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# From Appropriation to Accountability: Assessing the Effectiveness of Legislative Oversight Committees in Nigeria's Budget Implementation

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## Abstract

Legislative oversight committees are central to ensuring accountability in Nigeria's budgetary process; however, their effectiveness remains contested as a number of scholars view Nigerian legislature as being a rubberstamped institution. Nigeria's public finance system is confronted by expenditure irregularities and inconsistencies in the trajectory of public debts. This paper evaluated the performance of committees such as the Public Accounts Committee, Appropriations Committee, and Finance Committee in monitoring budget implementation between 2015 and 2024. Using documentary analysis of committee reports and audit findings, the study investigated whether oversight activities have translated into improved fiscal accountability. Results showed that while committees have uncovered widespread financial irregularities and exerted pressure on Ministries, Departments, and Agencies (MDAs), their enforcement capacity is weakened by political interference among others. The paper recommended among others that legislative committees should be depoliticized.

**Keywords:** *Legislative oversight, Budget, Budget implementation, Accountability, Legislature*

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**Background to the Study**

The budget is an essential policy instrument of any government, serving as a blueprint for revenue mobilization, expenditure allocation, and national development priorities (Wildavsky, 1986; Alesina & Perotti, 1999). In democratic settings, the process of appropriation empowers the legislature to authorize public spending, thereby reinforcing its constitutional mandate over the control of public finances. However, appropriation alone does not guarantee results; it must be followed by budget implementation that faithfully aligns with approved allocations and development objectives. To ensure this, legislative oversight plays a central role in scrutinizing how executive agencies utilize resources, detect irregularities, and enforce compliance with fiscal discipline.

In Nigeria, oversight committees such as the Public Accounts Committee (PAC), Appropriations Committee, and Finance Committee are constitutionally empowered to transform appropriation decisions into tangible outcomes by monitoring budget implementation. Through hearings, inspections, and investigations, these committees are expected to promote accountability in public finance management and safeguard the integrity of the budget process. Yet, despite these mandates, Nigeria has consistently faced challenges of poor budget performance, weak implementation capacity, leakages, and widespread corruption (Olomola, 2020; Okojie, 2021).

The persistent weakness of oversight committees raises a crucial policy question: how effective are Nigeria's legislative oversight mechanisms in converting the power of appropriation into credible accountability outcomes during budget implementation? Addressing this question requires situating Nigeria's experience within the broader theoretical and comparative literature on budgetary governance, oversight, and democratic accountability. This study therefore seeks to examine the effectiveness of legislative oversight in Nigeria between 2015-2024 by analyzing the linkages between appropriation, accountability, and budget implementation in order to highlight strengths, expose gaps, and inform policy reforms.

**Conceptual Framework: Legislative Oversight and Fiscal Accountability**

Legislative oversight refers to the mechanisms by which parliaments monitor, evaluate, and enforce accountability in executive actions, particularly in the use of public funds (Stapenhurst et al., 2008). In fiscal governance, oversight serves two broad purposes: (i) ensuring compliance with appropriated laws and (ii) promoting transparency and accountability in public expenditure (Wehner, 2003).

Ndoma-Egba (2012), views legislative oversight as 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 view implies that the arm sustains the principles of good governance, responsiveness, transparency and accountability to the electorates. The committee posture of the National Assembly (House of Representatives and Senate) is being used to execute oversight functions through supervision,

acting as a watchdog, or to reduce excesses and to review 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. Thus, Igwe-omoke, Abdullahi and Charles (2020), submits that the leading role for the legislature has always been adjudged an essential defense against executive tyranny, the very essence of the principle of separation of power.

**Theoretical Framework of Analysis**

This paper adopts the principal-agent theory. The theory provides a useful lens for analyzing legislative oversight. The executive (agent) is delegated authority to implement the budget, while the legislature (principal) ensures that the agent acts in the interest of citizens (McCubbins & Schwartz, 1984). However, information asymmetry, partisan politics, and resource constraints often weaken oversight capacity in developing democracies (Yamamoto, 2007).

West (1997) explains the theory in the context of the control of the bureaucratic system of a given country by the legislature, using the United States as his case study. He stated *inter alia* that: 'Principal-agent theory emphasizes the uncertainty and problems of accountability stemming from asymmetries of information that characterize congressional-bureaucratic relations, from changing political environments, and from the tendency of agencies to pursue their own agendas' (West 1997: 597). West (1997) argues that the legislative committees serving as principal exert some level of constraints on the bureaucracy (the agent) which ensures that the bureaucrats discharge their responsibilities in such a manner as to meet the needs of the society. This corroborates with this study, on the performance of oversight functions by the legislators. The legislative committees that carry out the oversight functions, at least in principle ensure that the bureaucrats that work in the various ministries, departments and agencies, do not further their personal interests by evading the responsibilities assigned to them, or mismanage the resources entrusted to their charge (Nwogwugwu and Ishola, 2019).

In Nigeria, oversight committees are constitutionally empowered under Sections 80–88 of the 1999 Constitution, which mandates them to ensure that all revenues and expenditures are properly accounted for (National Assembly of Nigeria, 1999). The citizens are the ultimate principals who delegate authority to the legislature to make laws and oversee the executive. The legislature in turn delegates specific monitoring functions to oversight committees, such as the Public Accounts Committee, among others. These committees are to ensure that the executive (the agent) implements the budget according to legislative approval. However, the practical enforcement of this mandate has been undermined by political compromise, corruption, and weak institutional capacity (Suberu, 2022).

**Nigeria's Budgetary Oversight Framework**

The Nigerian legislature operates through standing and ad hoc committees that scrutinize government expenditures. The Public Accounts Committee (PAC**)** examines reports of the

Auditor-General of the Federation, while the Appropriations Committee oversees budgetary allocations and amendments. Additionally, sectoral committees (health, education, infrastructure) engage in monitoring ministry-level spending (Ogunyemi, 2019).

Lienert (2009) identified a number of tools or instruments of legislative oversight:

**Questioning and Interactive Sessions**

Ministers, heads of MDAs are directly questioned on official actions, policies or personal conducts. Oral and written questions are mostly utilized during oversights. Igwe-omoke, Abdullahi and Charles (2020), avers that in Britain, all ministers must face the House of Commons from time to time; the Prime Minister's question time occurs as frequently as possible (once a week). At the end of questioning or interpellation, there is a vote by the legislature about their satisfaction with the answers given by officers invited. This technique is often linked to a vote of no confidence or a vote of 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**

Oversight visits and inspections involves physical visits to government ministries, departments and agencies or any government project 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. The figure below illustrates legislative oversight visits between 2015-2024.

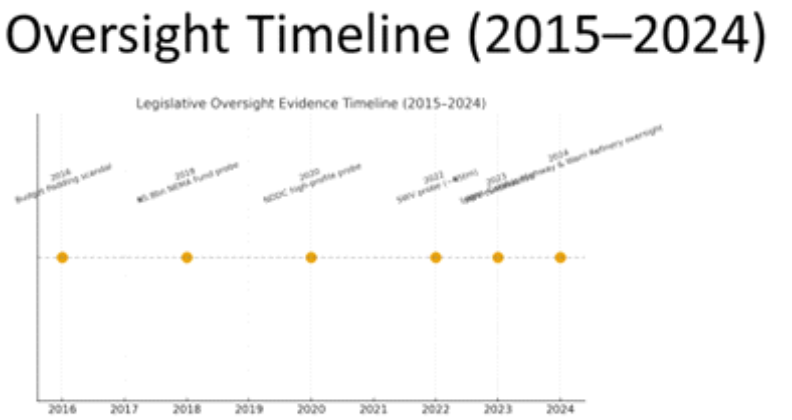


**Figure 1.**

**Source:** Generated by authors (based on secondary data sources).

The timeline highlights major oversight episodes by Nigeria's National Assembly between 2015 and 2024. These events demonstrate the evolving, yet often reactive, role of legislative oversight in ensuring accountability within the country's governance and fiscal system.

**2016 – Budget Padding Scandal**
In 2016, the National Assembly was embroiled in a budget padding scandal, where allegations emerged that lawmakers inserted unauthorized projects into the federal budget. This episode exposed both the limits of oversight integrity and the tension between the legislature and executive in Nigeria's budget process (Onyekpere, 2019). While the scandal raised public awareness of legislative malpractice, it paradoxically underscored the legislature's centrality in shaping fiscal governance.

**2018 – ₦1.8bn NSIA Fund Probe**
The 2018 oversight of the Nigeria Sovereign Investment Authority (NSIA) reflected the legislature's attempt to scrutinize the management of national savings and investment funds. Such probes illustrate the legislature's role in safeguarding strategic national financial institutions against potential mismanagement, although follow-up enforcement has remained weak (Olomola, 2019).

**2020 – NDDC High-Profile Probe**
The 2020 Niger Delta Development Commission (NDDC) probe was one of the most publicized oversight activities of the decade. Allegations of mismanagement and diversion of funds for phantom projects prompted hearings that revealed systemic corruption within the agency. Scholars argue that despite the visibility of such probes, legislative oversight often remains reactive and politically selective, limiting its deterrence effect (Agbiboa, 2021).

**2022 – Subsidy/NNPC Probe**
In 2022, legislative attention shifted to the petroleum subsidy regime, with probes into the Nigerian National Petroleum Company (NNPC). This oversight reflects attempts to address fiscal leakages in the oil and gas sector, which accounts for over 70% of government revenues (Okonjo-Iweala, 2018). However, recurrent subsidy scandals demonstrate persistent governance weaknesses despite repeated legislative interventions.

**2023 – Lagos-Calabar Railway Oversight**
The oversight of the Lagos–Calabar Railway project in 2023 highlights the legislature's increasing scrutiny of infrastructure development financing and execution. Given the high costs and foreign loan implications of such projects, this oversight points to growing awareness of the legislature's role in debt management and project monitoring (Eze & Harrison, 2018).

**2024 – Warri Refinery Oversight**
The 2024 oversight of Warri Refinery underscores continued focus on the petroleum sector, particularly Nigeria's struggling refineries. While this intervention reflects an effort to enhance energy security and accountability, it also signals the recurring governance failures in Nigeria's oil industry despite decades of oversight efforts (Ocheni & Nwankwo, 2012).

Overall, the oversight timeline reveals that legislative interventions in Nigeria are often crisis-driven rather than proactive. The concentration of probes in high-value sectors such as oil and

gas, infrastructure, and sovereign funds reflects their strategic importance but also exposes the legislature's tendency to focus on politically charged cases. The limited deterrent effect of these probes underscores the need for institutional reforms, stronger enforcement of legislative resolutions, and enhanced transparency mechanisms (World Bank, 2021).

**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. 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".

**Table 1:** Legislative Oversight Evidence Matrix with (2015–2024)

| Year | Legislative Body/Committee | Action Type | Subject Matter | Outcome/Findings | Source |
|---|---|---|---|---|---|
| 2015 | House of Reps (Ad-hoc Committee) | Investigative Hearing | Implementation of 2015 Capital Budget (~₦557bn) | Set up committee to review and probe releases/utilisation | (National Assembly of Nigeria, 2015) |
| 2016 | House of Reps | Investigative Hearing | 2016 Budget Implementation/Padding | Triggered multiple committee reviews; appropriation chair suspended | (Vanguard, 2016) |
| 2017 | Senate Committees (Appropriation, Power, Public Accounts) | Oversight Hearings | 2017 Budget selective implementation; power sector probes | Warnings issued; multiple hearings held | (Premium Times, 2017) |
| 2018 | House Committee on Emergency & Disaster Preparedness | Investigative Hearing | NEMA ₦5.8bn Intervention Funds | Committee report adopted, findings on irregular spending | (House of Representatives of Nigeria, 2018) |
| 2018 | House Committee on Labour & Productivity | Investigative Hearing | NSITF governance & budget compliance | Hearings on lapses and fund management | (The Guardian Nigeria, 2018) |
| 2019 | House Committee on Healthcare Services | Investigative Hearing | NHIS 2019 Budget Release (54% released) | Minister testified at hearing, utilisation examined | (Leadership Newspaper, 2019) |
| 2020 | House & Senate Committees on NDDC | Investigative Hearing | NDDC 2019/2020 Budget Implementation & Spending | High-profile probe, testimonies by minister and MD | (Premium Times, 2020) |
| 2020 | Senate Committee on Works | Oversight Visit | Lagos Federal Road Projects | Inspected sites to verify against appropriations | (Punch, 2020) |
| 2021 | Senate Committee on Basic & Secondary Education | Oversight Report | Visits to Education MDAs | Report on budget performance inspections tabled | (Senate of Nigeria, 2021) |
| 2021 | House Committee on Aviation | Oversight Visit | NiMET & AIB budget performance (Abuja) | On-site inspections conducted | (Daily Trust, 2021) |
| 2021 | House Committee on NEITI | Oversight Visit | NEITI Projects & Budget Execution | Directed inspections of project sites | (House of Representatives of Nigeria, 2021) |
| 2022 | Senate Public Accounts Committee | Investigative Hearing | Service Wide Votes (2017–2021, ~₦5trn exposure) | Ministries quizzed on unaccounted releases (₦2.2bn spotlight) | (Premium Times, 2022) |
| 2023 | Senate Public Accounts Committee | Investigative Hearing | Continuation of SWV Probes | Hearings with MDAs on disbursements and compliance | (ThisDay, 2023) |
| 2024 | House Committee on Works | Oversight Visit/Resolution | Suleja–Minna Highway dualisation | Directed site visit to review fund releases and execution | (National Assembly of Nigeria, 2024) |
| 2024 | Senate & House Committees on Works | Oversight Visit | Lagos–Calabar Coastal Highway | Inspected project sites to verify works vs. appropriations | (Channels TV, 2024) |
| 2024 | Senate Ad-hoc Committee | Oversight Visit | Warri Refinery Rehabilitation Spending | Visited facility to confirm spending and rehabilitation progress | (Premium Times, 2024) |

**Source:** Compiled by authors.

**Appropriation Process**

The legislature plays an integral part in appropriation process. This is one of the most important forms of legislative oversights. Its strategic relevance is derived from the requirements in numerous jurisdictions for appropriations to be made by Law prior to the withdrawal of funds 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 four types of statutory controls on agencies:

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

Despite these mechanisms, Nigeria's budgetary process has been marred by late passage of appropriation bills, "budget padding," unauthorized virements, and poor implementation rates (Okonjo-Iweala, 2018; Okoosi-Simbine, 2020). According to the World Bank (2022), Nigeria's average budget implementation rate between 2010 and 2020 stood at only 68%, largely due to weak legislative monitoring and executive dominance.

The institutional framework is further weakened by the limited independence of oversight committees, poor technical expertise, and lack of enforcement powers to sanction erring ministries and agencies (Ikeanyibe, 2021).

**Effectiveness of Legislative Committees in Budget Implementation (2015–2024)**

Empirical studies suggest that Nigeria's oversight committees have had **mixed results**. On one hand, they have uncovered financial irregularities, summoned public officials, and influenced policy adjustments (Omolara & Eze, 2017). On the other hand, the absence of effective enforcement mechanisms means that many committee reports gather dust without implementation (Agagu & Olaopa, 2020).

The Public Accounts Committee, for instance, has repeatedly flagged unretired advances, contract inflation, and unauthorized spending, yet follow-up action remains minimal (Office of the Auditor-General of the Federation, 2019). Similarly, the Appropriations Committee often approves amendments to budgets without rigorous scrutiny, thereby diluting its accountability function (Aiyede, 2019). Civil society organizations such as BudgIT and the Centre for Social Justice have argued that while legislative committees are central to accountability, they are often politicized and used as bargaining tools between the executive and legislature (BudgIT, 2023).

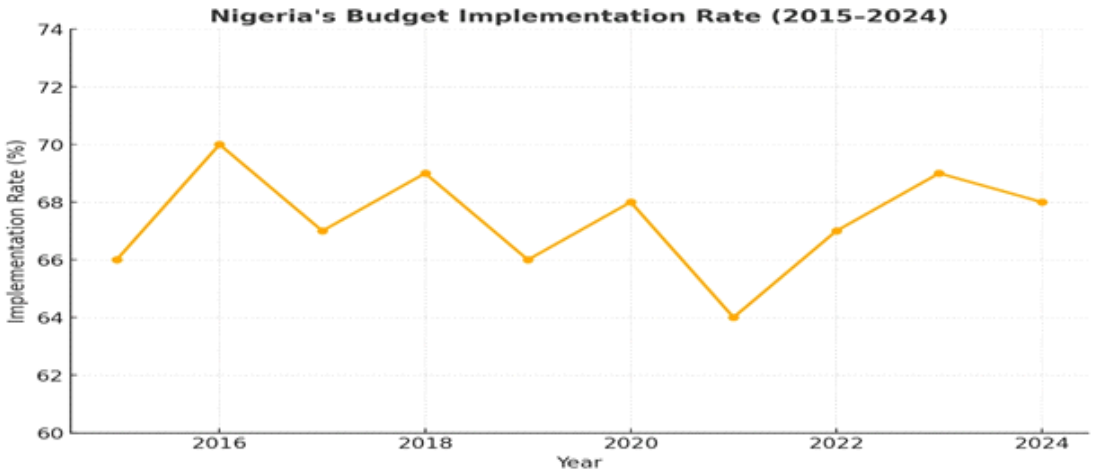


**Figure 2:** Nigeria's Budget Implementation Rate (2015-2024)
**Source:** Generated by authors (based on secondary data sources).

The graph illustrates the fluctuating trajectory of Nigeria's budget implementation rate between 2015 and 2024. The data reveals a persistent pattern of inconsistency, with implementation rates oscillating between 64% and 70% over the period. The period opened in 2015 with an implementation rate of 66%, followed by a notable rise to 70% in 2016, largely attributed to fiscal adjustments under the new administration and improved oil receipts (Eze & Harrison, 2018). However, the rate dipped to 67% in 2017, reflecting lingering macroeconomic challenges from the 2016 recession. In 2018, budget implementation rose again to 69%, but this recovery was undermined by renewed fiscal pressures, as shown in the decline to 66% in 2019.

In 2020, budget implementation improved slightly to 68%, partly due to emergency expenditure linked to the COVID-19 pandemic, where health and social protection sectors were prioritized (World Bank, 2021). Yet, the implementation rate fell sharply to 64% in 2021, marking the lowest point in the decade, linked to revenue shortfalls and rising debt servicing costs. From 2022 to 2024, the rate oscillated between 67–69%, indicating modest recovery but continued fiscal fragility.

Overall, the graph demonstrates that Nigeria's budget implementation has remained moderately high but unstable, shaped by oil revenue volatility, political dynamics, and institutional bottlenecks. This aligns with studies that argue Nigeria's budgetary process is reactive and prone to external shocks, with legislative oversight often failing to ensure consistent fiscal discipline (Onyekpere, 2019; Olomola, 2019). The data underscores the urgent need for reforms in public financial management, greater transparency in expenditure, and stronger legislative monitoring to stabilize budget execution outcomes.

**Challenges and Constraints**

Asuquo (2025), argues that the effectiveness of Public Accounts Committees (PACs), in Nigeria and elsewhere, is challenged by structural, political, and operational constraints. Other challenges include limited authority, unclear leadership roles, and inadequate staffing and expertise. Frequent turnover and lack of training further erode institutional memory and oversight capacity.

Several factors undermine the effectiveness of Nigeria's legislative oversight committees:

1. **Political Interference:** Oversight is often influenced by partisan politics, with ruling party dominance weakening impartial scrutiny (Suberu, 2022). Political interference compromises the committee's independence, weakening its ability to investigate and enforce accountability measures (Asuquo, 2025).
2. **Corruption:** Allegations of lawmakers demanding bribes or being compromised during oversight visits diminish credibility (Agagu & Olaopa, 2020). The footprint of military rule, marked by chronic systemic corruption and weakened institutions, continues to undermine accountability in Nigeria. Law enforcement agencies lack autonomy and are often complicit in corruption (Asuquo, 2025).
3. **Technical Deficit:** Many committees lack the necessary analytical expertise to interpret complex financial data (Ikeanyibe, 2021).
4. **Weak Enforcement Powers:** Unlike in South Africa, Nigerian committees cannot impose binding sanctions, making their findings largely recommendatory (Ogunyemi, 2019).
5. **Executive Dominance:** The presidency wields significant control over budget formulation and implementation, limiting legislative influence (Okonjo-Iweala, 2018).

**Conclusion**

Legislative oversight committees are indispensable for budgetary accountability in Nigeria, yet their effectiveness remains limited by political, institutional, and technical constraints. Unless Nigeria undertakes deliberate reforms to depoliticize oversight, strengthen technical expertise, and empower committees with enforceable authority, the gulf between appropriation and accountability will persist. Strengthening legislative oversight is thus essential not only for fiscal governance but also for restoring public trust in Nigeria's democratic institutions.

**Policy and Institutional Reform Recommendations**

To strengthen legislative oversight committees in Nigeria, the following reforms are recommended:

1. **Capacity Building:** Committees should be equipped with professional staff, financial analysts, and auditors.
2. **Legal Empowerment:** Constitutional amendments should grant committees binding sanctioning powers.
3. **Depoliticization:** Membership of oversight committees should reduce executive influence and partisan dominance.

4. **Digital Transparency Tools:** Adoption of open budget portals and expenditure tracking systems to empower citizen monitoring (World Bank, 2022).
5. **Civil Society Engagement:** Partnerships with NGOs and media can amplify oversight findings and ensure public accountability.

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