



An Exploratory Evaluation of Dominant Individual on Budget Process in Nigeria: A Content Analysis Perspective

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Authors' contributions

This work was carried out in collaboration between all authors. Authors SUG and AJI designed the study, performed the statistical analysis, wrote the protocol and wrote the first draft of the manuscript. Authors SUG, UMA, OI and AJI managed the analyses of the study and the literature searches. All authors read and approved the final manuscript.

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ABSTRACT

This study evaluates the consequences of dominant individuals on budget preparation in Nigeria; the main objective was to suggest ways of getting out the jinx of continual and repeated adverse budget preparation in Nigeria. The methodology used in the study is content analysis method. The empirical review revealed that the activities of dominant individual ranges from budget padding, chief executives of ministries, departments and agencies (MDAs) normally settling lawmakers and sometimes build in the interests of legislators in their budget proposals. These actions invoke lack of transparency and failure of the budget to meet the international standards. The implications of this finding include the gap existing between budget formulation and development projects due to poor resource allocation practices and resource management. This study hinged on public interest theory. We therefore recommend the establishment of budget office at the national assembly to

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advise lawmakers on the complexities on national budgets and in line with the anti-corruption stand of the current administration, all abuse of powers and privileges by public and elected officials in all arms of government must be prosecuted, public officers should be sacked while elected officials ban from contesting political office.

Keywords: Dominant individual; budget preparation; budget padding, resource allocation.

1. INTRODUCTION

Public financing has been a major discuss in the Nigerian public domain for many decades. As a tool for fiscal policy, the development of any country is heavily dependent its robustness in both the preparation and implementation which has seemingly been a mirage in Nigeria.

Thus, a budget is a financial or quantitative statement prepared and approved prior to a defined period of time with the aim of achieving set objectives [1]. In other word [2] states that a budget is an instrument stipulating policies and programme aimed of realizing the development objectives of a government. While [3] viewed budget as a plan of dominant individuals in an organisation 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 organizations proprieties.

These dominant individuals are those who influenced the preparation of budget in the Nigerian public sector, they include chief accounting officers, accounting officers, directors and heads of Ministries, Department and Agencies (MDAs), budget officers and legislators etc. these individuals consider and influence items to be budgeted in other to achieve their selfish interest and personal aggrandizement perhaps because of the imperative of the budget preparation process in public sector as a powerful tool for coherence and control of the common wealth. The budget been an instrument of financial management and an implicit policy statement, it sets relative levels of spending for different programme and activities and policy decision making, it is thus a complex process as it involves different actors in and outside the government. It's imperative to state that, dominant individuals use technocratic illusion to embed all policy formulation within the budget process.

Nonetheless the budget process should both take into account policies already formulated and be the main instrument for making these policies

explicit and operational. A bridge between the policy making process and the budget process is essential to make policy a breathing reality rather than a statement of wishes. For the budget to serve as a tool for economic and social development:

1. The resource implications of a policy change should be identified before a policy decision is taken. Any entity proposing new policies must quantify their effects on public expenditure, including the impact both on its own spending and on the spending of other government department.
2. The Ministry of finance should consult in good time about all proposals involving expenditure before they go into ministerial committee or to the centre of the government and certainly before any public announcements are made.

Although in almost if not all countries of the world, government budget are prepared on an annual cycle, to be formulated well, they must take into account events outside the annual cycle, in particular the macroeconomic realities, the expenditure, revenues, the long-term costs of programme and government policies. [4] summed up the arguments against isolated annual budgeting as follows:

“Short-sightedness, because only the next years expenditures reviewed, overspending, because huge disbursements in future years are hidden, conservatism, because incremental change do not open up large future vistas and parochialism, because programs tend to viewed in isolation rather than in comparison to their future costs in relation to expected revenue”.

Specifically, the annual budget must reflect three paramount multiannual considerations.

The future recurrent cost of capital expenditure;

The funding needs of entitlement programs (for example debt service and transfer pay) where expenditure levels may change even though basic policy remains the same and

Contingencies that may result in future spending requirements (for example government load guarantees).

[5] point out that international best practice (IBP) guide to budget analysis (2001) provide a useful account of common problems with budget process in developing countries which include the following:

- (a) Difficulties of making accurate macro-economic projection.
- (b) Lack of independence from political control of audit function and
- (c) Lack of accurate budget data.

To buttress the handling of budget in Nigeria by dominant individuals, the activities of dominant individuals in the budgeting process have not augured well with the development of Nigeria. These have caused high level youth unemployment and poverty which consequently lead to increase in crime rate in the country.

The 2016 appropriation bill has been marred with controversies since its presentation to a joint session of National Assembly by the president in December 2015, for the first time, the nation was confronted with a phenomenon called budget padding at public domain, a situation that is described as criminal inflation of budgetary estimates, by some of top government officials from both the executives and the legislature with clear intentions to personally benefit from the proceeds of fraudulent act at the expense of the country. This tragedy caused the sacking of the country chief budget officer of the country, public servant under the budget office and has dragged the National Assembly, which is the symbol of our fledgling democracy into dispute [2].

In an interview a ranking senator, who spoke on condition of anonymity, said the hitches trailing the 2016 budget were not unconnected with what he called the new order. He said the tradition whereby various MDAs 'oil the palms' of committees overseeing them before approving their budget had been jettisoned. Chief executives of MDAs normally 'settle' lawmakers and sometimes build in the interests of the legislators in their budget proposals, providing an avenue for the legislators to make 'stupendous' money, which is normally more than what they get as salaries.

The fact is that each and every MDAs, will come with a deal and at the end of the day, it will be a win-win for all. [6] The gap existing between

budget formulation and developmental project in Nigeria is not only because the nation suffers from reduced resources, but rather because of poor resource allocation practices and resource management. This manifests in the way and manner that budget formulators spuriously allocate scarce common wealth to overheads items. Some of the overhead items are repetitive, ritualistic, over-bloated or un-monitored amounting to resource wastage and fraud.

This paper has argued that if dominant individuals are guided and trained, the wasteful proposal by MDAs are reviewed to reasonable items, the country will make savings from the repetitive and over bloated items that if ploughed back to productive sectors will help in increasing the capacity of the various sectors to meet the policy targets of the government. The theme of this study therefore, is to evaluate the actions of dominant individuals in resource allocation and transparent utilization of public finance in Nigeria.

This study is pertinent because for the first time, Nigeria was confronted with a phenomenon called budget padding at public domain, these tragedy caused the sacking of the country chief budget officer, public servant under the budget office and has drag the National Assembly, which is the symbol of our fledgling democracy into dispute.

Considering the foregoing, the main objective of this study is to examine budget preparation process and the role of dominant Individuals on budget preparations in Nigeria. This implies an investigation of the dominant individuals' actions and their consequences on allocation of scare resources in the country. Previous Studies on dominant individual in Nigeria focused primarily on budget implementation, this study, therefore, focused on the effect of dominant individual on budget preparation from 2014- 2016.

2. CONCEPTUAL CLARIFICATION

2.1 Budget Preparation in a Democratic Setting

The budget provides the means for a government to pursue its policy objectives. The word stems from the Middle English word for the king's purse, 'budget', which contained the public funds [7]. The budgeting process-show public actors plan for the spending of finite public resources which is key to executing government activities. Modern budget institutions stem from the rise of the modern state in Western Europe in

the 16th and 17th centuries when the rising cost of warfare were leading to an increase in taxation. A higher tax burden led to public demand for greater accountability: Citizens wanted a way to ensure public funds served public interest. This oversight role came to be performed by a parliament containing elected representatives with the responsibility to approve and review the government's use of resources.

Preparation of the budget usually takes many months and involves all public institutions: the Ministry of Finance manages the process; the Cabinet/President sets or approves the policy priorities, other ministries plan and advocate for their resource needs and the legislature reviews and approves the final plan. This means that preparation is at the heart of the political process. Thus, it is the decision on how to allocate the state's limited resources to competing demands.

A successful budget preparation process combines top-down direction and bottom-up planning. The overall budget envelope and sector/ministry spending ceilings are usually set up by the Ministry of Finance and the Cabinet/executive in accordance with policy objectives. These are then communicated to the line ministries, which are responsible for preparing their respective sector budgets. Through an iterative process of review, debate and bargaining, a consolidated budget is hammered out. A budget proposal is then presented to the legislature, where it is debated and negotiated with the executive and eventually passed into law.

In past decades, there have been various innovations in budget formulation, with the aim of increasing the allocation and operational efficiency of budgets.

The public sector budget is about the most important instrument of economic management tool and one of the most popular legislative duties in a modern democracy [8], [9]. The seeming lack of in depth understanding of the role of budget on all facets of a nation life have contributed to the disappointing manner its being handled by the political class [10]. Some sacrosanct importance of a national budget is discussed below.

Budget is the most important economic tool of government which provides a comprehensive statement of the priorities of the nation. It is a tool of stabilizing the economy, distributing income,

allocating scarce resources to address competing needs as well as the focal point for the reconciliation of competing visions of the public good. In addition, national budget is a medium of communicating government policy framework, tool to influence economic direction, financial control document and resources' allocation pact. [11] as well as [12] and [9] assert that performance evaluation and performance indicators are the critical issues about government budget. As observed by [13], the practical or operational purpose of government budget consists of operational planning, performance evaluation, communication of goals and strategy formation. Furthermore, [3] posited that the specific purpose of public sector budgeting includes: provision of a basis for articulating and working towards the achievement of socio-economic vision of government; the instrument of pursuing the objective of macro-economic growth and development, economic stability and economic equity; basis of allocating resources of government to strategic areas of priorities; a tool to promote managerial efficacy in government and a mechanism for legislative control over the executive. Whilst [14] describe government budget as the principal tool of financial planning and control. [15] argued that budget remains the principal tool in the hand of the executives to evaluate the performance of Ministries, Departments and Agencies (MDAs).

2.2 Analysis of 2014, 2015 and 2016 Budgetary

The 2014 budget proposal has estimated aggregate expenditure of ₦4.6 trillion, ₦2.4 trillion is for recurrent expenditure, capital expenditure has the sum of 1.1 trillion, the balance appear split between debt servicing of ₦0.7 trillion and statutory transfer of ₦0.4 trillion.

In analysing the 2014 budget, observed that there is absence of sufficient prudence or wisdom in the formulation of the budget and it does not end with the macro level distribution between capital and recurrent expenditure, also a further analysis of specific items in the budget reveal that even at the micro level, the formulators and originators of some of the line items in the budget have surrendered the nation's treasure to the dictates of fraudulent dominant individuals resulting to waste and profligacy, this is evidenced in the malicious allocation of resources such as the VIP wing at the state house clinic which to them is superior in

terms of cost, priority and efficient allocation of resources to two (2) teaching hospitals, a national children's hospital and a paediatric Research Institute Combined. Thus ₦705 million was allocated for construction of a VIP Wing at the state House Clinic, while ₦328 million and ₦310 was the total capital budget for Obafemi Awolowo University teaching hospital and University of Ilorin teaching hospital respectively. ₦89 million was allocated to NOMA children hospital while the institute of child health, University of Benin have no capital budget.

The National Assembly which ought to protect the interest of the large Nigerian public appears to have become a witting or unwitting party to this bizarre budgetary. ₦250 billion that was allocated to the affairs of National Assembly which comprised of 109 senators and 360 Representative on a Per capita basis, the cost of maintaining and servicing each member of the National Assembly Stands in excess of ₦530 million per member.

The 2015 budget proposal has an increase of over five cent on the recurrent expenditure compare to 2014. The 2015 budget is projected to have deficit of ₦755 billion, this will increase money supply rise in general and the hike in the price level will be inevitable.

The 2015 budget in the sector allocations has much to do with lack of commitment to the meeting the targets and the poor capacity of budget crafters to review policies and synchronise it to meet national plans. The above also implies that the targets set for the health sector in the Transformation Agenda and vision 20-2020 such as reducing infant mortality, reducing maternal mortality, child immunization, reduced incidence of HIV/AIDs and reduction of malaria incidence cannot be met as funding gap of about 56 per cent exists.

The controversial service wide votes included in the budget by the presidency rose from ₦301.84 billion, being 6.05 per cent of 2014 budget to ₦348.69 billion representing 7.82 per cent of the 2015 proposal, which run counter to the austerity measure claims of the federal government.

The 2016 budget proposal estimate is ₦6.08 trillion, with capital expenditure of ₦1.8 trillion and non-debt recurrent expenditure of ₦2.35 trillion, while ₦300 billion was budgeted for special intervention programmes, which take the

total amount for non-debt recurrent expenditure to ₦2.65 trillion [16].

What makes the 2016 budget proposal most disagreeable is its anti- people orientation. It important to cite two of its contents to buttress the above. One is the proposal to spend ₦4.9 billion for books for the vice president office, whereas the lesser sum of ₦3.8 billion was proposed for books for eleven (11) out of twenty two (22) federal polytechnics. Also, the budget allocates ₦3.8 billion for the state house medical centre and a lesser ₦2.67 billion building hospitals nationwide) [2].

2.3 Linking Budgets to Policy

An effective budget pursues three (partially competing) objectives: maintaining fiscal discipline, allocating resources in accordance with policy priorities and efficiently delivering services, or 'value for money'. Budgets should be comprehensive, transparent and realistic. In order to promote these objectives, a budget should contain the following elements: a macroeconomic framework and revenue forecast, a discussion of budget priorities, planned expenditure and past outcomes, a medium-term outlook and details on budget financing, debt and the government's financial position.

Introducing a medium-term budgeting horizon is intended to strengthen the link between expenditure projections and budget policy. In response to criticism that many poverty reduction strategy papers (PRSPs) were 'wish lists', during the 1990s donors supported the introduction of MTEFs in a number of developing countries to serve as financial constraints that would promote the prioritisation of expenditures. Three key features are embedded into MTEF design to help achieve a stronger link between plans and budgets:

- An extended budget calendar (strategic budget phase): This allows spending agencies to formulate a budget framework paper that is discussed at the strategic level by policymakers before final expenditure ceilings are set and detailed budget estimates are prepared.
- The division of budgets into sectors: The clustering of ministries and spending agencies into sectors makes it easier to translate policies into budget allocations.

- The integration of all expenditures into a unified budget: This allows activities and outputs to be fully aligned and traced to policy areas irrespective of the revenue source (recurrent, capital or donor). It also helps with the tracking of expenditures and output allocations.

2.4 Legislative Control of the Budget

A major component of the oversight function of the legislature in Nigeria is the power of the legislature to consider and pass the Appropriation Bill into law. Indeed no money can be withdrawn or spent from the Consolidation Revenue Fund or any other public funds, except with the authorization of the National Assembly, through an Appropriation Act or some other Act of the National Assembly. The provisions of section 81 of the Constitution offer a glimpse into the frontiers of the legislative control over expenditure in the consolidated funds, as follows:

- (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.
- (2) The heads of expenditure contained in the estimates (other than expenditure charged upon the Consolidated Revenue Fund of the Federation by this Constitution) shall be included in a bill to be known as an Appropriation Bill, providing for the issue from the Consolidated Revenue Fund of the sums necessary to meet that expenditure and the appropriation of those sums for the purposes specified therein.

It is submitted that the provisions of section 81 of the Constitution cannot be stretched under any guise to accommodate, validate or authorize the direct or indirect participation or involvement of legislators in the designing, planning or execution of any infrastructural projects. The wording of the constitutional provisions is clear, and without any ambiguity. Therefore the ordinary meaning of the operative words therein should apply.

The role of the legislature is constitutionally limited to the authorization of any spending by the executive from the Consolidated or any other public funds. It is apparent that the powers donated by the Constitution to the legislature on passage of the Appropriation Bill or the budget relate to the granting of assent to the proposals

or estimates made by the executive, fully or partially. The legislature may only accede to, or decline the authorization of any proposed withdrawal from the Consolidated Funds if such proposals do not meet the primary criterion for the exercise of the legislative powers conferred on the National Assembly, which is "to make laws for the peace, order, and good government of Nigeria. Therefore the legislature appears to have no constitutional power to include in the budget the funding of any project that was not made part of the estimates of the executive in the Appropriation Bill.

2.4.1 Legislative supervisory or oversight powers and constituency projects

The Constitution vests powers of oversight or supervision of certain executive matters in the legislature. The appropriate provisions are contained in section 88 of the Constitution. The said provisions grant powers to the National Assembly for the purpose of conducting investigation into certain matters relating to governance. Such investigation can validly be instituted in respect of:

1. Any issue or matter within the legislative competence of the National Assembly;
2. The conduct of any person, or governmental department or authority either vested with some duty of the execution or administration of any law made by the National Assembly or has the responsibility to disburse or administer some funds appropriated under the hands of the National Assembly.

The investigative power of the National Assembly under section 88 is however only exercisable for two broad purposes:

1. To enable the National Assembly to make new laws, or correct defects or flaws in any law that is already in existence, all within its legislative competence or powers, and
2. For the purpose of exposure of corruption, inefficiency, ineptitude or waste in governance or administration.

2.5 Dominant Individuals in Budget Process in Nigeria

The 2016 appropriation bill will perhaps go down in history as the most controversial budgeting process in Nigeria probably because a lot of

corruption and official fraudulent acts of dominant individuals shielded over the years were exposed. The interference of dominant individuals in the budget preparation can be traced to those involved at the initiation process. The situation is a clear case of fraudulently manipulation of the process at the detriment of the general public [17]. Dominant individuals in budget preparation in Nigeria can be categorised into two:

2.5.1 The executives

Constitutionally each ministry submits their estimates to the ministry of Budget and planning for further consideration and approval. The Ministry of Budget and Planning in turn set up a committee called "Draft Committee" for the review of draft estimates submitted by the ministries. This committee will normally ask each ministry or department to come and defend its proposals; having concord with the proposal, the budget department aggregate the budget in the form of consolidated estimates of revenue and expenditure which is subsequently sent to the presidents for approval.

The president on receipt of the advanced proposal as approved by the budget and planning present the draft estimate before his cabinets members known as the council of ministers for further consideration and approval. The council discusses and approves the estimates which are in line with president's political priorities of government and therefore the president gives his executives approval of the draft estimates before sending it to the National Assembly in form of appropriation bills. However, as beautiful as the process looks the officials that are saddled with responsibility of budget preparation in Nigeria inserts, divert or inflate the cost of projects. This is done in connivance with those who are expected to ensure due process in the budgeting process, such as the civil servants and politicians thereby allowing it to scale thru to the legislators.

2.5.2 The legislative

The National Assembly comprises the House of Representatives and the house of senate in Nigeria. The president presents his budget packages to the National Assembly at a joint meeting of two houses of assembly. This meeting is known as "budget session". It is up to the national assembly to approve, modify or rejects the Bills. In each house there are

standing committees, which relates to the ministries and departments. At such committees, each ministry and department is invited to defend the increasing budgeting allocation, in justification of their programmes. The house debates the bill and makes modifications where necessary. After the house must have considered and reconciled the budgets estimates in the light of national economic and priorities then the appropriation committee is brought for appropriation purposes. If the two houses are convinced and satisfied with the proposals, each of them will approve the budget. Where there are discrepancies in opinion on some particular items, the two houses appoint finance committee that would resolve such differences.

The resolution of the finance committee is final on the difference. Afterward they both sit to approve the budget. On approval of the national assembly the budget is sent back to the president for his assents and signature. And consequently it becomes the appropriation act. Nonetheless, in the history of Nigeria, beautiful estimates are presented to the public on yearly basis as normal ritual. As beautiful as it may seem to be a lot of official corruption has always been part of the fiscal policy formulation process without any of the key officers identifying any of such criminal issues as padding among others. It suffices to state that the 2016 budget which was adjudged to have made a remarkable improvement with about 30% of the total estimate dedicated for capital expenditure. However, this bright prospect of economic prosperity for Nigeria perhaps was jeopardized. For the first time, the nation was confronted with a phenomenon called budget padding; a situation that is described as criminal inflation of budgetary estimates, by some of top government officials with clear intentions to personally benefit from proceeds of the fraudulent act, at the expense of the country. This unfortunate act is believed to have been an entrenched practice in finance and planning process all through the years in a classic case of official corruption. In the case of the national assembly the dominant individuals had been on logger head with each other. These individuals are principal officers of the national assembly in collaboration with the executive who oil their palms with cash and also allow them to manipulate budgetary provisions.

2.6 Theoretical Framework

The effect of dominant individual on budget can be examined within the public interest

theory. However considering what government is expected to do (up-holding the welfare of the society in all ramifications which is contained in the annual budget), the public interest theory is relevant for the purpose of this study.

2.6.1 A public interest theory

In the public interest view, government is seen to be made up of individual whose desire is to serve the public by doing what is 'right', in this context, the government becomes an instrument that should improve the welfare of society. The society does not expect any unintended and unexpected consequences of government action to arise in the course of the discharge of responsibilities. Hence individuals in government being rational, should be able to provide answer to a number of questions such as; what is the right budget process, does current process allocate resources in line with the policy and programme of government could more be achieved with the current budget process? It is in this connection that, under section 16 (1) of the 1999 Nigeria constitution, [18] that the states are required to;

- (a) Utilize the resources of the country to advance the prosperity of the country,
- (b) Secure the economy such that the welfare, freedom and happiness of every citizen will be maximized while ensuring social justice and equal opportunities for all citizens, and
- (c) Provide shelter, food and other amenities for all citizens,

From these provisions it is clear that the budget is an important economic instrument of national resources mobilization, allocation and economic management. It is an important economic instrument for facilitating and realising the vision of government in a given fiscal year.

2.7 Empirical Studies

Budget Undergoes some process before it become both law and economic tool, it refer to the totality of the processes a budget passes through before it finally become a document. It involve all the executive and legislative processes, that is collection of estimate from the various government departments to the defence

before the various committees of the legislative and debates in the floor of the houses, the passage into law and the final implement and monitoring.

Preparation of budget primarily involve identification and setting of developmental goals that is, it involves setting budgetary thrust and policies based on the development plan.

[19] studied the Nigerian Budget Implementation and Reforms: Tool for Macro Economic Growth. The study utilized data form from primary sources with the aid of the questionnaires. Using Anova statistics the study reveal that, poor project conceptualisation, design or planning practice has largely limited the beneficial impact of capital votes, releases as exhibited through the introduction of budget without feasibility studies, engineering design. Adoption of participatory monitoring and assessment through inter relationship between government and the government and the community members and stakeholders, about project designs which is a clear case of corruption and negligence by dominant individuals in the budget process.

[20] examined Due Process and Budget Implementation: An Evaluation of Nigeria Public Sector Auditing. The paper used structured questionnaires for data collection and was Analysed using descriptive statistics. The study concludes that people that are concern with budget formulation are not fully carried along and this accounted for inadequacy of budget formulation. The study therefore recommended the need to encourage professionalism in post project review technique.

[21] carried out a study on the Cost of governance in Nigeria: In who's Interest? The study adopted historical and descriptive research methods to analyses the data the study found that individuals in government has the power to use coercions to achieve whatever they desire. That is, they are motivated by a narrow concept of self-interest. Wealth, fame and power with the act of balancing budget at the expense of the generality of the populace. That the corrupt individuals amongst the populace should be regarded as common enemies and not voted into power in subsequent elections.

The summary of related literatures reviewed are presented in Table1.

Table 1. Summary of empirical review

Author(S)	Title of Study	Methodology	Findings	Recommendation
Ifenyichukwa AO, Ezeamena NG, Joy NU and Mgbode CC (2015)	Nigerian Budget Implementation and Reforms: Tool for Macro Economic Growth	Data are sourced from primary, Questionnaires are administrated, while data was analysed Using Anova statistics.	The study reveal that the poor project conceptualisation, design or planning practice has largely limited the beneficial impact of capital votes, releases as exhibited through the introduction of budget without feasibility studies, engineering design.	Adoption of participatory monitoring and assessment through inter relationship between government and the community members and stakeholders, about project designs.
Olurankinse F (2012)	Due Process and Budget Implementation: An Evaluation of Nigeria Public Sector Auditing	Survey design was used, the paper make use of structured questionnaires. Data collected were Analysed using descriptive statistics	The people that are concern with budget formulation are not fully carried along and this accounted for inadequacy of budget formulation.	There is the need to encourage professionalism in post project review technique.
Iyaha FO, Daniel EG, Charles TI and Mathew EE (2015)	Cost of governance in Nigeria: In who's Interest?	The study adopted historical and descriptive research methods to analyses the data	That individual in government has the power to use coercions to achieve whatever they desire. That is, they are motivated by a narrow concept of self-Interest. Wealth, fame and power with the act of balancing budget at the expense of the generality of the populace.	That the corrupt individuals amongst the populace should be regarded as common enemies and not voted into power in subsequent elections.

3. RESEARCH METHOD

The Methodology Used in this study is content analysis method. It makes use of extant literature on the subject matter for inferences.

4. DISCUSSION OF FINDING

The National Assembly in Nigeria has no consortium of economic experts; they only rely on their institute knowledge of economic management [9]. The economy of a nation therefore should not be managed based on political sentiments and street journal economics but on sound economic principles which is the purview of the Executive arm of government. Issues surrounding budget padding is an invention of the executive and the blame for such criminal acts should go to them. The dramatization by the minister of health during his budget defence of 2016, when he claimed that the figures contained in the document before him was strange and did not emanate from him. This

claim reverberated all through the various MDAs when billions of naira was alleged to have been smuggled into the original estimates.

Allegations of financial Inducement by agencies of government to order to allow their budgets have easy ride to approval before their relevant Committees have obliterated the budgeting process in Nigeria. Cases of allegation of financial inducement or outright demand for financial support by Committees of the Legislature have been a replete since the return of democracy in 1999 (Vanguard, 2012; [20]). Popular among the allegations of financial impropriety act of the hallowed chambers of the National Assembly are:

- ₦ 54 m bribery saga against Adolpus Wabara Vs Ministry of Education under Prof. Osuji Phabian.
- ₦ 628m scam against Patricia Ete as the Speaker House of Representative in 2007

- The former Speaker Dimeji Bankole was meshed in a contract scam of ₦894 m.
- Honourable Member Herman Hembe of the House of Representative Committee on Capital Market and three others were alleged of collecting N44m bribe from Security and Exchange Commission.
- Honourable Farouk Lawan House of Representative Chairman House Committee on probe of oil subsidy scam fell to the strong wave of bribery to the tune of \$620,000 [22,23,24,25,16]. A few of the above allegations arose as a result of the appropriation process, for example the Adolphus Wabara and Hembe Herman cases. These are just few of the cases that came to public domain only consciences know so much of such abuses that are not known to the public.

The NASS has also degenerated to the extent of using the appropriation process as a Witch-hunt tool to fight its perceived political enemy. It was used to fight Arumah Oteh, the DG of Security and Exchange Commission. Budget was used to fight the CBN because the former Governor of the CBN, LamidoSanusi had confronted the NASS for gulping 25% of the Nation's recurrent expenditure yearly. It has been used repeatedly to fight the Executive arm of government over the years [26,27,28,9]. Witch-hunted Ministers have been questioned, probed and invited beyond what the Legislative oversight demands for.

5. CONCLUSION AND RECOMMENDATIONS

This study had dwelled on the consequences of dominant individual activities on the budget preparation in Nigeria. The activities of dominant individual on the Nigerian budgeting process has been characterise with evidence of padding, insensitivity, duplicity, greed, Inefficiency, lack of vision, misplaced priorities ad anti-people tendencies. And Nigerians have been aghast wondering how they came to court such a misfortune. The attitude of these individual are responsible for the failure of budgets in Nigeria to meet the international best practice. This therefore breeds corruption, unemployment and poverty thereby affecting the development indices.

The Study therefore recommended the following:

1. Government should circulate pre budget statement to the media, civil society and

legislators after the approval of the budget by federal executive council.

2. Civil Society should be actively involved in tracking budget from the preparation stage to the implementations.
3. Budget office should be established at the National Assembly to advise lawmakers on the complexities in national budget.
4. In line with the anti-corruption stand of the current administration, all abuse of powers and privileges by public and elected officials in all arms of government must be prosecuted, public officers should be sacked while elected officials ban from contesting political office.

COMPETING INTERESTS

Authors have declared that no competing interests exist.

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