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PROCEDURES FOR THE ADOPTION OF STATE GOVERNMENT BUDGET IN NIGERIA: A SYSTEMATIC REVIEW

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Abstract

Reports by relevant legal researchers, development practitioners and independent government research bodies indicate that procedures for the adoption of state government budget in Nigeria do not comply with extant laws and treaties; a phenomenon that many believe engenders widespread corruption in public budgeting at the sub-national levels in Nigeria. The paper analyzes the extent to which the procedures for the adoption of state government budget in Nigeria complied with relevant provisions of the Constitution, UNCAC, AUPCC and ECOWAS Protocol within the Systems Theory which is the traditional framework for the analysis of public policies and budgeting procedures. The paper secondarily deployed information from official documents and extant literature to identify and analyze the procedures under consideration. The procedures basically consist of legislative measures for budget planning and articulation, constitutional arrangement for public budgeting, preparation of the budget and citizens' participation and legislative adoption of the budget. However, in terms of compliance with these constitutional provisions and those of state party treaties, state governments in Nigeria have not fared well in the adoption of their budgets or the management of their public finance which fall short of international standards. Even where states enact best practices or models of procedures, they still fall short of internal standards. Therefore, to fulfill the goal of accountability and transparency which is one of the basic aims of these procedures, the paper recommends that extant laws and treaties, code of conduct and ethics for public officers and stakeholders be strengthened and complied with and authorities be made to face sanctions when and where violation ensue as required by law.

Keywords: Budget, Procedures, Adoption, State Government, Systematic Review, Nigeria

Background to the Study

The hallmark of the adoption of state government budget in Nigeria is its complexity just like the federal. There are several things going on at the same time. The budget for one year is being executed; the budget for the next may be under legislative consideration; the budget for the year after the one being considered by the State Assembly is simultaneously being developed by the executive branch; and in many instances, ministries, departments and agencies are engaged in the consideration of the likely costs of their programmes. The fiscal results of past years may also be subject to audit and/or evaluation. But these activities only begin to tap the surface of the budgetary activity that is going on. The State Executive Council, some officials in the Budget Office, some of the governor's aides on fiscal policy, and part of the Ministry of Finance and State Planning, and other critical stakeholders simultaneously work to develop information and projections that will accurately describe the performance of the economy during the fiscal year for which the budget is being developed. This would be in addition to the requirement of the law for ensuring accountability, transparency, openness and the application of due process in the governance processes, particularly in the award and execution of public contracts. This is necessary if spending is to be matched to revenue, as the current emphasis on avoiding deficits requires as well as avoiding wastages and sharp practices. At the same time, the various appropriation committees in the State Assembly may also be evaluating many aspects of the budget proposals for the next year. At any given time, there is a great deal of budget activity underway (Achanya & Andokari., 2024b).

Prior to economic reforms in 2003, the budget process in Nigeria was not clearly defined largely due to non-transparent military regimes. As such, the budget formulation process was not transparent, and actual programme implementation often deviated from budget activities (Okonjo-Iweala & Osafo-Kwaako, 2012). However with the return to civilian administration in 1999 and the economic reforms that followed the subsequent years, Nigeria was assisted by the World Bank in correcting some of the weaknesses associated with budgeting procedures and systems (World Bank, 2003). In the same vein, the country adopted, established and implemented modernized, simplified and improved budgeting practices in line with regional and global instruments (International Treaties) to safeguarding public budgetary practice from financial crimes and abuses which Nigeria is a signatory (TUGAR, 2013). The Treaties are the United Nations Convention Against Corruption (UNCAC), the African Union Convention on Preventing and Combating Corruption (AUCPCC), and ECOWAS Protocol on the Fight Against Corruption. The UNCAC, AUCPCC and the ECOWAS Protocol require that state parties to adopt measures

aimed at promoting best practices, especially in the areas of transparency and accountability in Public Financial Management (UNCAC, 2003; AUCPCC, 2003; ECOWAS Protocol, 2001).

Notwithstanding the aforementioned intervention by development partners in the years past, a cursory look at the procedures for the adoption of state government budget in Nigeria by relevant legal researchers, development practitioners and independent government research bodies indicate non-compliance with extant laws and treaties. This engenders widespread corrupt practices which create rooms for corruption in public budgeting at the sub-national levels in Nigeria (TUGAR, 2022). Consequently, an attempt is made in this paper to examine the reality in the concern expressed. The objective of this paper therefore is to find out the extent to which the procedures for the adoption of state government budget aimed at safeguarding public resources from corruption, complied with relevant provisions of the Constitution, UNCAC, AUPCC and ECOWAS Protocol in Nigeria.

Review of Related Literature

The Budget and Budgeting

The budget is the key policy instrument that shows the direction of government resource realization and channeling for service delivery and project execution. It is the means by which government touches on the lives of the citizenry. As such, budget matters generate high level of public interest that often times call for systematic review (Achanya & Andokari, 2024a). In essence, the relevance of the budget as a policy instrument to any economy cannot be overemphasized. This stems from the fact that it constitutes part of the planning process of the economy and also cardinal in the public administration and policy process of the society (Onuoha and Peters, 2010; Ilo & Nwaokedi, 2016). More so, it functions as an instrument for expenditure control; ensuring management and efficiency of resources as well as a tool for planning for service requirement (Adamolekun (1983, Onuoha, 2004). The expenditure control function emphasizes the legality of transactions conducted by the operating agency. It ensures that expenditures are in agreement with appropriation. It also helps develop information for cost estimates used in the preparation of new budgets. Also the control function helps preserve audit trails after budget years are over (Rosenbloom and Kravchuk, 2002). In other words, a budget is both a plan and control instrument. It does this by an agency and by establishing standards against which actual performance can be compared and measured.

Budgeting at the state level in Nigeria is a series of activities carried out before, during and after the budget implementation (Achanya & Andokari, 2024a). The making of the budget which

constitutes budgeting is primarily the responsibility of the Executive and the Legislature (Idris, et al, 2021). Hence, all government ministries, departments, agencies and other stakeholders in the state participate. As rightly observed by Okogu (2012), putting a budget together is a massive undertaking which requires a great deal of time and effort with careful ordering of spending priorities and considerable input from all stakeholders.

Theoretical Framework

This work is anchored on the Systems Theory which is the traditional framework for the analysis of public policies and budgeting procedures (Batterlanffy, 1951). Easton (1965) and Kartz and Kahn (1966) adapted systems theory to political science (and by extension, public administration) and organizational studies. Originally, systems theory was first used in the biological sciences before it was adopted by social scientists and organizational theorists. The writing of Ludwig Von Bertallanffy, a biologist in the 1920s, on the general systems analysis has been of considerable importance (Das & Choudhury, 1997:19). The abstract part of the systems theory is generally traced to the natural sciences, especially to biology. However, the theory in its operational part in social and management sciences is said to have been developed first in anthropology. As such, it has been argued that social anthropologists are majorly responsible for its theoretical development. That notwithstanding, other major contributors from the political science background include David Easton and Almond, William C. Mitchel and Morton A. Kaplan (Das & Choudhury, 1997:20).

Batterlanffy (1951) propounded that there is a General Systems Theory (GST) that could be applied to general system that exists in nature or in a business context, organizational or economic system. A system according to the Oxford English Dictionary is “a set or assemblage of things connected, or interdependent, so as to form a complex unity; a whole composed of parts in orderly arrangement according to some scheme or plan”. A critical look at the definition would show that almost everything in life is a system. It means that most things in life comprise assemblage of parts that are interdependent so as to form a complex whole. It ranges from human beings to inanimate objects automated machines or systems, to social or formal organization of things. Therefore, systems can be identifiable in animals, organizations, plants, universe, production, administration or management (Izueke, 2014).

Systems Theory as a Framework of Analysis

The procedures for the adoption of state government budget can be analyzed using systems theory from the perspective of David Easton. Easton (1965) argued that the political system was that part of society engaged in the “authoritative allocation of values”. One of such instrument employed in the authoritative allocation of values as argued by Easton is the budget; whether it is national or subnational. It schematically and constitutionally or legally follows the same pattern with the public policy process. The systems’ approach to analyzing the procedures for the adoption of state government budget in Nigeria can be explained thus:

The inputs are the legislative measures for state government budget planning and articulation. The measures basically consist of the Public Finance Management Laws namely the State Public Finance Laws (SPFLs) and the Fiscal Responsibility Laws (FRLs). Chief among these measures is the Fiscal Responsibility Laws. Generally, the laws establish the Council or similar body as an oversight body and adopt the Medium Term Expenditure Framework (MTEF) approach for fiscal planning, including the Medium Term Fiscal Framework (MTFF) to project revenues in the medium term. The MTEF also requires setting both aggregate expenditure ceilings and using this as a basis for sectoral allocation of budget and actual expenditure. Another key input factor is the evidence of state governments’ Ministries, Departments and Agencies (MDAs) sending their preparatory documents to Civil Society Organizations (CSOs) but also that CSOs intent on budget transparency and accountability send representatives (NGOs and citizens groups working in different thematic areas) to participate in consultation with MDAs where they have competence, in preparing their multi-year project forecasts and also their annual estimates.

The throughput or transformation process consists of the institutions that enlist and process finance bills emanating from MDAs and there interactions at the state level. A key important factor here is the Constitution. The Constitution contains general provisions on public budgeting, but legislative rules prescribe procedures for their adoption by the Legislature. Constitutional provisions require the State Governor to present the annual fiscal budget proposal (Appropriation Bill) before the State House of Assembly (Legislature) for consideration and approval. As a rule for the transformation process in public financial management, the Legislature must appropriate, consider and approve for all spending before the executive can expend. The Executive may only spend money as the legislature authorizes in an appropriated law (Section 120(2) Constitution, 1999) or as otherwise authorized by the Constitution. Another key factor in the transformation process is the participation of citizens and that of CSOs as measures to promote transparency and accountability during presentation of finance bills to the Legislature at the state level.

The output essentially consist of the passage of the annual appropriation acts, say the Benue State 2024 Budget targeted at delivering on education, health, tax etc. The output also includes focus on physical projects executed or infrastructure provision such as roads, bridges, schools, hospitals, etc. The outcomes are the impacts and effects of the budget which may be intended or unintended. These outcomes will get into the environment and from the environment get back as feedback to the system.

However, it is important to note that treaties like UNCAC, AUCPCC and the ECOWAS Protocol which Nigeria is a signatory is designed and required as a control factor from the input point through the conversion process to output and outcome to ensure and promote best practices, especially in the areas of transparency and accountability in the public financial management chain. The goal here when applying the system approach is to provide for appropriate measures that promote transparency and accountability such as create, maintain and strengthen internal accounting, auditing and follow-up systems; and to take measures to establish and consolidate... revenue collection systems that eliminate opportunities for corruption and tax evasion and provide for regulations, which require public organizations to maintain adequate financial books and records and adhere to internationally accepted standards of accounting, among others. However, the main goal here is to ensure accountability and transparency in the procedures for the adoption and by extension, implementation of state government budget in Nigeria.

Methodology

This study relied on secondary sources of data, which in turn was analyzed using descriptive qualitative approach. The specific documents used were: copies of mapping and scoping surveys of anti-corruption and governance measures in public financial management, the 1999 Constitution of the Federal Republic of Nigeria, relevant provisions of UNCAC, AUPCC and ECOWAS Protocol, and other implementing documents. Also documents like the Public/Civil Service Rules, Anti-corruption Law; Freedom of Information Law was utilized. Other secondary data used for the analysis of this study were accessed from official websites, reports of formal review appraisals, journals and books.

Results and Discussion

Procedures for the Adoption of State Government Budget in Nigeria

Fundamentally, the 1999 Constitution of the Federal Republic of Nigeria establishes the procedures for the adoption and management of public finances at both the federal and state

levels. The Constitution as amended to date is applicable to both governments. Although Nigeria is a federation with 36 highly autonomous state governments, Nigeria operates only a single constitution. Current provisions do not permit states to make their own constitution even if they wanted. However, states can make their own laws on areas of their legislative competencies as provided for in the Constitution.

Similarly, treaties like UNCAC, AUCPCC and the ECOWAS Protocol which Nigeria is a signatory require that state parties and their sub-national governments adopt measures aimed at promoting best practices, especially in the areas of transparency and accountability in public financial management. UNCAC provides for “appropriate measures to promote transparency and accountability in the management of public finances including “procedures for the adoption of the state government budget”. In the same vein, AUCPCC requires state parties and their sub-national entities to “undertake to... adopt legislative and other measures to create, maintain and strengthen internal accounting, auditing and follow-up systems, in particular, in the public income, custom and tax receipts, expenditure and procedures for hiring, procurement, and management of public goods” (Article 5(4)). The ECOWAS Protocol also provides for each state party to “take measures to establish and consolidate... revenue collection systems that eliminate opportunities for corruption and tax evasion and provide for regulations, which require companies and organizations to maintain adequate financial books and records and adhere to internationally accepted standards of accounting (Article 5(g)).

This section identifies the procedures and examines how the procedures meet the provisions of the law and other international treaties as highlighted above in entrenching accountability, transparency and best practices in public budgeting at the sub-national level in Nigeria. The procedures for the adoption of state government budget in Nigeria as culled from TUGAR (2022) and other sources consist of (1) existing legislative measures for state government budget planning and articulation, (2) constitutional arrangement for state government budgeting in Nigeria, (3) preparation of state government budget and citizens participation in Nigeria, and (4) legislative adoption of state government budget in Nigeria. It is thematically presented and examined as follow:

Existing Legislative Measures for State Government Budget Planning and Articulation

Like the federal government, some state governments have enacted Fiscal Responsibility Laws (FRLs), while several others have copies of their draft bills pending and not yet enacted by their legislatures, others have no FRLs and have no evidence of draft bills (TUGAR, 2022). The state

laws and bills more or less follow the same general pattern set out in the federal equivalent. Generally, the laws establish the Council or similar body as an oversight body and adopt the Medium Term Expenditure Framework (MTEF) approach for fiscal planning, including the Medium Term Fiscal Framework (MTFF) to project revenues in the medium term. The MTEF also requires setting both aggregate expenditure ceilings and using this as a basis for sectoral allocation of budget and actual expenditure. In the case of some of the states, the law did not give details of contents of an MTEF. An important assumption of the MTEF approach is the willingness of government to both contain actual aggregate expenditures within the budget ceilings, and respect sectoral allocations in the spending process, without which the system may turn out not so much better than the incremental budget system.

However, some of these states who are in the minority have adopted a dual approach in budget planning and management. They have passed two Public Finance Management Laws, the called the first the State Public Finance Law and the second the Fiscal Responsibility Law. The Public Finance Law gave statutory backing to the Public Finance Management Committee which was already functional in some of them prior to the enactment of the Law. Their state's Public Finance Management Committee is headed by the Commissioner of Finance, with membership which includes the Accountant General, Chairman Internal Revenue Service, Chief Executive Budget Monitoring and Evaluation Department, department of International Donor Support, State Planning Commission, Debt Management Department and any other MDA responsible for financial matters as the Governor may from time to time determine.

The law prescribes the functions of the member MDAs of the Public Financial Management Committee, and regulates cash management. It also seeks to ensure documentation and synchronization of accounts opened by all MDAs under the Ministry of Finance. It further provides for the Accountant General to prepare and submit the annual consolidated financial statements of the States for each year to the Auditor General within three months of the end of the year. It provides for the consolidated revenue fund of the states, and requires the Governors to present their state budgets to their Houses of Assembly not later than end of October in each year as against December 31st stipulated in the Constitution. The law also requires publication of the Auditor General's report once submitted to the Legislature and establishes a Budget Committee for purpose of reviewing budget proposals, and budget performance reports for presentation to the Executive Council. The Law creates offences and prescribes punishments for infractions among other provisions.

The Fiscal Responsibility law established the Fiscal Responsibility Committee (FRC). Its membership includes a chairperson appointed by the Governor, representatives of Organized Private Sector, Civil Society, and Organized Labour appointed by the Governor from a list of three persons presented by each group represented, in addition to one member to represent each Senatorial District. Other members are the Ministry of Finance, Debt Management Office and Local Government Council Chairmen in the State. The law requires implementation of MTEF but does not give as much details of content of MTEF as in the case of the federal law.

The process of mainstreaming and institutionalizing the FRL into the budget process has remained weak and largely ineffective in most states that have enacted the FRL. Though a handful of states have set up FRCs, they do not appear to have achieved reasonable effectiveness with the exception of a few. In some of these states their Commissions do not yet have offices, even though they have sensitization activity for their MDAs. Also, some people in the state services did not appear to know that such Commissions exist, even though they do. In those states, where the FRC has been set up, limited evidence has been provided to indicate operationalization of the provisions of the law. However, there are states where their FRC meets regularly, have begun engaging MDAs, and have approved and established internal operational structures in their Commissions. They have also conducted sensitization tour of local government areas in their states. They have monitored MTEF, and issues annual report of their activities, but yet to issue policies and guidelines as required by their enabling law. They also monitor project implementation.

Most states in Nigeria claim to have adopted the MTEF multi-year framework. However, only but a few can boast of a full MTEF published document that is approved by its Legislature. It would appear that most state MTEF processes, consultations and documents do not always deal in any reasonable degree with macro-economic projections. In some states with sample MTEF documents, it is seen that sector goals are established and projects required to achieve these goals over the multi-year period are also identified and costed. However, only but a few have copies of their MTEF documents that include Fiscal Strategy Paper and sets out macro-economic projections, the underlying assumption, and limited evaluation and analysis of their projections.

Constitutional Arrangement for State Government Budgeting in Nigeria

The Constitution contains general provisions on public budgeting, but legislative rules prescribe procedures for their adoption by the Legislature (Ngara & Dasat, 2018; Garuba & Oghuma, 2018). As in the case with the President and Executive Council at the federal level, constitutional

provisions require the State Governor to present the annual fiscal budget proposal (Appropriation Bill) before the State House of Assembly (Legislature) for consideration and approval. The Executive may only spend money as the legislature authorizes in an appropriated law (Section 120(2) Constitution, 1999) or as otherwise authorized by the Constitution. However, the common infraction in this regards is that some states and or some state agencies expend funds beyond the budget provisions or vire appropriated votes without government or agencies respectively seeking prior and necessary supplementary budgets and approvals.

It is instructive to note that the constitutional exceptions are the remuneration, salaries and allowances of the following bodies, namely, (i) the Governor (ii) Deputy Governor (iii) Auditor-General (iv) Chairman and members of the Civil Service Commission (v) Electoral Commission (vi) Judicial Service Commission, and Pension and Gratuities (Section 124(2) Constitution, 1999). These are direct First-Line charges on respective Constitutional Revenue Fund (CRFs) of States. State Houses of Assembly often make laws making their remunerations, salaries and allowances First-Line charges on the CRF, as well as, even though the constitution does not provide for this. At the federal level the Legislature has also made such a law.

Preparation of State Government Budget and Citizens Participation in Nigeria

The system of preparation of budgets for presentation to the state assemblies in most states in Nigeria do not all appear to have adequate measures to promote transparency and accountability, nor do they always admit of full participation by citizens (Bisong & Ogunike, 2020; Okewale, 2022; TUGAR, 2022). However few states appear to have made good improvements. There are evidence that not only that the MDAs send their preparatory documents to CSOs, but also that CSOs send representatives (NGOs and citizens groups working in different thematic areas) to participate in consultation with MDAs where they have competence, in preparing their multi-year project forecasts and also their annual estimates.

All states issue Budget Call Circular to MDAs. However, Budget Call Circulars are as a matter of course sent to citizens groups, at the time of presentation to Houses of Assembly in a few. According to TUGAR (2022), State budget offices provided letters of invitation, and reports of meetings in support of this claim. This was confirmed by Civil Society Organizations who produced copies of these documents sent to them, as well as written reports of their participation in activities. There are written submission of civil society groups like the Justice and Peace Development Commission of the Catholic Church as evidence of civil society participation in the budget process in the southern part of the country. In some states in the west for instance, the

State Executive Councils led by the Governors hold community and local government consultative meetings to ascertain community needs as well as establish a need ranking as the basis for articulating their states' budgets. This also feeds into the local government project identification process to avoid project duplication. It is interesting to note that some states government officials indicated that they have noticed that the needs identified by the people themselves are more economical to provide than what was otherwise proposed for by officials (TUGAR, 2022).

Some states in the northern part of the country also provided evidence of CSOs participation in their budget preparation process. The states presented evidence of CSOs engagements in budget preparation. Specifically there were submissions by Project Monitoring Partnership and Civil Society Coalition for Development Monitoring which was undated and unsigned. The content of these submissions indicate a critical role in PFM system and in corruption prevention. There is no doubt that interaction between the state governments and the emerging CSOs groups relating to budget preparation process is improving, but it appears this may be hindered by capacity issues (TUGAR, 2022).

Also some of them have a Comprehensive Development Framework (CDF), prepared by SEEDS (State Economic Empowerment Development Strategy) II Technical Committee with support from the Department for International Development (DFID) financed SPARK programme as a follow up to their SEED I strategy. These documents are described as a comprehensive socio-economic reform agenda and were published years back. The process of its preparation was said to have been very consultative and citizens driven. State officials derive their annual sectoral goals for annual sector MTSS (Medium Term Sector Strategy) processes from its CDF as indicated by the Circulars on commencement of annual MTSS. Some states provided evidence that in addition to the CDF, they also prepare annual sector MTSS for major sector including education and health, and are incrementally expanding to other sectors. They have established Sector Coordination and Planning Team (SCPT) and trained them. As a result it has been CDF, and sector MTSS documents linked and implemented through the annual budgets. The educational sector MTSS presented indicates sector goals, objectives, summary steps for developing the sector strategy, source of funding, measurement indicators etc. Also there are evidences that CSOs participates in budget preparation and analysis process in some of these states. This is evidenced in documents presented by some states showing a number of CSO

requests for information and invitation to participate in the budget process particularly in the education and health sectors (TUGAR, 2022).

These states emerging practices are consultatively articulating robust development strategies that are linked to the budget. This approach was common whilst the SEEDS benchmarking exercises of the federal government was been implemented, and is a commendable approach. It does help for the state budgeting system to be situated within an overarching Development Plan. Never the less there were a handful of states in this region who did not provide evidence of participation of citizens groups in articulating budget proposal by the executive branch (TUGAR, 2022). This in itself is a violation of some of the treaties which Nigeria is a signatory.

In the southern part of the country, some state budget offices prepare and disseminate annual budget calendar. In time past, this calendar was disseminated as part of their state government published date calendar found in all government offices and also in the offices of civil society organizations. It shows periods within which specific activities ought to occur in the budget cycle, from conceptualization up till presentation of the budget to the House of Assembly in October each year as required by its PFM law. The calendar also includes reporting periods and in the current year indicates that the House of Assembly is expected to consider and approve the budget in the last quarter of the year, precisely, November. This is rational, but given current provisions of the 1999 Constitution, it is to be seen how this and the Governor's October budget presentation deadlines will work over time in practice, if challenged. The budget calendar also indicates deadlines for in year budget performance based on regular monthly expenditure and revenue returns by MDAs.

Legislative Adoption of State Government Budget in Nigeria

Most states in Nigeria have rules made by their state legislatures for approving their budgets. The rules provided are similar in many respects across the nation (TUGAR, 2022). Generally, the rules provide for the following seven steps within the house, and an eight step which is assent by the Governor or House override where the Governor fails to assent to the bill.

- (i) Presentation of the budget proposal by the Governor, which constitutes the first reading.
- (ii) A second reading that discusses the general financial principles and policy of the Government.

- (iii) Committing the budget to the Finance/Appropriation (F/A) Committee of the House of Assembly.
- (iv) Detailed examination of the budget by sector committees, including discussions with respective MDAs.
- (v) Clause by clause discussion of the F/A report and recommendations by the Committee of the Whole House, which for this purpose is known as “Committee of Supply in some state rules.
- (vi) Item by item approval of expenditure lines.
- (vii) Third reading and passage of the bill.
- (viii) And of course, the last step is assent to the Appropriation Bill by the Governor.

These processes are also representative of the procedure at the federal level (Achanya & Andokari, 2024b; Eguavoen et al, 2022). All states in Nigeriawill naturally claim that their state assemblies grant opportunity for civil society engagement in the consideration of state budgets. However not all states will provide evidence to this effect. The citizens groups in some states in the southern part of the country do present invitation letters to committees on budget hearings and reports of CSOs budget hearings with Houses of Assembly Committees on Budget Appropriation, showing instances where legislative Committees adopted positions canvassed by Civil Society. However, in some of these states, both officials of the Legislature and other state officers indicated that the Legislature invites CSOs to budget hearings, but no evidence was provided in this regard (TUGAR, 2022).

Most States in Nigeria would claim that they disseminate their budgets, but most do not provide evidence of dissemination, other than publication of the budget documents. The budget document is in some cases given out to officials, in others also to members of the public on demand. In some cases numerous volumes are found stacked in government budget offices. Some State Budget Officesdo provide evidence in addition to publishing and distributing the budget document to stakeholders, they work with Civil Society annually to produce a simplified version of the budget, which is published, and circulated by CSOs. Also some hold budget accountability meetings led by State Assembly members and political appointees from each constituency, in each state’s constituency. At these forums, they explain to members of each of those constituencies’ budget provisions for the constituency in the year and receive their feedback.

Additionally, some States Ministries' of Information occasionally publish. Yet others have budget document and sectoral presentation of the budget on their websites as free downloads and their websites also present continuous news and information about budget implementation. Most states in Nigeria claim to issue quarterly budget performance reports, but only a few produce copies of such reports. Also, some may provide soft copy of their quarterly budget implementation reports, but without evidence that they publish these reports or make them available to citizens. Only but a few State Budget Offices do present their quarterly budget performance reports to the citizens (TUGAR, 2022). Again, this like several other areas reviewed in this work are in clear violation of international treaties intent on injecting accountability and transparency into the procedures for the adoption of state government budget in Nigeria.

Conclusion and Recommendations

The procedures for the adoption of state government budget in Nigeria follow a similar procedure with that of the federal budget. The procedures basically consist of existing legislative measures for budget planning and articulation, constitutional arrangement for public budgeting, preparation of the budget and citizens' participation and legislative adoption of the budget. In terms of legislative enactment, a good number of state governments in Nigeria have enacted Fiscal Responsibility Laws (FRLs) with few producing evidence of draft bills which more or less follows the same pattern set out in the federal equivalent. Similarly, many have adopted the Medium Term Expenditure Framework (MTEF) approach for fiscal planning, including the Medium Term Framework (MTF) to project revenues in the medium term.

These procedures have their legal basis in the 1999 Constitution of the Federal Republic of Nigeria and are also guided by state party treaties like UNCAC, AUCPCC and ECOWAS Protocol. However, in terms of compliance with constitutional provisions and those of state party treaties, state governments in Nigeria have not fared well in the adoption of their budgets or the management of their public finance which fall short of international standards. Even where states enact best practices or models of procedures, they still fall short of internal standards. For instance, the deliberate act of sidelining critical stakeholders in the formulation as well as the adoption process of state government budget including their non-disclosures, among others calls for concern. Therefore, to fulfill the goal of accountability and transparency which is one of the basic aims of these procedures, the paper recommends that extant laws and treaties, code of conduct and ethics for public officers and stakeholders be strengthened and complied with and authorities be made to face sanctions when and where violation ensue as required by law.

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