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EFFECT OF CIVIL SOCIETY PARTICIPATION ON THE BUDGET ADMINISTRATION PROCESS IN NIGERIA

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Abstract

This research work studies the effect of Civil Society participation on Nigeria's budget administration process from 2019 to 2026, focusing on three National Ministries: Finance and Planning, Education and Health. The absence of Civil Society Participation in the nation's budget formulation and implementation has become a problem in Nigeria's economic planning and administration, hence, the public outcry on the lingering hardship and poverty. The major objective of the study is to examine the effect of Civil Society participation in the budget process in Nigeria. The theories employed in the study were Budget Process Theory and Stakeholder Theory. These theories were used to guide the study in examining the importance of Civil Society Participation in the administration of budget process in Nigeria. The research design employed in the study was achieved through a descriptive survey and a correlational research design, which combined both quantitative and qualitative methods. The research involved 100 management staff members and utilized a sample size of 86 respondents. The data was collected through the self-administered questionnaires and structured interviews. For data analysis, thematic examination was used for qualitative data, while quantitative data was processed using descriptive, it was also processed using inferential statistics with SPSS Version 21. The findings indicate a significant lack of Civil Society participation throughout all stages of the budget administration process within the government agencies. It concludes that this lack of participation has led to ineffective budgets, lacking credibility, transparency, and accountability, which by extension adversely affects the quality of basic services and the efficacy of key projects intended to address citizen needs. The study recommends that the government should enhance Civil Society participation in the budget administration process to improve efficiency, transparency, and accountability. Such improvements are envisaged to facilitate better service delivery and ensure that prioritized citizen projects are addressed.

Keywords: *Civil Society, Participation, Budget Administration Process, Nigeria*

Introduction

Nigeria is the largest country in Africa, with an estimated population of over 242 million people in 2026. The Country is a democratic nation, with a Presidential system of government in practice. Since the return of democracy in 1999, Nigeria has had budget antecedents that grew geometrically with figures rising up, year in and year out. However, these budgets formulations hardly translate to full implementation and thereby addressing the intended policies, programmes and projects of government, in which the budgets were estimated for. Budgets are essential financial instruments utilized globally by governments to generate, gather, and allocate funds effectively for social services. Comprising a framework of laws, procedures, and systems, budgeting facilitates the mobilization, allocation, and financial accountability of public spending while assessing outcomes (Lawson, 2015). The budgeting process includes



four key components: administration, accounting, economics, and politics (Khan & Hildreth, 2002). It aims to allocate limited resources, evaluate economic growth, establish spending ceilings, and ensure adherence to budgetary constraints (Michel, 2002; Bartle and Shields, 2008). Budgeting also promotes informed decision-making for service delivery and capital management, encourages stakeholder participation, and fosters communication between officials and the community (Lapsley & Ros, 2015). The budgetary process consists of four essential stages: formulation, adoption, execution, and evaluation, which are necessary for ensuring financial stability, transparency, and public oversight (Hashem, 2014; Harchenko, 2024). In Nigeria, the national budget process is a vital financial tool for the fiscal year from January to December, outlining strategies for revenue generation through oil, agriculture, mining, taxes, and donor grants to foster economic development. The budget is prepared, implemented, and evaluated by the Budget office under the Ministry of Finance and Planning (MoFP, 2024).

Civil Society participation is highlighted as a significant element in informing and involving community members in decision-making processes; this participation includes awareness-raising, outreach, and collaborative efforts (Shukor et al., 2011). Fox and Meyer (1995) establish that community involvement in development entails active participation in administrative policymaking, which encompasses budget prioritization and guiding government stakeholders on project significance for community development. This engagement is critical for embedding public concerns, needs, and values into governance frameworks, thus fostering inclusivity (Awio & Northcott, 2007). Public participation manifests across various sectors, including budgeting and political contexts, with Kaefing (2005) emphasizing that it involves not only informing the public but also soliciting feedback and granting authority in decision-making. A notable example of public participation is seen in participatory budgeting, as highlighted by Schgurency (2011), where governments actively seek to engage citizens in collaborative public actions, deliberations, and decision-making. Gorden (2017) notes that public participation in budgeting can occur directly, enabling citizens to influence fiscal priorities, or indirectly, through elected representatives, which is essential for maintaining a responsible and transparent budgeting process.

Reshma (2021) argues that public engagement enhances budget management and equity in resource allocation, allowing communities to articulate their perspectives prior to policy decisions, while Nayak and Samanta (2014) assert that public input is critical during all phases of the budget process. Effective oversight mechanisms are necessary to prevent mismanagement and uphold transparency; thus, public hearings become crucial for educating stakeholders about budget strategies (Eising, 2013). The significance of Civil Society engagement is further underlined by its essential role in fostering effective governance and accountability (Shah, 2007). In Nigeria, the historical lack of citizen participation since its independence in 1960 has resulted in credibility issues within budget allocation, adversely affecting social services and creating barriers to economic growth and improved living conditions (Oyedele, 2015; De Gama, 2020). Challenges highlighted by Gashaw (2018) include misaligned budget priorities, excessive security spending, and insufficient investments in health and education, prompting calls for reform in public financial management. These reforms aim to advance participatory, transparent, and accountable budgeting that enhances service delivery, alleviates poverty, creates jobs, and supports sustainable development.



Statement of the Problem

Civil Society participation is crucial for a transparent and responsible budgeting process, allowing the public to evaluate government programs and services (Gordon, 2017). The budget plays a vital role in a central or regional government, providing insights into potential planning problems (Pratiwi, 2014). Active participation in budgeting ensures efficient resource allocation and equitable distribution. A realistic oversight process is necessary to prevent mismanagement, combat corruption, and promote budget compliance (Nayak & Samanta, 2014). Civil Society participation is crucial for a country's democratic political system, corruption elimination, and improved financial management (Eniayejun & Evcan, 2015). Budgeting participation brings the government closer to the people, improving services, such as healthcare, housing, education, transportation, and communication. This approach helps rural populations avoid relocation to cities (Sintomer et al., 2008). The Nigeria's Constitution promotes accountability and transparency in public finance, but decision-making remains challenging for the general public. Greater public involvement in political processes and accountability in public finances is needed (Challigha, 2008).

Since Nigeria's independence in 1960, the country has faced governance crises and political instability, with a lack of citizen participation in the budget administration process. A lack of Civil Society participation in the budget administration process has resulted in insufficient budgetary allocations for programmes of social sector organizations. This has led to inadequate budgetary performance and poor service delivery. In 2019, the state budget for social sectors, such as health and education, decreased from 9% to 5%, failing to meet the target of 20% of total public expenditures for the education sector and the Abuja Declaration's target of 15% for the health sector (UNICEF Nigeria, 2019; De Gama, 2020). The study reveals that budgetary issues have negatively impacted social sector organizations, including the National Ministries of General Education and Instruction and Health, leading to poor social service delivery and significant social challenges.

The consequences of a lack of Civil Society involvement in the budget administration process in Nigeria have led to inadequate social service delivery, particularly in rural areas, resulting in increased internal migration to urban centers. This has led to the emergence of inner cities (often referred to as ghettos), exacerbated by issues like unemployment, vandalism, Banditry, poverty, crime, and drug abuse. Understanding the budget administration process is crucial for planning and prioritizing spending on quality basic social services within budget constraints and implementing state-level programmes for future development goals. The study examined the effect of Civil Society participation in Nigeria's budget administration process from 2019 to 2026, aiming to improve budgeting procedures, performance, and service delivery quality.



Nigeria's Budget Overview (2019-2026)

The breakdown below shows the budget size, projected revenue, key focus and highlights of the budget policies for the period between 2019-2026.

Budget Size (Expenditure)	Projected Revenue	Key Focus / Highlights
2019 N8.92 trillion	N6.97 trillion	"Budget of Continuity," focused on completing existing infrastructure projects.
2020 N10.59 trillion	N5.84 trillion	Revised downward due to the COVID-19 pandemic and global oil price crash.
2021 N13.57 trillion	N7.89 trillion	"Budget of Economic Recovery and Resilience," aiming to stimulate the economy post-recession.
2022 N17.13 trillion	N10.13 trillion	Focused on economic diversification and continued infrastructure development.
2023 N21.83 trillion	N9.73 trillion	"Budget of Fiscal Consolidation," featuring heavy capital investment.
2024 N28.78 trillion	N19.60 trillion	First full budget under the current administration, prioritizing security and infrastructural renewal.
2025 N35.05 trillion	N21.77 trillion	Transitioned focus toward consolidating economic reforms and human capital.
2026 N68.32 trillion	N34.33 trillion	Landmark budget; dedicated legacy debt resolution and major allocations to defense, education, and infrastructure.

Note: The 2026 budget was initially proposed at N58.47 trillion but was subsequently raised and passed by the National Assembly to N68.32 trillion to accommodate legacy commitments and infrastructure boosts.

Literature Review

Conceptual Framework

A conceptual framework facilitates an in-depth analysis of literature that encompasses various conceptual interpretations. It serves to critically link concepts, thereby enriching the existing body of knowledge and oftentimes deriving its attributes from secondary sources (Maree, 2010). The study uses a conceptual framework to analyze the problem statement, focusing on Civil Society participation as independent variables and the budget administration process as the dependent variable. The findings indicate that the independent variable significantly impacts the dependent variable, affecting the budget administration process.



Civil Society Participation

Civil Society participation are crucial aspects of development, covering stakeholder consultation and informed decision-making. They aim to deepen democracy, alleviate poverty, and enhance service delivery (Davids, 2005; Greenberg & Mathoho, 2010). The study indicated that civil society participation was lacking at all levels of government and throughout the budgeting stages process. This absence has led to inefficient budget administration processes, resulting in poor quality of basic service delivery provided by the government.

Budget Administration Process

Hashem (2014) describes the budget administration process as a recurring cycle consisting of four stages: formulation, adoption, implementation, and auditing and evaluation. This process is crucial for public organizations as it requires the government to update its goals, objectives, and strategies (Ijeoma et al., 2013). The study discovered that the dependent variable (The budget administration process) has been influenced by independent variables (Civil Society participation). This has resulted in budgets that lack effectiveness, credibility, transparency, and accountability at all levels of government—national, state, and local. As a result, there has been insufficient provision of social services by government agencies, particularly service providers.

Governments worldwide encourage citizens to participate in policy implementation to ensure positive public relations, enhance service quality, and execute effective policies (Chowdhury & Aktaruzzaman, 2016). Civil Society participation is vital for socio-legal and political processes, allowing individuals to express their opinions and contribute to sustainable change. Participation can range from formal and symbolic to close collaboration between authorities and stakeholders. There are three levels of involvement: information disclosure, consultation, and active citizen engagement (Enshassi & Kullab, 2014). Public participation is defined as a process in which ordinary members of a community exercise power over decisions related to community affairs, focusing on non-elite individuals with low educational levels and those not in formal employment (Brynard, 1996). It is rooted in the democratic system, safeguarding individual rights and the public interest (Mohammadi et al., 2010). Civil Society participation enhances access to information about government operations, facilitates citizens' rights to be consulted and heard on matters directly affecting them, and ensures equal representation through fair systems of representative democracy (Aulich, 2009). Public participation is embedded in classical and contemporary development theories, emphasizing the significance of effective and participatory governance for sustainable change. There are two aspects to public participation: direct participation, where citizens engage in decision-making, and indirect involvement, where citizens elect individuals to represent their needs and views (Madumo, 2014).

Empirical Review

Numerous studies have highlighted the challenges faced by governments in developing countries in establishing effective public financial management (PFM), particularly in relation to budget systems. Nigeria is no exception, grappling with various obstacles in its public financial management and budgeting process since its independence in 1960.

According to De Gama (2020), significant issues have plagued the budgeting process in Nigeria, affecting both national and agency budgets.



Figure 2.1 Illustrates the budget process/cycle and the key actors involved source: Lawson (2015)

Lawson (2015) stated that this annual budget cycle aims to ensure proper planning, execution, accounting, and oversight of public spending. It often revolves around the following significant stages: (i) Budget formulation: The budget is prepared with consideration for government fiscal policies, strategic goals, and appropriate macroeconomic and fiscal activities. (ii) Budget execution: The budget is carried out within a framework of effective standards, processes, and internal controls, ensuring that resources are obtained and used as intended. (iii) Accounting and reporting: accurate and reliable records are maintained, and information is produced and disseminated at suitable times to fulfill decision-making, management, and reporting needs. (iv) External scrutiny and audit: Public finances are independently reviewed and audited, and there is external oversight to ensure that the executive has implemented the reform proposal.

These reforms were largely motivated by the recognition of poor performance against budgetary expectations. Despite these efforts, the budget administration process in Nigeria has not successfully achieved public policy objectives. The study indicates that, even after the introduction of reforms, the annual budget cycle and process, initiated since 2019, has shown that government spending is often inadequately planned, developed, executed, monitored, audited, and reviewed. There exists a consistent disparity between actual and projected.

ultimately lack of effectiveness, transparency, credibility, and accountability. Civil Society Legislative Advocacy Centre- CISLAC stated that the Nigeria's government executed various PFM reforms, including reforms in public sector budgeting, aimed at improving spending efficiency since the country's independence.

Theoretical Framework

The subsection explored various theories examining the impact of Civil Society participation in the budget administration process, including the budgetary process theory, stakeholders' theory and public participation.

The Budgetary Process Theory



The budget process theory, developed by Otto et al. in 1966, addresses the planning, allocation, and management of financial resources in governments and organizations, covers the rules and decision-making involved in budgets, which impact financial performance and policy outcomes. The theory posits that budgeting includes evaluating alternatives, a complex task due to technical challenges and the lack of a unified approach for assessing programs with differing preferences. Budget participants often use calculation aids, particularly the incremental method, to navigate significant financial burdens (Freeman et al., 2015). This theory serves as a framework for decision-making, from budget creation to legislative approval, essential for project execution and economic growth in both developed and developing countries. It integrates the legislative and executive branches, influenced by constitutional, political, and legal frameworks and internal structures (Posner & Park, 2007).

Stakeholder's Theory and Public Participation

The study was based on stakeholder's theory, whose proponent is Freeman R.E. (1984). The theory suggests that organizations have stakeholders who benefit or are harmed by their actions. These stakeholders are groups or individuals who can affect or be affected by the achievement of the organization's objectives. The purpose of an organization is to manage their interests, needs, and viewpoints, which is fulfilled by its managers (Fontaine et al., 2006). The main stakeholders include public (customers), local communities, employees, service providers, and shareholders (Friedman & Miles, 2006). Donaldson and Preston (1995) criticized the stakeholders' theory for its descriptive accuracy, instrumental power, and normative validity. They argued that the theory is justified in management literature due to its descriptive accuracy, instrumental power, and normative validity. Descriptive accuracy is based on its model describing the organization as a constellation of interests possessing intrinsic value. Instrumental power is based on its framework for examining the links between stakeholder management and organizational performance goals. Normative validity is based on the acceptance of the idea that stakeholders are persons or groups with legitimate interests in procedural and substantive aspects of organizational activity, regardless of whether the agency has any corresponding functional interest in them. The interests of all stakeholders are of intrinsic value, making stakeholder theory relevant to the budget administration process (Donaldson & Preston, 1995).

Nigeria's constitution and the Public Financial Management and Accountability Act mandate public participation in the budget administration process at all levels, including national, state, and local governments. The lack of active, effective, and lasting participation of beneficiaries is a main reason for unsuccessful development projects in the country. Community participation is crucial for social and economic development, and policymaking, public resource management, and revenue sharing are expected to become key drivers of development. Active engagement of Civil Society is necessary for better resource distribution and a deeper consultation and information sharing process in budgeting, implementation, and monitoring and evaluation aspects of development projects. People only participate in processes that are beneficial to them, and in instances where the benefits outweigh the costs. A balance must be made to ensure community participation in governance benefits participants. Low turnout has been observed due to government failures in civil education and ignorance of the community's desire to own the budget (Barasa & Eising, 2012). Participative budgets demonstrate the importance of effective tools of participation and government duty in breaking bureaucratic barriers and forming active citizenship (Mugambi & Theuri, 2014). The



constitution should clearly define values and norms for public officers, outlining the type of retribution that can be applied if these norms are not upheld, to ensure that those in leadership positions, public offices, and resources adhere to publicly agreed standards and goals (Mbai, 2003).

Public participation is a crucial aspect of democratic governance, ensuring that programs are meaningfully tied to the people. The World Bank defines participation as a process where stakeholders share control over development initiatives, decisions, and resources. It creates a balance between governing for the people and governing by the people. The theory can significantly influence decision-making and improve governance processes when harnessed properly. The constitution makers emphasized the importance of Civil Society participation in achieving productive and sustainable change. In Nigeria, the stakeholder's theory and public participation should be a key tool against graft and poor governance. A society with a strong civic culture should be more involved in managing its affairs. It should now be legal to consult stakeholders and make development plans and services more responsive to local needs. This would increase the responsibility for the average Nigerians, allowing them to enhance development and service delivery while fostering governance and accountability. The study reveals that Civil Society participation is crucial in government budget administration process, but a lack of participation at every stage negatively impacts the process and cycle for government agencies, leading to poor service delivery.

Public Budget Process/cycle and stages

ODI (2004) asserts that the processes for raising, allocating, and utilizing public resources are essential for government functions and achieving policy goals. Budgets are tools for managing funds in alignment with political and economic policies, serving as blueprints for decision-making regarding resource distribution. The budget administration process is systematic and includes preparation, legislative approval, execution, monitoring, and evaluation, culminating in an official document. Ijeoma et al. (2013) underscore that this process is continuous in public organizations, as the government regularly assesses and revises its goals and strategies. Budgeting is essential for performance management, as it supports the creation of financial plans that align with future objectives, incentives, and action plans. It provides a framework for evaluating outcomes to assess their effectiveness. Furthermore, budgetary evaluations are critical for analyzing and enhancing the budgeting process, ensuring that it meets the organizational needs effectively (Jayamaha & Silva, 2012).

The budget process is crucial for government expenditures, comprising four stages: formulation, adoption, execution, and evaluation. It involves government participants in crafting and implementing budget proposals that facilitate resource mobilization, employment generation, and improved wealth distribution (Ngara & Dasat, 2020). Effective budgeting adheres to modern public governance principles, including credibility, public participation, transparency, accountability, and strategic planning (Saleh, 2020; Sambo, 2022). The annual budget cycle involves stages of formulation, adoption, implementation, and audit and evaluation, enabling governments to adapt and assess their actions based on new information (Hashem, 2014). Departmental budgets play a vital role in a nation's financial stability, ensuring accuracy, transparency, and public oversight, while encompassing legislation, macroeconomic plans, development goals, and performance management standards.



(Harchenko, 2024). The researcher argued that this process coordinates resources, sets standards, and evaluates performance to enhance public spending regarding national welfare.

The budgeting process, as discussed by Jayamaha and Silva (2012), emphasizes the importance of enhanced departmental communication and coordination, stakeholder involvement, and informed decision-making. Abdullah (2018) highlights a significant relationship between budgeting interactions and goal performance at an institution's cost center. The development and approval of budgets serve as a method for translating an organization's overarching goals into actionable projects. Notably, budgeting is unique in managerial practices as it acknowledges the essential role of managers while offering a structured approach to key elements of scientific management, including management by objectives, effective communication, participative management, dynamic control, continuous feedback, responsibility accounting, management by exception, and flexibility. Babalola (2008) asserts that budgeting and the budgetary process are critical to organizational success, a sentiment echoed by Suberu (2010), who states that budgets and financial strategies are vital to both large and small organizations.

Hashem (2014) describes the annual budget process as a cyclical procedure divided into four main stages: formulation, adoption, execution, and auditing and evaluation. Each stage involves distinct participants. Initially, the chief executive collaborates with operating agencies to create a service plan to address anticipated conditions, followed by the legislative body determining a program response based on this plan. The executive administration then implements the selected program, before an external review body conducts audits and evaluations of the program's execution, reporting findings to both the legislative body and the public. The budget cycle consists of overlapping stages, where actions in one stage impact decisions in others. As the executive drafts the new budget and chooses projects for public funding, current budgets are executed, and the Auditor General's Office reviews past expenditures. This dynamic interplay enhances the system's adaptability and responsiveness to new information, thereby supporting governmental accountability. Despite this, current budget processes may fall short in effectively guaranteeing accountability, although the cyclical nature of budgeting is perceived to contribute to the objective of a smaller government (Hashem, 2014).

Gaps in the Literature

The literature on budget administration processes and their impact on social service delivery in Nigeria is underexplored, with most studies focusing on foreign contexts. Previous studies by Asomba et al. (2024), María-Dolores et al. (2024), Güneş (2023), Batubara et al. (2022), Reshma (2021), Kandie (2020), and Mulikuza et al. (2019) found that Civil Society participation in budgeting is crucial for responsible and transparent processes. It allows citizens to assess the effectiveness of public funds and government programs, promotes equity, justice, resource allocation, and effective monitoring. Education and improved service delivery are recommended to encourage participation, fostering accountability, transparency, and strengthening democracy. However, these studies have not adequately defined the effectiveness of public participation in the budget administration process or its connection to improving social service delivery. The methodologies used in these studies include descriptive statistical analysis, partial least squares analysis (SEM PLS), the system GMM method, cross-sectional surveys, and mixed methods. None have applied descriptive surveys and correlational research design combining both qualitative and quantitative analysis to evaluate the effect of



Civil Society participation in the budget administration process, leaving significant gaps in the literature regarding a holistic evaluation of these determinants. The current study aims to fill these gaps by examining how Civil Society involvement affect budget administration processes in Nigeria. It seeks to incorporate these findings into the budget process to enhance performance and improve the quality of social services. The subject has not been specifically explored and addressed in previous research. The study used a method to fill gaps in existing literature by collecting data from three national ministries: Finance and Planning, Education and Health, utilizing self-administered questionnaires and structured interviews. The analysis differentiated between qualitative and quantitative data; thematic analysis was performed on qualitative data, while quantitative data were analyzed using descriptive and inferential statistical techniques through the Statistical Package for the Social Sciences (SPSS) version 21. The analysis examined the effect of Civil Society participation in the budget administration process. It led to notable findings, conclusions, and offered recommendations designed to address and bridge the gaps identified in the existing literature regarding this subject matter.

Research Methodology

This study employed a descriptive and correlational design, incorporating both qualitative and quantitative methods. The descriptive survey design facilitated effective organization, while correlational research highlighted relationships between variables (Sassower, 2017). Primary data were collected through self-administered questionnaires and structured interviews, with secondary data sourced from various published materials. Data analysis incorporated thematic examination for qualitative data, while quantitative data were analyzed through descriptive and inferential statistics with the help of SPSS Version 21. Results were presented in tables, charts, and graphical presentations. The chosen design successfully addressed the research purpose and yielded accurate insights into the factors affecting the budget administration process. The target population of this study included 100 staff members from various Directorates who are engaged in the budgeting process across three National Ministries: Finance and Planning, Education and Health.

In this study, the sampling frame included staff from various Directorates involved in budgeting within three National Ministries: Finance and Planning, Education and Health. This included personnel from Directorates such as Budget and Revenue, Treasury/Accounts, Sectoral Planning, Policy Planning, and Administration and Finance.

Data Analysis and Interpretation of Findings

This section details the data analysis and findings of the study, which utilized a self-administered questionnaire and structured interviews. The developed questionnaire featured Likert-type questions, allowing respondents to rate variables on a five-point Likert scale to enhance data accuracy. The section showcases data in both quantitative and qualitative formats, providing a critical analysis of findings that are categorized into descriptive and inferential statistics.



Descriptive statistics Findings

Collection of data, followed by a comprehensive analysis of the key results. These findings are presented narratives reflected in tables and figures.

4.1.1 Questionnaire

Table 4.1 Response rate

s/n	Variable	Frequency	Percent (%)
1	Questionnaires distributed	86	100
2	Questionnaires filled and returned	86	100
Total		86	100

source: Field data, 2026

Eighty-six questionnaires were distributed to the respondents, and all were completed and returned.

V. The Respondents' Ministries and Directorates

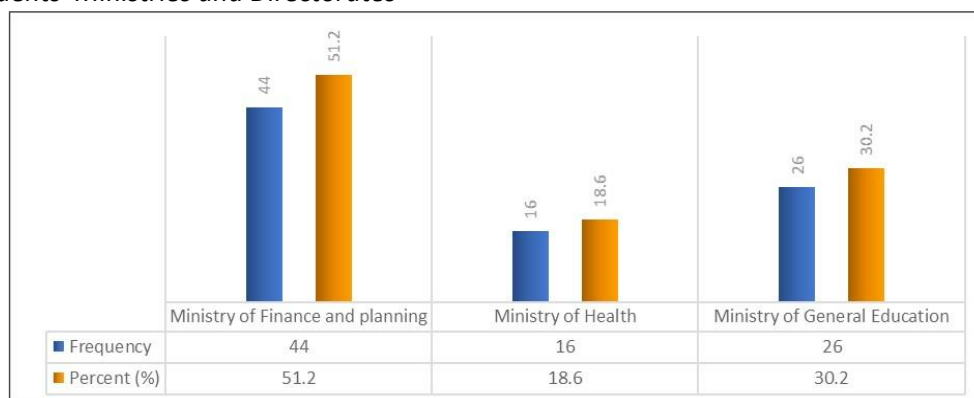


Figure 4.3 Distribution of respondents based on their ministries

source: Field data, 2026

Figure 4.3 shows that the majority of respondents in the Health Ministry, Education and Finance and Planning manages 51.2%, while, from the National Ministry of Finance all budgets for the country's agencies, explaining why and Planning, followed by 30.2% from the Ministry of Education, and 30.2%

vi. *The Respondents' Ministries and Directorates*

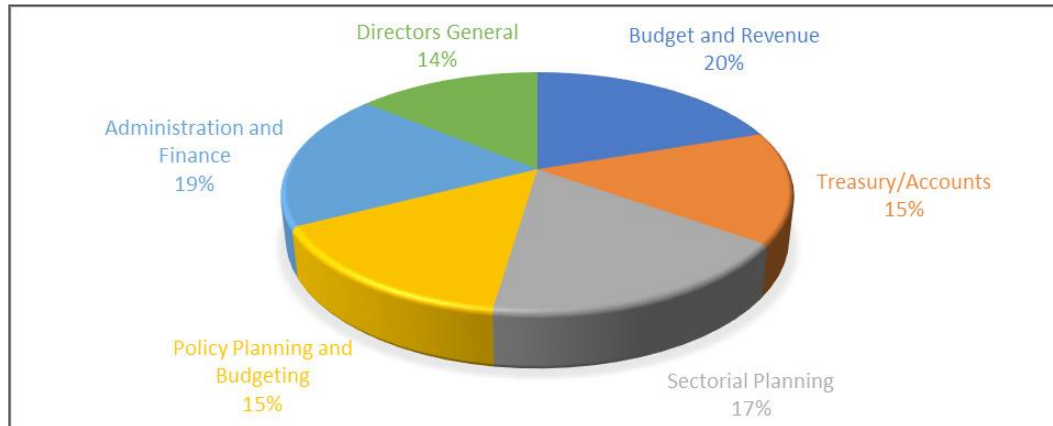


Figure 4.4. *Distribution of respondents based on their directorates*

source: *Field data, 2026*

Figure 4.4 illustrates that the majority of respondents budgeting (15%), and the ministries' Directors General were from budget and revenue (20%), followed by (14%). This suggests that all respondents came from administration and finance (19%), sectorial planning directorates engaged in budgetary processes.

(17%), treasury/accounts (15%), policy planning and budgeting.

vii. *The Respondents' Level of Management within the three Ministries*

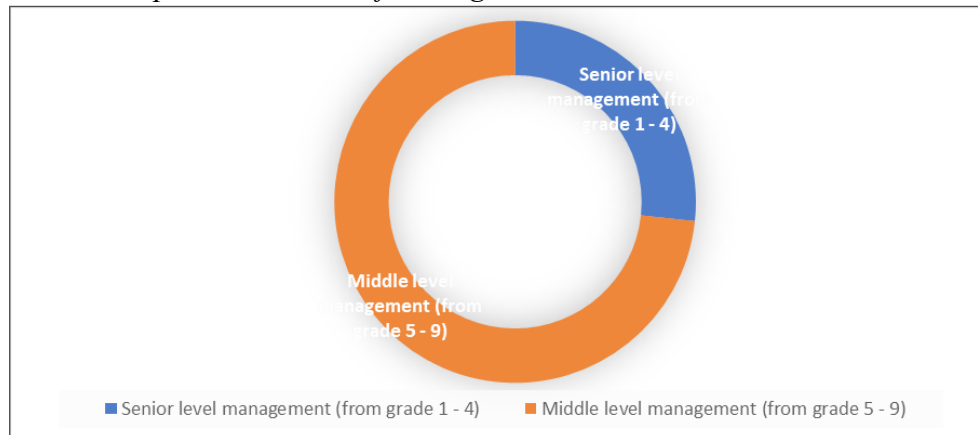


Figure 4.5. *Respondents' level of management within the three ministries*

source: *Field data, 2026*

Figure 4.5 indicates that 73.3% of respondent's recruitment opportunities that lack knowledge are in middle-level management, with 26.7% in budgeting and service delivery due to insufficient senior-level roles. Many feels trapped in middle- training and development level management due to limited promotion and



viii. The Respondents' Duration of Involvement in the Budget Administration Process

Table 4.4 Respondents' duration of participation in the budget administration process

s/n	Period of involvement in the budget process	Frequency	Percent (100%)
1	Below 5 years	38	44.2
2	From 6 – 10 years	25	29.1
3	From 11 – 15 years	10	11.6
4	Above 16 years	13	15.1
Total		86	100

Table 4.4 Respondents' duration of participation in the budget administration process

source: Field data, 2026

Table 4.4 indicates that most respondents (44.2%) the limited budgeting experience among employees have less than 5 years of budgeting experience, with highlighting the need for appropriate training and 29.1% having 6 to 10 years, 15.1% over 16 years, development for budgetary staff. and only 11.6% with 11 to 15 years. This illustrates

(b). Part Two: Specific questions for the research

i. Civil Society participation in the budget administration process

Table 4.5 Civil Society participation in the budget administration process

s/n	Variable	N	Mean	sD
1	Civil Society participation is essential in government budget administration processes because it promotes efficacy, transparency, accountability, and good governance.	86	4.1	1.1
2	The lack of Civil Society participation in every stage of the budget administration process for government agencies has negatively affected Nigeria's essential citizen-priority projects.	86	3.8	1.2

Source: Field Data 2026

Table 4.5 presents respondents' ratings of Civil Society participation in the budget process on a scale of 1 to 5 (where 1 means strongly disagreed, 2 disagreed, 3 neutral, 4 agreed, and 5 strongly agreed). *The findings revealed that Civil Society participation is crucial in public budget processes as indicated by a mean of 4.1. The lack of Civil Society participation at all stages of the budgetary process and cycle for government agencies in Nigeria negatively impacted outcomes, reflected by a mean of 3.8. The respondents' views on Civil Society participation in the budget administration process are as follows:*

ii. *Civil Society participation is crucial to the government budget process.*

Table 4.6 *Civil Society participation is vital to the government's budgetary process*

s/n	Response	Frequency	Percent (%)
1	Strongly disagree	6	7.0
2	Disagree	3	3.5
3	Neutral	7	8.1
4	Agree	30	34.9
5	Strongly agree	40	46.5
Total		86	100

source: Field data, 2026

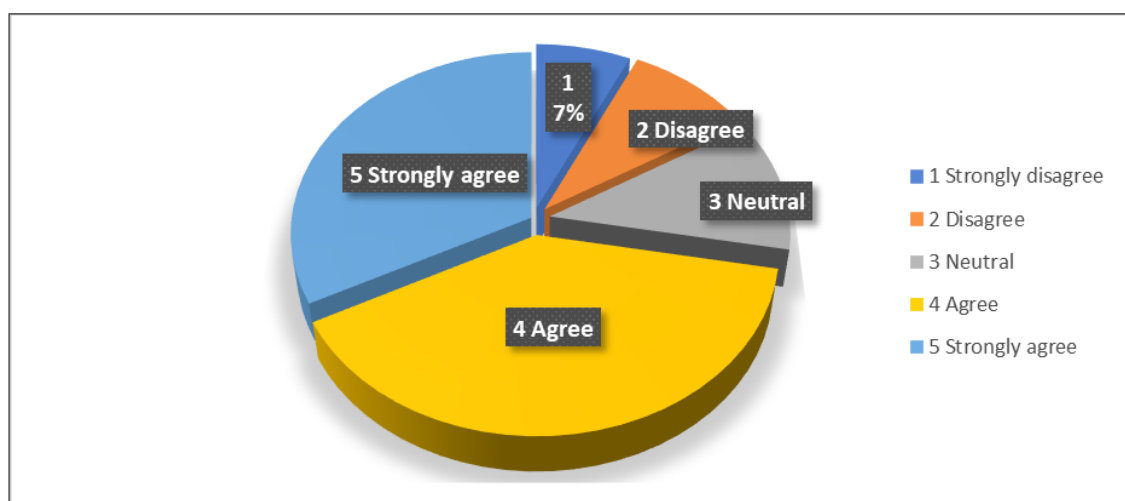


Figure 4.6 *A lack of Civil Society participation in all stages of the budget process* source: Field data, 2026

Table 4.6 shows the reaction to the statement: *Civil Society participation is vital in government budget processes because it fosters efficacy, transparency, accountability, and good governance throughout the country.* The findings indicated that at least 81.4% of respondents agreed (46.5% strongly agreed + 34.9% agreed), while 10.5% disagreed (3.5% disagreed + 7.0% strongly disagreed), and 8.1% were neutral. The study concluded that civil society participation positively influences government budget administration processes.

Figure 4.10 illustrates the response to the following statement: *A lack of civil society participation in all stages of the budgetary process and cycle for government agencies negatively influenced vital citizen-priority projects in Nigeria.* The findings indicated that at least 72.1% of respondents agreed (33% strongly agreed + 39% agreed), 16% disagreed (9% disagreed + 7% strongly disagreed), and 12% remained neutral. The study concluded that a lack of public participation has affected every stage of the budget administration process for all government institutions in Nigeria.



Interview Structured Questions

Structured interviews of this study were conducted with 12 key informants (*K1–K12*) representing the Ministries of Finance (*K1–K4*), Education (*K5–K8*), and Health (*K9–K12*). Each ministry contributed four key informants, who were experienced in budgeting and basic service delivery issues. The interviews, which aimed to explore topics not fully covered by earlier questionnaires, encouraged participants to express their opinions openly. Findings derived from the structured questions have provided insights relevant to the study.

Q1: Why are the annual budget ceilings and allocations for education and health so low, while other line ministries and agencies receive more? What do you think is the cause?

In response to this question, the majority of key informants, from ***K1*** to ***K9***, largely agreed on the following key points:

- *The lack of citizen involvement in the budgeting process hinders the prioritization of essential projects for service delivery and development the country's political instability and conflicts have led to a lack of political will and commitment among its leadership to prioritize social services over security activities.*
- *The National Ministry of Finance and Planning believes that these line ministries are well-funded by development partners (donors).*

Q2: What would happen in Nigeria if development partners (donors) stopped funding the health and education sectors?

Responding to this question, all responders from ***K1*** to ***K12*** agreed on the following key points:

- *This may lead to the total collapse of the Health and Education Sectors.*
- *The country's lack of education may lead to an increase in illiteracy rates and uneducated children.*
- *The lack of healthcare services in public hospitals and rural dispensaries could potentially increase the death rate among the poor and children.*

Q3: Why is Civil Society participation not encouraged at every stage of the budget administration process by the government of Nigeria?

In response to this question, nearly all key informants, from ***K1*** to ***K11***, generally agreed on the following points:

- *The government did not allow the Civil Society to express their opinions or prioritize projects or services during the budget planning process.*
- *The government perceived the Civil Society as illiterate and unaware of their rights, including the opportunity to participate in the budgeting process.*
- *The government lacks transparency in allocating public resources for essential services and conceals corruption during the budget administration process to maintain secrecy.*

Q4: In your opinion, what actions should the Nigerian government and its Ministry of Finance take to improve basic service delivery in the country?



In response to this question, all responders from K1 to K12 agreed on the following key points:

- *Prioritize infrastructure and service delivery projects.*
- *Increase budget ceilings and allocations for agencies that provide social services.*
- *encourage Civil Society participation in the budget administration process.*
- *Adhere to the Public Financial Management and Accountability Act and budget guidelines.*
- *Strengthen institutional capacity for effective monitoring and evaluation.*
- *Strengthen the anti-corruption commission to combat corruption.*
 - *Regularly train and develop staff, especially in budgeting and service delivery*

Inferential statistics of Results

This sub-section presents the results of correlation testing for the independent variable and the configuration of both simple and moderated models.

Discussion of Descriptive statistical Results (Findings)

This sub-section examines the impact of civil society participation on the budget administration process in Nigeria. *Findings reveal that Civil Society participation is critical in government budget processes, as evidenced by (mean 4.1). A lack of civil society participation at all stages of the budget process and cycle for government agencies in Nigeria hurts the budget administration process, as indicated by a mean of 3.8.*

Correlation Variables

The independent variables were tested for correlations, regression as indicated in Table 4.7 below

Table 4.7 *Correlation of independence variables*

		Civil Society Participation
Civil Society participation	Pearson Correlation	1
	Sig. (2-tailed)	
	N	86

source: *Field data, 2026*

Table 4.7 indicates that the independent variable

The Regression Models *exhibited mild correlation but lacked statistical value.*

The independent and dependent variables were *significance*, with 2-tailed significance values analyzed through SPSS to establish a regression *exceeding 5%*. *Consequently, this variable is not model.* The regression model coefficients are shown *statistically correlated, emphasizing the importance* in Table 4.10 below. *of assessing its independent influence on the dependent variable.*



Table 4.8 *The regression model coefficients*

Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.
	B	Std. Error	Beta		
(Constant)	3.654	.795		4.594	.000
Civil Society participation	.015	.137	.012	.108	.015

a. Dependent Variable: Budget Process

Based on Table 4.8, the findings show that Civil Society participation (0.012) positively influence the budget administration process. The model is statistically significant, with variable significance levels below 5% (0.05), confirming the existence of a participation in Nigeria's public budget administration process which is crucial for improving efficiency, transparency, accountability, and good governance. This aligns with previous studies, such as Gorden's (2017), which maintained that responsible and transparent budgeting requires public participation. It enables the public to assess the effectiveness of public funds acquisition and allocation processes, as well as government programs and services. Reshma (2021) found that Civil Society participation promotes equity, justice, and reasoning in the distribution and allocation of public resources, providing a voice for those affected by policy decisions before they are made. Nayak and Samanta (2014) validated the findings by emphasizing the importance of community and public participation at every stage of the budgeting process. Citizens may submit assessments of concerns they believe should be prioritized or provide feedback on topics under consideration. They may advocate for an efficient and transparent monitoring system to encourage budget compliance and prevent malpractice or corruption during budget execution. Mulikuza et al. (2019) recommended that citizens be educated and sensitized about the budgeting process, and that improved service delivery be provided to encourage their participation. The government should allocate more resources for social service projects at the local government level. Asomba et al. (2024) stated that engaging the public and community in the budgeting process fosters accountability and transparency, while civil society involvement is vital for monitoring budget implementation. Adewale (2022) revealed that increased citizen participation in governance strengthens democracy and democratic institutions, thus enhancing efficiency, openness, and accountability.

The lack of Civil Society participation in every stage of the budget process/cycle for government agencies has negatively affected essential citizen-priority projects in Nigeria. This finding is consistent with those of Da Gama (2020), who found that nationwide involvement in Nigeria's budgetary process has resulted in budgets lacking efficacy, credibility, and transparency, which hindered essential service delivery. Eme and Okeke (2017) found that Nigeria has faced political instability and a governance crisis, with citizen participation at its lowest level since independence in 1960. This has resulted in ineffective budgets that could not deliver practical projects in social services. However, this finding is inconsistent with those conducted by Cabannes (2015), which found that participatory budgeting significantly improved service provision and management. This improvement was attributed to community involvement, which led to enhanced oversight and close control of services. Sintomer et al, (2008) emphasized the importance of community participatory budgeting in improving service quality and bringing the government closer to the people. This approach could prevent rural populations from relocating to cities and ensure the provision of essential services. Nayak and



Samanta (2014), Chowdhury and Aktaruzzaman (2016), and Rono et al. (2024) emphasized the importance of community and public participation in public budgeting. They contended that such engagement is essential for securing priority projects, preventing corruption, and ensuring transparency. Furthermore, they highlighted the vital role stakeholders have in decision-making, which influences governance and contributes to the delivery of high-quality services.

Inferential Statistics of Results

This subsection provides inferential statistical results related to the study's main findings, specifically focusing on the purpose of the study from the beginning of the work.

- The independent variable, despite being slightly correlated, lacked statistical significance, as evidenced by a 2-tailed significance level greater than 5% (or 0.005). This indicated that it was not statistically correlated and required separate analysis to determine its influence on the dependent variable.
- The study found that Civil Society participation (0.012) positively impacts the budget administration process, with a statistically significant relationship established. The model, $Y = 3.654 + 0.012X_1 + \epsilon$, was sufficient for the analysis.

Summary, Conclusion and Recommendations

The section provides a comprehensive overview of the research's findings, presents conclusions, provides recommendations, and suggests further research.

Summary of Descriptive Statistical Results

The summary is based on the study's purpose, which was to examine the effect of Civil Society participation on the budget administration process in Nigeria. *Findings reveal that Civil Society contributions are critical in government budget processes. However, the budget administration process in Nigeria is affected by a lack of Civil Society participation, resulting in budgets that lack effectiveness, credibility, transparency, and accountability.*

Summary of Inferential Statistical Results

The study found that Civil Society participation positively impacts the budget process in Nigeria, with a statistically significant relationship established. The independent variable, despite being slightly correlated, lacked statistical significance, indicating it required separate analysis to determine its influence on the dependent variable. The model, $Y = 3.654 + 0.012X_1 + \epsilon$, was sufficient for the analysis.

Conclusion

The study concludes that Nigeria's government agencies, including Finance and Planning, Education and Health, lack Civil Society participation at all stages of the budget administration process, resulting in budgets that lack effectiveness, credibility, transparency, and accountability. This deficiency impacts the quality of basic services and the priority projects aimed at meeting citizens' needs. There is a great need to involve communities in budget administration in Nigeria.



Recommendations

1. The Nigerian government should enhance civil society participation in the budget administration process to boost efficiency, experience, transparency, accountability, and good governance, ensuring citizen-priority projects are executed.
2. The government should implement fiscal policies that encourage citizen participation in the budget process to improve the budgeting process, create a Public Accounts Committee of Senate and House of Representatives, mitigate fraud in public Retirement Representatives, and ensure adequate oversight of public funds, both internally and externally.
3. Propose strategy to involve enhancing legislation. The Travail of Service Delivery oversight of budget execution at all government and Developmental Failure in Post-Independence levels, ensuring peace and stability, and promoting Nigeria's economic planning system.

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