

## **LEGISLATURE AND BUDGET PREPARATION IN NIGERIA: UNDERSTANDING THE DILEMMA OF BUDGET PADDING IN NIGERIA**

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### **Abstract**

*The legislature is mainly seen as a vital institution in any democracy. This is because it plays a critical role to the survival and sustenance of a democratic political system. Beyond its primary responsibility of law making, the legislature acts as a watch-dog over government expenditure, checks other activities of government and its agencies. This study examines the role of legislature in budget preparation in Nigeria. It argued that the act of padding arising from dishonest insertion of arbitrarily fixed constituency projects, inflating projects cost and seemingly misplacement of national priority tends to hinder the legitimate responsibility of the legislature of ensuring the preparation of a realizable budget for national development. The paper further stated that the inability of the Nigerian legislature to use its oversight powers effectively for probity and accountability in all stages of budget preparation scuttles the rationale for legislative ratification of national budgets in Nigeria. We adopted documentary method of data collection and anchored our analysis on post-colonial theory of the state. The study concluded that the failure of the legislature to ostensibly insist on procedural accountability and seemingly self-centred alterations in the process of budget preparation are implicated in the perennial annual bogus budgets in Nigeria. It therefore recommended strict adherence to constitutional stipulations and other relevant acts such as Fiscal Responsibility Act, 2007 to avert recurring crisis arising from budget preparation and implementation in Nigeria.*

**Keywords:** Legislature, Budget Preparation, Dilemma, Budget Padding, national development

### **Introduction**

The legislature is mainly seen as a vital institution in any democracy. This is because it plays a critical role to the survival and sustenance of a political system. Thus, although law making seems to be its primary responsibility, other functions such as watch-dog over other aims of government and control of State expenditure tend to place the legislature at the core of every modern government. In fact, the centrality of the legislature in the contemporary societies is predicated on the enormous responsibilities it shoulders. Hence, democracies cannot operate without legislature.

Since 1999 when Nigeria returned to democratic governance, Nigerian legislature seems to have been very unstable in the discharge of its duties. Several

incidences of leadership crisis, legislative and executive squabbles arising from budget process tend to dominate early activities of the Nigeria's legislature both at Federal and State level. For instance, the former President Obasanjo argued that it was perhaps expected that at the beginning of our search for the meaning and the form of a true republican democracy mistakes would be made and extreme positions will be taken by those involved in the search (Obasanjo, 2000). Following the recurring challenges, the Nigerian State evolved some legal frameworks that will enhance budget preparation. One of these frameworks is known as the Fiscal Responsibility Act, 2007 which has imposed a duty on the Finance Minister to source input from certain institutions including the national assembly during budget preparation. The essence of the Act is to further strengthened institutional mechanisms with regard to budget preparation and guaranteed inclusive participation by all parastatals.

However, since the return to democratic governance in 1999, budget seems to have remained central source of disagreements between the executive and the legislature. According to Aiyede (2006) in some instances, budgets proposal were returned to the National Assembly for amendment and review following misgivings by the presidency that the figures were unnecessarily tampered with, thus posing problems of implementation for the executive. For him, these practices characterized the National Assembly's disposition and sterilized the oversight powers of committees (Aiyede, 2006).

Indeed, the growing frustration by the executive arising from unwanted alteration, addition of new items in the proposed budget and insistence of the legislature in performing what it sees as constitutional responsibility of the legislature has continued to sustain complex conflict between the two arms of government. Recently, some members of the House of Representatives accused themselves of padding national budget. As a result, the 2016 national budget generated huge controversy especially among the legislators. For instance, Honorable Jubrin alleged that the 2016 national budget was "padded" by principal officers of the House of Representatives. Indeed, this allegation has ensued avalanche of criticisms and controversies and the trend has also raised more complex questions on the realization of the 2017 budget.

As can be seen, the executive recently signed into law the 2017 budget. In the aftermath of the executive assent, the Acting President Yemi Osibanjo expressed displeasure with the state of alterations made by the National Assembly. According to Umoru & Ovuakporie (2017), Osibanjo argued that the National Assembly had no powers to introduce new projects into the budget. In his view, just like the 2016 budget, the present budget will be difficult to implement as it raises the questions on who and what to implement. Although, the leadership of the National Assembly has insisted on no wrong doing and advised the executive to seek constitutional interpretation, it is important to note that it is the poor who bears the brunt of none implementation or poor implementation budgets in Nigeria. It is against this backdrop that this study examines the role of legislature and budget preparation in Nigeria.

### **Theoretical discourse**

The study adopted the Marxist theory of post colonial state to tersely explain how the ruling class in the post colonial Nigerian state has slowed down progress of Nigeria's especially within the context of budgeting for national development. The theory is anchored on the assumption that the ruling class of the modern state is relentlessly devising several means to perpetuate their stay in power, hence utilizing every apparatus of the state power to maintain dominance over others. One basic character of the post-colonial state as articulated by Ake (1985) is that it has very limited autonomy. Thus, the post-colonial state is also constituted in a manner that it reflects and indeed protects narrow individual interests; the interest of the greedy political elites. This tendency can be seen from the struggle by leaders of several organs of government scuttle national budget through personal additions. As Jakubowski (1973) earlier observed, the "ruling class are both politically and economically dominant and constantly creates new avenue for holding down and exploiting the ruled or proletarian class.

Thus, having seen Nigeria as a post-colonial state where primitive accumulation of wealth and impunity flourishes, we argue that since the return to democratic governance, the inability of executive and the legislature to prioritize the wellbeing of Nigerians in budget process appears to have consigned national budget in Nigeria as a mere exercise. Over a decade of democratic practice, implementation of budgets has been characterized by perennial failures. In fact, since the return to civil rule in 1999; there has never been a year the capital budget attained up to 75 per cent implementation (Onike, 2012). The consequence has being the stultification of the development agenda and multiplying the agonies of underdevelopment in Nigeria (Nnabugwu & Odigbo, 2017).

Unfortunately, post colonial Nigeria is receptive to all forms of elitist maneuvering. As it stands, there seems to be complexities on whether the alteration powers given to the national assembly empowers the House to introduce new items in the budget or not. Incidentally, none of the arms of government involved in this saga has dared to seek further legal clarifications. The Acting President recently decried the insertion of new items in 2017 budget by the National Assembly. He argued that the National Assembly is empowered to introduce new items in a budget hence, his conclusion that the executive may not be able to implement the budget.

Essentially, the theory of post colonial state views the state as an instrument of primitive accumulation by the dominant class and their collaborators (Alavi, 1973). The last 2016 budget generated huge internal wrangling in the House of Representatives leading to the suspension of Honourable Jubrin. There are already signs that the private interest of some legislators subsumed under the guise of constituency project is likely to threaten the gains that may be derived from the 2017 budget. This theory is fundamental to this study because it has been able to explain that post-colonial character of the Nigerian state has availed the ruling class the leverage for unwanton accumulation and easy manipulation of the national budget. Given the institutional weaknesses and subsequent quasi-privatization of state agencies by the managers of state, the 2017 budget may go down the history as the

preceding budgets in Nigeria.

### **Legislature and Budget: Conceptual Explication**

There seems to be no scholarly dichotomies in the literature especially on the meaning, relevance and responsibilities of the legislature in a democratic society. Although, the character, procedural mechanisms, structural composition and performance of a legislature may ostensibly vary comparatively to its contemporaries, yet same functions and responsibilities are generally performed at different frequencies. It is within this context that the universality of a legislature enhance less intellectual consensus in conceptualizing the term legislature.

Indeed, scholars such as (Lefenwa, 2006; Odigbo & Nnorom, 2015; Veit, 2008; Okoosi-Simbine, 2010) explained that legislature is a strategic organ of government. Thus, the legislature occupies a key position in the machinery of government (Heywood, 2007) and as the people's branch with the singular purpose of articulating and expressing the collective will of the people (Bernick & Bernick, 2008; Okoosi-Simbine, 2010). As an organ of government, it is the forum for the representation of the electorate (Taiwo & Fajingbesi, 2004). It is important at this juncture to note that the term "Legislature" has been given different names in different societies of the world. In Britain for instance, it is referred to as "Parliament", while in Nigeria and the United States of America, it is referred to as "National Assembly" and "Congress" respectively.

Obviously, the legislature is mainly seen as an organ of government composed of representatives periodically elected by their constituents to make laws, repeal laws, control government expenditure and contribute to the development of their constituencies and the nation at large. According to Lafenwa (2003) legislature is generally referred to as an official body, usually chosen by election, with the power to make, change, and repeal laws; as well as powers to represent the constituent units and control government. Thus, the fact that constituencies choose their representatives increased the burden of an individual legislator. This is because a legislator carries the duty of ensuring that the primarily constituency is not left out in the process of law making. At the same time, achieving the national intention that necessitates the introduction of the same law remains sacrosanct. Loewenberg (1995) earlier averred that legislatures are "assemblies of elected representatives from geographically defined constituencies, with lawmaking functions in the governmental process.

On the other hand, it is important to note that contemporary legislatures have wide range of duties to perform in every government. Beyond law making responsibilities, the legislature controls the national purse. Ratification of annual budget and oversight is therefore one of the major ways the legislature uses to control state expenditure. In fact, the modern governments placed greater importance on budget and mostly perceive budget as key instrument for socio-economic and political development of every society. Budgets are central to the process of planning and control which are major activities of management in all organizations (Okpanachi & Muhammed, 2013).

More specifically, budget could be seen as annual fiscal plan representing estimates of proposed organizational or government expenditures for a given financial year or period and the proposed means of financing these plans. It is a document or an instrument that outlines organizational or indeed government policies projections, programmes and goals towards realizing the institutional set of goals and development objectives. Indeed, Meigs & Meigs, (2004) contended that budgets are seen as a comprehensive financial plan, setting forth the expected route for achieving the financial and operational goals of an organization” (cited in Oke, 2013). In the same vein, Omolehinwa (2003) viewed Budget as the plan of dominant individuals in an organization expressed in monetary terms and subject to the constraints imposed by other participants and the environment indicating how the available resources may be utilized to achieve whatever the dominant individual agreed to be the organization’s proprieties”.

Very recently, budgeting in Nigerian has continued to spring up various controversies as to the modality for preparation and administration in the country due to continuous change in government and consequential change in policy and ideology (Oke, 2013). Thus, while Oke (2013) seems to have attributed the budget hullabaloo to change in government, policy and ideology, we contended that such squabbles have been entrenched in Nigeria’s budget process since the return to civilian administration in 1999. First, the inability of the executive to challenge the constitutional power of “alteration” given to the national assembly, to determine whether or not such alteration empowers the assembly to insert new items in the budget remains the greatest setback. Secondly and perhaps more important is to state that in spite change of government in Nigeria, one cannot point at any ideological change. In fact Omotola (2009) had earlier argued that Nigerian parties tend to lack political ideologies. Indeed, disagreements among arms of government in Nigeria basically on ones legal responsibility may not be attributed to ideological ingredients that are completely absence.

### **Budget and National Development**

Modern governments rest their development calculations on annual budgets. As a result, there seems to be no doubt that budget is very critical to national planning and development. Nation’s rate of development or rather the drive to develop is mostly seen from the standpoint of their willingness to judiciously prepare a budget and implement the budget in more responsible manner. In this regard, the national budget therefore drives the development trajectories. In fact, general assumption is that the greater the performance of budget, the greater the growth and development seen in the society.

In his view, Asiodu (2000), contended that the annual budget does not only provide an opportunity for a review of the performance of the various policy measures of government, but also constitutes the operational instrument for mapping out the policies and programmes for ensuing fiscal year (cited Oniore, 2014). He further emphasized that the quality of successive annual budgets has become a key indicator for the extent to which government has been able to harness available

resources towards the fulfillment of the objective and aspirations of the society. For him, the annual budget is a key instrument for the implementation of government projects, programmes and policies. It serves three important purposes;

- (i) it is a tool of management,
- (ii) it is a tool of accountability and transparency, and
- (iii) it is an instrument of economic policy (cited Oniore, 2014).

Over the years, the implementation of the annual budget has been a source of concern for successive governments in Nigeria (cited Oniore, 2014). In fact, Nnabugwu & Odigbo (2017) had recently posited that since the return to democratic governance in 1999, successive governments in Nigeria perform the annual ritual of budgeting for the state with less vigorous effort at surmounting enormous development issues confronting the country. According to them, the figure below shows various national budgets in Nigeria since 1999.

**Table: 1 Estimated Federal Budget in Nigeria between 1999 and 2017**

S/N	Year	Estimated Amount In Naira
1.	1999	299 billion
2.	2000	598 billion
3.	2001	888.97 billion
4.	2002	1.06 trillion
5.	2003	1.446 trillion
6.	2004	1.189 trillion
7.	2005	1.618 trillion
8.	2006	1.90 trillion
9.	2007	2.3 trillion
10	2008	3.58 trillion
11	2009	3.76 trillion
12	2010	4.61 trillion
13	2011	4.484 trillion
14	2012	4.7 trillion
15	2013	4.987 trillion
16	2014	4.493 trillion
17	2015	4.493 trillion
18	2016	6.07 trillion
19	2017	7.44 trillion

**Source:** Nnabugwu & Odigbo, (2017 our emphasizes added)

Following from the table above, it can be argued that Nigeria's budget estimates have maintain progressive increase since 1999, rising from 299 billion Naira in 1999 to a whopping 7.44 trillion Naira in 2017. Yet, this seems not to have provided corresponding impacts on infrastructural development and the overall standard of living of the people (Nnabugwu & Odigbo, 2017). For instance, the

Central Bank of Nigeria Annual Report (2011) still revealed that unemployment rate rose from 19.7 in 2009 to 21.1% in 2010 and 23.9% in 2011 (Ladan 2012 in Nwanegbo & Odigbo 2015). Interestingly, Ogunmade (2013) also stressed that there is a decade of strong real GDP of 6.5% economic growth, and in the same period, unemployment rate continues to rise annually from 11.9% in 2005 to 19.7% in 2009, and over 37% in 2013%.

It is therefore important to assert that globally, greater interconnectivity exists between budgets and national development. In Nigeria, budget is also essential to development. The Nigerian state has it as tradition to prepare and implement budget in every fiscal year. What we have failed to achieve is realizing basic needs that necessitated the preparation and implementation of budget. Arguably, it is our position that such failures are not tied with Nigeria's budgets but are deliberately hatched at the preparation stages of budgets in Nigeria. Hence, the inability to progressively improve critical areas that will enhance development especially in line with the progressive resources earmarked in the last few years.

#### **Budget Padding: Contending Standpoints**

It seems incontrovertible that one major underlying principles or basis for national budget is to ensure that the limited resources of a government are prudently deployed in a manner consistent with the concerns, needs, and priorities of the people in the society. Though, in many cases it is government and stakeholders that determine what to be prioritized by the state and encourage the people to queue into the process. Implicitly, government must be aware of those concerns, needs, and priorities.

However, since the return to democracy in Nigeria in 1999, the National Assembly seems to have been perceived as a filthy arena of diverse scandals. Thus, distasteful controversies, monstrosity and mammoth odoriferous affairs have persistently engulfed the two hallowed chambers from one government to the other. In each of these scandalous displays, emerging ones seemingly surpassed the previous ones. For instance, the Senate under former President Obasanjo was faced with leadership instability as the House made several changes of the principle officers. At the same time, forged certificate rocked the House of Representatives and the shameful display of millions of Naira in the House of Representatives purportedly meant for the attempted impeachment of former Speaker Ghali Nahba. The tenure elongation saga ended series of eyesore in both Houses under Obasanjo regime. Thus, accusations of corruption greeted the both Houses under the leadership of former President Goodluck Jonathan's administration especially between 2011 and 2015.

Thus, the House of Representatives was recently rocked with scandalous budget padding allegation. On 20<sup>th</sup> of July, the Speaker of the House of Representatives announced the removal of the former House Committee Chairman on appropriation, Abdulmumin Jibrin citing incidences of budget fraud and serial betrayal of trust. Following his ouster, Jubrin accused the speaker and three other major principle officers of the House of Representatives of conspiring to remove him

because he had, in fact, resisted their pressure to illegally insert N40 billion into the budget for their personal benefit (Ndibe, 2016).

Presently, the latest controversy on alleged 'padding' of the 2016 national budget by principal officers of the House of Representatives has provoked avalanche of criticisms and public debates from scholars and indeed disillusioned Nigerians. At the centre of these debates come two conflicting positions. First, could be seen as the protagonists of the legislature's action in the preparation of the 2016 budget. This group of people argued that budget padding is not known to Nigerian law therefore cannot be seen as a crime (Dogara, 2016; Okonkwo, 2016). They focus more on the constitutionality of the practice while arguing that alleged padding cannot be proved legally. For instance, Dogara, (2016) stated that there is no word like padding in Nigeria's constitution hence the House of Representatives has done no wrong. Corroborating this view, Okonkwo (2016) asserted that the 1999 constitution empowers the National Assembly for an alteration of the Budget. According to him:

the National Assembly can under Section 80 (4) of the Constitution determine the MANNER of withdrawal from the Consolidated Revenue Fund, and this includes discretionary power to add to the figures and propose new line items, it is new line items that some people confuse as heads of expenditure (Okonkwo, 2016, p. 5).

However, the antagonists of the foregoing contention such as (Falana, 2016; Ndibe, 2016; Osibanjo cited in Umoru & Ovuakporie, 2017) have separately contended that constitutional prescriptions on the manner of withdrawal, expenditure or the general legislative powers given to the national assembly does not include the power to add new projects or items in the budget which the prices are arbitrarily fixed by individual legislators. Within this context, alteration is legitimate when done within the content presented to the national assembly. Falana (2016) explained that budget padding takes place when legislators resolve to rewrite the budget by introducing new items outside the estimates prepared and presented to them by the President. Padding the budget means making the budget proposal larger than the actual estimates for the project. It amounts to increasing the project's actual or estimated expenses or decreasing its expected revenue. Over the years, one of the objectives of budget padding is to obtain an approval committee to grant an artificially high level of funding to the budget maker's proposed project. According to Falana (2016):

The controversy over the padding of the budget was laid to rest with the enactment of the Fiscal Responsibility Act, 2007 which has imposed a duty on the Finance Minister to source input from certain institutions including the national assembly during preparing the budget. That is when negotiations and horse trading with the executive by the legislators is allowed. But neither the Constitution nor the



Fiscal Responsibility Act has empowered the National Assembly members to rewrite the national budget by including constituency projects whose costs are arbitrarily fixed by the legislators (Falana, 2016, p. 2).

Furthermore, Gumau cited in Ndibe (2016) is of the view that budget padding is a longstanding crime in the Nigeria's National Assembly. For him, there has been fight against budget padding in the National Assembly since 2012. Thus, the brawl over budget padding seems to have given the Nigerian people further evidence on the extent of decay and corruption among the parliamentarians. Unfortunately, the degree of factionalization among the people and their representatives and the seemingly disconnect between the ruled and rulers coupled with docility of the civil society encourages leaders to unabatedly engage in different sort of corrupt practices without punishment.

### **Nigerian Constitution and Budget Padding: The Dilemma of Semantics**

In Nigeria, greater numbers of people blame the constitution for its short-sightedness and silence on several issues. It is only few who seem to understand that the character and actions of the operators of the constitution, to a greater extent emasculate the functionality of the constitution. This is possible because as a State, we tend to have failed to build strong institutions that are guided by the law to effective conduct human behavior. As can be seen, Nigeria appears to have strong personalities that determine the fate of institutions, laws and the people. This assertion is germane in understanding the prevailing situation where public office holders abuse their positions on the ground of non-availability of laws that give straight name to their transgression.

Indeed, the 1999 constitution makes explicit stipulations on the issues of government budget, spending and how to determine what and how to spend. According to the 1999 constitution;

section 81 (1) 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 (FGN, 1999: 57).

The earlier section, specifically section 80 sub-sections 4 does also not have interpretative challenges. This section simply empowers the National Assembly to be the sole determinant agent on the manner of withdrawal of fund from the consolidated revenue account. According to 1999 constitution, Section 80 (4) No moneys shall be withdrawn from the Consolidated Revenue Fund or any other public fund of the Federation, except in the manner prescribed by the National Assembly.

Furthermore, part three (iii) section c (i) of the Fiscal Responsibility Act states that;

- (i) Estimates of aggregate revenues for the Federation for each financial year, be based on the predetermined commodity reference price adopted and tax revenue projection,
- (ii) Aggregate expenditure projection for the Federation for each financial year in the next three financial years, (iii) Aggregate tax expenditure floor for the Federation for each financial year in the next three financial years: provided that the estimates and expenditures provided under paragraph (D) of this subsection shall be: (i) Based on reliable and consistent data certified in accordance with section 13 (2) (b) of this Act; (ii) Targeted at achieving the macro-economic projection set out in subsection (2) (a) of this section; (iii) Consistent with and derive from the underlying assumptions contained in the Macro-economic framework, the objectives, policies, strategic priorities and explanations in the Fiscal Strategy paper (see Fiscal Responsibility Act, 2007).

Thus, Ndan (2013) posited that Section 13 of the Act mandates the Minister of Finance to prepare the Medium Term Expenditure Framework (MTEF) after consultation with Ministries, Departments and Agencies (MDAs) such as the Central Bank of Nigeria (CBN), National Planning Commission etcetera and Non-Governmental Organizations (NGOs), the organized private sector and civil society organizations and clear it with the Federal Executive Council (FEC) before submitting it to the National Assembly (NASS). According to him, annual budgets of the Federal Government, including the MDAs, shall be derived from the MTEF as approved by NASS as contained in Section 18 of the Fiscal Responsibility Act (Ndan, 2013). It is therefore important to note that the Act sets out rules committing all tiers of government to fiscal prudence in public financial management and inter-governmental fiscal co-ordination basically to enhance greater macro-economic stability in Nigeria.

Following from the above, it seems to be difficult to establish what informs the action of some legislators who through their insistence to insert new line items in the budget scuttles the realization of budget objectives. It is important to assert that unconstitutional alterations of government document such as national budget ought not to have been neglected because there is no constitutional amendment that provides specific nomenclature. In fact, padding, alteration and rewriting or whatever nomenclature designated for the purposes of implanting new projects outside the proposed budget laid in the House of Assembly amount to corruption and should be seen as illegal. The word “alteration” “manner” as used in the 1999 constitution appears not to have any ambiguity or complex denotation and may be difficult to be conceived as outright “insertion”. For instance, Brazil’s Senate has recently, voted in favour of permanently removal or the impeachment of former President Dilma Rousseff from her office for budget padding (Punch, 2016). However, allegations of fraud and corruption in Nigerian parliaments especially the House of Representatives seem to be frequently treated in most disdainful manner.

Evidently, the manner the House conducted itself with regards to padding allegation against principle officers' only shows that the House is not allergic to ills of such propensity. The suspension of Jubrin for 180-day legislative business or rather till the end of present legislative session appears to be a technique to end the padding controversy. In fact, Jubrin's suspension seems not to have resolved or answered the questions of what the House would do about the allegations of budget fraud confronting it. The suspension tends to be a ploy to kill the allegation and indeed absorb the principal officers as well as the House of Representatives of any political misdemeanor.

### **Conclusion**

From the analysis, the study examined the role of legislature in budget preparation in Nigeria. It explained that in spite of the fact that the legislature plays crucial role in the process of national budget preparation, the seemingly act of implanting new projects in the proposed budgets is not only illegal but could be seen as punishable offence. The underlying assumptions that the absence of the word padding in Nigerian constitution makes such allegations no case is misleading hence the prohibition of such practices by the enabling law. The paper also explained that there are no constitutional ambiguities on the responsibility of the legislature as regards to passage of annual budget. As a result, the study recommended strict adherence to constitutional stipulations and other relevant acts such as Fiscal Responsibility Act, 2007 to avert recurrent crisis arising from budget preparation and implementation in Nigeria.

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