

AN ASSESSMENT OF PUBLIC FINANCIAL- MANAGEMENT REFORMS IN NIGERIA

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Abstract: This study examined the politics of Budget implementation in Nigeria using the Analysis of constituency projects from 2022 to 2024 as a case study. The main objective of the study has to analyse constituency projects in Nigeria for 2022-2024

The study made use of mostly secondary data drawn from various sources.

The study found out that constituency projects issue came into public in Nigeria during president Olusegun Obasanjo Administration, 1999-2007, being that most Nigerians do not understand the actual functions of the national Assembly.

The study recommendations include amongst others that for the legislature to play their representative functions effectively, especially in the delivery of democratic dividend to the people; there is a need for them to ensure that constituent's party projects are recovered. Also, those constituents should be carried along in the selection implementation and management of projects to ensure that the fuel of legislature is effective.

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Introduction

Historical Background of the Issue of Constituency Projects in Nigeria

The legislature or parliament is a prominent institution in a government that is democratic in nature and it is composed of elected representatives in the populace of any given country. It therefore occupies a special position in democracy of contemporary times. The ancient Roman republic which existed from between 509BC - 27BC is recognized by scholars as the first government in the western world to have a representative government. Hence, "modern day legislatures were inspired by the Roman model of government in which citizens ruled by elected representatives. Furthermore, the English parliament that traced its origin to Anglo Saxon England political institution which operated between the 7th - 11th centuries is considered the mother of modern legislature

Sequel to the creation of Nigeria through British colonization as well as the country's independence in 1960, Nigeria adopted the British colonization as well as the presidential system later, in 1979. As a result of Nigeria's colonial background, the National Assembly still maintains some British parliamentary practices as well as procedures. (Chigbu O,p1,2022)

Legislature constituency projects refer to projects that are initiated, designed or implemented within a legislative constituency with the input and collaboration of the legislator(s) representing that particular constituency. The projects are funded from the National or state budgets. This is one of the measures put in place by the government to facilitate development in constituency funds (Awofeso & Irabor 2020)

Constituency projects are not peculiar to Nigeria alone in fact, this is a growing phenomenon in democratic nation and exist

in one form or another in over 20 countries of the world such as Kenya, the USA, Britain, Germany, India, Philippines, Uganda, Tanzania etc, where such projects are usually referred to as the "Constituency Development Funds" (CDFs), Pork Barrel etc.

The Constitution of the Federal Republic of Nigeria (CFRN) 1999 (as altered) clearly outlined the framework for rule of law, separation of the powers, checks and balances among the three arms of government. One of the areas of disagreement experienced in the operation of the constitution, therefore, is the constituency projects. Constituency projects issue came into the public domain in Nigeria during President Olusegun Obasanjo administration 1999 - 2007, being that most Nigerians do not understand the actual function of the National Assembly members. As a result, the fourth National Assembly sought and got approval from the executive branch for the disbursement of N5 million and N3 million per senator and House of Representatives members, respectively for constituency projects. It was envisaged that constituency projects would ensure that all over-lapping federal constituencies in Nigeria are provided with infrastructure such as drainage system, good roads, primary health centre(s), electricity transformers, street lights, environmental sanitation wards, rural electrification and also, educational and leadership development programmed against others. It is usually the expectation that good infrastructure helps in raising productivity and lowers costs, as poor infrastructure hinders economic growth in any economy. Constituency projects are therefore, the development initiative aimed at improving the lives of people of different constituency periodically (Ezeobi 2021).

Legislative constituency projects represent an obvious departure from the traditional constituency role of the legislature under the doctrine of separation of powers, and usurpation of the role of the executive by the legislature. Constituency projects may



arguably be credited with some merits or benefits. In Nigeria, the phenomenon of constituency projects took root at the dawn of the fourth republic, with the quest by Nigerian legislators for more equitable distribution of resources to their constituencies as "dividends" of democracy.

Constituency projects refer to a project that is initiated, designed and implemented with the input and collaboration of the legislator representing that particular constituency. The projects are funded from the federal or state government budget within a legislative constituency.

The implementation of the budget is carried out by the various ministries, department and agencies (MDAS) of the federal government. Funds for capital projects are selected on a quarterly basis to the relevant spending MDAs in time with what is allocated to them in the budget.

Literature Review

How Budgets are Implemented in Nigeria (An Analysis)

The National Budget is by far the most important economic tool for mobilization, allocation and management of resources. It means that if the nation must develop, the nation must get it right with budgeting process. That is, the formulation, passage, implementation, monitoring, oversight and review must be done with upmost caution and according to the rules. Otherwise the budget will not achieve the desired development

Interestingly, in all advanced and most developing countries, citizens and the organized private sector await annual budget release with great expectations. This is so because; budget outlines government's current fiscal policies. These policies in turn, shape the socio-economic outlook for the year. Budgets are also used by the electorates to measure campaign promises made by politicians. But owing to widespread political apathy and high illiteracy level in Nigeria, politicians are still able to deceive the citizenship about their achievements of non-existing projects captured on paper in the federal budget.

Following from the above, the need for a well-informed and properly implemented budget cannot be overemphasized in the attainment of development for a nation like Nigeria. Proper budget implementation which is the focus of this write-up, will bring about efficiency and accountability in government, whereas poor budget implementation will bring about inefficiency and unaccountability.

Regarding the federal budget in Nigeria, the responsibility for the federal budget is shared between the executive and the legislature. The executive is responsible for preparing the budget while the legislature approves it. In Nigeria, the law requires the president to submit a budget for the next financial year to the National Assembly (legislature) for approval. The budget indicates how the Nigerian state will allocate scarce financial resources to secure the welfare, life and property of the citizens. To this end, an author averred that "the budget is a powerful tool of governance and an economic template for equitable and efficient allocation of resources using the parameters defined by the constitution.

It is pertinent to note that through the national budget, the government sets out the principle of public expenditure that will realize the goals of economic refund programmes. Budgets are not just financial statements, they are political declarations of the

commitment of the state to civil and political freedoms, as well as economic and social rights of the people. They are declarative of how the state prioritizes responses to the needs and wants of the citizens. Because the budget is a government tool, it must be intelligibly and rational and should espouse pragmatic linkages between the directive principles of state policy and financial resources available for the fiscal year.

The budget process generally involves the following stages:

1. Budget formulation by the various Ministry, Department and Agencies (MDAs);
2. Call circulars to indicate the format for submission of the budgets proposal to ministry of finance.
3. Submission of budget from MDAs to ministry of finance,
4. Hearing and defence of budget
5. Determination of ceiling for each Ministry, Department and Agencies.
6. Alternatively, there may be participatory budgeting.
7. Revenue forecast and projections.
8. Final preparation of budget and submission to the state or Federal Executive Council
9. Presentation to parliament.
10. Legislative process
11. Implementation - warrant of releases and cash backing
12. Monitoring and control
13. Oversight

It is imperative to note therefore that the great edifice of democracy was constructed by citizens who were concerned about how government raises and spends public revenue. That concern is visibly the concern of every disadvantaged citizen of Nigeria.

Budget Implementation Problem in Nigeria

Budget implementation problem occurs when the desired result on the target beneficiaries is not actualized. It is argued that, the problem with budget implementation in Nigeria's fourth republic can be traced to Nigeria's monoculture economy, deficit budgeting, delayed passages of the budget by the legislature and ineffective oversight by the National Assembly others are, late budget release by the relevant authorities such as the federal ministry of finance office of accountant - general of the federation as well as the central bank and of course the problem of corruption.

It is worthy to note that there could be implementation gap as a result of many other factors which could arise from the budget implementers or the environment in which the budget policy has been made implementation gap arises from the budget itself when such budget emanates from the government rather than from the budget groups. By this, it means that the planning is top down. The implication of this is that, the target beneficiaries are not allowed to contribute to the formulation of the policies that affect their lives according to an author "failure of the policy (budget) makers to take into consideration the social, political, economic and administrative variables when analyzing formulation creates a large implementation gap"

Of the truth, corruption is the biggest problem that leads to implementation gap in Nigeria. Implementation problem comes in this regard when huge amount of money are earmarked for a project but the officers in charge of implementation steal such amount or a substantial part of the budgeted money. For example, during the Obasanjo Presidency, billions of naira was budgeted for

road, construction but the roads were not constructed as the minister for works Tony Anenih was accused of stealing a substantial part of these budgeted billions. During that same period, billions of naira was sunk into the power sector for the generation, transmission and distribution of electricity to the Nigerian people. But these billions were stolen as Nigerian continues to live in darkness. The recent example of budgetary fraud was exposed in the fuel subsidy issue. Marketers were accused of collecting budgetary allocation on fuel subsidy without actually importing fuel into Nigeria. As a result of corruption, many projects that are found in the budget are abandon without convincing reasons, hence, dysfunctional government budgets year in, year out. On the whole, some of the common problem encountered in implementing the budget of developing counties especially Nigeria are:

1. The approved budget is unrealistic, so actual spending must be less than authorized.
2. Extreme uncertainty concerning available resources
3. Extra-budgetary funds outside the budget process, by spending unit
4. Significant discrepancy between actual and reported expenditure
5. Funds diverted to unauthorized purposes or private accounts
6. Delayed publication of financial statements.

The above are some of the problems confronting the implementations of budgets in Nigeria. With these budgetary problems in place, governance becomes extremely difficult. On this note, Anna, (2024) submitted that, since the return to civil rule in 1999, there has never been a year that the capital budget attained 75% implementation. If this submission is anything to go by them, it is concurred by other authors that, when the quality of governance's define by poor leadership, limited vision, corruption and inefficiency, the delivery of policies would remain poor... the public sector in Nigeria is bedevilled by mis-governance and inability to deliver on established goal."

The budget details from the presidency to the legislature must be sent in good time allow time for the discussions and negotiation that would eventually result into our approved budget. It is recommended that the legislature is carried along during budget articulation process. Budgeting is very vital and must be approached with all sense of diligence in Nigeria. The rate of economic development in the third world countries, especially Nigeria has been relatively slow and it needs to be accelerated through budget implementation to be achieved. The budget basics, according to Anna 2024 are a realistic budget that is a realistic budget that is implemented with few significant deviations from plan, low level of corruption in public expenditures, high transparency in public finance, and that, public funds should be spent for the authorized public purpose.

Furthermore, there should be both internal and external control of the budget implementation process where spending unit have reasonable certainty as to the funds that will be available.

The right strategy needed to get a successful budgeting process which is capped by problem-free implementation is also necessary because of the following reasons;

1. Basic reforms are likely to yield the greatest pay off in budget improvement.

2. Best practical should be long-term objectives and not short-term priorities
3. GOD ideas often fail because of bad strategy
4. Reforms should build on existing institutions; they should not seek to imitate other countries.
5. Reforms must be a continuous process, not a one-time fix.

Getting the budget sequence right is also essential for successful implementation. The managerial accountability needed to achieve a successful implementation may be summarized as follows:

- a. Agencies may be permitted to carry over unused funds to next year.
- b. Agencies have broad discretion in using funds
- c. Budgets are based on output/ result
- d. Use of performance measure throughout the budget process
- e. Actual performance compared to targets
- f. Shift to accrual accounting and budgeting

From the analysis carried out in this work, it has been discovered that, budget implementation and governance are inextricably linked together. As a result, the poor budget implementation in Nigeria has inevitable led to poor governance. It is important to also note that budget implementations in Nigeria is always a failure. This is due to the analysis carried out in the country which has exposed areas that need massive improvement. Therefore, the problem of budget implementation will be a thing of the past when budget implementation is reviewed periodically to ensure that programmes are implemented effectively and to identify any financial or policy slip-ups.

In order that budget implementation and governance will meet the yearnings and aspirations of the Nigerian people, it should be considered that

1. It is important that monitoring and evaluation should be an integral part of budgeting process. Nigerians must take advantage of existing ICT in budgeting process.
2. All the parties concerned especially the target beneficiaries should be involved at the formulation stage of the budget so as to accommodate all inputs. This will go a long way in providing the needed commitment by all parties who will see the budget as originating from them.
3. Once a policy is formed to be useful to the people, the commitment of all concerned should be registered to ensure that change in the administration or government will not lead to project abandonment.

The Duties of the Lawmakers and Their Oversight Functions in Nigeria With Regards To Budgets

Role of the Legislature in Promoting Good Governance

The Legislature forms an important branch of most governments, in the separation of powers model. They are often differentiated from the executive and judicial branches of government. The legislative observe and direct government actions and usually have exclusive authority to amend budget involved in the process. It has been opined by the scholar that the legislative is that organ of government whose responsibility it is to make laws. It has being that the importance of the legislature can be fully

appreciated, it being reminded that no kind of government can rule properly unless they are defined rules or laws in which members of the society are subjected to furthermore it has been stated the legislature is an organ (Chigbu 0-1 2022.8&9) of government that makes law and comprises of the representatives of the people. In addition, representatives is a group of people who have the power to make and change existing laws and they are democratically elected.

The Constitution of the Federal Republic of Nigeria (CFRN) 1999 (As Altered) section 14 (2)(6) states as well as emphasizes that, "the security and welfare of the people shall be the primary purpose of government"

Thus, one of the basic functions of government is the provision of public services and preservation of lives and properties of the people. Among the branches of government, the legislature-the pillar of representative democracy through which the will of the people can be brought to the fore and implemented.

In addition other authors (writers) have stated that the legislature as the law-making branch of government, also performs other care functions known as representation and oversight. As the representative to the people, the legislature is a forum for expressing the views and aspirations of the citizens in policy making process. Furthermore, the oversight function of the legislature relates to the role of providing checks and balances on the performance of the executive branch and its agencies to ensure effective implementation of government policies and programs for the good opening of the people (chigbe, page.9, 2022)

The National Assembly as the apex legislative institution in Nigeria with core function of law making (section 4,9,58,59,80,83 CFCN (1999) as altered) include enactment of new laws, amend and repeal of extant laws, annual appropriation, amendment of the constitution etc. to direct, address the changing needs as well as for the advancement and wellbeing of the society.

The above role has been acknowledged in an assertion of a renowned Jurist that the crucial importance of legislation as an indispensable instrument of government is further underlined by the fact that almost all activity of government requires the authority of some enabling law, whether it is the provision of social welfare, economic and industrial development, social or moral reform, land tenor, maintenance of peace and order, the security, safety and integrity of the state etc. "(Komolafe, 2020 & Anyaegbunam, 2021).

One of the principal function of the National Assembly is oversight. (sections 88, 89,85(5-7) CFRN 1999, As Altered). It examiner executive actions pirate wrong deeds, place them in the central position of being guardians of democracy and defender of people's rights. This is supported by the submission of H. Chuma - Okoro: "but it is indisputable that oversight function of the legislature is a corner stone of and indeed sustains the legislative process.

This is so because it ensures that laws passed by the legislature are applied accordingly and that the Executive does not act arbitrarily or ultra vires. This makes the legislative oversight an integral aspect of a constitutional democracy" (Anyaegbunam, 2021). Thus, the legislature examines and evaluate policies, decisions, activities and programmes of government thereby making it accountable to the people. More so, oversight is geared towards ensuring compliance by other arms of government in the

implementation of laws and disbursement of funds appropriate by the legislation.

This is constitutionally provided, to expose corruption inefficiency and waste in the management of government funds (Komolafe, 2020).

The Concept of Constituency Project

Legislature constituency project refers to any project that is conceived, designed and implemented within a legislative constituency with the collaboration, input or influence of the legislator(s) representing that particular constituency in the legislature. Such projects are funded from the national or state budgets. (Chigbu O.,p.11 2022). In other words, "Constituency Project/Development Funds was defined as "funding arrangements that channel money from the central government directly to electoral constituencies for local infrastructure projects". (Chingbu O., , p.11 2022).

In Nigeria, constituency project officially called Zonal Intervention Projects (ZIP) are public projects selected by Federal Legislators to extend the dividends of democratic governance to their various constituencies to enhance development at the country side. Procedurally, the projects are recommended to the Executive during the budgeting process for implementation. However, National Assembly has the Constitutional oversight obligation on government projects as its checks and balances function to ensure transparency, accountability and good governance.

A writer referred to constituency project in Nigeria as developmental projects sited in the constituencies of State and Federal Legislators by various Ministries, Department and Agencies (MDAs) of Government as appropriated in the budget of the Federation or State. That these projects came into existence owing to the demands of Nigerians for equitable distribution of infrastructural development projects. On the whole, constituency project, includes direct interaction between representatives and constituents and the allocation of projects that are of benefit to the community lies at the heart of the initiative. It therefore leads itself to an evaluation of how local interests are taken into consideration in representative actions and the impact of such action as constituents can be seen. The fact that it captures the substantive actions of the legislators in Nigeria suggests that it can tell us the extent in which they use policy initiative to represent the needs of constituents (Benson, 2018).

The Emergence of Constituency Project in Nigeria

In Nigeria, the phenomenon of constituency projects took root at the down of the fourth Republic, with the quest by Nigerian legislators for more equitable distribution of resources to their constituencies as "dividends of democracy". One of the measures put in place by the government to facilitate development in the grass roots is constituency fund. Constituency fund evolved as a form of government funding appropriated by the legislature, directed to ensure equitable distribution of public goods across the country through constituency fund. Constituency fund evolved as a form of government funding appropriated by the legislature, directed to ensure equitable distribution of public goods across the country through constituency based project. Public goods of this kind ensues provision of boreholes and public health services and parking facilities, lighting of public spaces and roadways, among others (Benson, 2018).

Constituency projects issue came into public domain in Nigeria during Olusegun Obasanjo administration. The fourth National Assembly sought and get approval from the Executive branch for the disbursement of N5 million and N3 million per Senator and House of Representatives members, respectively for constituency projects. It was envisaged that constituency projects should guarantee that all over-lapping Federal Constituencies in Nigeria are provided with Social amenities such as roads, primary healthcare centres, rural electrification, electricity transformers, streets lights, water boreholes, rural roads and drainage systems, environmental sanitation wares and also educational and leadership development programmes among others.

Expectedly, good infrastructure helps to raise productivity and lower costs, as poor infrastructure hinders economic growth in any economy. Also, constituency projects are the development initiatives geared towards improving the lives of people of different constituent units periodically (Ezeobi, 2021). The citizens were persuaded that such a scheme would directly impact the lives of the people, especially those at the grassroots as well as bringing governance closer to them.

The main reason for instituting any government is to deliver public goods for the majority of the populace through good governance. In the case of Nigeria, the people were hungry for democracy dividends and demanded same from their elected representatives. Hence, constituency project is a response to the yearnings of Nigerians for democracy and its dividends. As a result, constituency projects were created to ensure at least presence of government in such constituency having some grassroots projects sited in each constituency during the budgeting process. Which only required identifying projects which they wished to be sited in their constituencies for inclusion in the budget, with a financial limit for the budgeting provisions for such projects in each constituency. The 1999 Constitution fare power to the National Assembly to appropriate funds for government spending as highlighted in Section 80 (2, 3 & 4).

The idea of constituency project emerged as a result of the need to guarantee fair and even distribution of infrastructural facilities. Safeguard adequate representation of every part of the country in the State House of Assembly, in the House of Representatives and in the Senate.

However, legislators only recommend programmes and projects to be sited in their constituencies based on the needs and requests of their constituents. The award of contracts and the management and payments for such contracts are entirely in the hands of the executive agencies of government.

On the other hand, there is another school of thought that was against this foregoing arrangement that, warrants members of the National Assembly to directly determine what projects should be sited in their constituency coupled with influencing the potential contractors; mutual understanding this, an agreement was reached between the legislators and the Executive branch that paved the way for an annual (yearly) practice whereby the Federal Government allocated funds for the implementation of the projects through the office of the Special Adviser to the President on Millennium Development Goals. Thus, these project are recommended by Law makers for implementation in their various Constituencies in order to engender socio-economic development in the grass roots as well as Nigerians in every State and the Federal Capital Territory (FCT) (Budget, 2018).

Theoretical Framework

The theory in which this work is anchored is the principle - Agent theory.

The first scholars that proposed and began the creation of the theory of principle-agency was Stephen Ross and Harry Minick individually and currently in 1972. Ross is responsible for the origin of the economic theory of agency, and Minick for the institutional theory of agency. The basic crafts of these appearances are related. They are complementary in their uses of similar concepts under different assumptions.

However, it is pertinent to note that the principal - agency theory was not applied in political science in a major way until Moe's article in 1984. It also did not enter Sociology until Shapirols article in 1987. It also did not become prominent in

Management work, until Eisenhardt's article in 1989. In all cases, Minick's work has cited, but it took many years before these authors took their primary course from the theory of agency in economies. Though, the law of agency played a role in the naming of the theory of agency, it took many years before other scholars applied the law of agency in the social science theory of agency.

Currently, there is a large literature in law which makes use of the theory of agency as well as crucial concepts from it: (Chigbo O., p - 23, 2022).

The foregoing theory has the limitations of game theory as a mechanism for clarifying behaviour. Principle - agent analysis is not suitable when evaluating the accountability of certain actors to another, when the second is not aware of its dependence on the first and or can do literally nothing to affect the behaviour of the former. Its very flexibility is also a sort of limitations within its field of application there does not appear, to be any pattern of behaviours that the model cannot explain. While any particular model in this category may have empirical content, it is not clear what content the family as a whole has. Furthermore, principal - agent problem theory describes problems that occur when agents and principals have conflicting interests. Popularly elected governments though more peculiar to developed economies have become emerging phenomenon among developing countries as well. These nations are often governed as direct democracies that operate by letting citizens to elect government officials. These officials are agents of the people they represent (Investopedia, 2020). Thus, principal - agent problem can occur in governance when officials have motivations to act in their pecuniary interests rather than as agents for the people, who are principals. This view is reinforced by the fact that unelected bureaucrats are not accountable to the voters and likely to act in their pecuniary interests. According to economist Nsikanem in Chigbu O (2023), the goal of civil servants, is to maximize their own budgets rather than general social welfare. Where this view is correct, then unelected administrators have conflict of interests with voters. Unelected officials, especially those who are difficult to fire, would seem to have chronic difficulty acting as agents for the people.

Similarly, elected officials, bureaucrats (unelected) among others face different pressures to act against the public interest occasionally, principle agent problems occurs owing to the fact that government officials lack the knowledge to act affectively as agents for the people (Investopedia, 2020). Principal-agent

problems in government can be reduced by entrenching transparency and accountability in administration and thereby ensure good governance.

Application of Theory to the Paper

Unelected Civil servants can work toward the public interest more effectively because they do not worry about the next election. To safeguard the foregoing recruitment into the bureaucracy should be based on merit, where the best and the brightest work for the common good. Also, popular election of representatives may only partially address this problem by leaving officials free to act in their own interests after the election (Investopedia 2020). Therefore, the elected representative/legislature as agent of the people ought to consult the people in choosing their constituency projects before

recommending such; carry out their oversight functions effectively to ensure that Ministries, Departments and Agencies (MDA's) implement the projects according to the specifications and standards. Also they are officially responsible to inform their constituents with updates on every project sited in their constituency. Since legislators occupy a better position to monitor and effectively ensure the execution of every project by engaging the agencies in charge. While financing and supervision of the implementation of constituency projects are under the preview of appropriate MDAs. Therefore, the people (being principal) and other stakeholders legitimately expects both the Legislature and Executive (as their agent) to promptly implement the constituency projects as democratic dividends to enhance their welfare.

Illustrations of Constituency Projects in Local Government Areas and Area Councils in Nigeria

The list of Constituency/Zonal Intervention Projects sited in Ukwa East - Ukwa West federal constituency of Abia State ending in 2019 Appropriation Acts includes among others the following:

S/N	Year	Project Title	Amount Allocation	Agency
1.	2017	Procurement of serving machines, grinding machines, hair clippers, hair dryers for youths empowerment in Ukwa West Federal Constituency, Abia State.	N50,000,000	NAPTIP
2.	2017	Entrepreneurship Training for Youths in Abia South Senatorial District Abia State.	N30,000,000	SMEDAN
3.	2018	Supply and installation of 500KVA Transformers in communities in Abia South Senatorial District.	N60,000,000	Energy Commission
4.	2018	Purchase of Suzik mini buses for empowerment of Ukwa East/Ukwa West LGA Federal Abia State.	N28,000,000	EHOREON
5.	2019	Sensitization on Traditional Peace Practices and Cultures for promoting Harmonious Co-existence in Ukwa East federal constituency, Abia State.	N100,000,000	IPCOR
6.	2019	Vocational Training for women and youth in Abia State Senatorial District, Abia State.	N50,000,000	NCAC

The immediate past Law maker representing AMAC/Bwari Federal Constituency, Micah Jiba on Tuesday embarked on commissioning 25 intervention projects in Bwari Area Council and Abuja Municipal Area Council (AMAC) sponsored in the 2020 Budget. Mr. Jiba during the Commissioning tour in Abuja, said the projects were in fulfillment of some of his campaign promises to improve the living standard in the constituency. Some of the projects commissioned include a three block of classrooms and furnishing at Pilot Science Primary School, Bwari, a five block of classrooms at Dawaki, a five block of class with offices and toilets at Piwoyi community, a solar boreholes in Gbobwidna in Bwari Central, construction of solar borehole in Jibi Dei Dei, motorized borehole at Chuka, installation of 500KVA Transformer at Gosa community.

Others are motorized borehole at Ketti community newly installed 500KVA transformer as Kuduru Army Barracks in AMAC, motorized borehole at ECWA Bible School, Karu and ICT Centre at JSS Nyanya among others.

Conclusion

The study analyzed the policies of budget implementation in Nigeria with special focus on constituency projects from 2022 - 2024.

The study acknowledges that the legislature or parliament is a prominent institution in a government that is democratic in nature and is composed of elected representatives in the populace of any given country. The study defined legislature constituency project: The study found out that constituency projects issue came into the public domain in Nigeria during President Olusegun Obasanjo Administration 1999 - 2007 being that most Nigerians do not understand the actual functions of the National Assembly. The study concludes that the problems of budget implementation will be a thing of the past when budget implementation is reviewed periodically to ensure that programmes are implemented effectively and efficiently and to identify any financial or policy slip-ups.

Recommendations

1. This research recommends that for the legislature to play their representative functions effectively, especially in the delivery of democratic dividend to the people, there is a need for them to ensure that constituents' priority projects are recommended.

2. From the foregoing, constituents should be carried along in the selection, implementation and management of projects to ensure that the goal of the legislators are effective.
3. That constituency projects should be evenly located between or among the Local Government Areas that make up the Federal Constituency and consequently, as practicable, these constituency projects should be sited across the political wards of the constituency to ensure equality and balanced development.

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