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How Political and Economic Interests Shape Budget Making Process in Nigeria's 9th National Assembly

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Abstract: This study investigates the influence of politics and economic interests on the budget-making process in Nigeria's 9th National Assembly (NASS). The study employed a survey-methods research design, combining the quantitative and qualitative approaches. The target population for the study is 2,056, which includes members and committees' staff of the NASS, and staff from the Federal Ministry of Finance, Budget Office, and Civil Society Organizations. Data were collected using a questionnaire and Key Informant Interviews (KIIs). Out of the population, 398 were sampled using the Yamane formula for the determination of sample size. The 398 copies of the questionnaire were administered using Probability Proportionate to Population Size (PPPS). For KIIs, purposive sampling techniques were used to select 24 individuals based on the saturation law of sample size. The data were analyzed using descriptive statistics and thematic analyses. The study finds that political and economic interests significantly shape the budget process, with powerful political figures, particularly committee members, using their positions to influence budget allocations for personal or partisan gain. These practices undermine the transparency, accountability, and effectiveness of the process. The study

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recommends enhancing oversight mechanisms, enforcing anti-corruption measures, and increasing public participation to improve the integrity of the budget-making process in Nigeria.

Keywords: Duplication; Budget Padding; Corruption; Governance; Development

1. Introduction

The budget appropriation process is a critical aspect of governance, involving the complex interaction of political, economic, and social forces that shape how public resources are allocated. It directly impacts policy implementation and citizens' well-being. As the National Democratic Institute (NDI) argues, the budget process is inherently political, as decisions on resource allocation are closely tied to political deliberations (NDI, 2019). Scholars such as Adam Smith, David Ricardo, Karl Marx, and others have highlighted the interconnectedness of politics and economics, giving rise to the concept of political economy, which underscores the inseparable relationship between government and the economy (Anwar, 2020).

Budgeting, as a mechanism, delineates the allocation of resources required for a state's functioning, and in doing so, it governs how a society's finite resources are distributed among a multitude of groups and competing interests. This fundamental premise signifies the substantial impact of politics on the budget process. This reinforces the stance of the former Speaker of the House of Representatives, Honorable Aminu Waziri Tambuwal when he emphasized that: "the budget, being an economic tool, is inherently intertwined with the political process. As such, no aspect of governmental operations wields a more profound influence on the well-being of citizens and their access to government benefits than the budget itself" (Waziri, 2012).

This is in tandem with the perspective presented by Aremu and Bakare, who argued that the budget fundamentally functions as a vital conduit connecting political aspirations and economic realities channeling the collective will of a nation's leaders into concrete actions that shape the lives of its citizens (Aremu & Bakare, 2021). It aims to effectively manage limited financial resources to meet community needs, but the process is inherently political, involving negotiations and conflicts over competing priorities (ODI, 2019; World Bank, 2020). This often leads to clashes among political ideologies, as evidenced by the U.S. government shutdowns driven by disagreements over funding, such as the 2013 standoff over Obamacare and the 2018–2019 shutdown over Donald Trump's borfer wall (Marc, 2022; Golenbievski, 2019).

In British political history, budget crises have sparked significant political events, such as the 1979 British no-confidence vote that led to Margaret Thatcher's rise to power (COMSEC, 2019), and similar conflicts in Australia and Greece (Teresa, 2019; Petrakis & Sotropoulos, 2020). In Africa, the role of national legislatures has evolved, with parliaments in countries like Kenya, South Africa, and Nigeria increasingly challenging executive budget proposals (Anwar, 2020; Aiyede & Njoku, 2021). For instance, in 2018, South African President Jacob Zuma faced opposition over his budget, while in Nigeria, repeated clashes between the executive and legislative branches over budget allocations have been a defining feature, with issues like budget padding and funding reductions surfacing in various administrations (Atuguba, 2020; Iroannusi, 2022).

The budget process in Nigeria is a critical aspect of governance, determining how public resources are allocated to meet national priorities. However, this process is often influenced by complex political dynamics and economic interests, which most often undermine its efficiency and fairness. Although, in advance democratic societies, the legislature uses the budget to drive development by funding infrastructure and creating jobs. However, in less-developed countries, like Nigeria, the budget process is often influenced by political party interests, resulting in resource allocation based on political influence rather than rational economic planning (Adetunji, 2018). National Assembly is constitutionally tasked with scrutinizing and approving the national budget, however, political factors such as party allegiances, regional interests, and political negotiations often heavily influence the final budget (Ogundipe, 2017; Hassan & Bakare, 2020; Ereka, 2020; Kwan, 2022; BudgiT, 2022).

Additionally, powerful economic interest groups, including lawmakers, executives, and business elites, further complicate the process through rent-seeking behavior and patronage networks. Within the 9th National Assembly, the budget process is often driven by the political and economic interests of its leadership, particularly in the Senate and the House of Representatives (Aremu & Bakare, 2021). This is evident from the 2023 approval of the National Assembly's budget at N228 billion, surpassing the president's proposal of N169 billion (Iroannusi, 2022). This disparity underscores the concentration of political and economic power within the legislature, where elite lawmakers often prioritize their financial interests over the country's broader needs.

Furthermore, power within the National Assembly is concentrated among a small group of influential legislators, including committee heads and party leaders. This concentration shapes legislative decisions and the budgetary process. For instance, Senator Ningi of Bauchi Central recently alleged that the 2024 budget was padded by N3.7 trillion, implicating the Senate President and other principal officers. Senator Agom-Jarigbe of Cross River North corroborated this claim, revealing that some senior senators received N500 million each at the expense of others (BudgiT, 2024). These allegations point to conflicts of interest, corruption, and a lack of transparency that undermines the integrity of the budget process. The allocation of committee roles in the National Assembly is also heavily politicized, with the ruling party exerting significant control over appointments to key positions. This political maneuvering enables elites, particularly principal officers, to consolidate power by controlling multiple committees, thereby influencing both legislative agendas and budgetary decisions to serve their interests.

The political implications of these issues extend beyond immediate budgetary concerns, impacting the overall health of Nigeria's democratic system, governance quality, and socio-economic development. It is in light of this that this study aims to investigate the influence of politics and economic interests on the budget process. The study's main objective is to critically analyze the extent to which political dynamics and economic interests shape the approval of the Nigeria National Assembly budget process. However, the specific objectives are to:

- examine the impact of legislators' political/economic interests influence on the budget process during Nigeria's 9th National Assembly;
- assess the role of Influential Political figures, such as committee members, in Shaping budgetary decisions within Nigeria's 9th National Assembly;
- evaluate the strategies interest groups employ to advance their economic agendas during the budget process within Nigeria's 9th National Assembly; and
- identify the Implications of these political/economic interests for the Effectiveness of the 9th Assembly's Budget-Making Processes.

In doing these, the paper is structured into five interrelated parts, including the introductory session. Part two is the review of related literature, empirical review, and theoretical framework. Part three is the research method. Part four of the study contained data analysis and discussion of research findings and part five is the conclusion and recommendations

2. Literature Review and Theoretical Framework

2.1. Concept of Legislature

The term for the legislative body varies across nations. For instance, is called 'Parliament' in the UK, 'National Assembly' in Nigeria, 'Congress' in the US, 'Bundestag' in Germany, and 'National Diet' in Japan, among others (Taiwo & Fajingbesi, 2014). The legislature as a concept has its origins in advisory bodies historically created to assist rulers, with its modern role evolving (Ball, 1977; Edosa & Azelama, 1995). In the past, some countries had multi-chamber legislatures, such as Yugoslavia's five-chamber assembly and South Africa's three-chamber assembly (Heywood, 2007). Today, many democracies opt for either bicameral (two chambers) or unicameral (one chamber) systems (Anifowose, 2008).

The legislature's definition varies, but it is generally seen as a constitutionally established institution that makes laws, represents citizens, oversees the executive, and approves budgets (Odigbo & Nnorom, 2015; Barkan, 2010; Awotokun, 1998). Some define it as the embodiment of political authority, with members elected to represent the people's interests (Jewell, 1997; Smith, 1980). Its functions are crucial for a functioning democracy, including legislation, representation, oversight, and financial control (Aremu & Bakare, 2021; Saliu & Bakare, 2020).

Historically, legislatures crafted laws to reflect the will of the people, often replacing royal decrees (Odalonu, 2020). The legislature also ensures representation by dividing the country into constituencies, with each elected member responsible for defending their constituents' interests (Abegunde, 2016). The legislature's oversight function ensures government accountability by monitoring the executive's actions, especially in financial matters, where it holds the "power of the purse" (Obasa, 2016; Bakare, 2023). Legislators must balance the interests of their constituencies while contributing to national governance (Ojo & Omotola, 2014). This balance is reflected in the structure of chambers, with Nigeria's Senate representing states equally, and the House of Representatives reflecting population (Abegunde, 2016).

2.2. Legislature and Budget Appropriation/Approval Processes

The budget-making process is structured around a cycle designed to ensure responsible government (Gutfason, 2003). This cycle enables the system to incorporate and respond to new information, holding the government accountable for its actions (Behren & Korfona, 2002). While the current budget system is not without its criticisms and has faced challenges in fully adhering to the principle of responsibility, it is argued that the periodic nature of the cycle plays a crucial role in achieving and maintaining limited government (Behren & Korfona, 2002). Like many other countries, Nigeria's budget cycle consists of five interrelated stages: formulation, approval, implementation, monitoring and evaluation, and budget timeline management. Among these stages, legislative budget appropriation is one of the most significant and essential functions of the legislature.

2.3. Understanding the Concept of Budget and Budget Appropriation Process

Budgeting is the process of preparing plans for future economic activities, which governments use to allocate resources and achieve macroeconomic goals like growth, production, inflation control, and balance of payments (Onwuka, 2022; Ugwuanyi, 2021). Budgets are political tools designed to distribute resources effectively to meet public needs and policy objectives (Uchendu, 1998; Abayade, 1992). A public budget helps government's project income and plan expenditures, ensuring accountability and facilitating growth (Muhammad & Kinge, 2015). The budget is not only a financial document but also a political instrument for fulfilling promises and implementing fiscal policy (Okon, 2008; Abu et al., 2022). Governments at various levels use budgets to allocate public resources and address economic challenges (Yilmaz, 2018).

Budget appropriation on the other hand is the process through which the legislative branch of government authorizes the expenditure of public funds for specific purposes. According to Schick (2014), it allows the government to allocate resources for planned activities. Savage (2014) similarly defines it as the act that grants the government permission to incur obligations and make payments for designated purposes. Eke (2017) expands on this view, emphasizing that the process involves the allocation of funds to various government agencies and programs, as approved by the legislature. It is a critical stage in the budget process, where the legislature exercises its ***"power of the purse"*** to approve or reject the executive's proposed budget (Ola, 2018). More broadly, the budget appropriation process is a mechanism for distributing resources to achieve government objectives, involving the interaction of key stakeholders, including the executive, legislature, and various interest groups (Nwabuzor, 2020).

Unlike ordinary bills, which can be introduced by either the executive or any member of the legislature, Sections 81 and 121 of the 1999 Constitution of Nigeria as amended stipulate that only the President or state governors can initiate an Appropriation Bill (CFRN, 1999). The process is unique and often similar all over the world, especially with the Presidential system of government. After the Federal Executive Council approves the budget, the President sends a letter to the leadership of both Houses of the National Assembly, requesting their endorsement for the budget presentation. This marks the first reading. The Senate and House of Representatives then work independently on the draft budget, with the Appropriation Committee setting a timetable for the second reading. Below is the summary of the typical budget presentation process in Nigeria's National Assembly.

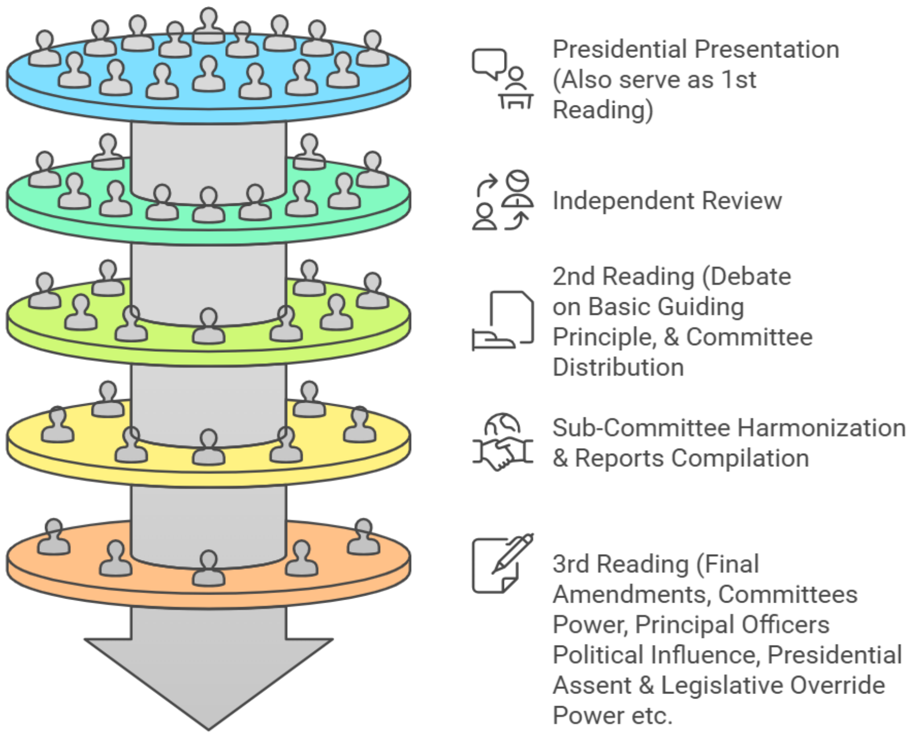

Figure1: Presentation of Budget Appropriation Process in Nigeria's NASS

However, a power struggle in 2009 led to a dispute over where the budget should be presented, with each chamber claiming it should occur in their respective house. This led President Yar'Adua to present the budget separately to both chambers (Asadu, 2014; Lienert, 2016). During the second reading, the budget's general principles, including fiscal policies, are debated. The Appropriation Committee then distributes the budget to Standing Committees, which act as Sub-Committees. Each Sub-Committee reviews the proposals and works to align with its counterpart in the other chamber. Discrepancies are resolved through collaboration. In the third reading, minor amendments may be made before the finalized budget is sent to the President for assent. If the President does not assent within 30 days, the legislature can override him with a two-thirds majority vote. This period often involves significant political and economic interests.

The Constitution grants the legislature significant power over the executive's spending decisions, including the ability to overrule a presidential veto. However, this power has been misused. For instance, during President Obasanjo's tenure, the legislature threatened impeachment if he did not sign the 2003 budget, and similar conflicts arose during the presidencies of Yar'Adua and Jonathan. Yusuf (2019) argues that corruption and the abuse of constitutional power in the budgetary process prioritize personal and political interests over national development.

In democratic societies, the legislature uses the budget to drive development by funding infrastructure and creating jobs. However, in less-developed countries, like Nigeria, the budget process is often influenced by political party interests, resulting in resource allocation based on political influence rather than rational economic planning (Adetunji, 2018). This can lead to corruption and mismanagement, with legislators sometimes prioritizing personal or party interests over public welfare (Oyewo, 2007). Although the legislature holds the power of budget appropriation, executive interference often hampers its oversight role. This includes the executive's influence over legislative leadership and efforts to divide legislators through financial incentives (Aiyede, 2005; Bakare, 2018).

2.4. Empirical Review

Ochanja (2020) analyzed the National Assembly's involvement in approving key budgetary frameworks. Challenges identified included unreliable data, inadequate skilled personnel, oil price volatility, corruption, and strained executive-legislative relations. The study recommended improving data accuracy and strengthening institutions like NABRO and NILDS to enhance the budget process. Mosses and Esther (2024) focused on the 9th National Assembly's oversight functions, using Principal-Agent Theory. They found significant executive interference, undermining the legislature's independence. The study recommended that the executive refrain from interfering in legislative processes and that committee clerks be appointed based on competence rather than political affiliation.

Ocheni et al. (2013) examined the politics of local government budgeting in Nigeria and found that political influence distorts budgeting, leading to irrational formulations, financial mismanagement, and misuse of resources at the local government level. Olu-Adeyemi et al. (2020) explored the gap between citizens' expectations and involvement in Nigeria's budgeting process. The study argued that excluding citizens from budget preparation leads to discrepancies between proposed and actual outcomes, recommending greater public participation for enhanced transparency.

Saleh (2020) assessed the National Assembly's role in Nigeria's budget process, concluding that despite challenges like delayed submissions, the legislature plays a crucial role. The study recommended addressing internal issues within the National Assembly to improve budget effectiveness. Yusuf (2022) investigated the National Assembly's involvement in budget approval from 1999-2019. The study highlighted delays in budget submissions and slow approval processes, suggesting timely submissions and minimizing lobbying to improve efficiency.

Mahmud et al. (2022) examined executive-legislative conflicts during the 2022 budget cycle. They found that disagreements between the two branches delayed budget approvals and recommended resolving these conflicts for better timeliness and effectiveness. Ekong (2020) analyzed executive-legislative relationships during the 7th and 8th National Assemblies, noting that executive interference strained relations and contributed to inefficiencies in the budget process.

Many studies reviewed here provide valuable insights into Nigeria's budget process, but they often fail to address the influence of political and economic interests, particularly in the context of Nigeria's 9th National Assembly. Even Ocheni et al. (2013) for example, that focused on politics of local government budgeting, their findings are nearly a decade old and do not consider recent political and economic developments. Methodologically, apart from the studies by Samuel (2020), Ekong (2020), and Yusuf (2022) which utilized a mixed-method approach, nearly all the other studies relied solely on documentary methods to generate their findings. This method may fall short in capturing the full spectrum of challenges related to budget allocation, potentially overlooking real-world evidence and stakeholder perspectives. This study aims to address these gaps by focusing on recent developments and incorporating updated data, and provide a comprehensive understanding of the contemporary budget process and its implications.

2.5. Theoretical Framework

Elite theory, drawing on the work of scholars like Vilfredo Pareto, Gaetano Mosca, and Robert Michels, explains how power is concentrated in the hands of a small group within any society. Unlike pluralist theories, which suggest power is widely distributed, elite theory asserts that public policy typically reflects the interests of the ruling elite. Ojo (2024) argues that the elite paradigm is a key framework for understanding political dynamics in both developed and developing countries, asserting that power is disproportionately held by a select group, who influence societal decisions to maintain their status and interests (Dlakwa, 2014). Wilkinson (1963), cited in Ojo (2024), defines elites as individuals holding politically significant positions and sharing common values. Although the theory has been criticized for its association with autocratic ideologies and as a response to Marxism, it remains relevant for analyzing power concentration and decision-making within political systems. The visual below illustrate a summary of budget appropriation process in Nigeria's National Assembly.

In the context of Nigeria's National Assembly, elite theory provides insight into the concentration of power among a small group of legislators, committee heads, and party leaders. For instance, the leadership of the Senate and House of Representatives has significant control over the Assembly's budget—N228 billion for 2023, exceeding the president's proposal of N169 billion—demonstrating how elite interests take precedence over national needs. This concentration of power results in a disproportionate influence over critical decisions like budget allocations and legislation. Allegations of corruption, such as those made by Senator Ningi regarding the inflation of the 2023 budget by N3.7 trillion, highlight the preferential treatment and lack of transparency within the Assembly. The allocation of committee leadership roles is heavily politicized, with the ruling party's elites consolidating their power by controlling multiple committees. In sum, members of the elite in Nigeria's National Assembly often act in ways that enhance their own power and status, using their control over budgetary resources and policy decisions to serve personal or political interests. This reinforces the concentration of power within a small group, undermining equitable decision-making and national development.

3. Research Method

3.1. Research Design

The study employed a survey-methods research design, combining the quantitative and qualitative approaches to provide a comprehensive analysis. The target population for the study is 2,056 which includes members of the National Assembly (Senators and House of Representative Members), committees' staff of the National Assembly (Clerks, deputy Clerks, and their staff) and staff from the Federal Ministry of Finance, Budget Office, and Civil Society Organizations (CISLAC, BudgiT Nigeria, Order Paper, International Budgetary Partnerships [IBP} and Udeme). Below is the chart illustrating the population of the study areas.

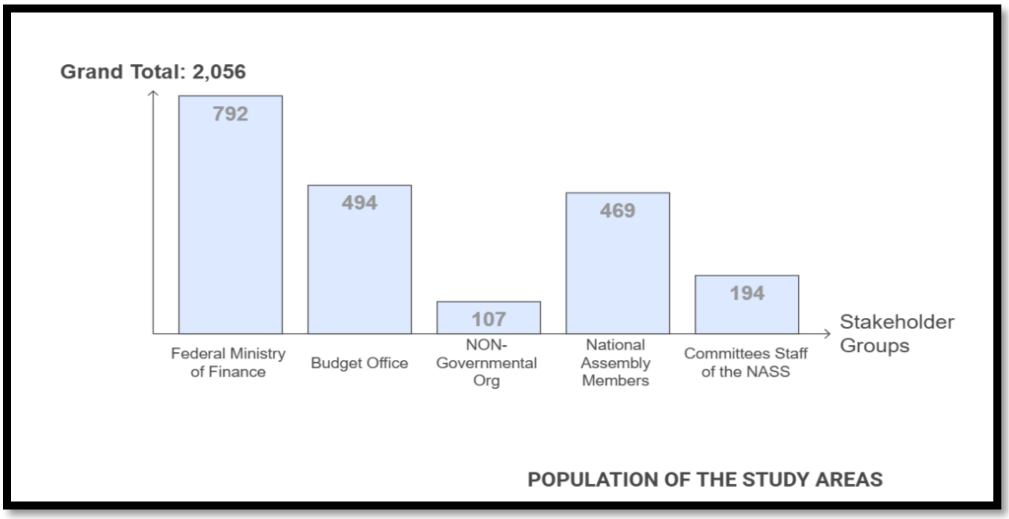

Figure 2. Demographic Population of the Study Areas

3.2. Sampling Procedure

Data were collected using questionnaire and Key Informant Interview (KIIs). The copies of questionnaire were administered only to the Staff of the federal Ministry of Finance, Budget Office, and Civic Society Organizations with the total number of 1, 393. Out of the 1, 393 population, 398 were sampled using Yamane formula for determination of sample size. The general formula is as follows:

N

$$n = \frac{}{1 + N(e)^2}$$

Where:

n signifies the sample size

N signifies the population under study

e signifies the margin error (it could be 0.10, 0.05 or 0.01)

2-stand for multiplication

Calculating the sample Size

$$n = \frac{1{,}393}{1 + 1{,}393 \text{x} 0.5^2}$$

$$n = \frac{1{,}393}{1 + 1{,}393 \text{x} 0.25}$$

$$n = \frac{1{,}393}{1 + 348.25}$$

$$n = \frac{1{,}393}{349.25}$$

n = 398 Questionnaire

To determine the required number of respondents for the study, the Probability Proportionate Population Size (PPPS) method was used to distribute the questionnaires among respondents proportionately. For qualitative data, purposive sampling was employed to select participants with specific expertise and experience related to the study. The research focused on three key committees within the Nigerian National Assembly: the Appropriation Committee, the Finance Committee, and the Public Accounts Committee. These committees, which operate in both the Senate and the House of Representatives, were chosen for their direct involvement in the budget process. Given that qualitative research does not have a universally accepted sample size, however, Morse (1995) argues that data saturation is the best method for determining sample size in qualitative studies. The study followed guidelines from various scholars. For instance, Bertaux (1981) suggested a minimum of fifteen participants for qualitative research, while Creswell (1998) recommended between five and twenty-five for phenomenological studies. In total, the study conducted 24 Key Informant Interviews (KIIs), with four respondents from each of the selected committees. The purposive selection included committee chairpersons, clerks, and two active floor members from each committee, resulting in a total of twelve legislative and twelve staff participants. The data were analyzed using descriptive statistic and thematic analyses. **See appendix 1 and 2 for interview participant's full details.**

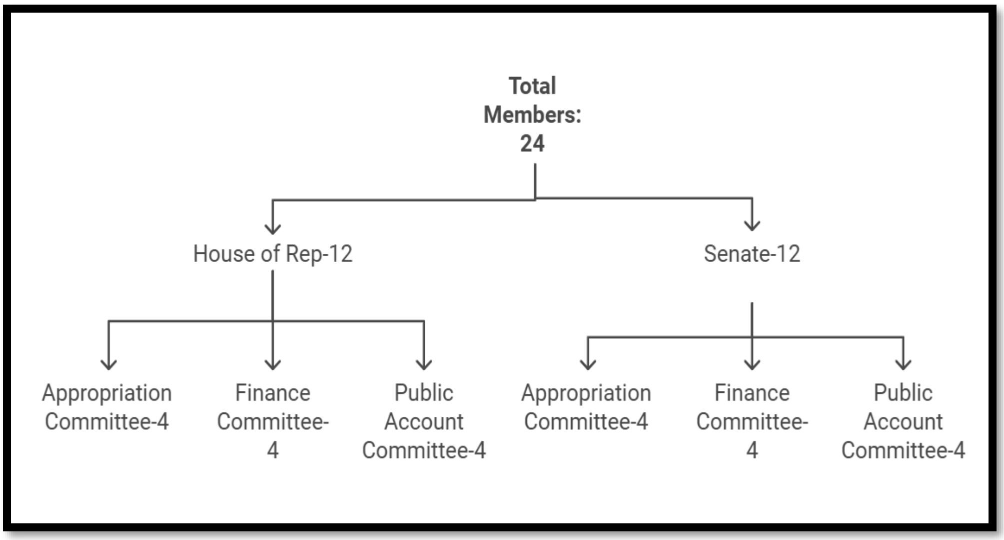

Figure 3. Presentation of Distribution Process of the KIIs Participants

4. Result and Discussion of Findings

4.1. Result

This session focuses on the presentation and analysis of the data collected from the field. The study main objective is to analyze the extent to which political dynamics and economic interests shape approval of the Nigeria National Assembly budget process. However, the narrow objectives of the study are to: Examine the impact of legislators' political/economic interests influence on budget process during the Nigeria's 9th National Assembly; Assess the role of influential political figures, such as committee members, in shaping budgetary decisions within Nigeria's 9th National Assembly; Evaluate the strategies interest groups employ to advance their economic agendas during the budget process within Nigeria's 9th National Assembly; and Identify the implications of these political/economic interest for the effectiveness of the 9th Assembly's budget making processes

Table 1. Tabular Presentation of Returned Questionnaire for Analysis

Selected Dept. under Min of Finance (225)	**No. of Administered Questionnaire**	**No. of Returned Questionnaire**	**Percentage of Projected Population**
Cash Mgt Dept	51	51	13
Human Resource Mgt	29	29	7
Economy, Research and Policy	25	25	6
Int. Economic Relations	25	25	6
Home Finance	25	25	6
Technical Services	23	23	6
General Service	24	24	6
Special Service	23	23	6
Budget Office (141)			
Expenditure (Drifting Dept)	50	50	13
Budget Monitoring and Evaluation	60	60	15
Revenue	31	31	8
Civic Society Org. (32)			
CISLAC	7	7	2
BudgiT Nigeria	7	7	2
IBP	8	8	2
Order Paper	5	5	1
Udeme	5	5	1
Total	**398**	**398**	**100%**

Source: Researcher's Computation from Fieldwork, 2024

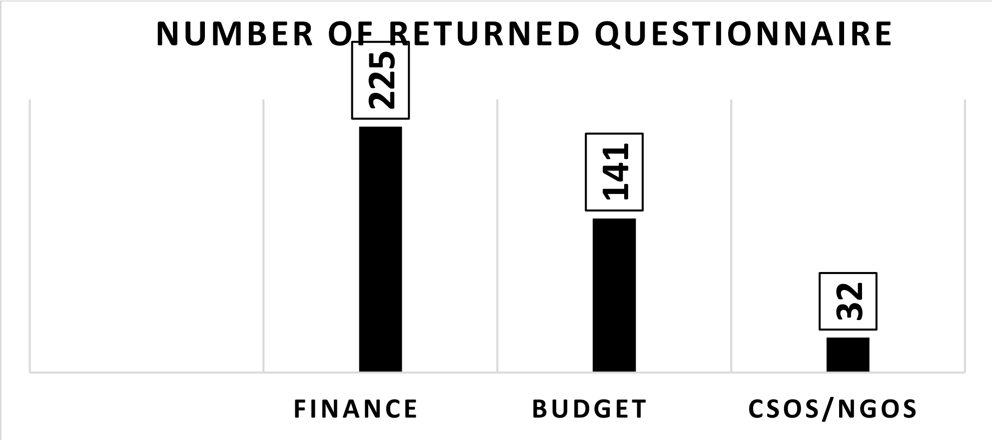

Figure 4. Visual Presentation of total number of returned questionnaire

According to Table 1, all 398 distributed questionnaires were returned and used for analysis, achieving a 100% response rate. This was made possible through buffer sampling, a technique where more samples are distributed than needed to account for non-responses. As Fowler (2018) explains, buffer sampling helps ensure the desired sample size is reached and improves the reliability of the research. Initially, 409 questionnaires were distributed, 402 were returned, and 398 were used for analysis.

Table 2. Analyses of Distribution of Sex, Age, Highest Level of Education and Occupation of Respondents

Variables	**Frequency**	**Percentage**
Gender of Respondents		
Male	342	86
Female	56	14
Total	**398**	**100**
Age of Respondents	**Frequency**	**Percentage**
25 - 34 years	56	14
35 - 44 years	94	24
45 - 54 years	206	52
55 – 64 years	42	10
65 years & above	0	0
Total	**398**	**100**
Respondents’ Highest Level of Education	**Frequency**	**Percentage**
Primary School	00	00

Secondary School	00	00
OND/NCE	77	18
B.Sc./HND	239	60
M.Sc.	82	21
Ph.D.	2	1
Total	**398**	**100**
Occupation of Respondents	**Frequency**	**Percentage**
Civil/Public Service	366	92
CSOs Staff	32	8
Total	**398**	**100**

Source: Researcher's computation from fieldwork, 2024

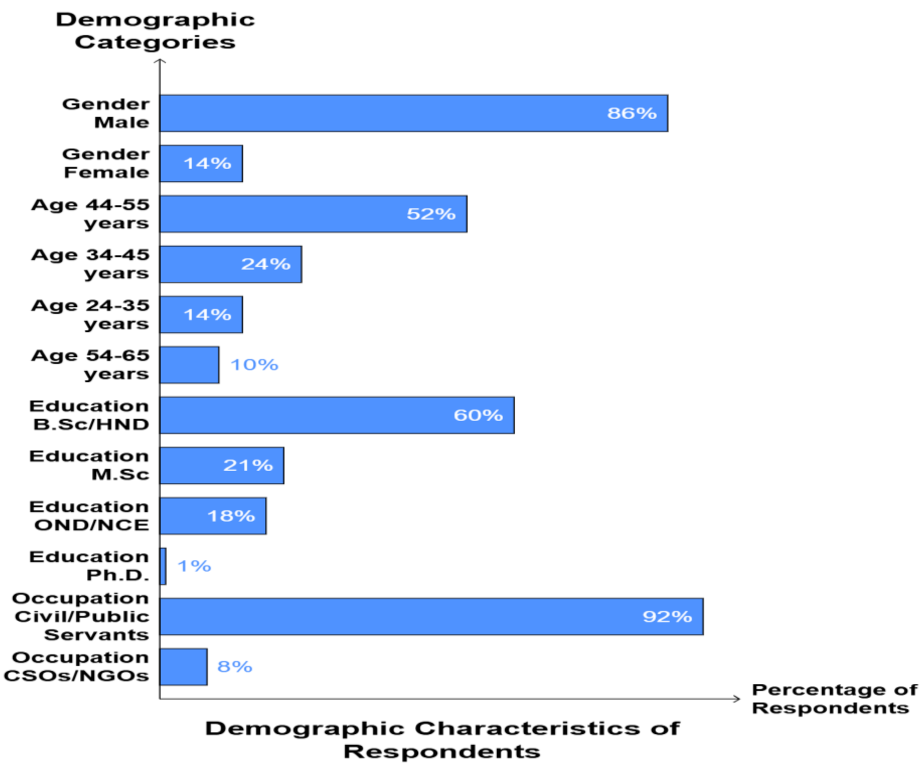

Figure 5. Visual Presentation of Gender Distribution

Table 2 shows the demographic characteristics of the respondents, revealing a significant gender imbalance, with 86% male (342 respondents) and 14% female (56 respondents). This disparity highlights a broader issue of gender underrepresentation. To address this, gender affirmative policies are needed to ensure equal opportunities for women. Age-wise, most respondents (52%) were between 44-55 years old, followed by 24% aged 34-45 years, 14% between 24-35 years, and 10% between 54-65 years. No respondents were over 65, reflecting typical retirement age for civil servants. In terms of education, 60% of respondents held a B.Sc./HND, 21% had M.Sc., 18% had OND//NCE degrees, and only 1% possessed a Ph.D. The majority were well-educated, which likely influenced their responses. Regarding occupation, 92% were civil/public servants, and 8% were from Civil Society Organizations (CSOs) and Non-Governmental Organizations (NGOs).

Table 3. Analysis of Responses Regarding the Impact of Legislators' Political/Economic Interests Influence on Budget Process during the Nigeria's 9th National Assembly

Question	Frequency	%
To what extent do you agree that political and economic interests of legislators influence their priorities during the budget process?		
a) Strongly Disagree	34	9
b) Disagree	56	14
c) Don't Know	24	6
d) Agree	157	40
e) Strongly Agree	127	31
Total	**398**	**100**

Source: Researcher's computation from fieldwork, 2024

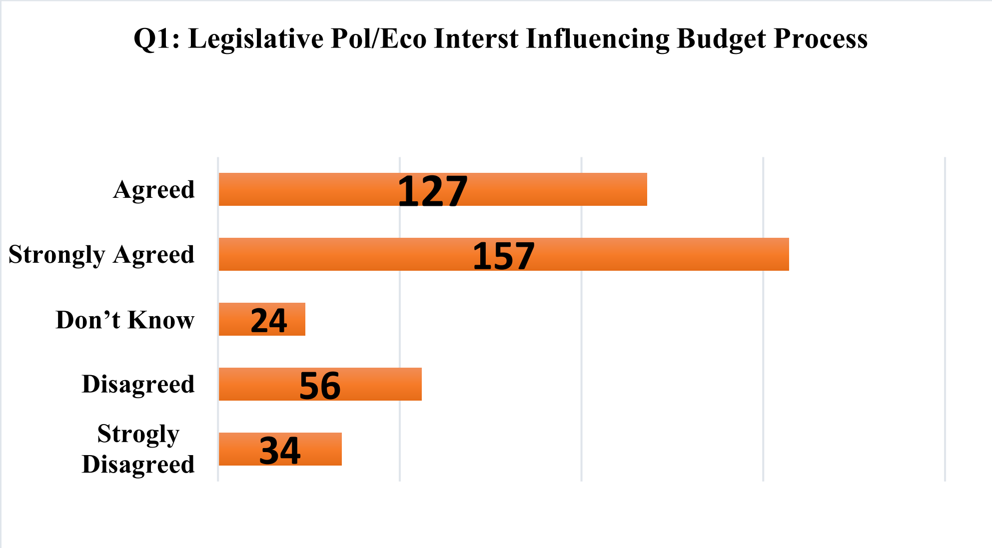

Figure 6. Graphical illustration of Analysis of Responses Regarding the Impact of Legislators' Political/Economic Interests Influence on Budget Process during the Nigeria's 9th National Assembly

Table 3 presents the views of respondents on the issue of political/economic interest of a legislator during the budget process. Overall, the results show that 284 respondents, comprising 71%, agreed that political/economic interests of legislators often influence their priorities during budget process. Conversely, 90 respondents, accounting for 23%, disagreed. However, 24 respondents, representing 6%, were not aware if political/economic interests of legislators often influence their priorities during Nigeria's 9th Assembly budget process. Notably, the data confirmed the findings from KII where it indicate a widespread belief that legislators prioritize their personal or collective interests over national welfare, utilizing their political and economic influence to do so. For instance, DNS3 affirmed the statement above when he stated that:

> I have work here for 18 years, from ordinary staff to senior staff and I've seen both the good, the bad and the ugly. Yes, budget without political and economic consideration can't move, that is just the fact. However, instead of using this power for national benefit, some members use these influence to obtain lucrative contracts, regulatory exemptions, or other advantages that contribute to personal enrichment. See what happen during the era of

> NDDC contract where it was stated that those assign with oversight responsibility over the agency are also among the beneficiaries of the fraudulent project contracts. The situations need God intervention.

DNS6 stated:

> You see, National Assembly provides a platform for individual's member to wield political power and influence, which can be used for both public service and personal gain. While some legislators uphold ethical standards and prioritize the public interest, we cannot deny instances of corruption, abuse of power, and self-serving behavior within legislative institutions. Some of them initiate funds to projects or initiatives that directly benefit them, their associates, or supporters. This could involve directing resources towards pet projects, companies, or organizations in which they have a personal financial interest.

This stands in contrast to the perspective of discussants legislators, who assert that their actions prioritize the national interest. For instance, DL4 explained that:

> Remember, a representative comes to the National Assembly with a mandate, and they must fulfill such mandate or risk losing reelection. So all we do is to fulfill the mandate our people asked us to do on their behalf and this is nothing but national interest. I am so surprise hearing some people saying National Assembly members often priorities selfish interest at the expense of national interest, to me, I think they do not understand what exactly is national interest.

Echoing the sentiments expressed above, DL8, provided additional support for the argument.

> There's no such thing as personal interest in the budget process; instead, there are interests, but to me, they are national. Let me illustrate with an example: I received what's up App message containing a list of zonal projects

> I executed in my constituency. These included the construction of primary and secondary school structures, among other initiatives. Now, let me show you some previous projects such as providing pumping machines for artificial farming, tricycles for empowerment, and motorcycles, among others. The problem often arises when these needs are not captured in the budget, despite being identified by my researchers and me through personal contact. For instance, I had a road constructed which initially was not included in the budget.

Table 4. Analysis of Responses Regarding the Role of Influential Political figures, such as committee members, in Shaping Budgetary Decisions within Nigeria's 9th National Assembly

Question	Frequency	%
How do you agree that the role of influential political figures, such as committee members, shape budgetary decisions within the National Assembly?		
a) Strong Disagree		
b) Disagree	63	16
c) Don't Know	42	11
d) Agree	6	1
e) Strongly Agree	101	25
	186	47
Total	**398**	**100**

Source: Researcher's computation from fieldwork, 2024

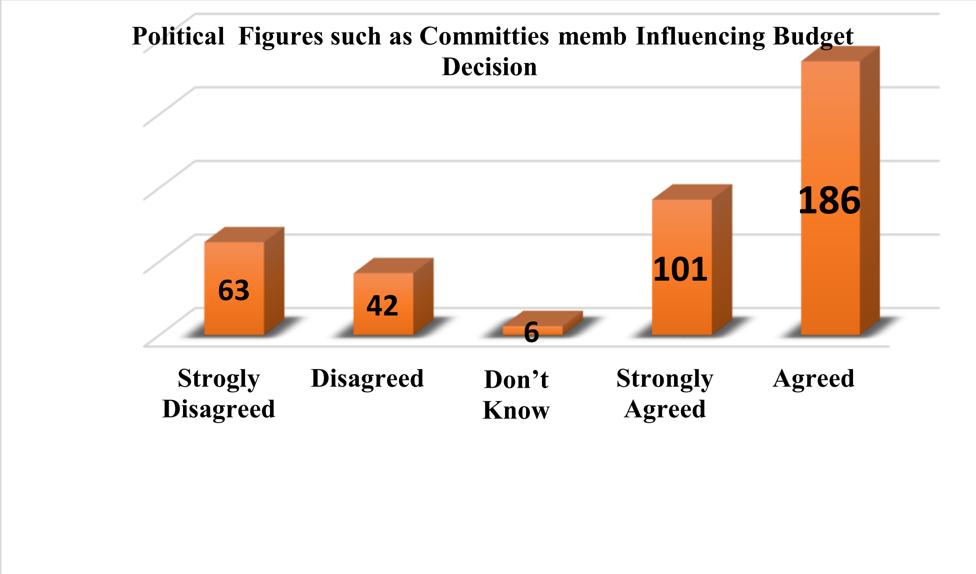

Figure 7. Graphical illustration of Respondents Analysis Regarding the Role of Influential Political figures, such as committee members, in Shaping Budgetary Decisions within Nigeria’s 9th National Assembly

From Table 4, it can be observed that the majority (287 respondents, 72%) agreed that political figures such as committee members shape budgetary decisions during Nigeria’s 9th National Assembly budget process. Conversely, 105 respondents (27%) disagreed, that it doesn’t shape the budget process. However, 6 respondents (1%) do not have an answer to the question. Findings from the Key Informant Interviews (KIIs) also support a similar conclusion. DNS2, provided further clarification. He emphasized that:

> For you to understand how strong is a committee member in influencing budget decisions, especially committee under the loyal list of the principal officers, please observe how projects are implemented nationwide. Take for instance, in Ekiti state, a federal road project was constructed in a local government area. This initiative was spearheaded by former Senator Adefemi Kila. It is against the law to implement federal projects at the local government level, but because the chairman of the committee on works at that time was from that local government area, he improperly diverted a federal road project to his community.

DNS8 further affirmed by adding:

> Remember, there's what we call constituency development projects where the federal government allocates a substantial sum of one hundred billion naira to the legislature. This money is intended for Senators and Members of the House of Representatives to develop their respective constituencies and address the needs of those they represent. However, in cases where federal projects are implemented at the local government level, citizens may mistakenly believe that such projects are funded by their constituency votes, which is not the case at all. The reason they engage in this wrongdoing is to retain the constituency project funds for themselves. Senator Ekweremadu, for instance, has repeatedly influenced federal government projects to his locality while retaining constituency funds for himself.

DL10 stated that:

> Let me be straightforward with you. Before my tenure in the National Assembly, I used to believe that members didn't grasp the fundamentals of budgeting. As an economist deeply passionate about human development, I had my doubts. However, I later realized, along with many others, that I was mistaken. What people often refer to as developmental budgeting is quite different from its reality. Each sectorial allocation is justified based on the needs and necessities of the masses. Budget demands vary and are often contingent on prevailing circumstances. For example, what's the point of allocating large sums to agriculture when people can hardly farm due to security concerns? Therefore, priorities must be arranged in a hierarchy. Undoubtedly, human capital development is crucial, but without security of life and property, human capital cannot thrive in a tense environment.

A question was asked if there used to be conflict in the form of clash of interest among the members as witnessed during the 8th Assembly. Responding to this, DNS7 stated:

> It does happen but it's not always obvious because they are more united than the masses. For instance, during the 9th assembly, Senator Abiodun Christine Olujimi proposed a bill for the creation of a college of Education in her village of Owan. However, after she lost the election, another Senator, Adearamodu Raphael Adeyemi from Ilawe of Ekiti South District, took it to his own village (he is presently the Chairman of the Committee of Sport). This issue nearly caused conflict within the NASS because other Senators from the same state were not happy with the move. However, later on, after about one or two weeks, these individuals were seen dining and wining together.

DNS9 also affirmed when he stated that:

> Conflict among members are unavoidable because apart from their general interest, remembers also have their own peculiar individual interest which does not really align with one another, but even at that, the conflict are not that pronounce. They don't even allow it to degenerate to the level that will cause serious harm on them except on very rare situations. Take for instance, the University of Oye was initially supposed to be located in Ekiti South, but Senator Sylvester Ayodele Arise, Chairman of the Senate Committee on Privatization, moved it to Oye. Similar conflicts arose between him and other senators, but later on, they moved forward as if nothing had happened. Let me be honest with you, the only thing that can tear members apart totally is money. Whenever you hear a member loudly expressing grievances, believe me, something that they believe belongs to them was taken away by a more powerful member. As long as money is shared, there will never be anything like a clash of interest among the members of the National Assembly.

DL8 also disclosed:

> Obviously, members fight for their constituencies and regions. However, there are cases where the struggle is driven by personal interest. I say personal interest because sometimes

these projects hardly benefit the constituency they were originally intended for. We have seen instances where a project was diverted from its intended location without any valid reason to a location favored by the member. Sometimes, the project may not be executed at all. In such cases, the executing agencies may have colluded with certain members. It is expected that all constituency projects address the needs and wants of the public residing in such areas. These needs vary and include water, boreholes, hospitals, roads, artificial farming, fertilizer, Islamic centers, schools, etc.

Table 5. Analysis of Responses on the Strategies Interest Groups employ to advance their economic agendas during the budget process within Nigeria's 9th National Assembly

Question	Frequency	%
What strategies do you believe interest groups employ to advance their economic agendas during the budget process?		
a) Financial inducement		
b) Lobbying legislators	213	53
c) Providing campaign contributions to supportive	88	22
politicians	39	10
d) Mobilizing public support through advocacy		
campaigns	36	9
e) Forming coalitions with other interest groups		
	22	6
Total	**398**	**100**

Source: Researcher's computation from fieldwork, 2024

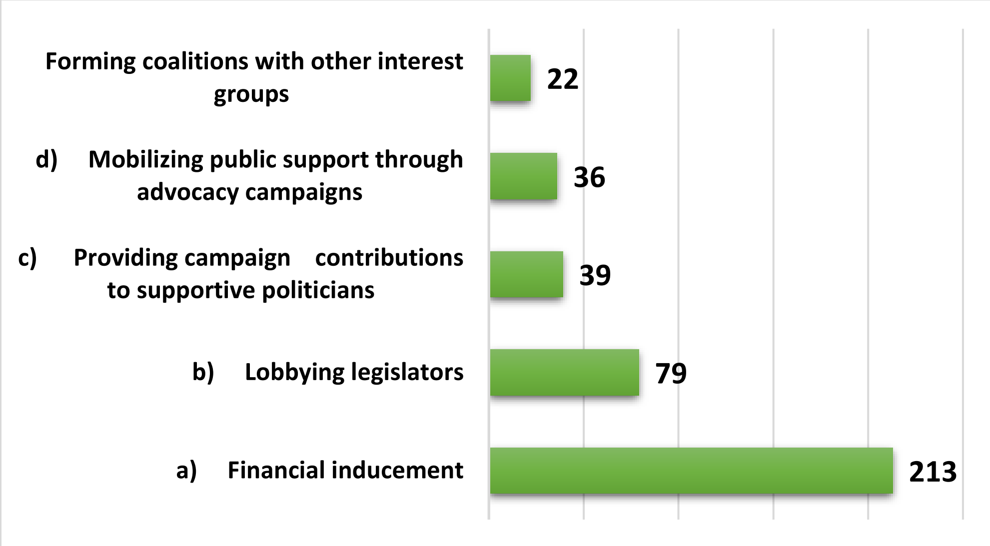

Figure 8. Graphical Analysis of Respondents Responses on the Strategies Interest Groups employ to advance their economic agendas during the budget process within Nigeria's 9th National Assembly

From the distribution of the responses in Table 5, the majority of respondents (213), constituting 52%, claimed that the most common strategy interest groups employ to advance their economic agendas during the budget process is financial inducement tools. Additionally, 88 respondents, totaling 22%, believe interest groups often use lobbying. Meanwhile, 39 respondents, constituting 10%, believed that most interest groups employ the strategy of providing campaign contributions in the form of support to politicians to advance their economic agenda. Furthermore, 36 respondents, totaling 9%, and 22 respondents, totaling 6%, believed that mobilizing public support through advocacy campaigns and forming coalitions with other interest groups, respectively, are usually used by interest seekers to advance their political agendas. Results of the KII data indicated a stronger preference for the use of financial inducement and lobbying legislators in advancing economic agendas during the Nigeria's 9th National Assembly budget process. Although lobbying is constitutional, as MDAs can come forward to lobby for an increment of allocation for the sake of better productivity, it becomes a crime only when incentives of any kind are involved. This position is confirmed by most of the discussants, as indicated by DNS1 when he revealed that:

> Lobbying itself is legal, but when incentives are involved, it becomes illegal. However, the National Assembly is becoming more astute with each passing day. They understand how to navigate their politics. Their role is to approve, specifically in appropriation. There's no provision in the law for money to pass through their hands, which makes it very difficult to indict them. For instance, since the scandal involving financial inducements that implicated individuals like Oke-Bukola, former National University Commission (NUC) Chairman, the late Senator Maccido, Pius Ayim Pius, and the then National Assembly Clerk in education, among others, members of the National Assembly have become more cautious and discerning about how incentives are received from lobbyists.

DNS5 also stated that

> MDAs always give out pribe and member hardly resist and the system encourage that. Take for instance, if a ceiling of 100 billion is allocated for all universities to share, those with influential connections, such as Vice Chancellors, may receive larger allocations than those without such connections. However, this process is often tainted by corruption. Most lobbyists are expected to provide something in return for their requests. This could be money, job opportunities, contract awards, or anything else that benefits the member involved. Ultimately, there is an exchange of favors, which is the norm in this game.

DL3 affirmed to the legitimacy of lobbying but contradict the submission of others on the status of financial inducement when he stated that:

> Lobbying is legal; agencies can come to the National Assembly to lobby for bigger and better allocations, and there is nothing wrong with that. The problem we are facing is that those who come to lobby most often are not doing so to better or improve the productivity of their agencies, but for their own interests. And that is why the National Assembly also tends not to meet their demands as expected by them.

> Sometimes they even offer us cash or offer job slots in return but we hardly take it and Nigerians still go ahead and insult us, call us all sort of names while the real corrupt ones are there unnoticed.

DL12 further buttress the above when he stated that

> Nigerians are ignorant of budget process and what prompted MDAs for financial inducement. Here in Nigeria, we follow an envelope budgeting system. Many people might not fully understand that the budget formulation process operates within this envelope system. Here, the executive allocates a certain amount to a ministry, which is then responsible for distributing that total amount among the agencies and departments under its purview. This allocation is based on what is available, not necessarily on what is needed. Consequently, this often leads to competition among MDAs and even among various departments within the same MDA. And how is this our fault? People blame us for offend not committed.

When asked about the issue of interference during the budget process in the National Assembly, the majority of the discussants agreed that there is indeed some form of interference, but it is primarily in the form of lobbying. For instance, DNS5 stated that:

> People go to great lengths to lobby, often providing certain incentives to members in order to secure larger allocations. Even contractors interfere with the budget process and it was so obvious during the era of Ahmad Lawal and Femi Gbajabiamila. Imagine a contractor without road construction knowledge awarded a contract to construct a road. This is the highest level of interfering anyone can talk about.

DNS11 also stated that:

> High levels of interference are evident. This phenomenon is particularly noticeable in the 9th National Assembly, where godfathers exert their influence to place their protégés in leadership roles. A prime example is the rivalry between

> Tinubu and Saraki during the 8th Assembly. Despite Tinubu's status as a godfather at the time, he sought to install his loyalists in key positions, a goal he achieved in the subsequent 9th Assembly. While he faced setbacks in the 8th Assembly, his influence was palpable, causing frustration for Saraki and his allies. This frustration has had lasting effects, as evidenced by Saraki's diminished relevance in national affairs and the marginalization of his associates, such as the individuals from Kogi.

DL3 posited that what some perceive as interference is actually a necessary aspect of the legislative process when he stated that:

> When the Executive recalls the attention of the National Assembly to critical issues, it is not interference but rather a recognition of the inherent imperfections in the planning stage. Sometimes crucial projects may be overlooked until after submission to the National Assembly requiring the Executive to request their inclusion.

DL12 further buttress the above when he stated that

> It's evident that there's a lack of understanding among Nigerians regarding the budget process and how it evolves into law. This knowledge gap is not solely the fault of the people but also reflects shortcomings within the entire system, including the National Assembly. There exists a significant disparity between what occurs within the Assembly and what the general public perceives from outside. It's imperative to educate the populace about how the Assembly operates and the factors influencing decisions made during the budget process. This education is crucial in dispelling misconceptions and baseless criticisms surrounding the National Assembly's budgetary procedures and other vital issues affecting the masses.

Table 6. Responses on the Implications of the political/economic interest on the Effectiveness of the 9th National

Question	Frequency		%
To what extent do you agree that the political/economics interest impact the overall effectiveness of the budget-making process during the 9th National Assembly? a) Strongly Disagree b) Disagree c) Don't Know d) Agree e) Strongly Agree	39 35 15 131 178		10 9 3 34 45
Total	**398**		**100**

Source: Researcher's computation from fieldwork, 2024

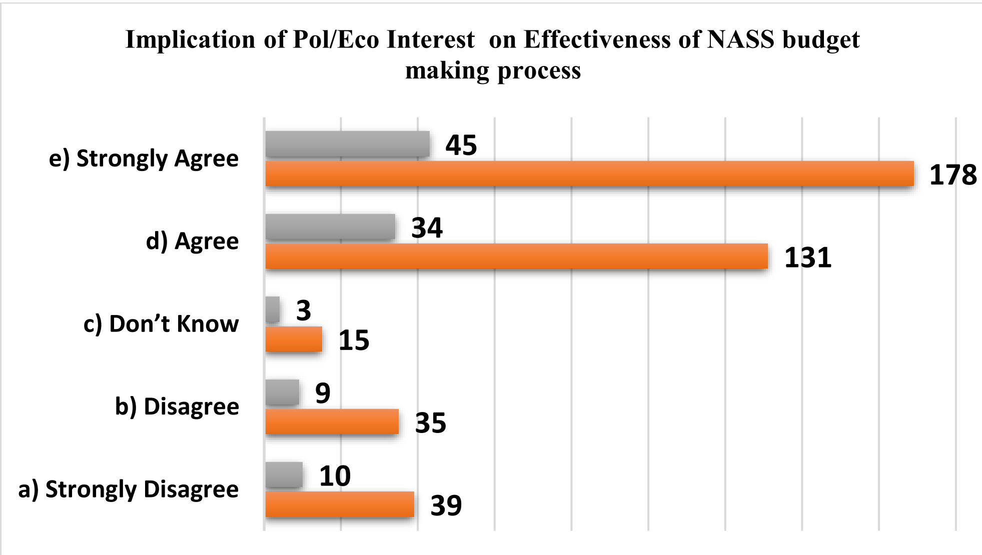

Figure 9. Graphical illustration of Respondents Responses on the Implications of the Pol/Eco interesr influenceon the the Effectiveness of the 9th Natonal Assembly's Budget-Making Processes

Table 6 shows that 78% (309) of the respondents believe that the political/economics interest identified significantly impact the overall effectiveness of the budget-making process during the 9th National Assembly. With 19% of respondents either

"Disagreeing" or "Strongly Disagreeing," there is a noticeable minority that does not see these political and economic factors as impactful on the effectiveness of the budget-making process. This suggests that while most believe these factors are influential, there is a substantial group with reservations or differing opinions. Only 3% of respondents selected "Don't Know," indicating that the majority of respondents have formed an opinion on the impact of these factors, with relatively few remaining unsure. Qualitative data obtained during the Key Informant Interviews (KIIs) also confirmed that political dynamics and economics interest affect seriously on the effectiveness of legislature budget performance during the 9th assembly budget processes. For instance, DL6 stated that:

> This interest affects the quality of our oversight functions. Oversight has two main aspects: pre-oversight and post-oversight, both of which are important. However, pre-oversight is especially crucial. Ideally, before approving allocations, legislators should visit the field to assess the necessity of the projects listed in the appropriation. For example, if a particular state or constituency is slated to receive a new hospital, legislators should verify if there is a genuine need for it. There have been instances where a project like a hospital was listed, but upon pre-oversight, it was found that the facility was either unnecessary or already existing. In some cases, funds were allocated without proper examination, leading to misallocation. During the 9th Assembly, the ability to conduct pre-oversight was severely limited due to the interest pursued by some of our members.

Buttressing the above statement, DNS6 stated that:

> The role of the legislature during oversight is crucial and fundamental. Without legislative oversight, Ministries, Departments, and Agencies (MDAs) would not be held accountable. However, the effectiveness of this oversight is often compromised. Abnormalities frequently occur, and one of the most concerning instances is when a committee chairman, such as the Chairman of the Works Committee, ends up pleading for leniency on behalf of the Ministry of Works just for the sake of personal interest.

> This situation is problematic because a committee chairman should be holding the relevant ministry accountable, not advocating for their leniency. Such issues undermine the legislature's efforts and have widespread repercussions, affecting not just the legislative process but also the economy and various other aspects of governance.

Validating this perspective, another DNS10 emphasized:

> When a legislature loses its power to hold lawbreakers accountable as a result of interest signals a significant decline for the country. For instance, the current Senate President was previously implicated by the NDDC. Mr. Akpabio, who is now the Senate President, alleged that many contracts awarded by the NDDC were handed out to members of the National Assembly—those same legislators who are constitutionally empowered to oversee, monitor, and evaluate the financial activities of such agencies. Given this context, it is unrealistic to expect the National Assembly members to effectively fulfill their oversight responsibilities. Many of them are, in fact, complicit in these activities.

The discussant added:

> The impact of these interest peddling on the effectiveness of a legislature in fulfilling its responsibilities is profound and multifaceted, with serious consequences. For instance, consider the case of Senator Aguda, who represented the Abuja constituency. His junior brother, a permanent secretary at the Ministry of Foreign Affairs in Abuja, was found guilty of mismanagement. When the Public Accounts Committee (PAC) sought to address this issue, Aguda managed to infiltrate the committee. His presence not only compromised the committee's effectiveness but also pressured us to drop the case, effectively dismissing it as if it never occurred. This type of interference severely undermines our capacity to perform our duties. Such scenarios have significant repercussions, including poor

> infrastructure, widespread unemployment, and high rates of poverty and underdevelopment. The legislature's role is crucial in ensuring thorough oversight, making sure that Ministries, Departments, and Agencies (MDAs) use allocated funds efficiently and effectively. This oversight is essential to prevent reckless spending, diversion, and mismanagement of public funds.

Another DNS10 emphasized that:

> The National Assembly is organized and managed through various committees, each tasked with the critical responsibilities of monitoring and evaluating the performance of the agencies within their jurisdiction. Unfortunately, these responsibilities are often compromised as a result of personal interest pursued by our members.

Another DNS4 acknowledged that

> Interest peddling can sometimes compromise the sincerity of purpose. While politics is inherently driven by interests, when these interests benefit only individuals or specific groups rather than the entire country, it becomes a burden on our ability to fulfill our responsibilities effectively. For example, some influential committee members can sway budget decisions, particularly those under the influence of principal officers. A case in point is in Ekiti State, where a federal road project was redirected to a local government area. This initiative, originally led by former Senator Adefemi Kila, was intended to follow federal guidelines. However, because the chairman of the committee on works at that time was from that local government area, the project was improperly redirected to his community, despite it being illegal to implement federal projects at the local government level.

4.2. Discussion of Findings

- **Role of Political and Economic Factors in Shaping the Budget Process**

The budget process in Nigeria's 9th National Assembly is heavily influenced by political and economic factors, as reflected in both numerical data and insights from key informants. A majority (71%) of respondents believe that political and economic interests significantly shape legislators' priorities during budget deliberations. However, 23% disagree, suggesting that public interest remains a central driver of the process. Some respondents (6%) were uncertain about this influence. Key informant interviews (KIIs) reveal that political affiliations and party dynamics strongly affect budget decisions. Critics argue that political interests often lead to budget exploitation for personal or partisan gain, while legislators defend these interests as aligned with national priorities, despite acknowledging conflicts within the Assembly. Leadership appointments and committee assignments are also influenced by political factors, further shaping budget deliberations. Scholarly theories, including elite theory (Mosca, Braybrooke & Lindblom, Dye, Zeigler et al.), suggest that public policy, including budgeting, is driven by a select group of elites. In Nigeria, this often results in conflicts over budget allocations, as seen in controversies like Senator Ningi's 2024 allegations of unequal allocations. These power struggles, influenced by factors such as party affiliation, seniority, and constituency needs, underscore the political nature of the budgeting process.

- **The Influence of Key Political Figures on Budgetary Decision-Making**

The budget process in Nigeria's 9th National Assembly is heavily influenced by political figures, especially committee members, who hold significant power over budgetary decisions. A strong majority (72%) of respondents agree that political figures, particularly committee members, play a major role in shaping budget outcomes, while 27% disagree, and 1% remain uncertain. Key informant interviews (KIIs) highlight that personal interests often drive these decisions. For instance, political figures sometimes use their positions to improperly influence the allocation of federal projects, as seen in cases like former Senator Adefemi Kila in Ekiti State, who facilitated a federal road project in his local area against legal guidelines. Similarly, legislators are accused of diverting funds for constituency projects to benefit personally, as exemplified by Senator Ekweremadu's actions in influencing federal projects to his locality. Scholars such as Wildavsky (1964), Nwachukwu et al. (2014), and Oparah (2017) have explored how political and economic factors shape Nigeria's budget process. Nwachukwu et al. (2014) and Onah and Okechukwu

(2017) emphasize that, despite formal frameworks, political interests often override rational decision-making, with politicians using budget allocations to fulfill campaign promises and secure political power. Oparah (2017) also points out the challenge of political neutrality in budgeting, as elected officials control budget formulation processes to serve their own agendas.

- **Tactics Employed by Interest Groups to Promote Economic Agendas in Nigeria's 9th National Assembly Budget Process**

The budget process in Nigeria's 9th National Assembly is heavily influenced by interest groups employing strategies like financial inducements and lobbying to advance their economic agendas. According to survey findings, 52% of respondents identified financial inducements as the most common strategy used by these groups, raising concerns about corruption and the integrity of the process. Other common strategies include lobbying (22%), campaign contributions (10%), public advocacy (9%), and forming coalitions (6%). Key informant interviews (KIIs) confirm that financial inducements and lobbying are key tactics in shaping budget outcomes. While lobbying is constitutionally allowed, issues arise when it involves financial incentives, such as cash payments or job offers, to influence decisions. Historical examples, like the scandal during Obasanjo's presidency involving financial inducements for budget allocations, and more recent incidents, such as the apprehension by a security officer within the National Assembly with a large sum of money intended for a committee chairman, underscore this practice. The tendency for MDAs to use financial inducements stems partly from Nigeria's envelope budgeting system, where the executive allocates fixed amounts to ministries, leading to competition for limited resources and fostering informal practices like bribery. Research by scholars like Rakner et al. (2004) and Saliu and Bakare (2020) highlights how corruption and financial requests from MDAs undermine transparency and civil society participation in the budgeting process. This aligns with findings from organizations like BudgiT Nigeria and CISLAC, which suggest that financial inducements, often in the form of lobbying, are used to influence budget decisions and secure favors.

- **Implications of Political and Economic Interests on the Effectiveness of the 9th National Assembly's Budget-Making Process**

The budget-making process in Nigeria's 9th National Assembly is significantly affected by political and economic interests, which impact the effectiveness of the legislature in overseeing and passing the federal budget. According to survey data, a large majority (78%) of respondents believed that the political dynamic and economic interest undermine legislative performance within the 9^{th} National Assembly. Key Informant Interviews (KIIs) with National Assembly staff and legislators further reveal how political and economic interests undermine the legislative body's performance in the budget. DNS4 described how committee chairpersons in the National Assembly can manipulate budget decisions for personal gain, citing a case in Ekiti State where a federal road project was improperly redirected to a local government area due to the influence of a committee chairperson. Such actions violate federal guidelines and prioritize political interests over national development needs. Similarly, DNS9 highlighted the example of Senator Aguda, who obstructed a PAC investigation into a family member's involvement in questionable practices, illustrating how personal interests can block accountability efforts and undermine the integrity of legislative processes. The findings discussed above align with research conducted by several scholars (Mahmud, Ogwuzebe & John, 2022; Olu-Adeyemi, Oluwaseun & Akungba-Akoko, 2020; Saleh, 2020; Ochanja, 2020; Moses & Esther, 2024; Yusuf, 2022; Ekong, 2020), who have explored how various factors, including political and economic interest influence on legislative effectiveness in the budget-making process.

5. Conclusion

The findings from this study highlight the substantial influence of political and economic interests on the budget-making process in Nigeria's 9th National Assembly. The results show that political and economic factors significantly shape legislators' priorities, with a majority of respondents agreeing that these interests often drive decision-making during budget deliberations. The influence of political and economic interests, including the actions of interest groups, committee members, and external stakeholders, severely hampers the ability of the National Assembly to conduct rigorous oversight and ensure that the budget serves the public good. As a result, key priorities such as transparency, accountability, and the effective allocation of resources are undermined, leading to inefficiencies and the mismanagement of public funds. In view of all these, the following Recommendations are offered:

- **Strengthening Oversight Mechanisms**: The National Assembly should enhance its oversight functions by ensuring that committees are more independent and insulated from political interference. This can be achieved by setting up clearer guidelines for committee assignments, establishing stronger internal checks on committee activities, and promoting transparency in decision-making processes.

- **Enforcing Stronger Anti-Corruption Measures:** Given the role that financial inducements and lobbying play in shaping budget decisions, it is essential to introduce and enforce more stringent anti-corruption laws within the budget process. Establishing clear rules regarding lobbying, financial contributions, and conflict of interest will help reduce the undue influence of interest groups and limit opportunities for bribery and corruption.
- **Reforming the Envelope Budgeting System:** The current envelope budgeting system, where ministries are allocated fixed amounts without sufficient consideration for their needs, often leads to competition and lobbying for limited resources. Reforming this system to adopt a needs-based budgeting approach, supported by more thorough assessments of departmental requirements, would reduce the pressures that encourage corrupt practices.
- **Enhancing Public Participation:** To counterbalance the negative impact of political and economic interests, it is vital to increase public participation in the budget-making process. Transparent and inclusive budgetary procedures should be adopted, with provisions for public consultations, civil society involvement, and the publication of detailed budget documents. This would help ensure that budgetary decisions are made with the broader interests of the public in mind, rather than the narrow objectives of political elites or interest groups.

Political and economic interests will always play a role in budgetary decision-making, but these findings underscore the importance of reforms aimed at reducing their negative impact. For Nigeria’s National Assembly to effectively perform its role in overseeing the budget process, it must prioritize transparency, accountability, and the public good over personal and partisan interests. By implementing the recommended reforms, the National Assembly can restore public trust in the budget process and contribute to better governance, economic stability, and sustainable national development.

Future Work

For future research, a granular study could focus on how political and economic interests specifically influence budget allocations for key sectors like education, healthcare, defense, and infrastructure. By examining these sectors in detail, the study could identify how political patronage, lobbying, and economic pressures impact funding decisions. This research would help pinpoint systemic issues, such as resource misallocation, inefficiency, or neglect of critical areas, and provide insights into how political and economic factors shape public spending priorities. Understanding these dynamics could offer actionable recommendations for ensuring more equitable and effective budget allocations in these vital sectors.

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APPENDIX

Appendix 1. List of the Interviewed Participants from the National Assembly (Legislators)

S/N	Code Name DL (Discussant Legislature)	Designation	Interview Location	Interview Date	Interview Time
1	DL1	Chairman, Senate App. Committee	Room No: 1.05	Wednesday Nov 15th 2023	3:15pm-3:45pm
2	DL2	Member, Senate App. Committee	Room 1.03	Tuesday Jan 30th 2024	5:03pm-6:17pm
3	DL3	Chairman, Senate Finance Committee	Room No: 1.27	Thursday Feb 15th 2024	5:09pm-6:04pm
4	DL4	Chairman, Senate PAC	Room No: 1.12	Thursday Feb 8th 2024	11:22pm-12:10am
5	DL 5	Member, Senate Finance Committee	Room No: 1.08	Tuesday Jan 9th 2024	3:14pm-4:07pm
6	DL6	Member, Senate App. Committee	Room No: 1.09	Tuesday March 5th 2024	5:12pm-6:21pm
7	DL7	Member HoR App. Committee	Room 3.35	Monday Jan 29th 2024	4:13pm-5:02pm
8	DL8	Chairman HoR Finance Committee	Home town Resident of Sama Rd, Sokoto State	Saturday April 20th 2024	12:32pm-1:29pm
9	DL9	Member HoR PAC	Room 3.26	Wednesday Jan 31st 2024	3:04pm-4:15pm
10	DL10	Chairman, HoR PAC	Room No: 3.21	Wednesday Feb 21st 2024	4:03pm-5:17pm
11	DL11	Member, HoR Finance Committee	Room No: 3.31	Friday March 29th 2024	3:12pm-4:39pm
12	DL 12	Chairman Member, HoR App Committee	Room No: 2.29	Tuesday March 5th 2024	5:07pm-6:14pm

Source: Computed by the Researcher, 2024

Appendix 2. List of the Interviewed Participants from the NASS (Clerks & Committees Staff)

S/N	Code Name (DISCUSSANT NASS STAFF)	Designation	Interview Location	Interview Date	Interview Time

1	DNS-1	Clerk, HoR PAC	Office of the PAC Clerk	Tuesday Jan 23rd 2024	10:04am-12:21pm
2	DNS-2	Member, HoR PAC	Office of the PAC Clerk	Wednesday Jan 24th 2024	10:09am-12:06pm
3	DNS-3	Clerk, Senate PAC Committee	Office of the PAC Clerk	Monday Feb 5th 2024	11:05am-12:34pm
4	DNS-4	Member, Senate PAC Committee	PAC Conferences Hall	Tuesday Feb 6th 2024	10:12am-12:08pm
5	DNS-5	Clerk, Senate Appropriation Committee	Office of the App. Committee Clerk	Wednesday Feb 7th 2024	12:22pm-2:03pm
6	DNS-6	Member, Senate Appropriation Committee	App. Committee Conference Hall	Friday Feb 9th 2024	10:11am-12:06pm
7	DNS-7	Clerk, HoR Appropriation Committee	Office of the App. Committee Clerk	Tuesday Feb 13th 2024	10:23am-12:09pm
8	DNS-8	Member, HoR Appropriation Committee	App Conference Hall	Tuesday Feb 20th 2024	10am-12:22pm
9	DNS-9	Clerk, Senate Finance Committee	Office of the Finance Committee Clerk	Wednesday Jan 17th 2024	12pm-2pm
10	DNS-10	Member, Senate Finance Committee and Chairman, NASS Staff Union	Office of the NASS Staff Union Chairman	Thursday Jan 18th 2024	10:12am-12:11pm
11	DNS-11	Clerk, HoR Finance Committee	Office of the Finance Committee Clerk	Monday March 4th 2024	10:23am-12:11pm
12	DNS-12	Member, HoR Finance Committee	Finance Committee Conference Hall	Tuesday March 12th 2024	10:24am-12:09pm

Source: Computed by the author, 2024