Journal of Development and Society, Faculty of Social Sciences, University of Abuja

Vol.7.3, 2026 https://uniabujafsos.com.ng/ ISSN:0331-000 Special Issue

AN ANALYSIS OF THE BUDGETING PROCEES IN THE 8TH AND 9TH NATIONAL ASSEMBLIES IN NIGERIA

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ABSTRACT

This study analyzes the role of Nigeria's National Assembly in the budgetary process, focusing on a comparative examination of the 8th and 9th National Assemblies, which spanned from 2015 to 2023. The paper adopts the Structural Functionalist theory to explain the findings. Results indicate that both assemblies shared similar characteristics, as they were controlled by the same political party (APC) and occurred under a president from the same political party. However, a key difference emerged in the nature of the relationship between the two assemblies and the presidency. The 8th National Assembly had a confrontational relationship with the presidency, while the 9th assembly maintained a more cooperative and friendly relationship. This shift in dynamics impacted the timing and implementation of the budget during both periods. The study concludes that a cordial relationship between the legislative and executive arms of government is vital for the efficient passage and execution of the national budget and ensuring smoother governance.

Keywords: Legislature, Presidency, Bill, Budget, Process

Introduction

The legislature stands as a cornerstone of every democracy, playing a pivotal role that distinguishes it from other arms of government. Unlike other arms of government, the legislature uniquely emerges only in democratic frameworks, symbolizing a fundamental attribute of democratic governance (Aborisade, 2020). In essence, the legislature is one of the most vital institutions within the democratic process, and any challenge to its structure or functions is viewed as an affront to democracy itself. It is widely regarded as the embodiment of democracy, offering citizens a platform to engage actively in governance (Saliu and Bakare, 2020).

Given the immense population of modern states, direct participation in governance by all citizens is impractical. The legislature, thus, serves as a crucial link between the people and the government, allowing citizens to select, nominate, and, in most cases, elect representatives who can effectively voice their interests in both urban and rural areas. While access to the executive and judicial arms of government can be challenging, especially for those in remote areas, legislators are typically more accessible to the grassroots population. This accessibility underscores the legislature's role as a vital conduit between the populace and the government (Adebayo, 2020). Indeed, Legislatures worldwide typically fulfill functions of Lawmaking, Representation, Oversight, and Budgeting. They enact laws for effective governance, act as representatives of the people's interests, conduct oversight of the executive branch to prevent any democratic abuses, and ensure the prudent allocation of funds for government operations. In simpler terms, the legislature's responsibilities encompass passing legislation, confirming executive appointments, ratifying international treaties, conducting investigations into executive actions to safeguard against potential democratic infringements, and responsibly managing government finances. Furthermore, specific functions may vary depending on each country's constitution. For instance, in Nigeria, Section 88 of the 1999 Constitution (as amended) empowers the National Assembly with investigative functions and the responsibility to address public petitions and complaints. Similarly, powers were granted to the Congress in the United States under Section 8 of the 1787 Constitution. The critical nature of these functions in ensuring good governance, therefore, underscores the indispensable role of the legislature in any democracy.

Since the inception of the Fourth Republic in 1999, Nigeria has enjoyed an uninterrupted democratic system. As of 2023, Nigeria has witnessed the existence of seven (7) distinct Assemblies, spanning five different Presidential administrations. Notably, during the immediate past presidential tenure of President Muhammadu Buhari, we saw the emergence of the 8th and 9th Assemblies. The paper, thus, seeks to understand what characterizes the composition of the 8th and 9th National Assemblies in Nigeria. Also, what accounts for the observed pattern in budget presentation and approval between the 8th and 9th national assemblies in Nigeria? These are the focus of the work.

Theoretical Framework

This work was anchored on structural functionalist theory which can be traced to August Comte (1798-1857) in his 1853 work and Herbert Spencer in his 1896 work. The theory was refined by Emile Durkheim (1858- 1917) and Talcott Parsons (1902-1979) respectively. Structural functionalism, introduced to political science in the mid-20th century, analyzes the political system in terms of its various components and their functions in maintaining the political system. Its key proponents such as Talcott Parsons and Gabriel Almond (1956) in political science, place emphases on how institutions and norms interact to sustain social equilibrium. Parsons, in particular, applied this approach to political systems by suggesting that political structures are essential for managing societal needs and maintaining balance. Almond & Verba (1953) further expanded the theory by noting the role of political culture in shaping democratic systems. Essentially, therefore, the theory holds that each part of a political system such as government, law, and political parties serve specific functions that help to sustain the entire system.

However, the theory was criticized on the ground that it is wrong to assume that the survival of the society solely depends on institutional practice but, it can still be argued that the society is made up of institutions rather than being an indivisible whole. The theory, despite its known weakness, has been adopted to study and compare the 8th and 9th assemblies by attempting to understand the functions of the assemblies particularly their budgetary process. Moreover, it is best suited for the study because it recognizes the legislative institution as a political structure that helps in sustaining the political system through its functions.

The Budgeting Process in Nigeria

Budgeting, a critical aspect of organizational and governmental planning, derives its name from the French word *bougette* (Perrin, 1985). it can be defined as a quantified plan of income, expenses, and capital required for achieving specified objectives. It serves as both planning and control tool, vital for performance evaluation and resource allocation (Muhammad & Kinge, 2015; Okpanachi & Muhammed, 2013). In other words, budget is a financial estimate of proposed expenditures for a given period as well as the proposed means of financing those plans.

The budgeting process in Nigeria involves four stages (Muhammad & Kinge, 2015). These include:

1. **Formulation Stage**: Led by the Executive, particularly the Budget Office of the Federation under the Ministry of Finance. This stage includes revenue estimation, issuance of budget call circulars, and the President's presentation of the annual budget to the National Assembly.
2. **Approval Stage**: The National Assembly reviews, amends, and approves the budget through a legislative process that includes readings, committee deliberations, and final passage. After this, it is sent to the President for approval.
3. **Implementation Stage**: Often termed the "action stage". This involves the release of funds to Ministries, Departments, and Agencies (MDAs) for project execution. It translates policy into tangible programs and services.
4. **Auditing/Evaluation Stage**: Both the Executive and Legislative arms assess budget performance. The Executive relies on entities like the Accountant General's office, while the legislature performs oversight through its Public Accounts and other Committees.

In conclusion, the Nigerian government budget is a strategic financial plan and a control mechanism. It outlines objectives and benchmarks, guiding state agencies in achieving developmental goals while enabling performance evaluation (Adamolekun, 1983).

Overview of the Legislature in Nigeria

Nigeria's legislative history reflects its pre-colonial traditions and colonial legacies. Pre-colonial legislative activities were evident in the councils of traditional kingdoms such as the Kanem-Borno Empire, Sokoto Caliphate, and Oyo Empire, which played significant roles in lawmaking and governance despite the centralization of power in monarchs (Saliu & Bakare, 2020).

The formal legislative structure in Nigeria, however, began during British colonial rule with the establishment of the Lagos Legislative Council in 1862, which acted as an advisory body. A significant evolution occurred in 1922 with the creation of the Legislative Council, legislating for Lagos and the Southern Provinces. This development was partly influenced by nationalist agitations led by groups like the National Congress of British West Africa (Sha, 2014). It also led to the development of political parties in Nigeria.

In 1946, Sir Arthur Richards introduced the Nigeria (Legislative Council) Order-in-Council, creating a unified legislative body for the entire country. This marked a milestone in Nigeria's legislative history. Between 1951 and 1959, Nigeria's legislative history was marked by key constitutional changes that advanced its path to independence. The Macpherson Constitution of 1951 introduced a more inclusive government with central and regional legislatures thereby increasing Nigerian representation and providing foundation for the federal system that the country is operating till date. Due to regional tensions, the Macpherson Constitution was replaced by the Lyttleton Constitution of 1954. The 1954 Constitution continued the tradition of a federal system with greater regional autonomy and a bicameral federal legislature. This framework set the stage for Nigeria's first federal elections in 1959, paving the way for independence in 1960 (Coleman, 1958; Sklar, 1963).

With independence in 1960, Nigeria adopted a parliamentary system with a bicameral legislature (the Senate and the House of Representatives). However, military coup in January 1966 disrupted legislative operations for the period. The restoration of democracy in 1979 after about 13 years of military rule witnessed the adoption of a presidential system anchored on separation of powers, and the renaming of the legislature as the National Assembly under the 1979 Constitution. It also retained a bicameral legislative house at the federal level. This bicameral legislature comprised the Senate (five senators per state) and the House of Representatives (450 members representing different segments of the population). The republic was, however, truncated in 1983 by another military intervention that lasted about 16 years. Nigeria eventually re democratised in 1999 under a new constitution.

The 1999 Constitution, heavily influenced by the 1979 Constitution, under Section 4 granted legislative powers to the National Assembly. It provided detailed provisions for its institutional composition, legislative procedures, and powers. The Senate now comprises 109 members (three from each state and one from the Federal Capital Territory), while the House of Representatives consists of 360 members representing federal constituencies of nearly equal population. Sections 50-89 outline leadership structures, legislative procedures, membership qualifications, and financial oversight powers of the legislature in Nigeria. Overall, the legislature in Nigeria has evolved through historical, constitutional, and political processes, playing a pivotal role in shaping governance and democratic processes.

An Overview of the 8th National Assembly in Nigeria

The 8th National Assembly commenced its tenure on June 9, 2015, following its inaguration by President Muhammadu Buhari, who had emerged victorious in the presidential elections held earlier on May 29, 2015. As a bicameral legislature, it consisted of two houses: the Senate and the House of Representatives, with the Senate comprising 109 senators and the House of Representatives consisting of 360 members.

Within the Senate, the ruling APC held the majority with 63 members, and in the House of Representatives, they had 214 members, giving them a significant presence in both houses. On the other hand, the main opposition party, the People's Democratic Party (PDP), had 44 members in the Senate and 125 members in the House of Representatives. Other parties, such as the All-Progressive Grand Alliance (APGA), Labour Party (LP), and People's Redemption Party (PRP), also had different number of representations from the remainder. It is important to note that the party composition of the 8th Assembly underwent changes throughout its four-year term due to defections, bye-elections, and shifting alliances. Nevertheless, the APC maintained its majority status in both houses throughout the duration of the 8th National Assembly.

However, the 8th National Assembly faced significant challenges from its inception, particularly in terms of leadership. The unexpected emergence of Senator Bukola Saraki as Senate President, against the wishes of the APC leadership, led to a notable leadership crisis. The controversy that brought in the leadership of the 8th assembly, affected its relationship with the executive throughout their tenure. Only 57 out of 109 Senators were present when the Senate President was elected, which led to a choice that went against the party leadership's preferred candidates. That is, Senator Ahmad Lawan for Senate President and Hon. Gbajabiamila for Speaker of the House of Representatives. Part of the implication here is that leadership of the Senate lacked majority support from party members leading to a compromise with the foremost opposition party (PDP) which then emerged as deputy president of the senate.

It is observed that the 8th National Assembly was marked by political intrigues and controversies culminating in the defection of both the Senate President and the Speaker of the House of Representatives from the ruling APC to the main opposition PDP. No doubt, that the leadership disputes in the National Assembly had a negative impact on governance. For example, legislators at times delayed approvals for key appointments nominated by the President on flimsy exscuses.

Such was the case of Ibrahim Magu's appointment as the Chairman of EFCC, which remained unconfirmed, leaving him in an acting capacity until he was removed (Ojukwu, Okeke, Okeke, Onyejedum, Ezeamama, 2020). During the 8th National Assembly's term, a total of 2,166 bills were introduced, of which only 515 were passed into law. Notably, 21 of these bills were related to constitutional alterations, with five receiving Presidential assent. The Senate passed 172 bills, while the House of Representatives passed 343 bills during this period (Oluwa, 2016). worthy of note is that the low level of assent by Mr. President is a manifestation of the Luke warm relationship between the two arms. Some of the significant bills passed and assented to by Mr. President during the 8th Assembly included the "Not-Too-Young-to-Run" bill, which lowered the age qualification for various political offices. Additionally, the "Discrimination against Persons with Disabilities (Prohibition) Bill 2018" aimed to protect the rights of over 25 million persons with disabilities in Nigeria. Other important bills encompassed areas such as whistle blower protection, electoral reform, terrorism, gender equality, national minimum wage, broadcasting regulation, and traditional rulers' governance.

As the leadership crisis persisted, it hindered the Assembly's work, including the approval of the President's nominees. The new leadership spent considerable time establishing its legitimacy and authority, leading to a fractionalization of APC legislators who either supported the then Senate President or backed the country's President, thereby contributing to the challenges faced by the 8th National Assembly (Ojukwu, et al., 2020).

The 8th Assembly and the Budget Process in Nigeria

Budgeting is one of the four fundamental functions of the legislature in Nigeria, known as the National Assembly. Sections 59, 80-83 of the 1999 Constitution (as amended) granted the National Assembly the authority to oversee appropriations. These sections mandate the executive branch to submit the annual financial estimate in the form of a money bill to the National Assembly for review and approval.

Two significant issues defined the 8th Assembly's budgetary journey. First, there was a persistent problem of delayed budget passage and second, there was what is known as budget padding. The first significant issue during the 8th Assembly's budgeting process was delay. Since 1999, Nigeria consistently experienced tardiness in presenting annual budget proposals to the National Assembly. Early submission of the budget to the legislature is crucial for timely fund allocation and program implementation (Onah, 2015). Indeed, except for 2007, when the National Assembly received estimates in early October, submissions for the 13-year (2000-2014) period occurred in November or December. This late submission is problematic in a country with a fiscal year running from January to December. In contrast, the United States operates on a budget cycle spanning from October 1 to September 30, with the President's budget submission typically occurring in early February. This will allow for nine months of congressional consideration.

During the 8th Assembly, budgets were presented to the National Assembly in December three times and once in November. They were passed in March once, May twice, and April once. The time lapse for budget passage therefore, ranged from 3 to 6 months, with an average of 4 months occurring twice (Theophilus & Perpetua, 2016). The table below provides a visual representation of budget presentation and passage dates during the 8th Assembly, spanning from 2016 to 2019

Table 1 Presentations and Approval of National Budget in the 8th National Assembly (2016-2019).

S/N	Fiscal Year	Date of Budget Presentation	Date passed by National Assembly	Time Lapse	Amount Presented	Amount Approved
1	2016	22nd December, 2015	22nd March, 2016	3 months	#6.08 trillion	#6.06 trillion
2	2017	14th December, 2016	11th May, 2017	4 months, 28 days	#7.28 trillion	#7.44 trillion
3	2018	7th November, 2017	16th May, 2018	6 months, 9 days	#8.61 trillion	#9.12 trillion
4	2019	18th December, 2018	30th April, 2019	4 months, 12 days	#8.83 trillion	#8.92 trillion

Source: BOF, & House of Representatives Committee on Appropriation (2020).

Second, a phrase that gained prominence during this period was "budget padding." That is the act of inflating a budget proposal beyond the actual estimates for a project, often including unnecessary, misleading, or fraudulent elements (Falana, 2016). The issue of budget padding came to light in 2016 through the whistle blowing efforts of Honorable Abdulmumin Jibrin who exposed criminal conspiracies within both chambers of the National Assembly during his tenure as the Chairman of the House Committee on Appropriation. This made the 2016 budget one of the most controversial in Nigeria's history (Theophilus& Perpetua, 2016).

It's important to note that while budget padding became widely known in Nigeria during the 2016 budget process, it was not the first instance of budget padding. For instance, in 2014, constitutional lawyer Tunji Abayomi took former Senate President David Mark and Speaker of the House of Representatives Aminu Tambuwal to the Federal High Court in Abuja over the padding of the 2014 budget by approximately N53 billion (Theophilus& Perpetua, 2016). However, little or nothing was ever heard about the issue thereafter.

An Overview of the 9th National Assembly in Nigeria

The 9th National Assembly of Nigeria was inaugurated on June 11, 2019, following the 2019 general elections. The composition of the 9th National Assembly, much like its predecessor, was predominantly under the control of the All Progressives Congress (APC), which held a majority in both the Senate and the House of Representatives. In the Senate, the APC occupied 62 seats, whereas the People's Democratic Party (PDP), the leading opposition party, secured 44 seats. Meanwhile, in the House of Representatives, the APC commanded 211 seats, while the PDP held 121 seats.

In the 9th National Assembly, key leadership positions in both the Senate and the House of Representatives were occupied by members dictated by the leadership of the APC. Senator Ahmed Lawan assumed the role of Senate President, while Hon. Femi Gbajabiamila was elected as Speaker of the House of Representatives. As observed in the preceding assembly, the composition of the 9th National Assembly significantly influenced decision-making processes. With the ruling party maintaining a majority in both chambers, the National Assembly often collaborated closely with the executive branch, facilitating the smooth passage of bills. However, occasional legislative-executive conflicts arose, particularly concerning the screening and confirmation of ministerial nominees. However, this were usually resolved in no time probably due to congruence between the executive, legislature and party leadership. It is worthy of note that unlike the 8th assembly where the principal officers of the two chambers were elected against the will of the executive and the party, in the 9th assembly all the principal officers were elected on the basis of party nomination and were endorsed by the President. In fact, both the Senate President and the

Speaker were the people that had earlier being nominated to serve in those roles in the 8th assembly but were outsmarted by those who later emerged then.

In conclusion, the 9th National Assembly in Nigeria closely resembled its predecessor in terms of composition and played a crucial role in shaping Nigeria's governance structure during its tenure. The APC's majority in both chambers had a pronounced impact on decision-making processes. Nevertheless, through its oversight functions, the National Assembly ensured the establishment of checks and balances to prevent potential abuses of power.

The 9th Assembly and Budgeting Process in Nigeria

In sharp contrast to the 8th Assembly, the 9th Assembly displayed a marked acceleration in the process of budget passage. The time span between the budget presentation by the President and its subsequent approval by the National Assembly notably reduced. The following table shows the time that budgets were submitted to the National Assembly by the President, the time the budgets were approved and the time lapse.

Table 2 Presentations and Enactments of National Budget in the 9th National Assembly (2020-2023).

S/N	Fiscal Year	Date of Budget Presentation	Date passed by National Assembly	Time Lapse	Amount Presented	Amount Approved
1	2020	October 8, 2019	December 5, 2019	1 month, 28 days	#10.33 trillion	#10.59 trillion
2	2021	October 8, 2020	December 31, 2020	2 months, 23 days	#13.08 trillion	#13.59 trillion
3	2022	October 7, 2021	on December 22, 2021	2 months, 15 days	#16.39 trillion	#17.13 trillion
4	2023	October 7, 2022	January 3, 2023	2 months, 25 days	#20.51 trillion	#21.83 trillion

SOURCE: Compiled by the Researchers.

Analysis of the 8th and 9th Assemblies in Nigeria and their Impact on Governance

Having examined the 8th and 9th assemblies in Nigeria and a discussion of their annual budgets, it becomes imperative to allocate a section of this paper to briefly expound upon the interconnection between these two assemblies. To put it differently, this section of the research aims to succinctly juxtapose the 8th and 9th national assemblies, discussing both their commonalities and disparities in the budget process.

The primary and most noteworthy similarity between these two assemblies lie in the fact that they both operated during the tenure of the same president, namely President Muhammadu Buhari. This shared presidential background adds an intriguing dimension to the comparative analysis of the two assemblies, opening the door for several parallels. Another significant similarity is that both assemblies exhibited a comparable composition of members in terms of their political affiliations. In essence, both the 8th and 9th national assemblies boasted a majority of members aligned with the ruling All Progressives Congress (APC). Consequently, as the APC held the majority in both chambers of the national assembly during both terms, the party assumed control over appointment of principal officers. In both cases, the positions of the Senate President, Speaker of the House of Representatives, and their deputies were occupied by members of the APC except in 2015 when Speaker of the House of Representatives was from PDP. However, it's noteworthy that during the 8th assembly, both the Senate President and the Speaker decamped to the main opposition party, the People's Democratic Party, a few months prior to the end of their tenure. This is different from the situation under the 9th assembly where both the Senate President and the Speaker were from the same party as the President. This alignment showed that when both the Executive and Legislature are controlled by the same party, it makes governing easier because they often share the same ideas. Thus, in this case it is often much easier for the Executives to roll out their policies and get endorsed by the legislature and also there is the tendency that nominations from the Presidency get easy and earlier approvals. Another importance of these is that, in most cases, there would be a cordial relationship between the two arms of government when they belong to the same party. And when there is such cordial relationship, even budgets can be passed much easier without much controversy. While, this could be the case in the 9th assembly, this was not the case with its predecessor. The 8th assembly despite belonging to the same political party with the Executive at early stage, had a somewhat hostile relationships and this translated to rejection of some nominees of the president, controversial budgeting processes and so on.

One of the points of divergence between these two assemblies is intricately linked to their major similarity. As previously mentioned, both assemblies had an APC majority, implying that the party would exert influence in selecting the national assembly's principal officers. Nonetheless, this pattern diverged during the 8th assembly. The APC had initially nominated Senator Ahmad Lawan and Hon. Femi Gbajabiamila for the positions of Senate President and Speaker of the House of Representatives, respectively. However, different candidates emerged. Senator Bukola Saraki became the Senate President, while Hon. Yakubu Dogara assumed the role of Speaker of the House of Representatives. These elected candidates outmaneuvered their own party's nominees, solidifying their positions within the 8th national assembly. Conversely, the 9th national assembly followed a distinct trajectory. The principal officers who emerged were those chosen and endorsed by the political party in conjunction with the executive branch.

This contrast in how principal officers were determined in these respective assemblies significantly influenced their operational dynamics throughout their tenures. The emergence of leadership in the 8th assembly occurred without the endorsement of the political party or the presidency, leading to a confrontational relation with the executive arm throughout its tenure. In contrast, the 9th assembly's principal officers were “selected” and supported by the political party and the executive arm, fostering a harmonious relationship between the assembly and the executive. Consequently, while the 8th assembly experienced strained interactions with the executive branch, the 9th assembly maintained an amicable association with the national assembly. To a large extent, the cordial relation between the National Assembly and the Executive arm in the 9th assembly reflects in the less acrimonious and timely passage of national budgets during this period.

Furthermore, the dynamic of the relationship between the respective assemblies and the executive branches also exerted an influence on how these governmental arms fulfilled their duties during their respective periods. In the 8th assembly, the activities of the presidency that necessitated approval from the national assembly underwent more rigorous scrutiny than in the 9th assembly. The 8th assembly exhibited a more stringent oversight of the executive arm's activities, reflecting a heightened commitment to the principles of checks and balances. However, this doesn't necessarily imply that the 8th assembly approached their responsibilities with greater seriousness compared to the 9th assembly. It's plausible to reason that that some of the rigorous oversight on executive actions by the national assembly was a result of the strained relationship between the two arms during that term. For instance, the 8th assembly delayed the confirmation of certain presidential appointments without providing adequate justification. The case of Ibrahim Magu, who was nominated to serve as the chairman of the Economic and Financial Crimes Commission (EFCC), exemplifies this. The national assembly withheld his confirmation, leading to his appointment as the acting chairman for the duration of his tenure.

Another point of divergence between the two assemblies, pertinent to this study, revolves around budget matters. Notably, the concept of "budget padding" gained prominence during the 8th assembly, casting a shadow over its tenure. Nevertheless, budget padding did not occur in the 8th assembly alone. It was also observed during the 9th assembly, although these occurrences were not as publicized, possibly due to the amicable relationship between the assembly and the executive branch.

Additionally, the duration between budget presentation and approval serves as another facet of comparison and contrast. In the 8th assembly, the budget passage process consumed more time compared to the 9th assembly. The 8th assembly struggled with recurrent delays in budget approval. Throughout its tenure, budgets were presented to the National Assembly in December three times and once in November. These budgets were approved in March once, May twice, and April once. The time frame for budget passage ranged from 3 to 6 months, with an average of 4 months observed twice. In contrast, the 9th assembly showcased a distinct pattern. This has often affected how respective Administrations had performed. Instead of getting access to the funds required to run the government by the beginning of the year, often it takes months into the physical year to get the budgets approved and therefore, the government would start performing its annual duty about 5 months in the fiscal year with just 7 months to go.

Conclusion

In the comparative analysis of the 8th and 9th National Assemblies in Nigeria regarding budget process; several key findings emerge. The research sought to assess how these two consecutive assemblies have approached the critical task of budgeting, allocating resources, and executing the national budget, with a view to understanding any notable trends.

The analysis reveals that the 8th National Assembly and the 9th National Assembly differ significantly in their approach to budget allocation and implementation. The 8th National Assembly was marked by controversies and tensions between the legislative and executive branches, which often resulted in budget delays and contentious allocations. In contrast, the 9th National Assembly showed a greater level of cooperation with the executive, leading to smoother budgeting processes and faster passage. This is also reflected in the differential numbers of days between submission and passage of budget in the previous assembly.

However, it is important to note that challenges still persist in the budgetary process of the 9th National Assembly, including issues related to oversight effectiveness, misappropriation of funds, and concerns about equity in resource allocation. These challenges underscore the ongoing need for reform and improvement in Nigeria's budgetary system.

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