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AN ANALYSIS OF EXECUTIVE-LEGISLATIVE RELATIONS IN THE BUDGET PROCESS ON GOVERNANCE IN NIGERIA, (2015 TO 2019)

DR. BAKARE, Kehinde Najimu
Department of Political Science
Distance Learning Centre
Ahmadu Bello University, Zaria
Email: bakarenajimu@gmail.com/ 08057944219/ 08163535176
&
USMAN MUIDEEN
Department of Political Science
Distance Learning Centre
Ahmadu Bello University, Zaria
Email: usmanuideen13@gmail.com, 08065537927

Abstract

When it comes to the budgeting process, the executive and the legislative arms of government usually have harmonious or conflictual relationships in any presidential democracy. This is because each institution exercises its power by the constitution's provisions. Therefore, this paper examines the impact of executive-legislative relations on Nigeria's budgeting from 2015 to 2019. The paper adopts institutional conflicts theory to analyze the major factors responsible for the conflictual relationship between the executive and legislative on budgeting in Nigeria. The study utilized secondary sources such as newspapers, journals, and internet materials to discuss the major issues in the study. However, the paper discovered that party differences in the 2015 National Assembly leadership election were responsible for the conflictual executive-legislative relationship. This resulted in budget padding and delay in the passage and implementation of the budget in 2015-2019. It also revealed that fear of control and domination between the two arms of government is the primary cause of the conflictual executive-legislative relations. This led to a huge cut of projects by the National Assembly in the administration under study. This paper recommends that Nigerian executive and legislative institutions prepare a budget to address Nigerians' needs. This would reduce the level of their political engagement in budgeting. Internal democracy should be used to address all grievances and divided interests within a political party.

Keywords: Executive-Legislative Relation, Budgeting, Democratic Government, Separation of power and Good Governance

Introduction

The term budget becomes a major source of political antagonism between the executive and legislative arms in modern democracies. This is because it determines and shapes the economy of a nation. This makes budgeting a cornerstone for any successful governance because all government activities are inextricably bound up with the annual budget of a democratic government, without this, the public policy of the executive arm of government cannot be implemented or achieved (Ekpu and Iweoha,2017). The executive and legislature are the major actors and their relationship determines the success or failure of the annual budget of a nation. In this case, Posner and Park, (2007) state that the relationship between the two arms of government could be either conflictual or cooperative due to the overlapping functions and power based on the doctrine of separation of power. In this regard, Emeka &

Michael (2016) state that a cordial relationship between the executive and legislative arms of government promotes state effectiveness on security, employment opportunities, maintenance of law and order, and the management of the state economy, in terms of monitoring the economy, businesses, and banks and issuing money. It also gives room for the promotion and protection of the rule of law, transparency, accountability, and checks and balances in government (Paul, 2018).

Given this, Muhammed and Kinge (2015), Ekpu and Iweoha (2017), and Adibe and Mbaegb (2017) stressed that conflictual relationship occurs between the executive and legislative arms in many democratic governments based on a wrong appreciation of the institutional role and responsibility between two arms laid down by the constitution of a country. Nigeria for instance, the constitution sufficiently spelled out the basis for the functional relation of the two arms in the budgeting process but in reality, the situation is in contrast (Muhammed and Kinge, 2015). This is because the doctrine of separation of power advocates for overlapping power and functions of these arms on budget processing which cannot be removed if there has to be checks and balances and effective governance in the country (Posner and Park,2007). As a result of this overlapping power between the two arms of government, the legislative power on a budget is a distinctive mark of a country's sovereignty because the sovereign power of a state relies on the organ that has the power to make law and issue command on government activities. This is because law validly made by this organ is a source of executive power, and without it, the executive function cannot be performed (Obidimma and Obidimma,2015).

In another relation, Obidimma and Obidimma, (2015) argued that legislatures are selfish politicians who help themselves with public resources and pursue individual, constituency, or political party's interest, not national interest in the budgeting. The executive arm of government constitutes non-elected members or politicians, who cannot understand the needs of the people like legislatures because they are elected representatives who represent the interests of the people in their various constituencies (Obidimma and Obidimma,2015). Based on the above argument, the paper seeks to examine the impact of executive-legislative relations on budgeting between 2015 and 2019 on governance.

Conceptual Clarification

Budgeting: the term budget is described as a fundamental tool for planning and controlling scarce resources of the state. It is also a document that explains formal plans, goals, and objectives that cover all aspects of government for a designated period (Posner and Park,2007).

Executive: This is an arm of government that is responsible for the daily administration of a country. It is also referred to as 'the government because it carries out its policies, implements the laws passed by the legislature, and ensures that decisions of the judiciary are implemented. The doctrine of separation of power in a democratic government creates harmonious working relations among the legislature, the executive, and the judiciary. However, each branch checks the power of the other two so that there is a balance of power between them. The executive operates at three levels of government: the national, provincial, and local levels. All of these levels of government have executive authority in their spheres (www.civicsacadem.2024)

Legislature: Legislature refers to the arm of government consisting of an elected assembly of people whose role is to make, review, and repeal laws for the good and well–being of the society as well as serve as a watchdog on the activities of other arms of government.

Methodology.

The paper adopts a qualitative method to analyze the impact of executive-legislative relations on budgeting on governance between the 2015 and 2019 administrations. This consists of non–numerical data such as budget documents in the years under study. Therefore, secondary sources of data collection were used which include newspapers, journals, and internet materials to discuss the major issues in the study

Theoretical Framework: Institutional Conflicts Theory

The paper adopted institutional conflict theory to explain the conflictual relationship between the executive – and legislative relationship on budgeting during President Buhari's administration 2015- 2019. The theory was propounded by Schmidt (2006), It emphasizes the state as a structure of interest within which rational actors follow in competition over scarce resources in the heart of all social relations. The theory also focuses on the relations among the levels of government, the implementation of which the pursuit of interest causes different types of conflicts in the normal life of the citizens (Osakede and Adesanya (2017). In this case, the theory believes that conflict arises when executive-legislative pursue incompatible goals and this makes conflicts inevitable in the cause of performing the constitutional responsibilities in the state. Osakede and Adesanya (2017) maintain that an institutional conflict also arises in the state when resources, status, and power are unevenly distributed between the levels of government, and that these conflicts become the engine for social change. This is because conflicts exist whenever incompatible activities occur in a society and cause injuries to other groups.

However, the central focus of this theory makes us understand why the executive-legislative relation on budget under the Buhari administration in 2015 – 2019 was conflict and how it resulted in the highest rate of budget padding, corruption, and division along the political line. This led to poor policy formulation and implementation on budgeting that resulted in poor governance in the above administration as a result of leadership tussle at the national assembly**.**

Budgeting in the Democratic System of Government

Democracy cannot achieve its objectives in a particular country without good budgeting. This is because budgeting in any system of government is a fundamental tool for planning and controlling scarce resources of the state. It is an important document of government that explains formal plans, goals, and objectives that cover all aspects of government for a designated period (Egbide and Agbude 2012). This makes the budget to be the most important piece of legislation that constitutionally bridged the gap between the legislature and executive arms of government in a country like Nigeria.

However, in the budgeting process, the executive and legislature are major actors but their roles and functions vary from nation to nation based on the type of government that a particular nation operates.

(NDI, 2003). In this regard, Posner and Parker in Muhammed and Kinge, (2015) point out that in a presidential system, the executive and legislative play different roles in the budget process based on the doctrine of separation of power whereby the legislative and executive powers are shared between two arms whose principal officers are elected. In this system, the legislature makes laws, including appropriation laws while the executive, through its several agencies, translates such laws into concrete actions and programs (NDI, 2003). In the same vein, Ekpu and Iweoha (2017) state that the executive has the primary role in developing an

annual budget and presenting it to the legislature while the legislature has the legal power to amend, monitor, oversee, and supervise the executive arm not only to ensure the implementation of budget but to ensure that the legislations are properly executed in the presidential system (Posner and Park, 2007). In order words, Ekpu and Iweoha (2017) stress that the executive-legislative role in the budget process in the parliamentary system is quite different from that of the presidential system whereby legislative power resides on a popularly elected parliament, composed of one or two chambers. In this system, the majority party, or a coalition of parties, agrees to form a government of the day and there is to some extent fusion of executive and legislative powers. However, the power to amend executive budget proposals is commonly considered as a vote of no confidence in the cabinet (Posner and Park, 2007).

Going by the above submission, it is not out of point to state that the supremacy tussle between the executive and legislature over budgeting in most democratic countries, begins in a situation whereby the two arms of government struggle to find an equitable balance of power over financial matters, particularly annual budget of a government, despite the principle of separation of power in a democratic nation. This is in line with the positions of Posner and Park, (2007) and Ekpu and Iweoha (2017) that one of the areas of friction between legislature- executive role in the budget process is a misconception of the constitutional responsibilities of the executive and the legislature in government. In this case, Posner and Park, (2007) argued that in a presidential - separation-of-power system, the legislature plays a significant role in policy formulation and budgeting. This is because they are elected independently by their constituencies which are different from the president. As a result of this, it is argued that the executive is largely made of non-elected members or politicians, who cannot claim to understand the needs of the people better but the parliamentarians who are made up of elected representatives who understand the needs of the people than the executive. Given this, the state's sovereign power relies on the organs that make law by legislation, to issue the command in the form of legislation binding on the community. On the other hand, major actors in the executive arm argue that the legislatures are selfish politicians who help themselves with public resources and pursue individual constituencies or political party's interests and not national interest.

As a result, Ekpu and Iweoha (2017) stated that the legislature has the power to alter budgetary estimates prepared by the executive. This is because budget development is the primary function of the executive arm, subject to amendment and or approval by the legislature but the legislature exerts its influence over the budget through the amendment process. This is practiced in many democratic nations in the world, such as the United States of America (USA). This is because in the USA congress is constitutionally granted unlimited amendment powers in the budget process (Posner and Park 2007).

National Assembly Leadership Election and Executive – Legislative Relations in Muhammadu Buhari-led Administration 2015 -2019

The first civilian administration of President Muhammadu Buhari from 2015 -2019 was received by Nigerians with enthusiasm and huge expectations due to his promise to address insecurity, ethno-religious crisis, poverty, unemployment, and agitation for secession by different groups in the country.

During the administration's inauguration, the newly elected president announced to the world that insecurity and other challenges facing Nigerians would be fixed in the next six months and there would be a smooth-running relationship between the three arms of government. He also stated that the executive-legislative relationship would be given serious attention to make his promises a reality (Guardian Newspaper, 2015). He supported this stand in his inaugural speech that:

> I belong to everybody, and I belong to nobody. The Federal Executive under my watch will not seek to encroach on the duties and functions of the Legislative and Judicial arms of government (Guardian Newspaper, 2015).

The above statement was welcomed and also helped to rekindle the hope of Nigerians and the world at large that there would be a better Nigeria in the next year in the aspect of insecurity, unemployment, and poverty.

However, Oluokun (2015) and Ogunye (2015) described the election of the leadership of the National Assembly in 2015 as the beginning of the discord between the executive and the legislative arms of government in Nigeria. As a result of the emergence of Senator Bukola Saraki as Senate president, was against the wishes of the president and his political party (All Progressive Congress APC). They also stated that the election was quiet, unlike the tradition of electing leadership of the National Assembly in Nigerian democracy since 1999 where the party supremacy supersedes the individual interest in the party. Therefore, Oluokun (2015) and Ogunye (2015) described the election as a coup d'état against the ruling party's choices for the offices that constitute the leadership of the NA, as well as the constitution of the Federal Republic of Nigeria, and the rule of law. This is because Senator Saraki and Hon. Yakubu Dogara who were elected as the Senate President and House Speaker were neither the preferred candidates of the party nor that of the majority of its National Assembly members-elect but they forged a coalition with the opposition party (People Democratic Party (PDP) against their party choices and the coalition led to the defeat of the APC choices in the elections (Oluokun (2015) and Ogunye 2015).

In this process, in the House of Representatives leadership election, Mr. Dogara scored 182 votes to Mr. Gbajabiamila's 174 votes out of the 209 APC legislators in the House. This means that about 36 legislators in APC leagued up with PDP legislators to defeat Mr. Gbajabiamila, the party's candidate. While Senator Bukola Sakari was elected unopposed as Senate president, this is because the majority of senators who were loyal to Senator Ahmed Ibrahim Lawan (a preferred candidate by a group of senators-elect within the APC) were not of the seat before the commencement of the election while his Deputy SenatorIke Ekweremadu, defeated the ruling party's candidate.

The above election controversy created a series of reactions and counter-reactions among scholars in various fields of study over the legality of Senator Bukola Saraki and Honorable Yakubu Dogara contesting for leadership positions against the party's interest thereby raising the question about party supremacy over its members, well as the president wishes to have a smooth running relationship between the executive and legislative for good governance.

On the constitutionality of this election, lawyers are of different opinions but Ogunye (2015) states that the events of 9th of June, 2015 have serious implications for Nigeria's democracy, constitutionalism and the rule of law. He describes the election of Mr. Bukola Saraki as the Senate President and Ike Ekweremadu as Deputy Senate President as illegal, unconstitutional, null, and void. This is because no Senate president or deputy senate president can be elected under a non-existent or forged Senate Standing Orders. He also states that the organizers of the election claimed to conduct the election based on the Senate standing orders, 2015 as amended, which provided that elections into the two offices shall be by secret ballot, instead of the open ballot as provided by Orders 72 and 73 of the Senate Standing Orders, 2011. Given this, Oluokun (2015) and Ogunye (2015) claimed that there were no Senate Standing Orders, in 2015, this is because at the time of the dissolution of the 7th National Assembly, on the 4th of June, 2015 and the inauguration of the 8th Senate on the 9th of June, the Senate was not in existence. Therefore, Standing Order 2015 which gave the organizers go go-ahead to conduct the election was not fit to be used in that election. In this regard, Ogunye (2015) submitted that the organizers acted alone or in concert with the generality of the members of the 7th Senate members.

Despite the disagreement over the leadership election of the 8th National Assembly, the president rekindled his wishes over the executive-legislative relationship that the stability of our constitutional order and the overall interest of the common man were uppermost on his mind. Therefore, the president resolved to work with whoever the lawmakers chose as their leaders and did not have any preferred candidates for the Senate and the House of Representatives leadership (Oluokun,2015)

Given this, Peter & Anthony (2016), Ogunyele (2015), Oluokun (2015), and Abubakar (2019) submitted that the 8th National Assembly leadership election resulted in endless crises arising from long disagreement over the elections and appointments into leadership positions, budget padding, jumbo pay, hostile executive relations, and defection from one political party to another. In his view, Abubakar (2019) stated that the principal task of the National Assembly is to cooperate with the Executive in promoting enabling policies for the common good of our people but there was a lack of cordiality in the relationship between the Executive and Legislature in 8th National Assembly as a result of disagreement in the leadership election. This resulted to conflict of interest, low capacity of some members to constructively engage in legislative work, poor communication strategy, executive blackmail, and intimidation resulting in sabotage and needless delay in the performance of some legislative activities.

Impact Analysis of Executive and Legislative Relations on Budgeting from 2015 -2019

This paper must analyze the impact of disagreement in the 8th National Assembly leadership election on budgeting from 2015 to 2019 in the Muhammadu Buhari-led administration.

It is stated in the constitution of the Federal Republic of Nigeria that both members of the legislature and executive arms of government are major actors in the budgeting process from its formulation to implementation in a particular year (NDI,2003). Although, there are agitations in many countries in the world like the USA that the responsibilities of a nation's budgeting should be extended beyond governmental actors like legislators and the executive arm of government but should be an all-inclusive task that would involve the citizens and civil society in the nation. This is because the national budgets touch the lives of nearly everyone and are one of the most important tools for implementing public policy. And there is hardly any room for public participation, as the activities at this stage are conducted within the executive. The citizens are not allowed to make inputs into the formulation of the budget, neither is there a forum for engaging with them to determine their priorities for the fiscal year. It is mostly an executive affair (NDI,2003, Muhammad &kinge, 2015).

Going by the provision of the 1999 constitution of the Federal Republic of Nigeria, four main stages are stated for national budgets which include formulation, approval, implementation, and auditing. Although each stage involves a complex set of processes in the approval, the legislative and executive members usually clash in terms of interest and politics (Azuta-Mbata 2006, Nzekwu 2006, Barkan et al 2004 and Muhammad &kinge 2015). Therefore, this paper discusses an analysis of how the negative relationship between the legislative and executive arms of government affects the above stages of budgeting under the Muhammadu Buhari-led administration from 2015 to 2019 and identifies the results of their relationship on Nigerians

Budget Formulation and Planning

The responsibility of budget formulation in the Muhammadu Buhari administration from 2015 to 2019 was not given to anybody except the executive through the Budget Office of the Federation (BOF) (Muhammad &kinge 2015). This office situated within the Ministry of Finance, is an executive agency primarily concerned with providing necessary technical support on the preparation of annual budgets of the federation. The steps involved in the preparation of the annual budget include developing a medium-term revenue framework, that

is an estimation of revenues that will accrue to the nation from different sources; development of a medium-term expenditure framework which means determining the maximum spend-able amount and allocation to different expenditure heads; Budget Call Circular to Ministries, Departments, and Agencies (MDAs); Evaluation and consolidation of submissions from MDAs and presentation of draft budget to Mr. President for subsequent transmission to the National Assembly(NDI, 2003, Muhammad &kinge 2015).

By the constitutional provision of this stage, it is pertinent to understand that the process of formulation and implementation are in the executive domain while the process of approval and oversight actively involves the legislature. As a result of this, the two areas of legislature's involvement are what usually result in antagonisms between the two arms. That is, the process of approval which involves scrutiny of the executive's proposal and, oversight of the budget. This is in line with the 1999 constitution which says 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 (section 81 (1), 1999 Constitution).

As a result, the President presents the draft budget, with other supporting documents, to the National Assembly, usually at a joint sitting of the Senate and the House of Representatives, for scrutiny and approval. As a result of this, the President needs the support of the legislators particularly those who are members of his political party for smooth passage of the draft budget. In other words, during President Muhammadu Buhari's administration from 2015 to 2019, there was a delay in the passage of the budget as a result of the National Assembly leadership tussle. This degenerated into negative executive-legislative relations and led to a high rate of budget padding in the above administration. For instance, the draft budget was presented to the joint sitting of the parliament on November 7, 2017, ratified on May 16, and transmitted to the President for assent on May 25, 2018. The interval between the presentation of the budget and ratification of it is attributed to divided interest in the executive-legislative relation under the leadership of Senator Bukola Saraki. In the same vein, in the 2016 budget, President Buhari attributed the differences in the leadership of the National Assembly to the cut of N347 billion in the allocations to 4,700 projects submitted to the National Assembly for consideration, and the introduced 6,403 projects by the National Assembly which amounted to N578 billion. As a result of the above action by the National Assembly, the president stated that 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 conceptualised, designed, and cost and will therefore be difficult to execute by his administration (FinancialNigeria**,** 2018**).** This explains the differences between the executive and legislature over the leadership tussle at the National Assembly responsible for the delay of passage of the draft budget in 2016 and 2107 appropriations bills at the National Assembly. It has also made it difficult for the administration of President Muhammadu Buhari a large number of projects completed in 2018, as a result of the cut in the allocation sent to the national assembly.

Approval Stage

In this stage, the constitution of the Federal Republic of Nigeria 1999 is explicit enough to state that legislators at all levels are allowed to examine, and discuss the budget draft with ministries and departments in governmental agencies and amend contradictions that are not in line with the policy and program of government. In other words, the 1999 Constitution (sections 80–84) and FRA 2007 provide for no limitations on the National Assembly's power to amend the annual Appropriations Bill. It also empowers the legislature to take some steps and processes similar to law-making before the budget can be approved, which include first reading, second reading, committee review, and third reading (Nigeria 1999, Constitution).

First Reading: this stage is called a formal and ritual stage whereby any presiding officer of the law-making chamber would direct the clerk of the house to read the Short Title of the bill and pronounce it as the first reading and no question is proposed but the main aim of this reading is for the lawmakers to have the knowledge about the basic contents of the bill and prepare for the questions and discussion in the second reading (Okojie, 2007 and Albert &Christopher 2016). By the nature of this stage, lawmakers hold no differences against the executive on the bill until they embark on the second reading.

Second Reading; in this stage, the lawmakers generally discuss or debate all aspects of the appropriation bill such as objectives of the financial and economic state of Nigeria as well as the government's financial policy. Unlike a general bill, a money bill cannot be killed at the second reading stage but all Members have the right to debate the bill (Okojie, 2007 Albert &Christopher 2016). In this stage, there cannot be any differences between the lawmakers and the executive but a thorough examination would be done on the bill by the lawmakers according to their constitutional mandate.

Committee Review: After the second reading, the bill is referred to the Appropriation Committee with Committees having jurisdiction collapsing into sub-committees of the Appropriation Committee (Albert &Christopher 2016). In the same vein, Okojie, (2007) states that the appropriation committee sends copies of the bill to various standing committees and holds hearings with respective Ministries and Department agencies (MDAs) in their portfolios as well as from the general public if necessary. The Appropriation Committee collects, collates, and compiles a report which it lays at plenary. The Report of the Appropriation Committee is considered by the Committee of Supply as opposed to by the Committee of the Whole in the case of general bills. Also, in the House, the Speaker, rather than the Deputy Speaker, chairs the Committee while the Senate President chairs as is the case in general bills. After the approval of the schedules, the clauses are considered last as against the practice in general bills. The rest of the process is as in general bill save for veto override (Albert &Christopher 2016).

Third Reading: As earlier mentioned, what operates in a general bill repeats itself in budget processes in Nigeria's constitution. This is because the constitution requires the president to lay the Appropriation Bill in each of the two Houses, there is no question of one House transmitting the Bill to the other House for concurrence. Rather, where one Chamber passes the bill and the other fails to pass its own two months after the commencement of the financial year, the Senate President is required by Section 59(2) of the Nigeria Constitution to convene a meeting of the Joint Finance Committee to resolve the differences between the two Houses. Where, however, the Joint Finance Committee fails to resolve the differences, the Bill shall be presented to the National Assembly sitting at a joint meeting and if the Bill is passed at such joint sitting, it shall be presented to the President for assent. (Albert & Christopher 2016).

In the same vein, Albert &Christopher (2016) submit that there is a symbiotic relationship between the executive and legislative arms of government in the approval stage of budgeting but the Muhammad Buhari administration from 2015 to 2019 witnessed many setbacks in the passage of budget and bills as a result of the National Assembly leadership tussle. For example, the Petroleum Industry Governance Bill was rejected by President Muhammadu Buhari because it reduced the President's powers (Albert &Christopher 2016). In the same vein, Ismail (2016) links the delay of the 2016 budget to the leadership tussle in the National Assembly. This was responsible for the 2016 budget process to be lingered from January 2017 to May 2017 before it was finally signed by President Muhammadu Bihari. As a result of this, the 2016 budget proposal was first infected with controversy at the Senate on January 12, when it emerged at the end of a 90-minute closed-door session that the fiscal document had gone missing. Two days later, the Senate announced that two versions of the document were in the Red Chamber. On February 8, the issue of padding the document emerged during

a budget defense of the Ministry of Health. Therefore, the minister, ''Professor Isaac Adewole,'' disowned the budget of his ministry, saying it was doctored. This made the passage of the budget by the National Assembly become a serious problem as it was postponed thrice. It was first fixed for February 25th, 2017, and then March 17th, 2017. It was finally done on March 23rd, 2017. However, the controversy did not end, as days after, the issue of the budget details became another problem because the National Assembly transmitted the budget summary without its details and It took two weeks for, the summary to be made available to the Presidency (Ismail, 2016).

Moreover, the administration of President Muhammadu from 2015 to 2019 waged war against corrupt cases of the immediate past administration headed by President Goodluck Jonathan. The cases include:

1. $2.2 billion was illegally withdrawn from Excess Crude Oil Accounts, of which $1 billion was supposedly approved by President Jonathan to fund his reelection campaign without the knowledge of the National Economic Council made up of state governors and the president and vice president.
2. NEITI discovered $11.6 billion was missing from Nigeria LNG Company dividend payments.
3. NEITI indicates losses due to crude swaps due to subsidy and domestic crude allocation from 2005 to 2012 indicated that $11.63 billion had been paid to the NNPC but that "there is no evidence of the money being remitted to the federation account".
4. Diversion of 60% of $1 billion foreign loans obtained from the Chinese by the Ministry of Finance.
5. Massive scams in weapons and defense procurements, and misuse of 3 trillion-naira defense budget since 2011 under the guise of fighting Boko Haram.
6. Diversion of $2.2 million vaccination medicine fund, by Ministry of Health.
7. Diversion of Ebola fight fund up to 1.9 billion naira.
8. NIMASA fraud under investigation by EFCC, inclusive of accusation of funding PDP and buying a small piece of land for 13 billion naira.
9. Ministry of Finance led by Okonjo Iweala hurried payment of $2.2 million to health ministry contractor in disputed invoices.
10. NDDC scams and multifarious scams including 2.7-billion-naira worth of contracts that do not conform to the Public Procurement Act.
11. The Police Service Commission Scam investigated by ICPC revealed the misappropriation of over 150 million naira related to election-related training. ICPC made refund recommendations, but many analysts indicated prosecution was more appropriate.

In the process of investigating the above cases by this administration, in 2016, the Senate and hoc committee on the humanitarian crisis in the North East" led by Senator Shehu Sani accused Mr. Babachir Lawal (Secretary to the government of federation) of N200 million contract scandal for the clearing of "invasive plant species" in Yobe State by Rholavision Nigeria Limited; a company that belonged to the SGF. As a result of the senate investigation, the House of Senate compelled the president to sack the SGF, it was done without any hesitation. In the same vein, Ayo Oke, Director General of Nigeria's National Intelligence Agency (NIA) was also accused of a $43 million cash haul found by Nigeria's anti-graft agency (Kazeem, 2017). Not only that, in 2016, chief of Staff, late Mr. Abba Kyari, was accused of collecting an N500 million-naira bribe from MTN to help it slash the $5 Billion fine slammed against it for violation of Nigeria's telecommunications regulations bothering on national security while MTN fired the staff involved in the bribery scandal but Abba Kyari was left intact till his death in 2020 as a result of coronal virus infection (Kazeem, 2017).

With the above investigation of the corruption cases, Ismail (2016) submitted that differences between the executive and legislative in the 2015 -2016 administrations led by President

Muhammadu Buhari reduced the level of corruption in the executive arm of government because the differences made the leadership of the two arms of government to serve as watch god to the implementation of the budget. In the same vein, the differences also many corrupt practices of the leadership of the House of Senate and it strengthens the capacity and ability of the executive to investigate every corrupt senator, including the senate president, Senator Bukola Saraki

Conclusion

Going by the analysis of this paper, it is not out of point to conclude that the executive-legislative relation on the budget process under the administration of Muhammadu Buhari 2015 – 2019 is conflictual. This resulted in a high rate of budget padding, disunity among party members, low capacity of some members to constructively engage in legislative work, poor communication strategy, executive blackmail, and intimidation, and escalated to sabotage and needless delay in the performance of some legislative activities. However, the negative relationship between the legislature and executive also reduced the level of corruption in both executive and legislative arms of government because both arms served as watchdogs to one another in their constitutional role.

Recommendations

The following are the recommendations of this paper

1. The national budget should not be a political matter between the executive and legislative arms of the government in Nigeria
2. The supremacy of the political party should be respected by every member of the party. This would not create any divided interest within a political party
3. Internal democracy is the key to the success of a political party in power, this would give room for them to settle any differences among the party members before passing the budget in the National Assembly.
4. Leadership of the legislative arm of government should be drawn from the ruling party for smoothing policy implementation and rancho-free on matters that have a great impact on the masses like budget.

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