

**Title:** Budget Discipline in Nigeria: A Critical Evaluation of Military and Civilian Regimes

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**Abstract:** The Nigeria budgetary practices have been characterized with indiscipline and flagrant disregards to budgetary rules and procedures. This culture has been substantially attributed to the long years of military rule. This paper juxtaposes military and civilian regimes in Nigeria with respect to adherence to budgetary estimates. Eight years for each regime were purposively considered (1991 – 1998 and 1999-2006). Time series data were retrieved from secondary sources and analyzed using simple variances, percentages, descriptive statistics as well as independent T-Test. The paper found that although budget discipline under democratic regime is arithmetically higher than budget discipline under military system, the difference is not statistically significant. It was therefore recommended that since budget is a law (appropriation Act); it should be accorded the same respect like any other act of the National Assembly as a justification for the democratic tenet of the rule of law. To that end budget implementation and control should be judiciously enforced with a view to achieving the lofty objectives that accompanies each year's budget, as well as reduce the negative pressure that budget indiscipline engenders.