

**The Legislature and the Budget Process in Nigeria's Fourth Republic:
The Benue State Experience, 1999-2007**

By:

Patrick Ukase, Ph.D
Department of History and International Studies,
Kogi State University, Anyigba
patrickukase@yahoo.com; 07035842604

Abstract

This essay critically examines budget process as undertaken by the legislature in Nigeria generally and Benue State in particular in the fourth republic, precisely from 1999-2007. Using the performance of various budgets within this period as a basis for analysis, this essay reveals that these budgets performed dismally, especially the capital expenditure and this had far-reaching implications for the development of the state. Juxtaposing capital and recurrent expenditures profiles for these respective years, the essay contends that the inability of the capital budget to perform was a clear indication that the government was unable to deliver in virtually all sectors of the economy, especially in the provision of infrastructures in the rural and urban areas. Granted that the budget is initiated by the executive, the essay argues that the legislature is to share in the blame for this failure because of its constitutional responsibility, not only in examining and approving budgets, but also in over-sighting and ensuring that same is implemented according to laid down specifications. This essay strongly asserts that the ends of the current democratization process are not likely to be met unless the legislature takes its duties and responsibilities as provided in the constitution more seriously.

Keywords: Legislature, Budget, Constitution, Appropriation, Oversight

Introduction

A novel aspect of Nigeria's presidential system of government is the unquantified powers it vests in the legislature over Appropriation and the supervision of public funds generally. The intention of the framers of the 1999 constitution must have been borne out of the need to afford legislators, who are the peoples representatives, the ample opportunity to make adequate inputs into areas of need before it (that is the legislature) allows its passage into law. It is for this obvious reason that the legislature is described as the epitome of presidential democracy and as "a watchdog of public funds" Guobadia (2000: 47). In this capacity, the legislature exercises its power to audit public finances, as well as the power of investigation into the affairs of government departments or officers in order to scrutinize the use of such funds. The constitutional functions of the legislature with regards to public funds include among others: (i) pre and post-appropriation control (ii) authorisation of expenditure from the Consolidated Revenue Fund (Sections 81, 82, 121 and 122 of the 1999 Nigerian Constitution as amended); (iii) its role in the auditing of Public Accounts (See section 85(2) and (5) and 125(5) of the 1999 Constitution as amended); (iv) investigation into all monies appropriated by it (See section 88 subsections 1 & 2 and 128 subsections 1 & 2 of the 1999 Constitution as amended).

In this connection, apart from passing Appropriation Bills into law, the Legislature still has the herculean task of tracking the implementation of such budget through its relevant Committees with a view to ensuring that projects captured in the budget are not only executed, but executed according to laid down procedures and to specification. What is of particular interest to us in this analysis is the role the Benue State legislature played under the 1999 Constitution as amended with respect to Appropriation Laws passed in the Fourth Republic from 2002 to 2007. The Appropriation Law unarguably forms the basis of executive plans for the running of government within a fiscal year, and because of the centrality of the legislature in the entire process, so much is expected from this institution.

We shall try to interrogate the following issues: To what extent was the Benue State Legislature able to track budgets, especially after passage? What were the outcomes of budgets passed in the State within the period under review? To what extent has these budgets impacted on the people in the State? For the purpose of addressing these issues, this paper is basically subdivided into five sections. Following the introduction, section two examines the 1999 Nigerian Constitution as amended and the budget process, while section three and four would x-ray the practical application of the constitution in the implementation of the budget by the Benue State Legislature. Section five is for recommendations and conclusion.

Conceptual Clarifications

The Legislature

The word legislature is a derivative of a Latin word “Legis” which means law. Therefore, a Legislature could be defined as elected representatives of people that have the constitutional responsibility to make laws (Ukase, 2012: 51 and Kusamotu, 2001: 8). It is also defined as a body of persons invested with the powers of law- making within a given society (Ukase, 2010:3). Despite the definitions highlighted above, the Legislature still faces complex definitional problems. This is because it has been recognized that, it is not only the Legislature that has at least the formal and exclusive powers to enact laws. It is in recognition of this position that Mazey (1979:3) defined the Legislature thus:

I think of a Legislature as a predominantly elected body of people that act collegially and that has at least, the formal but not necessarily the exclusive powers to enact laws binding on all members of a specific geo-political entity.

This definition debunks the supremacy or exclusiveness of the law making functions to the legislature alone. This submission is anchored on the premise that some laws enacted by the legislature are in truly professional sense, delegated. Unarguably, however, the legislatures played dominant part in the law- making process, but that role is rapidly changing today. In fact, laws are made more and more by agencies and institutions that are not part of the legislature; hence the legislature’s dominance in the law making process is fast declining in some democracies. In this study, the legislature is conceptualized as body of persons in a country or a state vested with the powers to make, alter and repeal laws in the realm of representation and the site of sovereignty (Egwu, 2005: 20).

Budget Process

The budget process or budget cycle according to Wehner is a loop of budgeting activity that follows a timeline that can be separated into four different stages namely: Drafting, Legislative approval, Implementation and Audit and evaluation (cited in Andohol, 2012: 87). However, Akpa (2008: 58-87) sees the budget process as a loop of budgeting activities consisting of six phases to include policy review and analysis, strategy development and planning, budget preparation, budget execution, budget tracking and monitoring, and lastly reporting and Audit. In this paper, we are basically concerned with the extent to which the legislature was able to audit and evaluate the budget after its approval to meet the ends of governance.

The 1999 Constitution and the Budget Process

The Appropriation Law is the bedrock upon which the activities of the executive branch are founded. The Appropriation Law is, therefore, a very critical document in the democratic process because the document contains the gamut of the plans of government for its citizens within a fiscal year. In this connection, citizen's hopes and aspirations are directly tied to the success of a budget circle. As Onyekpere (2012: 5) puts it:

Budgets are instruments of implementing government policies, especially economic and social policies. These policies impact on the lives of the people, in particular and the growth and performance of public and private sector organizations in general. Budgets therefore provide a roadmap directing economic planning by sub-groups and individuals in the economy.

To make the budget process more participatory, the 1999 Constitution as amended provides that Appropriation Bills must be considered by the legislature and same passed into law before money can be withdrawn from the relevant funds to run the government (Section 59, 121 and 122 of the 1999 Constitution as amended). It is pertinent to point out that because of its peculiar nature, *Money Bills* have special treatment under the present constitution. The 1999 Constitution provides clear insights as to the mode of exercising Federal and State Legislative power over *Money Bills*. For instance, with respect to States, the 1999 Constitution states that:

All revenues or other moneys raised or received by a State (not revenues or other moneys payable under this constitution or any law of a House of Assembly into any other public fund of the State established for specific purpose) shall be paid into and from one Consolidated Revenue Fund of the State (Section 120 (1) of the 1999 Constitution as amended).

The same Constitution further stipulates that:

No moneys shall be withdrawn from any public fund of the State, other than the Consolidated Revenue Fund of the State, unless the issue of those moneys has been authorised by a law of the House of Assembly of a State (Section 120 (3) of the 1999 Constitution as amended).

In addition, section 120 (4) states further that:

No money shall be withdrawn from the Consolidated Revenue Fund of the State or any other public fund of the State except in a manner prescribed by the House of Assembly (Section 120 (4) of the 1999 constitution as amended).

Under the 1999 Constitution, the State legislature must approve the budget before the commencement of a financial year; only then can the executive branch proceed to spend same. The legislature possesses the basic power over the disbursement of public funds. It also has the powers to determine the mode and amount of taxes to be levied, and in most cases, all public funds can only be spent by way of its constitutionally enacted Appropriation or Supplementary Law. Generally, the 1999 constitution as amended frowns at the expenditure of public funds of the State without specific authorisation from the States or Federal legislature as the case may be. Let us, therefore, proceed to the next segment of this analysis to interrogate the extent to which the Benue State legislature was able to keep faith with its constitutionally ascribed function of not just passing Appropriation Laws, but also ensuring that the Laws are implemented as passed

The Legislature and the Budget Process, 1999-2003

Apart from law-making, the legislature also serves as watchdogs, checkmating executive excesses and guaranteeing separation of powers. Oversight powers simply means that government ministries, agencies and parastatals are carrying out their responsibilities and policies as promulgated through the budget and other legislations (Ukase, 2010: 3). The performance of oversight functions is very critical in the assessment of the performance of the legislature, especially in the implementation of budgets. The power of the State legislature to conduct oversight is clearly encapsulated in sections 128 and 129 of the 1999 Constitution as amended. The legislature, therefore, has the constitutional responsibility and duty to review and approve the budget and review the performance of the Executive branch. In the next segment of this essay, we shall critically examine the extent to which the Benue State legislature was able to effectively track the implementation of the budgets it passed from 1999 to 2007.

It is extremely difficult to quantify the oversight functions performed by the legislature within the period under review. Therefore, we shall only examine the legislature in the context of its performance of oversight functions, especially as it affects the tracking and implementation of budgets in Benue State. From 1999-2003, the legislature considered four budgets and one Supplementary Appropriation Bill. It was, however, not possible to assess information on the performance of the State budgets for year 2000 and 2001 and the Supplementary Appropriation Law of 1999. Our analysis for the first four years of the administration is, therefore, limited to year 2002 and 2003. However, the outcome of our analysis within this period will give a clear picture of the entire process in the first four years of the return of democratic governance in Benue State.

A cursory look at the budget performance from 2002 to 2003 shows that, apart from the recurrent expenditure, which performed at least at a hundred percent, the capital expenditure performed dismally throughout the life of that administration (Ukase, 2010: 34-35 and Benue State House of Assembly: Report of the House Standing Committee on Finance and Appropriation on the 2002 and 2003 Budget Performance). First, the failure of the capital votes was a clear indication that the legislature had failed in its watchdog responsibility, since it has the constitutional responsibility of propelling the performance of the Executive inherent in its power to check and balance the former. Secondly, the failure tended to suggest that the government of the day failed to address the teething challenges confronting the State, since the yearly capital expenditures are aimed at solving the basic needs of the people. The rationalization for the failure in the performance of these budgets were initially tied to the problems and ills inherited from the military, which made it difficult for the incoming administration to kick-start the developmental process with the desired speed. Be that as it may, it was expected that by the close of that administration in 2003, things must have at least taken shape. Unfortunately, this was not so. A critical look at some aspects of the year 2002 and 2003 budget performance reveals the extent of the failures.

For instance, the half-year performance of the State capital estimates was put at only 10.91% as revealed in table 2. As we have shown in table 1, a breakdown of sectoral performance shows that critical sectors like agriculture received a total allocation of less than 10%, while industry received no allocation at all. Similarly, education, health and water supply received only 17.70%, 7.62% and 16.60% respectively as it total allocation as at mid of 2002 as captured in table 1. In the same vein, the budget performance as it affects overhead costs for ministries, departments and parastatal performed poorly, and was put at 21.84% only as shown in table 2. Comparatively, the personnel costs for ministries, parastatals and departments all performed above 100 % as shown in table 2.

TABLE 1: HALF-YEAR BUDGET PERFORMANCE REPORT FOR YEAR 2002

SECTOR	APP. ESTIMATES 2002 N	ACTUAL EXP. 2002 N	PERCENTAGE OF TOTAL ALLOCATION
Economic Sector	15,165,887,000	927,089,878.78	33.30
Social Sector	5,024,373,000	1,208,224,621.14	43.39
Environmental Sector	3,549,833,000	473,510,695.85	17.01
Administrative Sector	1,773,653,000	175,616,123.03	6.31
TOTAL	25,513,746,000	2,784,441,318.81	10.91

SOURCE: Committee on Finance and Appropriation (FAC) Report, Benue State House of Assembly, 2002.

Table 2: Overall Summary of Budget Performance for Year 2002

Subject	App.Estimates 2002 n	Actual Exp. 2002 n	Percentage of Total Allocation
Personnel Costs for Ministries and Depts.	5,954,810,970	5,972,351,709.21	100.29
Overhead Costs for Parastatals.	64,900,000	14,175,938.18	21.84
Personnel Costs for parastatals.	3,951,312,900	4,203,209,946.75	106.38
Capital Expenditure (Half Year)	25,513,746,000	2,784,441,318.81	10.91

Source: Committee on Finance and Appropriation Report, Benue State House of Assembly, 2002

The situation was not in any way different in the 2003 budget as the performance for capital expenditure showed that there was marginal improvement as compared to that of the previous year. Yet, the half-year performance for capital expenditure for 2003 was only 21.07% as shown in Table 4 below. However, the 2003 recurrent expenditure still performed well, as its performance was put at 86.58% as shown in table 3. What does all this portend for the performance of the legislature? The implication of these for our analysis is that, the government of the day functioned merely to pay salaries. Beyond the payment of salaries, the government failed in its duties in all the other sectors as we have already captured in tables 1 and 4.

Table 3: Half Year Recurrent expenditure Budget Performance Report, 2003

Subject	app.est. 2002 N	Half year target 2002 N	Actuals as at Jan-june, 2003 N	Percentage of total allocation
Personnel Costs	6,761,569,040	3,380,784,520	3,359,831,727.56	99.38
Overhead Costs	2,955,906,730	1,477,953,365	865,742,045.13	58.58
C.R.F.C	2,680,224,800	1,290,112,400	1,353,251,251.70	104.89
Stabilization	147,161,000	294,322,000	-	-
Total	12,544,861,570	6,443,172,285	5,578,825,024.39	86.58

Source: Committee on Finance and Appropriation Report, Benue State House of Assembly, 2003

Table 4: Half-Year Budget Performance Report (Capital Expenditure) for Year 2003

Sector	App. Estimates 2002 N	Half Year Target 2002 N	Actual Exp. N	Percentage of Total Allocation
Economic Sector	15,748,213,213,000	7,874,106,500	1,097,575,141.33	13.94
Social Sector				
Environmental Sector	4,682,484,000	2,341,242,000	1,062,419,641.56	45.38
Administrative Sector	4,440,133,000	2,220,066,500	724,019,754.79	32.61
	2,762,362,000	1,381,181,000	27,360,313.11	1.98
TOTAL	27,633,192,00	13,816,596,000	2,911,374,850.79	21.07

Source: Benue State House of Assembly Committee on Finance and Appropriation Report, 2003

The Budget Situation from, 2003-2007

The situation did not change from 2003 to 2007. A critical look at the budget performance from 2003 to 2007 shows that, whereas the recurrent expenditure performed excellently, sometimes achieving a percentage rate exceeding 100% as was the case from 2002 to 2003, the capital votes performed dismally (See the 2004, 2005, 2006 and 2007 Benue State Budgets). Various reasons have been adduced for this failure. First, the State Government embarked on “ambitious” budget extrapolations without recourse to genuine or available sources of income. It, therefore, predicted its development goals on false assumptions. Secondly, the government completely failed to prioritize as evident in the abysmal performance of capital projects and cases of abandoned projects; as such entangled the administration in the crisis or confusion of what to do or what not to do; what to develop and what not to develop? In this connection, it ended up achieving minimally, especially in the face of slim income.

Thirdly, the level of corruption, ineptitude, inefficiency, waste, and general maladministration which has become a bane of the Nigeria polity based on the CPI (Corruption Perception Index) which has average score of 2.4 from 10 as measured by Transparency International, further complicated the problem for the administration.

We need to note that some of the issues highlighted above would have been addressed if only the legislature was able to live up to its duties and responsibilities. For instance, why did the legislature approve deficit budgets for the State even when it was not sure of the cash backing or how these funds would be raised? Why did the legislature failed to help the Executive branch prioritize on projects even when it had the opportunity to do so when considering Appropriation Bills? Again, why was the legislature unable to check the magnitude of corruption in the system even when there are constitutional instruments or devices it could invoke or recourse to? Arising from this background, it is impossible to extricate or exonerate the legislature from the inherent weaknesses and systemic collapse within the period under review.

For example, a critical look at the budget performance for 2004 revealed that the State Government aimed at generating the sum of N30,972,227,840 and spending a total amount of N36,116,941,640, leaving a deficit of N5,144,713,800. Out of this amount, a total of N19, 000, 570, 00 was approved as receipts from recurrent revenue sources. As at August 31st, 2004, a total of N13, 308,649,964.31 or 105.07% of the target sum of N12, 667,046,666.66 for the period was realized (See the Report of the Finance and Appropriation Committee, Benue State House of Assembly on the 2004 Budget). The same could not be said for capital receipts within the period under review, which stood at N11, 972,227.640. However, only the sum of N4, 325,956,322.97 or 54.19% was receipted. The government itself admitted failure when it stated that it recorded an impressive showing on federal sources but a modest performance was achieved on internal sources. According to the Budgetary Office, “we had aimed high but failed to put in place necessary logistics in place to make collecting agencies brace up for more action” (Contained in the 2005 Budget Report of the Finance and Appropriation Committee, Benue State House of Assembly).

With respect to the recurrent expenditure performance, the Government approved the sum of N16,339,063,740 in the 2004 budget for recurrent expenses, as at August 31st, 2004, the sum of N10,062,935,863.88 or 92.38% of the targeted sum of N10,892,710,493.33 for the period was achieved as we have revealed in Table 5.

TABLE 5: Recurrent expenditure Performance for 2004

Expenditure Components	Approved Estimates 2004	August Target N	Actual Expenditure	% Performance
Personnel Costs	7,180,761,190	4,787,174,126.67	4,480,518,090	93%
Overhead Costs	3,704,986,420	2,469,990,946.67	1,672,231,529	67%
CRFC	5,298,997,100	3,532,664,733.33	3,910,186,245	110.69%
Stabilization Fund	154,319,030	102,879,353.33	-	-
TOTAL	16,339,063,740	10,892,709,160.00	10,062,935,863.88	92.38%

Source: Report of Finance and Appropriation Committee, BNHOA, 2005.

While the trend in expenditure on recurrent votes for the period appears impressive, the major source of worry was that a few agencies were already heading towards over expenditure and thereby overshooting their recurrent expenditures. For instance, out of the N3, 532, 664,733.33 expected in August 2004 for the Consolidated Revenue Fund Charges (CRFC), the fund received and spent N3, 910,186,245.

Whereas, the recurrent expenditure appeared good, the same could not be said of the capital votes. For instance, out of the N20, 437, 490,900 approved in the 2004 budget for capital expenses, only the sum of N5, 009,578,257.38 or 38.05% was realized as at August of that same year as we have revealed in Table 6. The failure of the deficit budget actually manifested in the lack of performance of the capital votes. The net effect is that once the statutory demands of the recurrent expenditure items were met, the state lacked adequate funds to execute the capital needs which are very vital for the improvement of the living standards of the people. Giving this lackluster performance, it was obvious that the prospect for the development of various infrastructures in the State was being inhibited.

Table 6: Capital Expenditure Performance 2004

Sector	Approved Estimates 2004	August Target N	Actual Expenditure	% Performance
Economic	10,308,053,210	6,872,035,473	3,085,618,904.14	44.90
Social	3,411,786,690	2,274,524,460	1,658,347,573.83	72.91
Environment	3,955,289,00	2,636,859,333	211,503,098.56	8.02
Administrative	2,762,362,000	1,381,181,000	54,108,680.85	3.92
TOTAL	20,437,490,900	13,164,600,267	5,009,578,257.38	38.05%

Source: Report of Finance and Appropriation Committee, BNHOA, 2004.

In 2005, the State Government approved a budget package of N47, 315,767,940 with a deficit of N5, 237,507,610. As at June ending, the sum of N14,187,315,002.77 or 67.44% of the target sum of N21,039,130,165 for the period was realized (Report of the Finance and Appropriation Committee on the 2005 Budget). The targeted recurrent expenditure for the period under review stood at N9, 212,276,470. As at June ending, the sum of N9, 532,157,734.31 or 103.48% of the targeted sum was expended as we have shown in Table 7.

TABLE 7: Recurrent Expenditure Performance 2005

Expenditure Components	Approved Estimates 2005	August Target N	Actual Expenditure	% Performance
Personnel Costs	7,575,398,970	3,787,699,485	3,580,060,243.00	94.52
Overhead Costs	3,823,081,950	1,911,540,975	2,379,651,829.51	124.49
CRFC	6,860,202,100	3,430,101,250	3,572,445,661.80	104.15
Stabilization Fund	165,869,920	82,934,960	-	-
Total	18,424,552,940	9,212,276.470	9,532,157,734.31	103.47

Source: Report of Finance and Appropriation Committee, BNHOA, 2005.

Once again, the information provided above did indicate that the recurrent expenditure for 2005 (that is, from January to June) performed excellently, achieving more than hundred percent. For example, the expected target for overhead costs and CRFC had been exceeded by June 2005 as we have already shown in Table 7.

However, for capital expenditure, the Government had targeted to realize N14, 445,607,500 between January to June, 2005, and expend same on various capital projects across the State. As at June, only N3, 014,749,979.09 or 20% of the targeted sum was realized as we have shown in table 8. As was the case in 2004, the performance of capital expenditure revealed that the situation in 2005 was worse when compared to 2004.

Table 8: Capital expenditure Performance 2005

Sector	Approved Estimates 2005	August Target N	Actual Expenditure	% Performance
Economic	14,779,300,000	7,389,650,000	1,330,059,231.19	18.00
Social	8,648,500,000	4,324,250,000	1,411,953,899.96	32.65
Environment	3,031,415,000	1,515,707,500	198,743,790.00	13.11
Administrative	2,432,000,000	1,216,000,000	73,993,057.94	6.08
TOTAL	28,891,215,000	14,445,607,500	3,014,749,979.09	20.87

Source: Report of Finance and Appropriation Committee, BNHOA, 2005.

In 2006, the Government targeted revenue of N38, 512,420,850 from all sources (See the 2006 Benue State Appropriation Law). As at June 2006, the State Government projected a half-year target of N19, 256,210,425 but actually received and expended the sum of N18, 560,164,831.70 (that is 96.39%). The sum of N18, 120, 186, 690 was approved for recurrent expenses in 2006. As at June ending, the sum of N9, 601, 521.69 or 105.98% of the projected sum of N9, 060,093,345.00 for the period was realized (See the 2006 Benue State Appropriation Law). Details of the recurrent expenditure by components are captured in table 9:

Table 9: Recurrent expenditure Performance 2006

Sector	Approved Estimates 2005	August Target N	Actual Expenditure	% Performance
Personnel Costs	7,537,699,380	3,768,849,690	3,706,175,039.60	98.34
Overhead Costs	4,287,386,460	2,143,693,230	1,973,520,142.09	92.06
CRFC	5,827,307,100	2,913,653,550	3,921,826,340.35	134.60
Stabilization Fund	467,793,750	233,896,875	-	-
TOTAL	18,120,186,690	9,060,093,345	9,601,521,521.61	105.98

Source: Report of Finance and Appropriation Committee, BNHOA, 2006.

Consistent with previous budgets, the half-year performance for 2006 budget revealed an excellent performance. However, the CRFC was over spent. In trying to rationalize for this, the Government reinstated its avowed commitment not to transfer debts to the incoming administration in 2007, and in keeping faith with this stated policy, the Government was doing its best to clear all bank loans it had incurred over the years (The 2006 Benue State Budget). The expended amount of N3, 921,826,340.35, which exceeded the targeted sum of N2, 913,663,550, therefore, went to the following expenditure items:

Table 10: Details of Government's Over-Expenditure

i	Deductions at source from the Federation Account on loans taken during the last civilian administration	N827, 199,558.62
ii	Payments of local Bank loans	N2, 631,530,289.26
iii	Payment of counterpart funds to BNARDA and FIRS Loans	N13,023,038.05
iv	Pensions	N364, 195,917.87
v	Gratuities	N68, 810,951.00
vi	Public Officers Salaries	N17, 066,585.60
	Total	3,921,826,340.4

Source: Report of Finance and Appropriation Committee, BNHOA, 2006.

While one is not disputing these claims, the Government ought to have recognized this fact in the planning of the 2006 budget. For the Government to have made a policy pronouncement and not integrate same into the budget, thereby spending what it did not propose to spend in the budget calls to question the sincerity of the administration. Besides, those who are charged with the responsibility of over-sighting the executive (that is the legislature), made no efforts to investigate these claims, but instead, accepted hook-line and sinker what was submitted to it by the executive.

With respect to capital allocation, the Government proposed to spend N29, 256,175,110 on its projects in the 2006 budget. Between January-June ending, the sum of N5, 065,673,407.42 or 34.63% of the targeted sum of N14, 628,087,555.00 was expended on capital projects. A summary of expenditure by sector is captured in Table 11 below:

Table 11: Capital Expenditure Performance, 2006

Sector	Approved Estimates 2006	August Target N	Actual Expenditure	% Performance
Economic	14,227,993,130	7,113,996,565	1,620,723,290.68	22.78
Social	9,049,057,000	4,524,528,500	2,692,390,491.95	59.51
Environment	2,843,428,000	1,421,714,000	460,859,624.76	32.42
Administrative	3,135,696,980	1,567,848,490	291,700,000.00	18.61
TOTAL	29,256,175,110	14,628,087,555	5,065,673,407.39	34.63

Source: Report of Finance and Appropriation Committee, BNHOA, 2006

The half-year performance for 2006 budget showed, as usual, a dismal performance in the capital allocation. By 2006 when the second term of Governor George Akume's administration was gradually winding up, the failure of the capital expenditure was a clear warning signal that the outgoing administration was going to leave behind a lot of unfinished projects. It is interesting to note that some of the capital projects were continually rolled over since 2000 when the administration first came on stream; and at the close of 2006, there were no visible indications that the administration was committed to completing same. It is also important to emphasize that from the assessment so far, and as it shall later reveal in the half-year performance of the 2007 budget, no Appropriation Bill approved by the legislature and assented to by the executive performed up to 50% since the inception of the administration in 1999 as it has been captured in table 13.

In 2007, the outgoing administration targeted revenue base of N41.4 billion and realized N31.4 billion (deficit budget), which represents 76% of the targeted revenue. A breakdown of the performance shows that the recurrent expenditure performed at 105% as against the performance of the capital expenditure put at 48.6% as shown in table 12. The total expenditure performance was put at 75.9%. From the performance of the 2007 budget, there was an extra-budgetary spending on the recurrent votes as had occurred in previous budgets.

Table 12: Recurrent/Capital Expenditure Performance, 2007

Details	Budget	Actual	% Performance
Recurrent Exp	21,822,000,000.00	23,111,000,000.00	105.9
Capital Exp	24,070,000,000.00	11,707,000,000.00	48.6
Total	45,892,000,000.00	34,813,000,000.00	75.9

Source: Report of FAC, 2008.

As already stated, the 2007 budget was a deficit one, and the deficit approved stood at N4. 56 billion. The deficit shot up to N6.038 billion, signifying an increase of about N2, 000,000,000.00 billion, which represents 45% increment. One of the reasons advanced for this was the unforeseen exigencies involved in the process of handing and taking over governance, which supposedly increased administrative expenses (Benue State of Nigeria: Governor Gabriel Suswam’s 2008 Budget Speech). This explanation further indicts the out-going government, clearly depicting the lack of planning in the entire governance process. What mechanism did the government use in planning the 2007 budget? Why did it fail to perceive some of these exigencies? The deficit which was increased from N4.56 billion to N6.038 billion signifying an increment of about 45% was totally unacceptable, especially in the face of the socio-economic challenges confronting the people. The truth of the matter is that, it thus appeared as if the outgoing government embarked on reckless spending, using the transition programme as an excuse.

Table 13: Half-Year Capital Performance, 2004 - 2007

Year	% Performance
2004	38.05
2005	20.87
2006	34.63
2007	48.6

Source: Information obtained from the 2004 – 2007 Budget Performance Reports.

From the above assessment of the budget within the period under review, it is clear that the executive branch of government completely failed in its promises of implementing policies that would impact on the lives of the people of the state. First, the failure of these budgets ultimately meant that the government was unable to kick start the performance of both the public and private sectors, and by extension, the economy of the state. Second, the failure of the capital expenditure meant the government left behind so many unfinished projects. Where and how do we hold the legislature responsible for some of these failures, especially in the pre and post-budget process? A novel aspect of the presidential system of government is the enormous powers it has granted to the legislature over appropriation and supervision of public funds. However, from our analysis, and from the dismal performance of successive budgets (capital), the legislature actually abdicated its responsibilities. Therefore, the Benue legislature must necessarily share in the failure of the administration from 1999 to 2007. The 1999 Constitution has provided enough catalyst to the legislature to propel the executive towards effective service delivery, and if it failed in that process, it should not attempt to absolve itself from the blame (See section 128 and 129 of the 1999 Constitution). The legislature failed completely to ask fundamental questions it ought to have asked the Executive branch in the discharge of its oversight functions. Ukase (2010: 34) puts it more articulately:

Beyond the passage of these bills, the legislature lacked the mechanism, the techniques and the capacity to be able to track the implementation of each of these budget laws before the consideration and final passage of the next one..... Governments exist to protect the lives, property and happiness of the people and the ability to successfully do this is tied to the State or Federal budgets, as the case may be. The inability of the legislature to monitor these budgets and ensure that they were fully implemented was the greatest undoing of the Benue State legislature within this period.

It has been asserted that the Peoples Democratic Party (PDP) dominated legislature was underpinned by parochialism and self-centeredness and this, tied to the nature and character of the extremely partisan politics of the day, contributed to the failure of the legislature in the performance of its oversight functions. Other problems equally inhibited the legislature from the performance of their oversight functions. For instance, on number of occasions, line ministries were reluctant to release information concerning their ministries that would assist Committees in the performance of their oversight responsibilities (This complaint is contained in respective FAC reports from 2003 to 2007). Most Commissioners and Permanent Secretaries felt that legislators would use such information to blackmail them. Others perceived oversight as an attempt by the legislature to extort money from them. Some of these fears were not unfounded because, to some legislators, oversight was as good as completed after 'brown envelopes' had been given to them (Ukase, 2010: 34).

Conclusion

All we have attempted to do is to critically x-ray the budget process in Nigeria with particular emphasis on Benue State from 1999-2007. We have shown that within the period under review, the budget performed very dimly, especially the capital expenditure and this had serious implications for the development of the state. For instance, the inability of the capital budget to perform was a clear indication that the government was unable to deliver on the provision of infrastructures in the rural and urban areas. For instance, most roads were in a state of disrepair, health infrastructure collapsed and government-owned education institutions were in shambles. Similarly, despite its closeness to a major river (that is the River Benue), the state capital, Makurdi and its neighbouring Local Government Areas lacked portable drinking water, due to the inability of the government to complete the expansion of the Greater Makurdi Water Works, which it commenced soon after inauguration. Similarly, Benue State prides itself as the *Food Basket of the Nation*, it completely failed to kick-start the growth of the agricultural sector due largely to the inability of all the budgets passed within the period under review to perform. From the sectoral allocations to the agricultural sector, which in the final analysis failed to perform, the government was only playing to the gallery with respect to its mouthed committed to transform the sector, which remains the mainstay of the people of the state. Regrettably, the legislature is to share in most of these failures, since it has the constitutional responsibility to ensure that it does not only scrutinize and pass the budget estimates brought before her by the executive, but it also has the constitutional responsibility (oversight duties) to ensure that these budgets were fully implemented. If the legislature failed in this regards, this calls to question the quality of its representation.

The ends of the current democratization process are not likely to be met unless the legislature takes its duties and responsibilities as provided in the constitution more seriously. A marked difference between military rule and democratic rule is the establishment of parliaments to check the excesses of the executive branch and in the process safeguard the interest of the electorate. No democracy is worth it onions without a viable legislature. Granted that the legislature is the weakest link in the making of public policy in Nigeria and the reasons for these are not far-fetched. First, is the ideological nature of its historical institutionalization; two, its institutional underdevelopment and bastardization by military praetorianism, and three, its peripherality in the political economy of resource control and distribution within the power matrix of the State. In this connection, all hands must be on deck to ensure the instututionality of the legislature. A sure way of achieving this is by ensuring that the right people with the right attitude and mentality are elected to serve this bourgeoning institution.

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