

Controversy in Federal Executive- National Assembly Partnership on Budgetary Process in Nigeria: Scrutinizing the First Tenure of President Muhamadu Buhari's Government, 2015-2019

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Abstract: The 1999 constitution of the Federal Republic of Nigeria provided for a presidential system of government with instituted separation of power, checks and balances. Section 81 (1) of the constitution demands that the President shall cause to be prepared and laid before each House of the National Assembly at any time in each financial year estimates of the revenues and expenditure of the federation for the next following financial year while section 81 (2) and section 82 provide further actions relating to budgetary matters. Notwithstanding these constitutional provisions, controversies tend to arise between the Federal Executive and the National Assembly on budgetary matters. This study explored the disagreement between the Federal Executive and Federal Legislature on Budgetary matters in the first tenure of President Muhamadu Buhari's Administration 2015-2019. This is with a view to analyzing the diverse perspectives on executive-legislative roles on budget process and finding the core causes of the disharmony as well as possible measures for promoting good partnership between the two organs on budgetary matters. The methodology of the paper is qualitative and descriptive. Data for the study were generated through documentaries and interview. The finding of the study demonstrates that there are divergent standpoints on executive-legislative roles on budgetary matter. The study also revealed that misinterpretation of constitutional power, self preservation and interest protection, supremacy struggle, and poor leadership skills are among the central factors that generate conflicts between the two organs on budgetary matter. Consequently, the work suggests, among others, that executive-legislative partnership be strengthened via effective liaison, regular capacity building, respect for constitution and resort to judiciary for interpretation of disputing constitutional provisions.

Key words: Executive, Legislature, Conflict, budget, constitution

I. INTRODUCTION

Separation of power, in a political structure especially presidential system of government, ensures that each organ is autonomous but cooperative in the exercise of its functions. Budgetary practice in Nigeria involves the actions of the executive and legislature. Each of the organs has legitimate roles to perform as provided in section 81 and 82 of the 1999 Constitution of the Federal Republic of Nigeria as amended. Section 81 empowers the President to prepare and

lay before each House of the National Assembly at any time in each financial year estimates of the revenues and expenditure of the Federation for the next following financial year. The intention of presenting the revenue and expenditure estimates to the National Assembly, no doubt, is to guarantee the scrutiny of the proposed expenditure and revenue and its passage into law before implementation by the executive. The partnership roles on budgetary process may perhaps have been instituted to boost proper allocation and management of public resources through the act of checks and balances.

Unfortunately, the needed cooperation between the Executive and Legislature on budget related matters has not been well achieved. Since 1999, when Nigeria returned to democratic regime after prolonged military rules, the Legislature and Executive both at the federal and state levels have been engulfed in conflicts over their constitutional powers on budgetary issue. While the Executive assert that it is the only organ constitutionally empowered to allocate resources to proposed items in the budget, the Legislature contend that it has the legitimate power to add or remove any item, increase or decrease resources allocated. This conflict situation has not only affected the timely passage of Appropriation Bill into law but also has negative effects on the economy and welfare of the citizenry. The study explored the conflicts and controversy between the Federal Executive and National Assembly with a view to finding out the divergent perspectives on executive-legislative roles on budgetary matter; identifying the causes of controversies and suggesting practical measures on how to improve the partnership between the two organs.

II. METHODOLOGY

The methodology for the study is both qualitative and descriptive. Data for the study were generated through secondary and primary sources. The secondary source involves eliciting relevant information from documents on budget and conflict related matters derived from relevant government and non government agencies, books, journal and

internet material written by scholars in budgetary process. The documentary information was supplemented with data generated through oral interview granted to select stakeholders on budgeting which include members of the legislature and executive (Ministry of Finance and Budget inclusive) as well as members of non-governmental cum civil society organizations. Twenty five people drawn from these three key stakeholders were interviewed as follows: legislature (10); Executive (10) and Non Governmental Organization (5). The data generated from both documentary sources and interviews were subjected to contextual-descriptive analysis.

III. CONCEPTUAL CLARIFICATION

Executive

The executive run the machinery of government; formulates the countrywide policy and make certain its implementation. It is the subdivision of government charged with the effecting of laws and policies as well as administration of public business. The executive arm in a presidential system is headed by the President who is also the Commander-in-Chief of the Armed Forces. According to Heywood (2007) the executive is the irreducible nucleus of government. It is the organ of government that takes the job of putting into effect the laws enacted by the legislature subject; nonetheless, to the decision and orders of the judiciary According to Huggins (1997), the political executive are those politicians who hold the office of executive such as prime ministers, presidents, chancellors, while the non political executive has to do with the civil service. Newton and Van Deth (2003) maintain that the executive branch of government being at the pinnacle of the political pyramid performs three principal functions: decision making, implementation and coordination. Asadu (2014) has identified the functions of the executive to include: implementation of law, policy formulation, foreign affair conduct, granting of pardon, summon and termination of life of parliament, ministerial appointment, drafting of bill, declaration of war, provision of infrastructure, maintenance of law and order, and drafting of budget. Therefore, the executive is the section of government whose primary responsibility, among other things, is the implementation of government policies and programmes in conformity to the specification of the constitution.

Legislature

In Nigeria, the legislative body at the national level is bicameral and both are jointly referred to as the National Assembly. The National Assembly consists of the upper and lower chambers known as the Senate and the House of Representatives respectively. The Senate is made up of 109 senators with three senators from each of the thirty six states of the federation and one senator for Federal Capital Territory (The 1999 Constitution of the Federal Republic of Nigeria). The Senate in Nigeria is headed by a Senate President. The House of Representatives in Nigeria is the lower House and is

made up of 360 representatives elected from the 360 federal constituencies. It is headed by a speaker.

As the direct representatives of the citizens, the legislature is not meant to be a tool and servant of the executive organ by always sanctioning executive actions. The rule of checks and balance as well as oversight functions empowers the legislature to ask questions to guarantee the conformity of the executive to general interest. Simbine (2010) cited in Olufem and Adejuwon (2016) conceives the legislature as the law-making, deliberative and policy influencing body functioning for the enhancement of democratic political structure. The principal functions of the legislature include legislation, representation, scrutiny, political recruitment and legitimacy. Asadu (2014) identified the roles of the legislature to embrace: law making, removal/impeachment of the executive, approval of executive appointments, approval of expenditure cum budget, amendment and change of constitutions, representation and expression of public opinion, oversight functions, checks and balances, political education, quasi judicial function, ratification of foreign treaty and harmonization of diverse opinions. Therefore, the legislature is the section of government whose primary responsibility, among others, is to enact law for the good of the citizens of a state.

Conflict

The concept of conflict has been subjected to unlike reading and account. Conflict is a trend that is a commonality with human or social background. Communication among men, groups and agencies is by and large characterized by conflict. In other words, conflict is pending at different time and state of affairs, where people, assemblage and institutions with divergent interest intermingle. Conflicts, more often than not is taken to be wholly obstructive in nature but this is not thoroughly acceptable. Depending on how conflict is resolved by the concerned parties, it can be positive (constructive) or negative (destructive). At whatever time conflict is vicious it mitigates progress in the social backdrop; cause the involved parties to be adversary in their outlook; encourage win-at-all cost attitudes; lead to crumbling of organization as well as scuttling of development assignment (Bakut, 2006). Conflict reflects clashes of interest or goals between parties which may be individuals, assemblage, institutions and state. Quincy (1971) described conflict as a condition in which certain set of human beings whether tribal, social, economic, political or otherwise is in cognizant hostility to one or more other identifiable human institution because these institutions are pursuing mismatched goal. Burton (1993) conceptualizes conflict as a concept that is employed by and large for the range of argument, tensions and violent conflict that come about both within and between states. Conflict is an attitude, behaviour or action or process that brings in strains and constant worry in relationship between two or more parties on the realization of a set of interest or goal. As a word conflict is a derivative from a Latin word "Configure" which means to strike together. Conflict demonstrates a state of variance,

storm or unfriendliness. It is the behaviour of person or group that encumbers the accomplishment of goals by another person or group. Conflict is a state of controversy, dispute, aggression and vindictiveness. According to Oxford Advanced Learner's Dictionary, international student's edition, conflict is a situation in which people, groups or countries are involved in a serious disagreement or argument; a violent situation or period of fighting between two countries. Wolff (2006) view conflict as a state of affairs in which two or more actors pursue ill-assorted goals, yet from their individual perspectives they are wholly just goals. Although conflict is often professed as threat to harmony and progress, it is the negative or destructive action taken to resolve the conflicts that amount to threats. When there is express violence (physical and psychological violence); structural violence (deliberate policies and structures that cause human suffering, death and harm) or cultural violence (practicing of cultural norms that create discrimination, injustice and human suffering), there is a threat to harmony and protection. Conflict entails two or more parties in antagonism to strategies, practices, principles or interest. It is a struggle or contest between people with disparate needs, beliefs, values, ideas, norms, attitudes, aim or objectives. Whenever differing interest occurs in relation, conflict emerges. In conflict, parties see or treat each other as a diffident block that will result in frustrating one's interest. Conflict at times is a consequence of the jostle and struggle for power, clout and material benefit by leaders. Thus, executive-legislative conflicts or controversy means a discord, strain and stress that stem between the two branches of government in the process of executing their constitutional and shared roles in a particular political system. It is a display of no cordial and strain association between the two organs of government in the course of discharging the functions allotted to them by the law of the state. Divergent theories such as biological, human needs, relative-deprivation theory and realist theory have attempted to explicate the causes of conflict/controversy in human backdrop.

Budget

Public budgeting and financial administration center on allocating capital to challenges that government and other public institutions face in providing for the welfare of the citizenry. There exist a solid correlation between government plans and the budget. A plan is just a sheer proposal that only becomes momentous only when it appears in the budget. In fact, budget is core to the management of government financial resources. Budget as a financial plan of government contains an approximation of future spending for a period and projected means of financing them. Bedeian (1986) views budget as plans that deal with the future allotment and exploitation of various resources of diverse enterprise activities over a given period of time. It is a financial declaration specifying the estimated outlay and returns of government within a particular fiscal year. Budget does not only include the monetary disbursement and proceeds but also specifies the items that such resources are allocated to as well

as the assorted means of getting the capital for financing the projects and programmes. Administrators expend much time and energy to get ready budget. Its approval represents a decisive point in the policy planning course. The amalgamation of political, managerial and legal aspects of public budgeting and finance poses a challenge to development of a budgetary process that is rational and that meet all the needs of government. The conventional management standpoint on public administration seeks to build up an approach to budgeting that enhances the value of efficiency, economy and managerial effectiveness. This approach tends to employ budget to cut waste, enhance maximum productivity and strengthen managerial control over the functioning of government. The New Public Management partakes in some of these objectives but lay more stress on performance and responsiveness to customers. It favours financing institutions via user fees where feasible and causing programmes to compete for them. In this perspective, market forces or invisible hands are the most appropriate mechanism for enhancing efficiency and customer satisfaction (Rosenbloom, Kravchuk and Clerkin, 2009). The political approach to public budgeting underscores several concerns; representation, consensus and partnership building, and the locus of power in allocating funds. Instrumentalism has been the favoured political approach to public budgeting. It requires gradual augmentation in resource allocation to items. The legal approach to budgeting seeks to protect constitutional integrity and the right of individuals, warranty equal protection under law and enhance procedural equity and fairness.

Budget is an apparatus of fiscal policy and public policy. Fiscal policy is concerned with the effect of government taxation and spending on the general economy. As a mechanism of public policy, budget is fundamentally, a gauge of support or lack of support for particular projects. Those programmes that are favoured are funded while those not favoured are not funded. Willoughby (1981) in Hyde and Shafritz (2007) described budget as an instrument of democracy; an instrument for correlating legislative and executive action; an instrument for securing administrative efficiency and economy. From the standpoint of managers or citizens attempting to influence public policy, the budget is considerably an indispensable apparatus for planning and control. To manage public programme effectively, resources must be managed both politically and practically. Budget can be deficit or surplus. It is deficit when government intends to spend more than expected income; but surplus when the expected revenue exceeds expenditure within a given financial year. Ademolekun (1983) identifies that budget serves the following purpose a short-term fiscal plan; a political document concluded in figures; a management tool used for both planning and control; a device for ensuring a continuous monitoring procedure and reviewing and evaluating performance with reference to previously established standard; an agent to enable administration to anticipate change and adopt to it; an overall method for improving

operations. Budgets can be classified according to the purpose they serve. Shick Allen (1987) cited in Denhardt and Denhardt (2009) has suggested that budget can have at least three diverse purposes, all of which are reflected in any approach to budgeting. These purposes are planning, management and control. Planning entails the determination of organizational objectives and the development of strategies to achieve the objectives; management involves the formulation of organizational means by which sanctioned goals can be translated into action, as well as evolving the staffing and resources necessary for implementation; control refers to the process of ensuring that operating staff follow the laid down policies and plans.

Scholars have recognized dissimilar techniques or approaches to public budgeting. They include Performance Budget; New Performance Budgeting; Line-item budget; Outcome-based Budgeting System (Grover, 2011; Ezeani 2005). The performance budget is the foundation of all contemporary managerially oriented public budgeting strategies. It promotes the managerial goals by permitting assessment of administrative performance because it always demands that performance reports accompany budget requests. This performance budget has a concrete meaning to public managers; activities and organizational department tend to coincide; performance is measured and appraised and budgetary request and appropriations are linked to performance rate. In fact, performance budget is organized around programmes or activities instead of departments. It entails various performance measurements to demonstrate the association between the work really done and its costs. Performance budget demands identification of the work activities, establishing an output unit, calculating the cost of each unit, and projecting the unit required and the related cost for the coming financial year (Denhardt and Denhart, 2009). Planning Programming Budget System (PPBS) tend to connect planning, systems analysis and budgeting in a single system. PPBS does not only stress the planning aspect of budgeting but apparently bring greater rationality and comprehensiveness to the budget process. Planning Programming and Budgeting System is a particular variant or type of programme budgeting. Programme Budgeting is concerned with the purpose of work while performance budgeting focuses on the process of work. That is to say that performance budgeting is concerned with what method should be used while programme budget looks at what activities should be authorized. Programme budgeting is concerned with the purpose of governmental administration and seek to relate financing to the attainment of these purpose, while performance budgeting is concerned with activities and tend not to overlap organizational unit. Outcome-based budgeting on its part ensures that resources are targeted to meet specific organizational goal. Though based on quantitative measures, outcome-based budgeting, determines the quantitative outcome of government initiatives. The integration of outcome-based budgeting into organizational strategic planning process makes it feasible to observe the level of

resources required to achieve goals and objectives and the use of such information for budget decision making. Zero-Based Budgeting is intended to give budgetary decision makers a choice among diverse funding level for diverse programme and activities. It is founded on the intellectual premise that the budget process should be used to review the political desirability and administrative effectiveness of government programmes. The concept of zero base budgeting is that existing programmes and activities should not automatically be allocated fund, but instead should have to justify their continuation as part of annual budget circle. Theoretically, each programme and activity is vulnerable to zero funding in each new fiscal year. The main element of this approach is: the identification of decision units; the formulation of decision packages and the ranking of decision packages by top level manager (Rosenbloom, Kravchuk, Clerkin, 2009). Line-item budget is a budget format for listing categories of items along with amount allocated to each. The line-item budgeting is based on incrementalism. It is well suited for incremental decisions that make budget decision makers to make minor modification in the previous budget. It is easy to appreciate and provide political leaders with the option of reducing item rather than terminating programmes.

IV. NIGERIA'S CONSTITUTIONAL OUTLOOK ON BUDGETARY PROCESS AND PARTNERSHIP

The principle of separation of power, checks and balances are building blocks of Nigerian presidentialism. In Nigeria, while the National Assembly makes law, the president can veto it but the National Assembly can override the veto with a two-third majority. In the same way, although the president has the power to make some executive and judicial appointments, these appointments are subjected to confirmation by the upper house, the Senate (See the 1999 Constitution of the Federal Republic of Nigeria). Section 81 (1) of the 1999 constitution of the Federal Republic of Nigeria provides that the president shall cause to be prepared and laid before each Houses of the National Assembly at any time in each financial year estimates of the revenues and expenditure of the federation for the next following financial years while section 81 (2) states that the heads of expenditure contained in the estimates (other than expenditure charged upon the consolidated revenue fund of the federation by this constitution) shall be included in a bill to be known as an Appropriation Bill, providing for the issue from the consolidated revenue fund of the sums necessary to meet they expenditure and the appropriation of those sums for the purposes specified therein. Section 82 of the constitution stipulates that if Appropriation Bill in respect of any financial year has not been passed into law by the beginning of the financial year, the President may authorize the withdrawal of moneys from the consolidated revenue fund of the federation for the purpose of meeting expenditure necessary to carry on the services of the Government of the Federation for a period not exceeding six months or until the coming into operation of the Appropriation Act. This provision however has a proviso which demands that the

withdrawal in respect of any such period shall not exceed the amount authorized to be withdrawn from the consolidated revenue fund of the Federation under the provisions of the Appropriation Act passed by the National Assembly for the corresponding period in the immediately preceding financial year, being an amount proportionate to the total amount so authorized for the immediately preceding financial year. Notwithstanding these constitutional provisions, controversies and tension have continued to crop up between the executive and the legislature on budgetary matter.

V. BUDGET AND BUDGETARY PROCESS IN NIGERIA

Steps in the budgetary process differ among states across the globe. Rosenbloom, Kravchuk and Clerkin (2009) identified five stages in the Federal budgetary practice in the United States of America: Formulation of individual agencies' budgets; preparation of the executive budget by the central budget agency, called Office of Management and Budget, (OMB) in consultation with the president and/or his advisers; presentation of budget to the law making body; legislative action on the proposed budget and enactment of legislation appropriating funds; and execution of the budget by the Federal executive branch. Grover (2011) grouped the stages of US Federal budget sequence into four executive preparations; legislative approval; execution; and audit. In Nigeria, sequence of the budget process could be categorized into preparatory stage; initiation and presentation; legislative endorsement; implementation; monitoring and appraisal. The role played by the diverse organs of government at each phase is based on legitimate provisions of different countries. In Sweden and USA, the legislature can modify, discard budget proposal and even make their own independent budget. Here the legislature has unrestricted power to change both the outlay and revenue up or down without the sanction of the executive. Nonetheless in Germany, Philippines, Poland, Hungary and India, the parliament can influence the budget by amending or rejecting proposals but cannot make independent budget. Here the power of the parliament is constrained to adjust the budget but within set limits, often relating to a maximum increase in expenditure or decrease in revenue. In United Kingdom, South Africa, Israel, Namibia and Canada the legislature has limited task in budget process and cannot modify or decline proposal in any substantive ways, it confines itself to essentially assenting to the proposal (Ekpu and Iweoha, 2017). Section 59 of the 1999 constitution of the Federal Republic of Nigeria states the mode of exercising Federal legislative power over money bill while section 81 and 82 talks about endorsement of expenditure from consolidated revenue funds and endorsement of expenditure in default of appropriation. The fiscal Responsibility Act, 2007 also provided for the roles of the executive and legislature in budget making in Nigeria. The detail activities of the organs at every step of budget making cycle in Nigeria are as discussed below.

Preparatory Stage: Section 81 (1) of the 1999 constitution requires the president to prepare and lay before the National

Assembly at any time in each financial year estimates of the revenues and expenditure of the federation for the next following year. Besides, section 12 of the Fiscal Responsibility Act provided that the Federal Government after consultation with the states shall prepare and lay before the National Assembly, for their consideration a Medium Term Expenditure Frame Work for the next three financial years. It further states that the framework so laid shall be considered for authorization with such adjustment of any, as the National Assembly finds apt by a decision of each House of the National Assembly. Under section 18 of the Act, the Medium Term Expenditure Framework (MTEF) shall be the source for the preparation of the estimates of proceeds and expenses required to be prepared and laid before the National Assembly by the president in line with section 81 of the 1999 constitution. Section 12 of the Fiscal Responsibility Act makes it obligatory for ministers to seek the involvement of the National Assembly in preparing the MTEF. The inference is that MTEF preparation and deliberation provides an avenue for the legislature to make input only at the preliminary phase by introducing any new items or amending the allocated resource.

The Nigeria financial year runs from January 1 to December 31 and annual budgeting is the practice. Normally, the practice is for the president to send call circulars to ministries, departments and agencies requesting their budget proposals for the next fiscal year based on guiding principle and all-purpose objectives of the government as found in Medium Term Sector Strategies (MTSS) and Medium Term Expenditure Framework. The circular is usually accompanied by sampling forms to be filled and by a time table for budget deliberations showing the dates for Ministries, Departments and Agencies (MDAs). The call circular identifies the operative economic policy of the Federal Government including its guiding principles, objectives, instruments, targets and macro-economic policies. The call circular also provides the ministries, department and agencies with guidelines for preparation of the budget and emphasizes the likely ceilings to the respective expenditure. The revenue estimates that would inform the expenditure estimates are also fixed to enable the Ministries, Departments and Agencies to make returns on revenue obtainable by them in the form of fees, charges, levies etc. The call circular also contains information relating to recurrent and capital expenditure estimate. When the proposals from the various MDA have been collected, they are collated and distributed among the schedule officers in Budget Office for examination and summary. Thereafter, the Budget Office which is located in the presidency invites the ministries and agencies to defend their estimates. The proposals are amended and re-amended until they become acceptable. The proposals are collated and submitted to the minister of Budget and National planning who will organize a meeting with other ministers to look into the proposals. Thereafter, the minister of finance will brief the president before the budget is presented to Federal Executive Council. It is after its adoption by the Federal Executive

council that the budget is presented to the National Assembly by the president.

Initiation and Presentation stage: Unlike ordinary bills which may be initiated by the executive or any member of the legislature, by section 81 and 121 of the 1999 Constitution of the Federal Republic of Nigeria, it is only the president or the governors of states that shall commence Appropriation Bill or Budget. The president after the acceptance of the projected budget by the Federal Executive Council addresses a letter to the leadership of the two Houses of the National Assembly, the Senate and the House of Representatives seeking the endorsement of the National Assembly for presentation of the proposed budget on a precise date in the request letter. Typically, the budget presentation by the president is done before a joint session of the two Houses of the National Assembly. However, in 2009, owing to supremacy struggle between the two Houses, there was controversy on where the President should lay the budget. Each chamber argued that presentation of the proposed budget to the joint members of the National Assembly should be done in its own chamber. This disagreement caused the then President Musa Yara'dua to present the budget proposal separately to each of the chambers (Asadu, 2014). The power of the legislature at this stage of the budget process is to receive the budget presentation by the president. The president on the approved date attends and addresses the joint session of the National Assembly through his budget speech. The president in his speech tries to review the activities of the previous year, the aims and objectives of the planned budget as well as anticipated benefits. Although the budget presentation speech is ceremonial, it is done in most popular and colourful manner. After the elegant speeches, the budget is laid before the National Assembly for the real work of budget consideration to begin. The constitution going by the provision of section 81 (1) did not specify the time in each financial year that the budget shall be presented to the National Assembly. The section stipulated that it is at any time in each financial year.

Budget Debate and Defense Stage: This stage of budget process is in complete control of the legislative house. At this phase, the legislature in its plenary debates on the general principles of the Appropriation Bills and thereafter assigned it to appropriate committees for detail debates and consultation. The committee can organize public hearings where the needs arise. The committee which is divided into sub-committee invites heads of ministries, departments and agencies to come and defend their proposals. The debate and defence occur separately in both chambers of the National Assembly. It is at this stage that controversies usually arise between the executive and the legislature. The questions become: can the legislature change a sub-head from what was presented by the president in the appropriation bill? Can the legislature increase the amount specified for a particular subhead in the appropriation bill? Since this debate forms the core of the disagreement and subject matter of the paper. It shall be

examined in detail in latter subsection. After the two chambers have debated on the Appropriation Bill and passed it in their respective houses, a joint committee of the two houses will be set up to reconcile the differences if any. After the harmonization, the bill will be passed into law and forwarded to the president for assent and subsequent implementation. The executive may assent or veto the bill. In the event of refusal of assent, the Appropriation Bill is expected to be returned to the National Assembly for modification or re-passage into law with two-thirds majority. If the National Assembly members re-pass the bill with two-third majority, it becomes law with or without executive assent.

Implementation Stage: The execution stage is that part of the budget sequence in which the agencies of government carryout agreed-upon or legislative approved programmes and policies. The implementation stage involves public administrators in all facets of the management process: Planning, analysis, personnel management, communication and other interpersonal skills. Implementation begins after the Appropriation Bill has been signed into law by the president and funds disbursed to the various ministries, agencies and departments. In fact, financial controls are exercised during the budget implementation phase through the mechanism of apportionment, a process by which funds are allocated to agencies for specific portion of the fiscal year. According to Kiragu (2002) after the government budget has been authorized by the parliament, the paymaster general usually the permanent secretary/chief executive in the ministry of finance will release funds to spending agencies. The process of the release of funds has the following attributes:

1. The paymaster General appoints specific officers (usually chief executives) in the spending agencies as "accounting officers and receivers of revenue" to collect and account for specific public monies to the budget approved by parliament.
2. The paymaster general sends out exchequer issue warrants to the central Bank, authorizing the bank to credit the accounts of the spending agencies with funds from the exchequer (the main government account at the central bank).
3. The paymaster sends exchequer issue notification (authority to incur expenditure) to the entire accounting officer.
4. The accounting officers in turn issue warrants of funds (departmental authority to incur expenditure) to their respective departments. These warrants of funds usually specify the authorized limits of expenditure by line items (eg. Salaries, training, office equipment etc).
5. The Central Bank and its agencies in the regions and districts usually a commercial bank receives copies of the delivery warrants of funds to enable them exercise control so that the spending agencies do no

withdraw funds in excess of the limits authorized by the paymaster general and the accounting officer

6. For the funds to start flowing from the consolidated fund, the paymaster general applies to the controller or auditor general for grant of credit to the accounting officers.

The executive upon the receipt of the appropriated funds are expected to use it in carrying out the various programmes, projects and items contained in the Appropriation Bill approved by the legislature. It is unlawful for the executive to withhold funds for executing projects duly sanctioned by the National Assembly. Where the president deliberately flouts the budget law by refusing to fund approved projects, it could be considered a gross misconduct and impeachable offence.

Monitoring and Evaluation State: Budget monitoring and appraisal is the end stage in the budget sequence. Budget monitoring could be carried out by the executive, independent monitoring commission or the legislature through oversight functions. Budget monitoring is a continuous process of gathering and analyzing data to compare how well a project; programme or policy is performing in relation to the projected outcomes. It is a premeditated and methodical process of observations that strictly follow a course of activities highlighted in the budget and compares what is happening with probable objective. Monitoring is the periodic collection and review of information on programme implementation; coverage and use for comparison with implementation plans. During budget monitoring the executive assemble information that may be used to adjust original plan during execution, identify shortcomings; analyze progress. The legislature can visit sites for approved projects to ascertain the level of work and compliance with what the legislature approved. The legislative body can also call the ministers or heads of agencies involved in the various programmes to find out level of work and conformity with project specification. In the budget and planning ministry, there is monitoring and evaluation department that congregate information of ongoing programmes, analyze the information and make proposal. Budget evaluation assesses an achievement in relation to established criteria. Evaluation is a logical process to determine the extent to which service needs and results have been or are being achieved and analyze the reasons for any discrepancy. Evaluation measures service relevance, efficiency and effectiveness. It measures whether and to what level the programme's inputs and services are improving the quality of the citizens lives (Kauta, 2017)

VI. DIVERGENT PERSPECTIVES AND DEBATES ON EXECUTIVE-LEGISLATIVE ROLES ON BUDGETARY PROCESS

The controversy surrounding the budgetary roles of the Federal Executive and National Assembly in Nigeria has often resulted in delay in the passage of budget by the National Assembly and reluctant assent to the passed budget by the

President. Although the budgetary conflicts between the two arms of government were evident since 1999 when the country returned to democracy after prolonged military regimes, the emergence of Muhamadu Buhari as the President and Chief Executive of the Federation in the 2015 general election seems to have escalated the frosty relationship between the executive and legislature in budget making process. The contending issues are whether the legislature has the power to change a sub-head from what was presented by the president in the Appropriation Bill or increase the amount specified for a particular subhead in the Appropriation Bill or introduce new items into the appropriation bill. A plethora of laws, policies and framework guide and regulate the budgeting process. The laws and ancillary legislations include the constitution, the Finance control and management Act, the Fiscal Responsibility Act, the Appropriation Acts, Financial Regulation, and Medium Term Expenditure Framework etc.

Section 80 (1) of the 1999 constitution states that all revenues or other moneys raised or received by the federation (not being revenues or other moneys payable under this constitution or any Act of the National Assembly into any other public fund of the federation established for a specific purpose) shall be paid into and form one consolidated revenue fund of the federation. Section 80 (2) stressed that no moneys shall be withdrawn from the consolidated revenue fund of the federation except to meet expenditure that is charged upon the fund by this constitution or where the issue of those moneys has been authorized by an Appropriation Act, supplementary Appropriation Act or an Act passed in pursuance of section 81 of this constitution. According to section 80 (3) no money shall be withdrawn from any public fund of the federation, other than the consolidated revenue fund of the federation unless the issue of those money has been authorized by an Act of the National Assembly; while section 80 (4) specifies that no money, shall be withdrawn from the consolidated Revenue Fund or any other public fund of the federation except in the manner prescribed by the National Assembly. The president under section 81 (1) is mandated to prepare and lay before each House of National Assembly at any time in each financial year estimates of the revenues and expenditure of the federation for the next following financial year. Section 59 provided the mode of exercising legislative power on money bills. According to the section, an Appropriation Bill or Supplementary Appropriation Bill submitted by the executive shall be passed by both House of the National Assembly and that incase of irreconcilable difference by joint finance committee of the two chambers, the bill shall be presented to National Assembly sitting at a joint meeting and if the bill is passed at such meeting, it shall be presented to the president for assent. The constitution envisaged a situation where the president may refuse to assent to the bill passed by the legislature and as such section 59 (4) states that where the president, within thirty days after the presentation of the bill to him fails to signify his assent or where he withhold his assent, then the bill shall again be presented to the National Assembly sitting at a joint meeting and if passed by two-thirds majority

of members of both Houses at such joint meeting, the bill shall become law and the assent of the president shall not be required.

The 2007 fiscal Responsibility Act made provisions relating to budgetary matters. Section 18 of the Act states that the annual budget should be drawn from Medium Term Expenditure Framework. Notwithstanding anything to the contrary contained in the Act, the Medium Term Expenditure Framework shall (1) be the basis for the preparation of the estimates of revenue and expenditure required to be prepared and laid before the National Assembly under section 81 (1) of the 1999 Constitution; (2) the sectoral and compositional allotment of the estimates of the expenditure referred to in subsection (1) shall be consistent with the medium term development priorities set out in the Medium Term Expenditure Framework. According to section 11 (1), the Federal Government after consultation with the states shall (a) not less than six months from the commencement of this Act, cause to be prepared and laid before the National Assembly, for the consideration a Medium Term Expenditure Framework for the next three financial years; and (b) thereafter, not later than four months before commencement of the next financial year, cause to be prepared a Medium Term Expenditure Framework for the next financial years. Section 11 (2) states that the framework so laid shall be considered for authorization with such modifications, if any; as the National Assembly finds appropriate by a resolution of each House of the National Assembly. The minister by virtue of section 13 (1) is charged with the responsibility of preparing the Medium Term Expenditure Framework. In preparing the draft Medium Term expenditure Framework, the minister by section 13 (2a) is empowered to hold public consultation on the macro-economic framework, the fiscal strategy paper, the revenue and expenditure framework, the strategic, economic, social and developmental priorities of government and such other matters as the minister deems essential. The consultations are expected to be open to the public, the press and any citizens or authorized representatives of any organization, group of citizens; who may attend and be heard on any subject matter properly in view; section 13 (2b) makes it obligatory for the minister to seek inputs from the National planning commission; Joint planning commission; National commission on Developmental planning; National Economic Commission, National Assembly; Central Bank of Nigeria, National Bureau of Statistics; Revenue Mobilization Allocation and Fiscal Commission and any other relevant body as may be determined by the minister.

It is on the premises of divergent interpretations and meanings attached to the various sections of the constitution and Fiscal Responsibility Act by the executive, legislature, legal practitioners, policy analysts and politicians that conflicts and controversy arise between the executive and the legislature on budgetary matter. In these circumstances, different schools of thought and paradigm on executive-legislative roles on budgetary matters in Nigeria have

emerged. The pro-executive school of thought contends that the National Assembly has no constitutional power to alter or modify the proposed items and expenditure for a financial year lay before it by the executive. Nonetheless, the pro-National Assembly maintains that the National Assembly is not an executive rubber stamp and has the legal mandate to modify the proposed income and expenditure and as well introduced new items. Another strand of thought argues that the National Assembly can only modify the proposed income and expenditure laid before it with consultation and approval of the executive.

In fact, the budgetary process and relations between the executive and the legislature in 2016, 2017 and 2018 financial years were characterized by rancor and frictions owing to the alterations and modifications of the budget by the legislature. The executive accused the legislature of budget padding. The Minister of Works, Power and Housing, Babatunde Fashola expressed astonishment that the legislature in 2017 budget drastically cut the projected budget for vital infrastructure such as the second Niger Bridge, the Lagos-Ibadan Express Way, the Mambilla power project and redirected such funds to insubstantial projects like motorized boreholes, health centres, street lights which were captured as constituency projects (Oparah, 2017). Fashola stated that some of the projects introduced into the budget were not federal projects but state projects and the road project initiated by the legislature were not planned or costed by experts as required. He argued that each level of government, Federal, States and Local Government has its constitutional responsibilities and as such the Federal Government should build Federal roads and should not be obligated by the National Assembly to embark on state roads. He maintains that the law makers cannot raise the budget laid before it because the law makers do not accumulate the revenue with which to run or implement the budget (Egbe, 2017). The vice president of Nigeria Yemi Osibanjo while reacting to the modified 2017 budget by the National Assembly argued that the National Assembly had no power to introduced entirely new projects or modify projects. In the same vein, the chairman of Presidential Advisory Committee on fight against Corruption, Professor Itse Sagay, a Senior Advocate of Nigeria, believed that the National Assembly had no power to tamper with an appropriation bill at will According to Sagay, when a bill is presented to the legislature it is merely to endorse or reject. He contends that it is the constitutional duty of the executive to suggest budget while the duty of the legislature is to approve or disapprove the anticipated expenditure and revenue. He further, asserts that what the country experiences is a legislature that regards itself as co-executive. In this situation, as the executive is proposing and laying down the expenditure they need, the legislature/co-executive is also proposing and diverting funds for projects to their own proposals which is total misuse of power. The lawmakers according to him are not supposed to be proposing thing to be done (Egbe, 2017).

Owonikoko, a Senior Advocate of Nigeria, argued that appropriation by the National Assembly in execution of state and local government job as shown in the projects the lawmaking body introduced into 2017 budget is unconstitutional and defeat the principle of separation of power among the three tiers of government. He described such as a violation of the legitimate appropriation powers of the National Assembly as well as a violation of the budgetary and expenditure prioritization power of state and local government. Similarly, the Special Assistant to the President Okoi Obono-Obia says that the legislature has no modicum or shred of power to include projects or appropriate money for projects not included in the Appropriation Bill by the executive. Conversely, he contends that the National Assembly cannot take away an item the executive has allocated to one ministry to another ministry or agency. He insists that it is the understandable responsibility of the executive to prepare budget estimate or the appropriation bill. According to Obono-Obia, the National Assembly mainly is empowered by section 4 (2) and (3) of the 1999 constitution to make laws for the peace, order and good government of the federation with respect to any matter in the exclusive legislative list set out in part I of the second schedule to the constitution to the exclusion of the state house of assembly; while on the other hand, the executive branch of government is vested by section 5 subsections 1 (a) and (b) of the constitutions of the Federal Republic of Nigeria with power to the execution and maintenance of the constitution and all laws made by the National Assembly and to all matters with respect to which the National Assembly has for the time being; power to make law. He maintained that it is ultra vires and unconstitutional for the legislature to include or insert in the Appropriation Act new projects that the executive did not include in the budget estimates or appropriation bill laid before it. In a similar vein, Shina Fashugba, a legal practitioner asserts that unilateral insertion of non-federal projects by the lawmakers is not only unlawful and extra-legal but also mitigates the expectations of the citizens.

In line with the position of the pro-executive, Oparah (2007) argues what the constitution empowers the legislature to do is scrutinize, question and approved the proposed budget estimate presented by the executive. He stressed that the legislature cannot mutilate the budget beyond the developmental intendments of the executive and cannot have projects by itself and insert same in the budget because no law empowered the legislature to introduce a new budget head in the proposed estimate; sanction same by itself and pass as national budget. By usurping the authority to estimate and adding to its power of endorsement, the legislature obviously violated the law of separation of power, checks and balances. Oparah further argues that before the government of President Buhari came into power, budgeting was a dour ritual where the executive and legislature concur before time to share out the budget among themselves and their interest without regard to the interest of the common man who were so powerless in the budgetary process. He maintained that it

was an epoch of colossal constituency project where the law makers became contractors who directly or indirectly implement the copious projects they padded in the budget through the ignominious constituency project scheme. This grand scheme between the two organs, then, weakens check and balance in budget process since it was a give-and-take scheme that enriches the private purses of the members of the two organs at the suffering of the citizenry. Oparah commended the effort of President Muhamadu Buhari to turn around the negative inclination of sharing national resource among few elite through his anti-corruption war. He argued that the conflict between the executive and the legislature on budgetary matter under President Muhamadu Buhari is an end result of his dedication to eliminating corrupt practices that characterize the budgeting process. For him, the National Assembly demonstrates aversion to collaborate because the executive has failed to give bribes to facilitate the passage of the budget as it was previously done. Thus, the conflict over who should do what with the budget stems from the coarse fight to either retain the budget in its wholly corrupt former nature or devise a new paradigm where budget should make more meaningful impact on the people.

It has been argued by some analysts that the best the law makers can do to get their preference projects captured in the budget is to come close to the executive so that such projects could be captured in the budgetary preparation stage if they are in symmetry with national development plan and not to remove critical projects and insert self-interested projects. The Fiscal Responsibility Act (2007) provided occasion for the legislature to make input at the preparatory stage of the budget through contribution to Medium Term Expenditure Framework which forms the basis for the budget proposal. The executive argue that it was only at that level that the National Assembly can contribute to the modification, and insertion of project to the anticipated budget. According to section 13 (2) (b) of the fiscal responsibility Act, 2007, the minister in preparation of the medium term expenditure framework shall seek inputs from the National Planning Commission, Joint Planning Commission, National Commission on Development Planning, National Economic Commission, National Assembly, Central Bank of Nigeria, National Bureau of Statistics; Revenue Mobilization Allocation and Fiscal Commission and any other statutory body as the minister may determined. It was on this basis that Femi Falana, a Senior Advocate of Nigeria, argues that it is at the stage of preparing the Medium Term Expenditure Framework that the members of National Assembly may influence the introduction of new items or addition of projects to be executed in their constituencies. He reiterated that the National Assembly cannot prepare any aspect of the budget estimates, lay it before self, pass same and then demand the president to sign it into law (Falana, 2017). Falana debunked the claim by the legislature that the Federal High Court had ruled that National Assembly had the power to add to the budget estimates laid before it by the executive arm of government. According to him although the presiding judge

Kolawole stated that the legislature is not a rubber stamp parliament on the ground that it is empowered by the 1999 constitution to debate and make its informed inputs into the budget proposal submitted to it by the president, the judgement did not say that the National Assembly is empowered to raise or insert new items like constituency projects into the budget estimates contained in any Appropriation Bill or Supplementary Bill prepared and submitted to it by the president. The Senior Advocate of Nigeria, thus cited the court decision in suit No. FHC/ABJ/CS/295/2014 in which the presiding judge ruled against the power of the legislature to raise or review upward the budget scheme laid before it. The trial judge in the said suit ruled that the National Assembly was a creation of the 1999 constitution and imbued with the power to receive budget estimate which the president is constitutionally empowered to prepare and lay before it. The whole essence of the budget proposal being required to be presented before the National Assembly is to enable it as the assembly of the representatives of the people; to deliberate the plan and to make its own well informed legislative inputs into it. What the National Assembly cannot do is to prepare budget proposal for the president or discount the plan presented before it and replace it with its own proposals. The rationale for this is that it is the executive branch under the leadership of the president that controls and superintends all agencies; corporations and commission that generate the revenue for the running of the government (Falana, 2017). Collaborating this view Oparah (2017) states that the law grants the executive the power to propose budget approximation and in doing this the executive brings all the existing experts in determining the feasible revenue accruable to a country at any given year and allot such revenue to the need of the country. This is an exclusive executive role and for which professionals are paid in this regard and as well the funding of ministry of Budget and National planning.

Okonkwo (2017) argues that the legislature has no power to add any project head of expenditure or increase the amount of money stated for any project because this position respects the constitutional principle of separation of power, checks and balance; and any other interpretation will lead to ridiculousness. He posits that there is nothing in the legal course that limits the power of the legislature to engage or lobby the executive through political process in ensuring that certain projects, which will profit the people are included in the budget, before the National Assembly but it is illegal for the legislature to unilaterally put in any project or pad the budget in any form and sanction same without consultation and assent of the president. Citing relevant sections of the constitution Okonkwo argues that the legislature is the approving authority and cannot at the same time be an initiating authority, but can check the extremes of the president by rejecting or reducing his budget in line with the wishes of the people. Ojaifo (2017) holds the view that the power of the legislature by virtue of section 59 and sections 80-83 of the 1999 Constitution (as amended) is limited to

endorsement of expenses and not the power to prepare, make or vary the proposals of the executive as enclosed in the Appropriation Bill. According to him, the action of the legislative body to slot in exclusively novel project in the budget derogates from its lawful power of approval and represents the taking over of the power of proposal exercised by the executive. Eze (2016) has contended that section 81 (1) of the 1999 constitution reserves the power of budget preparation to the executive. He stressed that if the legislators have projects they are expected to submit same to the executive at the stage of the Medium Term Expenditure Framework and call circulars and ensure that they are integrated into the budget as part of the sectoral priorities and where the chosen projects are not in compliance with sectoral objectives, they should be withdrawn and new ones selected to conform with policy priorities. He states that appropriation process cannot be the rationalization of inserting fresh projects and programmes that have not gone through the basic preparation phases into the yearly budget; since some projects require technical drawings, permits and studies before they can be set to go into budget, and inserting such projects into the budget at the late appropriation period will not smooth the progress of implementation. Perhaps this was why the vice president Yemi Osibanjo and the President Muhamadu Buhari have consistently maintain that the addition of fresh projects and distortion of the original budget proposal by the legislature have made the implementation hard. The president while unenthusiastically signing into law the 2018 Appropriation Bill into law regretted that the budget he sent to the National Assembly in line with the Economic Recovery and Growth plan was distorted. According to the president:

As I mentioned during the presentation of the 2018 Appropriation Bill, we intend to use the 2018 Budget to consolidate the achievement of previous budgets and deliver on Nigeria's Economic Recovery and Growth Plan (ERGP) 2017-2020. It is in this regard that I am concerned about some of the changes the National Assembly has made to the budget proposal that I presented. The logic behind the constitutional direction that budget should be proposed by the Executive is that it is the Executive that knows and defines its policies and projects. Unfortunately, that has not been given much regard in what has been sent to me. The National Assembly made cuts amounting to 347 billion naira in the allocations to 4,700 projects submitted to them for consideration and introduced 6,403 projects of their own amounting to 578 billion naira. Many of the projects cut are critical and may be difficult, if not impossible to implement with the reduced allocation. Some of the new projects inserted by the National Assembly have not been properly conceptualized; designed and costed and will therefore be difficult to execute. Furthermore, many of the new

projects introduced by the National Assembly have been added to the budget of most MDAs with no consideration for institutional capacity to execute them or the incremental recurrent expenditure that may be required. As it is some of these projects relate to matters that are the responsibility of the state and local governments and for which the federal government should therefore not be unduly burden (Buhari, 2018).

Expectedly, the legislature and its proponents have considerably countered the assertion that the legislative body has no power over Appropriation Bill submitted by the executive other than to endorse or reject the proposed estimates. At a plenary session held in both chambers of the National Assembly on June 16, 2017, the Senate President Bukola Saraki and the Speaker of House of Representatives Yakubu Dogara argued that the legislature had not overreached its power by increasing and modifying the 2017 budget submitted by the Executive (Egbe, 2017). According to Dogara, the lawmakers have “absolute constitutional power” to make changes to the budget. He advised the Vice President and others who claimed that the legislature lacked such power to seek judicial interpretation of the contentions sections. Similarly, the Senate and House of Representative while responding to the position of the Minister of Power, Works and Housing, Babatunde Fashola maintain that their adjustment of the budget and introduction of fresh items was not only legitimate but was aimed at achieving equity. They contend that the National Assembly by the provision of section 4, 59, 80 and 81 of the 1999 Constitution as amended is empowered to adjust the budget estimates submitted by the executive. The Senate through its spokesperson, Sabi Abdulahi said that the action of the National Assembly was to ensure that all sections of the country had representation in the national budget as guaranteed by the constitution. In the same vein, Abdulrazak Mamadas, the spokesperson for the House of representative explained that they reduced the budgetary allotment to some items in 2017 budget to ensure prudence. According to him, the decision of the National Assembly was to reallocate the project across the various geo-political zones, which the proposal of the executive did not capture. He stressed that the National Assembly intervened in order to fund some critical roads that were thoroughly disregarded in the executive budget plan (Egbe, 2017). Buttressing the assertion of the legislature, Mike Ozekhome, a legal luminary maintains that although the budget bill preparation is within the jurisdiction of the executive not legislature, it is the legislature that determines as to whether or not fund should be allotted to a particular project or whether such allotments are sufficient or not. He argues that at the time appropriations are being executed by the lawmakers, the rough approximation submitted by the executive may be adjusted or readjusted where it is realized that the initial proposals regarding approval of funds is practically insufficient. Ozekhome said that the National Assembly is not a sheer automatic, rubber-stamping but a lively curious legislature. According to him,

since the legislature has the capability to adjust or even wholly decline budget proposals of the Executive and substitutes one of its own, it implies that it is only the National Assembly that can in actuality make such appropriation.

Aborishade (2016) after survey of international experiences and analysis of the legal structure governing an aspect of budgeting process in Nigeria submit that it is a false impression to argue that the lawmaking body is not empowered to revise budgetary estimates prepared by the executive. He argues that long term public interest would be better promoted where the prevailing powers of the legislature in Nigeria to amend budgetary estimate are sustained. Abolishede supported his assertion on the unrestricted power of the National Assembly to amend budgetary proposal by citing some legal framework for passage of money bill at the federal level; section 59, 80 and 81 of the 1999 constitution of the Federal Republic of Nigeria as amended; the Fiscal Responsibility Act. Hamala (2016) submitted that base on the outcomes of submissions and arguments by ministries, departments and agencies, the National Assembly can increase, reduce or re-assign allocations to ensure successful project implementation and value for money. Hamala Ladi, who is the Director General of National Institute for Legislative Studies also cited sections 14 (3), 15 (14), 16 (1) and 2, and sections 13 (1) of the 1999 constitution, which according to her empowered the National Assembly with the responsibility of ensuring that projects are equally allocated to all federal constituencies in the federation. She added that the introduction of constituency projects into the budget is an internal process of the National Assembly and as well concluded that the law making body has unrestrained powers to work and approved Appropriation Bill laid before it by the executive (Ojiabor, 2016). Yemi Akinseye-George, a Senior Advocate of Nigeria, in a paper presented at the National Summit on Intergovernmental/Interparty Relations, Legislative Oversight and Budget Process Reform for Sustainable Development in Nigeria, organized by Nils submits that it is a settled maxim that the legislature not being a rubber stamp has the power to remove a subhead in the Appropriation Bill or reduce the amount specified for a particular subhead in the bill. He made reference to settled court cases in the United States of America to support his assertion. He added that the process of considering the Medium Term Expenditure Framework as provided by the Fiscal Responsibility Act, gives the legislature power to make inputs into the budget process at the earliest stage of its preparation but unfortunately this rarely happens in practice. Based on his consulted and reviewed papers, he stated that legislature all over the world can be categorized into three: budget making legislature; budget influencing legislature and legislature with little or no budget role. He further posits that by not enacting budget law which defines the budget process in Nigeria and fill the lacuna in the constitutional provision on the budget, the legislative body has unwittingly surrendered its authority to executive discretion. Ekpou, and Iweoha (2017)

advocate further strengthening of the power of the legislative body to alter budgetary estimate submitted by the executive in defence of public interest. Isa (2017) argues that passing the 2017 budget proposal in its original proposal the way the executive wanted would have been tantamount to shortchanging majority of the section of the country in favour of one or two others. Isa Mohammed who is the Special Assistant to the Senate President supported the position of the National Assembly as regard to its power to amend, modify, increase, decrease or introduce new items into proposed budget.

The attendant consequence of the budgetary rift between the executive and the legislature as earlier mentioned is delay in the passage of Appropriation bill into law either because of executive refusal to assent to a bill which it considered a distortion of its economic priorities or because of unnecessary politics and delay by the National Assembly. In this circumstance, it is the economy and the citizens that suffer the brunt of the executive legislative rift. Speaking in this direction, the President Muhamadu Buhari while reluctantly signing into law the 2018 Appropriation Bill on June, 20, 2018, stated that when he submitted the 2018 Budget proposal to the National Assembly on 7th November 2017, he had hoped that the usual legislative review process would be quick so as to move Nigeria towards a predictable January–December financial year, but unfortunately the budget was delayed by the National Assembly. Nevertheless, the legislature had claimed that the delay was caused by the inability of heads of executive ministries, department and agencies to forward to defend their proposals.

VII. FINDINGS

The findings of the paper revealed that the executive and the legislature are expected to co-operate in the budget making process. Nevertheless, the executive, legislature, analysts, lawyers and other stakeholders have divergent opinions on the roles of executive and legislature on budgetary process. Some provisions of the constitution were not expressive and explicit on the extent to which the legislature can tamper with executive submitted appropriation bill. Hence, there is lacuna in the constitution on the defined roles of the various organs. Moreover, the Medium Term Expenditure Framework provides opportunity for the legislature to make input in the proposed budget before final preparation but the opportunity has not been well exploited by the law making organ to insert their preferred projects. Unfortunately, none of the involved parties have diligently approached the apex judiciary that is the Supreme Court, to seek final legal interpretation of the contentious issue. The two principal organs usually rely on political solution which is just a stop-gap solution. Furthermore, weak collaboration owing to communication gap, corruption and lack of institutional capacity engender suspicion between the two organs.

VIII. RECOMMENDATIONS

As a measure to stem the tide of controversy cum conflict relationship between the executive and legislature on budgetary matter in Nigeria, the study makes the following suggestions:

Judicial Interpretation: The various organs of government should subject any contentious provisions of the constitution in respect of their constitutional roles to judicial interpretation rather than self interpretation. The culture of approaching the judiciary and pursuing to logical end any conflict situation among the organs in the course of discharging their responsibilities should be instituted. The idea of resolving such matters through political measure may only give a temporary relief but does not end future occurrence. It is only when such contending issues are resolved by the apex court that is the Supreme Court that permanent solution occurs.

Capacity Building: Human and institutional capacity building is of essence in enhancing effective operation of the various organs of government. Through workshops, conferences and seminars on executive- legislative relation organized for members of the organs, their skills and knowledge about the need for mutual but independent co-operation in the discharge of their responsibilities are enhanced. The seminars which could be organized by the leadership of the National Assembly and executive or government in partnership with Non-governmental organizations should be on regular basis. The resource persons for the programme should be drawn from professional and experts in executive- legislative relation within the academia, civil society organizations and government.

Effective Liaison: Communication is vital in promoting healthy relationship among individuals and groups. In order words, effective communication mechanism enhances inter personal and inter institutional association. Good communication removes suspicion and mutual mistrust. There is need for forums that will bring the organs together for interaction on public and common concern. These will offer avenues for exchange of ideas on issue of policy-making and execution. The forums will also provide opportunities for the organs to amicably look into their differences to avert them from degenerating into lethal confrontations that are inimical to the development of the society.

Zero Tolerance to Corruption: It has been found that sometimes, conflict between the executive and legislature on budgetary matter stem from demand of bribes by the legislature, and executive refusal to compromise. The frosty relationship between the Federal Executive led by President Muhamadu Buhari and the National Assembly has partly been partly attributed to the insistence of the President that due process and accountability must be enthroned in the conduct of government business rather than inducing the legislature or any official of government with material or financial benefit to enable them perform their legal functions. Therefore, government at all level and braches should develop strong

political will to fight corrupt practices and enthrone accountability in governance. There should be no hiding place for any corrupt executive or legislature no matter the personality or political affiliations. The institutions for combating corrupt practices should impartially monitor the activities of these officials in the conduct of their legal duties and should not hesitate to diligently prosecute any involved person. This will help in reducing the degree of corruption-induced conflicts.

Enactment of Budget Process Legislation: The executive and the legislature should partner to initiate and enact budget law which defines the budget process and fill the lacuna in the constitutional provisions and other relevant acts on the budget process. For instance, when the United State of America Congress became tired of perennial challenge to its legal power to control the budget, it enacted the Congressional Budget and Impoundment Act of 1974 which provides inter alia that if the President must pick and choose what to implement in the budget, the president must seek the consent of the congress.

Inter-Partisan co-operation: It has been observed that partisan interest has been of great consideration on issue of executive-legislative relation. In a situation where the party that controls the leadership of the legislature is different from that of the executive, there are usually controversies in resolving national issues. As it was in the first tenure of President Mohamadu Buhari, although the leadership of the National Assembly belonged to the same party with the executive, the relationship was sour because the National Assembly leaders emerged in defiance of the ruling party directives and as such lacked the consent of the party. These leaders of National Assembly who emerged with the support of opposition party members decided to play antagonistic roles rather than partnership roles. It is therefore necessary that the executive and legislature should rise above party line and partisan stand on issue of national importance. While they ought not to entirely disregard party interest and ideology, they should give prominence to national interest and embrace inter-partisan partnership when issues that concern the overall welfare of the citizenry are under deliberation. Budgetary matter is very paramount to the development of any state and as such should be handled with uppermost co-operation and regard for the good of the citizenry.

IX. CONCLUSION

The partnership between the executive and the legislature on budgetary matter in the first tenure of President Muhamadu Buhari was characterized by controversies. Despite the provisions of the law on the roles of the two organs on budgetary matter, different self interpretations have been attached to the constitutional provisions without approaching the apex court for final determination of the dispute. The conflict considerably stem from lacuna in the constitution, corruption, self preservation, ineffective liaison, poor capacity building, partisan position etc. The study therefore suggests

judicial interpretation of contentious provisions by apex court, effective liaison, capacity building, zero tolerance to corruption, inter-party partnership and enactment of budget process legislation as a measure to reduce executive-legislative controversies on role expectation.

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