

**LEGISLATIVE OVERSIGHT FUNCTIONS AND BUDGET IMPLEMENTATION IN  
OSUN STATE, NIGERIA: AN EMPIRICAL STUDY**

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**ABSTRACT**

*Legislative oversight is one of the functions of any legislative body anywhere in the world. It has been affirmed that in order to have a decent democratic society, the three arms of government- Legislature, Executive and Judiciary must exercise and perform different powers and functions in order to give room for an adequate checks and balances. This empirical study therefore assessed the effectiveness of oversight tools of the legislature in budget implementation and performance in Osun State with a view to ascertaining if the oversight functions of the legislature have brought about an improved budget implementation and performance in Osun State, Nigeria. Using the simple random and purposive sampling techniques, one hundred and seventy 170 respondents were chosen from the study population of 567. This represents 30% of the study population. Copies of questionnaire were administered on all the respondents and the researcher still conducted an in-depth interview with the leadership of the State Legislature and Ministries in order to complement the data gathered through the questionnaire administration. Findings of the study revealed that the Osun State legislature perform its oversight functions in general and particularly in the area of budget implementation. Also, the oversight tools like oversight visit, finance and appropriation committee, and committee hearings among others were discovered to be a highly veritable instruments used for exercising oversight functions on budget implementation and performance in the State ( $\bar{\chi} = 3.97$ ,  $SD = 1.367$ ). The study therefore concluded that there is a positive relationship between legislative oversight functions and budget implementation in Osun State, Nigeria.*

**Key Words: Governance, Legislature, Oversight Functions, Budget, Budget Implementation**

## **Introduction**

Legislative oversight functions are key responsibilities of law-making body in any democratic setting all over the World. Arowolo (2010) and Mohamad (2015) assert that the legislature is regarded as the engine of democratic governance, as laws made by it sets agenda for government and regulates the conduct of the people. Its oversight and representative duties are significant to sustainable development, which is considered as one of the ends of democracy. In a true democratic society, it is important to ensure that there are democratic ethics, good representation, transparency, accountability, steady social justice and the protection of fundamental human rights for the general public interest.

The legislative arm of government is one of the pillars in government that has upheld democracy in Nigerian polity thus serving as a bridge in maintaining a cordial relationship between those at the helms of affairs and the people in which they represent. The legislature, according to the 1999 Constitution of the Republic of Nigeria (CFRN) as amended are empowered with law making functions, oversight functions, investigative functions as well as watch dog over public funds to ensure money is spent as approved in the budget; and also to ensure that the policies formulated by the executives reflect the interest of the people and not individual's interest.

Legislative oversight entails the check, scrutinizing and management of operations and activities of the Executive by taking a range of procedures and making use of various techniques. It entails legislation; scrutinizing policies and activities of the Executive for its actions and to act as a medium for democratic participation by all members of the society in order to improve accountability for sustainable governance. This is carried out by a variety of specialized investigations by selected committees to annual appropriation hearings. One of the principal areas where the legislature perform oversight functions is in budgeting, which involves examining critically budget accounting, budget laws in spending, efficiency in choices and effectiveness in producing the desired outcomes and thereafter budget implementation.

It is also an established fact that the functions of the legislature cannot be carried out without the other arms of government- Executive and Judiciary. The constitution has empowered each of these

arms of government with its own special functions without any arm dominating the other. In the case of budget formulation and implementation, the executive arm of government has been empowered to prepare the financial estimate of money that will be spent within a particular year and present it to the legislature for approval. The Legislature are also meant to go through the estimates (budget) submitted to it by the executive to see if the projects are in tandem with the needs of the people and if the figures are realistic before giving its approval. The legislature, after giving its approval must further ensure that the executive are spending money and executing projects has approved by them.

Since the beginning of the Fourth Republic in Nigeria, there appears to be inconsistency in the implementation of budgets, hence allowing for statutory off budget expenses before and after budget implementation. Budget implementation is crucial and germane as it is where the formulated policies are actualized. Poor implementation of policies and projects can lead to gross inefficiency and poor service delivery. In Osun state it has been discovered that there is poor implementation of budget, but any policies or projects that are properly implemented reflects the interest of the executives (Salaam, 2016).

At the same time, it appears that the oversight functions of the Legislature on budget implementation have been characterized with various maladies, which among others include lack of accountability, lack of autonomy, biased selection of cases to be investigated, unhealthy rivalry among opposition members in the legislature, mismanagement and corruption in its various shades and types. All aforementioned, questions the legal basis of the Legislative oversight functions over the activities of the executives. It is important to state that the above anomalies beset the state governments in Nigeria where we have the dominance of the Governors over the legislative house and the local government causing them to yield to the will of the Governor and invariably not carrying out oversight function during budget implementation and on other activities of the executives. The legislature despite been empowered by the constitution to make authoritative rules, through legislations, have never seized to have clashes with the executive in the formulation of bills that are presented to the legislators and the articulation of governmental policies and programmes.

Nevertheless, legislative oversight functions on executive activities are mandatory to ensure that there is efficiency and effectiveness in governmental operations as well as to detect and prevent poor administration, waste and illegal conduct by members of the executive. It is against this backdrop that the research attempt to assess the legislative oversight functions and budget implementation in Osun State, Nigeria in order to ascertain if it has been able to engender good governance and uphold democratic values in the fourth republic.

### **Literature, Conceptual and Empirical Review**

The Oversight function of the legislature is one of the mechanisms that gives democracy its cherished value all over the world and is an important function that entails monitoring and reviewing the actions of the executive and its Ministries, Departments and Agencies. The oversight function responsibility is a fundamental role performed by contemporary legislative bodies, irrespective of the form of government. Saliu and Muhammad (2010) indicate that “legislative body takes active role in understanding and monitoring the performance of the executive arm and its agencies. It is described as surveillance on the activities of the executive arm”.

The legislature looks into the affairs of government and those responsible for any action and omission (Fashagba, 2009). Adebayo (1986) reveals that “legislative oversight cross-check the executive by examining the activities of some chief executive, ministries, department and agencies of government”. The Commonwealth Parliamentary Association (2002) assert that “the principle behind the legislative oversight is to ensure that public policy is administered in accordance with the legislative intent”. The legislative function may not come to an end only on bill passage, but to follow the activity connected to lawmaking.

The legislature carries out the responsibility of ensuring that such laws are carried out effectively. The legislative body painstakingly looks into all affairs that have to do with the government. It is the voice of its constituents (Simmons, 2002). The oversight function of the legislative body is performed as an appendage of the law making process; e.g the legislature checks the executive in matters relating finance and appointments of Government officials such as, commissioners/ministers, ambassadors amongst others. Lafenwa and Gberevbie (2007) assert that “effective legislature in governance enhances transparency, accountability, efficiency and fidelity in government”.

According to John Stuart Mill (1861), Oversight in respect to representative government entails watch and control of the government; to throw the light of publicity on its acts; to compel a full exposition and justification of all of them which any one considers questionable behavior. In the same vein Woodrow Wilson termed oversight as the review and investigation of the executive branch: Quite as important as legislation is vigilant oversight of administration. It is the proper duty of a representative body to look diligently into every affair of government and to talk much about what it sees. It is meant to be the eyes and the voice, and to embody the wisdom and will of its constituents.

In the same vein, Manzetti and Morgenstern (2000) views oversight as the monitoring and control of one person or institution (agent) by another (the principal), such that the agent acts in the principal's interest. In this light, the legislature, representing the people is therefore, the principal, while the executive, are the agents for prosecuting the wishes of the people. Oversight in this context refers to the principal's ability to authenticate the actions or correct an agent's objectionable decisions. The act of the legislature carrying out oversight is not a superior – subordinate relationship but it is to exercise control over the excessiveness of the tripartite pillar of democracy for good governance.

Legislative oversight entails the assessment, scrutinizing, and supervision of the executive arm of government, including the numerous Federal and State Ministries, Departments and Agencies (MDAs) programs, activities, and policy execution by the Legislature. This power is mainly carried out through the legislative committee system as provided in the Constitution, and House and Senate Order and Rules. It is a way of providing checks and balances. Oversight as an offshoot of this principle encompasses overlapping aims and procedures which include improvement in the efficiency, economy, and effectiveness of governmental activities; detection and prevention of poor administration, waste, abuse, arbitrary; evaluation of programs and performance; and capricious behaviour, or illegal and unconstitutional conduct etc. (Ehigiamusoe, Kizito& Umar, 2013).

In the public sector, budget is a document that refers to the fiscal condition of the government (Turns, 2006). A budget is futuristic when it refers to expected future revenue and expenditure. A

budget is the authorized approval of spending by the president to the congress. In other to provide for an accountable and responsive government, budget is generated to a cycle. The cycle allows for the system to absorb and respond to new information and in doing so the government is held accountable for its action, though it should be recognized that many factors curtail the extent to which the president can make major changes in the budget. In some states, governors are not empowered to prepare and exercise authority while some are empowered to prepare and submit, and some share budget making authority with other elected administrative officers, civil servants, political appointees, legislative leadership, or some combination of these officers. The committee is headed by the ministerial head of budget and personnel. It has its function as consideration and reconciliation of the budget proposals submitted by various departmental branches, division and units of the ministry (ChukwumaObara, 2013).

Onyekpere (2013) in his work *“Legislative Oversight and the Budget”* observed that oversight visits and investigations are not ends in themselves. It will be futile and a waste 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.

Hubbard (2012) submitted in his work *“Need for Parliamentary Oversight for Governance and Accountability”* that, despite the sensitization about transparency and accountability, parliamentary oversight remains more an initiative than a reality. He asserted that for the effectiveness of parliamentary oversight, parliamentary best practices must be identified and implemented. This means that oversight committees must be truly free to pursue transparency and accountability, clear and expansive powers to carry out 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 hindered 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.

Obara (2013) posited in his work “*Budget preparation and implementation in the Nigerian public sector*” that there is the need for the adherence to due process in order to procure best practices in terms of allocation and efficient use of scarce resources that are available in the society in order to overcome the continual and repeated adverse budgetary performance. He also remarked that if success is to be recorded in budget implementation it must encompass worth for money, economy, efficiency and effectiveness. A good public procurement system delivers worth-for-money in procurement activities. Finally, the due process mechanism has been discovered to have “struck the right chord” confirming that system control is the correct way to go where moral persuasion, threats, probes and emphasis on reparation have proved unsuccessful in guarding resources. He concluded that value-for-money audit and cost audit are necessary and imperative in budget implementation and that “Due Process” mechanism is a model which has proved its effectiveness.

### **Methodology**

The population under study through which the Legislative Oversight Functions and Budget Implementation were assessed in Osun State comprised the 26 Legislators in the Osun State House of Assembly who had been elected from the 26 constituencies in the State; 17 Commissioners and 17 Permanent Secretaries from all the ministries in the State’s Civil Service and 507 senior personnel of six purposively selected ministries. In all, using the simple random and purposive sampling techniques, one hundred and seventy 170 respondents constituted the sample from the study population of 567. This represents 30% of the study population. Data were collected using the questionnaire instrument and interview schedule. A total of 170 copies of questionnaire were distributed to House of Assembly members and the executives in the selected Ministries of Osun State. Furthermore, interview guide were used to conduct interviews with Majority and Minority Leaders of Osun State House of Assembly, Director of Legislative Management, Personal Assistant to the Governor on Legislative Matters, Commissioner of Finance in the State, Director of Budgeting, State Auditor General and five representatives of Civil Societies Organisations that monitor and evaluate budget implementation and performance in the State. The data collected through primary sources were analyzed using both descriptive and inferential statistics while secondary data were analyzed using content analysis. Table 1 and 2 shows the sample size distribution and the study population.

Table 1: Sample Size Distribution of Respondents

| S/N                          | Target Population  | Population Size |
|------------------------------|--|-----------------|
| 1.                           | House of Assembly members  | 26              |
| 2.                           | Permanent Secretaries  | 17              |
| 3.                           | Political Appointees (Commissioners)   | 17              |
| 4.                           | Senior Staff (Directors and Civil servants working at the six purposively chosen ministries) | 507             |
| Total Population under study |  | 567             |
| Sample Size (30%)            |  | 170             |

Table 2: Sample Size Distribution of Executives (Political and Administrative Staff)

| Ministries  | Commissioners | Permanent Secretaries | Directors | Civil Servants | Total |
|---|---------------|-----------------------|-----------|----------------|-------|
| Ministry of Finance and Economic Planning         | 1             | 1                     | 1         | 84             | 87    |
| Ministry of Education, Science and Technology     | 1             | 1                     | 1         | 83             | 86    |
| Ministry of Works and Transport                   | 1             | 1                     | 1         | 92             | 95    |
| Ministry of Environment and Sanitation            | 1             | 1                     | 1         | 76             | 79    |
| Ministry of Commerce, Cooperative and Empowerment | 1             | 1                     | 1         | 63             | 66    |
| Ministry of Health                                | 1             | 1                     | 1         | 91             | 507   |

Source: Pilot study, September, 2018



### **Data Analysis, Interpretation and Results**

This section of the paper deals with the presentation, analysis and discussion of data gathered through the administration of questionnaire to the senior staff members in the selected State Ministries and Honourable members of the House of Assembly in Osun State, Nigeria. A total of one hundred and seventy (170) copies of questionnaire were administered to the above-mentioned respondents in order to elicit information on the legislative oversight functions and budget implementation in Osun State. However, one hundred and sixty-two (162) copies of questionnaire were retrieved from the field, thus representing 95.3% of the total questionnaire that were administered. In addition, the data analysis was complemented with qualitative response gathered through interview sessions conducted with eleven (11) selected stakeholders on the subject of discourse.

Remarkably, the respondents reacted to a certain degree, all items on the questionnaire and interview guide. The quantitative data were analysed with the aid of SPSS; and presented in frequency, percentage, mean value, standard deviation, sum score as well as correlation analysis using tables, while the interview responses were presented using content analysis.

### **Analysis of the Effectiveness of Oversight Tools of the Legislature in Budget Implementation and Performance in Osun State**

This section presented the data analysis of the assessment of effectiveness of oversight tools of the legislature in budget implementation and performance in Osun State. The following oversight tools are assessed: (i) oversight visits (ii) committee hearings (public/investigative) (iii) hearings in plenary sessions of the parliament (iv) financial and appropriation committees (v) Auditor-General's report (vi) question time (vii) public petitions (viii) vote of confidence (ix) scrutinizing public expenditures (x) accountability, transparency and representativeness and (xi) monitoring, supervision and investigating projects.

Table 3 revealed the frequency and percentage distribution of respondents on each of the oversight tools and its values/responses were organized using likert scale of measurements, such as: Very high (5), High (4), Average (3) Low (2) and Very Low (1). In addition, the mean value

$\bar{\chi}$ ) summarises the strength of the respondents for each of the oversight tools, using a decision rule as thus: where  $\bar{\chi} > 2.5$ , more respondents accredited the oversight tools to be efficacious; and where  $\bar{\chi} < 2.5$ , it becomes otherwise.

Table 3 showed that 136 representing 83.9% of the respondents rated in high category with the statement that oversight visit is one of the effective oversight tools of legislature in the budget implementation processes ( $\bar{\chi} = 4.33$ ,  $SD = 1.289$ ). This is rather an empirical indication that oversight visits represent the performance of the state legislature on the budget provisions across the MDAs in the State. Also, there was a remarkable acknowledgement to the efficacy of both public and investigative committee hearings by the respondents. This was owing to the descriptive output 112 (86.8%) of the respondents acknowledged the committee hearings as an effective oversight function in Osun State ( $\bar{\chi} = 4.49$ ,  $SD = 1.165$ ).

The effectiveness of the finance and appropriation committee was also tested in this study so as to verify whether it could improve the performance of legislature on oversight functions. In their reactions, there was no single respondent who rated the efficacy of the committee to be low. Rather, 146 (90.1%) of the respondents credited the committee setting as a highly noticeable tool for legislature oversight ( $\bar{\chi} = 4.51$ ,  $SD = 1.160$ ). There was a huge difference between those who acknowledged the effectiveness of Auditor-General's report to be high or low. The data distribution showed that 138 representing 85.2% of the respondents gave a high rating to the performance of Osun State legislature on the perusal of Auditor-General's report for exercising their oversight functions ( $\bar{\chi} = 4.30$ ,  $SD = 1.369$ ).

Furthermore, question time was subjected to an effectiveness test as one of the oversight tools used by legislature. Reacting to this, about 127 representing 78.4% of the respondents maintained the sessions held by the legislature to question the concerned MDAs are adjudged to be effective. The interpretation of this distribution indicates that most respondents rated this oversight function to a high level ( $\bar{\chi} = 4.51$ ,  $SD = 1.160$ ). Nonetheless, it was also subjected to the respondents' opinions whether the public petition is an effective oversight tool of legislature in budget implementation and performance in Osun State. In their reactions, 121 (74.7%) of the respondents maintained to a

high level that petitions from the public serve, most often, as an initiating tool for the legislature to embark on oversight functions on the concerned exercise ( $\bar{\chi} = 4.31$ ,  $SD = 1.287$ ).

Vote of confidence was also measured as to whether it is effective as an oversight tool for budget implementation. In their responses, the descriptive statistics showed that 133 (82.1%) of the respondents expressed notable satisfaction that the vote of confidence exercise was acknowledged to be a useful tool for the implementation process in Osun State ( $\bar{\chi} = 4.05$ ,  $SD = 1.364$ ). Similarly, scrutinizing public expenditures was questioned on whether it covers effective aspects of the oversight functions of legislature in Osun State during the budget implementation process. An aggregate of 138 representing 85.4% of the respondents rated this oversight tool as a highly utilizable instrument for exercising oversight functions on budget implementation and performance in Osun State ( $\bar{\chi} = 3.97$ ,  $SD = 1.367$ ).

In addition, the trio of accountability, transparency and representativeness were weighted to be the possible results of legislature oversight functions. There was thus a positive acknowledgment of the trio by about 133 equating 82.1% of the respondents concurred to their feasibilities as the expected outcomes of legislature oversight functions. This was however confirmed, since the mean value scaled above the mid-point of 2.5 ( $\bar{\chi} = 4.35$ ,  $SD = 1.321$ ). Also, this study examined the effectiveness of the practicable actions of oversight functions by the legislature. These practicable actions include: monitoring, supervision and investigating projects. In respect to the effectiveness of practicable actions, an approximate of 78% respondents rated the legislature actions to be very low, perhaps owing to its irregular nature ( $\bar{\chi} = 2.36$ ,  $SD = 1.994$ ). This position was further elucidated by the interview response where it was discussed that there seems not to be sincere-monitoring, supervising and investigating spirits during the oversight visits of legislature to most of the project sites. In most instances, the project site managers are always aware of the scheduled visitations, thus social and economic benefits are most often prepared to welcome them. Hence, the legislature, most times, give good remarks on the project upon which they have no logistics and technical wherewithal of the project.

**Table 3: Effectiveness of Oversight Tools of the Legislature in Budget Implementation and Performance in Osun State**

| S/N  | Assertions                                     | Very High     | High         | Average      | Low        | Very Low    | No Response | Descriptive Statistics |                    |
|------|--|---------------|--------------|--------------|------------|-------------|-------------|------------------------|--------------------|
|      |  | f (%)         | f (%)        | f (%)        | f (%)      | f (%)       | f (%)       | Mean Value             | Standard Deviation |
| i.   | Oversight Visits                               | 110<br>(67.9) | 26<br>(16.0) | 14<br>(8.6)  | 2<br>(1.2) | 1<br>(0.6)  | 9<br>(5.6)  | 4.33                   | 1.289              |
| ii.  | Committee Hearings (Public/Investigative)      | 120<br>(74.1) | 27<br>(16.7) | 6<br>(3.7)   | 1<br>(0.6) | -<br>(-)    | 8<br>(4.9)  | 4.49                   | 1.165              |
| iii. | Hearings in plenary sessions of the parliament | 123<br>(75.9) | 23<br>(14.2) | 8<br>(4.9)   | -<br>(-)   | -<br>(-)    | 8<br>(4.9)  | 4.51                   | 1.160              |
| iv.  | Financial and appropriation committees         | 113<br>(69.8) | 20<br>(12.3) | 15<br>(9.3)  | 3<br>(1.9) | 11<br>(6.8) | -<br>(-)    | 4.30                   | 1.369              |
| v.   | Auditor-General's report                       | 105<br>(64.8) | 33<br>(20.4) | 13<br>(8.0)  | 1<br>(0.6) | -<br>(-)    | 10<br>(6.2) | 4.51                   | 1.160              |
| vi.  | Question time                                  | 82<br>(50.6)  | 45<br>(27.8) | 18<br>(11.1) | 6<br>(3.7) | 11<br>(6.8) | -<br>(-)    | 4.31                   | 1.287              |

|       |   |               |              |              |            |               |             |      |       |
|-------|---|---------------|--------------|--------------|------------|---------------|-------------|------|-------|
| vii.  | Public petitions                                    | 77<br>(47.5)  | 44<br>(27.2) | 21<br>(13.0) | 8<br>(4.9) | 3<br>(1.9)    | 9<br>(5.6)  | 4.05 | 1.364 |
| viii. | Vote of confidence                                  | 112<br>(69.1) | 21<br>(13.0) | 12<br>(7.4)  | 4<br>(2.5) | 1<br>(0.6)    | 12<br>(7.4) | 3.97 | 1.367 |
| ix.   | Scrutinizing public expenditures                    | 115<br>(71.0) | 23<br>(14.2) | 10<br>(6.2)  | 4<br>(2.5) | -<br>(-)      | 10<br>(6.2) | 4.25 | 1.433 |
| x.    | Accountability, transparency and Representativeness | 118<br>(72.8) | 15<br>(9.3)  | 17<br>(10.5) | 3<br>(1.9) | 9<br>(5.6)    | -<br>(-)    | 4.35 | 1.321 |
| xi.   | Monitoring, supervision and investigating projects  | 13<br>(8.0)   | 11<br>(6.8)  | 8<br>(4.9)   | 4<br>(2.5) | 126<br>(77.8) | -<br>(-)    | 2.36 | 1.994 |

Source: Field Survey, 2019. NB: *f* = Frequency; % = Percentage

### **Test of Hypothesis**

This section deals with the analysis/interpretation of hypothesis of this study. The statistical tool used in the analysis of the data is spearman's correlation coefficient. The level of significance used in the analysis is 5% (i.e. 0.05).

H<sub>0</sub>: There is no significant effect between legislative oversight functions and budget implementation in Osun State.

**Table 4: Correlation analysis between Legislative Oversight Functions and Budget Implementation in Osun State**

| Hypothesis | Correlation co-efficient | Df | p-value | N |
|------------|--------------------------|----|---------|---|
|            |                          |    |         |   |

|  |        |   |       |     |
|--|--------|---|-------|-----|
|  | (r)    |   |       |     |
| There is no significant effect between legislative oversight functions and budget implementation in Osun State | +0.724 | 1 | 0.000 | 162 |

Source: Field Survey, 2019

The Table 4 above presents the correlation analysis between legislative oversight functions and budget implementation in Osun State. According to the Table, the Spearman's correlation coefficient was positive (+0.724), but relatively high and significant at  $p < 0.05$ . The positive coefficient indicated that there is seventy-two percent (72%) positive relationship between the implementation process of budget and legislative oversight functions in Osun State. The study therefore rejected the null hypothesis and concluded that budget implementation is significantly associated with the legislative oversight functions in the State; and that about 72% of the changes occurring on the effective budget implementation in the State has direct association with the legislative oversight functions. The positive relationship also showed that the better legislative oversight functions, the better the budget implementation in Osun State.

In order to complement the quantitative data analysis, the interview analysis revealed that the exercise of performance appraisal is not without a motive. The interview sessions for this study also revealed the qualitative response generated from the interviewees. There was a significant question as regards the effectiveness of oversight tools of the legislature in budget implementation and performance. More cogent is the view of the Deputy State Auditor General which states that "there is a close nexus between the OSHA and the Office of the State Auditor General; they work closely with the Public Accounts Committee (PAC). The office reports monthly the audited MDAs account observation. The office of the State Auditor General has been able to enhance compliance of MDAs and served as a watchdog to protect the asset of the government and when it identifies excesses, it gives out query but when the query cannot resolve excesses, copy of the query is sent to the State House of Assembly (SHA) for questioning.

Although it is the responsibility of Permanent Secretaries to strictly scrutinize what is presented before them and make sure all things follow due process; but sometimes, when they are called to

defend what they give, it is most often found out that some of them are being influenced by politician”. He also pointed out that there are financial regulations which is reviewed every ten (10) years and there is a financial management bill (that has not been passed into law by the legislature) which are tools used to regulate financial spending of the MDAs in the State.

Upon this assertion, further clarifications were made clearer by some members of the senior staff that although due process is a measure used by the executives to enhance accountability and transparency but the scrutinizing of public fund by the Permanent Secretary before submission is a key tool used by the executive. This tool is also used at the SHA in enhancing effectiveness of oversight function on budget implementation. The effectiveness of this tool, in all cases, is based on strict observance of the set rules and regulations and if there are erring personnel, there are attached sanctions. The Director of Legislative Management posits that the efficacy of this tool has allowed several loop holes to be exposed such as virements and over-expenditure.

Virement entails budgeting to spend N200, 000 on newspapers and N350, 000 on utility and because there are left over in utility then you use the money for newspaper thus, using the leftover of utility to buy newspapers. Money should not be taken from one end to meet the other; this is punishable while over-expenditure is spending more than the actual expenditure that was budgeted for a particular item; this is also punishable. He also posits that the legislature uses the following tools to carry out oversight function. The first is oversight visit which is done by the five committee members affiliated with the MDAs to be investigated in the State.

This tool has been very efficient and effective as it has made the MDAs dread and fear the SHA when carrying out their oversight functions and has enabled the MDAs sit tight in the implementation of budget while the second tool is the request of data from ministries to acquire information as to detect grey areas; the Permanent Secretaries will be called upon to defend his or her ministries. Also there is on the spot oversight visit, this is going as a team to inspect a particular project for example the Mandela Park assigned to the Commerce and Cooperative committee.

In performing this function, the ministry that implemented the project will be invited on an impromptu notice to meet the committee at the location to justify or defend themselves on the

construction of the park and how much revenue they have generated from the use of the park. If the ministry has under constructed the park and how much they have generated from the use of the park, thereafter the reporting committees then forwards a report to the house, and hereafter summons them to the house for questions.

In addendum, he also lay emphasis that the oversight function of the legislature has helped the state as an entity to ensure accountability, transparency and reduce waste of resources. This assertion becomes obtainable when some ministries (both collectively and individually) and contractors have to refund or reconstruct some government projects serving as their loss and gain to the government. Nobody is above being sanctioned, even the Governor can be summoned if any misappropriation is detected, anyone who fails to show up, he or she will be arrested, and this action of arrest is backed up by the law.

However, some members of the Civil Society in Osun State acclaimed that the exercise of the legislative oversight functions although is practiced but the efficacy of the tool used in carrying it out has been frustrated by those that come to check the projects. They are either bribed or unprofessionally inspect the projects which in the long run create room for bad implementation of projects. With this trend, the performance of the legislature in budget implementation will be optimal when there is the effective application of oversight tools to facilitate a smooth relationship between the executive and the legislature.

## **Conclusion**

The oversight functions on the Executive by the Legislature was introduced in Nigeria and its States in order to reduce to the barest minimal over appropriation/over expenditure, misappropriation and lackadaisical actions of the Executive at the implementation stage of the budget. Prior to this, there have been cases of misappropriation of fund, abandoning of projects, and theft among others. The principles of separation of power and checks and balances have to a large extent help to curtail the above challenges.

The legislative oversight functions in Osun State, based on the findings of this study have to a reasonable extent, alleviated the above stated problems. The role played by the legislature has



helped to reduce waste and misappropriation through the Public Account Committees (PAC) aided in the scrutinizing of monetary. Consequently, oversight visits on the Executive on projects have really put several contractors and affiliated ministries on their toes to implement budget to time and within the budget. Thus, the legislative oversight function on budgetary implementation is a veritable initiation in Osun State, Nigeria irrespective of the numerous challenges.

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