

Legislative-Executive Relations In Nigeria: A Study Of Budget Implementation (2007-2017)

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Abstract: *This study examined the relationship between the executive and legislature as it concerns budget implementation in Nigeria. The study tried to understand whether the relations have aided a smooth implementation of the budget in Nigeria focusing on the fourth Republic. The aim of the study includes to understand the nature of executive-legislative relations in Nigeria from 2007 to 2017, articulate the factors affecting legislative-executive relations in the course of budget implementation in Nigeria and assess whether legislative-executive relations impact on budget implementation in Nigeria. From available literature, the study revealed that the nature of Executive-Legislative relations in Nigeria has not been cordial. Furthermore, the study also showed that sectional interest and power tussle are factors affecting Executive-Legislative relations in the course of budget implementation in Nigeria. Finally, the study revealed that executive-legislative relations have no meaningful impact on budget implementation in Nigeria. Against this backdrop, the study recommended inter-alia that there should be proper definition of the constitutional roles of the executive and the legislature to avoid unnecessary friction between the various arms of government. As such, the independence of the various arms should be ensured through constitutional provision to avoid the consistent executive domination of not just the legislature but also the judicial. Also, severe punishment should be reserved and enshrined in the constitution against persons caught promoting sectional interest above national interest.*

Keywords: Legislative-Executive Relations, Budget, Public Expenditure, Budget Implementation

I. INTRODUCTION

Every country has an institution or structure that helps drive the activities of the state. It is on that premise that responsibilities were assigned to different units or arms in order to ensure division of labour. Despite that, these arms are endowed with diverse powers of ensuring that there is a balance among the three arms. The essence is to check and balance the excesses of any of these arms who try to act beyond the powers conferred on them. Unfortunately, the dynamics of power has eroded the very essence of the checks and balances designed to moderate and ensure cordial relations among the various arms of government. In line with above, the Legislative and Executive relations in Nigeria in recent times have continued to elicit series of contest especially as it concerns budgeting and its implementation. Recently, budgeting in Nigeria has continued to spring up various controversies as to the modality for preparation and administration in the country due to continuous change in government and consequential changes in policy and ideology.

It is germane to note that budgetary implementation cannot be discussed without appropriate planning and reassessing coupled with proper monitoring to facilitate its efficient implementation. Budget is generally seen from the phenomenon of shrinking the target income, in contrast to the tendency to raise the expenditure budget target. This phenomenon helps to explain that the target revenue would be diminished if the area shows achievement in its realization. In Nigeria, before ministries and spending agencies of the government can incur an obligation to make expenditures, they must secure spending authorization from the Ministry of

Finance through the use of warrants. Based on the above, it is imperative to note that budgeting is a holistic exercise involving not only the executive but the legislature to help in shaping the financial statement to achieve nation's fiscal goal. To understand the focus of the study, it is important to comprehend that a budget is a framework for revenue and expenditure outlays over a specified period usually one year (Olurankise 2012 in Nkpadobi, 2015). It is an instrument stipulating policies and programmes aimed at realizing the development objective of a government. Meigs and Meigs (2004) observes budget to mean a comprehensive financial plan, setting forth the expected route for achieving the financial and operational goals of an organization. From the explanation given, it shows that budgeting is whole encompassing requiring virtually all the department of governmental institution to play meaning full part in articulating government financial programme for the year.

The history of budgeting in Nigeria has received diverse views as it concerns the type of government operating at that point in time. The experience under military regime is totally different forms what is seen under civilian regime. This has raised lots of dust on whether military should be preferred over the civilian because of their urgency in passing budgets into law. The civilian practice is one that suffers delay as a result of consistent scrutiny from the legislative arm. The experiences of President Jonathan and President Buhari's administrations are clear testimony to the unfortunate tactical delay accompanying budgeting and budget procedure in Nigeria.

Against the above backdrop, the length of period of spending authorization is determined in functional cash flow forecast

for the period when payments are anticipated. During the phase of budget implementation, there are many possibilities for interventions and manipulations in view of the fact that officials have a great amount of discretionary power to decide which spending ministry or agency will be granted, spending authorization. In spite of the specific nature of appropriation laws, the commitment phase of the expenditure process is a fertile ground for corrupt activities. In Nigeria, budget process includes budget preparation by the Legislative, executive, approval and implementation by the different ministry, department and parastatals of the government.

Thus, only recently was the controversy over the oil benchmark that has hindered the National Assembly from the passage of the 2013 and 2016 budget due to dispute over the price that must be used for budgeting purposes. It obvious to note from experience that budgeting processes in Nigeria is problematic both in the area of preparation and implementation. Thus, there is need for adequate control aimed at improving effective resources utilization at the budget implementation stage. Fiscal policy is a fundamental instrument that can be used to lessen short-run fluctuation in out and employment.

II. STATEMENT OF THE PROBLEM

The relationship between the legislature and executive in Nigeria has been an issue of two sides of a coin where there is an interdependent of interactions between both of them. Since the inception of the Nigerian state, there has been a serious effort by either of the sides to exert dominion over the other. Going by the constitution of the Federal Republic of Nigeria, there are specificities to the functions of the various arms of government. The process of evolving a bill especially budget bill, starts with the executive and the end becomes a law. The process through which the bill goes and becomes a passed budget is the exclusive function of the legislature. Thus, the subsequent exercise which has to do with implementation remains within the competent jurisdiction of the executive.

Based on the above, for the executive to be competent in the discharge of the responsibility, the constitution provided a check through which a balance is established. This is otherwise called checks and balances. This is captured in the constitutional mandate that empowers other arms of government to ensure that none of the arms operate ultra vires, that is, beyond the powers conferred on them. It is against that background that legislative oversight became imperative in this study where the legislature has a constitutional power to supervise the activities of the executive to ascertain whether the executive operate within their constitutional jurisdiction.

Regrettably, the legislative and executive relations in Obasanjo's era were marred with extreme power struggles and superiority contest that saw to the intermittent removal of Senate Presidents of Igbo extraction up to four times in four

years. Under Jonathan Goodluck's administration, it became cordial. It saw to a smooth running of the administration where the executive-legislative interaction is conceived in relative understanding that resulted in the economic growth that attended the administration.

Consequently, the study was perturbed that the legislative-executive relations so far especially under Obasanjo and Buhari's administration have been marred by irregularities and threatened the existence of the state. It goes to show the excessive power of the executive over the legislature which has pitched the latter at the mercy of the former. It is against this backdrop that one questions the essence of the constitution and role differentiation of which the Nigerian example is a typical example of abuse.

Therefore, this study is puzzled by the fact that while these arms are designed to work independent of one another, they are also encouraged to work cooperatively in determining and shaping the future of the state. Thus, the study seeks to evaluate how legislative and executive relations have fared so far in Nigeria drawing inferences from existing literature.

III. LITERATURE REVIEW

Budgeting

Budget is a word that originated from a French word called "bougett" meaning little bag. In British, the word was used to described the leather bag in which the chancellor of the exchange used to carry to the parliament the statement of government needs and resources as describe by after several thought of consensus, the budget became the document contained in the bag which represent plans of government expressed in money and submitted to legislature for approval. Government use budgets as a guiding tool for planning and control id its resources, but it financial or otherwise, the use of budget involves knowing how much money you earn and spend over a period, particularly one year. When budget of an establishment, department or ministry created, it means creating a plan for spending and saving money.

The process of preparing budget requires a call circular to the various department' establishments, ministry or representatives who are expected to participate in the budget discussion as well as serve as budget committees. The budget director heads the budget committee and receives departmental organizational submissions for onward transmission to the chairman for authentication and verification. At this point, one is moved to question the import of budgeting. According to Nwosu (1981), budget is a document containing words and figures which propose expenditure for certain items and purposes. It describes items of expenditure like salary, health, social work, education, sports, external services, and the figures are attached to each item or purpose. In a sense, a budget becomes a link between the financial resources and human behaviour to accomplish

objectives. In other words, a budget is regarded as a form of contract. The executive and legislature should agree to make money available under specified conditions, while the various ministries, wards, commissions and agencies agree to spend the fund in ways that have been agreed upon.

On a balanced note, a budget serves as a communication network especially during its preparation, because each participant receives information on the preferences of others and transmits his own preferences and interests through the decision and choices that is made. It is a detailed description of the estimated receipts and proposed expenditures and disbursements under the various heads. It enables the authorities decide individual items of revenue and expenditure in the overall context of the plan for any government to function effectively. The yearly budget is usually characterised by certain philosophical phrases. Here in Nigeria, they are reflections of the prevailing economic circumstances and the method the leadership is adopted to realise the development objectives given that circumstance. From all intent and purposes, a budget is a document or a collection of documents that refer to the financial position of an organization, family corporation, government, including information on revenue expenditure and purpose of goals (Lee and John, 1978:11). Harper in Chikeleze (2002) summarised budget by noting that it is a cost plan relating to a period of time with cost representing the value of economic resources used. Thus, it is a planned result that an enterprise aims at attaining.

Types of Budget

Budget is of four diverse types which include:

- Income (Revenue) Budget
- Expenses budget
- Capital income Budget
- Recurrent income budget

The Purposes of Budget

In all government institutions, the executive arm prepares the budget and submits same to the legislative arm for review, modification and approval. The approved budget serves as a basis for the activities of that Government Unit for the fiscal period under focus thus, there four main purposes which a government budget serves. They include:

- √ The budget is an economic and financial document. It highlights government's policies which are designed to promote economic growth, full employment and enhance the quality of life of the citizenry.
- √ It is a useful guide for the allocation of available resources
- √ Through the legislature, the executive arm uses the budget as a means of accountability for the money

earlier entrusted and the appropriations newly approved.

- √ The budget stands for the request of the executive arm of government for the legislature to collect and disburse funds.

Forms of Budgeting

The budgeting approach used by government to allocate funds for a succeeding year is the incremental or line-items method. The approach is oriented to expenditure, itemizing proposed disbursement under different heads and sub-heads of the various ministries and Extra-ministerial departments. The expenditure side of the 'line-item' or incremental budget is made up of personal emolument, other charges and capital or developmental items.

- Traditional/Line items/ Incremental Budget
- Zero Base Budget Techniques
- Planning, Programming and Budgeting system
- Rolling Plan or Continuous Budget

Traditional/Line Items/ Incremental Budget

The traditional budgeting method which is also often called Incremental budgeting involves picking last year's figure and adding a percentage to arrive at this year's budget. The percentage added is based essentially on three factors namely; trend of economic event, inflation; and the available funds.

Thus budget in government can be appreciated as being made up of two main elements. The first is the procedure of budgeting. This consists of the practices, documentations and norms guiding the preparation, approval, implementation and review of the budget. The second element is "Budgeting System". This has to do with the management process. This provides for the purchase, allocation and use of available resources by setting in advance operational criteria which result in the achievement of corporate goals. The line-item budgeting system thus, possesses some salient features which include:

- ❖ The budgets refer to the ministries and extra-ministerial department for which they are prepared. No prominence is given to the ends for which the funds are provided.
- ❖ The current year's budget is arrived at through routine and incremental reasoning, and not by scientific analysis
- ❖ The main thrust of the budget is the achievement of control and accountability.

Zero Base Budgeting Techniques

It is a management effort which provides for systematic consideration of all activities and programmes. The Zero-Base Budgeting is a programme budgeting reform that was introduced by Peter Pyhru of Texas, but popularised by a past

President of the United States of America, Jimmy Carter in 1976. The technique requires every item of expenditure to be justified as if the particular activity or programme is taking off for the first time. Zero Base budgeting involves the use of decision-package approach, based on the identification of activities which may be classified into the following five basic events:

- Identification of decision units and formulating operational plans. The entire ministry or parastatals is divided into smaller component called decision units.
- Analysing the whole budget into decision packages based on the decision-units, to which cost are assigned and to the alternative ways of executing the activity all. Different levels of performance between the minimum and maximum points are evaluated so as to obtain optimality.
- Ranking in priority the 'decision package' covering the activities, both new and existing in a competitive manner.
- Determination of the cut-off point, to choose the package which can be included and those to be rejected.
- Prioritization of the packages, to highlight the ones which fit in with the available resources.

Planning, Programming and Budgeting System

The charter institute of public finance and accountancy defines planning, programming and budget system as primarily a system associated with corporate management which identifies alternatives policies, present the implication of their adoption and provides for the efficient control. It is a budgeting approach which is based on system theory, output and objective orientation, with substantial emphasis on resource allocation of the principle of economic analysis. The main steps in Planning, Programming and Budgeting System include:

- Identification and enumeration of goals and objectives of the organization
- Defining the total system in detail, including objectives, environment, available resources, the programmes and their objectives, etc.
- Planning and analysis: these involve continuous process of developing comparing and analyzing alternative programmes, as to evolve the most appropriate package for the organization
- Development of the appropriate measures of performance for the programmes of the organization
- Report and controlling: planning, programming and budget system require sophisticated information services which are able to monitor the progress made towards meeting the organizational objectives. Performance evaluation, therefore, emphasizes the attainment or non-attainment of the desired

objectives, rather than the amount spent which is the focus in traditional budgeting system.

Rolling Plan or continuous Budget

Continuous Budget or rolling plan can be defined as the continuous update of a medium-term plan spanning a specified period of time. For example, 1998 to 2000 with which special and core capital projects, such as the completion of Ajaoku steel Rolling mill will be accomplished. The time horizon is a challenges or target date within which the capital project is expected to be completed. However, if constraints do not permit accomplishment, a fresh plan period will emerge to accommodate the development. Nigeria started adopting Rolling plan from the year 1990. The country has 1990 to 1992 Rolling plan, to start with (source: National Open University of Nigeria, 2013).

One a separate note, it is imperative to understand that the public budgets are different from other forms of budgets in many ways; here the voters delegate the power of spending their money to the politicians or the elected representatives. The following are the various types just as we first stated above which according to Ngige (2011) include:

1. **Balanced Budget:** As suggested by the name a balanced budget is that which has no deficit or surplus. The revenues coming are equal to the expenditures.
2. **Revenue Budget:** It is just the details of the revenue received by the government through taxes and other sources and the expenditure that is met through it.
3. **Performance Budget:** This type of budget is mostly used by the organizations and ministries involved in the developmental activities. This process of budgeting, takes into account the end result or the performance of the developmental program thus insuring cost effective and efficient planning. With the increasing developmental challenges and awareness regarding the usage of tax payer's money, new methods of budgeting are required of which the performance based budgeting has emerged as a transparent and accountable method.
It relies on three aspects of understanding of the final outcome, the strategies formulated to reach those final outcomes and the specific activities that were carried out to achieve those outcomes. With a very detailed and objective analysis, this budgeting process is very result oriented in its approach.
4. **Zero based budget:** Zero based budgeting has its clear advantage when the limited resources are to be allotted carefully and objectively. It is quite flexible in nature and relies on rational methods, systematic evaluation to reallocate resources and justify the usage of funds. It starts from a zero base unlike

traditional budgets where incremental approach is used. Here, the needs and costs of every function of the organization are taken into consideration for the next year's budget. So the budget is futuristic and may or may not be equal or more from the last year's budget as traditionally calculated.

The budgets in the parliamentary kind of system similar to what exists in a country like India become a tool of political negotiations where the budgeting powers are delegated to the Finance Minister of the country. In a single party government, the entire party shares the same views regarding the spending of the resources however; the disagreement arises when individual members may differ on the cost of the distributive policies and would want the government funds to be diverted to their respective electoral constituencies.

In a coalition government, the differing opinions are tackled through compromise and contracts approach where the coalition parties keeps the check on the budget process ensuring that it lies within the boundaries of the agreed contract. The infamous fallout between the ruling UPA and the Trinamool Congress over the Railway Budget last year is worth citing in reference to the current discussion. In the presidential kind of system too, the executive plays a somewhat similar process. A significant change that happened in US regarding the budget process was the Budget Enforcement Act passed in 1990s under the Bush administration, which protected the budgetary parameters against later modifications once cleared in the budget summit between the president and the legislature.

The budget process in different systems of government may vary but they are all aligned to achieve the relevant economic and social goals of that country. With increasing globalization and interdependent economies, several external considerations also come into play when the budgets are designed. We shall learn about the budget process in the next section.

Budget and Budgetary Process in Nigeria

Budget is a process of coordinating series of activities involved in the formulation, authorization, enactment implementation and evaluation of annual financial plan of government. In budgetary process an element of polity comes into play from the hands of federal, state and local government stakeholders who are key players in the game like bureaucrats from various ministries, department and agencies of government (MDAs) and political class on the course of defence and other requirement needed for budget approval.

Budget Formulation

This is the set of activities involved in the preparation of the budget to draft at the end of every year to submit their annual estimates and prepare a new one for the incoming year a call circular is issued to all MDAs in the third quarter of the preceding year to submit their annual estimates and prepare a

new one for the incoming year within a specified period. The circular contains the guideline which should be followed strictly by the responsible officers in preparing the estimates. It contains the timing, procedural and other matters related to the objectives of the budget. At the submission deadline, the ministry of finance collates the submission and reproduces a proposed annual estimate for the federal state and local level of government. The proposed annual budget is always in two parts; revenue and expenditure estimate. The Expenditure estimates are categorised into re-current project and capital project. Recurrent expenditure is for operational cost like administrative cost and all sorts of perishable goods and services on the process of administration.

In budget preparation of federal, state and local government, it adopts "line item budget" which provides precise data on the expenditure structure, yet fails to define in quantifiable manner what the financial allocation is meant for. Thus, when the initial formulation of the budget is completed, it is forwarded to the finance committee to modify the proposed budget by slashing down or increasing the figure on various financial allocations. When they complete the proposed budget, the Permanent Secretary Ministry of Finance produces the final copy and forward it to the chief executive for scrutiny and modification as deemed fit through the office of the Presidency (Auditor General)

Budget Authorization/Enactment

The federal, state and local government legislature is vested with powers of authorizing and enacting the budget into a legal document. The chief executive of the federal, state and local government present the budget in a public broadcast through the media at the legislative chambers respectively. This stage undergoes the same process and cut across the three levels in accordance with the act of parliament. After first and second reading on the floor of the house, it is shifted to the finance and appropriation committee for critical examination, the committee manners modify side by side with original draft of the budget taking full cognizance with other members of the law makers on the implications of the proposed revenue, expenditure and estimate on various services and programmes, the manpower needs, socio-political and economic implications of increasing existing taxes, tariff, loan application and other special factor. After careful consideration on the budget, it ends in modifying alteration, the legislature enacts it into law and submit to the chief executive for assent into law and becomes a legal document.

Budget Implementation/Execution

This falls one the domain of federal, state and local government chief executive who implement the budget as enshrined in the constitution of the federal Republic of Nigeria 1999. The 1999 constitution states that the legislature has power to monitor the implementation of the budget.

Obiocha (1995:35) also states that budget monitoring refers to set of measures constantly taken to ensure that a particular policy or set of policies is strictly adhered to and curiously implemented. Budget monitoring can be on continuous basis; sanctions should be applied to officials who fail to implement policies in accordance with the provision are either not implemented at all. It is in recognition of this fact that federal government of Nigeria in 2010 observed a perennial problem in budget implementation which has made it unable to attain its budgetary objectives due to lack of implementation. This has been a serial problem that attended other budgets (Iweala, 2010).

The monitoring team provided in 2010 budget proved ineffective as it failed to achieve its goal. An effective budget execution demands competent leadership with vision, high integrity and dynamism, able to direct, motivate, control and check excesses of his subordinates. The important variable in budget execution are efficient and timely collection of revenue to beat budgetary provision, timely release of funds strictly on budgetary provisions, prudent management of available funds and effective leadership. Madu (1994:35) and Sambo (2011:12) observe that the actual implementation of the approved budget requires a complex mixture of leadership, shared responsibility, operational directives, newly adjusted planning and reappraisal. The implementation of budget requires keeping accurate account of all the operation in accordance with approval procedure and provision of the financial instruction. This implies that there are too many facets to understanding budget within the purview of executive - legislative relations.

Budget Implementation in Nigeria Between 2007-2017

Delay in the presentation and passing of budget estimate is a major bane of the Nigeria's budgetary process has been delays in the presentation of the budget proposals to the national assembly by the executives and the corresponding delay on the part of the legislature in passing the proposal into appropriation act. This is not unconnected with high level of politicking. On there is a sense that this mutual delays in handling the budgets may be aimed at discrediting one another before the public.

Delay in the presentation of bills and lack of speedy passage of such bills equally account for the poor performance of budgets in the fourth Republic between 2007-2017. Posing a question in this regard, Ikhenua (2009:1) questions when exactly Nigeria will get it right in terms of budget proposal and implementation? He further added that since the return to democratic administration, the nation has not passed any budget on January 1 but repeatedly passed appropriation bill too late, which allows little or no time for implementation. Wehner (2008) attributed the problem of poor budgeting in Nigeria to the critical question of executive disagreement and arm-twisting. To that end, he asserts that the dispute between the president/ governor and the nation and state assembly

caused a fourth month delay in passing the federal budget for the 2000 fiscal year (Wehner, 2008: 216).

Alluding to the principles of the Marxist dialectical materialism, the failure on the part of the formulators of budget proposals is an explanation for the consistent delays in the Nigeria's budgetary process. It is part of the entire situation of politicization and the continual challenge of it to the realization of high percentage of national budget between 2007-2017. The continuation of the current practice of delays of appropriation bills to the legislatures and apparent hesitation in passing it into law by the legislature will continue to jeopardize the credibility of the Nigeria's public financial management (PFM) for a long time.

The politics of budgeting in Nigeria transcend these well intentions of ensuring accountability and responsibility of public financial managers, for instance, when the 2004 appropriation bill was passed by the national assembly, the president who has earlier promised 80 percent implementation declined accent on the ground of the accusation he levelled on the legislature for inserting a clause authorising the executive to receive authorization from the assembly if it has difficulties implementing parts of the budget and opening a special account for excess funds from crude oil sales (Ibeanu, 2008: 256) the assembly proposed this for the purpose of accountability whereas the president sees it as an encroachment on the powers of the executive. For any government to achieve the target of getting the economy moving particularly on a steady path to greatness and prosperity, adequate attention must be given to policy implementation particularly fiscal policy. But a particular conjecture exists in Nigeria especially, between 2007 - 2017. No budget of the federal government of Nigeria has been satisfactorily implemented since 2007. The problem portends a general multiplier effect on all aspects of the Nigeria economy for instance, Anyanwa (2010:7) reports that the views of Osaroegbo who argued that the problem of implementation is across board, not only in budget but in every facet of our national life. This eventually translates to general systemic failure and a president inability to champion a course of national development. The latest which is Buhari's administration is an abysmal failure where it take the both the executive and legislature over seven months into a new month to pass the budget bill into law. According to Okeke (2016), the nature of executive - legislative relations have negatively impacted on the development of Nigeria owing to the spate of delay the procedure was subjected to. In extension, the statement above has stated it all. As such, it is stated that such can only happen in a civilian regime where restrictions determine the dynamics of the various arms of government.

Nature of Legislative-Executive Relations in Nigeria

The turbulence between the legislature and the executive is not a recent development; rather it has its root from the British Colonial Era. This historical approach as noted by Zoaka

(2003) is predicated on the proposition that the conflictual posture of the legislature and the executive in Nigeria is a reflection of the type of relationship that existed between them during colonial rule. During this period the executive could be said to be “over-developed” (Alavi, 1979) relative to the other arms of government. This is due to the fact that Nigeria emerged as an “administered” state, which necessitated the undue strengthening of the Chief Executive (i.e. the Colonialists) in governance. It is interesting to note that during colonial rule, the powers of the executive vis-à-vis the legislature was devoid of check even on the eve of political independence. Thus, the overwhelming growth of the executive powers during the colonial period is not inconsistent with the authoritarian nature and character of colonial rule.

In the first republic, due to the adoption of parliamentary system, there was little or no separation of powers between the Legislature and Executive; hence there is absolute interdependence between both branches of government (Ukase, 2014). As noted by Akinsanya (2010) under this system, the powers of the Executive and the Legislature are inextricably intertwined so that there cannot be any meaningful independent action of one arm against the other. According to him, the relationship between them is basically symbiotic and reciprocal especially in view of the fact that both branches depend on each other for survival. At inception of the Second Republic under the Presidential democracy variant, there was, initially, no serious conflict between the executive arm and the legislature even though the ruling National Party of Nigeria (NPN) was not in control of overwhelming majority in the National Assembly (Mohammed & Kinge, 2015). This stems from its alliance with the Nigerian People's Party (NPP). As long as the alliance lasted, the relationship between the executive and the legislature seems cordial as evidenced in the hasty passage, in less than two hours, of the Economic Stabilization (temporary provisions) Bill of 1982 (Akinsanya & Davies, 2002).

However, with the collapse of the alliance, conflicting situations began to emerge in legislature-executive relations. Attempts to break from executive grip by the legislature in the second republic often times resulted in conflicts. As observed by Sambo (1995) the struggle was manifested in the fierce contest between the legislature and the executive. The presidential system operated witnessed an even more fierce battle between them. The experience of Legislative-executive relations in the second republic has portrayed the legislature and the executive as strange bedfellows in the theorizations and practicalisation of the twin concepts of separation of powers and checks and balances. Thus, there has been a struggle and contest for power between the legislature and executive resulting in serious conflicts between them with attendant consequences on democratic governance (Ukase, 2014). As argued by Mahdi, (2004), both the executive and the legislature share in the blame for the collapse of the second republic. Under the aborted Third Republic, Mohammed and

Kinge (2015) observes that the nature and circumstances of the Republic coupled with the fact that it was truncated did not provide ample opportunities for observing definite trends in legislature-executive conflict. As noted by Aiyede & Isumonah (2002), the exchanges between the legislature and the executive up till the period of the annulment of the June 12, 1993 election epitomizes an epoch in legislative humiliation as a result of the promulgation of Decree No. 53

In the fourth republic, the manifestation of the battle for supremacy between the executive and the legislature began even before the inauguration. Prior to the inauguration, the struggle was to capture state power and as soon as this was achieved by the People Democratic Party (PDP), the party began to have problems, especially with respect to the sharing of political offices. This led to the setting of machinery to ensure that the executive had leverage over the legislature by seriously involving in internal politics of the National Assembly (Adejumobi, 2002). It is important to note that the relationship between executive and the legislature in the post independent period could be seen within the context of the struggles for a vantage position in the power matrix of the state by both arms of government. These squabbles as noted by Ukase (2014) are not unconnected with the real essence and significance of such control in the allocation of scarce but allotable resources in the Nigerian polity. Unfortunately, such struggles have hindered the healthy operation of the Nigerian system and jeopardized the prospects for democratic stability and good governance.

The Role of the Legislature

Legislature is a critical law making institution in a democratic system. It is instrumental in the establishment and maintenance of the legal order. Legislature is generally referred to as an official body, usually chosen by election, with the power to make, change, and repeal laws; as well as powers to represent the constituent units and control government (Lafenwa, 2009). The legislature is seen as occupying a key position in the machinery of government and as the people's branch with the singular purpose of articulating and expressing the collective will of the people. Loewenberg (1995) conceptualizes legislatures as “assemblies of elected representatives from geographically defined constituencies, with lawmaking functions in the governmental process”. Simbine (2010) defines the legislature as the law-making, deliberative and policy influencing body working for the furtherance of democratic political system. He describes the legislature as the First Estate of the Realm, the realm of representation and the site of sovereignty, the only expression of the will of the people. Awotokun (1998) conceptualizes legislature from functional perspective. He defines the legislature as the branch of government made up of elected representatives or a constitutionally constituted assembly of people whose duties among other things are to make laws, control executive activities and safeguard the interest of the people. To Okoosi-Simbine (2010), legislature is the law

making, deliberative and policy influencing body working for the furtherance of democratic political system.

Jewell (1997) identified two features that distinguish legislatures from other branches of government. He opines that legislatures have formal authority to pass laws, which are implemented and interpreted by the executive and judicial branches respectively and their members normally are elected to represent various elements in the population. The legislature has been given different names across the nations of the world. For instance, it is called Parliament, Congress and National Assembly in Britain, USA and Nigeria respectively.

The Role of the Executive

This occupies a very crucial position in the administration of the state. Executive is the implementation organ of government (Edosa & Azelama, 1995). Heywood (2007) sees executive as the irreducible core of government. In the view of Ikoronye (2005) executive is the organ of government which bears the responsibility of putting into effect the laws enacted by the legislature subject, however, to the judgment and orders of the judiciary. Anifowose (2008) sees the executive as the arm of government responsible for applying the authoritative rules and policies of a society. The executive may also be defined as the arm of government which carries out or executes the people's will as enacted in the constitution (Ojo, 1985). To Oyeboade (1995) executive is that branch of government whose power and responsibilities is to execute the laws such as the acts of parliament, decrees, edicts etc.

Conflict and Constitutional Issues in Legislative-Executive Relations in Nigeria

Legislative-Executive conflict can be defined as a situation whereby the legislature is opposed to the executive and vice versa in matters of policy and their perception of the value of good governance. It is a state of partial or absolute incompatibility where one arm is in constant confrontation with the other (Bassey, 2000).

In this section, attempts were made to examine the issue of legislative-executive conflicts with the context of the 1999 constitution with a view to determine whether the conflicts between the two arms of government is the outcome of the contradictions inherent in the 1999 constitution. The relationship between the legislative and the executive is defined in the Constitution. The relationship that exists in reality depends on how the links between parliament and the legislature are institutionalized (Egbewole, 2006). The 1999 constitution clearly and unambiguously allocated powers to all the three tiers of government in line with the principle of separation of powers and checks and balances. For instance, sections 4, 5 & 6 are very clear in the allocation of Legislative, Executive and Judicial powers respectively. These constitutional provisions are comparable with what obtains in

advanced democracies like the United States, United Kingdom, etc. Therefore, the conflicts as argued by Adejumbi (2002) may not necessarily have to do with the structure or with the 1999 constitution, but attitudinal problems as well as the competition for power. This is because there can be no constitutional basis for most of the conflicts. Instead, greater emphasis should be placed on respect for constitutionalism and the rule of law.

Clearly, the 1999 Constitution of the Federal Republic of Nigeria, explicitly states that the legislature shall make laws for the good governance of Nigeria; ditto the executive shall implement policies for the good governance of Nigeria. It is however doubtful if these institutions have been able to conceptualize the intent and meaning of the spirit and letter of these words stated in the constitution. This is due to the fact that the quest for the achievement of good governance in Nigeria has continued to be a mirage, especially with the high incidence of poverty plaguing the citizens of the country as well as high level corruption among public officers in the government. Importantly, the legislature and executive can work out a synergy to re-focus and re-engineer the policy making and implementation process to promote good governance (Momodu & Matudi, 2013).

It is important to note that the conflicts between the executive and the legislature had little or nothing to do with contradictions inherent in the 1999 constitution, neither does it have anything to do with the loopholes implicit in the principles of separation of powers and checks and balances. There is therefore need for a pragmatic interpretation of the principles of separation of powers, not in its strict legal sense, but in the socio-economic sense of power sharing, collective bargaining, mutual respect and accommodation. This is consistent with the observation of Nwosu (1998) and Ajayi (2007), with regards to the Nigerian case. According to them, the previous republics collapsed largely not because the constitutions were bad, rather the demise of these republics resulted from the inability of the governing elites to comply with the basic rules of the game.

The Dynamics of Legislature and Executive Relations in Nigeria

The legislature and executive are two very important political institutions in presidential democratic regimes and they have a very critical task to play in promoting good governance. The achievement of this task however is dependent on whether the relationship that exists between these institutions is constructive or conflictive (Momodu & Matudi, 2013). In modern time, legislature performs representational function. Principally, the legislative arm of government is the people's representatives for the singular fact that the members are elected by the people, and hold the mandate of their constituencies within the polity especially under a democratic regime (Davies, 2004). In a democracy, the legislature plays an important role in the amendment of the national

constitution, selection and appointment of senior government officials. All these activities together promote development in the nation. They channel societal dynamism into desirable paths (Meehan et al, 1966).

The legislature is very crucial in enforcing accountability and responsibility in any democratic setting. The legislature provides the institutional mechanism for ensuring accountability and good governance (Tom & Attai, 2014). Legislatures also play a critical role in the promotion of good governance in democratic regimes. This role is primarily discharged through the exercise of the basic legislative functions of law making, representation and oversight. The modern legislature serves as an agent of reform in the state. In a state where some members of parliament are ideologically inclined, the desire to implement their reform agenda will greatly influence their behaviours in the assembly. The assembly serves as forum for discussion of ideas and policies and it provides a formal platform for deliberation among significant political forces in the life of a political system (Fashagba, 2012). Fashagba (2012) affirmed that legislatures in some countries have gained a role in approving macro fiscal framework. The Nigerian legislature belongs to the class of legislative assemblies vested with preponderance of power over fiscal matters. It is also the watch dog of public funds in that it not only appropriates for the State but scrutinizes how the funds so appropriated are spent. In other words, the legislature is constitutionally mandated to direct investigations into the conduct of the affairs of State, institutions, organizations and individuals within the State.

The executive occupies a very crucial position in the administration of a state. The executive is the main institution charged with the responsibility of delivering good governance through the formulation and implementation of policies that would enhance the efficient management of the state's resources. The executive is therefore the organ of the state that is charged by the constitution to manage the resources of the state for the common good of the citizens. The relationship between the legislature and the executive is central to Nigeria's constitutional and political system. The relationships between the legislature and the executive are one of the key defining characteristics of the functioning of any political system. It is central to the constitutional and political system of any territory and has been at the forefront of debate in recent times (Kopecky, 2004; Winetrobe, 2000). By and large, attaining the quest for good governance in Nigeria requires that the executive and legislature must as a matter of urgency synergize together to engineer the policy making and implementation process that will engender good governance (Shehu, 1999).

The Factors Affecting Legislative-Executive Relations in the Course of Budget Implementation in Nigeria

Legislative-Executive conflicts arise as a consequence of the over-accumulation, overdevelopment and over-growth of the powers of the executive vis-à-vis the other arms of government which has serious implications on the nature and character of our federal system and the dynamics of intergovernmental relations. In Nigeria, prolong military rule has made executive dominance an established tradition of governance, which spilled over to the fourth republic. The culture of fusion of executive and legislative powers and functions under the military has impacted negatively on the practice of democracy in 1999. The institution of the legislature is the worst affected, even when the Constitution clearly separated executive and legislative powers and functions and provided for checks and balances. Some of the causes of legislative-executive conflicts according to Rockman (1983) include: pride and personality clash, executive dominance, ignorance of the constitution, functional overlapping and legislative performance of oversight function.

Generally, the causes of executive-legislative conflict are: struggle for power and domination, conflict of roles, limited conceptualization and understanding of their constitutional responsibilities, highhandedness of the executive over the legislature, greed and hypocrisy of members of the two organs, lack of patriotism, corruption, poor leadership skills, and poor conflict management skills (Momodu & Matudi, 2013). Power tussles between the executive and members of the legislature in Nigeria in the determination of who occupy various leadership positions was the starting point executive-legislature conflict in 1999. It is also largely responsible for high leadership turnover. In many instances, the executive acts under the guise of party supremacy and often members of the ruling party are coerced into accepting the proposals of the executive as the position of the party. This has caused serious tensions, instability and crisis in the legislature since 1999. Thus, sustained urge by the executive at the centre to anoint leaders of the legislature is only another way of ensuring firm subordination of the latter by the former. However, where the executive failed to impose leaders, various means are often employed by it, to stifle the tenure of the freely elected leaders. Masari (2009) attest to this in the following words:

The high level leadership turnover in the legislature and indeed the turnover of members in the institution is attributable to the desire by the executive and other extraneous political forces (parties) to pull out of parliament those they termed trouble makers who would not succumb to the dictatorial tendencies of the executive.

One fundamental issue that brings disagreement and which often produce conflict between the executive and the legislature in the budgetary process is in the discrepancy that exists between the amount budgeted by the executive and the

amount eventually approved by the National Assembly. Virement has also been identified as a source of conflict between the Executive and the Legislature. In the course of performing oversight functions by the legislature and during budgetary legislations at all levels of government in Nigeria, empirical evidence (Ukase, 2014; Uchendu, 2008; Okpe, 2014; Obidimma & Obidimma, 2014) suggests that most projects executed are not appropriated for. However, they are executed by Executive fiat. This is unacceptable and causes unhealthy rivalries between the Executive and the Legislature.

IV. IMPACT OF LEGISLATIVE-EXECUTIVE RELATIONS ON BUDGET IMPLEMENTATION

The Interference of the Executive in the Oversight Function of the Legislature Constitutes Another Major Source of Conflict

The legislature is given a lot of powers in the constitution to perform oversight functions and act as the watchdog of the executive. The legislature has an important role to play in the appointment/ratification of Ministers, Ambassadors, High Commissioners and Commission Chairmen /Members, ratification of treaties, election of Principal Officers of the legislature, impeachment, and recall amongst others. The legislature must screen and approve certain appointees of the executive. The legislature is further empowered to even remove the President, Vice President, Governor and the Deputy Governor through impeachment procedure provided for in the constitution (Mohammed & Kinge, 2015). It is however disheartening to say that the exercise of the above function to ensure good governance for the benefit of all and sundry is often interfered with and hampered by the executive (Akomoledede & Akomoledede, 2012). Thus the excessive interference in the activities of the legislature, particularly in the determination of its leaders is largely responsible for leadership crisis and instability in the legislature. Conflicts also arise over non-implementation of House resolutions. The legislature performs deliberative functions and arrive at resolutions that the executive is expected to implement through its relevant ministries and agencies.

However, the executive at times due to overwhelming political support ignore House resolutions. The reluctance of the executive to implement various resolutions of the National Assembly results to conflicts.

Legislative-Executive Relations in Nigeria

Legislature-executive conflicts have been a major disturbing issue in the Nigeria's Fourth Republic. The country has witnessed conflicts between the legislators and the executive at all levels of government (Aiyede, 2005; Ikoronye, 2005). Despite the constitutional provisions aimed at rectifying some of the problems identified with legislature-executive conflicts

in the first, second and third republics, the fourth republic also follow the confrontational and conflictual power relations and the absence of cooperation between the executive and the legislative arms of government (Mba, 2007). Since the return to democracy in May 29, 1999 in Nigeria, the country has witnessed conflicts between the legislature and the executive branches on a number of issues. Oyewo (2007) argues that the operation of the Constitution was characterized by conflicts, confrontations, feuds and deadlocks between the executive and legislative arms of government especially at the federal level, centered on the question of the existence, scope, and efficacy of the legislature's independence and oversight function in the constitutional scheme.

As argued by Ukase (2014) long years of military rule witnessed the emergence of a highly-titanic and predatory executive threatening to swallow the legislature. The struggle by the legislature to assert its independence from the executive has led to unprecedented conflicts in the first four years of the fourth republic. The first phase of fourth republic was the worst in terms of executive highhandedness and meddling in the affairs of the legislature. Obasanjo's arrogant approach to the issues of separation of powers and checks and balances destabilized the institution but in a way also made it strong because of the institution's continued resistance to executive dominance. Aiyede (2005) noted that the Obasanjo administration was characterized by gridlocks over major public policy decisions and struggles in a climate of partisanship because of face-off between the executive and the legislature. Obasanjo was constantly at war with the legislature and did so much damage in the Senate that in a space of 8 years, the senate had five senate presidents. The resultant threats of impeachment of President Obasanjo by the National Assembly, led then by Senator Anyim Pius Anyim and Rt. Hon Ghali Umar Na'Abba as President of the Senate and Speaker of House of Representatives respectively for constitutional violations and unconstitutional actions can be seen as desperate responses by the legislature to assert its independence and oversight the executive. Between 1999 and 2002, two Senate Presidents were impeached and one Speaker of the House of Representatives disgraced out of office while his successor allegedly survived several sponsored impeachment moves. The Presidency made concerted efforts to remove these presiding officers of the National Assembly but to no avail. Also, the Senate conducted investigations into the Presidency's handling of the Petroleum Trust Development.

Thus, since the inception of democracy in Nigeria in 1999, some state governors were victims of legislative-executive conflicts because they were impeached before the expiration of their tenure. These include Gov. Ayo Fayose of Ekiti State who was impeached on the 16th October 2006; Peter Obi of Anambra State on the 2nd November 2006; Joshua Dariye, of Plateau State, on the 13th of November 2006; Rashidi Adewolu Ladoja, of Oyo State, on the 12th of January 2006; Diepreye Alamieyeseigha of Bayelsa State on the 9th of

December 2005 and Murtala Nyako of Adamawa State, in July 2014. In similar vein, two speakers of House of Representatives, Salisu Buhari and Patricia Etteh were impeached in 2000 and 2007 respectively. Also, Evan Ewerem and Chuba Okadigbo were impeached as senate Presidents in 1999 and 2000 respectively. In some states, the speakers of houses of assembly were equally impeached at different times. Examples are Speakers of Kogi house of assembly Momoh Lawal, Niger state house of assembly speaker, Barrister Usman who was impeached in May 2015

and Adamawa house of assembly speaker Hon. Amadu Umaru Fintiri who was impeached on February 24, 2016.

The first few years of democratic experiment in the fourth republic was so conflict ridden that on many occasions, due to the unconstitutional acts of the executive and the legislature, the polity was so heated up that the survival of the fledgling democracy was threatened (Obidimma, 2015). Some of Legislative-executive conflicts in the fourth republic are stated below:

Sample of Legislative-Executive Conflicts Between 1999-2015

Subject	Issues
Appointment of Ministers and Ambassadors	Protocol, Federal Character
Supplementary Appropriation Bills	Amount and propriety of allowance. Responsibility for actual provision of furniture. Part or full payment to legislators. Arm-twisting, cajoling and intimidation and threat to secure executive approval.
Scrapping of Petroleum Trust Fund	Legality, partiality and imbalance in projects implementation.
Relocation of certain ministries and parastatals to Lagos	Legality. Cost implication. Protection of geo-political interests.
Option of Sharia	Constitutionality. Shifting of responsibility for decisive action. Trading of blames.
Purchase of Presidential Airplane	Misplacement of national priority. President accused of inflating price. Allegation of blackmail.
Constitutional Review Panel	Which arm of government has power to effect review?
NDDC Bill	Scope, funding character of the NDDC. Definition of states that make up the Niger Delta. Status of OMPADEC. Location of headquarters of NDDC. NASS delay in passing bill. Amendments not acceptable to Executive.
Budget	Withholding of executive assent due to inflation of budget by the legislature

Adapted from Ukase (2014)

From the above table it is obvious that the legislative-executive relation in Nigeria is characterized by conflicts especially in the fourth republic. This is as a result of power struggle and attempt to establish the supremacy of one branch against the other within the institutional arrangement and power matrix in the state (Ayua, 2003). On several occasions, conflicts between the legislature and the executive have been heating the polity to such an extent that Nigerians have feared that the fourth republic would be short-lived due to the recklessness and greed of the political elite.

V. CONCLUSION

From the foregoing, it is germane to note that this study explored the executive-legislative relations by identifying the main problems affecting the relations. Therefore, a critical look at the study considering the findings in line confirmed that there is poor executive-legislative relation. That was occasioned by sectional interest and persistent power struggle among the holders of power from the different arms of government, notably, the executive and legislature. The poor relations have to a large extent hampered corporate existence of the state. As a matter of fact, the study is of the view that the nature of executive relations which has negatively impact on the budget implementation in Nigeria emanated from weak

political structure that promotes sectionalism against equity. This has thus, a far reaching negative impact on the state due to abuse and poor implementation of the state budget.

Against this backdrop, the study recommends that there should be proper definition of the constitutional roles of the executive and the legislature to avoid unnecessary fiction between the various arms of government. As such, the independent of the various arms should be ensured through constitutional provision to avoid the consistent executive domination of not just the legislature but also the judicial. Also, severe punishment should be reserved and enshrined in the constitution against persons caught promoting sectional interest above national interest. This will to large extent reduce depth rooted ethnic politics that continuous and consistently robbed the state of its corporate developmental strides. Furthermore, there should be a demand from the masses on the review of executive and legislature performances each year. This will give the masses more power to moderate their excesses and make demands for an improved budget implementation in the state.

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