



---

**MUCH ADO ABOUT GOVERNMENT BUDGETS IN NIGERIA AND  
ILLOGICALITY OF LEGISLATIVE APPROPRIATIONS: THE TRENDS IN  
ENUGU STATE, 2007-2015**

***HYGINUS BANKO OKIBE***

Department of political science, Faculty of the social sciences  
Enugu state university of science & technology

***ABSTRACT***

*Government is an agent of the state or machinery used in administering the state. Administration, no doubt, involves cost and budget is the mechanism by which government articulates its programmes and determines the cost implications. Whereas the executive branch of government is solely responsible for budget formulation and presentation as Appropriation Bill, the legislature scrutinizes it to appropriate funds and pass the budget as Appropriation Act/Law. The legislature performs this function through oversight, which affords it opportunity to appropriate funds and by that means, play strategic roles in influencing the activities of each Ministry, Departments and Agency (MDAs), especially in helping to shape how and by what means they implement budget. However, there has been glowing illusion about the budget process, with widespread belief that the utmost goals of prioritizing state development projects and fiscal policies suffer from fuzzy politics. It thus engenders the description of the process as much ado about nothing, meaning that the purpose is practically defeated. This study sets out to analyze how legislative appropriations drive the essence of budget for implementation of projects and programmes intended, with focus on Enugu State, 2007-2015. It collected data from survey method (interview) and documentary method, used bar charts and graph for their interpretation and content analysis for discussions. It also adopted Structural-Functional analysis as theoretical framework, to explain the causal relationship between structures and functions that they perform. The findings show abuse of the budget process in Enugu State by many state actors and agents, including the legislature, which betrays the core mandates. The study recommends a reversal of the trend to strengthen the culture of probity and accountability in the budget process.*

***Key Words:*** Budgets, Illogicality, Legislative Appropriations, Trends, Enugu State

## INTRODUCTION

One of the key functions of legislature in a political system is to scrutinize government's proposed budget presented to it by the executive in each financial year. The presentation and legislative scrutiny demands for budget defence by the political heads of the MDAs to justify the rationale for the proposed budgets and the approval of the estimates sought from the legislature. In exercising the powers of appropriation, the legislature can modify, cut, cancel, reassign, reject or approve funds allocated to each project line item presented by the executive. It is therefore the responsibility of the legislature to monitor the budget process from gestation to implementation levels when approved.

Nevertheless, the 20th century was a century in which legislatures faced new challenges in asserting their influence in budget formulation and execution. These challenges relate to factors like the growth of government, the increased technical complexity and expansion of bureaucracy, (Posner and Park, 2007). The Nigerian legislature is no exception to this impetus, therefore, since the return to democratic rule in Nigeria in 1999, scholars have continued to debate, from divergent perspectives, about the efficacy of legislative oversight in ensuring prudent appropriations, effective budget implementation and accountability in the management of public funds by the executive. The views usually expressed by majority show that the executive has poorly implemented the federal capital budgets since the return to civil rule in Nigeria in May 29, 1999. Impliedly, the states are also inclusive in the glaring failure in rational legislative appropriations and effective budget implementation. As a result, capital budget implementation has hardly risen above 50 per cent at the end of the fiscal year. It thereby results in poor social indicators, infrastructural deficit, poverty, massive unemployment and underdevelopment, (Onyekpere, 2012). The foregoing views suggest that the oversight function, which is the most important roles vested in the legislature by the constitution, has not demonstrably influenced the executive in budget implementation and accountability.

The general apprehension is that government's budget process is largely shrouded in secrecy, thus eliciting public aspersions on the probity, accountability and fiscal discipline in government approach towards budget articulation, implementation and the impacts of legislative oversight on the process. The trend, in Enugu State, is a big systemic problem despite that the Enugu State Government passed a Public Procurement Law (PPL) in 2010, designed to increase transparency and accountability of the government's procurement processes and the Executive Governor approved a Legislative Budget Office in the State House of Assembly to reduce internal friction on state appropriation, (SAVI, 2015). As usual, lack of political will affected the implementation of the policy and it thus consigned the initiatives to theoretical realm with the recurring public complaints against poor budget implementation in the State, in which the public blame the legislature for improper appropriations.

The ways that the legislators conduct budget defence and appropriate funds to the MDAs affect how the executive utilizes the appropriations to achieve the set goals or waste the resources by serving selfish ends. The outcomes of budget defense, which are pathways to ensuring prudent appropriation and effective budget implementation, form the thrusts of the discussions in this paper. The primary focus, therefore, is to examine the correlation between the budget process generally and scrutiny of appropriations by the legislature, using Enugu State (2007-2015) as reference points.

## **PROBLEMATIZING BUDGET PROCESS IN ENUGU STATE**

At every budget circle, the executive presents the proposed annual budget estimates with the corresponding implementation statistics in ways that appear to be ambiguous to the public and analysts. Usually, it simplifies budget estimates and expenditures in symmetrical proportion as though the relationship between the proposed budget and actual expenditure are infinite. Umeagbalasi, et-al, (2015) cite Enugu State to illustrate such indistinct budget analysis that routinely appears thus:

*Enugu State government “budgeted and spent N25.10 billion in 2005, N31.10 billion in 2006, N38.38 billion in 2007, N60.71 billion in 2008, N60.46 billion in 2009, N67.86 billion in 2010, N89.60 billion in 2011, N74.99 billion in 2012, N82.90 billion in 2013, N93.2 billion in 2014 and N96.7 billion in 2015; totalling N721 billion budgets and expenditures in eleven years.*

It suggests that the legislature does not properly filter the appropriation and spending of government funds through effective legislative oversight. The generalization undermines the dynamics of budget process and enthrones scepticism about the sincerity of the executive in the implementation of the budgets. It also creates doubt that budget implementation is matched with adequate and effective legislative scrutiny. On this score, the public often accuses the legislature of being rubberstamp to the executive by backsliding in oversight and permitting breach of rules on budget implementation mechanism. To contradict the assumption, the legislature purports that it conducts oversight on budget implementation to ensure compliance with the Appropriation Law, to facilitate transparency in project execution and ensures accountability by the executive. However, statistics oftentimes adjudge the budget implementation performance as poor and relegate the claims of effective legislative oversight on executive activities. Most disturbing facts are that there is scarcity of data derived from in-depth investigation to unravel the remote and immediate causes of relapse in oversight over budget implementation. In most instances, emphases on appropriation, oversight and budget process, including the implementation and consequent accountability, pay less attention to such issues like the:

- Near denial by the executive branch, of the legal provisions that support oversight roles of the legislature over executive activities, most especially powers over Appropriation, which are contained in the 1999 Constitution (as amended), Sections 88 & 89 (for National Assemblies) and 128 & 129 (for State Assembly). It ensues in frequent altercations between the two.
- Effects of poor funding of oversight roles by the legislature over executive programmes based on its financial dependence on the executive, regardless of the fact that it has been granted financial autonomy to operate freely and not become executive rubberstamp.
- Impact of relationship between the legislature and executive on conduct of oversight functions over executive activities, hence, it has never been cordial but rather prone to conflict.
- Access to information on the activities of the executive and the influence it exerts on guided appropriation and thorough legislative oversight. Executive branch rarely avails the legislature meaningful information concerning how it implements budget and expends public funds.

- Pecuniary motivations of the individual legislators with the consequent neglect of transparent oversight function. Personal ambition of each legislator relegates the import of watertight oversight to mitigate manipulation of the budget process. It polarizes the legislators and results in recurring cases of impeachment, suspension saga, divisions and holding of parallel sittings by each group of legislators with different leaderships and objectives.
- Political interference, with the notorious syndrome of “godfatherism” and the overall effects on the type of legislative oversight conducted during every sessions of the Assembly in the State. External influence usually Balkanizes legislators along clandestine groups and systematically enslaves them to executive control.
- Nature of party politics, the electoral system practiced in Nigeria and their overall impact on the performance of legislative oversight functions. In Nigeria, the executive does not tolerate the independence of legislature and frowns at opposition to its policies. It instigates the ugly politics of elimination and substitution of legislators, thereby injecting new legislators at intervals, who lack requisite experience, knowledge and skills for effective oversight function.

The foregoing issues, usually neglected in some instances, are serious bottlenecks to legislative functions. Nevertheless, regardless of their potential implication for derailing oversight, the public frequently vilify the legislature for not performing effective oversight functions to ensure proper budget implementation and executive accountability. Others erroneously argue that the legislature is not adequately empowered by the enabling legal frameworks to conduct oversight over executive activities, with claims that no parts of the 1999 Constitution (as amended) or any Nigerian law book specifically mentioned “oversight” as a term. In effect, the perspectives on appropriation and oversight over budget implementation in the case of State Houses of Assembly are multifarious. The issues that dominate the discourse on Enugu State are clearly articulated and summarily categorized into three, and encapsulate the divergent debates that border on the following factors:

- First, the disagreements that poor monitoring of budget implementation to ensure executive accountability may be among the factors that incubate poor service delivery in Enugu State.
- Second, the disagreement that the injection of new legislators based on contrived term limits results in lack of knowledge, skills and inexperience that hinder effective oversight.
- Third, the uncertainty that political interference influence appropriations and affects the performance of oversight functions in the area of budget implementation in Enugu State.

The foregoing debates or perspectives presuppose that controversies associated with appropriation and the performance of legislative oversight function to ensure executive accountability in budget implementation in Enugu State needed investigation to establish the real facts based on the public expectations. The potential underlying problems, nevertheless, are more predisposed to offering useful guides in the interrogation of the variables, and help in considerable ways to explain the causal impact or influence that appropriation and oversight have on budget implementation in Enugu State.

## CONCEPTUALIZING BUDGET

Budget, as a concept, has earned varied and sometimes obfuscating definitions. The definitions reflect the context from which one examines budget concept. Bak (2009) examines the current concepts of budgeting with a special focus on innovative budgets as well as the evolution of the budgeting concept and concludes that budgets constitute a primary tool for the achievement of predetermined goals of a country. For Ogujiuba and Ehigiamusoe (2014), budget is simply, a statement of income and expenditures and provides an indication of the government's priorities regarding expenditures for the year. In the views of Olurankinse (2012), budget is a quantitative expression of a financial plan for a defined period. It is the sum of money allocated for a particular purpose and the summary of intended expenditures along with proposals for how to meet them, (Faleti & Myrick, 2012).

Consequently, every government, including the federal and state governments in Nigeria, has a constitutional obligation to develop a budget every fiscal year. Government expenditures can be both recurrent and capital expenditures, and governments at all levels use budgets to finance government expenditures (Ogujiuba and Ehigiamusoe, 2014). Recurrent budget or expenditure comprises emoluments, personnel costs, service charges, consumables and other incidental cost implications (Ohanele, 2010). The capital budget or expenditure, on the other hand, is composed of physical projects that the government proposes to execute within the year. The foregoing two forms of expenditure (recurrent and capital) combine to form a full budget document.

## METHODOLOGY

The study relied on field survey, i.e. interview of critical stakeholders, to ascertain the effectiveness of legislative process as a mechanism for thorough scrutiny of executive proposed programmes and the resultant financial allocations to meet the demands for efficient service delivery in Enugu State. They dwell on examining the impact of appropriations made by the legislature, whether there is abuse of appropriations approved for project implementation or that there is prudent management of the funds.

## THEORETICAL FRAMEWORK

The study adopts structural-functional approach in political analysis as theoretical framework. It is a variant of systems theory, and the credit for popularizing the approach goes to **Gabriel Almond** and others like David Easton (1957), Talcott Parsons (1959), Almond and Powell (1966), etc. These are amongst the scholars whose expository intellectual works catapulted the approach to levels of reckoning and acceptance in political and social discourses. Urry, (2000) notes that since then, structural-functional approach has been a very popular and useful approach to the study of politics as political system. According to Almond and Powell (1966), structural – functional approach espouses “fundamental assumptions that aid in explaining political phenomena”. As Blondel (1972) opines, it revolves mainly around two concepts: “Structures and Functions”.

The approach ‘is a means of explaining which political structures perform which basic functions in the political system and it is a tool of investigation. As a tool for analysis, the primary focus is on examining what, when and how the political system performs its basic functions. Easton (1957), Parsons (1959), Almond and Powell (1966) listed three key interdependent and mutually inclusive components of functions that every political system performs:

- **Process Function** – involving interest articulation, interest aggregation, policymaking, policy implementation and rule adjudication,
- **System Function** – including political socialization, recruitment and communication,
- **Policy Function** – relates to the output of the political system and their substantive impacts on the society, the economy and culture. Policy functions are synonymous with the performance of the political system.

Fundamentally, political system refers to a set of interactions, institutions and agencies concerned with formulating and implementing collective goals of a society, and some of these institutions or agencies include political parties, interest groups, legislature, executives/bureaucracies, and the courts (Bourricaud, 2009). Davies and Lewis, in Eckstein, (1963) contend that, “the structural-functional analysis is a form of systemic analysis which looks at political systems as coherent wholes which influence and are, in turn influenced by their environments”. Therefore, ‘legitimate force’, which is the basis of all its activities, characterizes each political system. The implication, according to an incisive analysis by Beer and Ulam, (1973) is that,

*All systems have structures, which can be identified, and that the parts or elements of these structures perform functions within the system which have meaning only in terms of the working of the system. They are dependent on the system as an active entity for their existence, and are in turn, linked in such a way as to be also dependent on each other for their activity.*

The interactions (functions) which characterize political systems take place not between individuals, but the roles individuals adopt. These are the basic units of the structural-functional analysis’ (Eckstein, 1963), which draw meanings from assigning functions to political structures located within the modern political system (Almond and Powell, 1966). Thus, structural-functional analysis regards comprehensiveness, interdependence and boundaries as the three properties of the political system. The proponents of the theory, especially Almond and Powell (1966), corroborate the view that,

*A universal set of political functions could be defined and associated with different structures in different political systems. In other words, all political systems perform the same core set of functions, although these functions may be performed by different structures from one society to another.*

Viewed from this backdrop, the structural-functional approach seeks to study politics as a system of interactions, i.e., political system. It analyzes political system as a set of structures performing functions (Taboola, 2016). In other words, it seeks to study political system as a set of functions performed by several structures, which together constitute the system of politics. This is in addition to seeking to identify and analyze the structures, which constitute the political system and perform several functions both internally and in relation to other societies (Parsons, 1975). The roles that the political systems perform can be qualified differently despite the fact that the main emphasis of the approach in accounting for structural dynamics of political phenomena, includes:

- Identifying the roles of every structure or institution in a society
- Explaining the relationship existing between the various structures in a system,
- Enhancing communication flow within, between or among the structures constituting a system.

In essence, “the survival and maintenance of a social system require that society must have a well-functioning economic system, a legal system, a system of values and so on” (Beer and Ulam, 1973). In structural-functional analysis, while functions concern the consequences of the patterns of action, the structures refer to those arrangements within the system, which perform the functions. Functions are therefore, performed by many different structural arrangements in any given system (Jonathan and Jan Stets, 2005). For example, there are three arms of government (executive, legislature and judiciary) and the political system assigns each branch of government with specific functions. It vests three main functions in the legislature, which include legislation, representation and oversight.

Each of these functions has mechanisms, specific procedures and behavioural requirements for their implementation (Bourricaud, 2009). The legislature constitutes an integral component of machineries for state administration and is the beacon of modern democratic practice. This is because it guarantees mass participation in both electioneering process and government, and creates sense of stake in national and state affairs. The forms of political system and the nature of constitutional and institutional arrangements influence the works of legislature. Key to this process is the interplay of structure and function, which shapes participatory roles in terms of who does or does not do what. In this regard, political system would appear as that sub-system performing the distinctive function of making legitimate policy decisions, or to use a shorter expression, the function of goal attainment for the society of which it is a part” (Eckstein, 1988).

#### **LITERATURE REVIEW**

There are barrage of scholarly studies on legislative oversight and accountability in policy or budget implementation in Nigeria. In a study entitled “Nigerian Legislature and Public Accountability in Presidential Democracy: An Overview”, Orluwene (2014) examines how legislative oversight affects budget implementation and accountability by the executive. Accordingly, there are prevailing arguments that in Nigeria where presidential democracy is currently practiced, just as other systems,

*Public accountability and separation of powers are all illusive, superficial and pejorative. It does not necessarily make for checks and balances but the legislators are compelled by both national and man-made factors to acquiesce to the manipulations, and dictates of the dominant actors whose predatory instincts taint and condition the legislative process instead of being best suited for promoting good and transparent governance in democratic society (Orluwene, 2014).*

In the same vein, Okolie (2003) argues that the foregoing assertion by Orluwene (2014) could prompts situation that nurtures and facilitates the emergence of financial recklessness in government operations as corruption and intense insatiability has rather eaten deep into the psyche of policy implementers and hence erode and/or vitiate their legitimacy. Additionally, Kazeem (2013) corroborates the foregoing assertions in another elaborate research study entitled “Legislative Oversight Functions in Nigeria – Odyssey of Hunters Becoming the Hunted”, which focuses on examining legislative oversight functions as key elements in promoting accountability and transparency in Africa but Nigeria as a case study. It underscores the defects that characterize oversight amidst widespread executive corruption since the return to democratic rule in 1999, thus:

*Corruption thrives in Nigeria because of active connivance of administrative officers and corporative executives to undermine social progress by diverting public funds for their personal use. The net effect is that the state is converted to personal estate of some people. They disburse financial resources with little or no restriction or obligations of accountability and with utter disregard of laid down financial regulations or budgetary controls, (Kazeem, 2013).*

The corrupt tendencies percolate through the legislative institution, thus making the legislative body in Nigeria to undermine democratic governance by wobbling from one sleaze to another because of misuse of oversight functions. It is evident that the legislative body had set up several probes through its various committees to check this trend, but in most cases, its ability to oversight the activities of executive arm of government is called to question. Abuh and Onochie (2006) argue that delayed oversight has been responsible for misappropriation of huge public funds. For example, in 2016, the House Ad hoc Committee led by Adekunle Akinlade, (which probed the pay out of Insurance Companies to ministries, departments and agencies), discovered several infractions committed by NIGCOMSAT during the implementation of its budget. Incisively, the Ad hoc Committee uncovered:

*Illegally awarded \$500m contracts by NIGCOMSAT for three years without complying with Public Procurement Act (PPA). The breakdown of the figure shows that NIGCOMSAT expended \$188,883,845 in 2013, \$168,135,252 in 2014, and \$143,775,094 in 2015, on insurance without advertising the jobs. The grand total was \$500,794,181 (Abuh and Onochie, 2006).*

This is one aspect of startling revelation in the midst of many ills rife in the management of public funds in the course of policy implementation, which undermine due process and accountability. The prevalence of similar monumental financial abuses attests to misappropriation that escapes detection by the House Committees because of lack of proactive oversight over policy implementation by government agencies. The 1999 Constitution (as amended) envisaged such abuses when it makes provisions in Sections 88 and 128 that, the legislature has power of investigation. However, when the investigation is belated, it defeats the intentions, which is to prevent corruption. The prevention is possible when there is proactive and effective legislative oversight over the activities of the executive and its agencies. Hence, Dogara (2016) posits that oversight of executive programmes and activities has become very critical to effective performance of the executive and good governance in Nigeria.

Thus, legislative intervention becomes necessary in order to implement laws passed by the National Assembly, detect and correct problems when they arise. Regrettably, the executive rarely, in an atmosphere of power drunkenness, implement laws made by the National Assembly, or its own programmes and policies, effectively and efficiently. Similarly, Okanya (2009) stresses that beyond the acknowledged performance of the National Assembly in the scrutiny of budget proposals; it has not been a similar story in terms of monitoring and evaluating budget performance. In that regard, the National Assembly has had celebrated conflicts with the executive over non-implementation of the budget as appropriated. It has severally passed resolutions to register its displeasure with the executive over unimplemented portions of the annual budget and in some instances threatened to impeach the President on that score. The blame is not entirely that of the executive but failure of the legislature on proactive oversight. According to Jaja (2014), there has been a general expectation that:



*As Nigerians seek an end to the scourge of corruption in public sector, the expectations are that the legislators would be more proactive rather than reactionary in the discharge of their oversight functions. They are expected to do this by detecting and preventing waste, inefficiency and corruption before they take place (Jaja, 2014).*

Nonetheless, Aminu and IseOlorunkanmi (2015) in a work entitled, “Towards Designing Effective National Fiscal Budget under the Presidential System: The Nigerian Experience”, examined the root causes of the problems. Whereas the legislature carefully scrutinizes reallocation and the review of public accounts as oversight function; in the case of Nigeria, the legislatures experience challenges in oversight of budget performance, including inability to access independent information on budget performance; dominance of single party in national leadership; time constraints and lack of experience. These constraints are mainly the failure of cognate institutions to perform their statutory responsibilities as required by law and assist in the oversight works of the legislature. Extrapolating the foregoing perspective, Owasanoye, (2001) argues that the incongruous development requires the establishment of participatory and accountable institutions where laws are enforced, monitored and accounted for at any given time. It is common knowledge that the legislative body has prominently put into use its legislative oversight functions since the return of democracy to Nigeria in 1999. This is despite the fact that there are no watertight policy execution or budget implementation mechanisms to bolster effective oversight during policy implementation to achieve prompt service delivery and accountability. As a result of the lapses in the policy framework resulting in weak oversight, every:

*Administrative accountability and transparency is at its low ebb in Nigeria. Civil servants deliberately distort government policy in application where it does not favour them or they apply laws unfavourable to their interests in a manner, which undermines good governance (Owasanoye, 2001).*

Buttressing the assertions further, Santiso & Arturo (2004); SIGMA (2002); Taiwo and Fajengbensi (2004) and Nnanna (2000), show that ineffective collaboration between public accounts committees and general audit offices that warehouse relevant financial information on government spending, affect the effectiveness of budget oversight; hence the need to improve the linkages and ensure accountability in public finance and budget management. Nwagwu (2014) emphasizes similar views in a study entitled, “Legislative Oversight in Nigeria: A Watchdog or a Hunting Dog”? The thesis in its generality and buttressing what is conventional in a democratic system like Nigeria, argues 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, but has been under criticism as to its relevance in democracy, (Nwagwu, 2014).*

It reveals that the legislative oversight have been severally compromised and often misused as a hunting dog. The central theme and essence of the argument is the fact that, aside contrary opinions:

*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, (Nwagwu, 2014).*

However, Orluwene (2014) expresses the concern that, the 1999 constitution (as amended) in Sections 89 and 129 respectively provide the procedures for the National Assembly and State House of Assembly to actualise accountability and good governance, and the legislatures are themselves expected to exhibit transparency and responsiveness in the discharge of their legislative functions. Regrettably, the legislators are themselves placing higher premium of personal and pecuniary interests at the expense of the public interest. Ehigiamusoe, Uyi & Aminu (2013) in a study, ‘Legislative Oversights and Budget Performance in Nigeria: Issues & Policy Options’, examine how legislative oversight facilitates or vitiates effective budget implementation in Nigeria. The findings show 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 Ministries, Departments and Agencies (MDAs).*

Using the case of the 7th Nigeria’s National Assembly for example, Ehigiamusoe, Uyi & Aminu (2013) further note that there are 56 standing committees in the Senate and 90 standing committees in the House of Representatives, most of which perform oversight functions. Nonetheless, it is a common knowledge that corruption is prevalent in the administration of Ministries, Departments and Agencies (MDAs) in Nigeria. It shows the inability of parliament to address the cankerworm that is eating deep into the fabrics of our society. The function of the parliament is to examine the activities of the MDAs and unravel corrupt practices militating against budget outcomes. By such means, it prevents the prevalence of corruption, which appears as a bane of budget implementation.

The persistence of lag in the performance of legislative function in Nigeria may be attributable to systemic problems. The series of select committee reports highlight deficiencies in the legislative process and in the accountability of the executive. According to Craig (2011), over the last century, the executive has dominated the legislature. Relegation of oversight defeats accountability in budget implementation and good governance. It also ignores the fact that one of the responsibilities that affect citizens most in their daily life is the quality of service delivery provided by government. It has remained a perturbing challenge to budget implementation in Nigeria and in that regard, ‘Democratic accountability is essential for determining which actors are responsible for service delivery and their compliance with their obligations and with the public’s demands’, Estafania, et-al, (2016).

Using what happens in South Africa to support the argument, Theletsane, (2013) discloses that in the first place, Ministers (the executive) must provide Parliament with information about their policies and the activities of their departments. Accordingly, Section 92(3) of the Constitution of South Africa clearly articulates this role expectation and provides that in the course of governance generally:

*Ministers must ‘provide Parliament with full and regular reports concerning matters under their control. The duty to answer or explain is captured by the notion of ‘explanatory accountability’, which requires the giving of reasons and the explanation for action taken. An element of explanatory accountability is the duty to provide financial accounts demonstrating the regularity of government expenditure, (Theletsane, 2013)*

It is a consensus that evidence of “democracy dividend” (a term commonly used in Nigeria to refer to effective implementation of budgets that conforms to provisions in budget laws) summarizes many citizens’ beliefs in democratic system. Ideally, democratic values and principles spread from government to the everyday life of citizens through their representatives in the legislature. Therefore, participation in democratic system offers an opportunity to steer political priorities towards socio-economic development for all by ensuring that the executive implements the budgets as approved by the legislature. Amidst the extant systemic challenges, proper appropriation for implementation of valuable projects and supported by effective legislative oversight remain the major determinant.

### **THE IMPACT OF ENUGU STATE HOUSE OF ASSEMBLY ON THE BUDGET PROCESS**

The administration of Governor Sullivan Iheanacho Chime, inaugurated for a first term in office was on 29 May 2007 and second term on 29 May 2011. In each term, the inaugurations of the House of Assembly were in June 2007 and June 2011 respectively. Prior to the first inauguration on 29 May 2007, the previous House had already passed a subsisting budget of N38.38billion for the year, proposed by the outgoing administration of Governor Chimaroke Nnamani, (Enugu State House of Assembly Handbook, 2008). The succeeding administration, together with the State House of Assembly took full responsibility for budget process from June 2007, and their jurisdiction on budget process terminated on 28 May 2015. The administration adopted “Four-Points Agenda” to guide its budget proposal and implementation. These included infrastructural development, poverty reduction, health-care delivery, security and peace in Enugu State, (Enugu State Government Handbook, 2007).

In consonance, the executive presented several billions of naira budgets to the State House of Assembly in each fiscal year spanning 2007 to 2015, which got legislative approvals after muddled budget scrutiny. The budgets hinged on the anticipated revenues from the Federation Accounts Allocation Committee (FAAC), comprising Statutory Allocation and Value Added Tax (VAT) and on the other part, Capital Receipts and Internally Generated Revenue (IGR). Presented in table 1 below with the figures expressed in billion naira values, are summaries of the defended and approved budget estimates from 2007 to 2015, in the respective Appropriation Law of the affected periods in the State.

Table 1: Budget estimates presented and approved in Enugu State from 2007 to 2015

Year	2007	2008	2009	2010	2011	2012	2013	2014	2015	TOTAL
Value in Billion	N38.38	N60.71	N60.46	N67.86	N89.6	N74.99	N82.9	N93.284	N96.7	N664.8

Source: Extract from *Nigeria State Budget Analysis* compiled by Wale Micaiah (2014), [www.statisense.com](http://www.statisense.com)

Figure 1 and Figure 2, present the budget spreadsheet the period 2010-2015 in a bar chart and graph, to show variations in the amounts proposed and appropriated by the legislature in each financial year.

Figure 1: Approved Budgets for the period 2007 – 2015 Fiscal Years in Enugu State

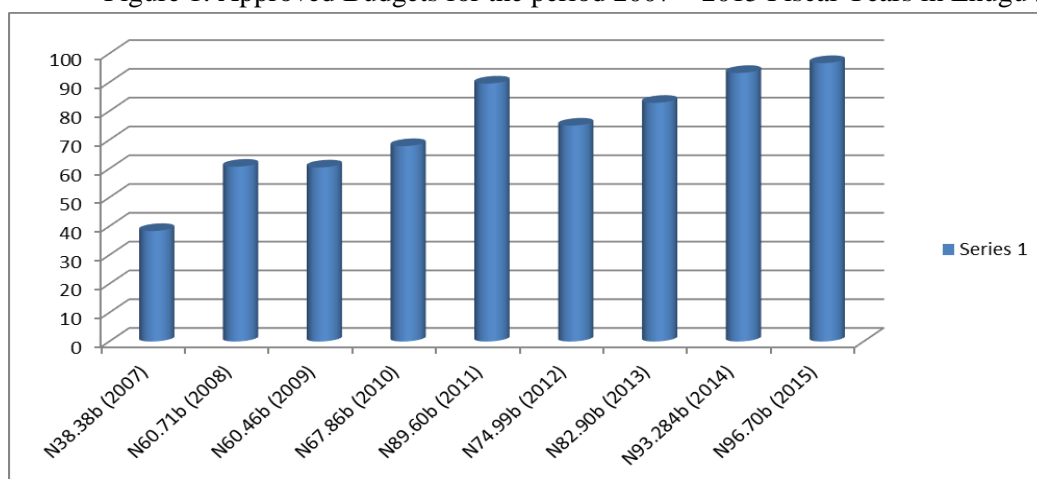
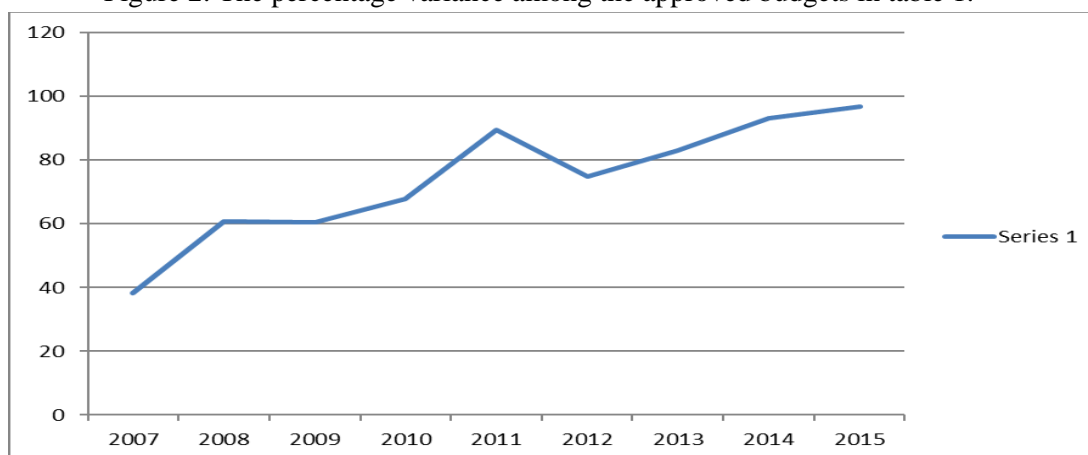


Figure 2: The percentage variance among the approved budgets in table 1.



From 2007 to 2012, in particular, the Statutory Allocation and Value Added Tax (VAT) – accounted for over 60% of the State’s total Actual Revenue, while Internally Generated Revenue (IGR) contributed an annual average of 10% of total Actual Revenue in the five years period. The Capital Receipts accounted for an annual average of about 30% of total revenue during the same period, (Enugu State Government, 2014). The three revenue sources mentioned above formed the bases for proposing each annual budget estimates of recurrent and capital expenditures in the State. In several instances, the approved budgets mismatched the actual revenue in varying degrees; either in excess of the proposed budget or in deficit of the actual revenue collected by the government. The table below presents the summary of proposed budgets, actual revenues and expenditure from 2010 to 2015.

Table 2: Summary of proposed budget, actual revenues and expenditure from 2010 to 2015

Total Revenue (NB)		Capital Expenditure		Recurrent Expenditure		Total Expenditure		
Year	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
2010	68.3	56.5	38.2	27.8	30.1	28.1	68.3	55.9
2011	66.4	76.4	38.2	37.6	28.4	32.5	66.4	70.1
2012	76.4	67.8	44.9	29.6	31.5	35.3	76.4	64.9
2013	83.7	77.3	47.4	24.5	36.3	35.8	83.7	70.9
2014	93.7	80.2	52.8	45.4	40.8	42.4	93.7	87.9
2015	96.7	87.5	54.9	21.8	41.7	46.4	96.7	79.4

Source: “Enugu State Budget Performance Report (Draft), 2015 Annual and 2016 Mid-Year” by Enugu State Economic Planning Commission

The evidence from the table shows a clear distinction between the proposed revenue in each fiscal year and the actual revenue that the administration was able to collect; the same with the budget estimates and the actual expenditure made by the administration during the budget implementation. The distributions of the figures indicated that above 30% of each of the annual budgets was set aside for capital projects in all the sectors of the economy. Furthermore, table 3 shows capital allocations across the different sectors from 2010-2013, and they targeted implementation of capital projects.

Table 3: Capital Allocations across the Sectors from the periods (2010 – 2013)

S/ N	Areas	2010 (MN)	2011 (MN)	2012 (MN)	2013 (MN)	TOTAL (MN)	%
1	Agriculture	1,312.300	1,435.800	1,272.150	1,227.750	5,248.000	4.31
2	Infrastructure	13,381.765	9,514.470	9,202.000	7,641.000	39,739.235	32.61
3	Power/Energy	5,260.968	945.000	2,250.000	5,150.000	13,605.968	11.17
4	Environment	264.800	188.000	188.000	195.500	836.300	0.69
5	Trade, Commerce & Industry	253.554	380.200	397.640	561.000	1,592.394	1.31
6	Education	3,806.205	3,741.260	5,096.860	5,583.000	18,227.325	14.96
7	Health	2,366.450	1,980.450	1,704.001	1,656.250	7,707.151	6.33
8	Information, Culture & Tourism	1,273.244	699.270	572.419	533.600	3,078.533	2.53
9	Town, Urban & Regional Dev.	851.700	581.000	495.000	450.000	2,377.700	1.95
10	Water & Sanitation	2,738.400	3,256.600	2,295.300	2,840.700	11,131.000	9.14
11	General Administration	5,147.160	2,781.220	2,007.770	2,473.200	12,455.150	10.22
12	Gender & Social Development	147.00	124.00	128.50	92.00	491.500	0.40
13	Community & Human Dev. & Employment Creation	659.625	520.500	631.000	720.000	2,531.125	2.08
14	Youths & Sports	180.025	230.000	248.600	230.000	888.625	0.73
15	Science & Technology/ICT	146.900	349.300	293.500	333.000	1,122.700	0.92
16	Finance	475.000	135.000	81.000	122.000	813.000	0.67
	<b>TOTAL</b>	<b>38,265.096</b>	<b>26,862.070</b>	<b>26,863.740</b>	<b>29,809.000</b>	<b>121,845.706</b>	<b>100.00</b>

Source: Enugu State Economic Planning Commission, Enugu

Apart from capital projects, usually comprised of physical infrastructures promised to the public according to the quantity and quality needed each fiscal year, other welfare programmes and services expressed as recurrent budget, also feature in the Appropriation Law. Table 4 shows the allocations.

Table 4: Recurrent Allocations across the Sectors (2010 – 2013)

S/ N	Areas	2010 (MN)	2011 (MN)	2012 (MN)	2013 (MN)	TOTAL (MN)	%
1	Agriculture	1,041.857	1,198.135	1,258.042	1,320.944	<b>10,066.978</b>	3.9
2	Infrastructure	511.813	588.585	618.014	648.915	<b>42,106.561</b>	16.1
3	Power/Energy	160.000	184.000	193.200	202.860	<b>14,346.028</b>	5.5
4	Environment	44.314	50.961	53.510	56.185	<b>1,041.270</b>	0.4
5	Trade, Commerce & Industry	252.284	290.126	304.633	319.864	<b>2,759.302</b>	1.1
6	Education	11,076.028	12,737.433	13,374.304	14,043.019	<b>69,458.109</b>	26.6
7	Health	3,180.217	3,657.249	3,840.111	4,032.117	<b>22,416.845</b>	8.6
8	Information, Culture & Tourism	703.147	808.620	849.051	891.503	<b>6,330.853</b>	2.4
9	Town, Urban & Regional Dev.	347.100	399.165	419.123	440.079	<b>3,983.167</b>	1.5
10	Water & Sanitation	256.781	295.299	310.064	325.567	<b>12,318.710</b>	4.7
11	General Administration	11,225.962	12,909.857	13,555.350	14,233.117	<b>64,333.636</b>	24.6
12	Gender & Social Development	85.045	97.801	102.691	107.826	<b>884.864</b>	0.3
13	Community & Human Dev. & Employment Creation	69.500	79.925	83.921	88.117	<b>2,852.588</b>	1.1

14	Youths & Sports	493.489	567.513	595.888	625.683	<b>3,171.198</b>	1.2
15	Science & Technology/ICT	42.227	48.561	50.990	53.539	<b>1,318.017</b>	0.5
16	Finance	605.558	760.998	799.048	839.001	<b>3,817.605</b>	1.5
	TOTAL	<b>30,101.32</b>	<b>34,674.22</b>	<b>36,407.93</b>	<b>38,228.33</b>	<b>261,211.731</b>	100.0
		<b>2</b>	<b>8</b>	<b>9</b>	<b>6</b>		

Source: Enugu State Economic Planning Commission, Enugu

These allocations or appropriation emanate from the outcome of budget defence, and serves as the determinant of decisions taken by the executive during budget implementation. The legislature has an obligation to enforce compliance with all the provisions in the Appropriation Law and other policy documents, relating thereto. It is a fact that effective budget defence serves as a parameter for prudent appropriation to the MDAs and it could bring the budget into disrepute if poorly managed. In this case, poor management of budget defence results in unguarded appropriations to the MDAs without proper scrutiny and the problem can be traced to the budget process. The executive presents budget around December of every year and simultaneously stampedes the legislature to pass it immediately or at most, on or before February of the next year. Consequently, the legislature uses little time to discuss, scrutinize and pass the Appropriation Bill presented to it by the executive, thereby creating room for improper appropriations, by approving virtually everything submitted by the executive. The inherent lapses in budget defence manifests in project duplication, inflation of project costs, and incomprehensible allocations to non-performing sectors for implementation of muddled projects. Table 5 below shows an example of other allocations for duplicated projects between 2010 and 2011.

Table 5: Variations in budgetary provisions (2010 – 2011) for many sectors that muddled up projects

S/N	Proposed Services/Projects	Budget 2010 – 2011	Actual 2010 – 2011	% Actual to Budget
1	Better Urban, Inter Local Government and Community Road Infrastructure	38,643,618,646	35,793,989,698	92.6
2	Improved and Upgraded School Infrastructure to Improve Learning Environment as well ensure Quality Teaching	24,098,180,177	20,066,005,806	83.3
3	Improved Access to Health Facilities	7,786,552,042	9,098,169,832	116.8
4	Ensure Food Security	2,981,400,904	3,151,736,565	105.7
5	Improved Access to Quality and Affordable Water and Sanitation	5,630,909,414	5,509,348,005	97.8
6	Ensure connection of all Communities to the National Grid	6,370,416,355	5,835,204,572	91.6
7	Job Creation through increased inflow of Local and International Investors (Private Sector Investment)	1,143,144,328	1,257,098,839	110.0
8	Enhanced Security of Life and Property and	34,844,803,118	36,119,460,992	103.7
9	Improved Access to Justice	1,839,864,315	2,322,043,944	126.2
10	Affordable Housing through PPP	1,114,867,770	1,102,203,733	98.9
11	Clean and Eco Friendly Environment	3,264,440,128	2,625,270,761	80.4
12	Showcasing Culture and Tourism Potential	2,727,965,330	1,236,924,000	45.3
13	Ensure Gender mainstreaming and Social Inclusion	304,754,868	179,023,160	58.7
14	Improvement of Sports Facilities and Youth Development	1,185,165,630	405,426,704	34.2
15	Ensure ICT driven Civil Service	225,866,266	72,675,732	32.2
16	More Resources from IGR to fund Development Projects	2,646,762,722	1,375,097,041	52.0

Source: Enugu State Vision 4:2020 Revised Env4:2020 Medium Term Implementation Plan 2012 – 2015, Between 2010 and 2013, the House approved and appropriated N39, 739,235,000 (33%) of total capital budget for infrastructural development. Education got N18,227,325,000 (15%); Energy N13,605,968,000 (11%); Health N7,707.151,000 (6%), Water and Sanitation N11,131,000,000 (10%). The aggregate projected resource envelope for both the State and 17 Local Government Councils stood at N358,691,185,219, where the State and 17 Local Government Councils constituted 72.8% and 27.2%

of the total budget investment size respectively, (EVMTIP, 2010–2013, Uzodinma, 2013). Despite these appropriations, lack of requisite data hindered the ability of the House to track the discrepancy margins in budget line items. Thus, the inherent lapses in budget defence harboured project duplication, inflation of project costs, and perplexing allocations to sectors for implementation of muddled projects. For the same lack of information on the activities of the executive, some of the House Committees like Works, Agriculture, Education, Housing and Water Resources, etc did not censure recycling of projects in the budget documents during defence by the MDAs, which there were claims that they have been implemented and commissioned. As a result, authentication of the veracity of cost estimates of projects proposed by the MDAs eluded the grip of the House Committees during budget defence. Table 6 shows the approved budget estimates in 2014, aside the preceding years.

Table 6: Summary of Recurrent and Capital Budget Items for 2014 Fiscal Year

Ministry/Sector/Dept/Agency	Total Budget Allocation
Works and Infrastructure	N15.62 billion
Ministry of Agriculture	N2.4 billion
The State Agricultural Development Agency	N1.23 billion
State College of Agriculture and Agro-Entrepreneurship, Iwollo	N225.55 million
Education	N5.78 billion
Integrated Rural Development Programme	N4.476 billion
Health	N4.124 billion
Microcredit Scheme	N465 million
Urban and Rural Water Supply	N2.613 billion
State Water Corporation	N1.871 billion
Rural Water and Sanitation Agency (RUWASSA)	N707.5 million
Ministry of Water Resources	N35 million
<b>Total Amount for Recurrent Expenditure</b>	<b>N39.33 billion</b>
<b>Total Amount for Capital Expenditure (Represented in sum total)</b>	<b>N53.94 billion</b>
<b>TOTAL ANNUAL BUDGET ESTIMATES FOR THE YEAR</b>	<b>N93.27 billion</b>

Source: *Nigeria State Budget Analysis compiled by Wale Micaiah (2014)*, www.statistense.com

### DEFECTIVE BUDGET PROCESS AND THE COMPLICITY OF HOUSE COMMITTEES

Glances at the preceding analyses indicate that the legislators did not conduct thorough budget defence for the MDAs before approving their proposed budget estimates. Most allocations to the MDAs did not undergo watertight oversight or crystallized into tangible outcome during the implementation. The House summarily approved virtually everything the executive submitted to it. The recurring recycling of many of the previously approved projects symbolized poor budget defence that skipped the proposed projects with the accompanying cost estimates. The executive either implemented some of the projects partly, fully or did not implements them at all. The House committees made less deserving efforts to unravel the root causes of non-implementation of many of the approved projects and inquire into how the executive and its agencies expended the funds appropriated for each budget item approved for the fiscal year. It rather gave unconditional approval to projects that the executive reintroduced in each succeeding year. The practice progressively turned budget defence into annual “Passover Ceremony”. Moreover, the reports of the House Committees on Agriculture, Education, Works, Health and Water Resources showed that the budget process remained complex and lacked in clarity, with the project estimates muddled up to pose great challenge to the House Committees at budget defence (Enugu State House of Assembly Handbook, 2011).

Some House Committees made unfruitful attempts to reorder the process. The House Committee on Agriculture mandated the Ministry to submit full project plans on the pineapple farm project at Agbudu, Umuabi and Isuawa border, and the Songhai farm project at Adani, in Nsukka area; the plans for the procurement and distribution of fertilizers, farm seedlings and other agric incentives for farmers in the foregoing years. The Chairman House Committee on Agriculture, (Hon. Chinedu Nwamba) emphasized

that the conditions were the prerequisites for passing the 2011 budget of the Ministry of Agriculture. The Chairman House Committee on Education, Science and Technology, (Hon. Michael Nze Onyeze) also disclosed that the House Committee in 2011, sought for detailed information on the proposed overhaul of the school infrastructure and mass literacy programme, during budget defence for Ministry of Education. In the same vein, the Chairman House Committee on Works, Housing and Lands, (Hon. Able Chukwu), admitted that in 2012, the House Committee on Works requested for the master plan on the proposed renewal of Enugu urban and rural roads interconnectivity project. In addition, it mandated the Ministry of Housing in 2013 to furnish it with plans for the proposed low, medium and high urban housing scheme. Similarly, the Chairman House Committee on Health, (Hon. Dr. Emeka Ogbuabor) claimed that in 2013, the House Committee on Health demanded for the comprehensive documents on health for all by year 2020 programme. Furthermore, the Chairman House Committee on Water Resources, (Hon. Ikechukwu Ezeugwu) asserts that in 2014, the House Committee on Water Resources demanded the plans for the proposed integrated urban - rural water supply chain in Enugu State, etc proposed by RUWASSA.

Each House Committee aforementioned, particularly the Committees on Agriculture, Education and Water Resources, initially maintained that each MDAs would clearly justify the relationship between the proposed budget items and the cost estimates before passing the new budgets but executive meddling roles turned the budget defence process into friendly dialogues. The Desk Officer, State Accountability and Voice Initiative (SAVI, Rasaan Umar Daud) contended that the executive characteristically manipulated the budget process through lobbying and interference in the legislative works. It made some officials of the MDAs to circumvent tactfully, through budget defence and accountability. Others that appeared for budget defence to explain their proposed project estimates engaged the Oversight Committees in private conversations; the committee concealed the outcome, became considerably submissive thereafter and passed the proposed budgets as earlier presented. The engrained lackluster attitudes of the legislators amidst executive festering insensitivity frustrated the use of budget defence to censor appropriations each fiscal year. Reports from field survey identified pecuniary interests of legislators as negative influence that compromised effective budget defence.

The Enforcement Officer, Good Governance and Social Justice, (Damian Uchechukwu) noted that during the budget process, some legislators scouted for areas to benefit from the projects listed for implementation. The officials of the MDAs exploited their penchant to make private advantage and bargained for loose budget defence. Sometimes, the legislators overlooked the mandatory summons of MDAs officials, and thereby sabotaged careful scrutiny of appropriations. It resulted in widespread distortions in the budget process. An example is found in some projects listed for implementation by the MDAs, in collaboration with the development partners (the World Bank, USAID, DFID, MDGs and UBEC, etc). They provided covers for duplication of projects, with full knowledge that none was going to be implemented, whereas the concerned officials siphoned the funds appropriated for them without anyone demanding accountability. The multilateral funding system of the projects subverted prudent appropriations and created loophole for fraudulent practices. The House glossed over the recurring absence of budgets from the counterpart-funding agencies, on both their proposed projects and the cost estimates in each fiscal year, and did not ascertain how their projects are different from those proposed by the MDAs with their cost estimates. Instead, multi-layer State agencies muddled up the projects without clear supervision. Table 7 shows the project types, supervising ministries, departments and agencies, together with the project development units of development partners.



Table 7: Counterpart projects, the implementation agencies/units and the supervising bodies

Project Type	Sponsor(s)	Implementing Unit(s)	Supervising Body(ies)	Oversight Committee
<ul style="list-style-type: none"> <li>❖ New classroom block,</li> <li>❖ Renovation,</li> <li>❖ Procurement of instructional materials for primary and secondary schools</li> </ul>	<ul style="list-style-type: none"> <li>❖ MDGs, State, and Local</li> <li>❖ Govt</li> </ul>	<ul style="list-style-type: none"> <li>❖ MDGs Office</li> <li>❖ Enugu</li> <li>❖ PDI</li> </ul>	<ul style="list-style-type: none"> <li>❖ The State Monitoring Committee</li> <li>❖ MDGs, PDI and The affected MDAs</li> <li>❖ The Community</li> </ul>	<ul style="list-style-type: none"> <li>❖ House Committee on Education and Works</li> </ul>
<ul style="list-style-type: none"> <li>❖ New health centre,</li> <li>❖ Renovation</li> <li>❖ Procurement of health equipments</li> </ul>	<ul style="list-style-type: none"> <li>❖ MDGs, State, and Local</li> <li>❖ Govt</li> </ul>	<ul style="list-style-type: none"> <li>❖ MDGs Office</li> <li>❖ Enugu</li> <li>❖ Ministry of Health</li> </ul>	<ul style="list-style-type: none"> <li>❖ The State Monitoring Committee</li> <li>❖ MDGs, and The affected MDAs</li> <li>❖ The Community</li> </ul>	<ul style="list-style-type: none"> <li>❖ House Committee on Health and Works</li> </ul>
<ul style="list-style-type: none"> <li>❖ New borehole,</li> <li>❖ Water reservoir</li> <li>❖ Procurement and installation of equipments</li> </ul>	<ul style="list-style-type: none"> <li>❖ MDGs, State, Local</li> <li>❖ Govt</li> </ul>	<ul style="list-style-type: none"> <li>❖ MDGs Office</li> <li>❖ Enugu</li> <li>❖ Ministry of Water Resources (ERUWASA)</li> </ul>	<ul style="list-style-type: none"> <li>❖ The State Monitoring Committee</li> <li>❖ MDGs, and The affected MDAs</li> <li>❖ The Community</li> </ul>	<ul style="list-style-type: none"> <li>❖ House Committee on Water Resources and Works</li> </ul>
<ul style="list-style-type: none"> <li>❖ New classroom block,</li> <li>❖ Renovation,</li> <li>❖ Procurement of instructional materials for primary school only</li> </ul>	<ul style="list-style-type: none"> <li>❖ UBEC, and State</li> <li>❖ Govt</li> </ul>	<ul style="list-style-type: none"> <li>❖ Enugu State</li> <li>❖ ENSUPEB</li> <li>❖ Ministry of Education</li> </ul>	<ul style="list-style-type: none"> <li>❖ The State Monitoring Committee</li> <li>❖ ENSUBEB</li> <li>❖ The affected MDAs</li> <li>❖ The Community</li> </ul>	<ul style="list-style-type: none"> <li>❖ House Committee on Education and Works</li> </ul>

Source: Extracts from the MDGs and ENSUBEB Records

The Chairman House Committee on Civil Service, Pension and Labour Matters, (Hon. Joseph Agbo Ugwumba) argued that the MDAs normally fused their projects with the projects co-sponsored with the development partners. It made the projects to appear vague at budget planning, obscure during budget defence and engendered incidences of reckless distortions in both the approved budget items and the project estimates without recourse to the House. The persistence of similar infractions on the Appropriation Law ensued in mistrust and confrontation between the House and the Executive.

- Firstly, the House alleged that the administration committed forgery of 2012 supplementary appropriation, to the tune of over N12bn.
- Secondly, the House discovered the inflation of the bidding for the Secretariat from N13bn to N21bn without budgetary expenditure, (Odo, 2015).

Notwithstanding, the Secretary, Enugu State Project Implementation Monitoring Team, (Emeka Ijere) posited that the House Committees oftentimes acquiesced to the executive overture and condoned irregularities in the budgets without serious interrogation of the MDAs that committed infraction of the Appropriation Law. Thus, the executive got the impetus to manipulate the budget process, and compromised thorough scrutiny of listed projects, in view of the fact that the House ignored the accompanying escalated financial estimates. Consequently, some items in the budget usually interlaced with projects earmarked for implementation by development partners and some previously approved projects not implemented but continuously recycled without accounting for funds appropriated earlier. Most House Committees seemed beclouded and overlooked the budget defence process. The

Project Supervisor in the Ministry of Works, (Josiah Anih) argued that the practice flawed the powers of the legislature to act dispassionately on the Appropriation Bill presented by the executive and thereby filter the inconsistencies identified in the budget items during defence. However, the House Committees did not make effective use of these powers. Budget technicalities made the conduct of effective budget defence for the MDAs elusive, (Rasaq Umar Daud). Ironically, the leadership of the House usually mismatched specialized MDAs officials with inexperienced legislators that serve in a knowledge base House Committees and thereby compromised their productivity. Regrettably, the Appropriation and Public Account Committees of the House lacked basic knowledge in financial accounting principles and practices, (Damian Uchechukwu). It affected their ability to determine how the legislators used budget defence to control appropriation and ensure prudent management of public funds. In addition to the wrong placement of legislators in the House Committees that affected their performance, ineffective use of budget defence to determine the rationality of appropriations undermine proper management of funds allocated for projects. The MDAs, on that score, leverage on the inexperience of legislators and manipulate the budgets.

### **CONCLUSION AND RECOMMENDATIONS**

The foregoing analyses reveal that almost every legislature in the world is grappling with varying degrees of problems and challenges. There is consensus that the roles of legislature are indispensable, irrespective of the system of government. This stems from the fact that modern chief executives are prone to tyranny and misappropriation of state's resources if not put under legislative scrutiny and checks. Moreover, checks and balances denote the interdependent exercise of government functions and thus facilitates the achievement of accountability in the execution of government policy by officials involved. In other words, the process of policy implementation expects that all the actors be prudent and accountable. Both policy implementation and legislative oversight imply joint responsibility in transparency and accountability. Thus, accountability is not just about responding to others but also about "taking responsibility" for oneself (Cornwall, et al., 2000). In consonance, Chisolm (1995) expresses a view that supports the fact that,

*Accountability has both an external dimension in terms of "an obligation to meet prescribed standards of behaviour" and an internal one motivated by "felt responsibility" as expressed through individual action and organizational mission (Chisolm, 1995).*

These requirements underscore the democratic notion of checks and balances. It shows that beyond the oversight powers conferred on the legislature, governments are accountable if voters can discern whether governments are acting in their interest and sanction them appropriately, so that those incumbents who act in the best interest of the citizens win re-election and those who do not lose them, (Samuels and Hellwig, 2008; Anderson, 2007). It further shows that calls for accountability are elaborate and expansive; thereby justifying all forms of oversight functions. On the other hand, Ebrahim, (2010) examines the omnibus nature of accountability in all facets of human endeavour, (both private and public) and argues that,

*Leaders of organizations, be they non-profit, business, or government, face a constant stream of demands from various constituents demanding accountable behavior. The challenge for leadership and management is to prioritize among competing accountability demands. This involves deciding both to whom and for what they owe accountability; and at its core; accountability is about trust, (Ebrahim, 2010).*

The roles of legislature are therefore multifaceted in a democratic system. They feature in different dimensions, in almost all political and governmental systems. Scholars have shown that legislature performs three or four key functions in parliamentary, presidential or mixed systems. These functions with slight differences across countries and political systems formerly cited in this study include representation, law making, supervision and oversight. There are clear indications in the preceding literature that some sorts of disagreement characterize scholarly views on how the legislature performs these functions. Some scholars classify the powers of legislatures by geographical consideration; by the systems of government they practice; the nature of their party organization and the command structure; their constitutional arrangement in terms of power distribution among various branches of government and the attitudes of governing elites toward institutional rules. From thence comes such classifications as first world, second world and third world; thereby portraying a hierarchical order that significantly buttresses the institutional capacities and performance ratings of each typology. Nonetheless, each typology experiences peculiar challenges and none is perfect that it does not have problems during exercise of oversight powers vested in the legislature. Barrows et-al, (2003) support the assertion, and emphasize that notwithstanding the type of a political system,

*Most parliaments have oversight powers but performing effective oversight is difficult because it requires information about the activities of the executive (which is often secret), the legislative capacity to process that information, the legislative will to act and the power to back up demands for change.*

The basic fact buttressed in the study, therefore, is that oversight of the executive activities serves as pedestal for developing responsible attitudes towards policy implementation without any consequent reluctance on the part of the officers to give accounts of what they have done or failed to do, when called upon to do so. It promotes the symbiotic relationship among the three ingredients of democratic governance, i.e. probity, transparency and accountability. Legislative appropriations to MDAs should not be politicized but based on facts; otherwise, it negates the essence of budget especially in pursuit of accountability from those that manage public funds. Prudent appropriation measures the sincerity of legislators and credibility of government in policy implementation and general administration.

On that note, it recommends that budgets should be inclusive activity, involving both the executive and the legislature at the levels of planning, presentation, scrutiny, approval, implementation and the corresponding demands for accountability. Budget defence should be a yardstick for appropriation and all the MDAs should match their proposed projects with the cost estimates in unambiguous terms. The executive should be made to obey budget laws passed by the legislature and politics of selfish enrichment among political officeholders should be jettisoned, to contain corrupt tendencies. The terms of social contract is seen as being fulfilled when those entrusted with state powers are selfless in service, disciplined in their public behaviours and consistent with obedience to the laws of Nigeria.

## REFERENCES

- Adamu Abuh and Bridget Chiedu Onochie (2006) ‘*Reps Uncover NIGCOMSAT’s Illegally Awarded \$500m Contracts*’. The Guardian Online Newspaper, 29 November 2016
- Almond, Gabriel and Powell G. Bingham (1966) *Comparative Politics: A Developmental Approach*. Boston: Little, Brown.
- Alnoor, S. Ebrahim (2010) ‘*The Many Faces of Non-profit Accountability*’. Jossey-Bass Handbook of Non-profit Leadership and Management (Third Edition), Working Paper 10-069, Harvard Business School.
- Amusa Olusola Kazeem (2013) ‘*Legislative Oversight Functions in Nigeria Odyssey of Hunters Becoming the Hunted*’. (JURIDICA - Public Law), AUDJ, vol. 9, no. 2/2013, pp. 79-95
- Anderson, Christopher J. (2007) ‘*The End of Economic Voting? Contingency Dilemmas and the Limits of Democratic Accountability*’. Annual Review of Political Science 10, pp. 271-296.
- Bak, A. (2009). Innovative Concepts of Budgeting in the Enterprises. *Contemporary Economics*, 3 (1), 65-73.
- Barrows D, Siddiqi Q.S, Thompson B (2003) *Contemporary Administrative Systems*. Canada, p.44
- Bourricaud, F. (2009), “The Sociology of Talcott Parsons”, Chicago University Press. November 30. ISBN 0-226-067564. p. 94
- Chisolm, L.B. (1995) ‘*Accountability of Non-profit Organizations and Those Who Control Them: The Legal Framework*’. Non-profit Management and Leadership, Vol. 6, No. 2, pp.141-156
- Cornwall, A., H. Lucas and K. Pasteur (2000) ‘*Introduction: Accountability through Participation: Developing Workable Partnership Models in the Health Sector*’. IDS Bulletin Vol. 31, No. 1, pp. 1-13.
- David Samuels and Timothy Hellwig (2008) ‘*Electoral Accountability: A Conceptual and Empirical Reassessment*’. Paper prepared for delivery at the Annual Meeting of the American Political Science Association; Boston, Hellwig-SamuelsAPSA2008.pdf, pp. 3-6.
- Easton, David (1957) ‘*An Approach to the Analysis of Political Systems*’. World Politics 9: 383-400
- Edna Estafania A. Co, Maria Jorica B. Pamintuan, and Lea Marie F. Diño (2016) ‘*Building Back Better: A Democratic Accountability Assessment of Service Delivery after Typhoon Haiyan*’. University of the Philippines Center for Integrative and Development Studies, ISBN: 978-971-742-110-0, 21 September 2016
- Ehigiamusoe, Uyi Kizito, 1. & Umar, Aminu (2013) *Legislative Oversight and Budget Performance in Nigeria: Issues & Policy Options*. IOSR Journal of Economics and Finance (IOSR-JEF) e-ISSN: 2321-5933, p-ISSN: 2321-5925. Volume 1, Issue 5 (Sep. – Oct. 2013), PP 01-13 [www.iosrjournals.org](http://www.iosrjournals.org)
- Ejikeme Jombo Nwagwu (2014) ‘*Legislative Oversight in Nigeria: A Watchdog or a Hunting Dog*’? Journal of Law, Policy and Globalization, Vol.22, 2014, ISSN 2224-3240 (Paper) ISSN 2224-3259, p. 16, (Online) [www.iiste.org](http://www.iiste.org)
- Emeka Umeagbalasi, Uzochukwu Oguejiofor, Chiugo Onwuatuegwu (2015) Challenges of**

- Legislative Intellectualism before the Eight National Assembly of Nigeria, by **the International Society for Civil Liberties & the Rule of Law**, info@intersociety-ng.org and published by “*The Nigerian Voice*”.
- Emmanuel Uzodinma (2013) “Full text of the 2014 Budget Estimate presented by Governor Sullivan Chime of Enugu State”. Daily Post, December 10, 2013, in [dailypost.ng/2013/12/10/full-text-2014-budget-estimate-presented-governor-sullivan-chime-enugu-state/](http://dailypost.ng/2013/12/10/full-text-2014-budget-estimate-presented-governor-sullivan-chime-enugu-state/)
- Enugu State Government (2014) “Enugu State IGR Improvement Strategy and Implementation Plan” (Reviewed and Updated Version). Presented by the Enugu State Board of Internal Revenue and supported by State Partnership for Accountability Responsiveness and Capability, December, 2014.
- Enugu State Government, Enugu State Vision 4:2020 Revised Env4:2020 Medium Term Implementation Plan 2012 – 2015, Sustaining Development in Enugu State: From Vision to Reality.
- Enugu State Ministry of Education: Enugu State Annual Education Sector Performance Report, September, 2010
- Enugu State Government, Year 2007 Budget Speech of His Excellency Chimaroke Nnamani Governor of Enugu State Nigeria Presented at the Legislative Chambers, Eastern Nigeria Parliament Building Independence Layout, Enugu - Friday 22, December 2006.
- Eugene Odo (2015) “The House Under Me Refuses To Mortgage Enugu State”. An interview of the Enugu State House of Assembly speaker, Eugene Odo, with **Lawrence Njoku**; published in The Guardian Newspaper, 17 May 2015
- Faleti, K. O. & Myrick, D. (2012). The Nigerian Budgeting Process: A Framework for Increasing Employment Performance. *Mediterranean Journal of Social Sciences*, 3 (12), 193-213.
- Harry Eckstein (1963) “A Perspective on Comparative Politics, Past and Present”, in Eckstein and David, E. Apter, eds. *Comparative Politics: A Reader*. New York: Free Press of Glencoe, P3
- Harry Eckstein (1988) “*Case Study and Theory in Political Science*”, Pp117-178 in *Regarding Politics: Essays on Political Theory, Stability and Change*. Berkeley: University of California Press.
- Jaja Tamunoosisi Gogo (2014) “*Influence of Legislative Oversight on Public Accountability in Rivers State, Nigeria, 1999-2011*”; PhD Thesis, Department of Political Science, University of Nigeria Nsukka, p. 15.
- Jean Blondel (1972), *Comparative Political Systems*. New York: Praeger, Pp. x, 260.
- Joel, D. Aberbach, (1990) “*Keeping a Watchful Eye: The Politics of Congressional Oversight*”. Washington, DC: The Brookings Institute, p.2
- Joseph, P. Harris (1964) “*Congressional Control of Administration*”. Garden City, NY: Anchor Books, p.9
- Kanayo Kingsley Ogujiuba and Kizito Ehigiamusoe (2014), “Capital Budget Implementation in Nigeria: Evidence from the 2012 Capital Budget”. *Contemporary Economics*, Vol. 8, Issue 3, pp. 299-314 [www.ce.vizja.pl](http://www.ce.vizja.pl)
- Mathew Ekundayo Rotimi, Isa Aminu and Joseph IseOlorunkanmi (2015) “*Towards Designing Effective National Fiscal Budget under the Presidential System: The Nigerian Experience*”. *International Journal of Development and Sustainability*, Volume 4, Number 8; pp. 897-909.
- Morris, S. Ogul (1976) “*Congress Oversees the Bureaucracy: Studies in Legislative Supervision*”.

- Pittsburgh, PA: University of Pittsburgh Press, p. 11.
- Ohanele, J. C. (2010). "Government Budgets in Nigeria: Who benefits?" *The Punch Newspaper*, April 27, pp. 6-7.
- Okanya, D. Osy (2009) "*Legislative Oversight in Nigeria: An Assessment of the Role of National Assembly*". University of Nigeria Journal of Political Economy (UNJPE) Vol. 3, Nos. 1 & 2; Published by Department of Political Science, University of Nigeria, Nsukka, pp.127-142.
- Okolie, A.M. (2003) "*The legislatures and public accountability in Nigeria*" in E.O. Ezeani (ed.) *Public Accountability in Nigeria: Perspective and Issues*. Enugu: Academic Publishing Company.
- Olurankinse, F. (2012). Analysis of the Effectiveness of Capital Expenditure Budgeting in the Local Government System of Ondo State, Nigeria. *Journal of Accounting and Taxation*, 4 (1), 1-6.
- Onb Ozy B. Orluwene (2014) "*Nigerian Legislature and Public Accountability in Presidential Democracy: An Overview*". Mediterranean Journal of Social Sciences, MCSER Publishing, Rome-Italy, Vol. 5, No. 27, December 2014, ISSN 2039-2117 (online) Doi:10.5901/mjss.2014.v5n27pp.1411-1420
- Onyekpere, E. (2012). "*Legislative Oversight and the Budget*". *Punch Newspaper*, November 26.
- Owasanoye, B. (2001) "*Transparency, Accountability and Good Governance under the 1999 Constitution in Nigeria: Issues in the 1999 Constitution*". NIALS.
- Paul Craig (2011) "*Political Constitutionalism and the Judicial Role: A Response*". *International Journal of Constitutional Law*, 2011, Volume 9, Issue 1, pp.112-131; Online, <http://www.oxfordjournals.org>
- Paul Posner and Chung-Keun Park, (2007) "Role of the Legislature in the Budget Process: Recent Trends and Innovations". *OECD Journal on Budgeting*, Volume 7 – No. 3, ISSN 1608-7143
- PopupTaboola (2016) "Essay on the Structural-Functional Approach to Study Political Science". Article shared by Saheb, D. in [Shareyouressays.net](http://Shareyouressays.net), accessed on 19/05/2017
- Samuel H. Beer and Adam B. Ulam, (1973) "Patterns of Government" (eds. 3<sup>rd</sup> ed.). New York: Random House.
- Santiso, C. (2004). "*Legislatures and Budget Oversight in Latin America: Strengthening Public Finance Accountability in Emerging Economies*". *OECD Journal on Budgeting* 4(2): 47-76. <http://www.oecd.org/gov/budget/journal>
- SIGMA (2002) "*Relations between Supreme Audit Institutions and Parliamentary Committees*". SIGMA Papers No. 33, Support for Improvement in Governance and Management. Paris: Organization for Economic Co-operation and Development (OECD), [www.sigmaweb.org](http://www.sigmaweb.org)
- Taiwo, I.O. and Fajengbesi, A.A. (2004) "*Fiscal Federalism and Democratic Governance in Nigeria*". NCEMA/ACBF, Ibadan.
- Talcott Parsons, (1959) "*Voting and the Equilibrium of the American Political System*". In Eugene Burdick and Arthur Brodbeck (eds.) *American Voting Behaviour*. New York: Free Press
- Talcott Parsons, (1975) "The Present Status of "Structural-Functional" Theory in Sociology." In Talcott Parsons, *Social Systems and the Evolution of Action Theory* New York: The Free Press.
- The 1999 Constitution (as amended), Federal Republic of Nigeria, Abuja

Theletsane, Kula Ishmael (2014) *"The Legislative Oversight Bodies in Ensuring Public Financial Accountability and Responsibility"*. Thesis (PhD). University of Pretoria, (School of Public Management and Administration (SPMA)), 2013. University of Pretoria: Research Output; published online 2014, <http://hdl.handle.net/2263/40269>

Turner, Jonathan and Jan Stets (2005). *"The Sociology of Emotions"*. Cambridge. Cambridge University Press.

Urry, John (2000). "Metaphors". *Sociology Beyond Societies: Mobilities for the Twenty-First Century*. Routledge, p.23, ISBN 978-0-415-19089-3.

(<http://books.google.co.uk/books?id=ogyDBobOHVEC&pg=PA23>).

Wale Micaiah (2014) Nigerian States Budget Analysis. Statisense; Economy & Finance, Sep 8, [www.statisense.com](http://www.statisense.com)

## **INTERVIEW**

Able Chukwu, Chairman House Committee on Works, Housing and Lands, Enugu State House of Assembly (Interview Reports)

Chinedu C. Nwamba, Chairman House committee on Agriculture, Enugu State House of Assembly (Interview Reports)

Damian Uchechukwu, Enforcement Officer - Good Governance and Social Justice, (Interview Reports)

Emeka Ijere, Secretary, Enugu State Project Implementation Monitoring Team, Government House, (Interview Reports)

Emeka Ogbuabor PhD, Chairman House Committee on Health, Enugu State House of Assembly (Interview Reports)

Ikechukwu Ezeugwu, Chairman House Committee on Water Resources, Enugu State House of Assembly (Interview Reports)

Joseph Agbo Ugwumba, Chairman House Committee on Civil Service, Pension and Labour Matters, Enugu State House of Assembly, (Interview Reports)

Josiah Anih, Project Supervisor, Ministry of Works, Enugu State (Interview Reports)

Michael Nze Onyeze, Chairman House Committee on Education, Science and Technology, Enugu State House of Assembly (Interview Reports)

Rasaq Umar Daud, Desk Officer - State Accountability and Voice Initiative (SAVI) (Interview Reports)