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Addressing Budget Delays in Nigeria

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Abstract: *Since 1999 when democratic norms became the principle of state policy, delayed passage of Nigeria's annual national budget has become unduly too frequent. The timely passage of the 2013 budget seemed to have broken the jinx of lateness. The objective of this paper is to examine the impacts of the delays and their implications for Nigeria's budgetary process. This is because after months of delays, debates, shocking discoveries of alleged 'padding' and correction of omissions, the National Assembly has passed and the Presidency signed the 2016 Appropriation Bill totaling N6.06 trillion. The amount is, however, N17 billion less than the N6.07 trn proposed by President Muhammadu Buhari to the joint session of the National Assembly. In order to achieve the objective of the study, the paper generated data mainly from existing literature on budgets from books, journals, internet sources and draft budgets and other newspapers and magazines. The technique of Content Analysis was used to draw insights from the literature on areas that are considered very significant to the research. Drawing from these descriptive sources, this paper showed that given that a budget is both political and economic document that drive national politics and competitiveness. The paper concludes by suggesting the importance of transparency and accountability, as well as a legal framework that monitors, denounces, sanctions and punishes abuse in the preparation, use of public funds, would be crucial if success is to be attained in Nigeria's budgetary process.*
Key words: *Budget & Budgetary Process, National Assembly, Appropriation Act, Budget Delay & Nigeria's Fourth Republic*

INTRODUCTION

The budgeting process is a cycle of activities carried out before, during and after the budgeting period. The making of the budget is primarily the responsibility of the executive or the bureaucracy and Legislature. Hence, all the government ministries, departments, agencies and other stakeholders participate. As rightly observed by Okogu (2012), putting a national 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 the stakeholders. As observed by Okonjo-Iweala and Osafo-Kwaako (2012), prior to the economic reforms in Nigeria in 2003, the budget process was not clearly defined largely due to non-transparent military regimes. The budget formulation process was not transparent, and actual programme implementation often deviated from budget activities. However, the second Obasanjo administration put in place certain reforms by developing new tools to help in budget formulation and implementation as well as increasing the level of consultation with legislature and not state actors during the drafting of the budget. The budgeting process consists of four interrelated stages namely; budget preparation/drafting, authorization, implementation and monitoring.

There has been a habitual tardiness in presenting annual budget proposals to the National Assembly in Nigeria since 1999. As Onah (2015), argues, early submission of budget to legislature is critical to the timely release of funds and programmes implementation. In a study carried out by Ekeocha (2012, it was found out that except in 2007 when the National Assembly received the estimates from the Executive on 6th October, all the submission for the 13 years' period were either in November or December. This is not, defendable in a country with a fiscal year that runs from January to December. In the United States for example, budget cycle spans from October 1 to September 30. In the recent times, the President's budget submission has been in the first week of February thereby allowing Congress as much as nine months for consideration and passing of the budget. A corollary of late submission is, of course, late return of the revised estimates to the President for assent, and late commencement of implementation.

Onah (1998) observes that the late commencement partly accounts for the persistent gap between the projected and actual revenue and expenditure figures. This is because most MDAs could not have achieved a reasonable level of implementation to form the basis for new estimate preparation hence, they rely on previous year's projection.

It is however, pertinent to note the absence of constitutional provision on the time frame for presentation of the budget to the NASS. Rather, the 81 (1) of the Federal Constitution of Nigeria simply states that "the President shall cause to be prepared and laid before each House of the National Assembly at any time in each financial year estimates of revenues and expenditure of the federation for the next following financial year". This loose provision does not create a sense of urgency to the executive in submitting the annual estimate to the legislature.

This is where the challenge to effective budgetary process comes in. According to Emma and John (2015), the 2016 budget estimate presented to the National Assembly last week has a proposal of 6.08 trillion with revenue projection N3.86 trilling resulting in a deficit of 2.2 trillion. The deficit, which is equivalent to 2.16% of Nigeria's GDP, will take overall debt profile of 14% of our GDP. President Buhari stated that the deficit will be financed by a combination of domestic borrowing of N984 billion and foreign borrowing of N900 billion, amounting to N1.84trillion. In his presentation, Buhari accorded education the highest chunk of the share with an estimated sum of N369 billion, followed by Health, N296 billion, Defence, N294 billion, Interior, N245 billion, and Power, Works, Housing, N433 billion.

According President Buhari, the budget was predicated on a revenue projection of N3.86 trillion resulting in a deficit of N2.22 trillion. The breakdown of the budget proposal revealed that the budget was predicated on a benchmark price of $38 per barrel of crude oil and a production estimate of 2.2 million barrels per day for 2016. Capital Expenditure was put at N1.8billion which was a sharp contrast of N557billion earmarked by the last administration the Jonathan administration in 2015.

But the proposal became engulfed in controversy after civil groups pointed out costly errors that opened the door to graft, including the same purchases for vehicles, computers and furniture, multiplied 24 times, totaling N46.5 billion. Analysis on how the 2016 budget was passed showed that the two chambers of Nigeria's National Assembly passed the 2016 budget on March 23, after the adoption of the conference report of their respective appropriations committees. The National Assembly approved N6.06 trillion, a reduction on the 6.08 trillion proposed by President Muhammadu Buhari.

But the committees on appropriations of the two chambers chaired by Senator Danjuma Goje and Hon. Abdulmumin Jibrin, delivered damning remarks on the harmonized budget reports presented to their separate chambers.

In the adopted report, the National Assembly observed the late presentation of the budget, positing that it was seen to be fraught with some inconsistencies from the MDAs and the Presidency occasioned various inconsistencies and accusations of budget fraud. This fact is strange and goes against proper budgetary procedures and processes; with attendant implications.

This study seeks to explore the reasons for budgetary delays in Nigeria's budgetary processes and their implications on Executive- Legislature relations in Nigeria. To achieve this objective, following the introduction is the theoretical under pinning of budget and budget delay. This section discusses the conceptualization of budget and the contending views expressed by scholars who support or oppose the blame game on budget delay. Using examples these views were expressed. The next sections offer recommendations and conclude the paper.

Theoretical & Thematic Exposition of Budget

The word budget denotes many kinds of statements of future plans and expectations, varying enormously in their forms and contents the uses to which they are put and even in their names. The word budget is derived from the old French word "Bougette," meaning a small bag or pouch (Edwards, 1959: 13). According to Edwards, budget was used first in England to describe the white leather bag or pouch that held the seal of the medieval court of the exchequer. He observed that when the Minister for Finance presented his financial proposals to parliament, he was said to open his budget. It was at this period that the word budget gradually came to be used for minister's financial proposals, hence for any statement involving financial plan and expectations for a future period, whether of governments, public bodies, commercial companies or even private individuals.

In further search for the origin of budget, Burkhead, (1967:134) discovered that budget was earlier on regarded as money bag or the public purse which served as receptacle for revenue and expenditure of the state. In other words, budget which originated from Britain was described as a leather bag in which the Chancellor of the Exchequer carried to the parliament, the statement of the government needs and resources. As the economy of Britain developed, the term budget came to mean the documents, which contained the plans of government finances submitted for approval by the legislature.

In general terms, budget is a means for ensuring effective and efficient resource mobilization, proper management of expenditure, policy adjustment and effective control and coordination of economic activities (Adelowokan, 1992:49). He said, budget is considered first as a forecast of what both revenues and expenditures will look like; second as a plan to secure the right relationship between revenues and expenditures or performances, third, as an authorization to raise and spend the amount specified; and fourth, as a means for controlling expenditure in particular and other activities of government in general.

Roph (1961:12) defined budget as a financial plan of the government to be approved by the legislature. He stated further that budget is a forecast by government of its revenues and expenditures for a specific period of time usually a year. In the same vein, Aboyade (1998:21) had the same understanding of budget when he defined budget as a kind of financial master plan of government depicting a unified view of the scope and character of its administration and polices. But Ozor (1998:2) faulted Aboyade's definition. According to Ozor, budget is truly a financial plan of action but not of the government only. He argued that other private organizations such as clubs, corporate bodies and non-government organizations at one time or the other engage in budget preparation and implementation. In a broader form, Ozor defined budget to mean a financial plan of action on the probable and future revenues and expenditures of an organization, which may be public or privates. He stated that societies and even private individuals do at one time or the other prepare and execute budgets. Ozor's definition seems to be more explicit as no organization, even families or individuals can exist without budget. That is to say that budget is being practice in all facets of human endeavor.

In his own view, Edwards (1952:21) conceived budget as a master plan for allocating limited resources among all the different activities that have to be financed from the central pool. According to him, this has to be done by weighing the competing claims of different services, deciding what marginal items must be sacrificed, and examining every possible combination of alternatives, to find which will further the public interest more than could be done in any other way with funds available. In this definition, one may be constrained to ask if the public interest is actually considered during budget preparations. It is obvious that what decides the issue of public interest in most democratic settings is what those in authority think is the best. In most cases, they consider what will be of their own benefit and not what will be most acceptable to the public as a whole.

Anyanwu (1997:249), in his thinking saw budget as a financial statement of the government's proposed expenditure and revenue during a particular period of time, usually a year. According to him, such budgets are usually employed to attain the objectives of full-employment in the economy, price stability, rising growth in national output, balance of payments equilibrium and equity in income distribution. To attain these objectives, Anyanwu was of the view that budget must exhibit certain features which include; a financial plan of operation, a fixed period, an authorization to collect revenue and incur expenditure, a mechanism of control of both revenue and expenditure, and objective oriented. He further conceived budget not only as an instrument for economic and social policies but also as an instrument for planning, co-ordination and communication.

From the conceptualizations above, the various terminologies associated with the budget include 'programs', 'forecasts' and 'estimate'. It has also been variously defined (Wildavsky 1961); in Swedlow, 2001; Schick, 1966; Kazeem and Myrick, 2012) and can be viewed from different perspectives.

In order to summarize the various theses on budget, Smith and Lynch (2004: 37) describe public budgeting from four perspectives. For the politician, the budget process is "a political arena for political advantage". The economist views budgeting as a matter of allocating resources in terms of opportunity cost, where allocating resources to one consumer takes resources away from another consumer. The account's perspective focuses on the accountability value in budgeting which relates the amount budgeted to the actual expenditures, thereby describing the "wisdom of the original policy". They further posit that the manager perceives the budget as a policy tool to describe the implementation of public policy. The authors then synthesize their analysis into what can be considered an operational, definition thus:

> A budget is a plan for the accomplishment of programmes related to objectives and goals within a definite time period including an estimate of resources required together with an estimate of resources available, usually compared with one or more past periods and showing future requirements.

Justifying for the need for a budget, Asiodu (2000), posits that the annual budget does not only provide an opportunity for a review of the performance of the various policy measures of government, but also constitutes the operational instrument for mapping out the policies and programmes for ensuing fiscal year. The quality of successive annual budgets has become a key indicator for the extent to which government has been able to harness available resources towards the fulfillment of the objective and aspirations of the society. The annual budget is a key instrument for the implementation of government projects, programmes and policies. It serves three important purposes; (i) it is a tool of management, (ii) it is a tool of accountability and transparency, and (iii) it is an instrument of economic policy. Over the years, the implementation of the annual budget has been a source of concern for successive governments in Nigeria. It is pertinent to note that the Nigerian budgeting process suffers not so much from lack of technical expertise or design but from lack of commitment to good governance for the effective implementation of the budget.

Government budget is allocated for the implementation of various government programmes and projects. Through the budget, the government delivers essential public goods and services. The budget as a fiscal policy affects many aspects of the economy such as the general price level of goods and services, interest rates as which individuals and business can borrow money, the exchange rate at which the local currency trades against other currencies and the rate of growth of the economy (BOF, 2012a).

Put differently, a national budget of a nation is an accounting, policy and financial tool that reflects the vision of a regime agenda or objective. It is a plan geared towards achieving job creation, social services provisioning, infrastructure and development in important sectors of an economy such as health, education, works & housing, and environment respectively.

Legal and fiscal frameworks for government budgeting: An examination of Budget Delays in Nigeria

Owing to the centrality of the budget in policy making and implementation, budgeting is globally guided by legal frameworks. The legal base is that body of laws and administrative regulations which regulate the budget format, timing and procedures as well as the allocation of formal powers, responsibilities and rights in the budget process (United Republic of Tanzania, 2014). The main purpose of budget related legal framework is to provide a clear set of rules for the various steps of the budgeting process as well as to specify the roles and responsibilities of the various actors in those steps.

The legal framework for government budgeting varies from country to country but generally complies with the country's constitution, Public Finance act and Annual Finance Act, among others (Lienert & Jung 2004). The constitution of the Federal Republic of Nigeria (CFRN 1999), Finance (Control and Management) Act 1958, and Fiscal Responsibility Act 2007 provide the mandate and specific roles for the Federal Ministry of Finance and Budget Office in the budgeting process in Nigeria.

The business of government must go on irrespective of whether or not the budget is passed. Consequently, in order to cushion the country and guard against total breakdown in governance, section 82 of the 1999 Constitution of the Federal of Nigeria provides that the President may authorize the withdrawal of monies from the Consolidated Revenue Fund (CRF) for the purpose of meeting expenditure necessary to carry on the services of the government of the federation for a period of six months or until the coming into operation of the appropriation, whichever is the earlier. Extra budgetary expenditure creates room for fraud and lack of prudence in the utilization of public funds. It is on that basis that the National Conference of 2014 queried this constitutional provision and recommended its amendment to state that Appropriation Bills must be presented to the NASS on or before 30th September of the preceding fiscal year and must receive the presidential assent latest by the 31st December of the same year (National Conference, 2014: 265).

Speaking at a roundtable on Budget Transparency and Public Engagement in Budget Process, following the release of the Open Budget Survey in Abuja in 2015, the Executive Director of the Centre for Social Justice, CSJ, Mr. Eze Onyekpere, posited that *"the failure of the administration of President Muhammadu Buhari to present its 2016 Budget proposals to the National Assembly, less than one and a half months to the end of the current Fiscal Year is a demonstration of its unpreparedness for governance"(Onyekpere*, 2016:17). He noted that by the late presentation violates some provisions of the Fiscal Responsibility Commission Act, 2007, the reviewed Medium Term Economic Framework respectively.

In most cases, budget details from the presidency to the legislature are not sent early enough to allow time for discussions and negotiations that would eventually result into an approved budget. Ahmed (2011) captured this situation in this form: *Everything that could possibly go wrong with Nigerian budgets has gone wrong. The estimates are submitted late, and the National Assembly takes too long a time to pass it.* To a large extent, Ahmed has demonstrated explicitly this scenario as associated with the Nigerian budgetary system. From 1999 to date, budgeting in Nigeria has been characterized with delays in preparation, submission and appropriation. In some cases, budgets were approved at third quarter of the fiscal year. Worse still, supplementary budgets were usually concluded at the end of the financial year. The late passage of 2009 budget is a good example. The Senate passed the 2009 appropriation bill in December 2008, the House of Representatives did not pass same until April 2009 or thereabout (Ojo, 2009). The implication is that only few months were left for effective budget implementation. The resultant effect is improper execution and poor coordination of projects.

That means that the capital budget will be delayed and by the time they approve it in March, April or May, it will be raining season and all out-door constructions will stop. Related to the above is the fact that the 1999 Constitution provided the framework for budgetary process which supposed to have guided the Executive. Long before the budget, which is officially referred to as the Appropriation Act, is presented by the Executive, approved by the Legislature and signed into law by the President, the first step in the budget process is that of Budget Planning/Formulation. Here, the Budget Office of the Ministry of Finance develops the budget in accordance with the government's fiscal policy very early in the preceding year by meeting with key revenue generating and economic agencies to assess and determine trends in revenue performance and macroeconomic indicators and the implication of such trends for the next three fiscal years. This effort produces the Medium-Term Revenue Framework ("MTRF") and then, the Medium-Term Expenditure Framework ("MTEF") which outlines key areas of expenditure (statutory transfers, debt service, MDAs' Expenditure) as well as the projected fiscal balance.

Next is the Budget Call Circular and Preparation of the Executive Budget Proposal. The Call Circular instructs ministries, departments and agencies (MDAs) to allocate their allotted capital expenditure ceilings across their existing and new projects, programmes and other initiatives. They also forward estimates of their recurrent expenditure requirements for personnel costs and overhead. All these are evaluated and are normally condensed into a draft national budget by August. Afterwards the Presidential Submission to the National Assembly as the draft budget would have been presented by the Minister of Finance to the President for approval. A joint session of both the Senate and the House of Representatives formally receives the President's presentation for consideration.

Oshisami and Bhattacharya (2000) have articulated budgetary system to include the following stages:

(a) Preparation of Estimate: At this stage, the political executive decides the overall financial policy, on the basis of which estimate are prepared. On the basis of the instruction from finance ministry, various agencies prepare their estimate which are examined and scrutinized by departmental heads. This stage is usually characterized with stiff competition among various departments who push their claims for acceptance;

(b) The budget office devices a more detailed version of the plan and issues circular to ministries, requesting estimates to be prepared according to budget guidelines;

(c) The ministries submit their estimates to the budget office which reviews them and adjusts them where necessary.

(d) The budget office then aggregates the budgets in the form of Consolidated Revenue and Expenditure which is passed to the president for his approval;

(e) The president lays it before the National Assembly in the form of Appropriation Bill;

(f) The National Assembly debates the bill and invite ministries and other agencies to defend their budget proposals where necessary, modifies before passing the budget and returning to president for his assent;

(g) The president gives his assent to the appropriation bill which becomes an Act, and finally,

(h) After this, the minister of finance is empowered to release funds to the ministries. This is done by the issuing of warrants and implementation of the budget begins.

It is apparent from the above checklist, all the activities at all the other stages are undertaken by the Executive. Section 81 of the 1999 Constitution provides that the President shall cause to be prepared and laid before each House of National Assembly at any time in each financial year, estimates of the revenues and expenditures of the Federation for the following financial year. Section 82 of the 1999 Constitution also 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 has the power to 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, whichever is earlier (Eme, 2009 a & b, Eme, 2010).

As a result of this Constitutional provision, it is worthy of noting that there are no established rules that stipulate any specific period the resident or his representative is expected to present to the National Assembly the country's budget. Conclusively, various stages of the budget process are subjected to very elastic interpretations. Usually, the Minister of Finance issues the call for budget circular but bureaucratic "red-tape" or inefficiency of the civil service ensures that much time is wasted on budget documents. It is very apparent that the National Assembly's budget process at approval stage is regulated by the "Standing Orders" and "Rules" of the Senate and the House of Representatives respectively. Again, there is no fixed time for the completion of the debate process. It depends on the allotment of time issued by the leadership of both Chambers.

For instance, during the 2016, budget deliberation, the National Assembly postponed voting and passage of the 2016 budget on February 25 because ministers failed to agree on revised public spending plans as presented by President Muhammadu Buhari in December 2015. This suspension came as a result of budget fraud, the missing budget and withdrawal controversies between the two arms of government. The National Assembly sessions also witnessed disagreements between various ministers and top civil servants. Goje adds: "*the government wanted more "more time to do a thorough job" but did not give a new date. "We don't want to pass a budget that will be returned to us. We need to remove all ambiguities and padding,*" (Salaudeen, 2016:43). For instance, Buhari's health minister Isaac Adewole sharply criticized the planned allocations for his ministry. According to him,

In the revised budget as re-submitted, 15.7 billion naira for capital allocation (expenditure) has been moved to other areas. Some allocations made are not in line with our priorities. We have to look into the details of the budget and re-submit it to the committee. This was not what we submitted (Onuba & Nnodim, 2016:3).

According to Rotimi et al. (2015), review of several Constitutions of countries revealed that there are three traditions which are identifiable from the Constitutions-namely: Budget-Making Legislatures; Budget-Influencing Legislatures and Legislatures that have no effect on the draft budget. Nnanna (2000) outlined and explained these three traditions. These traditions are:

(i) Budget-Making Legislatures: The budget-making legislatures is not constrained by the constitutional powers to amend the draft budget of the executive e.g. the United States of America (USA);
(ii) Budget-Influencing Legislatures: A budget influencing parliament can have the power to amend or on the whole influence the revenue and expenditure estimates. This is done without necessarily disturbing the general outcome of government fiscal operations over time. In Germany for instance, the legislative body is not by any means constrained to amend the draft budget, except for the constitutional requirement that they must balance revenue with expenditure. Such amendments must be conveyed to the federal executive before the final voting;
(iii) Legislatures that have no effect on the draft budget which is commonly practiced by the Westminster type parliament (Nnanna, 2000 cited in Rotimi et al., 2015:903).

Rotimi et al. (2015) adds that attempts by members of parliament to amend the draft budget would amount to "vote of no confidence". This enforces the resignation of the entire government. Hence conflict arises from the legislative budgetary approval processes due to bicameral legislative system and structure.

On the other hand, Nnanna (2000) in Rotimi et al. (2015) posit, when parliamentary oversight is weak, then all control mechanisms are left to the internal outfit of the executive. This poses danger as there is a complete absence of checks and balances which is an important ingredient of democracy. The implication is that it might be too late to address the deviations and other unwholesome practices that may impede the achievement of the budget objectives. The practice of budget appropriation in Nigeria is such that the executive budgeted their revenues and expenditures before they had formal budget systems. That is, they compiled revenue and spending in a single document that was transmitted to the legislature at regular intervals".

However, the democratic legislatures make appropriations before the government prepares the fiscal budget. This implies as well as validates that the legislatures had fiscal power before governments could have budgets. It also suggests that the role of the legislature in the budgetary practices is highly inestimable. This is because, the legislative is deemed to be an inadequate means of fiscal control. The table 1 below captures the timeframe showing Federal Budget Preparation and Enactment between 2000- 2016.

Table 1: Time frame showing Federal Budget Preparation and Enactment 2000-2016

Fiscal Year	Date NASS received Estimates from President (A)	Date revised Estimates sent to President for assent (B)	Date President assented to budget (C)	Time frame between President's presentation and signature (D)	Time lag between 1st Jan. and date of take off (E)
2000	24th Nov. 1999	14th April 2000	5th May 2000	5 months 11 days	4 months 5 days
2001	9th Nov. 2000	21st Dec. 2000	21st Dec. 2000	1 month 12 days	Nil
2002	7th Nov. 2001	28th Mar. 2002	28th Mar. 2002	4 months 21 days	2 months 28 days
2003	20th Nov. 2002	11th Mar. 2003	10th April 2003	4 months 21 days	3 months 10 days
2004	18th Dec. 2003	20th April 2004	21st April 2004	3 months 3 days	3 months 21 days
2005	12th Oct. 2004	18th Mar. 2005	12th April 2005	6 months	3 months 12 days
2006	6th Dec. 2005	21st Feb. 2006	22nd April 2006	2 months 16 days	3 months 22 days
2007	6th Oct. 2006	22nd Dec. 2006	22nd Dec. 2006	2 months 12 days	Nil
2008	8th Nov. 2007	27th Mar. 2008	14th April 2008	5 months 7 days	3 months 14 days
2009	2nd Dec. 2008	3rd Feb. 2009	10th Mar. 2009	3 months 8 days	2 months 10 days
2010	23rd Nov. 2009	25th Mar. 2010	22nd April 2010	4 months 29 days	3 months 22 days
2011	15th Dec. 2010	25th May 2011	26th May 2011	5 months 11 days	4 months 26 days
2012	13th Dec. 2011	15th Mar. 2012	13th April 2012	4 months	3 months 13 days
2013	10th Oct. 2013		20th Dec. 2013	2months	
2014	19th Dec. 2014		9th April 2015	3months 10 days	
2015	18th Dec. 2015		20th April 2016	3months 8days	
2016	22nd Dec. 2015		23rd March 2016	3months	

Recommendations

Budget delay is gradually becoming a norm in spite the consequences such delays have on the polity. The trend should be addressed. To address this wrong notion, it is in the interest of the political practitioners who occupy key positions in both the executive and the legislature to take the business of government budgeting more seriously rather than the present situation that tantamount to the flexing of muscles by operators of the two arms of government. Many Permanent Secretaries cum Director - Generals who were supposed to be the accounting officers of their ministries do not take the budgetary process seriously. Ministers are worse. Some of the Ministers do not create time for such mundane and arcane matter as details of budget proposals from their ministries. Similarly, many ministers who were supposed to be the chief executives of their ministries as contained in the civil service rules do not even see or know the contents of their ministry's advance proposals or estimates.

The attitude of the Legislature since 1999, regarding their responsibilities as the Budget Authorizing Body of the people, is not enough. All the 16 budgets (1999-2015) suffered unnecessary delays in getting approved, the delays ranging from four to eight months.

When a budgets approval is delayed for half of its operating period, the objective of such government is farcical. For instance, in 2008, while the stalemate between late President Yar'Adua lasted, the Federal Government issued a press release making salient complaints against the action of the National Assembly, as reported in The Nation of April 7, 2008. Although the impasse over the 2008 Federal Budget was settled, the attendant issues involved are such that would rear their ugly heads again unless they are carefully identified and addressed in truth, law and spirit of the 1999 Nigerian Constitution, and the executive presidential system that Nigeria has opted to operate since 1979 (Eme, 2010).

The process for achieving the various purposes of a budget must also conform to the usual management cycle of preparation, authorization, execution and monitoring. This process, in so far as government budgets are concerned, must be pursued in accordance with laid-down constitutional, legislative, political, economic and administrative procedures. Generally speaking, the arm of government that plans and prepares the budget may not be the one that should authorize and the one that authorizes may not be the implementing agency. Furthermore, the agency responsible for oversight function to guarantee good performance and accountability must again be different. Specifically, in most governmental arrangements, the principle of separation of powers and checks and balances must be sustained with regard to the budget process. What is happening in Nigeria regarding the budget process is not new in history. Its history dates back to the long long-standing constitutional struggle between the parliament and the monarch concerning the "control of the purse" dating back beyond the Magna Carta of 1215 in Great Britain. Until the budgeting process is properly handled, it would continue to be the Achilles' heel of public financial administration in Nigeria, promoting corruption and corruptive tendencies in the governance of Nigeria.

Although the Constitutional provisions may be clear and the standards of budgetary practices in other more advanced democracies may be well-known, we must be conscious to situate our current methods and techniques within the present level of the country's development in terms of know-how and human capacity profile of both the executive and legislative arms of government. For a country like Nigeria, the budget should be the important tools for managing the economy, given the fact that the government still remains the largest single employer and the largest single purchaser of goods and services.

Government budget both as a financial plan and as a political document couched in figures must serve as the fulcrum for the fulfillment of people's aspirations and for the redemption of political promises, especially if there are well known party manifestoes. In order to address Nigeria's perennial budgetary delay problems can only be solved with a law setting stringent budgetary deadlines — from the budget's presentation, passage, and signing to setting implementation milestones.

Conclusion

Since the 2016 budget proposal was presented to the National Assembly on December 22, 2015, it has been one controversy or the other. Those who however thought the controversies ended with the passage of the bill recently are suddenly waking up to the reality that the battle is not yet over. The presidency had earlier said Buhari would only sign the budget when the details were made available to him. The perennial challenge of the poor performance of budget has been blamed on several factors such as inadequate revenue, poor budget planning, inordinate political wrangling between the executive and legislative arms of the government and above all corruption. These factors have been dealt with extensively in the paper. This is what this paper addressed. Using documentary evidence, it explored in a thematic format the contending views on budgetary delay and located the delay on both the Executive and Legislative bodies and the Legal frameworks embodied on the 1999 Constitution and the House and Senate Orders. The paper concludes by positing that the legislative arm's moderation of the executive excesses should include setting targets like oil price benchmarks, overall budgetary expenditures, overall budgetary revenues, for deficits and public debts.

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