

BUDGET PADDING AND NATIONAL DEVELOPMENT IN NIGERIA

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ABSTRACT

The concept of budget padding was new in 2016 dictionary of Nigeria politics. This entrenched budgetary process over the years as billions of naira was illegally padded through inflating the budget to trillions of naira and this has derailed the objectives of the budget preparation suspiciously. It has been observed that budget padding came in due to conflict of interest between the subordinate and superior, principal and agent, legislature that gain advantageous information against Nigerian masses. Budget padding is a persistent corruption, act of illicit enrichment of limited funds or resources that undermines policy changes for socio-economic development in Nigeria. This new budgetary act has led to poverty, inequality, unemployment, destitution, diseases, illiteracy and poor living standard among citizens. This paper examined budget padding and national development in Nigeria. The paper is anchored on prebendalism theory as its framework using qualitative method. The paper in its findings, opined that lawmakers inserted whooping sum in the budget, certain funds proposed by the executive for key infrastructures were either removed from the budget or slashed by the National Assembly and this corrupt action undermines national development. The abnormal conduct of budget padding by national assembly is a national embarrassment and it has imposed a lot of moral disgrace on Nigerian State. It is on this premise that the paper recommends that there is need for presidency to engage consulting firm to audit the financial bill to ensure accountability and hitch free budget preparation.

Keywords: Appropriation bill, budget, budget padding, budget process.

Introduction

The 2016 federal budget will forever go down in memory lane as the most complex budget in the history of Nigeria politics because of budget padding. This unfortunate act has been an entrenched practice in finance and planning process all through the years in a classic case of official corruption. Budget is the master plan of government that bring together estimates of anticipated revenues and proposed expenditures comprising the schedule of activities undertaken and means of financing those activities annually. Budget is designed in efficient and effective manner, implemented adequately, monitored and well evaluated. In Nigeria, budget experience sharp contrast under military and civilian administration over the years, the former was ad-hoc and beclouded with arbitrariness while the latter is subjected to scrutiny at various stages by executive and legislative arm before final approval (GFMIS, 2016). Budget padding is new in Nigeria politics, the concept eat up scarce resource, divert and siphon resource, appropriate procurement manoeuvring mutilate data, fragment audit that affect the citizen (George-hill, 2016). In every field, there are unique slangs people used in that profession specifically. For instance ask motor mechanics, carpenter, mason or craftsman to quote domestic maintenance job and his dishonest padding may force you to suspend the job; doctors, lawyers and other professionals are not exempted from this scenario. Budget padding involves making budget proposal bigger than the actual project demanded; it is either increase in expenditure of the project or reduction in expected income. The purpose of budget padding is to insert figures or mutilates the budget without the consent of the document owner (presidency) with the intent to betray budget preparation. In the words of Wahab (2016), budget padding is a practice use in business when submitting a budget proposal for approval; this inflates the proposed budget artificially to give room for expansion or cover unexpected cost, it is done either to increase project expenditure or decrease its expected revenue. At the federal level, budget is transmitted through Ministries, Departments and Agencies (MDAs); such are abused through shrewd expenditure tailored on the suffering of its citizen rather than democratic redemption. In public finance, the economy is controlled by government to provide basic service; these services are so enormous for the welfare of the people they serve (Obara et al. 2013). Put differently, human wants are unlimited, but the means to satisfy them are limited, the use of budget harness limited resources for optimal use. There is need for government to wade into budgetary process, identify public needs and determine the quality of services through political process, with the aim of national development. Budget policy is a drive to achieve government decisions; the performance of this policy can be measured to accomplish the reality annually (www.ehow.com, 2016). This paper will examine budget padding and Nigerian experience with emphases on 2016 budget. In evaluating existing pool of literature, this study intends to contribute to the body of knowledge, to examine the budget padding, the ethical and moral implications, and consequences of the act to Nigerian and national development.

Statement of the Problem

Budget padding is a practice use in business when submitting a budget proposal for approval; this inflates the proposed budget artificially to give room for expansion or cover unexpected cost, it is done either to increase project expenditure or decrease its expected revenue (Wahab, 2016). The implication is that when the items and amount is balloon due to padding from inserted or

mutilated phony items, the government faces the problem of sourcing the funds to execute projects even when such projects amount ought not to have risen. Consequently, when government cannot borrow funds, some genuine projects that were not padded may be neglected or left undone while the padded ones are executed. According to Falana (2016), budget padding takes place when legislators resolve to rewrite the budget and introduce new items outside the estimated plan presented by Mr President at the floor of the national assembly. The Constitution empowers federal law makers to rewrite the national budget and include constituency project whose cost is arbitrarily fixed by them. Maheed (2016) assert that issues surrounding budget padding is an invention of legislature and the blame for such criminal acts goes to the executive. The analogy to this unfortunate episode revealed that the second version of 2016 budget sent by the executive to the national assembly is different from the original one presented at the joint sitting of the federal law makers by the President. This was discovered by legislature in the cause of budget scrutiny that has irreconcilable figures added by some MDAs as a way of inflating budget estimates for personal gains when passed into law. The presidency finally accepted and replaced first one with second one because of discrepancies discovered and this was in full admittance that the budget was padded. Na'abba (2016) states that budget padding is not possible without the connivance of the executive arm, many believe that the cabinet or legislature will definitely slash the budgetary proposal. Lawmakers increased budget estimates with the aim that excess would be skimmed off and cash equivalent delivered to them (Daily Trust, 2012).

There are two strands of analyses that explain our problem. First, the Politics Behind Budget padding in Nigeria ministries, departments & agencies and their effect on socio-economic development of Nigeria. These politics between lawmakers and MDAs result to padding of budget, alleged financial inducement and delay in passing of budget etc

Secondly, the effect of budget padding on socio-economic development in Nigeria. The whooping sum inserted by lawmakers and budget office in the budget and certain funds proposed by the executive for key infrastructures that were either removed from the budget or slashed by the National Assembly undermine national development. Hence this study poses these questions.

1. Is the politics behind budget padding in ministries, departments and agencies undermining socio-economic development?
2. What are the effects of budget padding on socio-economic development?

Objectives of the study

The broad objective of this study is to examine the effects of budget padding on national development. Specifically, the objectives of this study are to:

- 1) – ascertain if the politics behind budget padding in ministries, departments and agencies undermines national development.
- 2) – find out the effects of budget padding on national development.

Clarification of Concepts

Budget

Budget is a policy document of government that shows how it prioritizes and achieves its annual and multi-annual objectives. It is a financial statement that estimates the anticipated government

revenues and government expenditures every fiscal year. Apart from financing new and existing programmes, budget is a tool for implementing fiscal policy to influence the economy as a whole (OECD, 2014). According to (CIMA, 2011) budget is described as a financial and quantitative interpretation prior to a policy to be pursued for the period to attain a given objective. It is an annual plan indicating proposed government expenditures for the plan period and proposed sources of revenue for financing them. According to Kpedor (2012), It is a document which predicts revenues and expenditures of a particular economic entity, for a specified period (Ahmed, Suleiman & Alwi, 2003).

Budget Padding

Budget padding is described as an expansion or increase with misleading or fraudulent matters, addition of items to bills to extort money. Put differently, budget padding is the act of adding illegal items in budget proposal to make it larger than the original estimates for personal gain. This allows budget actors to engage in fiasco and hijack budget envelopes, distort expenditure plans, cost templates and jeopardize the objectives of MDAs fiscal architecture within the medium sector strategies encapsulated in the fiscal responsibility act (Merriam Webster's collegiate dictionary, 2003, Aguguom et al, 2016, FRA, 2007).

Methodology

This research is basically qualitative in nature. Hence, the researchers are ideally an objective observer who neither participated nor influences what is being investigated. Therefore, this study is based on documentary evidence and historical facts.

Data used for this work were collected from secondary sources. Here, data were obtained from books, journals, newspapers/magazines, the internet and government reports. For the purpose of analyzing our data, we adopt the qualitative-descriptive method of data analysis.

Theoretical Framework

The paper adopted theory of prebendalism as its framework as propounded by Joseph (1991). The theory postulates that elected officials, civil servants, members of ethnic and religious groups felt it right to have a share of government revenues (Joseph, 1991, Mustapha, 2010). The theory explains how the primordial public network works to sabotage the working of an ideal bureaucracy in the public thereby rendering the political structure a site of mere struggle for power and sharing rights (Oni, 2017). This involves abuse of public office, unauthorized retiring of funds in the budget, deliberate over-padding of security votes, fraudulent encashment of cheques, charging of private expenditure to public treasury, outright refusal to answer audit queries on discrepancies in the record of public finance, non-remittance of funds collected on behalf of government, over-invoicing of government purchases, diversion of funds for approved projects and contracts cronyism (Oni, 2017). In Nigeria, the system entails extreme personalization of political power in government, widespread state resources for patronage, clientele practice and systematic corruption, all co-exist and suffuse the rational-legal institutions bequeathed to these countries by Western colonialism (Bratton and van de Walle, 1997).

Application of the theory to the study

Prebendalism in Nigeria is the systematic use of state resources like budgets, appointments, licenses permits for the private benefits of political office holder or tribal clienteles (Suberu, 2013). The politics of competition over resources allocation is a known factor in Nigeria and this has its dire consequences to transform state offices into prebendal (Ogundiya, 2009). The theory describes the activities of Nigerian lawmakers who jostle for positions only to go there to represent their pockets at the detriment of citizens. These lawmakers demand bribe from ministries before budget is approved and engage them in all manner of unethical practices during budget authorization.

Politics Behind Budget Padding in Nigeria Ministries, Departments & Agencies

Legislature increase budget estimates from ministries, agencies and departments in collaboration with ministry that presents the estimate. They do this on the condition that part of the budget if approved will find its way in their private pockets. According to Mark (2012) lawmakers increased budget estimates with the aim that excess would be skimmed off and cash equivalent delivered to them (Daily Trust, 2012). This politics has led to the following factors;

Alleged Financial Inducement: The allegations of financial impropriety act in hallowed chambers of the federal law makers in conjunction with executive arm are inimical. Cases of allegation of financial inducement or outright demand for financial support by Committees of the Legislature have been replete since the return of democracy in 1999 (Vanguard, 2012, and Abdul-rasheed, 2010 as cited in Olaoye, 2014). Some of the allegations of financial impropriety at the National Assembly are: - N54m bribery scandal against Adolphus Wabara vs Minister of Education Prof. Osuji Fabian.

- N628m scam against speaker Patricia Ette in 2007

- Former Speaker Dimeji Bankole was ambushed in a contract scam of N894m.

- Hon. Herman Hembe of House Committee on capital market and three others were alleged of collecting N44m bribe from security and exchange Commission.

- Hon. Farouk Lawan chairman house committee probe on oil subsidy scam with the sum of \$620,000 (Onwka, 2011 and Guardian Newspaper, 2011 as cited in Olaoye, 2014).

Delay in Passage of Budget: Capital budget expenditure should be accurate estimates to close window for budget padding, in recurrent expenditures unnecessary spending usurp the entire budgets. Nigeria suffered delay in implementing budget, the campaign promises of President Buhari administration and delay in budget passage with its drama. The 2016 budget padding lay off 100 staff in budget unit creating joblessness and hunger (Adechina, 2016). The 2016 budget padding in Nigeria was orchestrated by officers in the budget unit to delay budget passage by lawmakers, but Mr President vowed to punish those involved in padding 2016 budget, describing the actions as embarrassing and unforgiveable. According to President Buhari, the Minister of budget and national planning almost work day and night to get the budget ready, only for some unscrupulous element to pad and inflate the policy document. Apart from the financial consequences, many questions on the acceptability of budget padding are because it is a deceptive practice that breeds a harmful atmosphere. Budget padding defenders cite the widespread as unfair

actions on the part of the boss and this force them to pre-empty budget inflation (Olusola-Obasa, 2010). The delay in passing budget was experienced in May 2000, the 2004 federal budget was passed into law by the NASS on May 2005 and the budget was passed on March and April 2014. Since 2000 to 2014 no federal budget was ready for implementation at the appropriate time in December, 31 (Ata, 2013; Eme, 2010 as cited in Olaoye, 2014). In developed nations, the federal budget is ready before the commencement of the year. The distortions and foreign projects introduced at will by the NASS lead to conflict between legislature and executive. The president will always withheld assent to the document. No budget since 2000 in Nigeria has been signed by president one week after passage by the NASS. It would always take weeks, months at times to get it signed into law (Ata, 2013 and Olusola-Obasa, 2011 as cited in Olaoye, 2014). The action of NASS in distorting figures is more than mere re-allocation of fund to impact on national development.

Award and Implementation of Constituency Project: In recent years, details of intervention projects of 469 Senators and House of Representatives members in the six geo-political zones have been secret because the lawmakers engage in self-enriching deals when implementing the projects, the constituents hardly know what is accrue to them. Most constituencies have never been transparent on the project budgeted, funds released and estimated completion time frame for them. Most constituents' worship lawmakers whenever a project is completed with firm believe that they used their personal fund in executing projects. Busari (2018) states that when the projects are advertised in line with public procurement act, only contractors or companies they have interest on or nominated by the lawmakers won the contracts. In some cases, contractors who won the jobs move the cash to lawmaker's account that nominated them and contracts are not implemented in some cases.

Despite that lawmakers have no access to fund but they devised means of getting cut from the zonal intervention project fund annually, they delve into such means by padding budget of government agencies. Analysis for some capital expenditure by relevant government agencies carry out zonal intervention projects reveal that the agency is a conduit pipe for Small and Medium Enterprises Development Agency of Nigeria (SMEDAN), Nigeria Directorate of Employment (NDE), Ogun-Osun River Basin Development Agency (OORBDA), Lower Niger River Basin Development Agency (LNRBDA) and other river basin agencies (Busari, 2018). An investigation of the capital expenditure by Small and Medium Enterprises Development Agency of Nigeria (SMEDAN) between 2013 and 2017 indicates increase in budgetary allocation. In 2013, SMEDAN got an allocation of N960 million formally was increased triple of N2.7 billion in 2014, it was N778 million in 2015 and N1.8 billion in 2016. The proposal of SMEDAN was N2.18 billion for capital projects 2013; the lawmakers boost it to N9.52 billion which is more than the budget of the last six years. The reason for these is that lawmakers lodged most of their zonal intervention projects in the agency budget (Vanguard, 2012). This is because SMEDAN's promotes programmes and services to accelerate development in rural areas where trainings, sensitization, youth and women empowerment are needed. The nature of the project makes them difficult and these create room for corruption among the lawmakers (Ejike, 2014).

The NDE has a budget of N1.1 billion in 2013, N884 million in 2014, N175 million in 2015, and N1.9 billion in 2016, the budget sky-rocket to N4 billion in 2017. It was recently that a civil group known as socio-economic rights and accountability project (SERAP) demanded Nigeria lawmakers to voluntarily return the money paid to them outside the law guiding salaries and allowances of public officers in the country. The then Senate President, Bukola Saraki and Speaker House of Representatives, Yakubu Dogara was urged to persuade members to return running cost and other allowances collected illegally by revenue mobilization allocation and fiscal commission (RMAFC). This became necessary when RMAFC disclosed that they did not provide running cost to lawmakers in tune of N13.5 million monthly for 109 senators and N10million for 360 House of Representatives (Guardian, 2018).

Attitude of the Legislature: Since the commencement of 1999 constitution project idea in 2004, the National Assembly has not deemed it fit to legalize it to the normal budget procedure like other expenditure of government (Udefuma, et al., 2013, Ndume, 2013 as cited in Olaoye, 2014). The cat and mouse executive-legislature relation and media press war tensed budget process in Nigeria; this has led to fiasco battle over the purse, although it is normal in every democracy only if it affects national development in our national life. Fifteen years of budget debacle is long enough for both arms of government to be matured towards stable purse relationship. It is law court and other political tool serves as weapon to fight each other and settle scores on budget matters. This shows the level of moral bankrupt and shameless open displace of inordinate financial ambition and fraud. According to Michael (2016), the harm caused by the abnormal conduct of NASS and principal officers has to do with national embarrassment and moral disgrace imposed on Nigeria state. The injustice done to Nigerians, whose Representatives were not part of the padding process, the diversion of funds and non-execution of constituency project. Globally, Nigeria has the name tag of fraud, thieves and figure manipulators, it has been noted that same lawmakers who are running a divisive and non-inclusive legislative house are the same leaders that preach oneness across the country. It is disgusting that Nigerians will erroneously support the political lust of these controversial leader come 2019 elections (Gbajabiamila, 2014). According to Michael (2016), if it were in advanced nations, the former Speaker Dogara and other principal officers in the house would have resigned their portfolio in order to calm the brewing situation and protect the image of the nation before the world. Budget padding has the intent to cheat, defraud and enrich some few elected officers through manipulation that legalizes the act. Hon Jibrin and 10 principal officers shared more than N10 billion fraud proceeds, the officers received billions running cost allowance as follows; Yakubu Dogara the speaker partake as largesse in this N1.5 billion, others are deputy speaker Yusuf Lasun N800 million; leader Femi Gbajabiamila N1.2 billion; deputy leader Buba Jibril N1.2 billion; chief whip Alhassan Doguwa N1.2 billion; deputy chief whip Pally Iriase N700 million. Senate leader Leo Ogor, N1.2 billion, deputy leader, Chukwu Onyema: N800 million, minority leader Yakubu Barde, N700 million and deputy minority leader Binta Bello, N700 million. Jibrin regret taking part in the loot, explain how he used his ill-gotten N650 million (Ogundipe, Guardian Newspaper 2016).

Tool to Fight Political Enemy: Budget document was used to fight Arumah Oteh, DG Security and Exchange Commission because the former Governor of CBN, Lamido Sanusi confronted the NASS for gulping 25% of the nation's recurrent expenditure annually. It has been tool to fight executive arm of government over the years (Brown, 2008 and Gbajabiamila, 2014 as cited in Olaoye, 2014).

How the above mentioned Politics behind Budget Padding in MDA's undermined National Development.

Having explained in details the politics behind budget padding in Nigeria, it is important to state clearly that the alleged financial inducement in hallowed chambers of the lawmakers in conjunction with the executive have greatly undermined our national development since funds meant for developmental projects have either being siphoned or diverted. Eg. N54m bribery scandal against Adolpus Wabara vs Minister of Education Prof. Osuji Fabian etc.

Delay in passage of budget has as well undermined Nigeria's development. The federal budget which is supposed to be for a period of a year due to politics that are inimical to our development are often passed almost in the middle of the year. The implication is that the projects and policies that should have been carried out within this period are not covered because of time and the resources embezzled. This ugly situation affects Nigeria's development negatively.

The Effect of Budget Padding on Socio-economic Development in Nigeria

Budget padding involves an illicit enrichment and diversion of limited funds or resources from government which is meant for the socio-political, infrastructural and economic development of Nigeria thereby undermining the economic progress and impedes policy changes for economic development. This ungodly act breeds high rate of poverty, inequality, unemployment, destitution, diseases, illiteracy and deteriorated living standard among citizens. Other negative implications of budget padding are as follows;

Budget padding can impede and retard Nigerian economic development.

- Budget padding may be linked to corrupt practices.
- It deprives government fund and reduce public spending on infrastructures, social services and poverty oriented programs.
- It has appearance of criminality and financial embezzlement
- It diverts and misappropriates public funds.
- It reduces the amount of funds available for development, funds that should have been used to better education, health, infrastructure and other items needed for the good of Nigeria citizens are stolen by a microscopic few.

According to Nasir (2016), the recurrent situation has negatively affected 80% standard of living of Nigeria population because corruption undermines government ability and capacity to deliver range of basic services such as health, education, roads, portable water supply, electricity, housing and general welfare services. The 60% capital shortage Nigeria is facing in the economy is attributed to corruption, through corruption Nigeria lose huge revenue both internal and foreign investors, increase the cost of goods and services for producing sub-standard products and

contracts. Budgeting enables the executive to fulfill electoral promises to the electorates annually and as well provide the legislature an opportunity to determine the composition of government outlay; the oversight function is the framework which law maker appropriate amounts are utilized within the limits for the purposes prescribed in the budget. Below is the analysis of the 2016 budget proposal.

GDP Growth Rate Projection	4.37%
Revenue Projection	N3.86 trillion
Deficit	N 2.2 trillion
Oil Related Revenues	N820 billion
Non-oil Revenues	N1.45 trillion
Projected Independent Revenues	N1.51 trillion
Capital Expenditure	N1.8 trillion (30% of total budget)
Works, Power and Housing	N433.4 billion
Transport	N202 billion
Interior	N53.1 billion
Special Intervention Programmes	N300 billion
Education	N369.6 billion
Defence	N294.5 billion
Health	N221.7 billion
Ministry of Interior	N145.3 billion
Foreign and Domestic Debt Service	N1.36 trillion
Sinking Fund towards retirement & loans	N113 billion
Non-debt Recurrent Expenditure	N2.65 trillion

With 30 per cent of 2016 budget dedicated to capital project, the budget was believed to provide the template for job creation initiatives, social security programme, revamping infrastructure, diversifying the economy and inclusive growth (Atojoko, 2016). This proposal which degenerated to budget scam worsen Ministries, Departments and Agencies were invited to defend their budget at the National Assembly. For instance, Isaac Adewole, Minister of Health alert that foreign items were smuggled in the budget of his ministry submitted to budget and national planning (Tell, February 1, 2016). On the part of lawmakers, the chairman committee on UBE Sen Ngozi Chianakwalam, argue that provisions in 2016 budget is a repetition in 2015 budget. Those discrepancies, errors and ambiguities may be part of the previous budgets but the NASS looked the other way for their own benefit. In spite of the wish of president to produce proposals reflecting financial prudence and frugality, during preparation of 2016 budget, bureaucratic resistance and entrenched systemic corrupt practices dogged every mode of government (Agbo, 2016, Akinnaso, 2016). Most of the funds emanating from budget padding goes into the private pockets of their sponsors, whereas, in US, they are spent on projects for which such funds are earmarked. For most US legislators, the appropriate spending of such funds is often the basis for re-election or rejection at the polls. This is so because budget is transparent and line items can be identified and monitored constituency by constituency, this is not the case in Nigeria. Budget padding controversy has led

to the redeployment of some directors in the budget office, it was alleged that there was conspiracy by top civil servants against Buhari government. There are insinuations that civil servants whose traditional means of corrupt enrichment is blocked with treasury single account (TSA) target other means of out-smarting government. A preliminary investigation by Economic and Financial Crimes Commission (EFCC) reports that some principal officers and committee chairmen insert personal projects apart from official projections by the executive. The presidency engaged experts with required capacity to help in budgetary process with the adoption of zero-based budgeting against incremental system by previous administration. Olaniyi (2001) describes zero-based budgeting as an approach to review resource allocation where no future allocation is made for a particular program under a department to prove justification for it (Olaniyi, 2001). In essence, incrementalism prefers departures from the status quo, and decision makers are viewed primarily as problem solvers to make a wide search for alternative solutions. The presidency insist on 2016 budget that in line with zero-based budgeting on the basis of justifying needs rather than annual incremental approach that transfers expenses from previous budgets with upward reviews.

From the foregoing, if policy actors carry people along in decision making process by holding due consultations with representatives of every constituency to be affected by the policy option. The reverse is the case in Nigeria as culture of primitive accumulation and opportunism contribute to increase affluence of a relative few for the detriment of the people. Instead of displaying democratic qualities of negotiation, bargaining and consensus building, the public was treated to wild display of rapid disregard for due process and preference for political maneuvers, quick fixes, arm-twisting and blackmail. Whereas, Jibrin (2016) states that principal officers of the House want to corner N40 billion constituency projects was accused of allocating 20 projects worth 4.3 billion to their constituency without the consent of appropriation committee members has been suspended by the House for 180 legislative sitting days (Punch August 2, 2016). While the lawmakers inserted whooping sum in the budget, certain funds proposed by the executive for key infrastructures were either removed from the budget or slashed by the National Assembly in the details presented to the President. This was asserted by Minister of Health, Isaac Adewole that what was turned to health ministry was even worse than what he kicked against during budget defence in the House. Also, Minister of Agriculture, Audu Ogbeh disclosed that 386 strange projects worth N12.6 billion smuggled in Agric Ministry (Nation, August 18, 2016; Thisday, August 12, 2016). According to Akinnaso (2016), the amount inserted by Nigerian lawmakers in 2016 budget proposal was excess due to the number of culprits, Nigeria is in financial crisis as a result of reduction or fall of oil prices and pipeline vandalism. It is against this backdrop that adding much money in the national budget is for the benefit of few people in the country.

According to Michael (2016), the implication caused by the abnormal conduct of the Speaker, the principal officers and all others at the senate are many. First, it has to do with national embarrassment and moral disgrace it imposed on Nigerian State. Secondly, the injustice done to Nigerians, whose Representatives were not part of the padding process and finally, the diversion of funds and non-execution of constituency projects at the international level, Nigerians are seen as fraudulent people, thieves and figure manipulators. It is pertinent to note that the same lawmakers who are running a divisive and non-inclusive legislative house are the same set of leaders that preach oneness across the country. It is a disgusting that Nigerians will erroneously

support the political lust of these controversial leaders in 2019. Michael (2016) assert that if it were to be in advanced nations, Speaker Dogara and other principal officers in the house would have resigned their portfolio in order to calm the brewing situation and protect the image of the nation before the world. For instance, a former Speaker in New York state assembly, Sheldon Silver, resigned his leadership post on February 2, 2015, after being charged for corruption. The Prime Minister of Iceland, Sigmundur Gunnlaugsson stepped aside on April 5, 2016, after the revelation of the Panama Papers Scandal, which indicted also our Senate President, Bukola Saraki

Conclusion

Budget authorization serves as an instrument for people to participate in approval, allocation of resources and implementation of government policies. However, this instrument has been misused over a long period of time by the legislators who use it to 'help themselves' by making illegal demands from ministries and agency, over bloat the budget as well as use it to witch-hunt the executive. This is why Nigerian lawmaker fights tooth and nail to perpetuate themselves in the hallowed chamber in every period of elections by hook or crook. The paper captures all expenditures for the interest of the people.

Recommendations

The paper recommends among others that Senate & House of representatives has a better chance to represent various diversities in Nigeria; the masses should stage a peaceful protest at the National Assembly to put an end to allocate fat salaries and increase in budget estimates from ministries and agencies; A true Sovereign National Conference should be convoked to determine the guidelines for effective leadership selection process, as our present lawmakers are not ready to zero their interest during a review of the electoral act. This will make way for people of character into the National Assembly. In line with the anti-corruption stand of the Nigerian current administration, all abuse of powers and privileges by public and elected officials should be made to face the law irrespective of status or position. The executive should adopt annual publication of the appropriation bills before passing to the legislative arms. The Presidency should engage a consultancy firm to audit the appropriation bill process to ensure credibility of the budget. This paper finally recommends that it is high time citizens, speak out and hold their elected representatives accountable, since we are all stakeholders in Nigerian project as a nation.

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