its legislative approval, to its execution and evaluation (Ekeocha, 2012). The budget cycle itself is a year-round process involving formulation (establishing budgetary policies, parameters and allocation priorities) by the executive, legislative approval by the Parliament, implementation involving Government Ministries, Departments and Agencies (MDAs) and in most cases Civil Society Organizations (CSOs), and evaluation and audit including the role of the Auditor General. Essentially, most countries follow the same processes in their budget administration and Nigeria isn't an exception in this case.

Budget preparation in Nigeria lies with the Ministry of Finance, Budget Office and the Ministry of Budget and National Planning. The stages of budget preparation according to Oshisami (1994) and Akpa (2008) include: policy review and development strategic planning, budget preparation and execution and budget accountability.

(i) Policy Review and Development Strategic Planning This process involves the establishment of performance objectives within specified limits. It is at this stage that the government takes into

account the macroeconomic fundamentals of the economy with the participation of the relevant stakeholders in order to evolve policy directives. The policy review is the pre-budget report or budget message. The outcome of the consultations with the relevant stakeholders forms the basis of the policy thrust or plan of the government for the coming fiscal year which is then forwarded to the Budget Office.

(ii) Budget Preparation and Execution According to Akpa (2008), this stage comprises a call for circular, advance proposal, budget hearing and presentation to the executive, legislative examination, hearing and passage and assent to the appropriation bill. Bammeke (2008) states that call circulars emanate from the budget office (now Ministry of Budget and National Planning) as a directive to all Ministries, Departments and Agencies (MDAs) to forward their advance proposal within a specified deadline for the coming fiscal year. An advance proposal is a proposed list of estimates from MDAs, for the coming fiscal year on personnel emoluments and other expenditures needed to enable ministries and the relevant agencies to carry out their duties. All ministries are expected to forward their proposals to the Ministry of Budget and National Planning, Minister of Finance and Head of Service.

Thereafter, the Accounting Officers are summoned to appear before the Estimate Committee to justify their proposals. The approving officers (Minister of Budget and Planning, Minister of Finance and Head of Service) have to make rational allocation to the MDAs based on needs and the ability to justify their various budgets. The allocation is then communicated to the respective ministries so that a draft estimate could be prepared based on approved items on their proposals. Based on the data from the various MDAs, the Budget Office prepares the draft budget. The budget having been reviewed by the executive is sent to the National Assembly by the President for consideration and approval. This stage involves legislative examination, hearing and passage of the Appropriation bill. The National Assembly when scrutinizing the appropriation bill has the constitutional power to review, modify and seek clarification before finally passing the appropriation bill. In the National Assembly there exists a special legislative advisory body known as the Joint Finance Committee made up of some members from both chambers (i.e. the Senate and the House of Representatives) which is charged with the responsibility of scrutinizing

the relevant provisions of the budget before the Appropriation bill is passed. The appropriation bill is sent to the President for his assent. The President has the right to disagree with certain amendments made by the legislature where it is material. It should however, be noted where there is disagreement between the executive and the legislature as regards material items omitted from the budget, the President has the option to either assent to bill and send an amendment bill to the National Assembly to take care of those items omitted or may refuse to sign the bill into law. This was what we recently experienced in Nigeria as regards the 2016 budget. Where such disagreement cannot not be resolved amicably between the executive and the legislature, the National Assembly after 30 days of the refusal of the President to assent to the bill, can override the president by passing the bill with two thirds (2/3) majority in line with the 1999 constitution. Once the appropriation bill is passed it becomes a law (known as Appropriation Act) and the budget for the government in the coming fiscal year. The budget execution thus involves the different operational aspects of budget implementation.

Implementation of the budget is conducted by the various Ministries, Departments and Agencies (MDAs) of the Federal government. On a quarterly basis, funds for capital projects are released to the relevant spending MDAs based on allocation in the budget. Revenues are obtained from the consolidated Revenue Fund of the Federation. A cash management committee, chaired by the minister of finance ensures that funds are available to enable a smooth financing of the government budget and thus reduce borrowing from the "Ways and Means" (Overdraft) account of the Central Bank. In addition, at the budgeted oil benchmark price, spending is to remain within a 3 percent of GDP limit for the budget to be allocated for MDG projects. Budget Implementation in Nigeria has not been the best of experience due to so many reasons. It is argued that, the problem with budget implementation in Nigeria's fourth republic can be traced to Nigeria's monoculture economy, deficit budgeting, delayed passages of the budget by the legislature and ineffective oversight by the national Assembly. Others are late budget release by the relevant authorities such as the federal ministry of finance office of accountant General of the federation as well as the central Bank and of course, the problem of corruption. It is worthy to note that there could be implementation gaps as a result of many other factors which could arise

from the budget implementers or the environment in which the budget policy has been made. Implementation gap arises from the budget itself when such budget emanates from the government rather than from the target groups. By this, it means that the planning is top-down. The implication of this is that, the target beneficiaries are not allowed to contribute to the formulation of the policies that affect their lives.

According to Ezenwafor (2011:43) “failure of the policy (budget) makers to take into consideration the social, political, economic and administrative variables when analyzing formulation creates a huge implementation gap”. Civil society organizations (CSOs) also use Audit Reports as a valuable source of information for assessing how well, or poorly, the budget was implemented. The report frequently discloses underspending or overspending in programs and agencies, and can therefore be used to uncover fraud, identify unauthorized or unsubstantiated expenditures, or highlight systemic weaknesses in financial management practices in public sector agencies. These reports provide a wealth of information to CSOs that are interested in assessing problems in budget implementation. Audit Reports are often the only independent source of information on the government’s fiscal management, making them a critical source of information for civil society to assess whether the government is spending public funds appropriately and effectively.

According to Ianna Jato Gideon ‘On the whole, some of the common problems encountered in implementing the budget of developing countries especially Nigeria are;

- (1). The approved budget is unrealistic, so actual spending must be less than authorized,
- (2). Extreme uncertainty concerning available resources.
- (3). Extra-budgetary funds outside the budget process, hoarded by spending unit,
- (4). Significant discrepancy between actual and reported expenditure,
- (5). Funds diverted to unauthorized purposes or private accounts,
- (6). Delayed publication of financial statements’

The last (but mostly underrated) part of the budget process is the Oversight Stage. Legislative oversight is nowhere more important than in the budget process. The role of the legislature is to

scrutinize and authorize revenues and expenditures and to ensure that the national budget is properly implemented. The challenge for legislatures, in performing these functions, is to ensure both that their influence and impact reflect national, as opposed to partisan, priorities (and allow for input from broader civil society) and that fiscal discipline is maintained. Indeed, Schick (2002) noted that, rather than act as controllers of public finance, legislatures should perhaps aim to promote fiscal discipline, improve the allocation of public money, and stimulate public bodies to manage their financial operations more efficiently. To do that, it is necessary for governments to enhance, among other efforts, their legislative capacity to deal with budget issues.

2.5 Roles of Civil Society Organizations in Nigeria

Civil Society Organizations (CSOs) can and have played an important role in enhancing transparency and good governance in Nigeria, right from the days of the country's staggering and unbalanced Democracy to the unruly times of the "barrel and boot" (Military Era). Most importantly, they have contributed to increasing public debate on issues surrounding the formulation and implementation of government budgets as well as in supporting greater transparency of public revenues. (Bradley, Matthew (2005)).

According to the Civil Society Situation Room Termly Report (2019) CSOs in the country have provided both immediate relief and longer-term transformative change – by defending collective interests and increasing accountability; providing solidarity mechanisms and promoting participation; influencing decision making; directly engaging in service delivery; and challenging prejudice. In this way, excluded groups mostly have been effective drivers of their own change by forming or participating in organizations that represent group interests. CSOs also play an important role in conducting research to raise the profile of excluded groups.

In Nigeria, some Civil Society Organizations (CSOs) have been contributing and supporting policy responses cum legislative development vis-a-vis the fiscal process. The call for transparency in government's spending, the campaign for probity and unceasing demand to open up the spendings of the arms of government for proper scrutiny has been the major preoccupation

of some CSOs in recent times. These very germane and important roles of CSOs have helped the citizenry to participate more in the activities of the government and elected re[presentatives]. Through the results obtained by the Organized civil society groups, some openness has been shown in the way persons elected into public office conduct their affairs. However, there are lacunas that still abound, as it has been shown over time that Civil Society Organizations in Nigeria have less impact and say in the budgeting and fiscal processes (Apampa .S and Oni .T (2005). The reason(s) for this clear anomaly and the possible ways forward will be discussed subsequently in this research.

2.6 Roles of Civil Society Organization in the Budgeting Process

Since the 1990s, civil society organizations have begun to play a larger role in the budget process in some developing countries. This growth has been particularly rapid in the past few years and corresponds with the political trend towards democratization. The first international meeting of civil society budget groups, convened by the International Budget Project in 1997, was attended by 50 people representing budget organizations in fourteen developing countries. By the third conference, there were 100 participants from organizations in 25 countries. Most of the core groups from the first conference had deepened their work, while promising new efforts were represented from Ghana, Kenya, Russia, Croatia, Uganda, Peru and Indonesia. (Ikelegbe, Augustine (2001)

Years ago there was a near consensus in the development community that it is possible for civil society to move budgets to a pro-poor position. In this spirit the World Bank, in its flagship World Development Report 2000, wrote: “[S]trong civil society organizations can promote the political empowerment of poor people, pressuring the state to better serve their interests and increasing the effectiveness of antipoverty programs. Case studies in the Indian state of Kerala and elsewhere show that a highly engaged civil society contributes to better outcomes in health and education. What is needed is an enabling institutional environment for civil society to develop and thicken”. (World Bank, 2000a, p. 114).

It is important to mention that increased civil society budget activities are often complemented by greater independent budget oversight within legislatures and by the increased critical coverage of

budget issues in the media. A partnership between civil society and legislatures is often the starting point for a robust involvement of the CSOs in the budget process, this we have found in the relationship of CSOs like PLAC with the Nigerian National Assembly and the productive partnerships this has brought, as we will come to see in this research work.

According to the Open Government Partnership Survey (2019), it is good to note that the systemic involvement of the CSOs in the budgeting process is quite recent in Nigeria. Now, from the drafting stages of the budget, the views of civil society groups are solicited by some MDAs as per memorandums relating to the government's fiscal strategy and plans. This process provides an opportunity for Civil society groups to critique the government's priorities and lay their recommendations from the root. Also due to the enactment and express provisions in Sections 1,2 &3 of the Freedom of Information Bill (FOI) in 2011, CSOs can now make demands from Ministries and Departments of government and even legislators as regards, the items budgeted for and relate their opinions as regards the deliberations to be made on the same. However, at the Legislative phase of the budgeting process, CSOs will have to focus more on Lobbying as an art and as a tool, the failure of the CSOs to achieve some desired results as regards the budgeting process might be due to the lack of of the requisite lobbying skills, poor advocacy, technical expertise and strategic planning.

An effective lobbying strategy (involving research, identification of allies, and careful communication of ideas to Legislators) is rarely practiced in Nigeria. Lack of technical expertise on budget accounting also means that CSOs in Nigeria are often not able to provide detailed review of the budget to examine the distribution of resources for competing activities like comparing annual costs of maintaining a public infrastructure and maintaining the private office of an elected official (Okonjo-Iweala, N. and Osafo-Kwaako, P. (2015).

In most countries, public budgeting has long been considered the exclusive preserve of the executive. It is only recently that the value of opening up the budgeting process to Non Governmental Organizations and Non state actors has been considered desirable in most countries. There are several strong arguments for enabling Civil Society Organizations to make impacts in the Legislative actions of budget passage and vetting. The work for budget groups

either directly or indirectly through the activities below has the potential to improve budget decision-making (Ekekwe,1998:p47) elucidates:

Simplifying the budget and deepening debate : Most budget groups begin or establish as a core of their work developing budget literacy and debate among citizens, interest groups and legislators. Thus augments the outreach capacity of the state and legislature and builds understanding and participation amongst citizens . Simplified guides to the budget may cover the budget process, the structure of the budget, budget trends and current allocations and some discussion of current issues.

Collating Synthesizing and Disseminating Budget Information: These activities support Legislature and Civil Society inputs into the budget process. The information may include the dissemination of cross state or provincial information on social expenditure, or identification and dissemination of local and international best practices.

Training:Many civil society organizations develop budget training expertise that is directed at augmenting the analytical and advocacy capacity of other CSOs. Several groups also provide training and capacity building processes for these demographics. This is not limited to just domestic organizations as international organizations do more to empower CSOs with the relevant training to give them the required skill set to look into the budget processes.

Independent Critical Analysis:CSOs budget analysis can augment the research capacity of legislatures and the media and sometimes the executive. It may provide one of the few sources of specialized data and analysis on the impact of the budget on the poor.

Building Accountability:Through their analysis and advocacy activities, CSOs can assist citizens and the legislature to reinforce channels of accountability. This may occur when groups provide accessible information or pursue the findings of heads of agencies like the Accountant General. Monitoring and impact measurement activities and data emerging from the auditors desk sometimes.

2.7 The Lawmaking Process in the National Assembly

Every law that is passed by the Nigerian National Assembly comes through the form of a bill, which is a proposed law being discussed or debated in parliament so that it may be passed into law. Thus, the draft of a proposed law from the time it is introduced in parliament and goes through its various stages is called a bill. A bill can also be defined as a proposed law, which is yet to be enacted. Basically, there are two major sources of a bill viz: **Executive bill**, which are the propositions for law coming from the government for consideration for passage into law. An executive bill may be initiated or proposed by the president, any Minister in his Cabinet, Governor of the State, or commissioner in his cabinet and so forth. An executive bill, also called government bill or a public bill is often public in nature, in the sense that it usually applies to every person or to the whole country or State, or any part of it, and the bill may be on any subject matter on which the parliament has power under the Constitution to make law. Then we have the **Private Bills** which are bills originated by a member of parliament or any outsider who is interested in such a bill being passed into law. Thus, any individual, group of people, corporate, or unincorporated entity, association, community or organization, such as a non-governmental organization or body may propose and send a bill or draft law to parliament for consideration for passage parliament into law under the sponsorship of any member of the parliament who is willing to take charge of the bill in the parliament.

Thus according to the known standing orders and customs of the Legislative House, we have the following stages a bill must pass through before becoming a law. They are:

The First Reading

This is the formal introduction of the Bill to the House or the Senate. One major feature of this stage is that debates are not allowed. Bills must be introduced in the parliament, be it the Senate, House of Representatives, or State House of Assembly either as:

Executive bills are usually forwarded to the president of the Senate with a covering letter from the president and also to the Speaker of the House of Representatives with a covering letter from the president. A Bill from a member of the Senate is submitted to the Senate president who then sends it to the Rules of Procedure Committee of the Senate.

A bill from a member of the House of Representatives is submitted to the Speaker of the House of Representatives who then sends it to the Rules and Business Committee of the House. The duty of each of these committees is to find out whether the bill complies with laid down standards for drafting and presentation to parliament, where a committee is not satisfied, the bill is sent to the legal department of the House for clarification, and re-drafting for presentation to the House for consideration for enactment into law. A Bill presented to a parliament is usually numbered according to the identification number system of the House. Executive bills introduced to the members before the bill is presented in the relevant House for consideration. A bill from a member is usually published thrice in the Journal of the relevant House before it is presented to such house for consideration. An executive bill is usually considered simultaneously in the Senate and in the House of Representatives for passage into law. A bill is usually read thrice before it is passed into law. Each reading is usually done on a separate day. However, on grounds of urgency, a parliament can decide to undertake the three readings in one day and pass a bill into law in less than an hour.

Second Reading Stage

The second reading is the stage where the bill's general merits and principles are debated. If the bill is read the second time, the House is deemed to have approved the bill in principle. On the other hand, if the bill is defeated on the floor of the chambers at the second reading, that will be the end of the bill. The Bill is debated by lawmakers at this stage. Debate commences with a motion by the Senate or House Leader that the bill be read the second time, if it is an Executive Bill. The motion must be seconded (supported) by any of the other parties' leaders. When it is not seconded, the bill cannot be debated but in most cases, Executive bills are allowed, as a matter of courtesy, to proceed to a second reading. As said earlier, if the bill is by a Member of

the House or the Senate, the sponsor of the bill would move the motion that it be read the second time. The motion must be seconded (supported) by another Member of the House or Senate. Also, when a bill by a Member cannot get the support of another Member in the House or Senate, it cannot be debated and hence stands rejected. If accepted, after the debate on the general principles of the bill, it is referred to the appropriate Standing Committee as determined by the Senate President or Speaker of the House of Representatives. Also at this stage when the Bill is read a second time, it is referred to a Standing Committee unless a decision is made to commit it to the Committee of the Whole House for consideration

Third Reading

After the report of the Committee and the deliberation of the Committee of the Whole House, a motion may be moved that the bill be read the third time either immediately or at a later date and passed after each chamber has certified the contents of the clean copy to be accurate. When a bill has been read the third time and passed, a clean printed copy of it, incorporating all amendments, will be produced, signed by the Clerk and endorsed by the Speaker/Senate President. The copy will then be forwarded to the Clerk of the House or Senate as the case may be.

Presidential Assent

This is the last stage of the process. Here the President is involved in the act of law making by signing bills into laws. A bill does not become law until the President signs it. The Clerk of the National Assembly will “enroll” the bill for the President’s signature. Enrolment is the production of a clean copy for the assent of the President. If the president withholds assent, another stage sets in. The President has thirty (30) days to sign a bill sent to him/her by the National Assembly. If s/he disagrees with the provision of the bill or some aspects of it, s/he can veto by withholding his/her signature. Within the 30 days the President must communicate to the National Assembly his/her feelings and comments about the bill. The President must state the areas S/he wants amended before s/he signs the bill. If the National Assembly agrees with the

President the bill can be withdrawn for deliberation on the amendments suggested by the President.

2.8 The National Assembly and the Budget Process.

Section 4 of the of the Constitution of the Federal Republic of Nigeria 1999 (as amended) expressly speaks on the Legislative Powers of the Country and vests the same in the National Assembly. Furthermore, Section 81(1) of the CFRN 1999 provides inter alia that the President shall cause to be prepared and laid before each House of the National Assembly at any time in each financial year estimates of the revenues and expenditure of the Federation for the next following financial year. Sec 59 of the Constitution has earlier set out the role of the National Assembly in the passage of money bills. This section does not in any way limit the extent to which the National Assembly may alter the budgetary estimates submitted to the National Assembly by Mr. President.

The ability to make timely and sensible fiscal choices is one of the hallmarks of good governance (Ekeocha 2012). Timely presentation and enactment of the National budget have become a matter of great concern. Timely budget presentation to the NASS has over the years become an exception rather than the norm. Both the constitution and extant legislation seem to proffer no adequate remedy. Sec 81 of the constitution gives the power to lay the appropriation Bill before the National Assembly by the President, but only gives a time frame of “any time in each financial year”, but is silent on the time frame for the National Assembly to approve the same to become law. Until the advent of the 9th National Assembly the budget calendar for the country has been very irregular.

A TABLE SHOWING THE TIME OF PRESENTATION OF BILLS AND THE TIME OF PASSAGE OF BILLS BY THE NATIONAL ASSEMBLY SINCE THE YEAR 2000.

Fiscal Year	Due Date	Presentation to National Assembly	Date sent for Presidential Assent	Time at National Assembly	Presidential Assent	Time for Assent	Time Lag between Presentation and Assent
2000	31 Dec 1999	24 Nov 1999	14 April 2000	4 months 21 days	5 May 2000	21 Days	5 months 11 days
2001	31 Dec 2000	9 Nov 2000	21 Dec 2000	1 month 12 Days	21 Dec 2000	Immediate	1 month 12 days
2002	31 Dec 2001	7 Nov 2001	28 Mar 2002	4 months 21 days	28 Mar 2002	Immediate	4 months 21 days
2003	31 Dec 2002	20 Nov 2002	11 Mar 2003	3 months 21 days	10 Apr 2003	29 days	4 months 21 days
2004	31 Dec 2003	18 Dec 2003	20 Apr 2004	4 months 2 days	21 Apr 2004	1 day	4 months 3 days
2005	31	12 Oct	18	5	12	24	6

	Dec 2004	2004	Mar 2005	months 6 days	Apr 2005	days	mon ths
2006	31 Dec 2005	6 Dec 2005	21 Feb 2006	2 months 15 days	22 Apr 2006	2 mont hs	4 mon ths 16 days
2007	31 Dec 2006	6 Oct 2006	22 Dec 2006	2 months 16 days	22 Dec 2006	imm ediat e	2 mon ths 16 days
2008	31 Dec 2007	8 Nov 2007	27 Mar 2008	4 months	14 Apr 2008	18 days	5 mon ths 6 days
2009	31 Dec 2008	2 Dec 2008	3 Feb 2009	2 months	10 Mar 2009	5 week s	3 mon ths 8 days
2010	31 Dec 2009	23 Nov 2009	25 Mar 2010	4 months	22 Apr 2010	4 week s	4 mon ths 29 days
2011	31Dec c 2010	15 Dec 2011	25 May 2011	5 months 10 days	26 May 2011	1 day	5 mon ths 11 days
2012	31 Dec 2011	13 Dec 2011	28 Mar 2012	3 months 15 days	13 Apr 2012	15 days	4 mon ths

2013	31 Dec 2012	10 Oct 2012	14 Jan 2013	3 months 4 days	24 Feb 2013	2 mont hs 10 days	4 mon ths 14 days
2014	31 Dec 2013	13 Dec 2013	10 Apr 2014	3 months 28 days	23 May 2014	1 mont h 13 days	5 mon ths 10 days
2015	31 Dec 2014	17 Dec 2014	28 Apr 2015	4 months 11 days	16 May 2015	18 days	4 mon ths 29 days
2016	31 Dec 2015	22 Dec 2015	23 Mar 2016	3 months 1 day	4 May 2016	1 mont h 11 days	4 mon ths 13 days
2017	31 Dec 2016	14 Dec 2016	11 May 2017	4 months 27 days	12 June 2017	1mo nth 1 day	5 mon ths 28 days
2018	31 Dec 2017	7 Nov.20 17	16 May , 2018.	6 months 8 days	20 June 2018	1 mont h 4day s	7 Mon ths 13 days
2019	31 Dec 2018	19th Dec 2018	30 April 2019	4 month 11 days	27 May 2019	27 days	5 mon ths 8 days

2020	31 Dec 2019	8th Oct 2019	13 Dec 2019	2 months 5 days	17th Dec 2019	4 days	2 months 9 days
2021	31 Dec 2020	8th Oct 2020	28 Dec 2020	2 months 20 days	31 Dec 2020	3 days	2 months 23 days
2022	31 Dec 2021	7 Oct 2021	28 Dec 2021	2 months 21 days	31 Dec 2021	3 days	2 months days

Source: Data was Sourced from the National Institute of Legislative and Democratic Studies analysis of 2018 Federal Government Budget, Nigerian Journal of Legislative Affairs. Vol 5, June 2013.

From the table quoted above, it can be seen that the 9th National Assembly through its Legislative Agenda has pushed to return the budget passage process to a year calendar. The impact of this on the overall welfare of citizens and the common impact it has made on the economy will be discussed in the subsequent chapter. However, a questionnaire has been placed on respondents from the Civil Society community to determine the effectiveness of this particular legislative adventure of the overall budget performance in the country .

2.9 Factors Inhibiting the Performance of Civil Society Organizations (CSOs)

The problems faced by Civil Society Organizations (CSOs) in Nigeria are enormous and these inhibitions have either slowed down the results of their work or prevented them from performing

optimally and has caused their service delivery to be on a continuous decline. The factors are delineated below:

i) **Inadequate Funding-**; The margin between the available funds and the actual funds needed for social development is significantly wide. Hulme and Mosley (1996). Most CSOs in Nigeria depend highly on donor funding and goodwill from International Organizations and domestic organizations. However, these funds are tailored to meet the demands of the funding organizations and can be restrictive. Where they are not restrictive, they are lean. Budget monitoring and advocacy demands huge financial costs and can be demanding. Contemporary Nigeria.

ii) **Government Patronage-**; Due to the helpless situation that the lack of funding might cause, CSOs tend to be at the mercy of government and its appurtenances, as they sometimes give financial raises to some of them. When CSOs are financially weak, the chances of selling out and whittling down the truth as their mandate demands become very low. Labor Organizations and Trade Union Organizations in the past have been accused of compromising and geeding to government wishes in the past and allegations of financial exchange between government and some of these representative interest groups have been rife. Because of the sensitivity of the Budget processes and the role of CSOs in the same, it is pertinent that Government patronage (asides legal lobbying) should be at its lowest, so as not to have the case of the piper dictating the tune.

iii) **Lack of internal democracy-**; The lack of internal democracy in most of the Nigerian COs makes it difficult for members of these organizations to learn democratic values/norms within their organization. (Ikubaje, 2011) Thus, they cannot adequately inculcate this principle to citizens. Charity starts at home and CSOs cannot be bold enough to preach what they do not do, the culture of democratic ethos and ethics is very sacrosact to the work of CSOs and this culture must be healthily grown inwards.

iv) **Inadequate Training-**; CSOs are handicapped by poor knowledge of the workings of government and the corporate or business sector. Many of the personnel lack the experience, competence, contacts and confidence to liaise and work with the ministries, departments and agencies of government at the state and federal levels. The NGO sector by virtue of engagements in consulting, economic interests, direct provision of services and semi-commercial activities has become a lucrative commercial and dominant arm of CSO (Paffenholz & Spark 2006). The NGOs act as subcontractors and agents to the civil society organizations are also faced with lack of capacity in terms of knowledge, skills and methods of advocacy. It is expected that any organizations that wish to engage the state must be well equipped with superior knowledge and articulation of stronger points. This is still absent in many of the civil society organizations in Nigeria (Ojo, 2011).

v) **Disconnection from Rural Organizations-**; Most CSOs in Nigeria have a penchant for limiting their advocacy and impacts at the National level. Their activities are mostly restricted to the federal government level as they lack national spread. This anomaly makes it difficult for the majority of the Nigerian population, which live in rural areas to appreciate the role they play, imbibe their doctrines and through the process, develop political consciousness and confidence to resist inducement from politicians. (Ikubaje, 2011).

vi). **Lack of Strategic Partnerships -**; Some of the CSOs are plagued by internal struggles and squabbles along social tendencies and ideological orientations which undermine cooperation and partnerships in activities and processes. There are emergent populist tendencies and forces that challenge the domination of the formation by the wealthy, business, aristocratic and related interests. There are diverse contests, contentious and unhealthy competitions for development resources. There are management and leadership problems manifested in leadership perpetuation and struggles, which has sometimes underpinned the proliferation in the sector, and the apparent un-sustainability of CSO platforms and networks. Divisions among the Nigerian civil society along the ethnic and regional lines have not helped its democracy advocacy. This has led to disunity and disagreement among the Nigerian CSO practitioners in terms of decision making

and unity of purpose. The internal contradictions within the membership make it difficult to agree on common positions during the period of engagement with the state.

According to Ikubaje (2011), such inherent divisiveness weakens efficiency and makes the associations vulnerable to penetration by government agents. Conclusively, the factors as stated above are not exhaustive as there are other subtly underpinning issues that are affecting the optimal performance of CSOs in Nigeria, while these factors are however subsumed under the aforementioned ones, it is trite to note that the excellent performance of CSOs is predicated on the fixing these loopholes and bridging the lacunas that are expanding as events and budget processes evolve.

2.12 Theoretical Framework

Structural Functionalism

This theory of Structural Functionalism explains the different institutions of society (government) and the various roles that they play in formulating and meeting several goals and objectives of the state vis-a-vis the budgeting processes.

Structural functionalism, is a broad theory which sets out to interpret society as a structure with interrelated parts. Functionalism addresses society as a whole in terms of the function of its constituent elements; namely norms, customs, traditions and institutions. According to Parsons, society is a global social system that is based on an integrated value system. The individual person participates in the social system by interacting with others in accordance with the various roles and positions he or she holds in that system. The global social system itself consists of hierarchically ordered subsystems that are characterized by corresponding institutionalized norms. On the one hand, these norms are supposed to be congruent with society's integrated value system and, on the other hand, they determine the expectations and rules attached to specific positions and roles. These are further specified with respect to a set of pattern variables comprising, for example, particularistic versus universalistic values. (Parsons and Bales, 1955).

A common analogy, popularized by Herbert Spencer,(1874) presents these parts of society as "organs" that work toward the proper functioning of the "body" as a whole (Urry &John (2000). In the most basic terms, it simply emphasizes "the effort to impute, as rigorously as possible, to each feature, custom, or practice, its effect on the functioning of a supposedly stable, cohesive system." (Bourricaud,2003). However, according to Talcott Parsons (1951), "functionalism" came to describe a particular stage in the methodological development of social science, rather than a specific school of thought.

David Émile Durkheim (1893), a French sociologist, proposed that most stateless, "primitive" societies, lacking strong centralized institutions,are based on an association of corporate-descent groups.Also,Structural functionalism took on Malinowski's (1913) argument that the basic building block of society is the nuclear family, and that the clan is an outgrowth, not vice versa (Parsons, Talcott (1951). Durkheim on his part was concerned with the question of how certain societies maintain internal stability and survive over time. He proposed that such societies tend to be segmented, with equivalent parts held together by shared values, common symbols or, as his nephew Marcel Mauss held, systems of exchanges. In modern, complicated societies, members perform very different tasks, resulting in a strong interdependence. Based on the metaphor above of an organism in which many parts function together to sustain the whole, Durkheim (1893) argued that complicated societies are held together by organic solidarity.

These views were upheld by Radcliffe-Brown (1952),who believed that society constitutes a separate "level" of reality, distinct from both biological and inorganic matter. Explanations of social phenomena had therefore to be constructed within this level, individuals being merely transient occupants of comparatively stable social roles. However following the ideas posited by the revered scholars as quoted, it can be said that all social and cultural phenomena are therefore seen as functional in the sense of working together, and are effectively deemed to have "lives" of their own. They are primarily analyzed in terms of this function. The individual is significant not in and of himself but rather in terms of his status, his position in patterns of social relations, and the behaviors associated with his status. (S.L Verma (2008).

However, in the 1970s, political scientists Gabriel Almond and Bingham Powell (1996) introduced a structural-functionalist approach to comparing political systems. They argued that, in order to understand a political system, it is necessary to understand not only its institutions (or structures) but also their respective functions (Kuper, A. 1988). They also insisted that for these institutions, to be properly understood, they must be placed in a meaningful and dynamic historical context. This idea stood in marked contrast to prevalent approaches in the field of comparative politics — the state-society theory and the dependency theory. The structural-functional approach is based on the view that a political system is made up of several key components, including interest groups, political parties and branches of government.

In addition to structures, Almond and Powell (1966) showed that a political system consists of various functions, and it refers to the way in which societies pass along their values and beliefs to succeeding generations, and in political terms describes the process by which a society inculcates civic virtues, or the habits of effective citizenship; recruitment denotes the process by which a political system generates interest, engagement and participation from citizens; and communication refers to the way that a system promulgates its values and information. Most functional approaches share one common element: "an interest in relating one part of a society or social system to another part or to some aspect of the whole" (Cancian, 1968).

The functional structures that currently exist in Nigeria vis -a vis their relevance to this research are; The Constitutionally recognised arms of government (The Executive, Legislature and Judiciary), Political Parties which are basically not ideologically based and the Civil Society Organizations (CSOs). The Executive as empowered under the Constitution is to implement government policies and programmes and enforce public laws as espoused by Almond. They formulate policies and laws, which are submitted to the legislature for debate and approval. They constitute the elected elite who holds power to govern the larger populace. Mills (1956) elaborated on the phrase **executive power elite** to describe what he saw as the small group of powerful people who control much of a society. Mills believed the power elite used the government to develop social policies that allowed them to keep their wealth. Contemporary theorist William Domhoff (2011) elaborates on ways in which the power elite may be seen as a

subculture whose members follow similar social patterns such as joining the government or being at the helm of selecting those who implement governmental policies (executives).

Constitutionally the executive prepares the budget, to fit into the larger demands of the public from whence they pass the same to the Legislature for scrutiny and eventual passage. They thus function as a fundamental structure to the institutional processes of appropriation and governance. The Legislature as a functional framework is the veritable hub of democratic governance, the legislature plays significant roles in modern societies. It represents the people and makes laws, among other things, that regulate the conduct of the people and governmental affairs as well as promote development (Lafenwa 2012). These roles include the recruitment of political elites, facilitation of political integration, mobilization of support for government policies in legitimizing political regimes, and in designing legislation and scrutinizing and passage of the yearly appropriation bill as submitted by the executive. This structural functionalities approach is significant as it makes one understand the way the requisite functions to meet the developmental needs of the sub national units are being performed by the legislative structure through the budgeting processes. This, in essence, provides a platform for understanding the capability of the National Assembly in performing its appropriation and budgeting roles at the apex of the federal system. The study demonstrated the prospects of federal legislative institutions' involvement in the development of this government. It argued that development in the Country rests on the capacity and ability of the leadership of the National Assembly in terms of effective performance of its traditional roles of law making, oversight and representation.

Significantly, the legislature would perform better in terms of their development tasks if limitations facing them including, lack of political will, poor public perception, oversight authority, access to information, and inadequacy of trained staff among others are effectively resolved through constitutional and policy reforms. The Judiciary also is the branch of government responsible for the administration of justice based on the provisions of the law (Abdullahi, 2014:56). In a democratic system, the judiciary serves as the organ of government

saddled with the obligation to apply the law to specific cases and to settle disputes between persons (Ghai, 2015). The judiciary also denotes the courts, adjudicators, magistrates, justices and the workforce who run this system. The courts enforce and interpret the law, resolve disputes and penalize law breakers in accordance with the provisions of the constitution (Baker, 2016).

With a well-functioning judiciary, the rule of law becomes a more realistic goal, and citizens develop a greater expectation of, and confidence in, the legal protections and predictability that the system can provide (World Bank,2003:3); this in turn guarantees responsive, participatory and representative decision-making at all levels. An active judiciary as a functional framework will activate citizen's hope and belief in seeking redress from Executive or Legislative rascality when the constitutionally laid down processes are not followed in the budget making and passage process. For a positive budgetary implementation outlook the public (citizens) must have confidence in the judiciary as a balancing force in the express powers granted to the Executive and the Legislature under this head. Furthermore,the structures of the Political system (such as political parties, interest groups and bureaucracies) are not clearly defined and properly patterned and yet in spite of this their importance is immense. In the opinion of Stephen Wasby (1972), "In structural-functional analysis, one determines the important structures and then attempts to trace out the functions of these structures". In every political system there are certain structures and these cannot be confused with each other. So far as the functions are concerned there is a certain amount of overlapping among the functions of the structures. But this overlapping should not be overemphasized. This is a very common picture of every political system". Structural functionalism theory enables us to have a clear conception about the role of the political party structure and their role in the leadership recruitment process of who leads the various arms of government (Except the Judiciary). Hence,it can be concluded that the composition of political parties as a structure affects the whole functional structures in a democracy, from the relevant arms of government (Legislature and Executive) and the emergence of representatives in the Legislature who ultimately oversee the budget making processes.

This study identifies the functional perspective of CSOs to include: Budget monitoring/early warning; advocacy/public communication; socialization, social cohesion; intermediation and service provision. It maintains that these functions encompass the core roles of civil society and that taken together, they offer a suitable framework to better understand the potential contribution of civil society to the overall budgeting process in the Nigerian National Assembly. According to Ibeanu (2006:3-13), when structures like CSOs perform their functions properly, there is order in society and in fact, society inherently moves in the direction of order and stability. Consequently, from a structural–functionalist perspective, accountability and economic balance is achieved where existing social structures including CSOs perform their functions adequately supported by the requisite culture, norms and values. Prime of the said functions is the function of duly reporting, whistleblowing (when necessary) and following the implementation of the budget after the passage. CSOs will have to carefully follow the demands of the public through and implement these yearnings to the core.

However, according to Anthony (2019) functionalist theories have very often been criticized as teleological, that is, reversing the usual order of cause and effect by explaining things in terms of what happens afterward, not what went before. Some of the problems found especially in explaining Nigerian social systems using the functionalist perspective are: Melton’s assumption of uniform commitment to materialistic goals and they ignore the heterogeneous nature of Nigerian cultural values and its influence on the Political cum leadership recruitment process. Secondly, Durkheim believed that a certain amount of crime and deviance could be seen as positive for society, helping to clarify boundaries of acceptable behavior and generate change, while in practice it has been shown not to be tenable in the Nigerian society where no form of criminality is an accepted behavior.

Thirdly, Religion plays a functional and positive role in society; it integrates people and provides support and guidance. But in Nigeria religious differences have been a case of clash in the political circle and still remain a core indices of choosing leaders even in the National Assembly, hence when religion have a huge influence on whoever leads the legislature , the connection this

has with the output on the budget process cannot be divorced, as the leadership of the National Assembly presides over the budget process upon submission by the Chief Executive.

Another criticism of the structural-functional theory is that it can't adequately explain social change, also repetitive behavior patterns are assumed to have a function, yet it is professed that they have a function only because they are repeated (Robert Merton (2003). Furthermore, dysfunctions may continue, even though they don't serve a function, which seemingly contradicts the basic premise of the theory. Many sociologists now believe that functionalism is no longer useful as a macro-level theory, but that it does serve a useful purpose in some mid-level analyses. Also in socially and economically unjust societies, economic changes are caused by the internal contradictions of the present social order; this is why capitalism is doomed and social stability is based on false consciousness created by institutions like the nuclear family, education, legal and political systems.

Relevance of the theory to the Study

Before the advent of the 9th National Assembly there has been strong assertions and varying opinions as touching the core independence of the Legislature vis-a-vis its powers to make inquest into the budget and question the same comprehensively without the overbearing political interference of the Executive. The National Assembly has the ultimate control over public funds, but the Executive has the nancial initiative. "Only the President can request that an appropriation be made increased or proposed; to impose or increase taxation" (Sam-Tsokwa and Ngara 2016). Thus, CSOs therefore are left with the onerous job of following up on the job of parliamentary advocacy and getting the citizenry to conscientize their elected representatives to perform their constitutional roles and shy away from the customary political practise of having the executive (President) dictate how the budgeting princess should be done. Further to this, the postulations of Gabriel Almond and Bingham Powell which provides inter-alia that, "in order to understand a political system, it is necessary to understand not only its institutions (or structures) but also their respective functions" -works perfectly in the need for CSOs to have the right understanding of the terrain and institution they are dealing with.

According to Okonjo-Iweala, N. and Osafo-Kwaako, P. (2015), perhaps the greatest weakness of most Africa-based Civil Society Organizations involved in fiscal transparency issues at present is their inadequate grounding in the technical issues surrounding their areas of advocacy. In order to improve their impact, such organizations need to improve their levels of research and training, and to keep abreast with the relevant literature in their fields of concern. For example, an organization advocating for increased transparency of the natural resource sector in its local mining sector should have an adequate grasp of the existing fiscal regime in its local mining sector. Similarly, some basic understanding of budget classification and accounting methods would be essential for any organization involved in tracking expenditures for its local budget. This explanation as depicted above works in tandem with the Structural Functionalities theory by Almond and Powell. Structures clearly exist and CSOs decide what they want to do with the societal structures that exist and how they intend to cope with the attendant functionalities as explained in the theories that have been carefully delineated above.

CHAPTER THREE

METHODOLOGY

This Chapter presents the method used in generating samples, designing templates and the Instrumentation for depicting the validity and reliability of the research document. The data collection analysis was accurately delineated and the findings discussed subsequently.

Research Design

The study is based on a descriptive research design through the survey method. The population of the study comprised the interviews from elected representatives National Assembly (The Nigerian Senate, House of Representatives and the bureaucracies) and also, respondents (through Google forms) from recognised Civil Society Organizations and groups that have participated and at different times engaged the National Assembly in the process of budget making. The sample to be used for this project is stated below:

Study Population	Sample Size
Senate	10
House of Representatives	10
Staff of NASS	20
CSOs	10
Total	50

This descriptive sampling technique is used with regards to the peculiarity of the research and the population and numbers of data to be collected, also because it saves time and it is cost effective. The sources of the data to be collected are both primary and secondary, as questionnaires and interviews from both arms of the National Assembly will be deployed. Also, the same was applied to the Civil Society Organizations that were mapped and engaged. The secondary source(s) was obtained through the internet, the library, journals, and texts on the subject matter.

Furthermore, the data collection instrument is validated by the research supervisor and every other source therein. The researcher also conducted surveys and gathered data from civil society organizations on the inhibitions and progresses they have made so far, as regards the budgeting process and finally made recommendations on the gaps that might have been sighted.

3.2 Sources of Data

The researcher used both primary and secondary sources of data collection for this research work.

Primary Sources

The researcher administered questionnaires via Google Forms and verbal interview methods as a means of collecting data from the respondents. The questions were designed in specific categories in order to cover targeted demography of the study i.e. questionnaires for bureaucrats and committee clerks in the legislative chambers and CSOs or employees of CSOs . The questionnaires for the employees are aimed at getting information about their present status, including experience, their attitudes to, and Relationship with the legislatures. Their views were also sought with respect to the ideas CSOs have in strengthening the budget process in Nigeria.

Secondary sources

Relevant literatures, information and topical and readily available information on the budget process in Nigeria were consulted, this as it relates to the work of Civil Society Organizations in Nigeria. The relevant provisions of the Constitution of the Federal Republic of Nigeria 1999 (as amended) were relevant sources and authorities, likewise the scholarly writings, opinions, feature articles and encyclopedic references. Literature from verified sources on the internet were also consulted and the same has been referenced appropriately.

3.3 Study Population and Determination of Sample Size

A total of 20 Federal Legislators (Senate and House of Representatives) were interviewed verbally and on record throughout the pendency of the research. Also, 20 of the bureaucratic

demography of the National Assembly, involving the staff, administrators, clerks of committees, and Directors etc. This was due to the reality of time and the very closed and sometimes inaccessible schedule of the representatives.

The total number of the Civil Society Organization in the country is enormous but we have been able to factor in 10 out of the over 50 CSOs registered with the National Assembly with a particular focus on Legislative procedures and Policy advancements viz-a viz the budgeting process. These CSOs have their mandate properly cut out and their involvement in the budget process well articulated. Hence, while the sample population as garnered is 50, the sample size is 10.

The sampling techniques used for his project is the descriptive sampling technique. This technique is deemed best for this study given the homogeneous nature of the research and the population of the studies. The sampling method that was employed is a non-probability method through the use of descriptions and questionnaires. This method allows the researcher to choose the sample based on the subject matter for which the research is meant for.

3.4 Instrumentation

The instrument used for data collection is the questionnaire method, through the instrumentality of Google Forms, which enables respondents to digitally respond to the administered questions while the same reflects and is analyzed real time by the researcher. The questionnaire had both open and closed ended questions which enabled the researcher to get in depth answers from respondents.

Validity and Reliability of Research Instruments

The questionnaires administered were designed on the subject matter, fashioning the same in line with the research questions that had earlier been asked. The digital nature of the Google Form applications is one that cannot be tampered with and has been widely used in research works all over the world. The advantage of the instrument is that once submitted, respondents cannot

change their mind and again each respondent signs in with their private mail thus duplication and robot entry cannot be done. Every entry is validly from a “human” and some can be verified from the login emails.

3.5 Data Collection and Data Analysis

The sampling techniques used in the research work is based on non-probability sampling methods through the descriptive methods because of its time saving and cost effective qualities. The research used purposive sampling in the collection of the data and simple percentages were used. The Likert scale decision making criterion was employed in testing the hypothesis. Questionnaires were shared to the respondents via secured Google forms links and collections and submissions were done through the secured link.

CHAPTER FOUR

PRESENTATION OF DATA AND DISCUSSION

This chapter presents the results and interpretation of the analysis obtained from the study. The analyses include the descriptive analysis (such as word-cloud, charts, frequency and percentages) of the respondents' characteristics and views. Likewise the analysis used to assess the significant relationship between respondents' involvement in legislative activities and budgeting process activities. It is important to know that, all sub-sections have individual interpretations in the context of the study and analyses carried out with respect to all forms of respondents' responses in percentages and all data were analyzed using IBM-SPSS analysis package.

4.2 Demographic Characteristics of the Respondents

After the depiction of the names of the CSO or NGO groups of all the respondents in this study, we clearly show that all respondents are from a perceptible NGO or CSO. Afterwards, Table 4.1 shows the demographic information of the respondents. The results reveal that the majority (79%, n=59) were female while few (21%, n=16) were male. The age group of the respondents portrays that most (68%, n=51) respondents were between 31-40years. In addition, Figure 4.2 presents the results of the percentage number of respondents that had been involved in legislative activities. The figure reveals that the majority (79%) of the respondents had been involved in legislative activities such as public hearing, sittings to mention but few. Thus, the demographic characteristics of the respondent signpost that the majority of the respondents have the versatile requisite knowledge to provide the required views to the research questions (i.e. administered questionnaire).

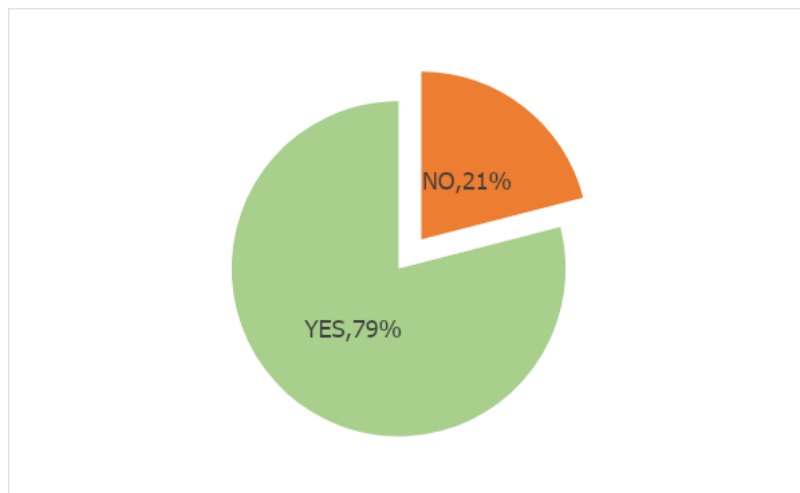
Figure 4.1. CSO/NGO of Respondents

Table 4.1. Demographic Data of the Respondents

Variable	Category	Frequency	Percent
Gender	Female	16	21%
	Male	59	79%
Age Group	21-30 Years	20	26%
	31-40 Years	51	68%
	41-50 Years	4	5%

Source: Field Survey February 2022

Figure 4.2. Involvement in Any Legislative Activity (Public Hearings, Sittings etc.)

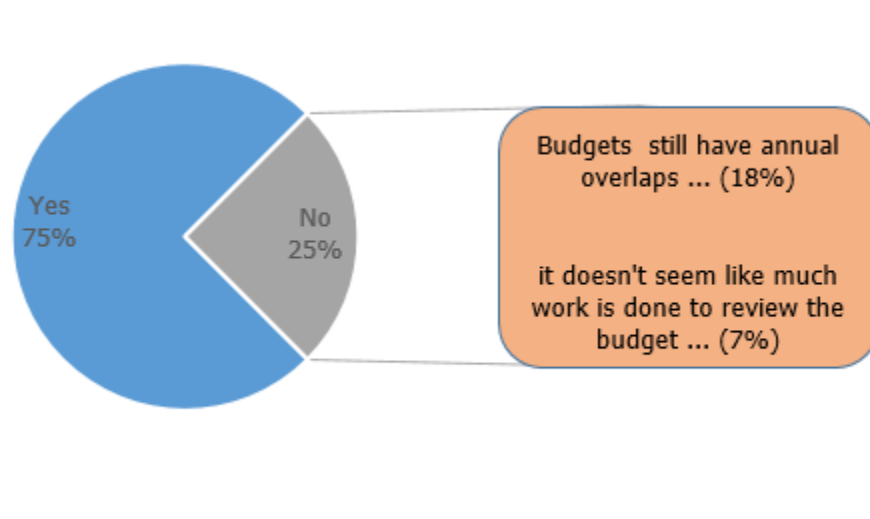


The above diagram is a chart description of the answers respondents gave on whether they have attended a public hearing or sittings at the National Assembly before or not. This is to ascertain their knowledge of core legislative processes and procedures in the passage of bills like the appropriation Act. Their responses are color coded in green (YES) and Orange (NO).

4.3 Descriptive Analysis of Respondents' Views

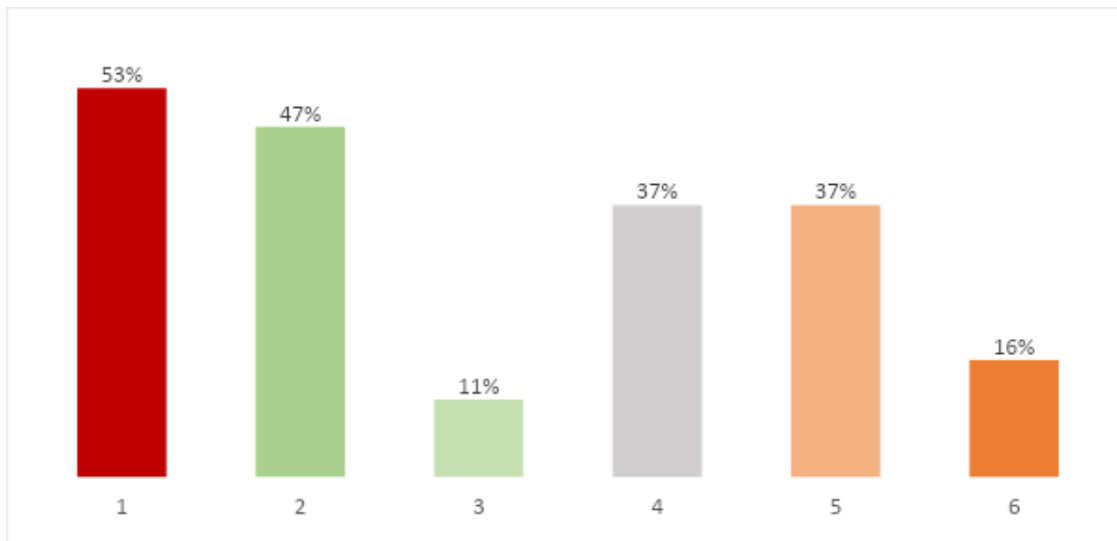
Figure 4.3 the descriptive views of the respondents' responses as regard the Legislature decision with the Return of the Budgeting Process to a One Year Calendar. Remarkably, most of the respondents (75%) admitted that the legislature did well with the Return of the Budgeting Process to a One Year Calendar. However, few (25%) respondents disagreed and noted some lapses in the Budget Process such as "Budget annual overlaps" and "inadequate review of budget".

Figure 4.3. Has the Legislature Done Well with the Return of the Budgeting Process to a One Year Calendar?



This chart above represents the answers of respondents when asked about their thoughts on the return of the budget to the current one year calendar by the 9th National Assembly. Since the inception of the 9th National Assembly, the Budget process from presentation to approval has been returned to a one year calendar cycle, which has hitherto not been the practice hence, we sought the opinions of respondents on the one year budget cycle policy of the 9th National Assembly.

Figure 4.4. Assessment of the Budgeting Process Activities

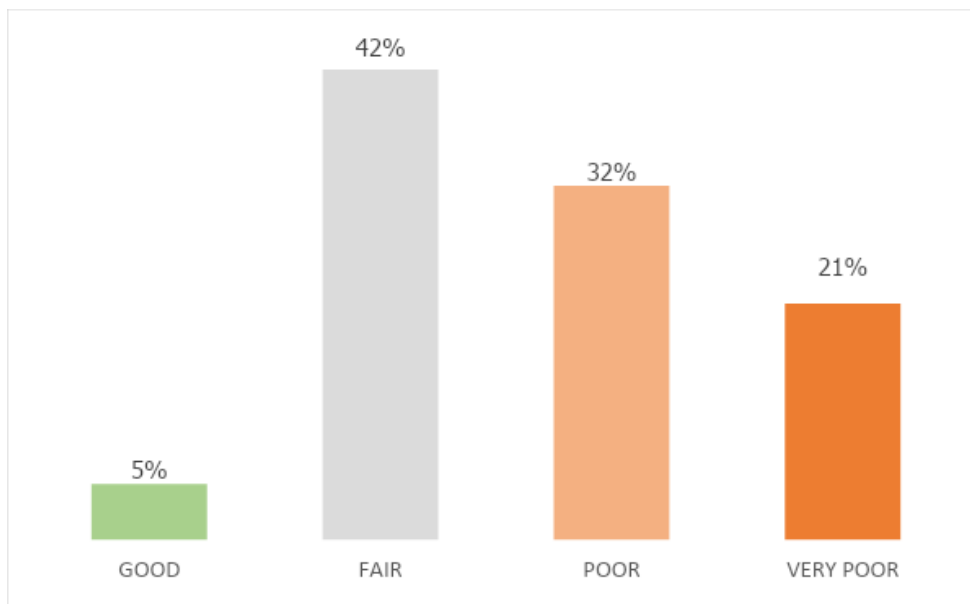


The Above histogram represents the answers given by our respondents when asked whether they feel the budget process over the years has been open and transparent enough to the general public to assess and make contributions. As represented above percentages of their responses are color coded and explained thus:

According to the results, more than half (53%) of the respondents disagreed and noted that the budgeting process has not been opened to citizens across board. Thus, this empirical result indicates failure on the part of the legislature in carrying the citizens along during the budgeting process. Similarly, more than half (53%) of the respondents acknowledged that as members of

CSO or NGO groups, they do not have access to any elected legislators. This further established legislators' lack of transparency in the budgeting process.

Figure 4.5. Performance Rate of Past Budgets in the Country



This chart represents the view and answers of our respondents when asked if the past Budget and Appropriation Bill as laid by the Executive in the past years have performed and lived up to their expectations. Their responses which are either Good, Fair, Poor or Very Poor are carefully delineated in colors above and explained below:

The performance of the legislators was assessed based on the past budgets in the country, Figure 4.5 presents the results. The results reveal that just above half (53%) of the respondents strongly acknowledged poor performance rating for the legislators as regards past budgets in the country.

These results indicate that the legislators are not performing as expected. Furthermore, Figure 4.6 depicts the key inputs the CSO have made on the recently passed appropriation bill. According to the results, the following key inputs by CSO/NGO were found significant: i) agitations to return the budget to a year cycle to the exclusion of nominated projects by legislature and to advocate for sufficient releases for important projects; ii) lobbied the National Assembly to reverse the removal of fuel subsidy; iii) getting the Government to make the budget transparent; iv) advised that education should have a higher allocation; and v) more awareness and evaluation of budgets.

4.4 Involvement in any Legislative Activity and Budgeting Process Activities

Table 4.2 presents the association analyses between respondents' involvement in legislative activities and budgeting process activities using chi-square test. The results return significant associations for all the assessed budgeting process activities and the respondents' involvement in legislative activities. In detail, while focusing on the views of those respondents with legislative activities experience (i.e. Yes - Involvement in Any Legislative Activity) the following findings were established:

- i. Higher percentage (Disagree=40%; Strongly Disagree=13.3%) of the respondents significantly (i.e. since $0.045 < 0.05$) disagreed that the budgeting process has been opened to citizens across board. Thus, this empirical results significantly indicate lack of transparency or failure on the part of the legislature in carrying the citizens along during budgeting process;
- ii. More percentage (Yes=93%) of the respondents significantly (i.e. since $0.041 < 0.05$) acknowledged that the legislature has done well with returning the budgeting process to a one

year calendar. Thus, the decision by the legislators to return the budgeting process to a one year calendar is a good one and endorsed by the CSO;

iii. Additionally, more of the respondents (No=53%) significantly (i.e. since $0.049 < 0.05$) did not have access to any elected legislator. This finding further established the significant of legislators' lack of transparency; and

iv. To sum up, a higher percentage (Poor=34%; Very Poor=13%) of the respondents significantly (i.e. since $0.038 < 0.05$) rated the budgeting performance of the legislator as being poor. Thus, this empirical finding indicates that the legislators are not significantly performing well (under-performing) as far as the budgeting process activities are concerned.

Table 4.2. Association between Respondents Involvement in any Legislative Activity and Budgeting

Budgeting Process Activity	Views' Category	Involvement in Any Legislative Activity		[P-value] D F
		No	Yes	
Do you agree that the budgeting process has been opened to citizens across the board?	Agree	0.00%	13.30%	10.237 [0.045*] 3
	Disagree	25.00%	40.00%	
	Neutral	50.00%	33.30%	
	Strongly Disagree	25.00%	13.30%	
	Total	100.00%	100.00%	

		0 %		
How would you rate the performance of past budgets in the country?	Fair	25.00 %	46.00%	12.705 [0.038 *] 3
	Good	0.00 %	6.70%	
	Poor	25.00 %	34.00%	
	Very Poor	50.00 %	13.30%	
	Total	100.00 %	100.00 %	
Do you think the legislature has done well with returning the budgeting process to a one year calendar?	No	25.00 %	6.70%	11.127 [0.041 *] 1
	Yes	75.00 %	93.30%	
	Total	100.00 %	100.00 %	
Do you have access to any elected legislator?	No	50.00 %	53.30%	10.014 [0.049 *] 1
	Yes	50.00 %	46.70%	
	Total	100.00 %	100.00 %	

Source: Researchers' compilations from Questionnaire Outputs

4.5 Discussion of Findings

So far, the study established a lack of transparency on the part of the legislature in the budgeting process just like Zovighian (2014) and Popoola and Alao (2017) who found issues of budget transparency among government officials. Thus, the term transparency in reference to budgeting has become worth mentioning for many CSOs, and encompasses a large array of activities. More specifically in this case, the study found that CSOs did not have access to any elected legislators. The research also established significant poor performance of the legislators in the budgeting process. This is similar to Popoola and Alao (2017) established that poor performance on the part of the government in the capacity or mechanism of budgeting process.

Subsequently, while examining the accountability works of the CSOs in strengthening the budget process in the National Assembly, the study significantly found some key inputs by the CSOs. Some of the significant key inputs include agitations to return the budget to a year cycle to the exclusion of nominated projects by legislature and to advocate for sufficient releases for important projects, lobbied the National Assembly to reverse the removal of fuel subsidy, getting the government and legislature to make the budget transparent, and create more awareness and evaluation of budgets. Consequently, among the key inputs made by the CSOs, they could only show off for the return of the Budgeting Process to a one year calendar. And identified the factors militating against the budget processes in the Legislature. The study significantly established insincerity on the part of lawmakers, lack of access to legislators, the lack of political will on the part of the executive and the Legislature, and CSO inputs partly taken and mostly jettisoned as the major drawbacks.

Nevertheless, the study highlighted regionalization of public hearings on budgeting, improvable relationship and information sharing between stakeholders in the formulation and execution processes, and returning power to the people by getting feedback from constituents on budgeting issues as possible ways the legislature can improve the Budgeting Process. Similarly, the study established significant ways the CSOs can improve the Budgeting Process. These include actively acting as a check mechanism on all budgeting processes down to implementation, actively participating in the process and querying just like SERAP and others keeps tabs on the government, not getting compromised, participating at all points of the process, before, during and after (i.e. continue engagements) and holding the National Assembly and government to be transparent and accountable and provide public financial management systems.

CHAPTER FIVE

SUMMARY, CONCLUSION AND RECOMMENDATIONS

This research work has carefully examined the diverse roles which civil society has, is and should play in supporting fiscal transparency and strengthening the budget process in Nigeria. The recent political cum legislative experiences in Nigeria illustrate ways in which civil society groups have begun engaging with government authorities on fiscal transparency issues and budget process.

5.1 Summary

Many challenges however exist in ensuring their more effective participation, and as the research work has ably explained has civil society groups can improve their effectiveness by clearly defining their objectives, strengthening their technical competencies, developing effective communication strategies, engaging in pragmatic dialogue with relevant authorities, improving their lobbying skills and periodically examining their monitoring and evaluation frameworks. Also, the legislature and by extension government can ensure fiscal transparency through the availability of information on these processes. The act of making budget information public should facilitate greater accountability than w opacity by allowing the public to check the information against actual outcomes and demand accurate information or explanations. Furthermore, drawing a distinction between transparency as a right and an instrument makes it possible to separate the political dimension of accountability, which is rooted in the philosophy of natural rights, and tools for accountability which may have existed in various forms at different times in the early-modern era. Hence Government should note that at all levels, it owes the electorates pure transparency in the area of budgeting and the processes leading to the passage of the same. Also trite is the culture of modeling transparency through the way, manner and culture of elected representatives and office holding . Living a spartan lifestyle devoid of greed and covetousness reposes huge confidence in the electorates. More important is the collaboration among the technical staff serving both branches of the Legislature to achieve an overwhelming fiscal transparency result. Also Where possible the executive should consult with legislative

officials prior to the budget passage and presentation as a way of encouraging earlier political agreement and identifying political fallouts early enough.

Legislative officials should consider enhancing institutional processes to deliberate on overall budgetary targets and ensure that subsequent legislative decisions adhere to those constraints. The development of a process to set overall fiscal targets promises to strengthen the legislature's role in formulating fiscal policy as well as provide a framework to structure and discipline legislative budgetary decisions. Also, to help track decisions and produce more informed resolutions, legislatures should continue to improve their capacity to analyze budget proposals against a common set of assumptions. Whether it is through separate legislative budget offices or through the use of executive staff, legislative debates over budget proposals should be grounded in a process geared to produce reliable and credible estimates. The Legislature should prioritize peer education amongst elected representatives for them to be able to deliver optimally on the various legislative assignments their constituents have sent them to perform. Legislative Committees sittings , Oversights and Budget Implementation activities should be activities that evoke a deep sense of responsibilities on both the Executive and Legislative arm of government as they ultimately are elected and appointed to serve the citizenry.

5.2 Conclusion

While this research has established the enormous role of Civil Society Organizations in the Budgeting process, it is trite to note that these roles have earned the CSOs the unofficial sobriquet as the fifth estate of the realm. Hence there is a need to continually live up to the unceasing expectations of the citizenry to not only be involved in the fiscal process but as the AFDB Civil Society Framework For Enhanced CSOs (July 2012) puts it, they must be coherently cohesive as they occupy important positions in the development dialogue and act on a number of national, regional, and global issues, which fiscal transparency takes the prime spot. Also it should be noted that CSO advocacy work as regards the budgeting process at the subnational level is still quite shallow and presents deep opportunities for Nigerian CSOs should they have

the desire, ability and capability to seize it.. Recent reviews by the Nigerian National Planning Commission indicate that sub-national governments often have poor public expenditure systems: budgets are often cursorily approved by state legislators and seldom published; project selection tends to be poor; project implementation is often erratic; and the procurement process in many cases is not transparent (NPC, 2007). All these weaknesses in public expenditure systems at the sub-national level provide opportunities for local civil society groups to serve as whistleblowers in ensuring more prudent and transparent management of resources. CSOs will have to seize opportunities to support appropriate legislation that entrenches transparency in the budgetary process at federal and sub national levels. The recently passed fiscal responsibility bill in Nigeria received a great deal of interest and support on the part of civil society but engagements occurred mainly at the federal government level The bill could have benefited from stronger CSO advocacy at the sub national levels.

5.3 Recommendation

It is thus recommended that there should be an increase and focus networking among civil society groups to aid training of cadres in grassroots mobilization and advocacy diversification of sources of funding through creative revenue generation activities; and the need to coordinate and control the NGO phenomena in order to reduce excessive reliance on foreign grants, this will help the COs to be able to do their job without fear or favor and at the same time helps in strengthening budget process in Nigeria.

A lot of efforts should be directed at service delivery and the reduction of corrupt practices to bring about a sustainable socio economic development in Nigeria, particularly with respect to the budget process in Nigeria. This will enable CSOs to stand the test of time by organizing itself in a manner that will not make them dependent on the government. More information or data polls should be maintained by parliamentary committees to enable them perform their functions effectively and efficiently. There is also the need to strengthen the relationship between oversight committees and the MDAs under their supervision with respect to the budget process in Nigeria.

This will ensure that the committees are consulted and involved during budget preparation, formulation, implementation, monitoring and evaluation. This will help to ease oversight activities and promote budget performance. In addition, it was observed that legislative oversight can be utilized as a vehicle for corruption minimization and budget outcomes maximization in Nigeria. Consequently, to ensure accountability and transparency in the management of public funds, the parliament needs to use oversight as one of the major weapons to ensure that the Appropriation Act as passed by the parliament is well executed by the executive. If well managed, oversight is capable of exposing corrupt practices in public offices and accelerating the implementation of the budgets of Departments and Agencies of Government.

Furthermore, it is also important for oversight committees members to be more transparent and accountable in the performance of their oversight activities if they are to reduce the widespread corrupt practices in Departments and Agencies of governments because, he who must come to equity must come with clean hands. Any corrupt public officer discovered by the parliament during oversights should be immediately handed to the relevant Anti graft agency. This will serve as a huge deterrent to others who want to do the same, it will also send a message to the people who have consistently dropped the ball because of mediocrity and irresponsibility to sit up and do their constitutional duties

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