



## The politics of budget padding and Nigeria's national development in the fourth republic: 2016 "budget of change" in focus

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### Abstract

This study examined the challenges posed by "budget padding" on Nigeria's national development. The paper adopted the descriptive research technique and gathered relevant data from documentary sources. The study contextualized budget within the vortex of national development and highlighted the numerous discrepancies and anomalies detected in the 2016 Draft Estimates, which threw up over N284 billion worth of padding. Aided by conspiracy theory as the framework for analysis, the study identified Bureaucrats, National Assemblymen, contractors and businessmen as constituting "the budget mafia" that perpetrated budget padding. Findings from the study revealed that from inception of Nigeria's Fourth Republic in 1999, the National Assembly's consideration of successive annual budgets have been enshrouded in pathological secrecy, bolstered by the in-built principle of separation of powers, checks and balances and bedecked by "padding". The article concluded that "budget padding" is one of the most obvious forms by which budget-related corruption had underdeveloped Nigeria. The study recommended, among other pro-active measures, the discontinuation of Constituency Projects, which it identified as the veritable source of "budget padding" in Nigeria in recent years.

**Keywords:** budget padding, bureaucrats, national assemblymen, contractors, constituency projects

### 1. Introduction

In 2015, after General Muhammadu Buhari (rtd) was elected President of the Federal Republic of Nigeria under the platform of the All Progressives Congress (APC), he proposed a three-point agenda, which were the fulcrum of his campaigns, namely: security, economy and the anti-corruption. Of note, Buhari vowed to root out corruption, revive the economy and defeat the Islamist Boko Haram insurgency (*BBC News*, 27 February 2019). In its first term of four years some scholars and analysts posit that the Buhari administration had recorded some modest achievements, namely: vigorous prosecution of the War Against Corruption with remarkable recovery; great improvement on the security situation, with the 'degrading of the Boko Haram terrorists' in the North-East region; the establishment of Treasury Single Account (TSA) and sealing of loopholes through which corruption was perpetrated in the past; the introduction of Bank Verification Number (BVN) and the Integration Personnel and Payroll Information Services (IPPIS), which have assisted in the elimination of 43,000 "ghost workers" from the payroll of the Federal Civil Service, saving the country at least N4.2 billion monthly. Others are strict compliance with First-Line payment into the Federation Account; the re-organization of the Nigerian National Petroleum Corporation (NNPC) with a view to making the organization more transparent and effective in its operation, and the de-regulation of the downstream segment of the petroleum sector; introduction of cost-saving measures such as reduction in the number of Ministries from 42 to 25 and of Ministers from 42 to 36 with the corresponding streamlining of Executive Departments and Parastatals; limitation placed on medical tourism by Government functionaries as well as regulation

of and use of economy class by civil servants (translating to a saving of N23 billion annually) (Eminue, 2016, pp. 7-13) to mention but a few, all in an effort to reduce the size and cost of governance.

Despite these achievements, allegations of "budget padding" in the 2016 Appropriation Act raised several issues over the role and ambit of the bureaucrats, legislature, contractors and businessmen in the Appropriation process. It will be recalled that Hon. Jibrin Abdulmumin, former Chairman of the House Committee on Appropriations had levelled accusations of "budget padding" against the Speaker and some principal officers of the House of Representatives in the 2016 Appropriation Act. Hon. Abdulmumin alleged that the budget was padded with billions of Naira spread across over 2,000 fictitious constituency projects (Legist, 2019) <sup>[51]</sup>. Therefore, the paper's focus is on the impact of "budget padding" with particular reference to Nigeria's 2016 Budget christened "Budget of Change" on Nigeria's national development.

### Conceptual Clarifications

This study is premised on three interrelated concepts, namely, "budget", "budget padding" and "national development". There is therefore, the need to define, examine and explain these concepts for purpose of clarity. Generally, budget is a statement of monetary plans that is prepared in advance of a forthcoming period, usually one year. It include planned revenues and expenditures (the profit-and-loss account), which show the income that each part of an organization is expected to generate and the total cost that it is authorized to incur (Brookson, 2000, p. 6) <sup>[26]</sup>. Put differently, a country's budget is a financial plan or an itemized estimate of expected revenue and expenditures for

a given period, usually one year. Hence, it is a political document couched in figures which serves as a fulcrum for the fulfillment of the peoples' aspiration, redemption of political promises and overall development of the nation. Budget is also a management tool for economic planning and control, a device for ensuring continuous monitoring, supervision and evaluation of performance of the national economy (Federal Republic of Nigeria, 1983, pp. 7-8). A budget is an embodiment of a country's strategic and policy priorities, so that once the priorities are distorted, planned targets can hardly be met. To that extent, a budget is intimately associated with policy success or failure, for, as one scholar has succinctly observed:

Any talk of policy success or failure in developing countries is always with reference to budget, project and programme implementation. Policies are translated into reality through project and programme implementation, and the very success or failure of a policy is determined by the way and manner in which budgets, projects and programmes are executed or not executed (Egonmwan, 2000, p. 175) [35].

Moreover, from the standpoint of President Buhari's Federal Government, budget is a serious article of faith with the Nigerian people (Akinloye, 2016 [10]; Ojeifo, 2016 [60]; Isaiah, 2016). In particular, Nigeria's 2016 "Budget of Change" is a testament of groundnorm by which Government would seek to fulfill its own side of the "Social Contract with all Nigerians" – a document everyone expects to remain sacrosanct.

In a related development, "padding", as it pertains to the budget, implies "something added dishonestly on an expense account", loading or inflating a bill of expenditure - which is tantamount to an exaggeration or inflation. According to *The Chamber's Dictionary*, 10<sup>th</sup> edition (2008, p. 1081), to pad means "to increase an amount due to be paid by adding false charges" or what Temionu (2016) [74] termed "false entry". From the above explanations, one can rightly infer that "budget padding" means the act of adding illegally, items to the budget proposal to make it larger than the original or factual estimates for personal or group gain. "Budget padding" is done either by inflating a project's cost or arbitrary inclusion of items and price tag in the budget estimates (Ndukwe, 2017, p.4) [55]. The definition of "budget padding" given by a human right lawyer, Femi Falana is very instructive and approximates the subject matter of this study. According to him, "budget padding" takes place when legislators resolve to rewrite the budget by introducing new items outside the estimates prepared and presented to them by the President of the nation (2016). Falana adds that neither the Constitution nor the Fiscal Responsibility Act has empowered the National Assembly members to rewrite the national budget by including constituency projects whose costs are arbitrarily fixed by the legislators (Ndukwe, 2017, p. 5) [55].

It is important to observe that aside from budget, "padding" could also be used to manipulate census figures, contract values, workforce ("ghost" workers), electoral figures, goods and services, etc. Consequently, "padding" in whatever form, is one of the elements of corruption (Temionu, 2016) [74], or may be likened to corrupt practices similar in nature to such offences as abuse of office, attempt to embezzle, diversion and misappropriation of public funds, conspiracy to act corruptly and illicit enrichment (Shittu, 2016) [72].

In a similar vein, although theoretical debates and policy

decisions concerning development as well as national development have varied considerably, the term "development" as used in this context denote "change", "growth", "progress", and industrialization on one hand. It stressed technological advancement and focused on social well-being, on the other (Fingerlind & Saha, 1983, p. 4; Okereke & Ekpe, 2002, p. 8) [63]. Corroborating the above viewpoints, Khalid, Ahmed & Mufti (2015, p. 47) [49], declare that development involves changes or advancement in a nation aimed at improving the political, economic and social lives of the people. Therefore, Dudley Sears (cited in Inuwa, 2007 [45]; Khalid, Ahmed & Mufti, 2015 [49]; Subba, 2019) define development as a change process geared at improving or making better, the life and environment of man and involves the creation of opportunities for the realization of human potentialities (Sears, 1985). Evolving from above therefore, national development can be explained to mean totality of improvement in collective and concrete terms across socio - economic, political, technology as well as religion and is best achieved through strategies mapped out by government as contained in the nation development plans (Akindele, Oginni, & Agada, 2013) [9]. It implies development of a nation as a whole or all-round and balanced development of different aspects and facets of the nation *viz.* political, economic, social, cultural, scientific and material. Thus, the overall object of national development is human development, the purpose of which is to empower citizens.

### 3. Theoretical Framework

The Conspiracy Theory provides frame for analysing "padding" in Nigeria's 2016 Budget Proposals and its implications for nation's national development. Propounded by Michael Barkun – a Jewish Professor emeritus of Political Science at the Syracuse University in his, *A Culture of Conspiracy: Apocalyptic Vision of Contemporary America*, published in 2003, the theory has three strands - Event Conspiracy Theory, Systemic Conspiracy Theory and Super-Conspiracy Theory. Although all the strands share generic characteristics, they may be distinguished, principally by their scope. Event Conspiracy theory posits that conspiracies are supposedly responsible for a specific event or chain of events – that "conspiracies exist to accomplish one limited, specific, well-focused objective". Conspiracy theories generally explain a historical or current event as a result of a secret plot by conspirators of almost super-human power (Elinoff, 2010) [36]. To conspire means "to join in a secret agreement to do an unlawful or wrongful act or to use such means to accomplish a lawful end". The central idea is that two or more individuals, a group or an organization plan secretly and deliberately towards achieving a goal which is unlawful and harmful, including to steal or capture power, money, wealth, influence, freedom from the people and other perquisites equating conspiracy theories with human nature. Elinoff (2010) [36] asserts that "Not all people in this world are honest, hard-working, and forthcoming about their intentions".

On the contrary, conspiracy theories associate conspirators - "the creepy, the subversive, and the dishonest" (whether they are called cabals, mafia, or coalitions) or those called "enemies within", "enemies outside", "enemies above and enemies below" (Walker, 2013) [79], with plan, plot, scheming, manoeuvrings, intrigues, fabrications, subterfuges, concoctions and controversies, and their target

is to attain a goal. Conspiracy theories presume that human events are caused by people acting as people do, including cooperating, planning, cheating, deceiving and pursuing power, money, etc (Bishara, 2015) [25]. Young (2010) [80] identifies four fascinating characteristics of conspiracy theories: First, emphasis is on groups, cabals, coalitions, etc. Since people rarely act alone, more often than not, many actors are involved in conspiring. Second, conspirators are imbued with sinister motives and unjust or unpatriotic actions that are withheld from public knowledge. They pursue selfish, idiosyncratic, rather than societal interest. Third, conspirators are involved in secret plots with subversive intent, hidden narratives, and behind-the-scene manoeuvres, not public discussion. Fourth, in consonance with Barkun's idea "nothing happens by accident", conspiracies are "orchestrated at, not haphazard or spontaneous ones", implying that complications, downturns and unpalatable occurrences are created by human beings; they are not fortuitous circumstances such as cyclones, volcanic eruptions, tsunamis that just happen. Conspiracies are willed, conscious, deliberate acts which are deliberately brought about. The conspiracy theory is relevant to this study because it offers explanation to events that identified small group of persons (the conspirators) as acting in secret for their own benefit, against the common good of all.

#### 4. Background to Budget Controversy in Nigeria

On December 22, 2015 President Muhammadu Buhari placed N6.08 Trillion 2016 Budget Proposals, christened "Budget of Change" before a joint session of the National Assembly. A few days after the presentation, the budget was declared "missing". During the pandemonium, the Senate President, Dr. Bukola Saraki, set up a special Committee comprising Chairmen of Committees on Appropriation as well as Ethics, Privileges and Public Petition, by Senator Danjuma Goje and Samuel Anyanwu to investigate the controversy surrounding the "missing" budget (Adebayo, 2016 [1, 2]; Jimoh & Abuh, 2016) [47]. The Senate President acknowledged the report of the committee in a plenary and stated its findings thus:

First, that Senator Ita Enang, the Senior Special Assistant to the President on National Assembly Matters (Senate), printed copies of the 2016 Appropriation Bill and brought (them) to the Senate. Second, that what Ita Enang brought was different from then version presented by Mr President. The National Assembly however, resolved to consider only the version presented by Mr. President as soon as we receive soft copy of the original document from the Executive".

Consequently, Senator Kabibu Marafa (APC, Zamfara Central Senatorial District) echoed and chronicled how "the budget was missing, how the budget had been doctored, how the budget was padded and how the budget was no longer going to be passed because it was fraught with discrepancies (*The Nation*, 23 February 2016). The Senate President later laid the matter to rest when he told his colleagues that the budget was never missing.

Following the Report of the 15-Member Harmonization Committee set up by the House, Rt. Hon. Abdulmumin Jibrin (APC, Kiru/Bebeji Federal Constituency of Kano State) was removed as Chairman of the Appropriation Committee "over the controversial padding of the 2016 budget", suspended for 180 legislative days and replaced by another Kano State House Member, Mustapha Dawaki for two reasons: First, for accusing at least 12 Principal Officers

of the House of Representatives of masterminding the padding of the 2016 budget; and second, for emphasizing that: "Speaker Dogara is the son, father, grandfather and great grandfather of budget padding in Nigeria" (Oluwasegun, 2016) [65]. But Jibrin dismissed Dogara's pronouncement as "a misrepresentation of the facts, false, mischievous, and unfair and a calculated attempt to bring his name to disrepute" and retaliated by spilling the beans, exposing the House leadership that participated in the "padding". Jibrin therefore, revealed and identified "budget padding" as the ulterior motive behind the quest for the failed amendment of the immunity clause (section 308 of the 1999 Constitution of the Federal Republic of Nigeria (as amended), for some Principal Officers of the National Assembly.

Furthermore, Jibrin who claimed to be in possession of incriminating documented facts, called on four Principal Officers - Speaker Yakubu Dogara; Deputy Speaker Yusuf Lasun; Chief Whip Alhassan Ado and the Minority Leader, Leo Ogor to resign, otherwise he was prepared to ignore the need to maintain "confidentiality" and expose their unilateral decision to allocate to themselves N40 billion out of the N100 billion allocated to the entire National Assembly. According to report, the four Principal Officers met and took the decision, in addition to billions of wasteful projects running into over N20 billion they had allocated to their constituencies, 2,000 new projects worth N284 billion were introduced into the 2016 budget by less than 10 Committee Chairmen without the knowledge of their Committee Members (*Sahara Reporters*, 21 July 2016; *Punch*, 23 July 2016).

Overall, the problem of "budget padding" came to a head in 2016 when the Socio-Economic Rights and Accountability Project (SERAP), a non-governmental organization, acting its watchdog role, instituted a suit at a Federal High Court in Lagos seeking numerous reliefs in respect of the 2016 Budget. Delivering judgment in the suit No: FHC/L/CS/1821/2017, Justice Mohammed Idris ordered President Muhammadu Buhari to prosecute the National Assembly leadership for "padding" the 2016 budget "to direct security and anti-corruption agencies to forward to the Court reports of their investigations into allegations of "padding" and stealing of about N481 billion from the 2016 budget by some Principal Officers of the National Assembly and to publish the investigation reports". The President was also ordered to "urgently halt alleged attempt by some Principal Officers of the National Assembly to steal N40 billion out of N100 billion allocated to the National Assembly by the Government as 'Zonal Intervention' in the 2016 budget, and to closely monitor and scrutinize the spending of N131 billion allocated for additional non-Constituency Projects Expenditure to remove the possibility of corruption". The Court equally directed the Attorney-General of the Federation and Minister of Justice, Abubakar Malami (SAN) and appropriate anti-corruption agencies "to, without delay, commence prosecution of indicted lawmakers" (Bamgboye, 2018; Alechenu, *et al.*, 2018) [11].

However, by August 2016, the EFCC was investigating allegations that Abdulmumin Jibrin had "padded" the 2014 Budget with projects domiciled within the National Commission for Refugees, Migrants and Internally Displaced Persons (IDPs) and other agencies to the tune of N418 million, using companies such as Eleku Construction Limited (N93 million); Sabiti Nigeria Limited (N107

million); Global Legend Integrity Limited (N90.7 million); Shafan Enterprises limited (N38 million); and Eash Progressive Venture Limited (N89.5 million) (Mutum, 2016, p. 5) <sup>[53]</sup>.

#### 4.1. The Role of Bureaucrats

After the 'MISSING' budget had been found and the National Assemblymen commenced debates on the general principles of the budget, the issue of "budget padding" emerged. However, the padding of the 2016 Budget Proposals had been described as the handiwork of "budget mafia" constituted essentially but not exclusively by top civil servants who are "spread across all Ministries, Departments and Agencies"(MDAs). Alli (2016) <sup>[12]</sup> reveal that when the budget was being compiled, the "budget mafia" frustrated all the deadlines set by the Presidency. While the delay lasted, bureaucrats had reportedly smuggled over 6,000 extraneous items into the 2016 Budget Proposals, thus paving the way for them to pad the document up with plans to spend over N3 Trillion on overhead, although, in the final analysis, President Buhari reduced it to N163 Billion, compared to the 2015 overhead allocation of N177 billion. According to Daniel (2016), after learning that the Presidency was considering a large budget of possibly N8.0 Trillion in order to significantly increase capital expenditure, bureaucrats brought a proposal of N9.7 Trillion for Capital and Overhead spending, even without personnel spending. Of the proposed N9.7 Trillion, the bureaucrats planned to spend an alarming N3 Trillion on overhead alone. Thus, Civil Servants who are derogatorily tagged "evil servants" are the fulcrum around which the "budget mafia" that specializes in "budget padding" revolves. Entrenched in highly strategic positions across the spectrum in MDAs, these bureaucrats who could be equated with conspirators Jesse Walker calls "Enemies Within" reach out to, recruit and establish enduring business relationships or partnership arrangements with National Assemblymen, especially those of them who are Chairmen and Members of the Appropriation Committees in both Chambers as well as contractors and businessmen who may be designated "Enemies Outside" (Walker, 2013) <sup>[79]</sup>. Interestingly, civil servants, who constitute less than 5% of Nigeria's population, actually consume a disproportionate share of 70% of Nigeria's income in terms of salaries, allowances or personnel emolument, which explains why Nigeria's recurrent expenditure in any year's budget is usually higher than capital expenditure. A study conducted into Federal Government's overhead expenditure between 2012 and 2014 by the newly established Efficiency Unit of the Ministry of Finance, revealed that on average, 60% of Federal Government's overhead expenditure during that period was incurred through local and international travels, maintenance, welfare, office stationeries and consumables, honoraria and sitting allowance, meals and refreshments and books, all of which cost the Federal Government N825 billion in three years. The cumulative expenditure on these five items was N825 billion, representing 61% of the Cumulative Total Overhead Expenditure of N1.353 billion for the period. This implies that the average amount expended annually on the five items during the period was N275 billion. The estimate for 2015 showed a continuation of the trend. Overhead spending exceeded allocation to capital projects in all the years under review. It is therefore not surprising that these civil servants known to indulge in

conspicuous consumption patterns, are principal actors and conspirators in budget padding in recent times (Gabriel, 2016) <sup>[43]</sup>.

As the term "budget mafia", for the first time, entered Nigeria's political lexicon, the revelation on the budget was that: Some top civil servants were believed to have mounted bureaucratic resistance to the 2016 budget proposals, which reflected financial prudence and frugality during its preparation. The resistance by the "budget mafia" in the Civil Service started with the adoption of the Zero-based budgeting as against the usual envelop and incremental system in the past by the Federal Government. Many of the controversial provisions in the budget were smuggled in by civil servant who considered the period of budgeting as their time of massive opportunity to arrange the stealing of public funds (Alli, 2016) <sup>[12]</sup>.

As a result, some 184 top budget officials were swept out of the Budget Office to innocuous postings in the establishment, including 22 top officers of the Budget Office, 12 Assistant Directors, 6 Deputy Directors and 4 Directors, while Aliyu Yaya Gusau was relieved as Director-General, Budget Office, and was replaced by Tijani Mohammed Abdullahi (*The Nation*, 22 February 2016, p. 1). The President also approved the appointment of Ben Akabueze, one-time Lagos State Commissioner for Budget and Planning, as Special Adviser on Budget and National Planning. It would be recalled that General Murtala Mohammed sacked about 10,000 civil servants, most of them over corruption-related reasons (Metz, 1991). Dr. Pius Okigbo had documented that between 1988 and 1994, about \$12.5 billion in Government revenue was stolen by civil servants (Proshare, 2016) <sup>[69]</sup>. Not to mention the Assistant Director in the Civil Service Commission, Yakubu Yesufu, who disappeared with N32 billion public funds and Chairman of the Presidential Task Force on Pension Funds, Abdulrasheed Maina, who was wanted by security agencies, in connection with his inability to account for about N195 billion (Onyibe, 2016) <sup>[66]</sup>.

#### 4.2. The Role of the National Assemblymen

One veritable source of "budget padding" that was perpetrated in the past one decade or more by National Assemblymen had been the practice of having 1-line, block sum budgetary provision for the National Assembly. A retrospective glance would reveal an incremental progression of National Assembly's budgetary allocation from N23.347 billion in 2003; through N32.229 billion in 2004; N55.422 billion in 2005; stepped down to N39.810 billion in 2006; raised to N66.488 billion in 2007; raised further to N108.825 billion in 2008; and to N106.64 billion in 2009. In 2010, the National Assembly, by legislation, became a "member of an exclusive club of (Federal) agencies whose budget details are never disclosed but whose finances are deducted at source *en bloc* and made first line charge under statutory transfers". Other members of this "exclusive club" are the Independent National Electoral Commission (INEC); the National Human Rights Commission (NHRC); the National Judicial Council (NJC); the Niger Delta Development Commission (NDDC); and the Public Complaints Commission (PCC) - agencies that receive their annual budgetary allocations *en bloc* without providing the breakdown of expenditure (Udo, 2015) <sup>[76]</sup>. In 2010, the National Assembly grossed N154.2 billion annual budget - a tempo that was maintained until 2015, when it

was reduced to N115 billion (a 23% cut) but as usual, without any breakdown. Under Senator David Mark's leadership, the details of National Assembly's N150 billion allocations remained secret despite public outcry against it (Kazeem, 2015<sup>[48]</sup>; *AkaliNews*, 2019). The pathological secrecy over the breakdown of National Assembly's annual budget had continued even under Senator Bukola Saraki as Senate President under "an administration of Change". In David Mark's era, that is, between 2007 and 2015, the then Central Bank Governor, Sanusi Lamido Sanusi maintained that apart from N10 billion for the payment of salaries and fringe benefits, the bulk of the allocations were shared among members according to pre-agreed formula for such items as constituency projects, budget tracking, software, hardware implementation and monitoring. Other items include: National Assembly equipments, judgment debts, projects, general goods and non-personal services, general travels and transport (local and international), as well as general training. Others were general utilities and supplies, general maintenance, contingency, and National Assembly programmed activities. Sanusi also made reference to a "curious system of retiring huge national Assembly allocations by a specific structure in the National Assembly in charge of receipts and vouchers". He summarized his observation as follows: .... "there is an entire structure within the National Assembly whose job is to prepare different receipts and vouchers to cover every item in the budget" (Udo, 2015)<sup>[76]</sup>. To buttress the above, former President Olusegun Obasanjo in his January 2016 letter to Speaker Yakubu Dogara of the House of Representatives, averred that the budgetary practice of the National Assembly "detracts from 'distinguishness' and 'honourability' because it is shrouded in opaqueness and absolute lack of transparency and could not be regarded as normal, good and decent practice but that is supposed to be exemplary (Owete, 2016)<sup>[67]</sup>. Clearly, a great deal of "padding" was perpetrated by National Assemblymen. For instance, the former Chairman of the Appropriation Committee of the House of Representatives, Rt. Hon Abdulmumin Jibrin was accused of injecting projects totaling N4.169 billion (reviewed upwards to N4.3 billion) as Constituency Projects for himself in the 2016 Budget (Ameh & Aborishade, 2016, p. 8)<sup>[14, 56]</sup>. National Assemblymen trenchantly and boisterously declare that they have a prescriptive, constitutional right to remove some projects already budgeted by the MDAs, to scale down their monetary value and to inject new projects of their own, and generally to tinker with the estimates presented by the President (Odebode, *et.al.*, 2016). It has however, been argued that, authority for the tinkering by the National Assembly is in section 80 (3) of the Constitution of the Federal Republic 1999 of Nigeria (as Amended) which prescribes that: "*No money shall be withdrawn from the public fund of the Federation other than the Consolidated Revenue Fund of the Federation, unless the issue of those moneys have been authorized by an Act of the National Assembly.*" Section 4 (1 and 2) Constitution under reference also vests in the National Assembly the power to make laws for peace, order and good government of the Federation on any matter included in the Exclusive Legislative List of the Constitution. If the budget had not been passed, section 82 provides for six months authorization for expenditure in default of appropriation which facilitates the running of Government. National Assemblymen claim that they

tinkered with the 2016 budget for several reasons: in order to target and include rural communities in Special Intervention for the Solid Mineral sector; Special Intervention for Rural Agriculture; "Rural Community Light Programme" to light up 100 communities spread across the 774 Local Government Areas of the country"; Special Programme for Women Empowerment', payment of debts owed local contractors and payment of pension arrears, and provision for structures where expensive equipments were to be purchased but no provision was made regarding where to keep such equipments (Adetutu & Itua, 2016)<sup>[6]</sup>. It is pertinent to note however, that the inclusion of the N60 Billion Lagos – Calabar Railway Line Project; transfer of funds for the construction of roads on which feasibility studies had not yet been conducted; the mindless slashing of funds provided for the Lagos-Ibadan Expressway, the Second Niger Bridge and the Sagamu-Benin Expressway was not the real bone of contention (*The Punch*, 20 April 2016, p. 20). According to *The Punch*, "What the parliamentarians were hiding, however, is now in the open: N100 Billion embedded in the Budget for their so-called Constituency Projects ...", the surreptitious injection of N100 Billion Constituency Projects in the budget and whose distribution was abysmally lacking in transparency and logic produced some deleterious consequences for the nation's development. Quoting the Chairman of Nigeria's Independent Corrupt Practices and Other Related Offences Commission (ICPC), Prof Bolaji Owasanoye, Alli (2019, p. 6)<sup>[12]</sup> put the country's total financial investment in the form of lawmakers-driven Constituency Projects from 2000 to date at Two Trillion Naira (#2,000,000, 0000,000) and argues that these are but "without commensurate development at the grassroots". Hence, the massive financial profligacy perpetrated by lawmakers had compelled the anti-graft agency to embark on nation-wide tracking of Constituency Projects Fund, with a view to retrieving the initialized portion of the funds. By 8 July 2019, BudgIT, a civic technology organisation, had identified #270 billion worth of constituency projects found dotting Nigeria's entire landscape as "uncompleted or poorly implemented projects" (Ikpefan, 2019). However, that discovery turned out to be a tip of the iceberg when #900billion unutilized Constituency Projects funds were recovered from 12 States of the federation (Adeyemi, 2019). This study note that instead of implementing the constituency projects so as to provide the required infrastructural facilities at the grassroots level, alleviate human suffering, and push back poverty, lawmakers chose to embark on large-scale embezzlement of the project funds, thereby retarding national development. The billions of Naira stolen had then, over the years, translated to epileptic power supply, absence of motorable network of roads, poor healthcare delivery, scarcity of potable water supply, lamentably poor educational facilities and so on. A major public health epidemic such as HIV/AIDS which affects millions of lives was starved of funds in favour of Constituency Projects (*The Punch*, 20 April 2016, p. 20). Sadly, the Legislature held the Executive (the Presidency) hostage, for instance, "padding" the budget and planning to use the proceeds (the excess) to purchase 108 Prado Jeep vehicles, Toyota Land cruiser Sport Utility Vehicles at outlandish prices (Toyota Land cruiser at N35 million instead of the market value of N17 million each) (Ojo, 2016, p. 21)<sup>[62]</sup>.

### 4.3 Discrepancies Detected at Senate Committee Budget Defence

Discrepancies and controversies that dogged the budget

proposals in the form “padding” by the “budget mafia” included:

**Table 1:** Evidence of Discrepancies detected at Senate Committee Budget Defence of 2016 Proposals

S/N	Ministry/Parastatals	Item on Budget	Nature of Discrepancies detected	Remark
1.	Ministry of Agriculture	286 strange projects worth N 12.6 billion	N 40.918 billion	Reduced to N31,618 billion
2.	Ministry of Education	Original total of N88,199,311,758 billion	Blown up to N98,181,570,237 billion	A difference of N9,982,258,479 (approximately N 10 billion)
3.	Ministry of Health	Re-submitted capital expenditure proposal of N15.7 billion	N15.7 billion moved to other areas.	Some allocations made were not in keeping with our priorities”
4.	Office of the Vice-President	N4,906,822 billion for the purchase of books	Whereas a mere N3,832,038 billion was allocated for book purchase in eleven (11) Federal Polytechnics.	Misplaced priorities
5.	State House Medical Centre	Allocation of N3,890,629,221 billion to State House Medical Centre	A paltry N2,666,853,303 billion was proposed for the construction of hospitals nation-wide;	Misplaced priorities
6.	National Primary Healthcare Development Agency	N11.61 billion proposed for the development, construction and staffing of “Logistic Supply Chain”	Nothing was allocated for its core mandate programmes such as improved access to basic health services	
7.	Presidential Villa	N322,421,971 million allocated for linking a cable to the Drivers’ Rest-Room	Another N213,873,953 million was proposed for linking a cable from Guest House, N0.9 million Generator House to the Gate.	
8.	Presidential Villa	N618,604,265 million was allocated for the installation of electrical lighting and fitting	Another N371,733,964 million allocated for electrical distribution boards and other cables’	
9.	Presidential Villa	N3.91 billion allocated for Annual Routine Maintenance of Villa facilities (implying a daily maintenance expenditure of N10.72 million);	This was exclusive of N278,041,172 million proposed for “Villa Office and residential maintenance”.	
10.	State House	N22, 321, 880 million was budgeted for residential rent.	Payment of rent in a State House built by General Ibrahim Babangida as Nigeria’s Military President.	
11.	Presidential Villa	N436,054,626 million for Meals and Refreshment, Canteen/Kitchen equipments, food and catering materials for the President and Vice-President		
12.	Presidential Villa	N20,260,300 million for Sporting and Games equipment for Presidential Air Fleet	N39,075,000 million for the purchase of recreational facilities for the State House and N193,513,097 million expenditure for recreational facilities in the Office of Head of Service	
13.	Aso Rock Villa Automobile Fleet	N904,015,000 million for the acquisition of exotic cars, additional N259,015,000 for the purchase of “Tyres, Batteries, Fuses, Toolboxes, Car Jacks, Tyre-Changing Machines and Kits”.	N27,000,000 million for the purchase of C-Caution Signs, Fire Extinguishers, Towing Ropes and Booster Cables	
14.	Ministry of Communication	N415,500,000 million for the purchase of “Tables” while an arbitrary line item tagged “Procurement of Equipment and its Accessories”	N2.9 billion for equipment not named under line item tagged “Procurement of Equipment and its Accessories”	
15.	Ministry of Information and Culture	N99,281,250 million for the purchase of chairs	N140,911,157 million for the procurement of computers for National Troupe of Nigeria	Nothing was budgeted for costumes, props and other equipment
16.	Ministry of Science and Technology	N91,394,900 million for the procurement of computers	Comparatively at variant with allocation for procurement of computers for National Troupe of Nigeria in column 15	Inconsistencies in price allocation for similar items/equipments
17.	Ministry of Works, Power and Housing	N140,000,000 million for the construction of a simple Solar borehole	Another N61,500,000 million for the construction of a motorized borehole	
18.	Office of Secretary to the Government of the	N527,000,000 million budgeted in 2003; N1,161,356,582 billion in 2014;	Re-occurrence in four consecutive years of fund allocation for the	

	Federation	N316,420,274 million in 2015; and N1,710,322,610 billion in 2016;	“procurement and installation of security systems”	
19.	Ministry of Works, Power and Housing	N85,592,483 million for construction of a block of three classrooms; N91,124,858 million for construction of a Maternity Centre; and N172,623,767 million for the building of Skill Acquisition Centres	Projects budgeted for without any indication of project location	An omission which was likely to militate against the carrying out of oversight functions and which could generate no end-user complaint
20.	National Bureau of Statistics	N256, 920,000 million for the purchase of equipment, vehicles and furniture.	N230, 705, 000 million for the purchase of equipment, vehicles and furniture for NBS.	Duplication (double entries) in budgetary allocations
21.	MDAs	N21 billion	Rehabilitation and repair of office buildings as well as purchase of office items and fittings.	Speculative

*Sources:* Compiled by the authors from Alli (2016) <sup>[12]</sup>; Ameh (2016) <sup>[14]</sup>; Adebayo (2016) <sup>[1, 2]</sup>; The Whistler (2016) <sup>[15]</sup>.

From table 1, it is observed that the subterfuges for sustaining and perpetrating “budget padding” had been through injection of strange or non-existing projects into budget proposals, outrageous or scandalous allocation of funds to projects without any indication of project location, allocation of fund for the resuscitation of ailing or dormant parastatal or agencies on paper, whereas such agencies had long been declared decrepit officially. For instance, the Sugar Council of Nigeria, a relatively unknown and non-

functional parastatal is one of the conduits for siphoning billions of naira out of the system (Ojudu, cited by Adefaka, 2016) <sup>[3]</sup>.

#### 4.4 Evidence of Repetition/Duplications in MDAs’ 2016 Budget Proposals

Over N500 billion worth of repetition/duplications in the 2016 budgetary proposals were detected, some of which were:

**Table 2:** Repetition/duplications in the 2016 budgetary proposals

S/N	Ministry	Item on Budget	Repetition/Duplication
1	Ministry of Communication	One-line item “Supervision of Works”	Repeated in four places with different figures viz: N832,300 million; N381,600 million; N2,064 million; and N1,231,600 million.
2	Do	One-line item “Preliminary Works”	Repeated in two different allocations N302,801 million and N1,933,250 million
3	Ministry of Environment	Nil	Repeated amounts totaled N367.7 million.
4	Ministry of Works, Power and Housing	Nil	(i) Repetition of N1.4 billion under National Rural Electrification Agency (ii) Repetition of N206.8 million for Transmission Company of Nigeria
5	Ministry of Transportation	One-line item: “Furniture, Electronic Gadgets, Electrical Appliances, Stationeries and Essential Commodities”	(i) N27,200,000 million in Capital Vote (ii) N43,856,016 million in the Recurrent Vote.
6	Ministry of Interior	Purchase of six (6) Marine Patrol Boats	(i) Purchase of 6 Marine Patrol Boats - N150 million (Capital Vote) (ii) Purchase of 6 Marine Patrol Boats - N150 million (Recurrent Vote)
7	Do	Purchase of Generating Sets	(iii) N200 million (Capital Vote) (ii) N200 million (Recurrent Vote)
8	Do	Rehabilitation/Renovation of Existing Barracks	(i) N1.5 billion (Capital vote) (ii) N1.5 billion (Recurrent Vote)
8	Do Nigeria Security and Civil Defence Corps (NSCDC)	Purchase of Security/Defence Equipment	(i) N2.6 billion (Capital Vote) (ii) N2,6 billion (Recurrent Vote)
9	Ministry of Health	“Bilateral discussion with agencies of the Ministry, BOF and NASS Monitoring and Evaluation, e-payment and procurement of office equipment	(i) N209 million.
10	Do	New Items requesting (Not mentioned)	(i) N1.9 billion
11	Ministry of Education	Acquisition of 17 offices for Federal Education Quality Assurance Service	(i) N1.9 billion (Capital). (ii) N53 million (Recurrent).

*Source:* Compiled by the authors from different national dailies, 2019.

## 5. Results and Discussion

From the preceding analysis, pertinent question is: What are the consequences of this absurdity for Nigeria’s development, particularly as a nation desirous of improving the standard of living of the people? Some scholars and writers have put forward a number of arguments. For instance, Ayonotes (2016) has identified three consequences

thus: The first consequence of “padding” or “insertion” into a budget proposal is that it distorts national planning. According to him, when a budget is presented to the National Assembly, a lot of planning has been done to determine the benefit of the various projects intended to be executed, sources of funding, timeline for completion and benefit of such project to the socio-economic development

of the nation. It leaves room for a national outlook for future plans on how to fast track pace of National planning in overall interest of the nation, but a distortion of this process through the narrow “padding” for selfish and personal gains distort the overall intendment of national plans for the nation and hence retard national development which could have benefited the majority.

The second negative consequence of “padding” a national budget with “ghost” and non-existent or duplicated projects and consequent sharing of the inserted funds once the budget is signed into law is that funds that should have gone into provision of amenities for the majority is diverted to private pockets and spirited out of national economy thereby denying the economy of needed funds for expansion. This has the tendency to diminish the disposable funds of the ordinary Nigerian (Ayonotes, 2016). The third is that “padding” the national budget with figures and bogus project has been one major reason responsible for abandoned and uncompleted projects scattered across the nation. Clearly, projects are abandoned because there is usually no consideration for such projects to be completed for the benefit of the people, the first and only consideration is to bring out the money or funds for the project, give a stipend to the contractor who in most cases are the lawmakers or their “proxies, share 90% of the funds and abandon the project waiting for another insertion or padding in the subsequent year. In a related development, funds which could have been saved for ‘raining days’ were diverted, shared and looted out of the country offshore (Ayonotes, 2016). Aziken (2016); Dickson and Ezirim (2017, p. 197) had earlier identified the “unwillingness of the previous government to save” or what the erstwhile Minister of Finance Dr. Ngozi Okonjo-Iweala described as “zero political will” of President Good luck Jonathan administration to save for the rainy day as one of the reasons which the triggered the large and virulent recession that engulfed the Nigerian State in recent past.

From the standpoint of Theophilus and Perpetua (2016), “budget padding” undermines economic progress and impedes policy changes required for economic growth and development. It persistence deepen corruption in Nigeria, which led to high rate of poverty, inequality, unemployment, destitution, diseases, illiteracy and deteriorated living standard among the citizens. Similarly, Nasir (2016, pp. 82-97) argues that the scourge of corruption as thrown up by “budget padding” has negatively affected the standard of living of the 80% of the population of Nigeria because corruption undermines the government ability and capacity to deliver range of basic needs and social services such as health, education, roads, portable water supply, electricity, housing and general welfare services.

Before the budget proposals were submitted to the National Assembly on December 22, 2015 President Buhari had reportedly handed down a definitive “lobby and be sacked” order to Ministers, warning that as political Executives of the respective Ministries, on no account should Ministers “lobby” the Senate or House of Representatives for higher allocations than what were submitted by the Presidency. This however, was a radical departure from the past tradition where the National Assembly jacked up allocations of MDAs, apparently for some considerations. The practice became so rampant that in 2005, when the former Minister of Education, Professor Fabian Osuji, allegedly bribed the

National Assembly Members of the Education Committee so that they could inflate the budgetary allocation of his Ministry, he was instantly sacked by President Olusegun Obasanjo (Adetutu & Itua, 2016) <sup>[6]</sup>. As observed by Dambatta (2016) <sup>[28]</sup>, a lot of Nigeria’s resources had been taken over by “budget mafia” through the “padding” of the nations’ budget for so many years. It was only when President Buhari’s change agenda was in place that Nigerians came to the knowledge, understanding and realization of their operations, that a group of untouchables, easily referred to as ‘budget mafia’ had since taken control of the budget, forging figures in clandestine ways.

This study notes that the emergence of Buhari as Nigeria’s President in 2015 has constituted a serious obstacle or impediment to the perpetrators of this well-laid practice of “budget padding” in Nigeria. Comparing the budgetary practice before and under President Buhari, a Senator of the 7<sup>th</sup> Senate (Ekiti Central) and Special Adviser to President Buhari on Political Matters, Senator Babafemi Ojodu (cited in Adefaka, 2016) <sup>[3]</sup> maintained that:

Under previous administrations, the budget would go through the Ministries and the Budget Office “padded”, then to the National Assembly and the National Assembly would also add its own “padding”. They would give the highlights of the budget to the President and he would sign (without the budget details). As the President was signing the budget, they were adding more to it, so that there was free billions of Naira out there for people to share. This has been impossible under President Buhari. Whatever leaves Ministries and passed through to the Budget Office must come back without any “padding” before it can be signed.

From the analysis above, it is clear that members of the ‘budget mafia’ who have made a career out of “padding” budgets are finding things tough in carrying out the enterprise they had long perfected.

## 6. Conclusion

For decades, inflation of budgets for fraudulent private ends had gone on unobtrusively in Nigeria, but it was only in 2016 that the odious practice of “budget padding” came to limelight. Obviously, “budget padding” is perpetuated with “budget mafia” being constituted not only by civil servants (bureaucrats or technocrats in the MDAs), but also by some National Assemblymen, particularly the Chairmen and Members of the Appropriation Committees of Chambers, businessmen and contractors through collaboration as well as conspiracy. Therefore, it is the Muhammadu Buhari administration that exposed, and tried to eliminate the ills of “budget padding” from Nigeria. The implication is that, the 2016 Budget dubbed “Budget of Change” was almost marred by crisis of confidence and credibility over which version was the “authentic” copy and whether it was “missing”, “doctored”, “padded” or “fraught with discrepancies”. Even after the passing of the N6.06 Trillion Budget, the “budget padding” controversy remained very much alive in the law court, in the National Assembly and as a problem to be solved by a Special Investigation Panel (SIP) of the Nigerian Police.

The study also notes that for about a decade, the National Assembly had operated a single-line, bloc sum budgetary provision that is abysmally lacking in public accountability and transparency. The opacity continued even under Buhari’s regime of change. The situation was exacerbated by the National Assembly’s insistence on drawing up and

making secret its budgetary provisions, ostensibly based on the principles of separation of powers and independence of the Legislature. But experience with Nigeria's budgeting process reveals that sanctimonious pronouncements and immutable principles cited by National Assemblymen are no more than a technical, legal cover or a convenient cloak for shielding their odious, self-serving acts (and sometimes murky deals) regarding the budget. Paradoxically, none of the three arms of government (the Legislature, the Executive and the Judiciary) has absolute powers under the principle of separation of powers, checks and balances. Each arm is to constitute a check on the other in order to prevent arbitrariness and abuse while broadening the horizon of individual freedom and liberty.

Flowing from the analysis and above all, findings of this study, the following recommendations are made:

First, that culprits detected as being responsible for the attempted "padding" of the 2016 budget and subsequent Nigeria's budgets must be made to serve various forms of punishment such as compulsory retirement, prosecution, and re-deployment to less sensitive positions, although posting economic saboteurs to innocuous areas within the establishment is not tantamount to severe punishment.

Second, the practice of including Constituency Projects for National Assemblymen in annual budgets should be terminated forthwith. It flagrantly violates the provisions of the Procurement Act as well as the principle of separation of powers, which vests the Executive with the authority to exercise proprietary right not only to propose projects for inclusion in Annual Budgets but also to carry out Project implementation.

Third, the power claimed and exercised by the National Assembly to usurp the functions of the Executive by removing projects from the Estimates or budget proposals and to substitute projects preferred by National Assemblymen is definitely unconstitutional. This must be stopped forthwith, through judicial review and without further delay.

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