

The Impact of Budget Padding to the Nigeria Economy and Welfare of Citizens

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Abstract

The study is aimed at evaluating the budgetary issues relating to budget padding using data collected from different sectors of the economy in Northeastern zone . The main objective of the study is to examine the Impact of budget padding on the economic growth of Nigeria and the influence of budget padding on the welfare of the masses by the government. The research method adopted in this work is the survey research techniques Data were collected from primary source and secondary source for the study. However, as a survey study the data for the research will be collected through questionnaire and interview, the research design used for this study is both quantitative and qualitative. The study adopts simple random sample as the sampling techniques. The population is subdivided into clusters: agricultural, manufacturing, commerce, Education, communication, quarrying and mining sectors. This is to ensure that the study captures the effects of budget padding on various sectors of the economy. Hence, fifty (50) members of each cluster were selected to be members of the sample for this study and we have a three hundred (300) sample size. Total of 300 questionnaires were distributed out of which only 250 were properly filled and returned which represent 83.3% return rate. Our analysis was based on the return questionnaire. The findings of the study reveals that Budget Padding was not constitutional and could affect productivity, Output, Export, Balance of payment, foreign exchange, gross domestic Product and foreign reserve negatively. Based on the findings the study recommended that the Executive arm of the government should adopt yearly publication of the appropriation bills before sending to the legislature and the government should employ competent staff that will be checkmating the activities of the budget office. The legislature should be excising the power as invested on them by the constitution in such a way and manner that shall be beneficial to the masses and the nation at large, the budget can only be influenced when such action can benefit the economic growth and development of that country also it is high time the citizens speak out and collectively hold their elected representative accountable

Keywords: Budget Padding, Economy, Legislature, Executives

Introduction

The word budget simply means the expected income and expenditure of a specified group or project for a specified period of time. The budget serves as a guide to the group that proposed it for the day to day activities of that body or for execution of a particular project. Perlin (1958) opined that the word budget originated from the French word “baguette” (little bag). According to Aguguoma and Ehiogu (2016)

Budget is a method of communicating the goal of an organization to the appropriate managers in the order to facilitate, coordinate and manage the sectors of the organization to achieve the desired outcomes. According to Chartered Institute of Management Accounting (CIMA), a budget could be defined as a plan stated in quantitative monetary terms which is prepared and approved prior to a defined period and capital to be employed to attain a given objective. Organizations and government give annual budget in every financial period to guide the financial activities of that particular year. Usually, there have been evidences of either surplus or deficit budgeting in the past and in Nigeria particularly. Thus, the evidence of budget padding in 2016 was new development in the country. Budget padding is not common, it is a recent development in this part of the world and different people have started viewing it in different ways.

The word „padded“ is defined by Merriam Webster’s Collegiate Dictionary, Eleventh Edition as „to furnish with a pad or padding ... to expand or increase especially with needless, misleading or fraudulent matter...” padding is the „material with which something is padded. Padding the budget on the other hand means making the budget proposal larger than the actual estimates for the project. Budgetary slack in this paper is defined as the subordinates’ intentional biasing of performance targets below their expected levels which is consistent with (Chow, Cooper, & Haddad, 1991). This is done either by increasing a project's expenses or decreasing its expected revenue. The insertions of figures into the budget or mutilations of the budget without the consent of the owner of the document (the president) or with intent to betray the initial objectives of the budget preparation remain very suspicious. The goal of budget padding could mean to get an approval committee to grant an artificially high level of funding to the budget maker's proposed project.

Waliab (2016) padding the budget is a practice that some people use in business when submitting a budget for approval, it artificially inflates the proposed budget in order to give the project room to expand or to cover unexpected costs. Padding the budget could be making the budget proposal larger than expected. Hence, this is done through either of the sides of budget. That is by adding values to the expected expenses or decreasing its expected income. Otherwise, one may see increase beyond current estimates as padding.

Budget padding was first experienced in Nigeria in 2016. The road to this unfortunate episode began with the report that 2016 budget was missing. It was later revealed that the executive had sent a second version different from the original one presented at the joint sitting of the entire National Assembly by President M. Buhari. It was discovered by the legislature in the course of their scrutiny of the budget that certain irreconcilable figures were added by way of inflating budgeting estimates. This is with the intention to convert some to personal monetary gains if passed into law. Budget padding has some criminal inclinations which distinguished it from

surplus budget. Budget padding therefore means making the budget proposal larger than the actual estimates for the project with the clear intention to personally benefit from proceeds of the fraudulent act, at the expense of the country. According to Ndukwe (2017)[5], budget padding means the expansion or increasing of budget with needless, misleading or fraudulent intention. It is the act of illegally adding items to the budget proposal to make it larger than the original or actual estimates for personal or group gain. Budget padding involves the insertion of figure into the budget or mutilation of the budget without the consent of the owner of the document (the president) or with intent to betray the initial objectives of the budget preparation, simply put; budget padding means overestimating cost and or underestimating revenue for criminal purposes. Though, there are still a lot of controversies over budget padding in Nigeria. Hence, the national assemble has the constitutional powers of appropriation. They can alter the budgeting estimates as presented by the executive. This power can be exercised by removing or adding and removing of values or projects, reduction or increment of estimated figure and increment or reduction of the total budgeting estimates. These powers are derived from the 1999 constitution as amended, as expressly stated in clear terms in section 81 subsection 1,2,3 and 4. In carrying out this constitutional duty, the national assemble cannot be accused of padding the budget, since it has the power to alter the budget.

Problem Statement

At the national level, the office of budget and national planning are saddled with the responsibility of preparing the budget, however, many see the integrity of the budget as a function of the integrity of the persons in the budget office, therefore should "budget padding" be noticed in the national budget, the personal integrity and trust of the officers is been jeopardized.

Budget padding in Nigeria has been viewed by many people as unethical. Thus, it is not actual budget; it a budget inflated by the budgetary personnel(s)/unit. Influencing of the budget may be to achieve their selfish targets or that of their superiors. The 2016 appropriation bill may go down in history as the most controversial budgeting process in Nigeria. Hence, this is the first time the nation was confronted with a phenomenon called budget padding; specifically, Nigerians see it as a situation that is described as criminal inflation of budgetary estimates, by some of the top governance officials with clear intention to personal benefits and it is seen as fraudulent act at the expenses of the country and it is against this background that the researcher decides to study on these objectives

Objectives of the Study

The objectives of the study is to:

1. Examine the influence of budget padding on the economy.
2. Determine the impact of budget padding on the economy
3. Determine the effect of budget padding on the expenses of the government
4. Examine the influence of budget padding on the wellbeing of Nigerian citizens

Research Hypothesis

For this purpose of direction and clarity of issues raised in this study, the hypothesis formulated is a statement of declaration of assumed answer to a research problem. The aim of research work lies on the following hypothesis being considered.

H₁ There is no socio-economic implication of budget padding.

H₀ There is no socio-economic implication of budget padding.

H₁ There are no consequences of budget padding on budget implementation.

H₀ There are no consequences of budget padding on budget implementation.

Literature Review

Conceptual Framework

Concept of Budget

The word budget simply means the expected income and expenditure of a specified group or project for a specified period of time. The budget serves as a guide to the group that proposed it for the day to day activities of that body or for execution of a particular project. Perlin (1958) opined that the word budget originated from the French word “baguette” (little bag). According to Aguguoma and Ehiogu (2016)[1], in Britain, budget was used to describe leather bag in which the chancellor of the exchange carried to parliament containing the statement of government needs and sources. In the study of Garrison and Folla (2002), he defined budget as a detailed plan for acquiring and using financial and other resources over a specified time period. A budget is a document where an organization (business or government) put down in written form its plans mostly as it relates to expenditure and revenue for a specified period mostly on yearly basis. It is meant for future use, it is guiding the organization towards achieving the targeted goal(s). For Sachdeva and Sogan (1980), budget in modern times means a financial scheme or statement or the document which contains estimates of revenue and expenditure for a year. Bhattacharya (2000) opined that budget is more than estimates of revenues and expenditures, but encompasses report regarding how government managed affairs in the previous. The technicality of budget depends on the nature, purpose and proposer. Most often, a budget becomes the sum of money allocated for particular purpose and the summary of intended expenditure along with proposals for how to meet them. Most often, the budget may be a surplus budget, providing excess money for use at future time, or a deficit in which expenses exceed income. The budget surplus or deficit sometimes is used by government in influencing of the macroeconomic environment and it is acceptable tool for controlling of the economic sectors. Hence, the recent development associated with 2016 appropriation bill was not seen as budget deficit or surplus rather was tagged budget padding Perrin (1958) opined that the word budget originated from the French word “bougette” (little bag). In Britain, it was used to describe the leather bag in which the chancellor of the exchange carried to parliament the statement of government needs and sources (Burkhead, 1956). According to CIMA (Chartered Institute of Management Accountants) a budget could be defined as a plan stated in quantitative monetary terms which is prepared and approved prior to a defined period of time usually showing planned income to be generated and, or expenditure to be incurred during that period and capital to be employed to attain a given objective.

In both Britain and USA, the initial thrust in government budgeting was expenditure control

through the use of line-item budgeting to ensure that government departments gave detailed International Journal of Advanced Academic Research | Social & Management Sciences | ISSN: 2488-9849 Vol. 2, Issue 12 (December 2016)

accounts of the use of public funds. Omolehinwa & Naiyeju (2015) opined that in both USA and Britain the major problem that remained at the end of 29 century BC was how to determine the effective measure on which to base the performance of officials. Incidentally, Nigeria been colonized by Britain, borrowed most of its budget practices from them.

Budget shows a quantitative expression of a proposed plan of action by management for a specified period and an aid to coordinating what needs to be done to implement the plan (Horngren, Stratton, Sutton, and Teall, 2004). Budgets are central to the process of planning and control which are major activities of management in all organizations (Okpanachi & Muhammed, 2013). According to Kpedor (2012) budget as a profit planning device sets standard of performance for managers. It is seen as a document which predicts revenues and expenditures of a particular economic entity, for a specified period (Ahmed, Suleiman & Alwi, 2003). The major objective of budgeting is to keep control of the activities done in an organization by providing a roadmap for future activities and setting a series of goals to be achieved and the means to achieve those (Abdel-Kader & Luther, 2006).

Concept of Budget Padding

Budget padding basically means making budget proposal to be larger than the actual estimate by adding more projects and inflating figures to cover unexpected cost that may arise during the cause of budget implementation. It is also an intentional insertion of projects into budget proposal by persons other than the initiators of the budget with the intent of having pecuniary benefits at the detriment of strategic projects. According to Chiamogu & Chiamogu (2017),

Falana (2016), Padding takes place when legislators resolve to rewrite the budget by introducing new items outside the estimates prepared and presented to them by the president... Neither the Constitution nor the Fiscal Responsibility Act has empowered the National Assembly members to rewrite the national budget by including constituency projects whose costs are arbitrarily fixed by the legislators. According to Falana (2016), about 20 legislators in both chambers of the National Assembly altered the budget by inserting constituency projects worth N100 billion in the Appropriation Bill. Both the Senate and the House allocated to themselves N60 billion and N40 billion respectively. If it is established that the alterations were effected after the passing of the budget by both chambers, the issue at hand goes beyond padding and become a clear case of conspiracy, fraud, forgery and corruption. Padding is an unconstitutional infraction when the p estimates are increased on the floor of the House.

Budget padding was first experienced in Nigeria in 2016. The road to this unfortunate episode began with the report that 2016 budget was missing. It was later revealed that the executive had sent a second version different from the original one presented at the joint sitting of the entire National Assembly by President M. Buhari. It was discovered by the legislature in the cause of their scrutiny of the budget that certain irreconcilable figures were added by way of inflating budgeting estimates. This is with the intention to convert some to personal monetary gains if passed into law. Budget padding has some criminal inclinations which distinguished it from

surplus budget. Budget padding therefore means making the budget proposal larger than the actual estimates for the project with the clear intention to personally benefit from proceeds of the fraudulent act, at the expense of the country. According to Ndukwe (2017)[5], budget padding means the expansion or increasing of budget with needless, misleading or fraudulent intention. It is the act of illegally adding items to the budget proposal to make it larger than the original or actual estimates for personal or group gain. Budget padding involves the insertion of figure into the budget or mutilation of the budget without the consent of the owner of the document (the president) or with intent to betray the initial objectives of the budget preparation, simply put; budget padding means overestimating cost and or underestimating revenue for criminal purposes. Though, there are still a lot of controversies over budget padding in Nigeria. Hence, the national assembly has the constitutional powers of appropriation. They can alter the budgeting estimates as presented by the executive. This power can be exercised by removing or adding and removing of values or projects, reduction or increment of estimated figure and increment or reduction of the total budgeting estimates. These powers are derived from the 1999 constitution as amended, as expressly stated in clear terms in section 81 subsection 1,2,3 and 4. Incarrying out this constitutional duty, the national assembly cannot be accused of padding the budget, since it has the power to alter the budget

The amount lost to budget padding in Nigeria within the last seven years is estimated at N2.439 trillion as shown in the table below.

Table 2.1: Summary of Budget Padding from 2016 to 2022

S/N	YEAR	PROPOSED ESTIMATE (N)	APPROVED ESTIMATE (N)	AMOUNT PADDED (N)
1	2016	6.077 trillion	6.060 trillion	284 billion
2	2017	7.289 trillion	7.441 trillion	
3	2018	8.612 trillion	9.120 trillion	578 billion
4	2019	8.916 trillion	8.921 trillion	90.33 billion
5	2020	10.330 trillion	10,810 trillion	246 billion
6	2021	13.082 trillion	13.588 trillion	505 billion
7	2022	16.03 trillion	17.13 trillion	735.85 billion

Sources: Budget Office of the Federation, Deloitte Nigeria, Premium Times Newspaper, Punch Newspaper 2022.

The padded amounts on the table above which were obtained mainly from the speeches of President Muhammadu Buhari during the signing of the yearly Appropriation Acts into law, represent the reduction and increase in some budget items and the insertion of new projects by the National Assembly. For 2017, though the Minister of Power, Works & Housing, Babatunde Fashola alleged that his Ministry’s budget was padded with strange projects by the National Assembly, no credible source has stated the amount padded. Budget Office of the Federation and the National Assembly had also debunked padding allegations in the 2017 budget.

Ethical and moral implications of budget padding.

Amah (2019), on Budget Padding: Causes and Solutions used variables; Budget Padding and

Ethical Considerations and discovered that budget padding is a deceptive practice and breeds harmful corporate atmosphere. Okuma &Kuma (2019), on Budget Padding in Nigeria considered variables such as Budget Padding and Nigerian Economy and found that budget padding has no significant impact on the Nigerian Economy, the role played by the legislative arm of government in 2016 budget padding was unconstitutional, the Executive did not participate in the planning of 2016 budget padding

The Effect of Budget Padding on Socio-economic Development in Nigeria Budget padding involves an illicit enrichment and diversion of limited funds or resources from government which is meant for the socio-political, infrastructural and economic development of Nigeria thereby undermining the economic progress and impedes policy changes for economic development. This ungodly act breeds high rate of poverty, inequality, unemployment, destitution, diseases, illiteracy and deteriorated living standard among citizens. Other negative implications of budget padding are as follows;

- Budget padding can impede and retard Nigerian economic development.
- Budget padding may be linked to corrupt practices.
 - It deprives government fund and reduce public spending on infrastructures, social services and poverty oriented programs.
 - It has appearance of criminality and financial embezzlement
 - It diverts and misappropriates public funds.
- It reduces the amount of funds available for development, funds that should have been used to better education, health, infrastructure and other items needed for the good of Nigeria citizens are stolen by a microscopic few. According to Nasir (2016), the recurrent situation has negatively affected 80% standard of living of Nigeria population because corruption undermines government ability and capacity to deliver range of basic services such as health, education, roads, portable water supply, electricity, housing and general welfare services. The 60% capital shortage Nigeria is facing in the economy is attributed to corruption, through corruption Nigeria lose huge revenue both internal and foreign investors, increase the cost of goods and services for producing sub-standard products and contracts. Budgeting enables the executive to fulfill electoral promises to the electorates annually and as well provide the legislature an opportunity to determine the composition of government outlay; the oversight function is the framework which law maker appropriate amounts are utilized within the limits for the purposes prescribed in the budget

Methodology

This research is basically qualitative in nature. The study employed a survey research design and for the purpose of this study both primary and secondary source of data were used. The research method adopted in this work is the survey research techniques Data were collected from primary source and secondary source for the study. However, as a survey study the data for the research will be collected through questionnaire and interview, the research design used for this study is both quantitative and qualitative. The study adopts simple random sample as the sampling techniques. The population is subdivided into clusters: agricultural, manufacturing, commerce,

Education, communication, quarrying and mining sectors. This is to ensure that the study captures the effects of budget padding on various sectors of the economy. Hence, fifty (50) members of each cluster were selected to be members of the sample for this study and we have a three hundred (300) sample size. Total of 300 questionnaires were distributed out of which only 250 were properly filled and returned which represent 83.3% return rate. Our analysis was based on the return questionnaire.

SUMMARY OF FINDINGS

The study is aimed at evaluating the budgetary issues relating to budget padding using data collected from different sectors of the economy in Northeastern zone, in which it is aim at examine the Impact of budget padding on the economic growth of Nigeria and the influence of budget padding on the welfare of the masses by the government. many literature related to the subject matter were reviewed, the entire MDAs are the population for this research work, that include both the staff), but due to the large number of the population a sample size of two hundred and fifty thousand (250) is use to draw a valid conclusion that can be generalized on the entire population, using questionnaire as an instrument for data collection. The result were analyzed using simple percentage, and hypotheses was been tested using chi-square, the result shows that there is socio-economic implication of budget padding.

The findings of the study reveals that Budget Padding was not constitutional and could affect productivity, Output, Export, Balance of payment, foreign exchange, gross domestic Product and foreign reserve negatively

The Findings of the study reveals that:

- The process of budget preparation will be determined to guide policy makers in the future
- The research will advance the efficiency and effectiveness of the budget processes of the budget preparation and their roles in curbing or Budget padding
- The shortcomings and inadequacies of previous and current government policies towards the process of Budget preparation will be highlighted and the stakeholders advised accordingly
- It will guide government and policy makers to have an insight into the causes of Budget padding with a view to re-strategize in the future
- The executive should adopt a yearly publication of the appropriation Bills before sending to the legislative
- Proffering solutions to ending Budget Padding

CONCLUSION

Budget padding refers to the act of manipulating the budgetary process by adding unauthorized expenditures or inflating the cost of projects beyond their actual value. This practice is typically carried out by government officials or lawmakers for personal gain or to divert public funds for their own interests

Budget padding in the other vein involves conspiracy to act corruptly and illicit enrichment of public fund. Diverted public funds or resources, undermines economic progress and impedes policy changes required for economic growth and development. It also deepens corruption in Nigeria thereby leading to high rate of poverty, inequality, unemployment, destitution, diseases,

illiteracy and deteriorated living standard among the citizens. The Nigerian experience in 2016 budget padding saga is quite unfortunate incident and the most disheartening, as the value of development assistance that flowed into the country for socio-economic development was squandered by our political leaders/elites. No doubt budget padding is nothing but corruption and corrupt practices in Nigeria which had resulted in undermining the growth and stability of Foreign Direct Investment (FDI) impede Nigeria's ability to attract oversea capital and investors. Undoubtedly Nigeria is one of the world and largest producer and exporter of crude oil, a country endowed with abundant natural and human resources unfortunately still has more than 60 percent of its population living below the poverty line. Conclusively budget padding could affect productivity, output, exports, and balance of payment, foreign exchange, Gross Domestic Product (GDP) and foreign reserve negatively.

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

RECOMMENDATION

Following the findings and conclusions, these are recommended;

1. To attain national growth/development, there is need for religious adherence to the fundamental principles of good budgetary governance, such as the management of budgets within clear, credible and predictable limits for fiscal policy.
2. Government should ensure that budget documents and data are open, transparent and accessible, provide for an inclusive, participative and realistic debate on budgetary choices present a comprehensive.
3. Budget padding is economic sabotage and as part of stringent measures to nip the menace in the bud, special courts should be designated for trial of perpetrators and upon conviction, all the looted funds should be recovered and the culprits should face a jail term of not less than ten years with no option of fine and Presidential pardon.

CONTRIBUTION TO KNOWLEDGE

This study add to knowledge as stated below

1. The study explore various forms of budget padding
2. The study explore and will guide government and policy makers to have an insight into the

causes of budget padding with a view to re-strategize in the future

3.Its provide various strategies to be adopted in eradicating or reducing factors limiting budget padding

4.Also suggest that research will advance the efficiency of the process of the budget preparation and their roles in curbing or Budget padding

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