

# *An Empirical Diagnosis of the Maladies and Therapies of Public Budgeting in Nigeria*

Ben-Caleb Egbide  
Department of Accounting &  
Finance  
Landmark University, Omu-  
Aran,  
Kwara State Nigeria  
[ben-caleb.egbide@lmu.edu.ng](mailto:ben-caleb.egbide@lmu.edu.ng)

Madugba, Joseph  
Department of Accounting &  
Finance  
Landmark University, Omu-  
Aran,  
Kwara State Nigeria  
[madugba.joseph@lmu.edu.ng](mailto:madugba.joseph@lmu.edu.ng)

Fakile, Samuel  
Department of Accounting &  
Finance  
Landmark University, Omu-  
Aran,  
Kwara State Nigeria  
[fakile.samuel@lmu.edu.ng](mailto:fakile.samuel@lmu.edu.ng)

Ben-Caleb, Jane Ogochukwu  
PhD Candidate, Department of  
Business Administration,  
Landmark University, Omu-Aran  
Kwara State, Nigeria  
[ben-caleb.jane@lmu.edu.ng](mailto:ben-caleb.jane@lmu.edu.ng)

*Oladipo, Adenike Omowumi*  
*Department of Accounting &*  
*Finance*  
*Landmark University, Omu-Aran,*  
*Kwara State, Nigeria*  
[oladipo.adenike@lmu.edu.ng](mailto:oladipo.adenike@lmu.edu.ng)

*Ibrahim Abdul-Lateef Ayomide*  
*PhD Student, Department of*  
*Accounting & Finance*  
*Landmark University, Omu-Aran,*  
*Kwara State Nigeria*  
[Youngibrahim1999@gmail.com](mailto:Youngibrahim1999@gmail.com)

*Adesola Ayomide Deborah*  
*PhD Student, Department of*  
*Accounting & Finance*  
*Landmark University, Omu-Aran,*  
*Kwara State Nigeria*  
[ayomide.deborah@lmu.edu.ng](mailto:ayomide.deborah@lmu.edu.ng)

**Abstract—** "The budget of a nation is a crucial component of its economic development plan, as it reflects the core values and objectives of the government's economic policies, and is expected to deliver the desires of the public. Despite this, Nigeria's budget has failed to deliver the desired benefits for over three decades, indicating the presence of violations that have yet to be confirmed empirically. This article aims to identify the infractions unique to Nigeria's budget system and propose solutions. Data was gathered by surveying government agencies and the general public, and the Mann-Whitney U test was used to assess consistency in perception between the two groups. The study revealed that budget indiscipline, official corruption, poor allocation efficiency, and inadequate budget governance are the most significant violations in Nigeria's budgeting process. Therefore, the study recommends budget transparency, target budgeting, zero tolerance for corruption, and budgetary discipline as the most effective remedies for addressing the shortcomings in Nigeria's budgetary system".

**Key Words:** *Budget Management, Budget Discipline, Budgeting Problems, Budgeting Remedies, Nigeria.*

## I. INTRODUCTION

The national budget continues to play a crucial role in the economic development plan of any country. Through its strategic planning and regulatory functions, the budget projects anticipated levels of income and expenditure allocates limited resources for optimal economic utilization and navigates competing interests among various groups. [18]. Besides, the budget reflects the fundamental values underlying the government's economic policies and objectives and whose execution is expected to realize public objectives [25; 8]. The budget is indeed a critical document in any nation and is often considered as the second most important document after the constitution, or even the most

important instrument of development in any given year. ([17; 34]

However, for a budget to deliver the lofty macro-economic objectives enshrined in it from the outset and achieve its purpose as an important instrument of development, the process and management of the budget requires effectiveness, efficiency and equity. In other words, the success or failure of any organisation or government is largely determined by how effectively the budget process is handled [6]. The reality, however, is that the budget processes in different countries are more often than not marred by infractions, albeit, at varying levels of severity, hence, the objective of the budget is seldom achieved.

In Nigeria, after decades of budgetary operations, empirical data on the economy is far from being cheering [19]. The Nigerian budgetary system has been adjudged to be ineffective, suggesting the existence of impediments in the processes and management [11]. Accordingly, several factors had been identified as culpable. These include; legal limitations, political constraints, budget indiscipline, corruption, lack of linkage between budget and policy among others. Worst still is the fact that these factors seem to exacerbate the efficiency and efficacy of the national budget [20; 23].

Consequently, because of the seemingly obvious nature of budget infringements in Nigeria, past studies [18; 21] have assumed these problems in their studies, hence provided little or no experiential shreds of evidence in support of their claims. The focus of this paper, therefore, is to empirically identify the main and peculiar problems of budgeting in Nigeria as well as their preferred solutions from the standpoint of stakeholders. The paper is organized into five main sections

namely: introduction, review of extant literature, methodology, data analysis/discussion, and conclusion.

## II. LITERATURE REVIEW

### Budgeting Problems in Nigeria

The problems of budgeting in Nigeria are multifaceted and pervasive throughout the entire budget process, which includes budget formulation, budget approval, budget implementation, and budget appraisal/audit. Some of the key problems associated with each stage of the budget process in Nigeria, as well as those identified by extant literature, are highlighted in the following section.

According to [24], various shortcomings have been found during the budget formulation stage. These flaws include improper consultation, scant coverage of pertinent problems, waning participant excitement, and unfavorable scheduling of the pre-budget consultations. The inconsistency between the Medium-Term Expenditure Framework (MTEF) and the annual budget, which contravenes the provisions of the Fiscal Responsibility Act (FRA) passed in 2007 to ensure prudent management of national resources in accordance with Section 16 of the 1999 Constitution, is another weakness that has been identified, as noted by [27]. According to the FRA, the annual budget should be derived from the MTEF and serve as the basis for the preparation of revenue and expenditure estimates, as well as the sectorial compositional distribution of the estimates, as highlighted by [12]."

The identified major shortcomings at the approval stage of the budgetary process include: Unnecessary delays in budget screening and approval: The lack of legal timing for budget presentation, screening, and approval, as the 1999 constitution does not specify the duration for each stage, can result in unnecessary delays. This can lead to difficulties in the timely implementation of budgetary plans and programs (6). Secondly, Political squabbles between the executive and legislature: The budget process is sometimes used as a tool for settling political disputes between the executive and legislature. This can result in budget approval being influenced by political considerations rather than the actual needs of the country, leading to compromised budgetary decisions.

Thirdly, Imposition of extra-budgetary conditions: There is a tendency to impose extra-budgetary conditions on the budget approval process, such as requiring certain projects or programs to be included in the budget as a condition for approval. This can lead to budgetary decisions that are not based on merit or fiscal prudence, but rather on political or personal interests. Fourthly, Poor implementation and inadequate monitoring of previous budgets: If previous budgets are not effectively implemented and monitored, it can result in a lack of accountability and transparency in the budgetary process. This can lead to recurring budgetary issues and inefficiencies in resource allocation.

Fifthly, Low priority given to budget debates by legislators: Budget debates in the legislative chambers may not receive the necessary attention and priority they deserve, resulting in inadequate scrutiny and oversight of the budget. This can lead to suboptimal budgetary decisions and lack of proper checks and balances.

Another is the confusion and inexperience of some legislators: Some legislators may lack the necessary expertise and experience in budgetary matters, which can result in confusion and inefficiencies in the approval stage. This can lead to uninformed decisions, delays, and subpar budgetary outcomes. (24).

Addressing these shortcomings may require reforms in the budgetary process, such as establishing clear timelines for budget presentation, screening, and approval, ensuring that budget decisions are based on merit and fiscal prudence rather than political considerations, improving implementation and monitoring mechanisms, providing adequate training and resources for legislators, and enhancing the accountability and transparency of the budgetary process

The implementation phase of the budgeting process is fraught with various shortcomings, including delays in fund disbursement, non-compliance with budgetary rules, failure to adhere to budget estimates, unpredictability and fluctuation in allocated funds, and other issues [24]. Ministries, Departments, and Agencies (MDAs) also show significant deviation between allocated funds and actual spending, which can be attributed to factors such as policy changes, reallocation of expenditure, inability to implement policies, inadequate counterpart funds, inaccurate determination of budget ceilings for MDAs, and poor estimation of expected revenue by revenue generation and collection agencies [23]. A study of budget implementation during the first term of Obasanjo's administration (2000-2003) also found weak budget performance, which was traced back to the legacy of the military era characterized by a lack of clear linkage between policy, planning, and budget, weak legal framework resulting in budget indiscipline, and mismanagement of resources [23].

During the auditing phase, the challenges with budgeting primarily revolve around inadequate infrastructure for budget audits, limited understanding of the auditing process, non-compliance with auditing rules, and delays in publishing audit reports. The International Budget Partners (IBP) (2011) noted that when audit reports are available in a timely manner, they often reveal numerous instances of poor expenditure practices, leakages, and procurement irregularities. These findings, when widely disseminated, can enhance accountability and support reform efforts. Additionally, other weaknesses of budget audits in Nigeria include the lack of focus on results when discussing audit findings, as well as issues related to the independence and credibility of internal auditors, among other challenges [24].

Apart from looking at the budgeting problems concerning the stages in the budgeting process, some of the problems identified in the literature are pervasive and affect all the stages of budgeting. These include but not limited to constitutional limitation, corruption, budget indiscipline, low level of transparency and accountability among others. Some of these general challenges are discussed next.

#### Legal/Constitutional Gap

The Federal Republic of Nigeria's 1999 Constitution serves as the country's main legal foundation for public sector budgeting. It describes the roles and responsibilities of several government agencies in the budgeting process and outlines the authority and justification for national resource management [12]. It also establishes the framework for budget planning, enactment, implementation, and monitoring. However, the Constitution has certain significant flaws. For instance, Section 81 (1) does not establish a deadline and permits the President to propose the budget to the National Assembly at any time during the year.

One of the shortcomings of the 1999 Constitution is the lack of a clear timetable for budget presentation, discussion, and approval. In addition, Section 82 enables the President to accept withdrawals from the CRF for a maximum of six months or up until the budget is approved, whichever comes first. These provisions permit laxity in the budgeting process, which may cause the annual budget for Nigeria to be poorly implemented [3;12] as well as delayed budget presentations and approvals.

Additionally, while the constitution outlines the obligations of different participants in the budget process, such as the legislature's role in influencing the budget and exercising oversight functions on budget execution to ensure effective and efficient service delivery and positive impacts on underprivileged communities, in practice, these expectations are frequently not met. The development, management, and monitoring of budgets are tasks shared by several institutions, which causes inconsistencies and inefficiencies [3;24].

Overall, while the Constitution provides valuable provisions for effective budgeting in Nigeria, its limitations, such as the lack of a budget calendar and inconsistencies in roles and responsibilities, contribute to the inefficiencies in budget management in the country.

#### Late Passage of Budget

Late passage of the annual budget is seen as a contributing factor to budgetary difficulties in Nigeria. The hope is that the annual appropriation Act (the budget) will be executed over the course of 12 months, from January to December. However, for many years, the budget has been implemented for just 10 months or less after its passage. The 2008 budget was implemented poorly, and while some blamed the global economic downturn and its impact on Nigeria's oil revenue,

others attributed the problem to the National Assembly's delay in passing the Appropriation bill. More recently, the 2016 and 2017 budgets were passed in May of their respective years, leaving only seven months for their execution. This delay not only affects the implementation of the budget but also disrupts planned programs and projects. In 2017, for instance, no funds were released to MDAs for the execution of capital projects budgeted for up to the end of the second quarter, mainly due to the late passage of the budget, as highlighted in the BOF's second-quarter report [13].

#### Budget Indiscipline

Indiscipline, as it relates to budgetary operations, is associated with; flagrant disregard to budgetary rules and policies; non-adherence to estimates as enshrined in the approved budget or supplementary budget; funds diversion; scandalous insertions into the budget; blatant breaches in the timing of the budget process among others [10;11]. It connotes a desecration of the doctrine of discipline expected in budget governance and management, which has been adjudged to be iniquitous to the economic progress of any nation. It has been opined that any country, organization, family or even an individual that does not spend according to budget is likely to fail and cannot grow. This may have accounted for why budget failure has become the country's (Nigeria) development albatross. Budget indiscipline also results from unnecessary flexibility, financial haphazardness and recklessness. Financial recklessness distorts the budgetary plan in the short, medium and even long term [22;29]

In Nigeria, budget indiscipline has been identified as a serious problem in the budgetary process. Scholars have noted that the principle of strict budget discipline has been lacking in the implementation of the federal budget, and this issue has been attributed to the legacy of long years of military rule in the country. Despite the transition to democratic governance, budget implementation failures due to indiscipline have persisted. This concerning fiscal management practice prompted the inclusion of budget discipline improvement in the public sector reform agenda of Obasanjo's administration.

#### Low level of Transparency and Accountability:

Based on [29], it is recommended that budget reports should be published in a clear and factual manner, fully, promptly, and routinely, and should be easily accessible to citizens. Accessibility means that the budget document should be available online in a downloadable format, and the budget data and informational content should be written in non-technical language that can be easily understood by citizens.

This budget management tenet, however, is not being used in Nigeria. Nigeria received a score of 16 out of 100 on the 2012 Open Budget Index, while English-speaking West African nations like Ghana, Liberia, and Sierra Leone received scores of 50, 43, and 39, respectively. According to this result, Nigeria's rating has been dropping since the study's biannual beginning in 2006, when it scored 20 points. From there, Nigeria's rating fell to 19 in 2008, 18 in 2010, and finally a record-low 16 in 2012 [26]. The effectiveness of public

decision-making, accountability, and supervision are all enhanced by a transparent budgetary framework.

### Corruption

Corruption is a major obstacle to Nigeria's budget implementation, not merely another budgeting infringement. 10% of Nigeria's Gross Domestic Product (GDP) is corruption, according to reference [15]. Nigeria, however, was classified as the 136th least corrupt nation in the world out of 174 nations in a recent Transparency International report [15]. This number goes hand in hand with the finding that combatting corruption in Nigeria is viewed as an exercise in futility since it has seeped so deeply into the system's foundation [37].

Government employees who are entrusted with public monies misappropriate or, better yet, misdirect cash for their own personal gain. Budget execution suffers as a result of them hiding the monies intended for it in their personal accounts in foreign nations. Public resources are typically perceived as private benefits for holding public offices, and public offices are transformed into private empires. Unwavering commitment and determination are necessary in the fight against corruption. In the case of Nigeria, individuals must first change in order to combat corruption. It is a widespread issue that affects people at all levels of society rather than just the top. Because corrupt behavior is continued by those who ascend to positions of influence from lower levels, corruption continues. [37].

Budget Padding has become a common phenomenon in recent times and reaching its crescendo in 2016, 2017 and 2018 budget years. For instance, the 2016 budget was surrounded with a lot of controversies, from missing budget to allegations of high volume insertions. The chairman of the House of Representative Appropriations Committee, Abdulmumin Jibrin, alleged that about two thousand (2000) projects worth about N284b (Two Hundred and Eighty-Four Billion Naira) were illegally inserted into the 2016 budget [8]. The 2017 and 2018 budget were not free from the fears of this illegal insertions either. The consequence of a padded budget among others is that it undermines economic progress and retard growth and development. This is because, padding like financial corruption, budget padding tends to divert, resources meant for critical infrastructure into illicit enrichment of few individuals [1].

Studying the adequacy of budgetary allocation to the educational institutions in Nigeria, [30] observed that the education budget was insufficient and far below the 26% UNESCO benchmark. He averred that the fallen standard of education was a direct consequence of low funding, hence, recommended an increase in internally generated revenue as an alternative source of additional revenues to boost the revenue-based of educational sector.

Reference [21] identified many budgeting constraints including ignoring or undermining the influence of technology in the planning and budgeting, weak database, political constraints in public policy implementation such as lack of political will to implement plans and budgets, spatial development, lack of managerial effectiveness, funds

diversion from rural to urban projects among others. Budget indiscipline resulting from unnecessary flexibility. Financial haphazardness and recklessness (for instance, Nigeria planned to move its capital from Lagos to Abuja by the year 2000, while construction commenced in 1981, but General Ibrahim Babagiida for spurious security reasons moved the federal capital in December 1991 after the abortive Orkar coup [21]. Such financial recklessness distorts the budgetary plan in the short, medium and even long term.

### 2.2 Remedies to Budgetary Challenges

The remedies to budgeting maladministration lie in the adoption of best budget practices, taking into consideration all the other pillars of good public governance, including, transparency, openness, accountability, integrity and strategic planning among others (Organisation for European Cooperation and Development) [29]. Accordingly, they are ten principles of good budgetary governance which when imbibed is expected to "give clear guidance for designing, implementing and improving the budget system to address the challenges of the future" (Organisation for Economic Cooperation and Development [29]. The following are these guidelines:

- i. Manage spending plans within the explicit, believable, and predictable parameters of fiscal policy.
  - ii. Make sure that the budgets are in line with the government's midterm strategic aims.
  - iii. Create the capital budgeting framework to efficiently and cost-effectively address the nation's development needs.
  - iv. Ensure that budget documentation and statistics are clear, transparent, and available v. Establish a realistic, inclusive discourse on fiscal options.
- Present a thorough, accurate, and trustworthy assessment of the public finances.
- Plan, oversee, and actively track budget execution.
- viii. Ensure that the budget process incorporates performance, evaluation, and value for money.
  - ix. Recognize, evaluate, and prudently manage additional financial and longer-term sustainability concerns.
  - x. Promote the integrity and quality of budgetary forecasts, fiscal plans and budgetary implementation through rigorous quality assurance including independent audit.

The overall intention of the principles according to [29] is to assist practitioners and policy-makers to plan, manage and use public resources effectively to make a positive impact on citizens' lives'. Besides of the OECD principles for good budget governance, other specific remedies to budget challenges are considered in turn.

### Budget Discipline

The fundamental aspect of effective budget management for an institution or state is the ability to adhere to approved expenditure limits outlined in the budget or supplementary budget, regardless of whether it is a deficit, surplus, or balanced budget strategy. Discipline in budgeting is crucial and encompasses three dimensions: timing discipline, policy discipline, and numerical discipline, all of which are essential for the budget to work effectively. Any breach of these disciplines constitutes indiscipline, which hinders economic progress.

Recent studies on budget discipline in Nigeria have highlighted that the country still has a long way to go in terms of adhering to budget disciplines, including timing, policy, and numerical disciplines. Lack of discipline in budgeting is often due to innovative ways of circumventing expenditure controls and corruption, among other reasons as identified in previous research.

To improve budget discipline, it is necessary to implement a budgeting system that establishes a sustainable fiscal framework for the medium and long term. Budgets should be prepared in a timely manner and approved by the National Assembly before the start of the financial year to ensure a meaningful cash plan by the Accountant-General in line with the provisions of the Fiscal Responsibility Act (2007). Budget implementation should also follow due process as outlined in the Public Procurements Act of 2007

#### Target budgeting

The traditional concept of Target Budgeting has been described differently by various authors. Wenz and Nolan (1982) perceive target-based budgeting as a financial tool that emphasizes allocating budgetary growth within the constraints of existing revenue resources. Another perspective by [31] views target-based budgeting as a mechanism that sets limits on budget requests from departments, with provisions for additional funding based on available revenues and competing priorities. However, these earlier views differ significantly from the approach proposed in this paper.

A closer alignment with the authors' thinking is reflected in the definition provided by [14], which defines target budgeting as the amount of money allocated by the legislature or through the department's budget process for a specific set of services, including projected changes in caseload or vendor rate increases.

In essence, in this paper, target budgeting is considered as a budgetary process that allocates a specific amount for a particular project and closely monitors the utilization of the allocated funds to ensure the achievement of the targeted project or objective within the budget year. This approach prevents the inclusion of projects in the capital budget that are not intended for implementation, only to be used as excuses for non-implementation later. Target

budgeting enables focused implementation of budget provisions, leading to the efficient delivery of public goods to society.

#### Prompt Release of Funds

To ensure that Ministries, Departments, and Agencies (MDAs) prioritize the implementation of capital budgets, it is crucial to have a consistent commitment of funds. This allows MDAs to plan with the assurance that funds will not be abruptly cut off during the implementation stage. Additionally, MDAs should proactively prepare project and procurement documents in a timely manner, and fulfill the requirements for obtaining a certificate of no objection for contract awards. This will facilitate their access to the necessary funds at the right time and in the right amount [37].

### III. RESEARCH METHODS

This study used a survey research design to collect information on the difficulties budget practices face in Nigeria and their solutions. Two sample groups, the general public (GP) and government agencies (GAs), each received 400 questionnaires in total. The researcher specifically identified participants based on their expertise or experience linked to the study's goal and purpose. As a result, the sample size and sample groups were carefully chosen. It was decided to use the stakeholder's purposive sampling strategy, which involves identifying the important parties involved in creating, delivering, receiving, or managing the program or service under evaluation. The Budget Office of the Federation (BOF), the Office of the Accountant General of the Federation (AGF), the Debt Management Office (DMO), and the Central

The administered questionnaire was used to address the features of the sampled groups (75 from GA, 94 from GP), and while the response rate of 169 out of 400 reflecting 42.25% at first glance may seem low, it was deemed appropriate in the context of the research purpose. There is no response rate that is universally acceptable, according to the Institute of Citizens-Centered Service (ICCS), which also asserted that the representativeness of the views or opinions is more significant than the response rate.

The ICCS also emphasized that a low response rate may not add bias to the findings provided the opinions of the respondents who did respond are not noticeably different from those of the respondents who did not. This implies that even with a somewhat low response rate, the analysis' findings may still be reliable provided the respondents are typical of the greater community and if the non-respondents are not expected to hold radically divergent beliefs or ideas.

When assessing the suitability of a response rate, it's critical to take the research's particular context, the traits of the sampled groups, and the research purpose into account. When analyzing the study's conclusions, it's important to take into account additional elements such as; the survey's

methodology, the way data was collected, and any potential biases.

The study's questionnaire was divided into three sections. Six questions in Section 'A' connected to the respondent's information were followed by Sections 'B' and 'C', which discussed Nigerian budgetary problems and their potential remedies. The combined sections 'B' and 'C' featured a total of 14 questions, including 10 that used a 5-point Likert scale, 2 open-ended questions, and 2 that needed factor rankings on a scale of 1–5. Respondents were able to base their answers on their knowledge and skills thanks to the open-ended questions.

In order to determine the most important issues and the most effective ways to solve them, descriptive statistics, such as tables and charts, were utilized to compute percentages. The opinions of the sampling group were compared using the Mann Whitney U Test (MWT), a non-parametric alternative to an Independent-Samples t-test.

When the assumption of normality is violated, the Mann Whitney U Test (MWT) is used to compare two independent groups on a continuous measure. The MWT compares medians instead of means, which makes the actual distribution of the scores irrelevant [20;33;36]. This is in contrast to the t-test, which compares means. When working with data that is not normally distributed or with tiny sample sizes, this test is especially helpful.

Overall, when comparing two independent groups on a continuous measure and working with non-normally distributed data, the Mann Whitney U Test (MWT) in combination with descriptive statistics offers a reliable method for data analysis in this study. The outcomes of these analyses can offer important insights into the variations and patterns found in the data, which can aid in the development of relevant conclusions and the formulation of well-informed judgments based on the study's findings.

#### IV. DATA PRESENTATION, ANALYSIS AND DISCUSSION

This section of the paper captures the presentation of the response rate from the survey, the analysis of the data gathered from the administered questionnaire as well as the discussion of the result.

##### A. Data Presentation

According to Table 1, the survey was administered to a total of 400 questionnaires. Out of these, 169 questionnaires were retrieved, representing a response rate of 42.25%. However, 231 questionnaires were not retrieved, accounting for the remaining 57.75%. The analysis of data in this study was based on the 169 retrieved questionnaires, which constituted the 42.25% response rate.

Table 1: Response Rate from Questionnaire

	Frequency	Per cent	Cumulative Percent
Retrieved	169	42.25	42.25
Not Retrieved	231	57.75	100
Total	400	100.00	

Source: Field Survey (2013)

The study's participating organizations are listed in Table 2, along with the matching response rates to the questionnaires that were distributed. The Central Bank of Nigeria (CBN), the Budget Office of the Federation (BOF), the Debt Management Office (DMO), and the Accountant General Office (AGO) were among the government organizations that were sampled. BOF, CBN, and DMO each received 50 questionnaires, while AGO and DMO received 30 and 40 questionnaires, respectively. These agencies had response rates of 44%, 40%, 60%, and 37.5%, respectively.

Agents of Change (AOC) received 30 questionnaires from the non-governmental organizations (NGOs) sampled, while the other four organizations—the Nigerian Labour Congress (NLC), the Nigerian Bar Association (NBA), the Nigerian Union of Teachers (NUT), and the Nigerian Union of Journalists (NUJ) each received 50. For the NLC, NBA, NUT, NUJ, and AOC, respectively, the retrieval rates or the percentage of completed surveys that were returned were 72%, 34%, 10%, 46%, and 43.33%.

Table 2: Response Rate by Organisation

Organization	No. Administered	No. Retrieved	% Retrieved	Affiliation
Budget Office of the Federation (BOF)	50	22	44	<b>Government Agency</b>
Central Bank of Nigeria (CBN)	50	20	40	
Debt Management Office (DMO)	30	18	60	
Accountant General Office (AGO)	40	15	37.5	
<b>Total</b>	<b>400</b>	<b>169</b>	<b>42.25</b>	
Nigerian Labour Congress (NLC)	50	36	72	<b>Non-Governmental Organisations (NGO)</b>
Nigerian Bar Association (NBA)	50	17	34	
Nigerian Union of Teachers (NUT)	50	5	10	
Nigeria Union of Journalist Agents of Change (AOC)	50	23	46	
	30	13	43.33	
<b>Total</b>	<b>400</b>	<b>169</b>	<b>42.25</b>	

Source: Field Survey (2013).

*B. Data Analyses*

Both descriptive analysis and inferential analysis were performed on the data collected.

Descriptive Analysis of the Personal Bio-Data of Respondents

An overview of the respondents' personal bio-data is given in Table 3. It shows that of the 169 people who responded to the questionnaires, 110 (65.1%) identified as men and 59 (34.9%) as women. This implies that there was a greater representation of men among the respondents, which may be explained by the sampling procedure, where men were more common in the firms that were chosen.

In terms of the organizations to which the respondents belonged, the table reveals that 94 respondents (55.6%) were connected to non-governmental organizations (NGOs), whereas 75 respondents (44.4%) were. The table shows that,

with the exception of the National Labour Congress (NLC), individual organizations' response rates were generally higher among government agencies, even though the response rate from NGOs was greater in absolute numbers.

Table 3 further shows that 64 respondents had a master's degree as their greatest educational qualification, 101 respondents had a first degree, and 4 respondents had an OND/NCE (Ordinary National Diploma/National Certificate of Education) as their highest academic qualification. This suggests that all of the respondents were educated, and as a result, were very likely to comprehend the problems with Nigerian budgeting that were brought up in the survey.

Table 3: Bio-Data of the Respondents

VARIABLE	FREQUENCY	PER CENT	CUM. PER CENT
<b>GENDER</b>			
Male	110	65.1	65.1
Female	59	34.9	100.0
Total	169	100.0	
<b>ORGANISATION</b>			
Government Agency	75	44.4	44.4
Non-Governmental Organisation	94	55.6	100.0
Total	169	100.0	
<b>HIGHEST ACADEMIC QUALIFICATION</b>			
OND/NCE	4	2.4	2.4
First Degree	101	59.8	62.1
Master's Degree	64	37.9	100.0
Total	169	100.0	
<b>LENGTH OF SERVICE</b>			
0-2 Yrs	37	21.9	21.9
3-5 Yrs	36	21.3	43.2
5- 10 Yrs	32	18.9	62.1
10 Yrs and Above	64	37.9	100.0
Total	169	100.0	
<b>AFFILIATED DISCIPLINE</b>			
Accounting		20.1	20.1
Economics/Statistics	34	29.0	49.1
Business Administration	49	7.1	56.2
Law	12	10.7	66.9
Public Admin/Pol	18	4.1	71.0
Science	7	29.0	100.0
Others	49	100.0	
Total	169		
<b>PROFESSIONAL AFFILIATION</b>			
ICAN/ CIBN/other			
Accounting/Finance	33	19.5	19.5
Professional Bodies	23	13.6	33.1
NES/NSA/Economics	16	9.5	42.6
Prof. Bodies	97	57.4	100.0
NBA	169	100.0	
Others/None			
Total			

Source: Field Survey (2013)

For the length of service or experience, only 21.9%, or 37 respondents, had less than three years of work experience in the study, whereas the majority of respondents, or 78.1%, or 132 people, had at least three years. This shows that rather than just theoretical academic knowledge, the responses

provided by the respondents were probably based on their real-world experience.

According to the results, 34 respondents, or 20.1%, studied accounting, 49 respondents, or 29%, studied economics or statistics, 12 respondents, or 7.1%, studied business administration, 18 respondents, or 10.7%, studied law, 7 respondents, or 4.1%, studied public administration, and 49 respondents, or 29%, took other courses. Given that budgeting is frequently covered in the curricula of disciplines like Accounting, Economics, Business, Law, and Public Administration, it is implied that the majority of the respondents had prior exposure to topics connected to budgeting.

Additionally, 73 respondents, or 42.6%, belonged to professional organizations that value budgeting highly. These professional organizations included the Nigerian Bar Association (NBA), the Nigerian Economic Society (NES), the Nigerian Statistical Association (NSA), and the Institute of Chartered Accountants of Nigeria (ICAN). But 57.4% of the respondents, or 97 people, either belonged to other professional organizations that weren't mentioned in the survey or had no affiliation with any professional group.

#### Reliability Test

A commonly used indicator of internal consistency reliability, Cronbach's Alpha evaluates the consistency of replies within items of a scale or questionnaire. The validity of scales or measures designed to measure a single construct or notion is frequently assessed in research and statistical analysis. A high Cronbach's Alpha value suggests that the scale's items are consistently assessing the same underlying construct because they are highly correlated with one another.

. Using Cronbach's Alpha coefficient to measure reliability is useful in the context of the analysis of qualities of sound budget management and detection of budgeting issues in Nigeria. It enables researchers to evaluate the internal coherence of the metrics or markers used to gauge budgeting issues or characteristics of good budget management. If the items used in the study are consistently measuring the intended construct, as shown by a high Cronbach's Alpha value, the study's conclusions may be more accurate.

Cronbach's Alpha is a well-known and commonly acknowledged measure of internal consistency reliability, therefore mentioning it as a favored measure of reliability lends credibility to the research. It shows that the researchers utilized a reputable and accepted approach to evaluate the accuracy of their measurements, which strengthens the trustworthiness and validity of their conclusions.

In light of the unique study setting and the characteristics of the data being evaluated, researchers may take into account

additional reliability metrics in addition to Cronbach's Alpha. However, in this instance, the application of the Cronbach's Alpha coefficient is appropriate and consistent with best practices in scientific investigation and statistical analysis.

Table 4: Reliability Test of Sound Budget Management Attributes

	Cronbach's Alpha	Cronbach's Alpha Based on Standardized Items	N of Items
Budget Management Attributes	.714	.712	10
Peculiar Problems of Budgeting	.450	.462	5
Remedies to Budgeting Problems	.577	.584	5

Source: Field Survey (2013)

The results shown in Table 4 show that there were no violations of the internal consistency of the 10 items related to budget management attributes, as shown by the higher-than-required Cronbach's Alpha coefficient of 0.714 (with a standardized coefficient of 0.712) for scale reliability. The scales for odd budgeting issues and their solutions, however, may have breached the dependability standard, according to the results, as their Cronbach's Alpha coefficients were determined to be less than 0.7.

It is significant to remember that, as highlighted by Pollant (2011), Cronbach's Alpha is sensitive to the amount of elements in a scale. For a scale with only five elements, a coefficient of 0.5 is typical. According to this claim, the two scales in question—the five-item measures measuring budgeting difficulties and budgeting solutions—did not fail the reliability test because their Cronbach's Alpha coefficients were roughly 0.5 apiece.

#### Descriptive Statistics of Peculiar Budgeting Problems in Nigeria

The low mean score of 2.71 and the high standard deviation of 1.217 suggest that the majority of respondents did not concur that a lack of cash is one of the main issues with budgeting in Nigeria, according to the descriptive results shown in Table 5. Of the total respondents, 30 (17.8%) strongly disagreed, 52 (30.8%) disagreed, 38 (22.5%) were unsure, 35 (20.7%) agreed, and 14 (8.3%) strongly agreed that a key issue with Nigerian budgeting is a lack of funds.



It's crucial to remember that these findings may not apply to the full population of Nigeria as they are based on the replies of a sample of those who took the survey. However, the findings do offer some understanding into how Nigerians perceive budgeting problems, particularly those connected to the issue of inadequate funding.

**Table 5: Descriptive Statistic of Peculiar Budgeting Problems in Nigeria**

	SD	D	NS	A	SA	Mean	Std. Dev.
Insufficiency of Funds	30 17.8%	52 30.8%	38 22.5%	35 20.7%	14 8.3%	2.71	1.217
Late Passage of Annual Budget	2 1.2%	29 17.2%	36 21.3%	65 38.5%	37 21.9%	3.63	1.045
Disregards to Budget Rules and Limits	4 2.4%	13 7.7%	20 11.8%	73 43.2%	59 34.9%	4.01	0.997
Public Debts	6 3.6%	35 20.7%	36 21.3%	57 33.7%	35 20.7%	3.47	1.139
Poor Budgetary Reforms	19 11.2%	40 23.7%	37 21.9%	61 36.1%	12 7.1%	3.04	1.157
Valid Number of Observation	169	169	169	169	169	169	169

Source: Field Survey (2013)

According to the results, a sizable majority of respondents (60.4%) believed that Nigerian budgeting is severely hampered by the annual budget's tardy passage, with only 18.4% disagreeing and 21.3% expressing no opinion. The majority of respondents appear to tend to concur with this statement, according to the mean score of 3.63 and the standard deviation of 1.045.

Similar findings are shown for item three, where a large majority (78.1%) of respondents believed that budget indiscipline has been a significant issue in Nigerian budget administration. Only a tiny portion of respondents (7.7%), strongly disagreed (2.4%), or were unsure (11.8%) of the statement. The respondents' strong agreement on this topic is further supported by the high mean score of 4.01 and the low standard deviation of 0.997.

Overall, based on the results, it appears that Nigeria's budgeting and budget management are seen to have big problems, as evidenced by the majority of respondents who agreed that the yearly budget's late passage and disregard for its rules and limits are significant issues.

According to the statistics in this area, a sizable portion of respondents agreed or strongly agreed that Nigeria's budget management has been badly impacted by public debt and the culture of borrowing. Only 3.6% very opposed and 20.7% disagreed with this statement, whereas around 33.7% agreed

and 20.7% strongly agreed. The majority of respondents appear to be inclined toward agreement, as indicated by the mean response score of 3.47 and standard deviation of 1.139.

Furthermore, the data reveals that a sizable majority of respondents—with a mean response score of 3.04 and a standard deviation of 1.157—believe that Nigerian budget changes cannot be put into practice. In particular, 11.2% strongly opposed, 21.9% were indecisive, and 7.1% strongly agreed with this statement, whereas 36.1% agreed and 23.7% disagreed with it.

The respondents ranked Nigeria's budgeting issues in order of importance, with budget indiscipline combined with corruption receiving a mean score of 4.63 (about 5) on a scale of 1 to 5. With a mean score of 3.51 (about 4), allocating resources inefficiently came in second, showing that people consider it to be highly influential. Public debt came in second with a mean score of 2.86, followed by poor budget reforms in third place with a mean score of 3.22. With a mean score of 2.02, it was determined that financial insufficiency was the least significant issue.

Overall, the data indicates that respondents see public debt, borrowing tendencies, budget reforms, and budget indiscipline along with corruption as major obstacles to Nigeria's budget management, whereas they see a lack of finances as less of an issue.

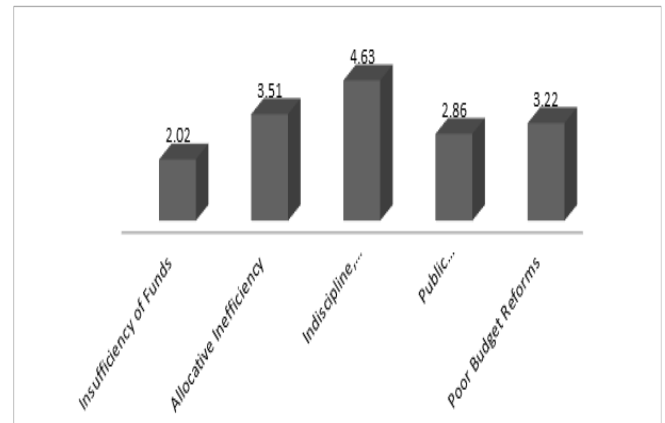


Figure 1: Respondents Ranking of Major Budgeting Problems in Nigeria

Source: Field Survey (2013)

In addition to the issues described in section six, the respondents identified five more budgeting issues in Nigeria in Figure 2. These issues include:

- i. Poor government agency revenue generation, which was mentioned by 10.89% of the respondents.
- ii. Unstable policies and poor governance, which were mentioned by 29.70% of the respondents.

iii. The most responders (43.56%) highlighted fiscal irregularity combined with overall mismanagement as the problem.

iv. Insufficiently skilled staff to deal with budget concerns, as reported by 8.91% of the respondents.

v. Government organizations and agencies having conflicts of interest, which was mentioned by 6.93% of the respondents.

These extra budgeting concerns in Nigeria bring to light problems including ineffective revenue production, unstable governance and policy, fiscal mismanagement, a lack of manpower, and conflicts of interest between government departments. These results imply that in order to increase the efficacy and efficiency of budgeting procedures in Nigeria, a number of difficulties in the process need to be addressed.

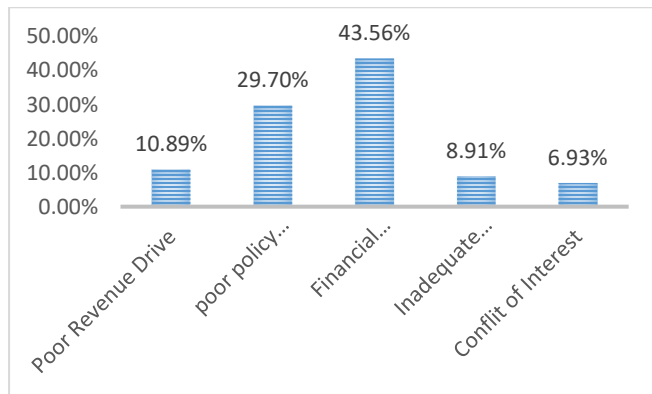


Figure 2: Other Problems of Budgeting in Nigeria  
Source: Field Survey (2013)

### Remedies to Budget Problems

The results of the descriptive analysis of the replies to the questions 1 through 7 in section D of the survey, which focuses on budgeting problem solutions, are shown in Table 6. This section discusses the first five items..

Only 53 respondents (31.4%) indicated that boosting the government's revenue capacity will reduce poverty through budgeting, while 116 respondents (68.7%) disagreed with this proposition. The majority of respondents disagree with this statement, as shown by the mean score of 2.71 and the standard deviation of 1.347. In other words, the majority of respondents do not think that boosting government money will end poverty. This result is similar with the first finding in the budgeting problem section, where the majority of respondents disagreed that a major issue in Nigeria is a lack of cash.

This implies that the respondents do not view raising government revenue as a practical means of reducing poverty

through budgeting. As it suggests that there may be other factors or issues that are considered more relevant or significant in addressing poverty in Nigeria than simply increasing government revenue, this finding may have implications for policymakers and practitioners involved in budgeting and poverty reduction efforts. For the purpose of guiding policy and decision-making processes, more investigation and analysis of the underlying causes for this view among respondents may be required.

Table 6: Descriptive Statistics of Remedies to Nigeria's Budget Problems

	SD	D	NS	A	SA	Mean	Std. Dev.
Increase Revenue Capacity of Government	36 21.3%	53 31.4%	27 16%	30 17.8%	23 13.6%	2.71	1.347
Targeted Budgetary Allocation	9 5.3%	14 8.3%	7 4.1%	67 39.6%	72 42.6%	4.06	1.132
Early Passage of the Budget	23 13.6%	24 14.2%	45 26.6%	57 33.7%	20 11.8%	3.16	1.217
Periodic Review of Reforms, Enforcement of Compliance	24 14.2%	21 12.4%	30 17.8%	61 36.1%	33 19.5%	3.34	1.314
Budget Transparency and Accountability	29 17.2%	18 10.7%	16 9.5%	32 18.9%	74 43.8%	3.62	1.539
Valid Number of Observation	169	169	169	169	169	169	169

Source: Field Survey (2013)

Table 6 shows that 139 out of the total respondents (representing 82.2% of the sample) had a favorable opinion of the specified target financial allocation to programs aimed at reducing poverty. A lesser percentage of respondents disagreed with the suggested goal financial allocation (14 respondents, or 8.3%), were unsure (7 respondents, or 4.1%), or strongly disagreed (9 respondents, or 5.3%) with it. As the mean score is above the midpoint of the scale (which typically represents neutrality) and the standard deviation is relatively low, indicating a relatively narrow spread of responses around the mean, the suggested target budgetary allocation is further supported by the mean score of 4.06 and the standard deviation of 1.132.

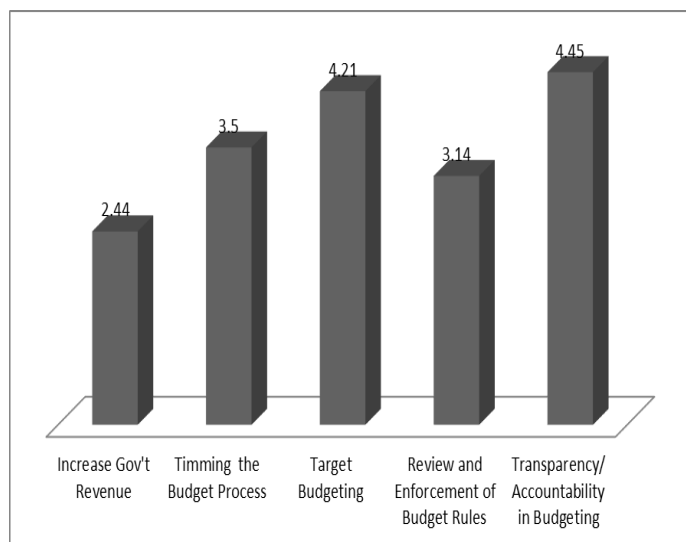
It's crucial to remember that without further context, it is impossible to assess the motivations underlying the respondents' opinions or the significance of these results in regard to programs for reducing poverty. For a thorough understanding of the findings, additional investigation and consideration of other aspects may be required.

The third item in this area, early budget passage, had the following results: 11.8% strongly agree, 33.7% agree, 26.6% were not sure, 14.2% disagree, and 13.6% severely disagree. The replies to the alternatives were fairly distributed, as shown by the mean and standard deviation of 3.16 and 1.217, respectively.

The majority of respondents (55.6%) agree with the claim made in item 4 that regular reviews of budget reforms and enforcement of compliance will enhance budget management and help Nigeria eradicate poverty. Additional support for this claim comes from the average score of 3.34 and the standard deviation of 1.314, which indicate that a substantial majority of respondents concur with it.

Concerning transparency and accountability, an even bigger majority of respondents (62.7%) think that poverty will be greatly decreased if the ideals of transparency and accountability are incorporated into Nigeria's public budgeting process. A mean score of 3.62, which shows that the majority of respondents agree with the topic, supports this. It is important to note that some respondents disagreed with or were unsure about these claims, with 10.7% disagreeing with the claim about transparency and accountability, and 26.6% disagreeing with the claim about a periodic review of budget reforms. A minor portion of respondents also strongly disagreed or were unsure about these concerns. Overall, the data indicates that a sizable majority of respondents think that budget reforms, enforcement of compliance, openness, and accountability in Nigeria's public budgeting process are crucial elements that can improve budget management and aid in the alleviation of poverty.

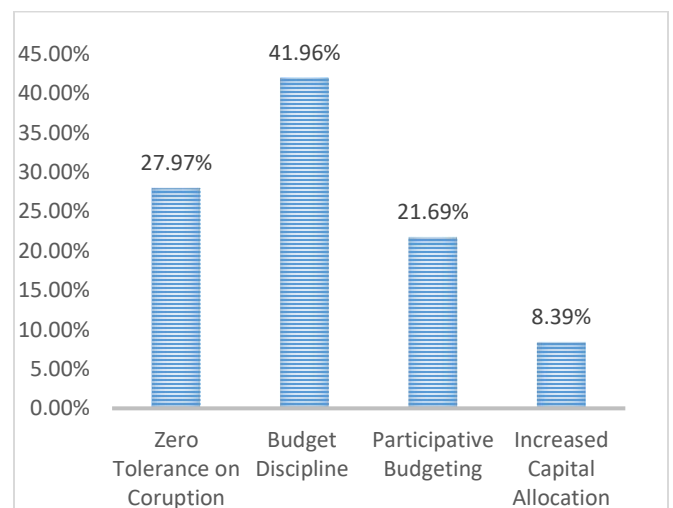
The respondents were asked to select a few possible solutions to the Nigerian budgeting issue on a scale of one to five (5) in response to item 6 of section D of the questionnaire. 'Not important' is denoted by a score of 1, 'important' by 2, 'moderately important' by 3, 'very important' by 4, and 'most important' by 5.



**Figure 3: Ranking of Remedies to Budget Problems**  
Source: Field Survey (2013)

Figure 3 shows that the most significant cure to address Nigeria's budgeting issues was regarded to be transparency and accountability in budgeting, which obtained the highest mean score of 4.45. Target budgeting came in second place with a mean score of 4.21, while timing the budget process came in third place with a mean score of 3.5. An increase in government revenue had the lowest mean score of 2.44, suggesting that it was thought to be the least significant solution to Nigeria's budgeting problems. Review and enforcement of budgets received a mean score of 3.14 and were ranked fourth.

Along with the five options proposed by the researcher, Figure 4 also summarizes the extra ideas offered by the respondents based on their knowledge and experiences. There were four primary issues that needed to be resolved: strict financial control, participatory budgeting, zero tolerance for corruption, and increased capital spending. The importance of tackling corruption, enhancing budget management procedures, including stakeholders in the budgeting process, and allocating more funds to capital projects is emphasized by these additional solutions, which were suggested by the respondents as possible ways to address Nigeria's budgeting challenges.



**Figure 4: Other Remedies to Budgeting in Nigeria**  
Source: Field Survey (2013)

However, it seems that budget management discipline was thought to be the most important element in addressing budget management issues and reducing poverty in Nigeria based on the associated percentage frequencies provided, as it received the highest percentage frequency score of 41.96% from the respondents. This shows that the majority of respondents consider budget management discipline to be essential for resolving these difficulties.

The respondents also rated the other three factors—zero tolerance for corruption, participatory budgeting, and increased capital allocation—in varied degrees as important. The respondents recommended participatory budgeting (21.69%), zero tolerance for corruption (27.97%), and increasing capital allocation (8.39%). This shows that even while these elements were thought to be significant solutions, the respondents did not rate them highly as a discipline in budget management.

Although the respondents viewed each of these qualities as significant, the percentage frequencies indicate that respondents felt budget management discipline to be the most important. Policymakers and other stakeholders in Nigeria's attempts to manage the budget and reduce poverty may find this information useful in helping them prioritize their plans and activities.

#### Mann-Whitney U Test (MWT) on Budgeting Problems and Suggested Remedies in Nigeria

The disparities in opinions on budgeting issues and solutions in Nigeria between government agencies and non-governmental groups were examined using the Mann-Whitney test (MWT). Table 7 shows the summary results of the MWT for budgeting issues, and Table 8 shows the summary results of the MWT for remedies. These findings are likely to support the study's goal and research question by showing that there may be statistically significant discrepancies between government and non-government groups' assessments of Nigeria's budgetary problems and potential remedies. However, it is impossible to provide a more thorough explanation or analysis of the data without more precise information or the real results from Tables 7 and 8.

**Table 7: Result of the Mann-Whitney U Test on Peculiar Problems**

	N	Mean Ranks	Median	Mann Whitney U	Z	Asymp. Sig (2 tailed)
Government Agencies	75	84.39	3.400	3479	-.146	0.884
Non-Government Organisation	94	85.49	3.400			
Total	169					

Source: Field Survey (2013)

According to the data, government agencies (GAs) and non-governmental organizations (NGOs) have the same median score, although their mean ranks differ somewhat (perhaps

because there were 75 and 94 cases, respectively). However, the Mann-Whitney U test indicates that there is no statistically significant difference between Nigeria's budgeting issues as perceived by government agencies and those perceived by non-governmental organizations, with a z-approximation of -0.146 and an asymptotic significance (Assymp. Sig) of 0.884.

This indicates that both government agencies and non-governmental groups share the same identified and rated budgeting concerns, as well as other problems raised by respondents. Discipline and corruption, financial irregularity/general mismanagement, inefficiencies in budgetary allocation, and poor governance/policy instability or inconsistency are a few of the significant issues mentioned. Additionally, Table 8 demonstrates that there is no discernible difference in how government agencies (GAs) and non-governmental organizations (NGOs) see proposed solutions to the budgeting issues.

In conclusion, the data in Tables 7 and 8 show that there are no statistically significant differences between government organizations and non-governmental organizations in Nigeria in terms of how they perceive budgeting issues and potential solutions.

**Table 8: Result of the Mann-Whitney U Test on Suggested Remedies**

	N	Mean Ranks	Median	Mann Whitney U	Z	Asymp. Sig (2 tailed)
Government Agencies	75	86.57	3.4000	3407.500	-0.373	0.709
Non-Government Organisation	94	83.75	3.4000			
Total	169					

Source: Field Survey (2013)

According to the table, the two groups' mean ranks are different, with the "GAs" group's mean rank being 86.57 and the "NGOs" group's mean rank being 83.75. The median for the two groups, nevertheless, is the same.

The two groups were compared using the Mann-Whitney U test; the estimated U statistic has a z-approximation of -0.373 and is 3407.500. According to the asymptotic significance (2-tailed) value of 0.709, the result is not significant at the 5% level of significance. Given that the MWT compares medians rather than means, this implies that there is no statistically

significant difference between the two groups based on the median.

The identified and graded budget therapies as well as additional recommendations are the same for the two groups. Strict financial discipline, goal budgeting, zero tolerance for corruption, and enhanced transparency and accountability in budget administration are a few of the noteworthy treatments offered.

## V. CONCLUSION

This study was fixated at diagnosing the problems and remedies of budgeting in Nigeria, from the perspectives of stakeholders. Government agencies on the one hand and Non-Governmental Organisations on the other hand. The study arrived at a consensus for both the peculiar problems of budgeting and their possible remedies.

The most notorious among the problems were budget indiscipline compounded with corruption. These twin evils have bedeviled state financial operations and undermine government fiscal cum budgetary intentions.

The paper recommended in tandem with the suggested remedies by the stakeholders, that government should uphold the virtue of discipline and eschew corruption at all levels and all strategies of the budget process. It is also our recommendation that target budgeting should be adopted. Projects and programs for which budgetary provisions are made should be followed through for execution. Such projects/programs should be monitored to ensure that funds are not diverted and the implementations are done according to specifications.

## References

- [1] O. Adelana, "Budget-padding tracker: 3 versions of 2016 budget submitted to police," *YNaija*, Aug. 09, 2016. [Online]. Available: <https://ynaija.com/budget-padding-police-receives-three-budget-versions-as-investigations-begin/>. [Accessed: Feb. 17, 2023]
- [2] M.Y. Ahmed, "Public service perspective on anti-corruption crusade and promotion of integrity" Paper Presented at the March 2007 Edition of ICPC Chairman's Guest Forum ICPC Auditorium on Tuesday 13th March 2007
- [3] T. Ajam, "Budget Oversight and Poverty Alleviation: Opportunities and Challenges" 2007. Retrieved from [http://www.ansaafrica.net/uploads/documents/publications/Chapter3Budget\\_oversight\\_and\\_poverty\\_alleviation.pdf](http://www.ansaafrica.net/uploads/documents/publications/Chapter3Budget_oversight_and_poverty_alleviation.pdf)
- [4] D. Anderson, D. Sweeney, T. Williams, J. Camm, and J. Cochran, "Australia Brazil Mexico Singapore United Kingdom United States Statistics for Business & Economics 13e" [Online]. Available: [http://lib.vsu.am/disciplines\\_bk/efbc179b18dd97d124c6ccd17bd58d28.pdf](http://lib.vsu.am/disciplines_bk/efbc179b18dd97d124c6ccd17bd58d28.pdf)
- [5] B.A. Agbonifoh, and G.O. Yomere, "Research methodology in the social sciences and education". Benin City: Uniben Press 1999.
- [6] S.A. Aruwa, "Nigerian budgeting process and the magnitude of budget variances." *The Academy Journal of Defence Studies*, (Nigeria Defence Academy), 13(3), 12-35, 2004.
- [7] "Cost Accounting" Association of Accountancy Bodies in West Africa (ABWA), Accounting Technician Scheme of West Africa (ATSWA) Part III Study Pack, ABWA publishers, Akintola 2009.
- [8] E. Author, "Problems and Prospects of Budget Implementation in Nigeria," *InfoGuideNigeria.com*, Nov. 02, 2016. [Online]. Available: <https://infoguidenigeria.com/problems-prospects-budget-implementation/>.
- [9] K. Bengali "Budgeting for Poverty Reduction". A Background Paper presented as a part of the Pakistan Legislative Strengthening Consortium (PLSC); Pakistan Institute of Legislative Development and Transparency (PILDAT) ,2004. Retrieved from [http://www.millat.com/democracy/Budget/Background\\_paper\\_Poverty.pdf](http://www.millat.com/democracy/Budget/Background_paper_Poverty.pdf)
- [10] E. Ben-Caleb, and G. Agbude, "Good budgeting and good governance: A comparative discourse". *The Public Administration and Social Policies Review*, 2(9), 49-59, 2012.
- [11] E. Ben-Caleb, and G. Agbude, "Budget discipline in Nigeria: A critical evaluation of military and civilian regimes" *Economica* 9(1), 91-101, 2013.
- [12] E. Ben-Caleb, "Public budgeting and poverty reduction in Nigeria". A PhD thesis in the department of Accounting, Covenant University Ota, 2015.
- [13] "Budget Implementation Report" Second Quarter and Mid-Year, Budget Office of the Federation (BOF) 2017.
- [14] "Budget target definition," *Law Insider*. [Online]. Available: <https://www.lawinsider.com/dictionary/budget-target#:~:text=Budget%20Target%20means%20the%20amount.> [Accessed: Feb. 17, 2023]
- [15] E. Ejike "Nigeria ranked 136<sup>th</sup> most corrupt country in the latest global corruption index". *Leadership Newspaper*, 4th December 2014. <http://leadership.ng/news/392876/nigeria-ranks-136th-corrupt-country-latest-global-corruption-index>
- [16] R. K. Goertz, "Target-Based Budgeting and Adaptations to Fiscal Uncertainty," *Public Productivity & Management Review*, vol. 16, no. 4, p. 425, 1993, doi: <https://doi.org/10.2307/3381021>.
- [17] I. Lienert, and F. Sarraf, "Systemic weaknesses of budget management in Anglophone Africa. *IMF Working Paper* NoWP/01/211, 2001.
- [18] "Legislatures and the budget process" Legislative Research Series Prepared by the National Democratic Institute for International Affairs with funding from the National Endowment for Democracy An International Survey Legislatures and the Budget Process the National Democratic Institute for International Affairs" [Online]. Available: [https://www.ndi.org/sites/default/files/1651\\_gov\\_budget\\_093103.pdf](https://www.ndi.org/sites/default/files/1651_gov_budget_093103.pdf). 2003 [Accessed: Feb. 17, 2023] [http://www.bjournal.co.uk/paper/BJASS\\_4\\_2/BJASS\\_04\\_02\\_04.pdf](http://www.bjournal.co.uk/paper/BJASS_4_2/BJASS_04_02_04.pdf)
- [19] O.M. Ogbulu, and, L.N. Torbira "Budgetary operations and economic growth: the Nigerian perspective" *British Journal of Art and Social Sciences*, 4(2), 180-194, 2012.
- [20] J. Pallant, "SPSS Survival manual: A step by step guide to data analysis using SPSS", *Allen & Unwin*, Australia, 2011.
- [21] E.O. Ojo "Constraints on budgeting and development plan implementation in Nigeria: an overview" *European Journal of Sustainable Development*, 1(3), 445-456, 2012.
- [22] O. Ojo, "Efficient management for local governments: the Nigerian experience", *Buletinul, Universitatii Petrol – gaze din Ploiesti* vol. 51(2) ,36 -44, 2009.

[23] O.F. Olaoye, "Budget discipline in government: a key to building and sustaining buoyant external reserves" *The SocialSciences Medwell Journals* 5(5), 386-390, 2010.

[24] A.S. Olomola, "Strategies and Consequences of Budgetary Reforms in Nigeria" Paper for Presentation at the 65th Annual Congress of the Institute of International Public Finance (IIPF), Cape Town, South Africa, 2009.

[25] E. Omolehinwa and J. K. Naiyeju-former, "An overview of accounting in the Nigerian public sector," *www.semanticscholar.org*, 2011. [Online]. Available: <https://www.semanticscholar.org/paper/An-Overview-of-Accounting-in-the-Nigerian-Public-Omolehinwa-Naiyeju-former/a7d02ab94569e5e4f102c03027e47e0537eb21f>. [Accessed: Feb. 17, 2023]

[26] E. Omolehinwa, "Public Finance Management: Issues and Challenges on Budget Performance" Paper Presented at ICAN Symposium on Federal Government of Nigeria 2014 Budget at Muson Centre, Onikan Lagos on July 15, 2014.

[27] E. Onyekpere, "Obedience in the breach: report on the implementation of the fiscal responsibility act financial year"; Lagos: Centre for Social Justice (CSJ) 2009

[28] J.S. Orebiyi, and A.I. Ugochukwu, "Budget and budgetary control in Nigeria: procedures, practices and policy issues" *Global Journal of Agricultural Sciences*, 4(1), 69-73, 2005.

[29] "Recommendation of the council on budgetary governance" Organization for Economic Cooperation and Development (OECD) (2014).. Retrieved from <http://www.oecd.org/governance/budgeting/>

[30] M. Oseni, "Adequacy of Budgetary Allocation to Educational Institution in Nigeria" *Pakistan Journal of Business and Economic Review*, 3(1), 142-157, 2012.

[31] I. S. Rubin, "Budgeting for our times: Target base budgeting," *Public Budgeting & Finance*, vol. 11, no. 3, pp. 5-14, Sep. 1991, doi: <https://doi.org/10.1111/1540-5850.00906>.

[32] T. Palys, "The Sage Encyclopedia of Qualitative Research Methods Sage: Thousand Oaks, CA" *Purposive Sampling*, vol.2, pp.697-698, 2008. Retrieved from <http://www.sfu.ca/~palys/Purposive%20sampling.pdf>

[33] M. R Spiegel, and L.J. Stephens, "Theory and problems of statistics: Schaum's outline series". New York: McGraw-Hill, 2008.

[34] M.D. Tongco, "Purposive Sampling as a Tool for Information Selection". *A Journal of Plant, People and Applied Research*, P 147-158, 2007. Retrieved from <http://scholarspace.manoa.hawaii.edu/bitstream/handle/10125/227/11547-3465-05-147.pdf>

[35] S.C. Ugoh, and W.I. Ukpere, "Problems and prospects of budgeting and budget implementation in Local Government System in Nigeria"; *African Journal of Business Management* 3(12), 836-846, 2009.

[36] T.A., Williams, D.J. Sweeney, and D.R. Anderson, "Contemporary Business Statistics with Microsoft Excel" Natorp Boulevard Mason; Thomson Higher Education, 2006.

[37] T. W. Wenz and A. P. Nolan, "Budgeting for the future: Target base budgeting," *Public Budgeting & Finance*, vol. 2, no. 2, pp. 88-91, Jun. 1982, doi: <https://doi.org/10.1111/1540-5850.00562>