

Full Length Research Paper

Legislative Oversight and the Enforcement of Budget Implementation in Nigeria Army

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ABSTRACT: The 1999 Constitution in section 88(2) (b) stipulates that the powers conferred on the National Assembly under the provisions of this section are exercisable only for the purpose of enabling it to expose corruption, inefficiency or waste in the execution or administration of laws within its legislative competence and in the disbursement or administration of funds appropriated by it through the oversight function. The study examines the effect of the legislative oversight on budget implementation in the Nigeria Army. The doctrine of separation of power and check and balance was used for theoretical analysis. The Survey research design method was used to generate primary data. The target population of this study is the member National Assembly committees, clerks/secretaries in both the Senate and House of Representatives. Statistics Package for Social Sciences (SPSS) using inferential statistics was used to analyze the data collected from the respondents. Multiple regression analysis was used to analyze the data. Finding from the study revealed that, legislative oversights are conducted annually in the Nigerian Army while monitoring and evaluation of the oversight functions have increased tremendously during the period under review. Finding from the study also revealed that, the legislative oversight

committee reports on the implementation of annual budget in the Nigerian Army have not been always release to Budget Office of the Federation and even to the Nigerian Army itself. Finding from the study further revealed that, legislative oversight has been effective in addressing the revenue shortfall in budget implementation in the Nigerian Army. This is done through virement. The study, therefore, recommends that; Legislative committees on Army should sustain the effort of budget monitoring and evaluation of its oversight functions in order to increase the level of budget implementation in the Nigerian Army which is currently stood at 39 %. Legislative committees on Army should always report and published legislative oversight committee reports to Budget Office of the Federation and even the Nigerian Army itself. Legislative committees on Army should sustain its legislative oversight function in addressing revenue shortfall in budget implementation in order to ensure that all projects and programmes are completed.

Keyword: Legislative Oversight, Budget Implementation, Legislative committees, National Assembly, and Nigeria Army

INTRODUCTION

Nigeria's National Assembly is a budget-making legislature; its power is conferred on it by the 1999 Constitution (sections 80–84) and FRA 2007. Both the 1999 Constitution and FRA 2007 provide for no limitations on the National Assembly's power to amend the annual Appropriations Bill. Essentially, the National

Assembly can amend the draft budget even if this implies a higher level of projected total expenditure, a lower level of projected total revenue, an increase in projected revenue or an increase in the deficit. Specifically, section 80 (4) of the 1999 Constitution states that 'No money shall be withdrawn from the Consolidated Revenue Fund

or any other public fund of the Federation, except in the manner prescribed by the National Assembly.’ And section 81(1) provides the time frame for submitting the budget proposal for consideration: ‘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.’ Sections 80–84 of the 1999 Constitution confer ‘appropriation powers’ on Parliament as well as its responsibilities over the national purse.

The formulation and planning powers are drawn from FRA 2007 section 18, which clearly stipulates that the MTEF should form the basis for preparing the estimates of revenue and expenditure in the national budget. In both cases, the Senate and the House of Representatives must pass the same version of the budget (or MTEF) for it to qualify for the state president’s assent. In the event of a disagreement between the two houses of the National Assembly, the Joint Committee on Appropriations will refer both versions of the passed bills (from the two houses) to the Conference Committee for harmonization and concurrence. This committee is usually made up of an equal number of senators and members of the House of Representatives. Thus, the 1999 Constitution specifies the roles and responsibilities regarding the submission, adoption and approval of the Appropriations Bill.

The 1999 Constitution also provides that, upon passage of the Appropriations Bill, the National Assembly should send the bill to the state president for assent within 30 days, failing which the National Assembly may veto the bill. Section 82 of the 1999 Constitution authorizes spending from the Consolidated Revenue Fund for up to six months in the New Year, pending the passage of the Appropriations Bill. Within the framework of legislative budget oversight in Nigeria, the key budget oversight powers and responsibilities are drawn from sections 88 and 89 of the 1999 Constitution as well as from FRA 2007 section 30(1).

Specifically, section 88(1) stipulates that, subject to other provisions of the 1999 Constitution, each house of the National Assembly shall have the power, by passing resolutions, to direct, or cause to be directed, an investigation into any matter or thing with respect to which it has power to make laws, and into the conduct of affairs of any person, authority, ministry or government department charged, or intended to be charged, with the duty of, or responsibility, for executing or administering laws enacted by the National Assembly and for disbursing or administering moneys appropriated, or to be appropriated, by the National Assembly. The 1999 Constitution in section 88(2) (b) stipulates that the powers conferred on the National Assembly under the provisions of this section are exercisable only for the purpose of enabling it to expose corruption, inefficiency or waste in the execution or administration of laws within its

legislative competence and in the disbursement or administration of funds appropriated by it through the oversight function. In addition, Fiscal Responsibility Act (FRA) 2007 section 30 requires the Minister of Finance (MF), through the Budget Office of the Federation (BOF), to monitor and evaluate the implementation of the annual budget, assess the attainment of fiscal targets and to report on them on a quarterly basis to the FRC and the Joint Committee on Finance of the National Assembly.

The report is to be forwarded to the FRC every quarter and published in the mass and electronic media and on the MF’s website within 30 days of the following quarter. According to FRA 2007 section 50, a consolidated budget execution report is to be submitted to the National Assembly and disseminated to the public within six months after the end of the financial year.

The objective of oversight function of the National Assembly as contained in 1999 Constitution in section 88(2) (b) stipulates that the powers conferred on the National Assembly under the provisions of this section are exercisable only for the purpose of enabling it to expose corruption, inefficiency or waste in the execution or administration of laws within its legislative competence and in the disbursement or administration of funds appropriated by it through the oversight function. This study therefore aims at assessing the effect of the legislative oversight in budget implementation in the Nigeria Army. Of particular interest is how Senate and House Representative Committee on Army have exposed corruption in budget implementation through oversight.

The study therefore seeks to answer the following research questions; to what extent has Senate and house of representative committees on Army fulfilled its oversight mandates toward implementation of policies and programme in the Nigerian Army; how has legislative oversight expose corruption in project execution, personal and overhead expenditure in the Nigerian Army? Does the report of legislative oversight actually reflect the reality of the policies, project and programme implemented in the Nigeria? Three basic hypotheses formulated to guide this study are:

- (i) Senate and house of representative committees on Army has not fulfilled its oversight mandates toward implementation of policies and programme in the Nigerian Army.
- (ii) Legislative oversight has not expose corruption in project execution, personal and overhead expenditure in the Nigerian Army.
- (iii) The report of legislative oversight has not actually reflected the reality of the policies, project and programme implemented in the Nigerian Army.

Conceptual clarification

According to Ndoma-Egba (2012), legislative oversight refers to the power of the legislature to review, monitor

and supervise government agencies, programmes, activities and policy implementation strategies of the executive arm of government. This is to ensure that the arm sustains the principles of good governance, remains responsive, transparent and accountable to the electorates. The committee structure of the National Assembly (House of Representatives and Senate) is being used to execute oversight functions through supervision, watchfulness, or curtail excesses, review of executive actions and activities. Oversight functions ensure that activities of the executive arm of government and its agencies are kept under constant surveillance and scrutiny by the legislature. A leading role for the legislature has always been adjudged an essential defense against executive tyranny.

The legislature monitors, raises queries and (where necessary) censors executive activities, activities of government agencies (such as ministries, departments, parastatals, etc.) to ensure good governance and accountability (Onuoha, 2009). John Locke (quoted in Johari, 2009) noted that it may be too great a temptation to human frailty, apt to grasp at power for the same persons who have the power of making laws to have also in their hands the power to execute them, whereby they may exempt themselves from obedience to the laws they make. When the legislative and executive powers are united in the same person, or in the same body of magistrates, there can be no liberty because apprehension may arise, lest the same monarch or Senate should enact tyrannical laws, and execute them in a tyrannical manner (Johari, 2009). Heywood (2007) observed that the legislative and representative roles of assemblies have declined in significance; greater emphasis has been placed on the ability of assemblies to constrain or check executive power. Assemblies have increasingly become scrutinizing bodies, the principal role of which is to deliver responsible or accountable government. He noted that assemblies are not always effective in calling executives to account.

The power to debate, deliberate, mold and/or amend the annual budgetary appropriation proposal presented by the executive president is hence the opportunity to shape the state policies and influence governance. In this manner, the central legislature ultimately collaborates with the executive to meet the aspirations of the governed. This legislature's role in budgetary appropriation proposal, therefore, in a state where lack of institutional accountability and participatory policy-making under successive military regimes bred mismanagement of national resources and dysfunctional public policy, is of an uttermost imperative.

With the legislature- executive collaboration on budgetary appropriation under the democratic Nigeria's fourth republic the economic crisis and erosion of national cohesion under the juntas should be reversed. There is yet the power to impose tax or duty vested in the National Assembly, stipulated in section 163 of the 1999

constitution. And the legislature is given power to intervene in the judicial administration. For instance, the power to indicate cases in which appeals may be right, cases arising from judgments in the court of appeal to be referred to the Supreme Court, is vested in the National Assembly by the provisions of section 233 and sub-section 21.

The legislature is also given the power to override executive veto on any bill. Where the legislature decides to make a bill it has passed have the full force of law, it can decide to use its two-thirds majority power to pass the bill into law. Consequently, the bill so passed by the two-thirds members of the National Assembly will no longer require presidential assent to become a law. Considering the enormous constitutional powers vested in the central legislature, in addition to the fact that it has absolute power to determine its internal operations (stipulated in section 101 of the 1999 Nigerian constitution), as well as constitute a distinct and independent body, the legislature of the fourth republic is maximally equipped, politically and constitutionally, to shape and influence government policies, and serve as springboard for new ideas and policy reforms. The extent to which the legislature is able to use these powers, the level at which it is able to come up with policy initiatives, and the degree to which it is responsive to public opinions, society's developmental challenges and aspirations will determine its impact level on re-engineering the nation, socially, economically and politically.

The Committee System Each Branch of the National Assembly meets in plenary session or through one of its committees. It would be unimaginable to conceive a situation where all the legislative proposals, report form oversights etc. of the National Assembly are considered in plenary session. The size of the Assembly of which a good proportion would want to participate in any discussion before the House would render this impracticable. As a result, the Assembly has been characterized by a stable system of committees with fixed functions and jurisdiction.

Michael (2010) stated that, each House may appoint a committee of its members for such special or general purpose as in its opinion would be better regulated and managed by means of such a committee, and may by resolution, regulation or otherwise, delegate any functions exercisable by it to any such committee. However, neither House is empowered to delegate to a committee, its power to decide whether a Bill shall be passed into law or its power to pass a resolution on any matter. (Section 62 of the 1999 Constitution) The National Assembly has several different kinds of committees, which can be grouped into four. These are the Committee of the whole House, the Standing Committees, the Special Committees and the select Committees by Virtue of the 1999 Constitution, Committee of the whole house.

The Committee of the whole House as its name suggests, is the whole Senate or House of Representatives sitting as a committee. This usually happens after a Bill has been read the second time when it shall stand committed to the whole House unless the House decides to commit it to a standing or select Committee. In such a situation, the President or Deputy President of the Senate or the Speaker or Deputy Speaker, as the case may be, vacates the chair. However, he continues as the Chairman of the Committee of the whole House. Standing Committees These are sometimes called 'General Purpose Committees' and are appointed at the beginning of the life of each legislature. Under the 1979 Constitution, there were twenty-seven of these in the House of Representatives and twenty-two in the Senate. Each Standing Committee in the House of Representatives and the Senate at that time had twenty-five and eleven members respectively.

Special Committees are sometimes called "Special Purposes Committees" and are appointed at the beginning of each legislative session, though any other special committee may be appointed by either House and assigned such duties as the need may arise. The most important of the Special Committees is the Committee of Selection, appointed at the beginning of every session. Under the 1979 Constitution, in the Senate, it consisted of the President, the Deputy President and four other senators while in the House of Representatives, it was made up of the Speaker, Deputy Speaker and nominees of political parties in accordance with their numerical strength in the House. Its functions include nominating members to serve on ad hoc special committees and on parliamentary delegations.

The Senate or the House of Representative may appoint a Select Committee of ten or fifteen members respectively to consider any matter that may be referred to it. The nomination in each case is by the Committee of Selection after a notice has been given on a motion made and a question put. The Oversight Functions The oversight function of the legislature in Nigeria finds legislative importance in Section 88, Sub-sections 1(a)-(b) and 2(a)-(b) of the 1999 Constitution of the Federal Republic of Nigeria which provides that "each House of the National Assembly shall have power by resolution published in its journal or in the Official Gazette of the Government of the Federation to direct or cause to be directed an investigation into (a) any matter or thing with respect to which it has power to make laws; and (b) the conduct of affairs of any person, authority, ministry or government department charged, or intended to be charged, with the duty of or responsibility for (i) executing or administering laws enacted by the National Assembly, and (ii) disbursing or administering moneys appropriated or to be appropriated by the National Assembly". Sub-section 2(a)-(b) stipulates that "the powers conferred on the National Assembly under the provisions of the section

are exercisable only for the purpose of enabling it to (a) make laws with respect to any matter within its legislative competence and correct any defects in existing laws; and (b) expose corruption, inefficiency or waste in the execution or administration of laws within its legislative competence and in the disbursement or administration of funds appropriated by it". Besides, Section 89 of the 1999 Constitution empowers the legislature to procure evidence, summon persons to give evidence and require such evidence to be given on oath through examination of witnesses.

The National Assembly has the power to summon persons to procure additional document or oral evidence and (where necessary) issue a warrant to compel attendance by any person so required, on the pain of punishment if they fail to attend. The legislature has the constitutional responsibility to supervise and regulate the activities of the executive arm of government of the federation to eschew waste and ensure fiscal discipline, observance of the rule of law and strict compliance in implementing laws as passed by the legislature, and execution of development programmes and policies. If the National Assembly loses faith in an agency, the National Assembly can respond in a number of ways to put things in their proper perspectives. For example, National Assembly can pass a law to overrule agency decisions, and/or to narrow the agency's jurisdiction. It can use its appropriations power to restrict the agency's funding. It can also narrow the agency's regulatory authority.

The roles the legislature performs in a democracy and the extent to which the roles are performed vary with the system of government in place, as well as they differ from one country to another. Essentially, the legislative institution provides for the citizenry the platform for participatory political process. However, the participation afforded by the legislative institution is the indirect type, as it will be practically impossible for the electorate to gather in one place for policy decisions, implementation and governance.

Fashagba (2013) the presence of legislative institution in any modern polity suggests the indirect participation of the electorates in the making of decisions on issues that affect their daily lives. Not only is the presence of a legislature salient to the acceptability of democratic regime, but also the extent to which the legislature demonstrates capability to freely express itself and asserts its power determine how democratic the government is. Government in a democratic system implies the rule of the majority. Apparently, the legislature is one democratic institution that allows the various constituencies to which a state is delineated elect their representatives. When elected, the representatives are expected to represent the views, concerns and interests of their constituents in the legislature. In fact, central to representative democracy is the notion that elected representatives of the people constitute the legislative

arm of government (Kousoulos, 2012). Indeed, representation of citizens in parliament is at the core of liberal democracy. The legislature, hence, is saddled with enormous roles in any democratic system. This is even especially so where the institution enjoy a huge measure of autonomy in determining their internal operations, where there is constitutional provisions for operational and institutional independence.

The principle of separation of power is the major ingredient of democracy which guarantees that the executive arm of government does not control the affairs of the legislature nor the judiciary. The doctrine of the separation of powers implies that there should be three separate organs of government with their separate sets of functions and powers. The presidential system of government being practiced in Nigeria makes provision for separation of powers, apportioning disparate powers and duties to the executive, legislative and judicial arms of government. Essentially, the legislature as a symbol of true democracy makes laws which the executive is under obligation to implement. The judiciary is legally called upon in the determination of civil rights and obligations to interpret the laws. This system of government understands from the onset that powers may be abused and therefore introduced a system that guarantees checks and balances amongst the three arms of government. Therefore, through the power of interpretation, the courts can declare laws made by the legislature unconstitutional, null and void and of no effect whatsoever. On the other hand, the legislature has the power of oversight over the execution and administration of laws by the executive.

The executive holds the powers of investigation, coercion and implementation of laws and can as well use these powers to call the legislature and judiciary to order (Onyekpere, 2012). In other words, it implies that the three organs of government should be kept apart from each other in the interest of individual liberty and it is a perfect system created for the overall benefit of the citizens. The functions of the government should be differentiated and performed by different organs consisting of different bodies of persons so that each department be limited to its respective sphere of activity and not be able to encroach upon the independence and jurisdiction of another (Johari, 2007).

The principal function of the executive is to execute laws, orders, rules, regulations, decrees, prevention of the breaches of law, rendering a host of social welfare services and meting punishment to the delinquents so as to maintain peace and good government. On the other hand, in spite of its primary function of legislating laws, amending or repealing existing laws, the legislature serves a number of overlapping objectives and purposes to improve the efficiency, economy, and effectiveness of governmental operations; evaluate programmes and performance; detect and prevent poor administration, waste, abuse, arbitrary and capricious behaviour, or

illegal and unconstitutional conduct; protect civil liberties and constitutional rights; inform the general public and ensure that executive policies reflect the public interest; gather information to develop new legislative proposals or to amend existing statutes; ensure administrative compliance with legislative intent; and prevent executive encroachment on legislative authority and prerogatives encapsulates in oversight functions. It also executes the functions of oversight over the actions or inactions and other activities of the executive and its agencies.

Legislative oversight encourages checks and balances; it enthrones fiscal discipline, good governance, accountability and transparency in public offices. It promotes accountability in government through enforcing efficiency and cost effectiveness in course of generating people-centered policies and programmes necessary to address the numerous challenges confronting governments at all levels. Congressional oversight takes place when the National Assembly (the Senate and the House of Representatives) continually review the effectiveness of the executive arm in carrying out the congressional mandates through supervision, watchfulness, or review of executive actions and activities. This helps the National Assembly to establish issues and address problem areas in order to make the necessary improvements or changes to create an effective process. This legislative process brings to the knowledge of the public what the executive branch is doing, and it affords the electorates the opportunity to see what public office holders are actually doing, whether they are really serving their collective interest or not.

Most often, the public is not aware of what the government is actually doing. This gives credence to Woodrow (1887) classic study of the legislative branch as he observed that: The informing function of Congress should be preferred even to its legislative function. Unless Congress have and use every means of acquainting itself with the acts and dispositions of the administrative agents of the government, the country must be helpless to learn of how it is being served; and unless Congress both scrutinize these things and sift them by every form of discussion, the country must remain in embarrassing, crippling ignorance of the very affairs which it is most important it should understand and direct.

Legislative oversight and budget implementation

According to Stair-Hall (2011) the budget process includes many oversight activities, because during the annual appropriation process, the National Assembly must relate the overall value of a program to other programs competing for funding from limited state resources. To some extent, legislature determine relative funding levels for programs on the basis of information they receive by questioning executive branch

administrators during budget hearings. Oversight as an outgrowth of this principle serves a number of overlapping objectives and purposes which include:

- (i) Improvement in the efficiency, economy, and effectiveness of governmental operations;
- (ii) Evaluation of programs and performance;
- (iii) Detection and prevention of poor administration, waste, abuse, arbitrary and capricious behaviour, or illegal and unconstitutional conduct;
- (iv) Protection of civil liberties and constitutional rights;
- (v) Informing the general public and ensuring that executive policies reflect public interest;
- (vi) Gathering information to develop new legislative proposals or to amend existing statutes;
- (vii) Ensuring administrative compliance with legislative intent; and
- (viii) Prevention of executive encroachment on legislative authority and prerogatives (See Wikipedia).

Writing on the role of parliamentary committees in budget performance, Staphenurst (2012) submitted that legislative committees are the engine rooms of the Legislature, and where the committee system is underdeveloped, the budgetary role of the legislature tends to be weak. Pelizzo and Staphenurst, (2008) asserted that specialized committees have emerged as fundamental tools for oversight in general and for the budget process and spending of public monies in particular. In many parliaments, the Public Accounts Committee (PAC) serves as the audit committee of parliament, making it a core institution of public financial accountability. Anderson (2008) noted that effective oversight committees are most often those with supportive staff, useful partners, and allies from the bureaucracy and civil society. Legislatures and their committees are often assisted in their oversight function by extra parliamentary accountability institutions, such as supreme audit institutions and ombudsmen.

Parliamentary budget office also provides independent expertise and support to parliament. The author stressed the potential value of such independent analytical budget units in putting the legislature on a more equal footing with the executive and in increasing the overall transparency, credibility, and accountability of the budget process and such units must be nonpartisan, independent, and objective to successfully fulfill their core functions (Anderson, 2008).

In the 7th Nigeria's National Assembly, there are 56 standing committees in the Senate and 90 standing committees in the House of Representatives, most of which perform oversight functions. It is a common knowledge that corruption is prevalent in the administration of Ministries, Departments and Agencies (MDAs) in Nigeria. But what is worrisome is the inability of parliament to address this cankerworm that is eating deep into the fabrics of our society.

If corruption is the bane of budget performance in MDAs, it is expected that the parliament through oversight should examine the activities of these MDAs with a view to unravelling the corrupt practices that are militating against budget outcomes. To this effect, the Amended 1999 Constitution of the Federal Republic of Nigeria granted the power of investigation to the parliament in sections 88 and 89 of the constitution.

The executive has responsibility for drafting and implementing the budget while the role of parliament is to check that this responsibility is successfully fulfilled. Warren and Joachim, (2004) noted that the parliament can assist government Departments and Agencies to plan and implement budgets more effectively and efficiently and in the process help to curb corruption, reduce the gaps between planned and actual budgets, and engender greater efficiency in Departmental spending. Corroborating this view, Santiso and Belgrano, (2004) opined that the role of parliaments in public budgeting is currently being re-evaluated and the re-discovery of legislative budget institutions in emerging economies is partly due to the need to ensure government accountability in the management of public finances, counterbalance executive discretion in budgeting and curb corruption.

Similarly, Langdon (2012) asserted that public accounts committees have been especially crucial in evaluating the effectiveness of programs, checking out financial probity and initiating sanctions against corruption. Through oversight functions, the parliament in Nigeria can expose corruption and corrupt practices in MDAs with a view to initiating sanctions against them through anti graft agencies such as Economic and Financial Crime Commission (EFCC), Independent Corrupt Practices and other related offences Commission (ICPC), the Nigerian Police Force and the Judiciary. According to Lienert (2009), out of the three core functions of the legislature namely representation, law-making, and oversight, the oversight function is perhaps the least studied and practiced. Legislative oversight involves examining fidelity to budget laws, probity in spending, efficiency in choices, and the effectiveness of the budget in producing the desired outcomes.

In many countries, oversight provides the opportunity for legislators to participate in implementation and when it comes to budgeting, evaluation is needed to assess how well policies have been implemented (Lienert, 2009). The analysis of the authors reveals that legislatures in parliamentary systems are generally better equipped to oversee government activities than legislatures in presidential systems. In the budget process of presidential systems, legislatures are generally the most active in the preparation of the budget, whereas legislatures in parliamentary systems are the most active in approving the budget. Warren and Joachim (2004) noted that parliament's 'power of the purse' is a fundamental feature of democracy.

The vast majority of democratic constitutions require appropriations and taxation measures to be approved by parliament in order to become effective, and as a result, parliament must ensure that the revenue and spending measures it authorizes are fiscally sound, match the needs of the population with available resources, and are implemented properly and efficiently. They further asserted that stronger parliamentary budget oversight has many supporters and detractors. On the positive side, it is argued that effective parliamentary oversight of public budgets is central to democratization and improved budget management because the parliament has a role to ensure that the nation's priorities are adequately reflected in the nation's major fiscal plan - the budget. Nevertheless, it is argued that parliament usually does not have sufficient information or technical capacity to play an effective role in the budget process.

The executive will always have a greater information base than the legislature, and the parliament will enter the process at a later stage. Moreover, most parliamentary committees in developing and transitional countries do not have sufficient technical research, or even administrative capacity to conduct oversight functions (Warren and Joachim 2004). Commenting on the challenges facing legislative oversight, Santiso and Belgrano, (2004) submitted that one of the greatest challenges remains to strengthen democratic accountability while ensuring fiscal discipline. They further revealed that there has been increased legislative activism in public budgeting in recent years after decades of rocked executive-legislative relations since the restoration of democracy. They nevertheless argued that the contribution of the legislature to budget oversight remains inhibited by structural factors, both internal and external to legislative organisation.

Effective legislative budgeting requires the capacity to discharge budgetary functions effectively and responsibly, as well as the existence of an enabling environment. Ultimately, the governance of the budget reflects a delicate balance between executive power and legislative oversight whose effectiveness is largely determined by the broader governance context of budget policy-making (Santiso and Belgrano 2004). Langdon (2012) noted that one crucial challenge which parliaments face is how their increased influence can contribute to governance improvements and overwhelming policy priority of countering poverty. The basis of its thrust is the experience emerging in various parliaments that suggests that effective oversight can greatly increase social accountability of governments, and thereby contribute to a significant result from poverty reduction policy goals. In his submission on the challenges of parliaments to accelerate poverty reduction through financial oversight, Langdon (2012) noted that there are those who would seriously question such a possibility and it is common to hear major objections to a significant parliamentary role in economic policy making.

Firstly, parliamentarians lack the technical expertise to be able to participate in economic planning and analysis, and therefore cannot be expected to be real players in the financial policy process.

Secondly, parliamentarians are pushed by the pressures of local constituency interests and will seek to increase spending in their areas -- thus accelerating spending in general and distorting overall budgets. Thirdly, parliaments are too subject to political party dominance that prevents the exercise of significant oversight responsibilities on the executive, and can make members of parliaments subservient to partisan priorities in analyzing resource allocation and service delivery issues (Langdon 2012).

Onyekpere, (2013) observed that oversight visits and investigations are not ends in themselves. It will be unproductive and wasteful of public resources if no follow-up remedial action is founded on them. The challenge to the National Assembly is to put their budget monitoring reports with well-researched recommendations in the public domain with a view to gaining public support. Similarly, Obayuwana, (2012) noted that legislative oversight the world over is largely seen as the process by which a legislative body takes an active role in understanding and monitoring the performance of the executive arm and apply this knowledge to its other primary functions. The legislature has to know and understand the operations of the executive branch in order to make informed decisions on the laws which it passes and the financial decisions which it makes. The author asserted further that legislative oversight provides a powerful check on the executive authority, enhancing accountability where a dominant executive branch might otherwise operate with impunity and noted that the primary objective of legislative oversight is to detect problems and deficiencies in the delivery of government services.

According to Stair-Hall, (2012) legislative oversight is the specific focus of some legislative activities and it is an integral part of the legislative process that is often difficult to separate from the lawmaking process. The most direct and formal oversight functions are carried out by special or select committees that the Assembly has created to review very specific and narrowly define issues. These committees may consist exclusively of legislators or they may include legislators as part of a broader committee membership. In the words of the Public Accounts Committee of the New South Wales Australia, the Parliament is the centre of the accountability of the public sector and that it is through its accountability to the parliament that the public sector is ultimately accountable to the people. Hubbard, (2012) noted that despite the great deal of talk about transparency and accountability, parliamentary oversight remains more an idea than a reality. He asserted that if parliamentary oversight is to be truly effective, parliamentary best practices must be identified and implemented. This means that oversight

committees must have true independence in the pursuit of transparency and accountability, clear and expansive powers to conduct necessary investigations, support from political leadership, meaningful inclusion of the opposition parties, adequate resources for oversight bodies, and strong links to other relevant agencies.

Political interference and lack of resources in particular, have hampered parliamentary oversight in other Commonwealth states. He stated further the need to include non-parliamentary oversight bodies like the Ombudsman and the Auditor General, as well as civil society, to work with the Government to improve transparency and accountability (Hubbard, 2012). Corder (2009) noted that accountability now means more than financial accountability because it means accountability in the wider sense, openness as well as responsiveness where the executive must account on a wide range of issues and may be called to justify its actions. National Assembly must provide for mechanisms to ensure executive organs are accountable and to maintain oversight of these organs. Williams, (2012) asserted that parliamentary oversight function is one of the cornerstones of democracy. Oversight is a means for holding the executive accountable for its actions and for ensuring that it implements policies in an effective manner. The robust monitoring of the executive by the parliament is an indicator of good governance. Besides the parliament's legislative function, it is through oversight that the parliament can ensure a balance of power and assert its role as the defender of people's interests.

The tools or instruments of legislative oversight

Lienert (2009) identified some the tools or instruments of legislative oversight:

Questioning and interactive sessions

Questions and interpellations refer to direct queries of ministers. In talking legislatures, oral and written questions are the mainstays of oversight. In Britain, for instance, members of the House of Commons ask a total of 70,000 questions in a year. All ministers must face the House of Commons from time to time; the Prime Minister's question time occurs once a week. An interpellation is a form of question which is followed by a vote by the legislature about their satisfaction with the answer given by officers invited. This technique is often linked to a vote of no confidence. A related instrument used in the performance of legislative oversight function is emergency debates. This is done by calling the government to account for its stewardship. It is usually done through the review of programmes under their jurisdiction with a view to proposing legislation to remedy identified deficiencies.

Oversight visits and inspections

These take the form of physical visits to government ministries, departments and agencies on which the legislature exercises oversight. In the course of such visits, projects and programmes for which funds were appropriated are inspected with a view to ascertaining the progress of implementation and possible challenges.

Investigative hearings and investigations

Investigations are the third and most important form of detailed oversight. The legislature has wide ranging responsibility to probe for inefficiency, waste and corruption in government. In the US, investigations may be conducted by individual members, committees and sub-committees, staff or outside organizations and personnel under contract, or congressional support agencies. Investigations serve several purposes, among which are: to ensure honesty and efficiency in the administration of laws; to secure information that assists National Assembly in making informed policy judgments; and to aid informing the public about the administration of laws. Useful as it is, legislative investigations are often adversarial and confrontational. As legislative power to probe the activities of the Executive, it may be exercised only "in aid of the legislative function".

Appropriation process

Participation in the appropriation process is one of the most important forms of legislative oversight. Its strategic importance stems from the requirements in several jurisdictions for appropriations to be made by Law before money can be drawn from the public treasury. In effect, the legislative power of the purse allows Committees on Appropriation to play prominent roles in oversight. Usually, it is the Committees on Appropriation that have the responsibility to examine and pass on the budget requests of the agencies of government as contained in the Executive's budget. More importantly, enacted appropriations frequently contain at least five types of statutory controls on agencies:

- (i) Specifying the purpose for which the fund may be used.
- (ii) Defining the funding level of the agency and its programmes.
- (iii) Setting time limits on the availability of funds for obligations.

Containing provisions indicating, for instance, that not more than a particular amount shall be available for a particular purpose(s) stipulation of how an agency's budget can be re-programmed/used for other purposes.

Reporting requirements

Legislative oversight of the executive is dependent to a large extent on the information provided by the agencies being overseen. Hence, the standing rules of several legislatures empower them to receive and examine reports from government agencies they are overseeing to ensure legislative access to information. For example, the Auditor-General is generally expected to submit its report to the legislature for examination and approval. Reports may be required at periodic intervals, say quarterly or annually. It may also be required when a specific event, activity, or set of conditions exists. The reports may alert the legislature or particular committees and subcommittees in advance about a proposed activity or operation, provide information about specific on-going or just-completed operations, projects, or programmes, or summarize an agency's activities over a particular period of time.

Committee reports

Committees make their views and recommendations known to the House by way of reports. Committees may report back to the House in various forms. The Committees which consider bills will obviously report on any amendments they propose while those set up for special purposes will report on the results of their review. In Canada, there are two broad categories of Senate Committees' reports, all with specific purposes. Some reports from the committees of the Canadian Parliament are *administrative* in nature. They are for the purposes of reporting past expenses, requesting powers (to travel, to televise, for example) or to request budgetary approval. Other reports reflect the decisions of the committee on the work they are doing and are more *substantive* in nature. These would include reports on legislation or interim and final reports on special studies. The number of parliamentary committee reports produced annually in the recent past has ranged between 100 and 200. However there is great variation in practice about whether reports should be unanimous or not, the timing of reports publication, their presentation to the House, and whether debate will take place in the House on the reports. Oversight committees find it very frustrating that there is often no mechanism for follow-up on their reports, though some countries have set up Committees on Assurances to check that the administration does indeed report on action taken following a demand from parliament to rectify some faulty procedure. In Canada, the government may be requested to table comprehensive response to committee reports within a certain period of time. Similarly the parliament may receive from time to time reports on responses that are awaited. A critical issue is the documentation, preservation and dissemination of committee reports in

advanced democracies. To address aspects of this issue, Halligan et al. (2003) examined the near 3000 committee reports produced over three decades of the comprehensive Senate system in Australia. They observed that the reports differed greatly in length - ranging from a few paragraphs to several hundred pages.

Review of empirical studies

Another study conducted on Legislative Oversight in Nigeria: a Watchdog or a Hunting Dog by Nwagwu (2014), the study investigates the activities of the legislature on its legislative oversight functions and the effectiveness of this organ in ensuring and sustaining good governance in Nigeria polity. The study shows that, Legislative oversight is a robust mechanism institutionalized to checkmate the excesses of the executive arm of government and government agencies to curb waste in governance, corruption and absolutism in the exercise of political power, has been under criticism as to its relevance in democracy. The study revealed that the legislative oversight, a critical aspect of the functions of the legislature other than law making, have been severally compromised and often misused as a hunting dog. The article harps on the fact that inasmuch as the essence of legislative oversight in a democratic dispensation needs not be overemphasized, the legislature has reduced this all important function to mere alarm mechanism being used to blackmail or witch-hunt political opponents, extortion of money from the parastatals and ministries under its supervision for selfish or personal aggrandizement.

Another study conducted Legislatures and Budget Oversight: Best Practices by Warren and Wehner (2014) the study shows that, Parliaments oversight differ substantially in their degree of influence on budget policy. The most powerful legislatures are those that have the ability to write the budget. The US Congress sometimes functions as a budget making legislature. Although the president submits a draft budget to Congress, in some years observers pronounce that draft 'dead on arrival' and Congress writes a new budget. This level of congressional power to shape budgets is probably unique, and only a few other legislatures make significant changes to draft budgets on a regular basis. Findings from the study reveals that, a more effective role for parliament is to carryout legislative oversight when they have access to sufficient, timely, accurate and useful information on the budget. This requirement includes information on the budget proposal, the implementation of the budget and on the internal and independent audit of the budget.

Another study conducted by Legislative Oversight and Budget Performance in Nigeria: Issues & Policy Options by Ehigiamusoe and Umar (2013). The study shows several reasons for the poor performance of federal

government capital budgets. These include late presentation, passage, and assent to the budget; late release of funds to and poor capacity utilization of Federal Ministries, Departments and Agencies (MDAs). Findings of the study revealed that oversight activities have increased tremendously in Nigeria since 1999, but they have not been very effective in reducing corruption and accelerating budget performance of MDAs. But much attention has not been given to the impact of legislative oversights on budget implementation in this regards. This study will fill the research gap.

Theoretical framework

The study adopted Doctrine of Separation of power, check and balance. In his second Treatise on Government (1690), John Locke an English Political theorist, gave the concept of separation of powers more refined treatment. John Locke argued that legislative and executive powers were conceptually different. In simple words, the theory of Separation of Powers advocates that the three powers of the government should be used by three separate organs. Legislature should use only law making powers, Executive should undertake only law enforcement functions, and Judiciary should perform only adjudication/Judicial functions. Their powers and responsibilities should be clearly defined and kept separate. In his book *The Spirit of The Laws*' (1748), Montesquieu enunciated and explained his theory of Separation of Powers and supported by British jurist Blackstone and the founding fathers of the American constitution, particularly, Madison, Hamilton and Jefferson, extended their full support to the theory of separation of powers. Montesquieu (1748) wrote:

(1) If the legislative and executive powers are combined in the same organ, the liberty of the people gets jeopardized because it leads to tyrannical exercise of these two powers.

(2) If the judicial and legislative powers are combined in the same organ, the interpretation of laws becomes meaningless because in this case the lawmaker also acts as the law interpreter and he never accepts the errors of his laws.

(3) If the judicial power is combined with the executive power and is given to one-person or one organ, the administration of justice becomes meaningless and faulty because then the police (Executive) becomes the judge (judiciary).

(4) Finally if all the three legislative, executive and judicial powers are combined and given to one person or one organ, the concentration of power becomes so big that it virtually ends all liberty. It establishes despotism of that person or organ.

As such, the three powers should not be combined and given neither to a single organ nor to two organs.

These three powers should be used by three separate organs of the government. It is essential for safeguarding the liberty of the people. The guarantee of liberty in any given government to the people is the practice of the theory of separation of powers. This theory according to Gettel, implies that, the three functions of the government should be performed by different bodies of persons; each department (the legislature, the executive and judiciary) limited to its own sphere of action, and within that sphere should be independent and supreme (Chaturvedi, 2006). The theory of separation of powers is predicated on the premise that, if a single group holds all the three powers of the government, they are bound to have unlimited powers. They could prescribe any law arresting say, criminals. Because, they exercise unlimited powers could pronounce the criminals guilty without recourse to fair trial. It is through the separation of powers that any given group cannot at the same time prescribe, execute and adjudicate in any case. Otherwise, there will be no justice. That is why, it is only through the combination of all these departments that a government can use force especially in a military rule. The theory of separation of powers means that, a different body of persons is to administer each of the three departments of government (The legislative, executive and judiciary). And that, no one of them is to have a controlling power over either of the others. Such separation is necessary for the purpose of preserving the liberty of the individual and for avoiding tyranny.

In respect to our discussion it will imply the roles assigned each of the committees in oversight investigation, reporting its findings to the body of legislature thereby strengthening in practical terms the notion of checks and balances. It is interesting to note that, the 1999 constitution of the Federal Republic of Nigeria, separation of powers is a fundamental constitutional principle which spells the roles and duties of the three arms of the government. These principles are enunciated in the constitution as follows: Part I Section 231(1), states that, the appointment of a person to the office of Chief Justice of Nigeria shall be made by the president on the recommendation of the National Judicial Council subject to the confirmation of such appointment by the Senate. The power of the executive to convene the legislature and to veto its enactments affirms of defense while the legislative power to impeach is necessary and sufficient to hold the executive accountable to examination without holding him hostage. The people also look forward to the judiciary for the dispensation of justice and that of judge must carefully but firmly set out to administer according to law which is established by the legislature or by the binding authority of president, which itself is substantially founded on the laws passed by the legislature (The Tide: 20 10:23). Despite the grammatical niceties with which the constitution is coated with in practice, any rigid separation of the state departments as stated above is obviously

going to paralyze the governmental activities of the state. In theory separation of powers seems to imply that, the powers of government consist mainly in making, executing and applying laws to cases through the rule of law. The theory of separation of power is most apt in this research because, here separation of powers appears not to operate any legal restriction on power but, it provides the basis for important principles which the law protects such as independence of the judiciary and in this context the committees of the national assembly in carrying out their various oversight functions as enshrined in their constitutional rights as members of the legislative arm of government. It provides a basis for the adoption of structure processes and control which protects liberty now and in the future for the members of such committees to effectively and efficiently discharge their responsibilities of checks on the executive. It guards against broad spectrum of the ills like absurd judgment avaricious and ambitious self-serving behavior and inefficient performances of functions, in other words checks the excesses of all the legislatures who are to carry out the function of checks on the executive and it's MDA's. To juxtapose the use of this theory in this study, it helps to identify some of the lope holes in the parastatals and ministries which are under the auspices of the executive arm of government. The various committees set up by the body of legislature will by virtue of their oversight responsibility check the excesses of the executive through Nigerian Army and by this strengthen transparency and accountability which are essential pillars of democracy.

METHODOLOGY

Survey research design method was used to generate primary data. The questionnaires and oral interview were used for data collection. Questionnaire are structured in open ended, secondary data is obtained from the official record and the work of past researcher. The target population of this study is member National Assembly committees, Committee clerks and their staff, Legislative consultants and Civil Society Organization working legislative committees on Army in both the Senate and House of Representatives. The total population of this study is 152 comprises of; 12 Committees members made up of 5 senators and seven house of representative, 114 Committee clerks and their staff, 13 Legislative consultants and 17 Civil Society Organization working with legislative committees on Army. The researcher utilizes census sampling technique because the population is small and unique. The entire population of the study was used as sample size. The secondary sources of data were collected from government texts books, legislative proceeding, report on legislative oversight, report on public hearing, published journals on legislative and legislative oversight, newspapers report

on legislative activities and internet materials. In analyzing the data collected using the questionnaire. Weighted means score was used to test the hypothesis. The weighted means score analysis is calculated under a defined rule as applied to accept or reject the research hypothesis: Accept any element with weighted means score value of 2.5 and above, and Reject any element with weighted means score value of less than 2.5 and below. This means that, research hypothesis with more 2.5 weighted means score value will be accepted while research hypothesis with less 2.5 weighted mean score value will be rejected. The weighted means score model is stated as:

$$\bar{X} = \frac{\text{Total Weighted Score}}{\text{Total Number of Responses}}$$

The analysis was done using independent variable (Legislative Oversight) and Budget Implementation as the dependent variable.

RESULTS AND DISCUSSION

Research Hypothesis I

Senate and house of representative committees on Army has not fulfilled its oversight mandates in the implementation of policies and programme in the Nigerian Army

Table 1 shows the result of the calculated value of weighted mean score at 2.5. This means that, the calculated value is scientifically significant because, it is greater than 2.49. We will therefore reject the null hypothesis which stated that, Senate and house of representative committees on Army has not fulfilled its oversight mandates in the implementation of policies and programme in the Nigerian Army and accept alternative hypothesis which shows that, Senate and house of representative committees on Army fulfilled its oversight mandates in the implementation of policies and programme in the Nigerian Army. The result of this analysis is in line with the documents retrieved from the clerk committees of the senate and house of representative committees on Army. The document shows the number of Briefs from Nigerian Army, number of Visits to Nigerian Army formation, number of Project inspected, number of engagement with appropriation bill/budgetary function, number of Interactive meetings/Sessions, number of public/investigative hearing, number of public petitions, number of confirmation/screening of nominees, and number of interviews, number of bill referrals and number of resolutions. This is presented in a (Table 2). Table 2 shows that between 2011 – 2015 (7th National Assembly)

Table 1: Calculation of critical value of weighted mean score.

Variable	Yes	No	Undecided	Total Number of Respondents/Score	Weighted Mean
Responses	89	52	11	152	382/152
Grading	3	2	1	-	-
Total Value	267	104	11	382/152	2.5
Decision	-	-	-	-	Accepted
Self Computation					

Table 2: Oversight mandate (Senate and House of Representatives) (2011 – 2019).

Name of Committee	Senate	House of Representatives	Total
No of Briefs from Nigerian Army	4	6	10
No of Visits to Nigerian Army	7	9	16
No of Project inspection	18	24	42
No of Engagement with Appropriation Bill/Budgetary Function	21	27	48
No of Public/Investigative Hearing	5	9	14
No of Public petitions	3	4	7
No of Confirmation/Screening of Nominees	11	-	11
No of Interactive meetings/Sessions	26	37	63
No of Interviews	12	18	30
No of Bill Referrals	4	8	12
No of Resolutions	25	29	54
Total	136	171	307

Source: National Assembly Oversight Report Sheet, 2019.

and 2015 – 2019 (8th National Assembly) both the senate and house of representative have carryout numerous oversight functions. The table shows that, a total of 307 various oversight functions were carryout by the Senate and House of Representative Committees on Army between the periods under review. This comprises of; ten (10) Briefs was taken from Nigerian Army, Sixteen (16) visits to Nigerian Army formation, forty two (42) Project were inspected, forty eight (48) number of engagement with appropriation bill/budgetary function, had sixty three interactive meetings/Sessions, received eighteen (18) public petitions, conducted fourteen (14) public investigative hearing, confirmation/screening of eleven (11) nominees, and thirty (30) interviews were conducted, has twelve (12) referrals bill and fifty four (54) resolutions. The study concludes that, Senate and House of Representative Committees on Army has fulfilled its oversight mandates in the implementation of policies and programme in the Nigerian Army.

Research Hypothesis II

Legislative oversight has not expose corruption in project execution, personal and overhead expenditure in the Nigerian Army;

Table 3 shows the result of the calculated value of weighted mean score at 2.5. This means that, the calculated value is scientifically significant at 2.5 because, it is greater than 2.49. We will therefore reject the null hypothesis which stated that, legislative oversight

has not expose corruption in project execution, personal and overhead expenditure in the Nigerian Army; and accept alternative hypothesis which shows that, legislative oversight has expose corruption in project execution, personal and overhead expenditure in the Nigerian Army. The result of this analysis is in line with the documents retrieved from the clerk committees of the senate and house of representative committees on Army. The document shows that, the total recurrent and capital allocation to the Nigerian Army from 2013 – 2018.

Analysis of 2013-2018 budget implementation oversight report of the Senate and House of Representative Committees on Army

Table 4 shows the report of level of budget implementation in the Nigeria Army from 2013- 2018. The Report of the Senate and House of Representative Committees on Army revealed that a total of ₦8,763,468,000 were approved as capital expenditure out of which ₦3,518,241,651 representing 40% were released. Record shows that, only ₦2,614,321,141 were spent on capital project during the 2013 Fiscal Year. It was discovered that, the sum of ₦903,920,510 million were unaccounted from the amount released for capital projects in 2013 appropriation budget. A total of ₦121,246,789,959 were approved as recurrent expenditure out of which ₦120,156,141,659 representing 99% were released. Record shows that, only ₦118, 275, 618, 132 Spent during the 2013 Fiscal Year. The committees discovered that, a sum of 188, 0523, 527million were unaccounted from the amount released

Table 3: Calculation of critical value of weighted mean score.

Variable	Yes	No	Undecided	Total Number of Respondents/Score	Weighted Mean
Responses	124	19	9	152	419/152
Grading	3	2	1	-	-
Total Value	372	38	9	419/152	2.8
Decision	-	-	-	-	Accepted
Self Computation					

Table 4: Level of budget implementation in the Nigerian Army.

Years	MDA	Total Recurrent Expenditure (₦Billion)	Level of Implementation (%)	Total Capital expenditure (₦Billion)	Level of Implementation (%)
2013	Nigerian Army	121,246,789,959	99	8,763,468,000	40
2014	Nigerian Army	211,430,508,610	91	21,623,070,368	53
2015	Nigerian Army	144,087,334,517	98	5,746,383,337	46
2016	Nigerian Army	133,920,257,177	96	17,923,070,366	35
2017	Nigerian Army	131,920,257,177	99	20,923,070,366	42
2018	Nigerian Army	211,430,508,610	99	21,623,070,368	43

Source: Report of the Senate and House of Representative Committees on Army

for recurrent expenditure in 2013 appropriation budget.

Report of the Senate and House of Representative Committees on Army revealed that, a total of ₦21,623,070,368 billion were approved as capital expenditure out of which ₦11,480,140,101 billion representing 53% were released. Record shows that, only ₦9,619,212,250 billion were spent on capital project during the 2013 Fiscal Year. It was discovered that, the sum of ₦1,860,927,851 billion were unaccounted from the amount released for capital projects in 2014 appropriation budget. A total of ₦211,430,508,610 were approved as recurrent expenditure out of which ₦193,221,514,143 representing 91% were released. Record shows that, only ₦187,025,126,512 Spent during the 2014 Fiscal Year. The committees discovered that, a sum of 6,196,387,631 billion were unaccounted from the amount released for recurrent expenditure in 2014 appropriation budget.

Report of the Senate and House of Representative Committees on Army for the year 2015 revealed that a total of ₦5,746,383,337 billion were approved as capital expenditure out of which ₦2,618,213,315 billion representing 46% were released. Record shows that, only ₦2,101,139,111 billion were spent on capital project during the 2015 Fiscal Year. It was discovered that, the sum of ₦517,074,204 million were unaccounted from the amount released for capital projects in 2015 appropriation budget. A total of ₦144,087,334,517 were approved as recurrent expenditure out of which ₦141,211,348,242 representing 98% were released. Record shows that, only ₦138,244,149,515 were spent during the 2015 Fiscal Year. The committees discovered that, a sum of 2967198727 billion were unaccounted from the amount released for recurrent expenditure in 2015 appropriation budget.

Report of the Senate and House of Representative Committees on Army for the year 2016 revealed that a total of ₦17,923,070,366 billion were approved as capital expenditure out of which ₦6,242,521,839 billion representing 35% were released. Record shows that, only ₦5,401,627,176 billion were spent on capital project during the 2016 Fiscal Year. It was discovered that, the sum of ₦840,894,663 million were unaccounted from the amount released for capital projects in 2016 appropriation budget. A total of ₦133,920,257,177 were approved as recurrent expenditure out of which ₦128,733,157,579 representing 96% were released. Record shows that, only ₦125,961,662,152 were spent during the 2016 Fiscal Year. The committees discovered that, a sum of 2,771,495,427 billion were unaccounted from the amount released for recurrent expenditure in 2016 appropriation budget.

Report of the Senate and House of Representative Committees on Army for the year 2017 revealed that a total of ₦20,923,070,366 billion were approved as capital expenditure out of which ₦8,870,404,611 billion representing 42% were released. Record shows that, only ₦7,319,214,133 billion were spent on capital project during the 2017 Fiscal Year. It was discovered that, the sum of ₦1,551,190,478 billion were unaccounted from the amount released for capital projects in 2017 appropriation budget. A total of ₦131,920,257,177 were approved as recurrent expenditure out of which ₦130,824,416,217 representing 99% were released. Record shows that, only ₦128,752,132,871 were spent during the 2017 Fiscal Year. The committees discovered that, a sum of 2,072,283,346 billion were unaccounted from the amount released for recurrent expenditure in 2017 appropriation budget.

Report of the Senate and House of Representative

Table 5: Calculation of critical value of weighted mean score.

Variable	Yes	No	Undecided	Total Number of Respondents/Score	Weighted Mean
Responses	23	117	12	152	315/152
Grading	3	2	1	-	-
Total Value	69	234	12	315/152	2.0
Decision	-	-	-	-	Accepted
Self Computation					

Committees on Army for the year 2018 revealed that a total of ₦21,623,070,368 billion were approved as capital expenditure out of which ₦9,233,190,217 billion representing 43% were released. Record shows that, only ₦8,599,239,141 billion were spent on capital project during the 2018 Fiscal Year. It was discovered that, the sum of ₦633,951,076 million were unaccounted from the amount released for capital projects in 2018 appropriation budget. A total of ₦211,430,508,610 were approved as recurrent expenditure out of which ₦209,621,912,135 representing 99% were released. Record shows that, only ₦207,880,744,912 were spent during the 2018 Fiscal Year. The committees discovered that, a sum of ₦1,741,167,223 billion were million were unaccounted from the amount released for recurrent expenditure in 2018 appropriation budget.

From the above analysis, there are infraction in recurrent and capital expenditure of the Nigerian Army. The study concluded that, the legislative oversight has exposed corruption in the Nigeria Army. The following facts were discovered:

- (i) The sum of ₦903,920,510 million was unaccounted for from the amount released for capital projects in 2013 appropriation budget. In the same vein, a sum of 188, 0523, 527 million were unaccounted from the amount released for recurrent expenditure in 2013 appropriation budget.
- (ii) The sum of ₦1,860,927,851 billion was unaccounted for from the amount released for capital projects in 2014 appropriation budget. In the same vein, a sum of 6,196,387,631 billion were million were unaccounted from the amount released for recurrent expenditure in 2014 appropriation budget. In the same vein the sum of ₦517, 074; 204 million were unaccounted from the amount released for capital projects in 2015 appropriation budget.
- (iii) The sum of 2967198727 billion was unaccounted for from the amount released for recurrent expenditure in 2015 appropriation budget. In the same vein, the sum of ₦840,894,663 million was unaccounted from the amount released for capital projects in 2016 appropriation budget.
- (iv) The sum of 2, 771, 495, 427 billion was unaccounted for from the amount released for recurrent expenditure in 2016 appropriation budget. In the same vein, the sum of ₦1, 551,190, 478 billion were unaccounted from the amount released for capital projects in 2017 appropriation budget.

(v) The sum of 2,072,283,346 billion was unaccounted for from the amount released for recurrent expenditure in 2017 appropriation budget. In the same vein, the sum of ₦633,951,076 million was unaccounted from the amount released for capital projects in 2018 appropriation budget.

(vi) The sum of ₦633,951,076 million was unaccounted for from the amount released for capital projects in 2018 appropriation budget. In the same vein, the sum of ₦1,741,167,223 billion were million were unaccounted from the amount released for recurrent expenditure in 2018 appropriation budget.

Research Hypothesis III

The report of legislative oversight has not actually reflected the reality of the policies, project and programme implemented in the Nigeria Army; Table 5 shows the result of the calculated value of weighted mean score at 2.0. This means that, the calculated value is not scientifically significant at 2.0 because, it is less than 2.50. We will therefore accept the null hypothesis which stated that, the report of legislative oversight has not actually reflected the reality of the policies, project and programme implemented in the Nigeria Army; and reject alternative hypothesis which shows that, the report of legislative oversight has actually reflected the reality of the policies, project and programme implemented in the Nigeria Army.

The result of this analysis is in line with the interview conducted for the senate and house of representative members committees on Defence and Army. According Hon S. M. (in an interview conducted at the National Assembly complex, Abuja on 12th December 2019), Nigerian legislators are not allowed to perform their oversight function the way it ought to be performed. "Sometimes, the leadership of the Political Party that controls the executive, contacts Legislators who are members of their political party to get them to provide reports that give clean bill of health to the agencies of the government that is not performing to expectation on the sentiment of party loyalty". In such instances, the interest of the nation is sacrificed for party interest. Another, impediment to the performance of oversight functions is corruption and seeking for pecuniary gains by some legislators. Finding from the study revealed that, Senate and House of Representative Committees on Army has fulfilled its oversight mandates toward implementation of

policies and programme in the Nigerian Army. The committees members during the period under review has carryout about 307 oversight function in the area of briefs from Nigerian Army, Visitations to Nigerian Army formation, Project inspected, engagement with appropriation bill/budgetary function, interactive meetings/Sessions, public/investigative hearing, receiving public petitions, confirmation/screening of nominees, and interviews conducted, bill referrals and resolutions made.

This finding is in line with the study conducted by Warren, and Wehner (2014) who equally a more effective role for parliament is to carryout legislative oversight when they have access to sufficient, timely, accurate and useful information on the budget. This requirement includes information on the budget proposal, the implementation of the budget and on the internal and independent audit of the budget. Finding from the study revealed that, legislative oversight has expose corruption in project execution, personal and overhead expenditure in the Nigerian Army. The result of the study shows that, legislative oversight has discovered infraction in recurrent and capital expenditure of the Nigerian Army. This finding collaborated with the study conducted by Nwagwu (2014), who also revealed that, activities of the legislature on its legislative oversight functions is an effectiveness tools in ensuring and sustaining good governance in Nigeria polity. Legislative oversight is a robust mechanism institutionalized to checkmate the excesses of the executive arm of government and government agencies to curb waste in governance, corruption and absolutism in the exercise of political power. Finding from the study revealed that, the report of legislative oversight has not actually reflected the reality of the policies, project and programme implemented in the Nigeria Army. Nigerian legislators are not allowed to actual reports on the reality on ground but rather they provide reports that give clean bill of health to the Nigerian Army that is not performing to expectation of the public. This finding is in line with the study conducted by Ehigiamusoe, and Umar (2013) who also revealed that, Legislative oversight has revealed poor capacity utilization of the MDAs. Thus, their oversight activities have increased tremendously in Nigeria during the period under review, but they have not been very effective in reducing corruption and accelerating budget performance of MDAs due to under reporting of the oversight activities.

Conclusion and Recommendations

From the analysis of the primary and secondary data gathered through questionnaires and committee report from the National Assembly, the study concluded that; legislative oversights are conducted annually in the Nigerian Army, the oversight function are carryout through the briefs from Nigerian Army, Visitations to Nigerian Army formation, Project inspected, engagement

meetings/Sessions, public/investigative hearing, bill referrals and resolutions. The study concluded that, monitoring and evaluation of the through oversight functions have increased tremendously during the period under review. This implies that the parliament have been carrying out oversight functions on the Nigerian Army as stipulated in Sections 88 and 89 of the Amended 1999 Constitution of the Federal Republic of Nigeria. Therefore, it has become a norm for Nigerian Army to welcome and open their book of account for oversight committees for scrutiny. Legislative oversight has expose corruption in project execution, personal and overhead expenditure in the Nigerian Army. Oversight committees discovered some infraction in recurrent and capital expenditure of the Nigerian Army. The report of legislative oversight has not actually reflected the reality of the policies, project and programme implemented in the Nigeria Army. Legislative oversight committee's reports on the implementation of annual budget in Nigerian Army have not been always release to BOF and even the Nigerian Army itself. This has violated the legislative oversight role that the National Assembly and has impacted negatively on the budget formulation and approval stages of the next fiscal year. Inconsistency and debates on the capital expenditure budget calendar have always been identified as causes of delays in budget performance reporting. This implies that every year the Federal government continues to appropriate funds for capital projects, and these projects are either never executed or poorly implemented by the executive arm of government. Thus; the following recommendations are given:

- (i) Senate and house of representative committees on Army should continue to fulfill its oversight mandates to ensure that, all projects, policies and programme in the Nigerian Army are fully implemented.
- (ii) Senate and house of representative committees on Army should expose all the corruption in project execution, personal and overhead expenditure in the Nigerian Army and the perpetrator should be prosecuted.
- (iii) Senate and house of representative committees on Army should ensure the report of legislative oversight reflect the reality on ground and legislative committees on Army should always published it's reports to BOF and even the Nigerian Army itself. This would improve accountability in budget implementation.

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