

Budget Transparency and Accountability in Nigeria's National Assembly: Myth or Reality

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ABSTRACT

This study examines the extent to which budget transparency and accountability constitute a lived reality or a mere myth within Nigeria's National Assembly between 2015 and 2023. Anchored on New Public Management (NPM) theory, which emphasises performance measurement, disclosure, and results-based accountability in public institutions while drawing on doctrinal analysis, documentary evidence, and secondary data from the Open Budget Survey, court filings, and civil society reports, the paper analyses two interrelated dimensions: alleged budget padding in the national appropriation process and the persistent opacity surrounding the National Assembly's own institutional budget.

Findings reveal a significant gap between Nigeria's formal legal architecture, including constitutional provisions on appropriation, the Fiscal Responsibility Act 2007, and the Freedom of Information Act 2011, and actual institutional practice. High-profile incidents, such as the 2016 budget padding scandal and recurring litigation by the Socio-Economic Rights and Accountability Project (SERAP) demanding disclosure of the legislature's lump-sum allocations, illustrate a pattern of selective disclosure and external judicial compulsion rather than routine transparency. Nigeria's Open Budget Survey scores further reflect inconsistent performance, with transparency and public participation indicators remaining below global and regional benchmarks despite relatively stronger formal oversight mechanisms.

The study concludes that budget transparency and accountability in the National Assembly remain largely mythical in practice, sustained more by statutory existence than consistent observance. It recommends institutional reforms, including proactive itemised disclosure of the legislative budget, strengthened internal oversight, and deeper collaboration with civil society, to bridge the gap between legal frameworks and operational reality.

KEYWORDS: Budget transparency, accountability, National Assembly, budget padding, fiscal governance, Nigeria

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INTRODUCTION

A budget is the principal instrument of fiscal policy used to encourage stable growth, sustainable development and prosperity in the economy. It is a comprehensive document that outlines what economic and non-economic activities a government wants to undertake with special focus on policies, objectives and strategies for accomplishments that are substantiated with revenue and expenditure projections (Ugoh & Ukpere, 2009). In its simplest form, it is the statement of expected income and expenditure over a time period, usually a year, of the government (Ojo, 2012). The budget in the Nigeria context must be formulated taking into account the Federal Character Principle and in line with Section 16(2) (a) of the Constitution of the Federal Republic of Nigeria (CFRN), 1999 as amended and provide that "... the budget policy must be directed towards the promotion of a planned and balance economic development". Following the Asian financial crisis in the late 1990s, which exposed the systemic shortcomings of emerging economies' financial information systems, international financial institutions are especially keen to encourage greater transparency in public finance management (Santiso & Belgrano, 2004). Growing the legislature's commitment to budget control is increasingly seen as a way to improve government transparency and combat corruption in public finance management (OECD, 2002). Across the world, parliaments play very fundamental role in determining the annual budget and in ensuring effective oversight of the budgetary (Lienert, 2013). Generally speaking, legislatures play three types of roles in the budget process: budget making, budget

influencing, and budget approving. The allegations of “budget padding” in the 2016 Appropriation Act raised several issues over the role and ambit of the bureaucrats, legislature, contractors and businessmen in the Appropriation processes. Transparency builds a fundamental layer of trust between the government and the populace, which is essential for compliance with laws and for fostering a collective commitment to national goals. Conversely, a lack of transparency undermines public trust, creates an environment ripe for corruption, and severely impedes sustainable economic growth and the inflow of foreign direct investment (Carthena Advisory, 2023). When public funds are perceived as being mismanaged or diverted, both domestic and international investors become hesitant, seeing the political and regulatory environment as unstable and high-risk.

The period 2015 to 2023 is particularly instructive because it spans three complete legislative cycles the 8th Assembly (2015–2019), the 9th Assembly (2019–2023) and the inauguration of the 10th Assembly (2023) and it captures the full spectrum of what have come to characterize Nigeria's federal legislature: the 2016 "budget padding" scandal that pitted the Chairman of the House Committee on Appropriations against the leadership of the House. It is against this background that this study examines budget transparency and accountability in Nigeria's National Assembly between 2015 and 2023, with a view to identifying the recurring legal and institutional framework, assess the extent to which the National Assembly has disclosed the details of its own budget between 2015 and 2023, evaluate the role of civil society organizations and the judiciary in enforcing budget transparency and accountability during the period under review.

STATEMENT OF THE PROBLEM

Nigeria operates a presidential system of government in which the Constitution vests the power of the purse jointly in the Executive, which proposes the annual Appropriation Bill, and the National Assembly, which scrutinises, amends and approves it. This arrangement presupposes a legislature that is open about how it exercises this power, both in relation to the national budget it approves for the rest of government and in relation to the budget it approves for itself. In practice, however, the National Assembly has repeatedly been accused of subverting the very transparency and accountability norms it is constitutionally empowered to enforce.

Two recurring problems illustrate this tension. The first is the phenomenon of "budget padding," whereby lawmakers are alleged to insert or inflate projects, many of them fictitious, unexecuted or duplicated, into the Appropriation Bill after it leaves the Executive, often for personal or constituency-based pecuniary advantage. The 2016 scandal, in which the then Chairman of the House Committee on Appropriations, Hon. Abdulmumin Jibrin, publicly accused the House leadership of surreptitiously inserting billions of naira in projects, is the most prominent instance, but allegations of a similar character have persisted into the Ninth Assembly, including claims of multi-million-naira personal projects allocated to individual senators in the 2024 budget cycle (Ibrahim, 2024). The second problem, and arguably the more structurally entrenched one, is the National Assembly's reluctance to disclose the details of its own budget. Unlike most federal ministries, departments and agencies, the National Assembly has historically been treated as a "self-accounting" body that receives a lump-sum allocation without a correspondingly detailed public breakdown of how the funds are spent (Ibrahim, 2024). This opacity has persisted from the Eighth Assembly (2015–2019) through the Ninth Assembly (2019–2023) and beyond, notwithstanding repeated litigation by civil society organisations and a constitutional and statutory framework that, on its face, requires disclosure.

The problem, therefore, is not an absence of law. Nigeria has a reasonably elaborate legal architecture for budget transparency, including constitutional provisions on appropriation, the Fiscal Responsibility Act 2007, and the Freedom of Information Act 2011. The problem is the gap between this formal architecture and the lived practice of the National Assembly, a gap that raises the central question this paper interrogates: is budget transparency and accountability in Nigeria's National Assembly a genuine, operating reality, or is it a myth, sustained more by the existence of enabling laws than by their observance?

LITERATURE REVIEW

Conceptual framework

Budget

A budget has been defined as a master plan of government which brings together estimates of anticipated revenue and proposed expenditure, thereby setting out a schedule of activities to be undertaken and the resources required to implement them. In the Nigerian context, the budget process is anchored in Sections 80 and 81 of the 1999 Constitution, which require the President to lay before the National Assembly, at any time in each financial year, estimates of the revenue and expenditure of the Federation for the following year in the form of an Appropriation Bill. The National Assembly's power to consider, amend, and pass the Appropriation Bill is central to the constitutional doctrine of separation of powers and checks and balances, but the precise limits of the legislature's power to alter the Executive's estimates remain a matter of ongoing legal and political contestation (PLAC, 2019).

Budget Transparency

Budget transparency refers to the full disclosure of all relevant fiscal information in a timely and systematic manner, encompassing not only the content of budget documents but also the processes by which budgets are formulated, approved, implemented and audited (International Budget Partnership, 2023). The Organisation for Economic Co-operation and Development (OECD, 2002)

frames transparency as the full disclosure of all relevant fiscal information in a timely and systematic manner, an understanding that has informed the design of global assessment instruments such as the Open Budget Survey. Transparency is generally understood to operate along three dimensions: the availability of budget information to the public, the comprehensiveness of that information, and the timeliness of its release.

Accountability

Accountability is fundamentally the obligation of individuals and institutions to be answerable for their actions, decisions, and the utilization of public resources (Carthena Advisory, 2023). In the Nigerian governance system, this means government officials and institutions are responsible for acting strictly in the public's best interest, explaining and justifying their conduct, accepting responsibility for failures, and implementing necessary corrective measures (Carthena Advisory, 2023). Importantly, it encompasses both answerability for actions (the duty to explain) and the capacity for enforcement (the power to impose sanctions) when standards are not met (Gyong, 2014).

Legal and Institutional Framework for Budget Transparency in Nigeria

While Nigeria possesses a considerable body of laws aimed at promoting transparency and accountability, their overall effectiveness is often undermined by inherent structural weaknesses and a persistent practice of selective enforcement. The 1999 Constitution, for example, enshrines principles of accountability, yet its practical implementation remains a constant challenge (Carthena Advisory, 2023). Sections 80 and 81 of the 1999 Constitution (as amended) establish the basic architecture of the federal budget process, vesting in the President the responsibility to prepare and lay before the National Assembly estimates of revenue and expenditure, and vesting in the National Assembly the power to authorise withdrawals from the Consolidated Revenue Fund through the Appropriation Act. Section 16(2)(a) further directs that economic planning, including budget policy, be directed towards the promotion of a planned and balanced economic development of the country. The Constitution, however, is largely silent on the precise limits of the National Assembly's power to alter the Executive's budget estimates, a silence that has been central to disputes over whether so-called "budget padding" constitutes a legitimate exercise of legislative amendment power or an unconstitutional usurpation of executive budgetary prerogative (PLAC, 2019).

The Fiscal Responsibility Act, 2007. The Fiscal Responsibility Act (FRA) 2007 was enacted to entrench prudent management of the nation's economic resources, ensure long-term macroeconomic stability, and secure greater accountability and transparency in fiscal operations. Among its transparency-related provisions, the Act requires the Executive to place before the National Assembly, at least thirty days before the deadline for the submission of budget proposals, detailed revenue estimates (Fiscal Responsibility Act, 2007, s.14); mandates the Budget Office of the Federation to publish a summarised quarterly report on budget execution not later than thirty days after the end of each quarter (s.30 and s.50); and requires government to publish its audited accounts within specified timelines after the end of the financial year (s.49). While these provisions bind primarily the Executive, they are germane to the National Assembly's oversight function because they establish the informational baseline, particularly quarterly implementation reports and audited accounts, that the legislature requires in order to conduct meaningful scrutiny of budget execution (CABRI, n.d.). In practice, compliance with these reporting timelines has been inconsistent, and the National Assembly has not developed a systematic practice of reviewing and publicising the implementation reports it receives.

The Freedom of Information Act, 2011. The Freedom of Information (FOI) Act, 2011 guarantees citizens the right to access records and information held by public institutions, including the National Assembly, subject to limited exceptions. The Act is frequently invoked by civil society organisations and journalists seeking disclosure of budgetary information that public institutions, including the National Assembly, have been reluctant to release voluntarily. The persistence of litigation seeking disclosure of the National Assembly's budget, discussed in greater detail below, is itself an indicator of the extent to which the Act's promise of proactive and responsive disclosure has not been matched by the National Assembly's practice.

Empirical Review

The Legislature and the Budget Process. Comparative literature on legislative budgeting identifies three broad roles that parliaments play in the budget cycle: budget-making, budget-influencing, and budget-approving, with the precise balance of these roles varying according to a country's constitutional design and the relative strength of the executive and legislative branches (Lienert, 2013). In presidential systems such as Nigeria's, where the legislature possesses significant amendment powers over the Executive's budget proposal, the risk of what comparative scholars term "legislative capture" of the budget process, whereby lawmakers use their amendment powers to serve particularistic rather than national interests, is considered comparatively high. Nigeria's practice of allowing individual lawmakers to insert constituency projects into the Appropriation Bill is a documented instance of this phenomenon; while constituency development funding exists in other jurisdictions such as Kenya, Malawi, India and Jamaica, several of these countries have adopted statutory frameworks that confine legislators to an oversight role rather than a direct spending role, a safeguard largely absent in the Nigerian arrangement (PLAC, 2019).

The 2016 Budget Padding Scandal and the 8th National Assembly. The most consequential episode of the period under review occurred in July 2016, when Hon. Abdulmumin Jibrin, then Chairman of the House Committee on Appropriations, publicly accused the Speaker of the House of Representatives, Rt. Hon. Yakubu Dogara, and other principal officers of surreptitiously inserting close

to forty billion naira in constituency-style projects into the 2016 budget outside of legitimate plenary sessions, and alleged that over two thousand new projects had been introduced into the budget by fewer than ten committee chairmen without the knowledge of their own committee members (Ibrahim, 2024; PLAC, 2019). Jibrin was himself separately accused by House leadership of allocating projects worth several billion naira to himself without the consent of his committee. The House leadership denied Jibrin's allegations, characterised his conduct as blackmail, and, following an inquiry by the House Committee on Ethics and Privileges, suspended him for one hundred and eighty legislative days and barred him from holding positions of responsibility for the remainder of the Eighth Assembly. President Muhammadu Buhari had, in fact, earlier declined to sign the 2016 Appropriation Bill on account of suspicion that extraneous items had been inserted into the document, and a special harmonisation committee was subsequently set up to reconcile the discrepancies before presidential assent was eventually granted.

The scandal generated extensive public debate over whether "budget padding" constituted a recognised offence under Nigerian law, given that neither the Constitution nor any statute expressly criminalises the practice, and over which agency, if any, possessed the constitutional competence to investigate what is, in substance, an intra-parliamentary dispute (PLAC, 2019). No lawmaker was ultimately prosecuted in connection with the 2016 scandal, and Jibrin himself was subsequently recalled to the House after tendering a letter of apology in 2018. The episode is significant for this study not merely as an isolated event but as a template: the specific figures changed in later years, but the underlying grievance, that a small number of principal officers and committee chairmen exercise largely unchecked and undisclosed discretion over how constituency-linked allocations are inserted into the budget, has recurred in subsequent Assemblies, including reported allegations in 2024 of individual senators receiving allocations in the region of five hundred million naira in personal projects (Ibrahim, 2024).

Opacity of the National Assembly's Own Budget. A second, structurally distinct dimension of the transparency problem concerns the National Assembly's management of its own institutional budget, which it receives as a lump-sum, self-accounting allocation rather than a fully itemised appropriation subject to the same disclosure norms applied to ministries, departments and agencies. Historical accounts trace the scale of this allocation from roughly one hundred and twenty billion naira around 2000 to two hundred and thirty-two billion naira by 2011, and to figures well in excess of three hundred billion naira by the mid-2020s (Ibrahim, 2024). The National Assembly's detailed budget breakdown has, for much of the period under review, not been published in a form that allows citizens to see how the lump sum is disaggregated among salaries, allowances, constituency projects, capital expenditure and other heads, a pattern one commentator has described as "the greatest secret in contemporary Nigeria" (Ibrahim, 2024).

This opacity persisted into the Ninth Assembly and beyond. In February 2024, the Socio-Economic Rights and Accountability Project (SERAP) instituted proceedings at the Federal High Court, Abuja, against the Senate President, Senator Godswill Akpabio, and the Speaker of the House of Representatives, Rt. Hon. Tajudeen Abbas, seeking an order of mandamus to compel disclosure of the details of the N344.85 billion National Assembly budget contained in the 2024 Appropriation Act, an allocation that represented an increase of over seventy per cent above the N197 billion originally proposed by the Executive and was, at the time, reportedly the highest-ever budgetary allocation to the legislature (SERAP, 2024). The suit specifically queried, among other items, six billion naira budgeted for two car parks, eight and a half billion naira described as "National Assembly liabilities," four billion naira for a recreation centre, three billion naira for the procurement of library books, and two and a half billion naira for a pension board take-off grant (SERAP, 2024). SERAP grounded its claim in the 1999 Constitution, the Freedom of Information Act, and Nigeria's obligations under the African Charter on Human and Peoples' Rights, arguing that disclosure would allow Nigerians to scrutinise whether budget items were justified and to hold lawmakers accountable for mismanagement or diversion of funds (SERAP, 2024). The pattern continued beyond the immediate review period in ways that corroborate rather than contradict the trend observed between 2015 and 2023. In late 2025, SERAP filed a further suit querying eighteen point six billion naira budgeted for the construction of the National Assembly Service Commission's office complex, a project that had featured in successive annual budgets since 2018 without any publicly verifiable structure on the ground, after the Auditor-General for the Federation's 2022 report warned that the funds may have been diverted, misappropriated or stolen (Premium Times, 2025). SERAP had also, separately, demanded the refund of funds linked to a court judgment that found an estimated one hundred and ten billion naira scheme for lawmakers' vehicles and allowances to have violated procurement regulations and constitutional provisions (News Central, 2025), and had petitioned over allegations of diversion of constituency project funds running into billions of naira, based on findings in the Auditor-General's 2022 annual report (Leadership, 2025).

Civil Society, Litigation and the Push for Disclosure. The recurrence of SERAP litigation across 2024 and 2025 indicates that, notwithstanding the constitutional and statutory disclosure framework described above, judicial enforcement has become the primary, and at times the only, effective mechanism through which the National Assembly's budget opacity has been challenged. This is consistent with the broader pattern documented by organisations such as BudgIT and the Policy and Legal Advocacy Centre (PLAC), which have monitored constituency project execution and highlighted the absence of a dedicated legal framework governing the initiation, monitoring and reporting of constituency projects, in contrast to jurisdictions such as Kenya, where constituency development funds are regulated by statute and legislators are confined to an oversight rather than a direct implementation role (PLAC, 2019). The reliance on litigation as the principal enforcement lever also underscores the limitations of Nigeria's accountability infrastructure: mandamus orders can compel disclosure in individual cases, but they do not, by themselves,

institutionalise routine, proactive publication of legislative budget details, meaning that each new budget cycle has tended to generate its own fresh cycle of non-disclosure and litigation rather than a settled practice of transparency.

Nigeria's Performance on the Open Budget Survey. Independent, comparative evidence on Nigeria's overall budget transparency and oversight performance is provided by the Open Budget Survey (OBS), conducted biennially by the International Budget Partnership. Nigeria's OBS transparency score, which measures the public availability and comprehensiveness of key budget documents on a scale of zero to one hundred, moved from twenty-four points in the 2015 survey to twenty-one points in 2019, before rising to forty-five points in 2021, then falling back sharply to thirty-one points in the 2023 survey, a score that placed Nigeria ninety-second out of one hundred and twenty-five countries assessed, below the global average of forty-five and below several African peers including Sierra Leone, Liberia, Ghana and the Gambia (International Budget Partnership, 2021, 2023; ICIR, 2024). None of these scores, across the entire period under review, reached the benchmark of sixty-one points that the OBS regards as indicative of a country publishing sufficient material to support informed public debate on the budget.

On public participation, a component that specifically measures opportunities for citizens and civil society to engage the legislature and the executive in the budget process, Nigeria scored twenty-five in 2015, twenty-two in 2019, twenty-six in 2021, and nineteen in 2023, consistently and substantially below the benchmark associated with adequate participation (International Budget Partnership, 2021, 2023; MamaYe, 2015). On oversight, which specifically assesses the roles of the legislature and the Supreme Audit Institution, Nigeria's composite score moved from sixty-seven for the legislature and fifty for the audit institution in 2015, to a combined oversight score of fifty-five in 2019 and sixty-one in both 2021 and 2023 (International Budget Partnership, 2019, 2021, 2023; MamaYe, 2015). The oversight score, notably, has been the strongest of the three OBS pillars throughout the period, suggesting that the National Assembly possesses formal oversight powers and mechanisms that compare relatively favourably in design, even as the transparency and participation scores indicate that those powers are exercised within an environment of limited public information and limited citizen engagement. Nigeria's own civic-technology organisation, BudgIT, characterised the 2023 decline as "an immediate cry for help," attributing it in part to government's failure to promptly publish in-year budget implementation reports and mid-year reviews, and to the absence of innovative public participation practices during budget implementation (BudgIT, cited in *The Nigerian Voice*, 2024).

Comparative Perspectives on Legislative Budget Oversight. A useful benchmark for assessing the National Assembly's performance is the practice of legislatures in comparable presidential and semi-presidential systems. In several Latin American and Asian democracies studied in the comparative legislative-oversight literature, formal amendment powers over the executive budget are frequently narrower than Nigeria's, but are compensated for by stronger, independent budget offices that publish their own analyses of executive proposals, and by legally mandated public hearings at which citizens and civil society may testify before committees (Santiso & Belgrano, 2004; Lienert, 2013). Nigeria has, on paper, established an equivalent institution in the National Assembly Budget and Research Office (NABRO), created to provide lawmakers with independent, technical analysis of the Executive's budget proposals. However, the Open Budget Survey notes that NABRO's independence is not anchored in law and that it reports directly to the legislature it is meant to inform, which limits its capacity to serve as an autonomous check in the way that comparable independent fiscal institutions do elsewhere (International Budget Partnership, 2021, 2023). This comparative gap reinforces the study's broader finding that Nigeria's deficit lies less in the total absence of oversight architecture than in the independence, resourcing and public accessibility of the institutions that are supposed to operationalise it.

The Audit Function as a Complementary Accountability Mechanism. Effective legislative oversight of the budget is not exercised in isolation; it depends heavily on the timely receipt of independent audit information from the Office of the Auditor-General for the Federation, which the National Assembly's Public Accounts Committee is constitutionally empowered to review. Evidence reviewed for this study indicates that this complementary channel has itself been historically weak: one civil society assessment found that of fourteen annual audit reports submitted to the National Assembly for deliberation over a multi-year period, only one was ever brought to the plenary of the Senate, and even that report was never formally passed (MamaYe, 2015). Nigeria's audit function has, for much of the period under review, continued to operate under an Audit Act dating to 1958, with successive attempts to grant the Office of the Auditor-General full institutional autonomy through a modernised audit bill repeatedly stalling in the National Assembly (MamaYe, 2015). The persistence of this gap into the review period is corroborated by the fact that the 2022 Auditor-General's report, the most recent cited in this study, was not published until September 2025, nearly three years after the financial year it covered, and only then triggered fresh civil society scrutiny of National Assembly-linked expenditure (Leadership, 2025; Premium Times, 2025). This chronic lag between the financial year under review and the eventual publication of audit findings significantly diminishes the practical value of the audit function as a real-time accountability check on the National Assembly and the wider public service.

THEORETICAL FRAMEWORK

New Public Management Theory

This study is anchored on New Public Management (NPM) theory, associated with Hood (1991), which advocates the application of private-sector-style managerial techniques, including performance measurement, disclosure and results-based accountability, to

public institutions as a means of improving efficiency and curbing rent-seeking. NPM's emphasis on transparent reporting and citizen-oriented service delivery provides a normative benchmark against which the National Assembly's budgeting practices can be assessed: an NPM-consistent legislature would be expected to publish detailed, itemised and timely budget information, subject its expenditure to independent audit, and treat citizens as stakeholders with a right to scrutinise legislative spending, rather than as passive recipients of decisions made behind closed doors. Transparency mechanisms, in this framework, function as a means of narrowing the information gap between legislature and its stakeholders, while accountability mechanisms function as the enforcement arm that imposes costs on a manager who abuse their position. The persistence of budget padding allegations and the National Assembly's historic resistance to disclosing its own budget can both be read as manifestations of the manager (National Assembly) problem that transparency and accountability reforms are designed to mitigate.

Gap in Literature

Existing Nigerian scholarship on budget transparency has tended to focus either narrowly on the 2016 budget padding scandal as an isolated political event, or broadly on national-level fiscal transparency using Open Budget Survey data without disaggregating the specific contribution, or failure, of the National Assembly as an institution. Comparatively less attention has been paid to the National Assembly's management of its own institutional budget as a distinct and recurring transparency problem, notwithstanding that this issue has generated sustained litigation across two Assemblies. This paper addresses that gap by treating budget padding in the national appropriation process and opacity in the National Assembly's self-accounting budget as two related but analytically distinct manifestations of the same underlying accountability deficit, and by tracing both across the full 2015–2023 period rather than treating 2016 as a self-contained episode.

METHODOLOGY

Research Design

This study adopts a qualitative, doctrinal and documentary research design, appropriate to a socio-legal and public administration inquiry that seeks to reconstruct and evaluate institutional practice against a defined legal and normative framework. The design is exploratory and analytical rather than experimental, relying on the critical examination and synthesis of existing documents rather than the generation of new primary data through surveys or interviews.

The study relies exclusively on secondary data drawn from four categories of sources. First, primary legal sources, comprising the 1999 Constitution of the Federal Republic of Nigeria (as amended), the Fiscal Responsibility Act 2007, and the Freedom of Information Act 2011. Second, institutional and civil society reports, including the Open Budget Survey country reports published by the International Budget Partnership, and publications by the Policy and Legal Advocacy Centre (PLAC) and BudgIT. Third, court filings and litigation records relating to suits instituted by the Socio-Economic Rights and Accountability Project (SERAP) against the leadership of the National Assembly. Fourth, contemporaneous media reportage and opinion commentary from established Nigerian news organisations, used both as a factual record of specific events, such as the 2016 budget padding scandal, and as a source of expert and civil society commentary on those events. Data gathered from these sources were subjected to qualitative content and thematic analysis.

PRESENTATION OF FINDINGS

Budget Padding and Distortion of the Appropriation Process (8th Assembly, 2015–2019)

The evidence reviewed shows that the Eighth National Assembly's handling of the 2016 Appropriation Bill exhibited several markers of an agency problem in which legislative principals, ordinary members of the National Assembly and, by extension, citizens, were denied full information about how their agents, the House leadership and Appropriations Committee, altered the Executive's budget proposal. The scale of the sums allegedly involved, up to forty billion naira in disputed insertions, and the fact that over two thousand new projects were reportedly introduced by fewer than ten committee chairmen without the knowledge of their own committees, indicate that the padding, if the allegations are accurate, was not a marginal or technical irregularity but a substantial distortion of the constitutionally contemplated appropriation process. The absence of any statutory definition or criminal sanction specifically targeting "budget padding" meant that, notwithstanding extensive public controversy, no lawmaker was prosecuted, and the matter was ultimately resolved through internal disciplinary action against a single lawmaker, Hon. Jibrin, who had made the allegations public, rather than through independent investigation of the allegations themselves.

Persistent Opacity of the National Assembly's Budget (2015–2023)

The evidence further shows that the National Assembly's own budget remained substantially opaque across both Assemblies reviewed. The self-accounting status of the National Assembly, combined with the absence of a routine practice of publishing an itemised breakdown of its lump-sum allocation, meant that citizens and civil society organisations had, for most of the review period, no independent means of verifying how the Assembly's growing budget, which expanded roughly threefold between 2011 and 2024, was actually spent. The fact that the most detailed disclosures secured during the review period, and shortly thereafter, came through court-ordered mandamus proceedings rather than voluntary publication is itself a finding of significance: it demonstrates that the

National Assembly's default institutional posture across the Eighth and Ninth Assemblies was non-disclosure, and that transparency, where it did occur, was externally compelled rather than internally initiated.

Weak Enforcement of the Legal Framework

Although Nigeria's legal framework, comprising constitutional appropriation provisions, the Fiscal Responsibility Act and the Freedom of Information Act, formally obligates the timely publication of budget and budget-implementation information, the study finds a persistent gap between these formal obligations and observed practice. Statutory deadlines for the publication of quarterly implementation reports and audited accounts have not been consistently met, and the National Assembly has not developed a systematic institutional practice of reviewing, publicising or enforcing compliance with these deadlines even in respect of the Executive's own reporting obligations, let alone its own. The Fiscal Responsibility Commission, established to oversee compliance with the Act, has not been able to compel comprehensive disclosure of the National Assembly's own budget, a gap that the Freedom of Information Act's citizen-initiated disclosure mechanism has only partially filled, largely because National Assembly leadership has tended not to respond substantively to disclosure requests absent judicial compulsion.

The Role of Civil Society and the Courts

The study finds that civil society organisations, most prominently SERAP, and, secondarily, PLAC and BudgIT, have functioned as the primary external accountability mechanism compensating for weak internal legislative self-regulation. SERAP's repeated resort to litigation, rather than to political or administrative channels, to obtain disclosure of National Assembly budget details, is itself evidence that non-judicial accountability channels, including within-legislature mechanisms such as the Public Accounts Committee, have not proven adequate to compel disclosure. The recurrence of similar suits across 2024 and 2025, following the 2016 padding scandal and years of unaddressed opacity before it, indicates that individual litigation victories, while valuable, have not yet produced a durable, institutionalised change in the National Assembly's default disclosure practices.

Nigeria's Comparative Standing on Budget Transparency

The Open Budget Survey data reviewed show that Nigeria's overall budget transparency did not exhibit sustained improvement across the review period. Although the country's transparency score rose sharply between 2019 and 2021, it fell again by 2023 to a level close to where it had started in 2015, even as the global average score rose amid a worldwide improvement in fiscal transparency. Public participation scores remained persistently low across all four survey rounds examined, never approaching the levels associated with meaningful citizen engagement in the budget process. By contrast, the oversight score, capturing formal legislative and audit powers, remained comparatively higher and relatively stable, indicating that Nigeria's problem lies less in the absence of formal legislative oversight authority than in the transparency of the information on which that authority is exercised and in the opportunities available for citizens to participate in and monitor its use.

DISCUSSION OF FINDINGS

Myth: The Formal Architecture of Transparency

Considered purely at the level of formal design, Nigeria's National Assembly operates within an architecture that would, if fully implemented, support a credible claim to budget transparency and accountability. The Constitution establishes a clear division of budgetary responsibility between the Executive and the Legislature; the Fiscal Responsibility Act imposes specific, time-bound disclosure obligations; the Freedom of Information Act guarantees a citizen's right to demand and receive information; and the Open Budget Survey shows that Nigeria's formal oversight score has consistently exceeded the mid-point of the zero-to-hundred scale. Judged solely against this architecture, the claim that Nigeria has "myth-level" transparency, that is, transparency that exists only on paper, would be an overstatement: real legal instruments and real oversight powers exist and have, on occasion, been successfully invoked, as the SERAP litigation demonstrates.

Reality: The Practice Gap

Judged against actual practice, however, the picture that emerges from this study is considerably less favourable. The 2016 budget padding scandal revealed a legislative culture in which large, undisclosed alterations could be made to the national budget by a small number of principal officers, with the matter surfacing only because an insider chose to make it public, rather than because of any routine disclosure mechanism. The National Assembly's own budget, meanwhile, remained substantially opaque for most of the 2015–2023 period, disclosed in meaningful detail chiefly under judicial compulsion rather than voluntary practice, and specific items, from car parks to a headquarters building with no visible structure after years of budgeted allocations, have repeatedly raised unresolved questions about value for money and possible diversion of funds. Nigeria's declining 2023 Open Budget Survey transparency score, against a backdrop of global improvement, suggests that whatever gains were achieved in specific years were neither consistent nor institutionalised. Taken together, these findings indicate a persistent and, if anything, in certain respects widening, gap between the formal promise of transparency and accountability and the National Assembly's demonstrated practice.

Reconciling Myth and Reality

The central question posed by this paper, whether budget transparency and accountability in the National Assembly is myth or reality, does not admit of a simple binary answer, but the weight of the evidence reviewed leans toward myth rather than reality when the frame of analysis shifts from formal architecture to lived institutional practice. Transparency and accountability exist in the National Assembly's own case largely as an aspiration inscribed in statute and periodically vindicated through externally driven litigation, rather than as a routine, self-sustaining institutional practice. The relatively strong formal oversight score on the Open Budget Survey, contrasted with the persistently weak transparency and participation scores, together with the recurring pattern of undisclosed budget items surfacing only through court action, supports a reading in which the National Assembly's transparency is real in law but substantially mythical in practice: the capacity for transparency exists, but it has not, across the period under review, become the National Assembly's operating norm.

CONCLUSION AND RECOMMENDATIONS

Conclusion

This paper set out to examine whether budget transparency and accountability in Nigeria's National Assembly, across the Eighth and Ninth Assemblies spanning 2015 to 2023, is myth or reality. The evidence reviewed, spanning the 2016 budget padding scandal, the National Assembly's persistent reluctance to disclose the details of its own budget, its inconsistent compliance with statutory reporting obligations, the recurring resort by civil society organisations to litigation to compel disclosure, and Nigeria's uneven and ultimately declining performance on the Open Budget Survey, supports the conclusion that budget transparency and accountability in the National Assembly remains, on balance, more myth than reality. This is not to suggest that no progress has occurred; the existence of a functioning legal framework, occasional improvements in survey scores, and successful, if hard-won, litigation outcomes all indicate that the institutional capacity for transparency exists and can, under sufficient external pressure, be activated. What the evidence does not support is a claim that transparency and accountability have become embedded, self-sustaining features of how the National Assembly manages either the national budget it approves or its own institutional resources.

Recommendations

Arising from the findings, the paper makes the following recommendations:

1. Institutionalise proactive disclosure. The National Assembly should adopt a standing rule requiring the automatic, itemised publication of its approved budget, disaggregated by head of expenditure, on its official website within thirty days of the passage of the Appropriation Act, rather than waiting for Freedom of Information Act requests or court orders.

Publish a citizens' budget for the legislature. In line with international best practice reflected in the Open Budget Survey methodology, the National Assembly should produce and publish a simplified, non-technical "citizens' budget" summarising its own expenditure, to enable meaningful public understanding and participation.

Strengthen internal oversight mechanisms. The National Assembly's Public Accounts Committee and equivalent internal oversight structures should be empowered and resourced to review and publicise the National Assembly's own expenditure with the same rigour applied to other federal agencies, reducing reliance on external litigation as the primary enforcement mechanism.

Deepen civil society and media partnership. Government and the National Assembly should formalise structured engagement with civil society organisations such as SERAP, PLAC and BudgIT during budget formulation and implementation, rather than treating their interventions as adversarial, so as to institutionalise the kind of scrutiny that has, until now, been achieved largely through litigation.

Judicial and legislative clarity on budget padding. The National Assembly, in collaboration with the Executive, should consider legislative clarification of the limits of legislative amendment power over the Appropriation Bill, to reduce the recurring ambiguity that has historically shielded padding allegations from definitive legal resolution.

Implementing these recommendations would not, by itself, guarantee that budget transparency and accountability in the National Assembly moves decisively from myth toward reality, but it would address the specific practice gaps identified in this study and provide a more solid institutional foundation on which such a transition could occur.

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