

**REFORMING AND MODERNISING NIGERIA'S FEDERAL  
BUDGET PROCESS, 1999-2017: A HISTORICAL AND LEGAL  
ANALYSIS**

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**Abstract:** Relying on a combination of data and records obtained from official and non-official sources of information in Nigeria and using a content method of analysis, this paper reconstructs the history, challenges and outcomes of budget reforms in Nigeria from independence in 1960 to the present. The study shows that too little was done to reform the budget process before 1980 and that reforms made under the Presidency of Olusegun Obasanjo and Umar Yar'Adua were the most fundamental and impactful of all the reforms made on the Nigerian budget process since the year 2000. The study concludes that significant outcomes of the reforms have become manifested in substantial reduction in the burden of public debt and in significant reduction in cases of fraud and leakages in expenditure in the form of moneys paid to rapacious 'ghost' workers for work not done and to contractors for value not added.

**Keywords:** Budget Reform, Fiscal Responsibility Act, Public Procurement Act, IPPIS, GIFMIS, Ghost Workers

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