

# Legislative-Judicial Relations and Budget Implementation in Nigeria

Udoji, Chibuiké Raphael<sup>1</sup>, Johnpaul Onyebuchi Nduba<sup>2</sup>, Jude Chiedozié Okwuadimma<sup>3</sup>

<sup>1,2,3</sup>*Department of Political Science, Nnamdi Azikiwe University, Awka, Nigeria*

**Abstract:** Since the return of democracy in 1999, the implementation of the budget in Nigeria has been a major concern. There have been many explanations for the poor performance of the federal government in capital budgets, including the late introduction, execution and adoption of the budget; the late distribution of funds to the federal departments and agencies, and the inadequate use of resources; but little attention has been given to the position of the judiciary in this regard. As a result, this paper examines legislative-judicial ties and the implementation of the budget in Nigeria. The paper collected data from secondary sources. The results of the study shows that the legislature and the judiciary, as institutions, do not perform their functions and duties in regulating the excesses of the executive branch of the government and its MDAs, in particular with respect to the complete execution of the budget enacted into law in Nigeria. The paper, therefore, suggests that the legislature and the judiciary should perform their duties and work effectively to monitor the excesses of the executive branch of the government, in particular, to ensure the full implementation of approved budgets.

**Keywords:** Legislature, Judiciary, Relations, Democracy, Budgets.

## I. INTRODUCTION

The executive, legislature and judiciary are central bodies in the governance process in any democratic system worldwide. Indeed, without these institutions, responsible for law-making, execution and adjudication, there is no democracy in contemporary era. Such a democracy is rare, if not nearly impossible, without these bodies. Fatile & Adejuwon (2016) notes that the presence of all three organs of government (the Executive, the Legislature and the Judiciary) that oils the process, apart from the existence and demonstration of political parties and choices, is one hallmark of modern democracies. Function, cooperation, coordination and even governance in a democratic system will crumble to a halt without their very existence.

In fact, the interconnect between these distinct and separate governmental bodies is a constant feature of democracy, particularly in presidential systems, though sometimes cordial. Consequently, the basicity of such bodies cannot be overstated in a modern democracy. In this context, Yogendrin (2005) points out that, in the modern state, the executive implements laws, policies and programs while the legislature gives form and direction to the policies and programs at the national level and formulates law. On the other hand, the judiciary must ensure that where the executive complies with the constitution, laws produced by

parliamentary assemblies are at its sole discretion. The judiciary needs to protect citizens' rights and avoid the excess of the executive and the legislature. Each of the three state organs is required under the principle of separation of powers to perform a certain function. None are more important than transparency, especially in budget planning and execution, than all of the legislative and judicial roles and obligations in managing the executive in the presidential system. This is due to the value of the budget as a mechanism for a state's socio-economic and political growth. In addition, the budget imperative cannot be overestimated for the smooth operation of a state. Since every state's budget is a cardinal work document, the extent of its application largely signifies its success or failure within the year in which it operates.

Globally, a budget is an instrument used to adequately guide financing for development by states and other organizations. It is therefore considered to be a powerful instrument used to direct and develop any country. However, the persistent problem for developing countries worldwide is inadequate budgetary implementation. In fact, in most developing countries, the constant disconnection between budget and its implementation is a bane of development (Kighir, 2012). A constant feature of Nigeria's budgetary process is that common view in developing countries, which is the constant division between the budget and its subsequent implementation (Okpala, 2014). Factors such as bribery, fluctuation of incomes and reliance on oil, unstable government policy from one year to the next, lack of consistency in budget control among others are all due to a failure to implement budgets effectively and efficiently in Nigeria.

However, while the executive is responsible for ensuring effective implementation of the budget, it is also the legislative function to monitor the budget implementation process in Nigeria and to bring to book through the judiciary. However, these have not been the case over many years due to the disconnect between the legislative and the judiciary, which has affected the status of the socio-economic progress of Nigeria, as regards the monitoring and punishment of erring MDAs (ministries, departments and agencies). Consequent upon this disconnection, the budget execution rate and extent are pitiful and worsening in Nigeria and this leads to the wretched development in Nigeria (Edame, 2010). This study is therefore intended to investigate the link between legislative and judicial relations and the budgetary execution in Nigeria. It is therefore against this background that the study seeks to

examine the nexus between legislative- judicial relations and budget implementation in Nigeria.

### *Statement of the Problem*

Budget management has great implications for the realization of the objectives of the budgets, mainly the engineering of socio-economic development and improvement of the life of the people of a country (Ogujiuba & Ehigiamusoe 2014). But if the budget is not executed with the greatest dedication and sincerity it is not possible to realize the great potential of budgets as tools for national development. The importance of concerted budget execution cannot be contested for this purpose (Nwaorgu, 2015). No wonder, the annual budget has been a viable approach over the years in many developed countries of the world. However, the much needed budgetary development has not been achieved by many developing countries. This is either because Budgets are badly conceived or executed. This has resulted in a dreadful budget failure for governments in such countries. In developing countries, the inability to implement contents of the budgets has prevented socio-economic growth (Edame & Ejue, 2013).

The entire Nigerian budget process, including formulation, implementation and monitoring, has been charged with controversies and crises since independence until now. Just 50 percent of the budget in Nigeria is adopted or introduced annually on average (Budget IT, 2017). Indeed, there is much in daily papers, public speeches and academic journals about the disparities between budget and implementation in the Nigerian public sector. For Oniore (2014) the budget process in Nigeria has always been fraught with monumental abuses. For him, the most visible bottlenecks are associated with budget implementation.

This motivated Ogujiuba and Ehigiamusoe (2014) to argue that "the legislative branch of the administration and the presidency's disagreement over budget performance has existed since 1999. The federal government has always insisted that the annual budget should be properly executed, whereas the National Assembly has stressed that the Federal government does not always execute the annual budget as agreed. Ezeagba and Adigwe (2015) also argue that regrettably the budgeting culture in Nigeria mostly starts and finishes with planning alone. For them, budgets in Nigeria can only be enforced on paper. In the same vein, Lawyer (2013) indicates that the difficulties faced during implementation may also have arisen from frameworks that are rooted in disagreement between the executive and the legislature.

Because of the frosty relationship between the executive and legislative branches of government, budget in Nigeria is no vehicle for socio-economic development. For instance, Fatile and Adejuwon (2016, p.92) notes that:

Legislative-executive conflicts have contributed to the gridlock over formulation and implementation of public policy, making the government ineffective.

Nigeria's struggle for good governance has been more challenged by persistent disputes between the legislature and the government, which are often involved in a constant battle for supremacy and influence over policy-making and the mechanism of execution, thus laying bare the concepts of separation of powers.

Although all of these above statements are right, little or no academic research has, in the budget process, looked beyond executive-legislative ties by putting the role of the judiciary in budget implementation. The whole scope of relations between the legislature and the judiciary in the budgeting process is either ignored or under-reported. Alternatively, intense scholarly attention is given to studying, in the budgeting process, the relationship between the executive and the legislature. While Ekpu and Iweoha (2017) addressed the role of the judiciary in solving the gridlock between the other two branches of government by casting their own roles in stone and making it crystal clear in the system of budget. Nevertheless, sufficient academic attention has not been given to legislative-judicial ties and the execution of the budget. Hence, arising from the problematic the study sets out to:

- a. Ascertain whether the poor coordination of legislative- judiciary checks on executive arm undermines the implementation of the budget in Nigeria.
- b. Determine whether the judiciary failure to enforce legislative summons accounts for the incidents of budget misappropriation in Nigeria.

### *Hypotheses*

The study is guided by the following hypotheses:

- Poor coordination of legislative-judiciary checks on executive arm undermined the implementation of budgets in Nigeria.
- Judiciary failure to enforce legislative summons accounts for the incidents of budget misappropriation in Nigeria.

## II. EMPIRICAL REVIEW OF RELATED LITERATURE

The Nigerian budgetary process notes Eme and Ogbochie (2014) is far from what is achievable in healthy climates. Although the budget has a centrality as an instrument of domestic development and growth, it has not achieved the desired result due to poor implementation. Lawyer (2013), therefore, argues that in both preparation and implementation, budgeting and their process in Nigeria remains problematic. In this regard, Chegwe (2010) stated that in the past 12 years, the budget at the federal or state level could not reach up to 45% of the annual budget execution.

Ekpu and Iweoha (2017) notes that Nigeria has a weak budget performance, particularly due to the annual impasse between the arms of government. In the same way, they note that when the executive branch submits to the

legislature, the executive branch vehemently objects to any changes and modifications made to the annual budgetary estimates. On the other hand, the legislature will do all it can to prevent the budget from being passed without adding or withdrawing. The explanation for the poor performance of the Nigerian budget is an annual ritual they note.

Taking a position of extreme importance, Fatile and Adejuwon (2016) argue that the conflict between the legislature and the Executive was not only responsible for the poor performance, since democracy came back to Nigeria in 1999, but also of the yearly national budget. Likewise, Ukase (2005) points out that the truth is that these conflicts are circumventing the governance process, especially as government budgets, policies and programs are not implemented in due course. Importantly, the rift between the two branches threatens the effect of our democratic experiment.

Mbah (2007) posits that the budgeting processes has witnessed numerous confrontations between the executive and the legislature since the inception of the present democratic government which has affected the adoption of appropriation acts. The level of implementation of budgets is affected by this situation, because funding is slow and cash releases are inadequate (Mbah. 2007). The contention areas are quite wide-ranging. One of many is the issue of disagreement on the parliament's power to increase the budget overall. Rather than seeking to interpret the relevant provisions of the Constitution in a judicial manner, each arm adheres to its views. The problem is that parliament always increases the total size of its budgets to reflect its interests and values (Obiozor, 2009). These constant disputes for Bassey, Raphael, Omono and Bassey (2013) can stagnate socio-economic developments.

Oniore (2014) accurately addresses the problem of budgetary execution in Nigeria. He submitted that there is a frequent complaint about the non-release, partial availability and lag of approved funding for budgetary spending, because of the obvious budgetary bottlenecks in Nigeria. In the views of Asiadu (2000), as far as ministries and agencies have little knowledge of their budgets in a certain year, they are separately or jointly responsible for weak or non-budget execution in Nigeria, in the absence of transparency, accountability, and compliance with existing financial regulations and regulations. However, Oniore (2014) points out that the only solution to Nigeria's poor implementation of the Nigerian budget is that the government's policies must be consistent over a period of time.

The deadlock between the government and the legislature in relation to Nigeria's annual budgets definitely lies somewhat in the weak execution of the country's annual budget. This might have led Asogwa (2013) to argue that the main truth of the budget process is that periodic appropriations are not discharged as and when appropriate. The MDAs, therefore, hasten to award contracts for projects

that have no or only a few consequences on the well-being of Nigerians.

The above rhetoric has not attracted much attention by academics, in particular, the supervision and assessment by the legislative oversight of executives by the legislature and by the transfer of erroneous MDAs to the trial court, due to the absence of a clear partnership between legislature and judiciary. This study is therefore informed by this lacuna.

#### *Theoretical Framework*

The study is anchored on the theory of structural-functionalism. The theory is associated with Emile Durkheim and Talcott Parsons. However, the study of political phenomenon was first applied by Gabriel Almond (1969). According to the postulations of the theory, each political system has structures that perform certain functions.

Structural-functional analysis is linked to key concepts that go beyond structure. Verma (1975) argues that three key questions are usually asked in applying the theory: (1) which basic functions in any given political system are carried out, (2) which structures and (3) under what conditions? These are central questions for understanding the trajectory and dynamics of all phenomena within a political system.

This theory goes beyond simply analyzing the different functions of the legislature and the judiciary and focuses on how their relations are established and how they impact on Nigerian budget implementation. It thus shows explicitly that these major structures in a democratic state like Nigeria do not exist in synergy with each other and that they affect adequate budget execution in Nigeria. In addition, in terms of structure, processes, mechanisms and functions, the theory interprets legislative- judicial relations. The mutual interactions and cooperation between legislators and the judiciary are crucial to the stability and survival of society in the political process.

#### *Research Design*

The research design adopted for this study is the time-series design. Time series research design is a collection of observations made sequentially in time. The descriptive function of the time series is especially important when the intervention extends over a considerable period of time (Gottman, McFall, and Barnett, 1969). The time series, in fact, is the only design to provide a continuous record of fluctuations in the experimental variables throughout the research course or period.

#### *Method of Data Collection/Analysis*

For this study, the method of data collection is the documentary method and the use of external sources such as articles, journals, books, online sources, etc. to support the study.

The study employed content analysis as its method of data analysis. Content analysis is useful in its application to

examine trends and patterns in data. Therefore, for the purpose of our study, content analysis is conducted to make some inferences from available documents on the nexus between legislative-judicial relations and budget implementation in Nigeria.

**III. INTERFACE BETWEEN LEGISLATIVE- JUDICIAL ARMS AND NON-IMPLEMENTATION OF BUDGETS**

The roles of the legislature and the judiciary's in monitoring executive actions and practices is not only well known throughout the world and in a modern democracy, but is now a standard practice (Fatile & Adejuwon, 2016). Budget is one of the most important tools in government economic policy because it is used to allocate resources and to prevent misallocation of resources to strategic priorities. It is also used to guarantee macroeconomic stability and efficiency in management. Onigbinde (2014) argues that the government's campaign pledges can only be achieved through budgets.

Among many others, it is this particular fact that calls for the executive to control the execution of budgets. Unfortunately, in Nigeria this was not the case. The abysmal extent of budget execution in Nigeria is partly due to the absence of synergies in controlling the executive implementation of the budgets by MDAs between the legislature and the judiciary.

The legislature and the judiciary are key government institutions that can use their separate powers to challenge the enforcement of the national budgets. Each of them may ask relevant questions about the implementation of a budget separately or on special occasions. This lack of interaction with and between the legislature and the judiciary in the budgeting process, however, is the missing link in Nigeria in budgetary execution. As for the budgeting process, there are little or no ties between the parliament and the judiciary. The MDAs are not obliged to properly enforce the budget rules to a document by legislative audit or judicial review. Therefore, Nigerians have not noticed the socio-economic impact of national budgets because of poor implementation of the budgets due to lack of proper monitoring by the legislature and the judiciary.

Nigeria, given the budget performance since the return to civil rule in 1999, which was never higher than 75 percent, has been characterized by a history of weak executive capital budget (Ogujiuba & Ehigiamusoe, 2014). The table below shows the total budget from each year from 2005 to 2017 and the percentage of its execution.

**Table 1:** Nigeria's Budget and Percentage of Implementation

Year	Amount	Percentage
2005	1, 818 Trillion Naira	35%
2006	1, 876 Trillion Naira	29%
2007	2, 266 Trillion Naira	54%
2008	2, 492 Trillion Naira	32%

2009	2, 871 Trillion Naira	50%
2010	4, 609 Trillion Naira	25%
2011	3, 486 Trillion Naira	50%
2012	3, 792 Trillion Naira	42%
2013	4, 249 Trillion Naira	29%
2014	4.962 Trillion Naira	54%
2015	5.060 Trillion Naira	51%
2016	6.060 Trillion Naira	47%
2017	7.440 Trillion Naira	43%

**Source:** Budget IT, Price Water Corporation, Stanley Morgan (Their various Analysis of Nigeria's Budget from 2005 to 2017).

The table above indicates that Nigeria's budget problem has to do with its implementation. The incapacity of the legislature and the judiciary to make the executive responsible for executing budgets individually or in common (provided that the budget is a statute that the legislature passed and which the president assented) has further exacerbated low budget execution. All breaches should therefore be investigated thoroughly and books should be forwarded to those responsible. In Nigeria, MDAs are known to paddle Nigeria's budgets every year with the same programs.

*Non-Execution of Budgeted Projects in Nigeria*

The absence of prosecuting erring heads of MDAs with regard to the handling of funds allocated to them has resulted in the non-execution of projects. Cases abound from projects or items captured in budgets that are not executed. In fact, it has been observed that most items appear in the budget almost every year. Their annual appearance on the Nigerian budgets since 1999 to date has defied logic.

Every year, the public space in Nigeria is inundated with cries of unfinished projects in the budget. The causes of these irregularities are not farfetched, it may differ from the fact that the funds allocated for the projects was not released on time, the funds allocated for the implementation of the projects were diverted to personal pockets or other government projects. The table below provides an overview of several initiatives that have been included in Nigeria's budgets annually.

**Table 2:** Items that Regularly Appear on the Nigeria Budgets since 2005

S/N	Names of Items/ Projects	Years of Appearance	MDAs in Charge
1	Office stationaries/ computer consumables	2014, 2015, 2016, 2017	Federal Ministry of Justice
2	Printing of non-security documents	2014, 2015, 2016, 2017	Federal Ministry of Justice
3	Purchase of trucks	2014, 2015, 2016, 2017	Federal Ministry of Trade
4	Purchase of agricultural equipment	2014, 2015, 2016, 2017	Federal Ministry of Trade
5	Purchase of computer	2015, 2016, 2017	Federal Ministry of Trade

6	Purchase of agricultural equipment	2015, 2016, 2017	Federal Ministry of Niger Delta
7	Purchase of industrial equipment	2015, 2016, 2017	Federal Ministry of Niger Delta
8	Purchase of vehicles	2014, 2015, 2016, 2017	Federal Ministry of Information

Source: Budget IT (2018)

The above table includes items regularly planted year after year in Nigeria's budget. These items are low compared to the hundreds of things in their studies on unnecessary products in the budget of Nigeria over the last five years (Budget IT, 2018). The above table shows that the Nigerian budget's annual activities include things like buying equipment, documents, cars, and others. One then wonders whether some of these items are not durable enough to last more than one fiscal year.

Budget padding and project non-execution are therefore a recurrent decimal in Nigeria's budgeting process. There are abundant cases of abandoned projects or items, even after these projects or items have been collected in the budget, due to misappropriation of funds. In this regard, Omotoso estimates that around 11,886 federal projects were abandoned in the past forty years across the country (Ayobami 2012). It is a fact that the public sector in Nigeria is a virgin field for the immune plowing of state resources. The failure of the legislative and judiciary to monitor the executive and its various agencies responsible for implementing state resources makes this feasible. The lacuna caused Nigerian funds to be looted and misused unfairly. The net product is Nigeria's abysmal social and economic development and the high poverty rate in Nigeria's cranes. Laws that ensure optimal or highest budgetary output and prosecute persons who embezzle or reject budgetary allocation are not enforced effectively. This invariably results in low rate of budget execution in Nigeria.

#### IV. CONCLUSION AND RECOMMENDATIONS

The study investigated the nexus between legislative-judicial relations and budget implementation in Nigeria. Specifically, it questioned whether poor coordination of legislative-judicial controls on the executive arm undermines budget implementation in Nigeria and failure by the judiciary to enforce legislative summons accounts for incidents of misappropriation of the budget in Nigeria. These objectives informed the study's hypotheses. After a thorough analysis of the generated data, the study found that:

- The legislature and the judiciary as structures have not fulfilled their responsibilities and functions in checking the excesses of the executive branch of government and its MDAs, particularly with regard to the full implementation of a budget passed into law in Nigeria.
- Laws intended to ensure the optimal or full output of the budget and to punish or convict individuals who

embezzle or refuse to implement budget allocation are followed ineffectively or lackadaisically.

Against this backdrop, the study hence advocates the following recommendations in order to remedy the noted maladies:

1. The legislature and the judiciary need to live up to their responsibilities and function effectively when it comes to checkmating the excesses of the executive branch of government, in particular to ensure the full implementation of authorized budgets.
2. The legislature should make laws to ensure optimal or full budget execution while the judiciary should ensure that individuals who embezzle or refuse to implement budget allocations in Nigeria are punished or convicted in that case.

#### REFERENCES

- [1]. Aiyede, R. (2005). Executive - Legislature Relations in Nigeria's Emerging Presidential Democracy. *UNILAG Journal of Politics*, 2(1), 65-87.
- [2]. Almond, G. (1969). Political Development: Analytic and Normative Perspectives. *Comparative Political Studies*, 1, 449.
- [3]. Almond, G. & Powell, B. (1975). *Comparative Politics: A Developmental Approach*. Boston: Little Brown.
- [4]. Ayobami, A. (2012, November 24). About 12,000 federal projects abandoned across Nigeria. Premium Times. Retrieved from <https://www.premiumtimesng.com/news/108450-about-12000-federal-projects-abandoned-across-nigeria.html>
- [5]. Bassey, A., Raphael, P., Omono, C., & Bassey, U. (2013). An Examination of Causes and Consequences of Conflict Between Legislature and Executive in Cross- River State, Nigeria. *Academic Journal of Interdisciplinary Studies*, 2(1), 179-189.
- [6]. Chegwe, B. (2010). Improved Budget Implementation: Key to Nigeria Recovery. Available at <http://www.allafrica.com/stories/2009/230768html>
- [7]. Edame, E. (2010). Development Economics and Planning in Nigeria. Calabar: Favoured Trust Ltd.
- [8]. Edame, G. & Ejue, M. (2013). Budgeting Role, Infrastructural Development and Economic Growth in Nigeria. *European Journal of Business and Social Sciences*, 2(6), 1-15.
- [9]. Ehigiamusoe, U. & Umar, A. (2013). Legislative oversights and Budget Performance in Nigeria: Issues & Policy Options. *Journal of Economics and Finance*, 1(5), 1-12.
- [10]. Eme, O. & Ogbichie, A. (2014). Executive- Legislature Feud in Nigeria: An Examination of Service Chiefs Confirmation. *Arabian Journal of Business and Management Review*, 3(12), 1-20.
- [11]. Ezeagba, C. & Adigwe, P. (2015). Steaming the Tide of Low Budget Implementation in The Nigerian Public Sector: A Search for Effective Budgeting System. *Journal of Policy and Development Studies*, 9(2), 27-34.
- [12]. Fatile J. & Adejuwon, K. (2016). Legislative-Executive Conflicts and Democratic Governance in Nigeria's Fourth Republic, *International Journal of Innovative Research in Social Sciences and Strategic Management Techniques*, 3(1), 91-111.
- [13]. Kighir, A. (2012). Budget Reforms and Budget Implementation in Nigeria: A Critical Review of Medium Term Expenditure Framework. *IRCAB Journal for Social and Management Science*, 2(3), 267-274.
- [14]. Lawyer, C. (2013). Budget Preparation and Implementation in the Nigeria Public Sector. *Research Journal of Finance and Accounting*, 4(16), 50-55.
- [15]. Mbah, P. (2007). Executive- Legislative Relations in Nigeria: The Presidency and the National Assembly, 1999- 2006, *Nigeria Journal of Social Sciences*. 1, 187-210.

- [16]. Mogalakwe, M. (2006). The Use of Documentary Research Methods in Social Research. *African Sociological Review*, 10(1), 221-230.
- [17]. Nwaorgu, I. (2015). Effect of Dominant Individual on Budget Implementation in Nigeria: A Content Analysis Perspective. *African Research Review*, 9(1), 23-29.
- [18]. Ogujiuba, K. & Ehigiamusoe, K. (2014). Capital Budget Implementation in Nigeria: Evidence from the 2012 Capital Budget. *Journal of Contemporary Economics*, 8(3), 299-314.
- [19]. Okpala, E. (2014). Medium Term Expenditure Framework and Budget Effectiveness in Nigeria. *International Journal of Innovative and Scientific Research*, 4(1), 26-32.
- [20]. Onigbinde, O. (2014). The Nigerian Budget: Using Creative Technology to Intersect Civic Engagement and Institutional Reform. *Journal of Field Action*, 11, 1-7.
- [21]. Oniore, J. (2014). Budget Implementation and Economic Development in Delta State, Nigeria, 1991- 2010. *International Journal of Academic Research in Business and Social Sciences*, 4(3), 333-344.
- [22]. Ukase, P. (2005). Executive- Legislative Conflicts in Nigeria: An Analysis of Contending Issues and Perspectives. *Journal of Contemporary Issues and Research*. 1(2), 130-139.
- [23]. Yogendrin, N. (2005). Relations Between Parliament and the Judiciary, Const Parli. Info. 190:81-87.