

BUDGET PROCESS AND THE IMPERATIVE FOR INSTITUTIONAL REFORM IN NIGERIA: AN EMPIRICAL ASSESSMENT

Prof. C.A. OKAFOR

Department of Accounting
Faculty of Management Sciences
University of Benin, Nigeria.
chinwuba.okafor@uniben.edu

OHIORENUAN JUDE IKHATUA PhD

Department of Accounting
Faculty of Management Sciences
University of Benin, Nigeria.
Ohiorenuan.ikhatusa@uniben.edu

ABSTRACT

The budgeting process of Nigeria in 2018 has sparked-off deep controversy between the executive and legislature. While the legislature accuses the executive of trying to delay the budget passage by refusing to come for the budget defence, the executive in turn believe that it has done its part and it is the legislature who are delaying the budget passage. The debate remains proliferated with claims and counterclaim, which clearly shows a crises situation that, will lead to delay and bad budget performance. This paper, therefore, interrogates the nexus between reforming the budget process in Nigeria and the imperative for institutional reform. A sample of 600 respondents was selected. Analysis revealed that the delay of budget process goes beyond presidential time limit, which many scholars solely contended to, to conspicuous omission on Nigeria's 1999 constitution/Fiscal Responsibilities Act (FRA) 2007, on government Agencies/Ministers legislations on when/how to submit and defend their proposal at National Assembly (NASS), hence, the rift. The study, therefore, urgently demands Nigeria government to enact policies that will address these shortcomings.

Keywords: Budgeting process, executive and legislative rifts, structuration theory, institutional reform, budget implementation & Nigeria.

INTRODUCTION

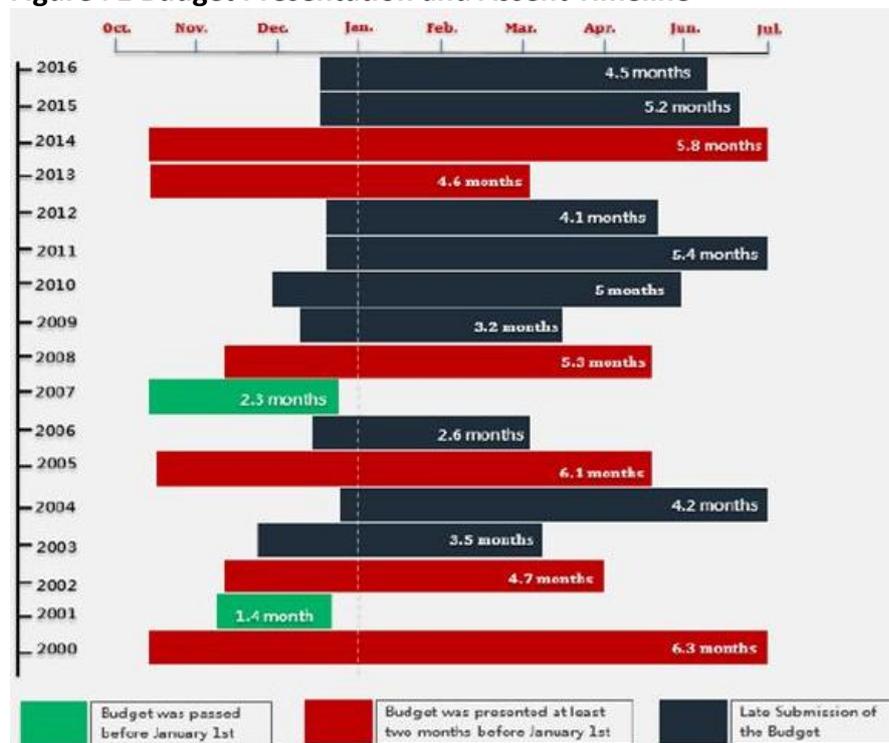
President Muhammadu Buhari of Nigeria had on November 7, 2017 presented a 2018 appropriation bill of N8.612 trillion to the National Assembly for consideration, thus, complying with the law and probably hoping the bill to be signed it into law as soon as possible. However, since January 2018, the ministers/head of Ministries, Departments and Agencies (MDAs) of 63 out of the 64 Nigerian government agencies have been given reasons why they could not come in person before the appropriations sub-committees in charge of budget appropriation in the senate to defend their respective proposals. This led the senate to mandate the majority leader, Ahmad Lawan, to communicate to the executives to do the right thing. When this failed, the Nigerian Senate in conjunction with the House of Representatives, on 28 February 2018, told Nigerians to blame members of president Buhari's cabinet and the head of MDAs for delaying 2018 budget (Baiyewu, (2018); Quadri, 2018).

The tension between both arms of government increases in intensity and magnitude leading to the senate stepping down the confirmation of the Monetary Policy Committee (MPC). Lamenting on the continued delay and failure to confirm MPC's by the Nigerian Senate. According to Tella (2018), the blame game between the executive and the legislatures in budget passage and MPC member's confirmation were not in the nation's interest. The fiscal policy side is held to ransom, the monetary side is also in limbo by not approving members that should consider and approve the CBN monetary policy proposals. These are the two major economic policies that drive economic activities. The delay in the passage of the 2018 budget, and by implication delay in implementation, would have negative effects on the country's economic growth.

The rift was finally put to rest on 15th of March 2018 after the meeting of the President with the leadership of both National Assemblies in Nigeria. The President realised that he had to caution his cabinet members. He threatened to sack about 50 heads of the MDAs, who had yet to submit and defend their budget proposals, should they ignore further invitations from the legislature (Ameh & Baiyewu, 2018; Mustapha, 2018).

Unfortunately, this is not the first budget that is being delayed leading to inefficiency and bad implementation process. For instance, for the past 17 years (2000-2017) except in 2001 and 2007 fiscal year (see figure 1), no budget has been passed on the legally recognized day being 21st of December of every year.

Figure : 1 Budget Presentation and Assent Timeline



Source: Nigerian Economic Summit Group (NESG) Research

Now, the middle of every year between June and July is assumed to be the normal year for the passage of budget in Nigeria. This explains why the International Budget Partnership (IBP), which works with civil society organizations and researchers worldwide, through survey always rate Nigeria low in terms of budget transparency. According to Omolehinwa, (2014), the 2012 open budget index scored Nigeria 16 out of 100 compared to

our English speaking West Africa neighbours, Ghana, Liberia and Sierra-Leone that score 50, 43 and 39 respectively. The score shows that Nigeria's rating has been declining since the bi-annual study started in 2006 when Nigeria score 20 points which dropped to 19 in 2008, then 18 in 2010 before reaching the all time low score of 16 in 2012.

The survey normally examines the availability and adequacy of eight key budget documents, which are pre-budget statement, executive's budget proposal, citizens' budget, enacted budget, in-year reports of the budget, mid-year review of the budget, year-end report as well as the audit reports (Omolehinwa, 2014).

However, most of the literature on budget process in Nigeria such as Sam-Tsokwa and Ochanja, (2016); Omolehinwa, (2014); Ekeocha, (2012) insist only on presidential time limit that is not included in section 8 (1) of Nigeria's 1999 constitution and FRA 2007, as the cause of the delays in the budget passage, but in this 2018 budget, the president submitted the budget on 7th of November 2017, which is within the legal time frame allowed in the Nigeria constitution for laying of summary of budget estimates to NASS. Now, as the president has beaten the time limit allowed legally, what, then, is the cause of the war of words between the executive and legislatures that has delayed the passage of the budget in Nigeria? This is the gap this study intends to fill.

In the light of this, the rest of this paper is divided into three sections which are literature review, methodology, conclusions and recommendations.

LITERATURE REVIEW

Conceptualizing Budgeting

There is no controversy among scholars on the definition of Budget. The word 'Budget' means the money bag or the public purse which serve as a receptacle for the revenue and expenditure of the state (Adams, 1998). Also, a budget is a comprehensive document that outlines what economic and non-economic activities of the government wants to undertake with special focus to policies, objectives and strategies for accomplishments that are substantiated with revenue and expenditure projections (Arthur, 2016). In clearer terms, a budget is an estimate of government income and expenditure for a specified period of time, usually one year. It is a list or quantitative expression in a summary of likely income and expenses (Arthur, 2016). Similarly, Abdullahi (2007) defines a government budget as a political and administrative instrument by which the executive and legislative bodies endeavour to allocate scarce resources among the various organs of government either at state levels or federal level. Concisely, it is basically a tool for selecting a particular mix of public and private goods and services. Also, Omolehinwa (2003) viewed budget as the plan of dominant individuals in an organization expressed in monetary terms and subject to the constraints imposed by other participants and the environment indicating how the available resources may be utilized to achieve whatever the dominant individual agreed to be the organization's proprieties.

However, for the purpose of this study, the definition of budget by Obara (2013) will be adopted for this study. According to him, a budget is a framework for revenue and expenditure outlays over a specified period usually one year. It is an instrument stipulating policies and programmes aimed at realizing the development objectives of a government. For proper clarification, budget has four characteristics: equilibrium, comprehensive, unity, periodicity (Abdullahi, 2011). Furthermore, in the extant literature on budgeting generally, there are a number of budgeting techniques that can be deduced, the major ones are (i)

incremental technique; (ii) zero based technique; (iii) performance technique and (iv) Planning, Programming And Budgeting Systems Techniques (PPBS), the significance of budgeting to the state is better underscored by the fact that a whole department or ministry is normally created to take care of the assignment (Ojo, 2012).

Overview of Budgeting Process in Nigeria

Budgeting process simply means the general rules guiding the process of decision-making of a budget from its formulation stage, through legislative screenings and approval to presidential endorsement and finally to implementation and evaluation stages. The budget is first and foremost introduced by the executive arm of government, screened and approved by the legislatures and signed into law by the president. This process is enshrined or stipulated conspicuously in the constitutional mandates, house and senate rules and practices, and administrative directives. The budget preparation commences five months before the beginning of the fiscal year and passes through a number of criteria: Planning/formulation; budget call circular and preparation of the executive budget proposal; Presidential submission to the National Assembly; legislative scrutiny and approval; budget implementation and monitoring and evaluation of the Federal budget (Obara, 2013 ; Ojo, 2012) From the above outlined stages of budgeting process in Nigeria, one thing is quite clear, that the above rules are rooted in specific terms in the 1999 constitution and the FRA Act 2007 of the Federal Republic of Nigeria. However, there are recent developments in the NASS that are militating against the smooth passage of budget in Nigeria that are undoubtedly causing delays, inefficiencies and bad budget performance in the Public Finance Management of the Federal Republic of Nigeria. Ordinarily, it is suppose to take an average of 130 days to pass the appropriation bill, following the due process of the law. But here in Nigeria, budget takes an average of six (6) months before it is signed into law.

The Constitutional bases backing Budgeting Process in Nigeria

The budgeting process in Nigeria is principally been governed by the 1999 constitution, and the Fiscal Responsibility Act of 2007. Each of the above provisions of the above Act provides mandates for the executives and legislatures to act on.

In the constitution, sections 80-82 of the 1999 constitution of the Federal Republic of Nigeria gives backing on the budget process. While section 8 (1) of the 1999 constitution (even as amended), stipulates that that the President shall cause to be prepared and laid before each of the NASS at any time in each financial year estimates and expenditure of the Federation for the next following financial year. Also, section (8) 2 provides that if the Appropriation Bill in respect of any financial year has not been passed into law by the beginning of the financial year, the President may authorize the withdrawal of moneys from the Consolidated Revenue Fund (CRF) of the Federation for the purpose of meeting expenditure necessary to carry on the services of the Government of the Federation for a period not exceeding six months or until the coming into operation of the Appropriation Act (1999 Constitution).

Also, Fiscal Responsibility Act (FRA) 2007 provides the current modalities for budgeting process in Nigeria. For instance the FRA 2007 in Part II section II specifies that the Medium-Term Expenditure Framework (MTEF) for the next three financial year (upon which the yearly budget estimates revolves), must be prepared and laid before the National Assembly not later than four months before the commencement of the next financial year

(FRA, 2007). Similarly, Part VI and Section 33 of the FRA provides that the executive arm of the federal government shall at least 30 days before the deadline for the submission of its budget proposals place at the disposal of the National Assembly, the revenue estimates for the following year, including the net current revenue and the respective memorandum items. In the same vein, section 34 instructs that the estimated revenue targets shall be broken down by the executive arm of government into monthly collection targets, including where applicable, a separable description of measures to combat tax fraud and evasion (FRA 2007). In fact, from Part 3 of FRA 2007 which covers the annual budget to Part IV- Budgetary Planning of Corporations and other Related Agencies and Part V- Budgeting Execution and Achievement of Target are enshrined in the constitutional backing of budget planning and execution (FRA, 2007).

Review of Theory

Public sector budgeting has been studied from three usually divergent perspectives: economics, management, and political science (Caiden, 1990). However, this study will adopt Structuration theory, which is largely used to analyze the structure of reform and the various management accounting change. Structuration theory has long been a popular theoretical used for management accounting researchers, especially in the area of management accounting change (Baxter and Chua 2003). Since the publication of Robert and Scapens (1985) and Macintosh and Scapens (1990) which introduced structuration theory to accounting researchers, many structuration-inspired articles have been published in accounting journals. The theory was proposed by the British sociologist, Anthony Giddens, as one of those alternative approaches. Giddens (1983) posits that structuration theory is the interplay of structures and agency in the production, reproduction, regulation and change of social orders. Structure is the codebook for social behaviour; it exists in virtual time and space and is drawn upon by agents as they act and interact in a specific time and space. The outcome of these actions and interactions is known as structuration, and it denotes the duality of structure. However, in writing research projects, Giddens advised that the whole conceptual apparatus of structuration theory should not be applied, but advised that it can be employed as a “sensitising devise”. That explains why in this research study, selected concepts of the theory will be used to analyze the budget process and the imperative for institutional reform in Nigeria. These selected concepts include the role of agency, the duality of structure and the structural dimensions of signification, domination, legitimation, dialectic of control, and routine and crisis situations. Let us examine them one by one.

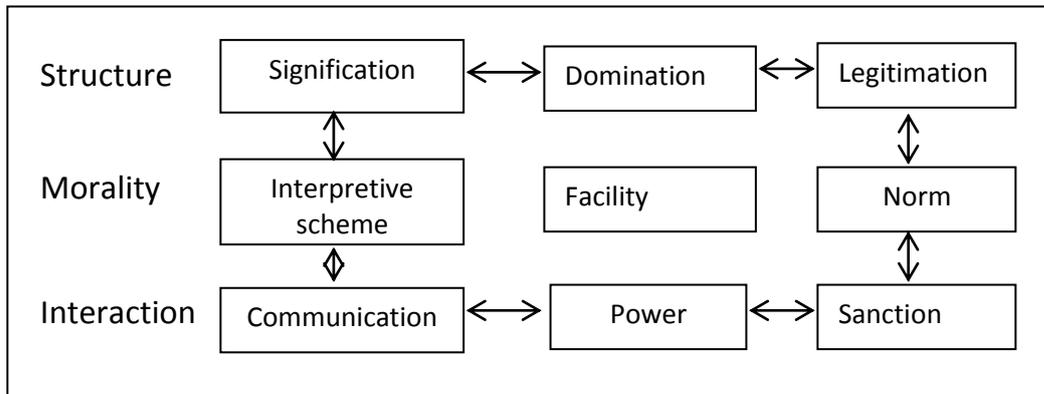
Giddens (1983) defines agents as those who are capable of acting in a conscious and unconscious manner in their social settings. Conscious is when agents are able to question the rationale for their behaviour in following prevailing patterns, rules, codes and procedures. Unconscious or unintended change may occur in the absence of understanding and/or accepting the rules, codes and procedures in their social settings. According to Giddens, Agency is the ability of individuals to be purposeful in their social settings and to be able to reflect and monitor their own and others’ actions in their respective settings. Consequently, human beings act while being aware of the conditions and consequences of their actions. In doing so, they constantly display a potential for change.

On the other hand, Giddens (1979, 1984) introduced the concept of structure, systems and the duality of structure as core elements of his theoretical design. According to

him, structures are abstract templates that guide human behaviour in social settings. They represent the rules and resources, or sets of transformation relations, which enable the binding of time and space in social systems. Therefore, systems as Giddens explain have structures that reproduce the relations of people organised as regular social practice. Agents' interactions lie at the heart of the process of structuration, where social systems are produced and reproduced across space and time. The agency and structure are two completely different things—a dualism—but they represent duality. They are simultaneously the medium and the outcome of the practice and activities they recursively organise in the duality of structure.

Furthermore, on the part of dimension of structuration, Giddens (1979, 1984) stated that structuration theory consists of three dimensions: signification, legitimation and domination. Signification creates meaning in social interaction. It consists of abstract structures, interpretive schemes and discursive practices. Signification structures are organised webs of semantic codes. Interpretive schemes are stocks of knowledge, skills and rules used by agents to draw on significant structures in order to communicate with each other. Domination produces power and a means of allocative and authoritative resources. Allocative resources involve the rights of some to hold command over material objects (computers, technical skills). Authoritative resources comprise the rights of some agents to command others. This is the harnessing of human beings, not physical artefacts; it concerns the rights of some humans to have dominion over other humans. Figure 2 shows Giddens three dimensions of structuration.

Figure 2: Giddens three dimensions of structuration



Source: Giddens (1984)

Legitimation also according to Giddens (1984) provides for the system's morality. It involves the moral constitution of social action. The legitimation structure consists of the normative rules and moral obligations of a social system. They are its collective conscience or moral consensus. They constitute the shared set of values and ideals about what is regarded as virtue, what is counted as important, and what should happen in social settings.

Also, on the area of dialectic of control, Giddens (1984) pointed out that the concept of dialectic control is an important element in structuration theory, as it signifies that dependence and autonomy is always a two way process. According to Giddens, the dialectic of control is a secondary contradiction that has been triggered by a primary contradiction. For example, by virtue of the structural principle, top executives have the upper hand over subordinates' managers and employees. By the same token, subordinate managers and

their employees of social reproduction also have considerable power resources of their own within the dialectic of control.

Finally, Giddens (1984) pointed out that routinisation is another fundamental concept in structuration theory. According to Giddens, routine, which is a basic element of daily social activity, is defined as whatever is habitual over time and space. In a routine situation, activities that are undertaken are repeated in the same manner every day. Thus, agents do not have to constantly think or speak about them or devise or negotiate new social codes every time they meet. However, Giddens noted that if routines must change, there are either incremental changes that gradually occur over time and space, or they can be sudden or discontinuous. In a critical or crisis situation, the habitual routines and conventions of daily life can be drastically disrupted. Conventions and social codes can be abandoned and new ones can be introduced. Giddens referred to this as 'systems contradiction' or 'fault lines'. In critical or crisis situations, structuration works differently. Crisis situations occur when the established routines of daily social life are shattered or drastically undermined. In a crisis, situation, Giddens noted that agency comes to the fore, often reshaping or reforming prevailing social structures.

When applied to the rift between the executive and legislature over the budget process in Nigeria, Giddens structuration model suits the analysis of budget process and the imperative for institutional reform in Nigeria because a crisis has arisen. The war of words exchanged by both institutions of government between January and March 2018 to the astonishment of Nigerians have the attributes of crises and abrupt discontinuity in institutional practices as exemplified in the deliberate failure of Nigeria Senate to confirm the members of MPC. As crises has arisen, from the theory it is observed, agency comes to the fore, often reshaping or reforming the prevailing social structures to return the system to the former established routines of daily social life.

In this study, crises arose because there was a conspicuous omission in the 1999 constitution and the FRA Act 2007 of specific rules/regulations that should be guided by time limit, on when the government agencies/ministers will submit and defend their proposals at NASS, hence the crises. For instance, the FRA 2007 section 21, subsections (1), (2) and (3), which is the budgetary planning of corporations and other related agencies in Nigeria stated as follows:

1. The government corporations and agencies and government owned companies listed in the schedule to this Act (in this Act referred of as 'the corporations') shall, not later than 6 months from the commencement of this Act and every three financial years thereafter and not later than the end of the second quarter of every year, cause to be prepared and submitted to the minister their schedule estimates of revenue and expenditure for the next three financial years.
2. Each of the bodies referred to in subsection (1) of this section shall submit to the minister not later than the end of August in each financial year:
 - a. An annual budget derived from the estimated submitted in pursuance of subsection (1) of this section; and
 - b. Projected operating surplus which shall be prepared in line with acceptable, accounting practices

3. The minister shall cause the estimates submitted in pursuance of subsection (2) of this section to be attached as part of the Appropriation Bill to be submitted to the National Assembly (FRA 2007, p.9).

The above clearly stated Provisions of FRA 2007 do not stipulate when/how the government ministers/ MDAs will submit their budget details to the NASS, not to talk of defence. The legal regulations that will guide both arms of government is conspicuously omitted in the above mention legal documents, hence the crisis. Therefore, to ratify the above crises situation between both institutions of government is to carry out policy and legislative reforms. This will inevitably prevent the future recurrence and bring stability or what Gidden refers to 'established routine' to the budgeting process in Nigeria. No wonder, Broadbent and Laughlin (1998) stated that New Public Management is not a static set of requirements but a constantly changing round of realignments and adjustments. Peters (2001) corroborated the above view when he stated that some of these adjustments and realignments take place in a budgetary setting and may thus be recognized as part of a game of budgetary reform.

In the same vein, Macintosh and Scapens (1990), noted that human action comes into the fore when crises arise. The financial management reforms of 1995–2006 in Papua New Guinea - particularly the Organic Law Provincial & Local-level Government and the Public Finances Management Act – had the attributes of crises and abrupt discontinuity in institutional practices.

RESEARCH METHODOLOGY

The study made use of survey research design. The population of the study is made up of selected workers in the finance offices of MDAs in the Federal Capital Territory Abuja, Nigeria, Members of the Nigeria National Assembly, Civil Society Organizations and the Nigerian Bar Association (NBA). Judgmental sampling method was adopted as only people with knowledge and experience in the area under this study were selected. A total of nine hundred and ten (910) respondents were selected for the study out of the population. At the end, only eight hundred and sixty four (864) questionnaires copies of the self-administered questionnaires were successfully filled and retrieved. The study employed both descriptive and inferential statistics for data analysis. Chi-square analysis independence and homogeneity were used to test the hypothesis of the study.

The chi-square test statistics is:

$$\chi^2 = \frac{\sum(O_i - E_i)^2}{E_i} \text{ where.}$$

K= Number of cells in the contingency table.

O_i = Observed frequency of value.

E_i = Expected frequency of Value of and is calculated as follows:

$$\frac{(\text{Column } i \text{ total})(\text{Row } i \text{ total})}{\text{Sample size}}$$

At 5% significance level, where (r-1) (c -1) is the degree of freedom

Decision Rule: Accept the hypothesis if the calculated χ^2 is greater than the value of the critical Chi-square (χ^2), **Reject** the hypothesis if calculated χ^2 is less than the critical χ^2 from the same degree of freedom.

Data Presentation, Analysis and Interpretation of Results

Testing of hypothesis

For the purpose of this study four hypotheses were formulated and where stated in null form;

Ho₁: There is no significant relationship between legislation on the MDAs/ minister's time-limit for the presentation of budget details/defence on the NASS and delaying the budget process which will lead to inefficiency and bad reform

Ho₂: There is no significant relationship between Nigeria's complex budgetary process and delay in the passage of the budget between January and March 2018.

Ho₃: There is no significant relationship between the NASS and delay in the passage of the budget between January and March 2018.

Ho₄: There is no significant relationship between further legislations guided by time-limit with proper sanctions and reduction of delays in the passage of budget in Nigeria.

Table 1: The legislation on the MDAs/ ministers time- limit for the presentation of budget details/defence to NASS will stop the budget process delay, efficiencies and bad performance

Responses	Frequencies	Percentages%
Strongly Agree	480	55.6
Agree	205	23.7
Undecided	102	11.8
Decided	68	07.8
Strongly Decided	09	01.1
Total	864	100

Source: Field Work 2018.

Calculated $\chi^2 = 62.5169$

Research Decision

Calculated $\chi^2 = 62.5169$

Critical $\chi^2 = 22.46$, $\alpha = .001$

From the result of the analysis, and based on the decision rule, we therefore reject the null hypothesis **H_{o1}** and accept the alternate. This therefore means that there is a significant relationship between legislation on the MDAs/ minister's time-limit for the presentation of budget details/defence on the NASS and delaying the budget process which will lead to inefficiency and bad reform.

Table 2: Nigeria complex budgetary process is one of the causes of delay in the passage of the budget between January and March 2018.

Responses	Frequencies	Percentages%
Strongly Agree	360	41.7
Agree	274	31.7
Undecided	137	15.9
Decided	73	08.4
Strongly Decided	20	02.3
Total	864	100

Source: Field Work 2018.

Calculated $x^2 = 141.9137$

Research Decision

Calculated $x^2 = 141.9137$

Critical $x^2 = 22.46, \alpha = .001$

From the result of the analysis, and based on the decision rule, we therefore reject the null hypothesis H_{02} and accept the alternate. This therefore means that there is a significant relationship between Nigeria's complex budgetary process and delay in the passage of the budget between January and March 2018.

Table 3: The NASS are the cause of the delay in the passage of the budget process in Nigeria between January and March 2018

Responses	Frequencies	Percentages%
Strongly Agree	470	54.4
Agree	215	24.9
Undecided	100	11.5
Decided	70	08.1
Strongly Decided	09	01.1
Total	864	100

Source: Field Work 2018.

Calculated $x^2 = 52.5169$

Research Decision

Calculated $x^2 = 52.5169$

Critical $x^2 = 22.46, \alpha = .001$

From the result of the analysis, and based on the decision rule, we therefore reject the null hypothesis H_{03} and accept the alternate. This therefore means that there is a significant relationship between the NASS and delay in the passage of the budget between January and March 2018.

Table 4: Further legislations guided by time-limit with proper sanctions will reduce delays in the passage of budget in Nigeria.

Responses	Frequencies	Percentages%
Strongly Agree	455	52.7
Agree	248	28.7
Undecided	130	15.0
Decided	22	02.5
Strongly Decided	09	01.1
Total	864	100

Source: Field Work 2018.

Calculated $x^2 = 214.4649$

Research Decision

Calculated $x^2 = 214.4649$

Critical $x^2 = 22.46, \alpha = .001$

From the result of the analysis, and based on the decision rule, we therefore reject the null hypothesis H_{04} and accept the alternate. This therefore means that there is a

significant relationship between further legislations guided by time-limit with proper sanctions and reduction of delays in the passage of budget in Nigeria.

DISCUSSION OF FINDINGS

The findings of this study unravel significant issues that will be useful for policy decision makings. However, there is a dearth of literature on this area of study as the event recently occurred between January and early March 2018. Available scholarly literature on budget reforms (Sam-Tsokwa and Ochanja (2016); Omolehinwa, 2014; Ekeocha, 2012) concentrated on presidential time limit as the cause of the delay of budget process. However this study negates that position. Among other things, the study unequivocally reveals that the legislation on the MDA's/Ministers time-limit for the presentation of budget details/ defence to NASS will stop the budget process delay, increase efficiency and reduce bad budget performance. This suggests that it is through the above legal regulations through reform that will stop the future war of words between the executive and the legislators over budget process delay.

The study also revealed that the Nigeria complex budgetary process is one of the causes of delays in the passage of the budget in Nigeria between January and March 2018. In fact, Nigeria operates a complex budgetary system that is characterized by delays and inefficiencies which most of the time, limits budget performance. The findings of the study also reveal that NASS are the cause of delay in the budget passage in Nigeria between the January and March 2018. Finally, it was discovered that further legislations guided by time-limit with proper sanctions will reduce delays and stop future war of words between the executive and the legislatures on one hand, and also address the different problems unravelled by this research study which will lead to increase in efficiency and reduction of bad budget performance in Nigeria.

CONCLUSION AND RECOMMENDATION

The study examines the budget process and the imperative for institutional reform in Nigeria. This on-going research study has demonstrated that a crises situation that demands reform has emerged, hence, the structuration model which will return the budget process routine to stability becomes imperative.. If this model is applied, the chances of such crises between both arms of government in the future will definitely be reduced. The study therefore recommends that the Nigerian government should enact policies that will address the above budget process shortcomings for Nigeria to enjoy the dividends of democracy.

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