

Executive-Legislative Relations And The Politics Of 2016 Budget In Nigeria

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Abstract: The paper examines the executive-legislative relations concerning 2016 budgetary process, which have slowed down the pace of governance in Nigeria. The paper identifies obstruction of quality administration to include corruption and profligacy. Thus, the central argument of the paper is that good governance can only be achieved if public office holders acknowledge the fact that they are peoples' representatives. To ensure effective government therefore, there is need to appoint competent persons to assume leadership roles; strict adherence to provisions of the constitution regarding budget preparation and implementation, fiscal discipline and proper consultation of people on constituency projects.

Key words: Budget, Padding, Zero-based budgeting, Fiscal policy.

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I. INTRODUCTION

The *raison d'être* for the formation of government in a democratic state is to ensure good governance and promotion of welfare services for the people. Every modern government performs statutory functions to guarantee equitable distribution of scarce resources. Sovereign states enshrined in their constitutions the doctrine of separation of power, which affords the various organs of government (i.e. legislature, executive and judiciary) to discharge their responsibilities effectively. The focus of this paper however, will be limited to legislative and executive arms of government in view of the fact that budget preparation and implementation is part of their legitimate duties. Only these two arms of government coordinate a series of processes culminating in the passage and giving assent to Appropriation bill. Budget planning and preparation are at the heart of good public expenditure management which require fiscal discipline and effective delivery of public services. Once the budgetary process is faulty, virtually every aspect of the national economy will be adversely affected. Hence, budget estimates is considered economic blueprint that indicates proposed revenue and expenditure of government for the next fiscal year. This paper therefore attempts to examine the constitutional roles of both executive and legislature with regard to the 2016 budget process in Nigeria.

II. THEORETICAL FRAMEWORK

The study of executive-legislative relations in Nigeria's fourth republic could be better appreciated within the context of institutional model of politics. An institution can be defined as any persistent system of activities or pattern of group behaviour. Institution has also been conceived as offices and agencies arranged in a hierarchy, each agency having certain functions and powers (Enemuo, 1999).

Accordingly, institutional approach focuses on the formal structures and agencies of government namely legislature, executive, judiciary, and bureaucracy which 'take on lives of their own and shape the behavior and attitudes of the people who live within and benefit from them' (Roskin *et al.*, 2010). Aside controlling inevitable competition that arises within a society, institutions link governments with the people and important groups thereby enhancing ties between the core and the periphery (Olaniyi, 2001). In his opinion, Douglas-North (2006) stressed that institutions are the humanly devised constraints that structure political, economic and social interaction. They consists of both informal constraints (sanctions, taboos, customs, traditions, and codes of conduct), and formal rules (constitutions, laws, property rights). Throughout history, institutions have been devised by human beings to create order and reduce uncertainty in exchange.

Institutions may be so structured as to facilitate certain policy outcomes. They may give advantage to certain interests in the society and withhold advantage from other interests. In this context, examples of such connecting link between the people and government are executive and legislature which enable people to participate in policy making and policy implementation, thus making elected officials responsible to the electorate. According to Baba (2009), political institutions are established to perform certain functions in order to facilitate the political process and development of a given society. In a democratic system, these institutions

are structured and nurtured to enhance the sustainability of democratization project. Political institutions are deemed important to the consolidation of democracy because they provide viable channels for reconciling competing interests through a non-violent means. A vibrant executive arm and well institutionalised legislature are important in this regard. The value of this approach lies in the statutory responsibilities of the executive in budget preparation as well as legislative duty of budget appropriation.

III. EXECUTIVE- LEGISLATIVE RELATIONS IN A DEMOCRACY

The executive and legislature are vital elements in the sustenance of democracy. This is because both arms constitute the hub of public policy and delivery of democratic dividends. It therefore follows that functional and constructive relations must exist between them in order for democracy to work. Unfortunately, Nigeria's experience since 1999 only depicts the legislature and executive as two arms holding each other in mutual suspicion (Muhammad, 2006). Whereas the legislative powers include law making, investigatory power, financial power, confirmation and impeachment powers, the executive is exclusively responsible for policy formulation, policy implementation, including the execution of the provision of the laws, and the general administration of the country.

But since the legislature is also vested with the powers to vet and monitor the implementation of projects and programmes, as well as advise, consult and liaise with the executive in the course of carrying out these functions, it follows logically that stable and smooth administration depends critically on legislative-executive accord and cooperation. According to Akinsanya, Rosenge & Osunkoya (2014), the constitution makes the legislative branch strong to the extent that it is independent of the executive branch. The role of legislature in a democratic state is to manage public finance, make law, oversight function, as well as approval of appointment to key positions.

In consonance with principle of checks and balances, as each organ struggle to assert and guard its independence, periodic tensions are expected. The fallout of such acrimonious relationship between the executive and legislature could be risky to democratic consolidation. The expansion of democratic space and system maintenance depends critically on legislative-executive harmony. In a society with deep primordial segmentation along ethnic line, the fusion of both arms in parliamentary system poses serious problems for constitutional practice. Meanwhile, both the legislature and the executive are independent of each other in a presidential arrangement.

By its nature, the executive function is prone to arbitrary use, in order to entrench popular sovereignty and ensure leadership accountability, the constitution reposes in the legislature enormous power to limit the executive capacity and scope for arbitrary and oppressive acts against the people. No doubt, the doctrine of separation of power implies a certain degree of opposition between the legislative and executive arm as each struggle to assert and guard its independence. One of the morbid symptoms of this deep and unsettled condition in our democratic order is the gladiatorial contest between the executive and legislative arms of government (Basse, 2006). The legislature-executive conflicts have slowed down governance process and heated the polity since the return to civil rule in 1999.

Based on this, the high degree of power separation whose essence is to prevent dictatorship by enabling elected officials to monitor one another's performance and call one another to order, was assumed to lead to legislature-executive gridlocks. Such gridlocks are often assumed to arise whenever different parties control the presidency and Congress, although such gridlocks are not assumed to be limited to situations of divided governments alone. Even in instances where a party in government simultaneously enjoys dominance in parliament, legislative-executive gridlocks could become a problem (Aiyede, 2006).

Linz cited in (Aiyede, 2006) stressed that gridlock in presidential system is the offshoot of 'dual democratic legitimacy' of two popularly elected independent organs. The entire country elects the president, while the different constituencies elect the members of the parliament, who together represent the entire country. The proximity of members of the legislature to the grassroots gives impetus to their claim to first-hand knowledge of the feelings and aspirations of the people. This is because the legislature plays the crucial role of aggregating collective interest of the people and galvanizing them through laws that protect the people's interests and aspirations (Olayinka, 2009). Linz argues that the fixed term of the president might generate anxiety in the president as he tries to deliver within the limited time provided for his/her stay in office. This may lead to ill-conceived policy initiative and unwarranted anger at the lawful opposition, thus the room for negotiation, mutual respect and trust is seriously abridged. It is in this regard that the current tension, disagreements and apparent confusion between the executive and legislature over budget process can be considered inevitable resultant of the system.

IV. 2016 BUDGET PROCESS IN NIGERIA

Budget process is essential for economic development and attainment of national goals. Budget preparation is often facilitated by bureaucracy which government as instrument for both policy advice and implementation. The meaning and the role of bureaucracy becomes more central in state affairs in the sense that once a public policy is decided by political leadership, it is the duty of the bureaucracy to ensure that such a policy is faithfully carried out as efficiently as possible, given the resources available and circumstances prevailing (Oyedele, 2006). As a matter of fact, public policy refers to a set of inter-related decisions by a political actor or a group of actors concerning the selection of goals and the means of achieving them within a specified situation where those decisions should in principle be within the power of those actors to achieve (Olaniyi, 2001). As a consequence, a series of actions is taken by a government to solve problems, make decisions, allocate resources or values, implement policies and in general to do things expected of them by their constituencies. A typical example of public policy is budget. A country's budget is a financial plan or an estimate of expected revenues and expenditures for a given period in the future, usually one year. It serves as fulcrum for the fulfillment of people's aspirations and for the redemption of political promises. Not only that, it is a management tool for economic planning and control, a device for ensuring continuous monitoring, supervision and evaluation of performance of the national economy. As Egwaikhide (2016) puts it, budgetary policy is an important part of macroeconomic policy whose primary objectives come down to accomplishing economic growth, price stability, full employment and favourable external balance. If well designed and implemented, a country's budget can serve as a potent instrument of resource mobilization and allocation. It specifies revenues, expenditures and borrowing requirements of the government within a given period of time, usually a year. For instance, the 1999 constitution requires the President to forward the Annual Appropriation Bill to the NA for consideration. Section 81 (1) stipulates 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 year.

As regards budget preparation, major decisions tend to be made within the executive branch prior to the formal submission to the legislative body. Whereas the executive retains the exclusive right to prepare the budget, appropriation of budget is the duty of the National Assembly. Significantly, the fiscal power-the power to raise money through taxation and to spend money through appropriations-is invariably, a crucial legislative power, although the revenue or Appropriation Bills often originate from the executive branch. As usual, Appropriation Bill formally set aside the money needed in carrying out particular authorized governmental programmes within a financial year.

The budget process presents an example par excellence of the inherent complexities of coordination that exists between policy-making and policy-execution. The budget process enables the executive to put forward proposals for fulfilling electoral promises to the electorate during the financial year as well as provides the legislature with the opportunity to set the level and determine the composition of government outlay, while legislative 'oversight' function provides the framework within which the legislature ensures that the appropriated amounts are utilized within the limits and for the purposes prescribed in the budget. Below is the analysis of the 2016 budget proposal.

Breakdown of Nigeria's 2016 budget analysis

GDP Growth Rate Projection	4.37%
Revenue Projection	N3.86 trillion
Deficit	N 22.2 trillion(equivalent to 2.16% of Nigeria's GDP)
Oil Related Revenues	N820 billion
Non-oil Revenues	N1.45 trillion
Projected Independent Revenues	N1.51 trillion
Capital Expenditure	N1.8 trillion (30% of total budget)
Works, Power and Housing	N433.4 billion
Transport	N202 billion
Interior	N53.1 billion
Special Intervention Programmes	N300 billion
Education	N369.6 billion
Defence	N294.5 billion
Health	N221.7 billion
Ministry of Interior	N145.3 billion
Foreign and Domestic Debt Service	N1.36 trillion
Sinking Fund towards retirement of maturing loans	N113 billion
Non-debt Recurrent Expenditure	N2.65 trillion

TELL, February 1, 2016 p.27

With 30 per cent of 2016 budget dedicated to capital project, the budget was believed to provide the template for job creation initiatives, social security programme, revamping of infrastructure, genuine efforts at diversifying the economy and inclusive growth (Atojoko, 2016). The budget proposal however degenerated into a serial budget scam that got worse as Ministries, Departments and Agencies were invited to defend their budget at the National Assembly. For example, Isaac Adewole, Minister of Health raised an alarm that 'foreign' items had been smuggled into the budget of his ministry submitted to ministry of budget and national planning (TELL, February 1, 2016).

On the part of lawmakers, Ngozi Chianakwalam, chairman, Senate committee on UBE said 'the budget provision in the 2016 budget proposal is exact copy of the 2015 appropriation. It is word-for-word, figure-for-figure. Items that were dealt with and completed in 2015 were just repeated'. Some critics argued that the lawmakers have become so efficient because the government did not lobby them as was widely done before. Their argument is that those 'discrepancies, errors and ambiguities' may have been part of the previous budgets but the NASS looked the other way for their own benefit.

In spite of the wish of president to produce proposals reflecting financial prudence and frugality, during preparation of the 2016 budget, bureaucratic resistance and entrenched systemic corrupt practices dogged every mode of the government. Little wonder, aides of the president alluded to a budget mafia in government bureaucracy whose greed might scuttle recent innovations introduced to stamp out corruption from government (Agbo, 2016).

With these inconsistencies, the presidency was asked to reconcile discrepancies inherent in the proposed budget, and forward the corrected version to the National Assembly. However, the president was amazed to be informed that he must give assent to the Appropriation Bill transmitted to his office without its accompany details. To the president, there are material differences between the expenditure proposals sent to the National Assembly and the Bill returned for assent.

Although there is no law (in Nigeria) that says the budget must be returned to the President exactly the way it was forwarded to the National Assembly. Justifying the position of the House, Alli Ndume, Senate Leader, said 'it was a PDP model for president to sign budget without details. The details of the budget would then be transmitted to the President later' (*The Nation*, April 3, 2016).

When the president insisted on seeing the budget details before giving assent, it was discovered that 'N40bn was inserted by presiding officers and some principal officers of the House to add unnecessary and illegal projects into the Appropriation Bill with a view to taking advantage of their respective positions against the collective national interests' (*The Nation*, July 28, 2016). This has been the practice since the return to democratic governance in 1999. Had President Buhari not insisted on budget details, a lot of atrocities would have been perpetrated under his watch (*Vanguard* March 31, 2016).

It is on record that Hon. Abdulmumin Jibrin, Appropriation committee's chairman handled the consideration of the 2016 budget estimates which later became controversial following the staggering discoveries of the unsanctioned monetary figures. It was Jibrin who had accused and petitioned relevant security agencies to investigate the allegations of gross financial misconduct totalling N40 billion involving the Speaker, his deputy and other principal officers of the House. No doubt, this development exposed 'Budget padding' controversy in the National Assembly. At this point, one may be tempted to ask; what is Budget padding? According to Merriam Webster's Collegiate Dictionary, padding is to expand or increase especially with needless, misleading or fraudulent matter. Padding the budget means making the budget proposal larger than the actual estimates for the project. This is done either by increasing a project's expenses or decreasing its expected revenue. Padding the budget is a practice that some people used to artificially inflate the proposed budget in order to give the project room to expand or to cover unexpected costs. Though, the National Assembly is constitutionally empowered to modify the budgetary proposals submitted by the President, by deleting or adding particular items to the budget. It can also reduce or increase the proposed budget for particular items. It is in the course of carrying out these functions that their own pet projects are inserted into the budget. This is the origin of the budget padding controversy.

This position was reinforced by Akinnaso (2016) as he explained that the practice is not peculiar to Nigeria. In the United States, Congress adds billions of dollars of pet projects to spending bills every year. Virtually, every member of Congress struggled to insert their own pet project into the bill. In Nigeria however, most of the funds emanating from the padding of the budget goes into the private pockets of their sponsors, whereas, in the US, they are spent on projects for which such funds are earmarked. For most US legislators, the appropriate spending of such project funds is often the basis for re-election or rejection at the polls. This is so because the budget is transparent and line items can be identified and monitored, constituency by constituency, which is not the case in Nigeria.

He further explains that since Lamido Sanusi, former CBN governor accused the legislature of financial recklessness, it seems the lawmakers inflated their entitlements and were raking in even more than the

inflated entitlements. Hence, the members were fond of inserting their own budgetary wishes into the national budget in the course of appropriation

Budget padding controversy has led to the redeployment of some Directors in the Budget Office. It was alleged that there was conspiracy by the top civil servants against Buhari government. The bureaucrats dubbed 'Budget Mafia' incorporated extraneous items in the 2016 Budget Proposal that almost marred the presentation of estimates to the National Assembly. Members of the mafia are spread across all Ministries, Departments and Agencies (MDAs). Based on this, there are insinuations that civil servants whose traditional means of corrupt enrichment have been blocked with the introduction of the Treasury Single Account (TSA) are targeting other means of out-smarting the government. Truly, a preliminary investigation by the Economic and Financial Crimes Commission (EFCC) has established that some principal officers and committee chairmen inserted personal projects into the projects apart from the official projections by the Executive.

Having adopted a pre-emptive strategy, the presidency was said to have engaged the skills of experts with required capacity to help in the budgeting process, especially with the adoption of the zero-based budgeting as against the incremental system used by previous administrations. Throwing more light on this, Olaniyi (2001) describes zero-based budgeting as 'an approach to the review of allocation of resource whereby no future allocation is made for a particular programme under a department until it can prove the justification for it'. It is a type of fundamental review in which justification/necessity for continuing a programme and voting money for it is dependent on the objective advice of an independent body to the government.

On the contrary, incremental model presumes that public choices arise out of the interplay of 'partisans' and that administrative decision-making usually involves a continuation of past policies with the least possible modifications to suit changing circumstance (Olaniyi, 2001). In essence, incrementalism prefers only minimal departures from the status quo, and decision makers are viewed primarily as problem solvers who may lack the intellectual capacity or the time to make a wide search for alternative solutions. Thus, the president's insistence on the 2016 budget details is in line with a zero-based budgeting that proceeds on the basis of justifying needs and costs rather than the annually incremental approach that transfers expenses from previous budgets with added upward reviews. From the foregoing, it is apparent that the incremental approach promotes several acts of corruption.

Traditionally, policy actors must carry the people along in the decision making process by holding due consultations with the representatives of any constituency to be affected by a policy option. The reverse has been the case in Nigeria as political culture of primitive accumulation and opportunism contribute to the increasing affluence of a relative few and misery for the great majority of the people.

Rather than display democratic qualities of negotiation, bargaining and consensus building, the public was treated to wild display of rabid disregard for due process and preference for political manoeuvres, quick fixes, arm-twisting and blackmail. Whereas, Hon. Jibrin said principal officers of the House wanted to corner N40 billion constituency projects, he was accused of allocating 20 projects worth 4.3 billion to his constituency without the consent of members of Appropriation Committee. He has since been suspended by the House for 180 legislative sitting days (*The Punch* August 2, 2016).

While the lawmakers inserted whooping sum in the budget, certain funds proposed by the executive for key infrastructures were either removed from the budget or slashed drastically by the National Assembly in the details presented to the President. This was buttressed by Minister of Health, Isaac Adewole when he asserted that 'what was turned to health ministry was even worse than what he kicked against during budget defence in the House'. So also is Minister of Agriculture, Audu Ogbeh, who disclosed that '386 strange projects worth N12.6 billion were smuggled into Agric Ministry' (*The Nation*, August 18, 2016).

The prevalence of corruption in the National Assembly has left no one in doubt that its members lack the integrity as moral requirement to exercise their constitutionally assigned responsibilities. Quite unfortunately, the Speaker said budget padding is not an offence in Nigerian law saying no lawmaker can be investigated or tried for it (*THISDAY*, August 12, 2016).

As argued by Przeworski et al (2006), democracy, in poor countries, unleashes pressures for immediate consumption, which occurs at the cost of investment and growth. This was supported by Akinnaso (2016) when he stressed that the amount inserted by the Nigerian lawmakers in the 2016 budget proposal was excessive given the small number of alleged culprits, at a time the whole country is in an extended financial drought due to dip in oil prices and vandalism of pipelines. Against this background, adding so much money to the national budget just to benefit a few people is callous.

V. CONCLUSION

Executive-legislative relation in any polity is determined by the efficacy of constitution which stipulates the doctrine of separation of power. As regards budgetary policy, both arms are statutorily required to prepare and appropriate budget proposal for good governance. They work harmoniously to ensure allocation of resources that will address the needs of the masses. However, the problem arises when personal interests

conflicts with that of public demands. That exactly was the case with the 2016 budget which only sees the light of the day when the purpose for which it was meant almost elapsed. This is not unconnected with the fact that the philosophy of political class can best be described as power without responsibility which sees service to the people as a favour and misappropriation from government coffers as dividends of leadership. Rather than consult with the executive which may then add additional projects to the budgetary estimates prepared by the president as part of president's agenda for the country, the urge to corner public resources by some 'honourable' lawmakers and 'distinguished' senators resulted in budget padding where extraneous items replaced real items in the 2016 budget estimates. This is because the job of the legislature is limited to law making, representation and oversight responsibilities not project execution which is the terrain of the executive. Quite unfortunately, the gridlock has adversely affected execution of developmental project for the 2016 fiscal year.

VI. RECOMMENDATIONS

Policy actors need to imbibe political maturity and mutual accommodation during policy deliberations so as to foster sustainable democracy. Each arm must be alive to its responsibility in order to promote good governance in the country. Thus, the legislature and the executive are required to strike a balance between the competing demands to promote political stability. The timely passage of budget is a fundamental responsibility of government. Both arms must collaborate in the best interest of the nation in furtherance of good governance and delivery of the dividends of democracy. The law-making arm needs proper orientation on budgetary process to be able to appreciate the enormity of its tasks, imbibe a culture of service to the public and constantly evaluate governance processes within the frameworks of expected democratic criteria.

There is need for a part-time National Assembly considering the level of profligacy within it. Not only will such step discourage fierce political competitions that often characterize the nation's polity, only those with commitment to serve the public interest will be voted in to represent the masses.

Preparation of budget should not be delayed until the nick of time. It should be done by expert in policy analysis to avoid unwarranted padding of budget estimates by corrupt public officials.

The lawmakers must be considerate as to have feelings for the people they claim to serve. The entire fictitious constituency projects inserted into the Appropriation Bill is a conduit to feather their own nests while members of their constituencies continue to have deep romance with poverty.

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