ASSESSMENT OF THE CONTRIBUTION OF LEGISLATIVE OVERSIGHT TO PUBLIC BUDGET CREDIBILITY IN NIGERIA

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Abstract

Effective oversight function of budget by the Legislative arm of government is a sine qua non to the success of a nation's budget. Indeed, it is a constitutional requirement in every democratic setting. The conduct of oversight functions is one of the most effective techniques that the Legislatures all over the world have adopted to influence the executive branch of government. The National Assembly has been doing this since the commencement of civil rule in 1999. However, the experience has not been very encouraging, and the hope of getting the budget better implemented through adequate oversight and supervision by the relevant committees is not in sight. The study assessed the contribution of Legislative oversight to public budget credibility in Nigeria for the period 1999 to 2025. Self-administered questionnaire method of data collection was employed to collect data from a sample of 124 Committee Clerks in the National Assembly of Nigeria. The study employed multiple linear regression analysis with the aid of SPSS version 20 to analyze the data. Major findings of the study revealed that the National Assembly do not adequately oversight budget implementation in Nigeria at 5% level of significance. Also, the study revealed that legislative oversight by the national Assembly of Nigeria has positive but insignificant effect on budget implementation in Nigeria. The study concludes that the Legislature in Nigeria do not adequately and effectively carryout its legislative function. This is connected with the inadequate funding of the legislative committees, inadequate skilled and specialized personnel for effective oversight as well as lack of consideration of Public Account Committee's report by the plenary session. Therefore, the study recommends that the report of Public Account Committees should be regularly considered by the plenary session in the National Assembly and punitive action be taking against defaulters. Similarly, the various committees in the National Assembly should be provided with adequate resources needed for effective oversight function to ensure budget credibility in the Nigeria.

Keywords: Legislative Oversight, Credible Budget

1. Introduction

Budget is a central policy document of government, showing how it prioritizes and achieves its annual and multi-annual objectives. Apart from financing new and existing programmes, the budget is the primary instrument for implementing fiscal policy, thereby influencing the economy as a whole. Alongside other instruments of government policy, the budget aims to translate plans and aspirations into reality. Public sector budgeting provides the most rational, legal, and acceptable basis for resource mobilization and allocation to national strategic priorities in order to achieve macroeconomic objectives. Budget therefore serves as an economic tool for facilitating and realizing the vision of government within a given fiscal year.

A well-formulated and properly implemented budget has the capacity to promote socio-economic well-being, finance development projects, and support effective public service administration. This is particularly critical in developing economies such as Nigeria, where poverty remains pervasive despite the country's substantial natural resource endowment. Evidence indicates that Nigeria ranks among the countries with the largest concentration of the world's poor, accounting for a significant share of global poverty (Bello & Sagagi, 2017; World Bank, 2014). Consequently, ineffective budgeting and weak fiscal governance undermine the capacity of the government to address socio-economic challenges and improve living standards.

Moreover, the budget serves as a contract between citizens and the state, outlining how public resources are generated and allocated for the provision of public services. As such, the budget must be clear, transparent, and credible to command public trust and serve as a basis for accountability. Government is therefore responsible and accountable for the allocation, custody, and utilization of public resources through the budget, in accordance with established rules, policies, and financial regulations (Kamau, Rotich, & Anyango, 2017).

A credible budget serves as one of the primary frameworks for the implementation of economic and other developmental policies of any government. Therefore, it is important to understand how government ministries budget and whether the underlying system and processes are capable of producing a credible budget. However, independent reports by International Institutions providing budgetary support to governments have identified weak budget credibility as a problem besetting Public Financial Management (PFM). As a result, the government budget does not constitute a dependable framework for the allocation and efficient use of nation's resources. According to Conteh (2016) lack of budget credibility implies that government does not have a reliable framework for executing long-term developmental plan.

Nigeria has embraced budgeting as her main development instrument and has approached the attainment of the nation's socio-political and economic transformation from the perspective of budgeting, among others (Ben-Caleb, 2015). In Nigeria, the Federal Government has a constitutional obligation to develop budget every fiscal year. The national budget is the most important economic policy instrument for the government and it reflects government's priorities regarding social and economic policy more than any other document. In addition, the instrument translates policies, campaign promises, political commitments, and goals into decisions regarding where funds should be spent and how funds should be collected. A well-functioning budget system is vital for the formulation of sustainable fiscal policy and the facilitation of economic growth (Ogujiuba & Ehigiamusoe, 2014).

Similarly, effective oversight function of budget by the legislative arm of government is a sine qua non to the success of a nation's budget. Indeed, it is a constitutional requirement in every democratic setting (Abiola & Mustapha, 2015). The conduct of oversight functions is one of the most effective techniques that the legislatures all over the world have adopted to influence the executive branch of government. The National Assembly has been doing this since the commencement of civil rule in 1999. However, the experience has not been very encouraging, and the hope of getting the budget better implemented through adequate oversight and supervision by the relevant committees is not in sight. The National Assembly of Nigeria lacks capacity for effective oversight. As at today, the infrastructure and human resources to carry out effective oversight are not available (Abiola & Mustapha, 2015). Against this background, the current study seeks to examine the contribution of Legislature to public budget credibility in Nigeria from 1999 to 2025.

1.2 Problem Statement

Globally, efforts have been going on to reinforce and reform government budget as a potent tool to performance evaluation and financial control (Oladele & Olaoye, 2016). However, the crucial issues confronting government is how to adequately control budgetary expenditure in order to have a sustained balance or surplus budget that will enhance economic development (Orebiyi & Ugochukwu, 2005).

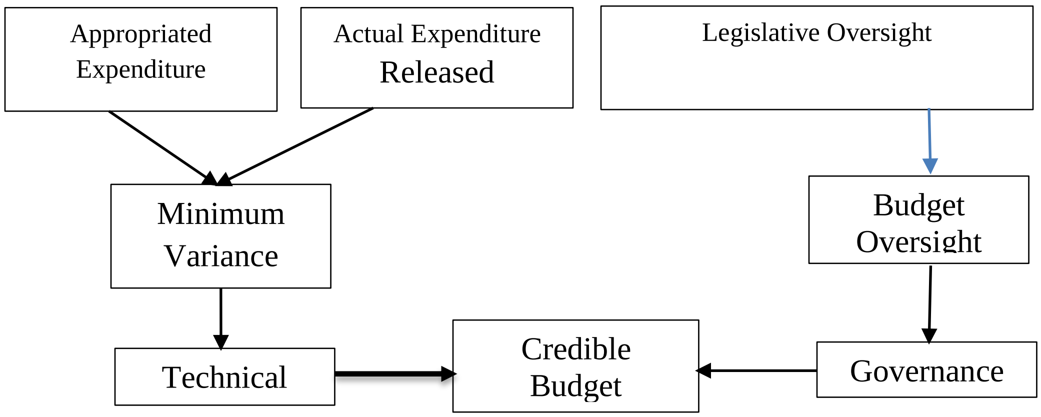
Since the return to civil rule in 1999 in Nigeria, there have been disagreements between the legislative arm of government and the presidency over the budget performance. The Federal Government has always insisted that it is committed to the proper implementation of the annual budget, whereas the National Assembly has insisted that the Federal Government does not always implement the annual budget as it has been enacted. According to Osigwe and Nghargbu (2020) Nigeria's poor rating of 17 out of 100 in the 2017 global Open Budget Index, indicating low budget transparency and openness; while countries such as Ghana, Brazil and South Africa scored 50, 77 and 89, respectively. When this fact is juxtaposed against the background that the recurrent part of the budget has been consuming about 70% of the budget, then the implication is that Nigeria has been dedicating about 15% of the overall annual budget to capital expenditure (Ehigiamusoe & Umar, 2013). This has led to poor social indicators, infrastructural deficit, poverty, massive unemployment and underdevelopment. As a result, Nigeria's budgetary process in the last three decades was always distorted by budget indiscipline as manifested in the forms of unsustainable extra budgetary expenditure, unfavourable budget variances and lack of budget integrity all of which translate into weak methods of delivering public good to citizens among others (Ben-Caleb, 2015).

2. Literature Review

2.1 Concept of Credible Budget and Legislative Oversight

A credible budget is a budget that has minimal variances in comparison to the actual outcomes, comprehensive in coverage, and affordable regarding the availability of funding. Credible budget is made up of realistic estimates, sustainable expenditure programs, and the legislature provides efficient oversight of the process (Deng & Peng, 2011). It serves as one of the primary frameworks for the implementation of the economic and other developmental policies of any government. A credible budget is a budget that fulfils the three budgetary objectives of fiscal discipline, allocative efficiency, and operational efficiency. For a budget to be credible also means that the budget system functions to serve spending control, management, and planning (Conteh, 2016). Budget credibility crucially depends on having predictable rules and processes in place for the formulation and implementation of the budget, including dealing with changing circumstances. As a whole, budget credibility goes beyond ensuring that numbers contained in the budget are correct and based on a realistic macro-economic foundation. It involves wider ownership of the budget priorities, predictable budget rules, and processes and systems that ensure discipline in implementation (Conteh, 2016). Budget credibility is critical for the attainment of greater efficiency and effectiveness in government operations (Helpap, 2015). Budget credibility crucially depends on having predictable rules and processes in place for the formulation and implementation of budget, including dealing with changing circumstances.

Figure 2.1: Credible Budget



Source: The Authors (2025)

Credible budget can be looked at from two different but related perspective, that is technical and governance. From technical perspective, a credible budget is achieved when there is minimum variation between actual and proposed expenditure. Government budgetary estimates, especially expenditures can vary significantly from their actual amounts. Such variances may be due to factors such as; estimation errors, unanticipated changes in economic conditions, or policy changes. From the governance perspective, a credible budget is achieved when a budget was adequately oversighted by the Legislature as shown in figure 2.1. Governance credibility also demands a clear and effective mechanism for political oversight including oversight by the legislature.

On the other hand, Legislative oversight refers to the review, monitoring, and supervision of the executive arm of government, including the numerous Federal Ministries, Departments and Agencies (MDAs)'s programs, activities, and policy implementation by the Legislature. The Legislature exercises this power largely through its legislative committee system. In Nigeria, Legislative oversight authority derives from its "implied" powers in the Constitution, and House and Senate rules. It is an integral part of the Nigerian system of checks and balances. Oversight as an outgrowth of this principle serves a number of overlapping objectives and purposes such as; improvement in the efficiency, economy, and effectiveness of governmental operations; evaluation of programs and performance; detection and prevention of poor administration, waste, abuse, arbitrary and capricious behaviour, or illegal and unconstitutional conduct among others (Ehigiamusoe & Umar, 2013).

2.2 Empirical Review

In this section, the study empirically reviewed the works of other researchers related to the budget credibility and Legislative oversight. Sandra, Mohammed, and Nkweakwu (2020) examined Legislative oversight and the enforcement of budget implementation in Nigeria Army. Using multiple linear regression analysis, the study revealed that, the Legislative oversight committee reports on the implementation of annual budget in the Nigerian Army have not been always release to Budget Office of the Federation and even to the Nigerian Army itself. However, Legislative oversight has been effective in addressing the revenue shortfall in budget implementation in the Nigerian Army.

Eguavoen, Ukarin, and Oghenebrozie (2022) examined the role of Legislators and budget process in Nigeria using content analysis. The study revealed that Legislative oversight committees have found not to be very effective in stimulating Ministries, Departments and Agencies (MDAs) for budget outcomes attainment. Udoji, Johnpaul, and Jude (2020) examined Legislative-Judicial relations and budget implementation in Nigeria using content analysis. The study revealed that the legislature and the judiciary, as institutions, do not perform their functions and duties in regulating the excesses of the executive branch of the government and its MDAs, in particular with respect to the complete execution of the budget enacted into law in Nigeria.

Moreover, Shehu, I. (2023) assessed the contribution of financial control institutions to budget credibility in the Nigeria public sector using both primary and secondary data. The study employed multiple linear regression analysis and established that there is positive but insignificant relationship between the legislative oversight and budget credibility at 5% level of significance in the Nigeria public sector. Nokwazi (2022) examined the politics of budget decision-making in South Africa using in-depth elite interviews, non-participant observation, and document analysis. The study found that the enactment of budget legislation and reforms to improve the legislative budget process, their impact on balancing institutional power in decision-making, minimising undue influence on public resources and promoting “rational” budgeting is limited. James (2020)examined the executive–legislature relationship in the budget process of the 7th and 8th Nigeria’s National Assembly. The utilized primary data and established that Executive-Legislature relationship in the budget process between the 7th and 8th Assembly was frosty; while was Executive interference in the budget process of the Legislature. The study further revealed that the effect of the pattern of Executive-Legislature relationship in the budget process in both Assemblies had effect on governance that resulted to the delay in budget submission, approvals and poor implementation, poor infrastructural development, and low level of employment of the citizens. Rawabdeh and Abuhummour (2024) examined the role of parliamentary scrutiny in budgetary policy by focusing on the eighteenth Parliament of Jordan. Using quantitative data, the study found orrelation between budgetary scrutiny and transparency.

Similarly, Mbete (2016) examined oversight and accountability by the fourth Parliament of the Republic of South Africa the study utilized quantitative data and established that the oversight and accountability mechanisms employed by the fourth Parliament were ineffective and that members of Parliament did not understand their role, function and mandate in overseeing the executive and thus fails in holding the executive accountable for its actions and/ or lack of action. Abdullah et al. (2020) examined Parliament oversight on Local Government financial management in Pidie District, Aceh Indonesia using a sample of 31 members of the council involved in the oversight of local finances. Using multiple linear regression, the study esbalished that political background had an effect on local financial oversight, while the regulation understanding had no effect. The study further revealed that public transparency moderates the relationship between political background and local financial oversight. Gcabashe and Pillay (2025) examined promoting financial management in local municipalities through accountability in South Africa for the secondary data for the period 2019 to 2020. The study employed thematic analysis and established that accountability measures in the Senqu Local Municipality are enabled by planning, oversight from legislative and administrative authorities, effective internal controls and an effective political and administrative interface.

2.3 Theoretical Framework

The study anchored on the theory of separation of powers as used by Collins (1999) and Mahmud, Ogwuzebe, and John (2022). The theory was propounded by Baron Charles de Montesquieu (1689-1755). According to him Montesquieu before the 17th century, man by his very nature has the innate tendency to keep on accumulating power, and if allowed to gain absolute and exclusive control of political power, he is very likely going to use this absolute hold on power to tyrannize his fellow man. Montesquieu, therefore, concluded by advising in his epic work, The Spirit of the Laws (1748), that in order to check against possible authoritarian, dictatorial or tyrannical use of power, governmental power should be shared among the various bodies into which the government system is be divided. In specific terms, Montesquieu actually developed his rationalization into a full-blown doctrine known as separation of governmental powers into legislative (law - making), executive (law-executing) and judicial (law-- interpreting) powers; emphasizing that each of these powers be confined or assigned to each of the three arms of government into which the government business is divided, that is, Legislature, Executive and the Judiciary. It is worthy to note here that by the late 17th century, the idea of separation of powers was revived following the claims to the divine rights of kings and absolute sovereignty.

Since then, the doctrine of separation of powers passed across to the United States of America's constitution, though in a modified form. In the bid to reap the advantages of the doctrine of separation of powers and at the same time check against possible abuse of power conferred on it by one arm of government, the framers of the American constitution retained the idea of dividing governmental powers along the line proposed by Montesquieu (executive, legislature and judiciary). The constitution also went further to provide that these three powers should not be restricted to separate water tight departments as advocated by Montesquieu, but should ingeniously be made to fuse into one another, hence the Theory of Fusion of Powers. The idea behind the doctrine of fusion of powers is to provide for a system whereby in the process of relating with one another, each arm of government acts as a check against any possible abuse of the power assigned to any of its counterpart in the governmental system. Today in the United States and in most developed democracies the idea of fusion of powers or separation of powers has gained in popularity in form of a system based on the doctrine of checks and balances, which serves well to check any possible excesses on the part of any of the three organs of government (Collins, 1999). As a cardinal pillar of modern democracy, separation provides a mechanism for checks and balances among governmental organs; and has been demonstrably practiced in the advanced democracies of the United State of America and Great Britain.

The forgoing is exactly the rationale for the relationship existing between the executive and the legislature in the budgetary process. When exercised alongside the doctrine of Rule of Law, separation can be relevant and considerably useful in gaining insights into role assignment and performance expectations with respect to the budgetary process (authorization and powers) (Mahmud, 2022). The theory of separation of power is applicable to Nigeria because preparation of budget is a shared responsibility of the Executive and Legislative arm of government. The budget, which is officially referred to as the Appropriation Act, is prepared by the Executive, approved by the Legislature and signed into law by the President.

3. Method

3.1 Population of the Study

The population for the study is consists of committee clerks in the National Assembly both Senate and House of Representatives. Table 3.1 shows that the 10th National Assemby has a total number of 182 Standng Committess; with 71 committees in the Senate (Office of the Director of Committees, Senate 2022) and 111 in House of Representatives (Office of the Director of Committees, House of Representative, 2022). Committee clerks were used because they are more experienced and more professionals on budget oversight than the politically elected members.

Table 3.1: Population of the Study

Category of the Population		Number of Population	Percentage of Population
National Assembly	Senate Standing Committees	71	39.0
	House of Representatives Standing Committees	111	61.0
	Total	182	100.0

Sources: Office of Director of Committees, Senate (2025) and Office of the Director of Committees, House of Representatives (2025)

3.2 Sampling and Sampling Technique

To determine appropriate sample size, the study employed Krejcie and Morgan (1970) method of sample size determination. Therefore, the appropriate sample size for the study is 124 as shown in table 3.2.

Table 3.2: Sample Distribution

Category of the Sample		Sample Size	Percentage of Sample
National Assembly	Senate Standing Committees	48	39.0
	House of Representatives Standing Committees	76	61.0
	Total	124	100.0

Source: Author's Computation (2025)

Finally, to easily access the respondents, convenient or accidental sampling technique was adopted. This method of sampling was chosen because it allows the researcher to select any respondent that is conveniently available to him.

3.3 Instruments of Data Collection

The study utilized quantitative data collected using the instrument of questionnaire. As such, a total number of 124 questionnaires were administered to the various committee clerks in the National Assembly; 48 questionnaires in Senate and 76 questionnaires in House of Representatives. The questionnaire was classified into three main sections. Section A contained questions related to the demographic characteristics of the committee clerks, section B contained questions related to the credible budget, and section C contained questions related to Legislative oversight.

3.4 Reliability of the Instrument

Reliability test was conducted to measure the internal consistency of the instruments. Hence, Cronbach's alpha is one way of measuring the strength of that consistency. The coefficient of the Cronbach's alpha was calculated using the formula specified in equation 3.1.

$$\alpha = \frac{N\underline{C}}{\underline{V} + (N-1)\underline{C}} \qquad (3.1)$$

Where N represents number of items, $\underline{C}$ represents average inter-item covariance, and $\underline{V}$ represents average variance.

The resulting α coefficient of reliability ranges from 0 to 1 in providing this overall assessment of a measure's reliability. If all of the scale items are entirely independent from one another (that is, they are not correlated or share no covariance), then α = 0; and, if all of the items have high covariances, then α will approach 1 as the number of items in the scale approaches infinity. George and Mallery (2003) provides the following rules of thumb for Cronbatch's Alpha values; if α ≥ 0.9, excellent, if α ≥ good, if α ≥ 0.7, acceptable, if α ≥ 0.6, questionable, if α ≥ 0.5 poor, and if α < 0.5, unacceptable. Although the standards for what makes a good α coefficient are entirely arbitrary and depend on our theoretical knowledge of the scale in question, the study used α ≥ 0.7 threshold as considered acceptable in most social science researches.

3.5 Method of Data Analysis

To examine the adequacy of budget oversight by the legislature in ensuring budget credibility in the Nigeria public sector, Multiple Linear Regression was employed as specified in equation 3.2:

$$BC = \alpha_0 + \beta_1 ALO + \beta_2 ELO + \mu \qquad (3.2)$$

Where BC represents Budget Credibility, ALO represents Adequate Legislative Oversight, ELO represents the Effective Legislative Oversight, α_0 represents constant or intercept, β_1 and β_2 represents slope coefficients, and μ represents error term.

4. Result And Discussion

This section contained analysis and discussion of the results. The paper employed multiple linear regression model to analyze quantitative data with the aid of Statistical Package for Social Science (SPSS) version 22 while content analysis was employed to analyze the qualitative data.

4.1 Reliability Test Result

To ensure the internal consistency of the instrument, the paper employed reliability test using Cronbatch's Alpha approach. Cronbatch's Alpha measure the internal consistency between items to decide whether the different items in a questionnaire consistently reflect the construct that it measures. The result in table 4.1 indicated Cronbatch's Alpha values of 0.792 and 0.787 for both Adequate Legislative Oversight and Effectiveness of Legislative Oversight the result revealed an acceptable Cronbatch's alpha values which ensures the internal consistency of the instrument.

Table 4.1 Reliability Test

Scale	**No of Items**	**Cronbach Alpha**
Adequate Legislative oversight	3	0.792
Effectiveness of Legislative oversight	3	0.787

Source: Author's computation (2025)

The result of multiple linear regression in table 4.2 shows that Legislative Oversight (ALO) is positive but insignificant to ensure Budget Credibility (BC) in the Nigeria at 5% level of significance. A percentage increase in Legislative oversight caused budget credibility to increase by about 0.23%. This implies that budget oversight by the Legislature is inadequate to ensure budget credibility in Nigeria. This finding is consistent with Udoji, Johnpaul, and Jude (2020) who found that Legislature and the Judiciary, as institutions, do not perform their functions and duties in regulating the excesses of the executive branch of the government and its MDAs, in particular with respect to the complete execution of the budget enacted into law in Nigeria. Similarly, the result in table 4.2 shows that legislative oversight has no significant effect on budget credibility in Nigeria at 5% level of significance. A percentage increase in legislative oversight caused budget credibility to increase by about 0.31%. This implies that legislative is not effective to ensure budget credibility in Nigeria. This finding is consistent with Eguavoen, Ukarin, and Oghenebrozie (2022) who reported that Legislative oversight committees have found not to be very effective in stimulating Ministries, Departments and Agencies (MDAs) for budget outcomes attainment.

Table 4.2: Coefficients

Dependent Variable: Budget Credibility (BC)					
Model	Unstandardized Coefficients		Standardized Coefficients	t	Prob.
	B	Std. Error	Beta		
Constant	-0.029	0.152		-0.107	0.851
ALO	0.239	0.162	0.172	1.475	0.108
ELO	0.317	0.166	0.722	1.909	0.066
R^2	0.668				
F-Stat (Prob.)	41.222 (0.000)				
DW	1.991				

Source: Author's Computation (2022)
Note: ALO represents Adequate Legislative Oversight. ELO represents Effective Legislative Oversight

To ensure the robustness of the result, several diagnostic tests were conducted as shown in table 4.2. The result shows that, the coefficient of R^2 value is 0.668 which implies that Adequate Legislative Oversight (ALO) and Effectiveness of Legislative Oversight (ELO) accounted for about 66.8% of variation in Budget Credibility (BC) in Nigeria while the remaining 33.2% was captured by the residual. The overall model fitness shows that the probability value of F-stat is less than 5% ($P < 0.05$) which implies that the model fits the data. The coefficient of Durbin Watson statistics (DW) is approximately 2; which implies that there is no sign of autocorrelation in the result.

Furthermore, to check whether the explanatory variables are independent, multicollinearity test was conducted as shown in table 4.3. The result shows that none of the coefficients of Variance Inflation Factor (VIF) is greater than 10 and none of the coefficients of Tolerance is less than 0.1. This implies that the model has no problem of multicollinearity and that the explanatory variables are independent.

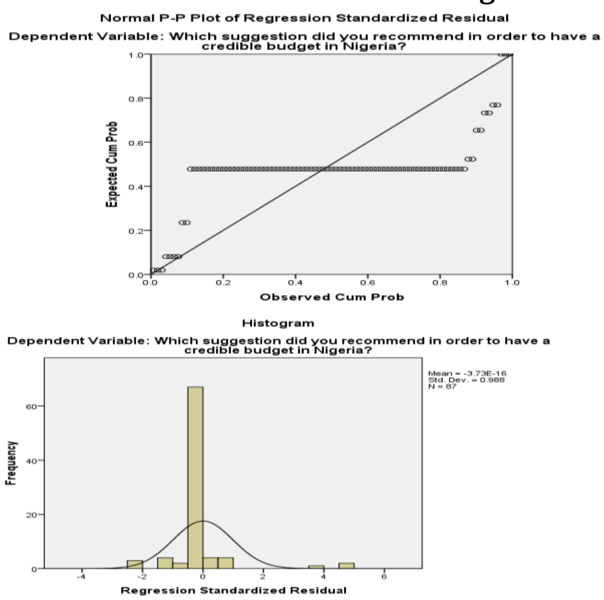
Table 4.3: Multicollinearity Test

Variables	Tolerance	VIF
Adequate Legislative Oversight	0.775	1.291
Effectiveness of Legislative Oversight	0.775	1.291

Source: Author's Computation (2022)

Similarly, the paper checked the assumption of normality of the residuals using histogram and normal probability plot as shown in figure 4.1. The figure to the right shows that the points are the observed residuals, while the straight line represents the normal distribution. If all the dots fall on the straight line, it implies that the residuals are perfectly normally distributed. In this regard, the plot seems to be close to normal, as no points extremely deviate from the straight line. This implies that the residuals of the model are normally distributed as shown in the figure to the right.

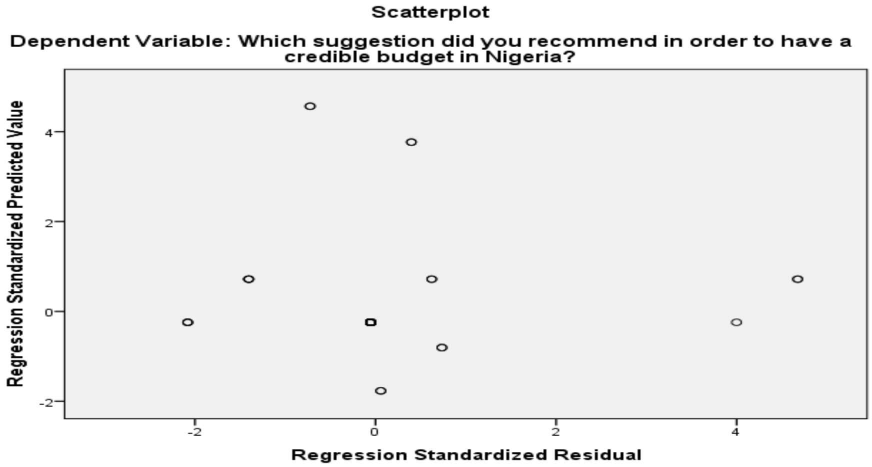
Figure 4.1: Normality Test



Source: Author's Computation (2025)

The paper also conducted heteroskedasticity test to check wether the residuals of the model has constant variance. Hence, scatter plot of standardized residuals against standardized predicted values was estimated as shown in in figure 4.2. The figure shows a random array of dots that are evenly dispersed around zero. If the graph funnels out, there are chances that there is heteroscedasticity in the sample. Also, if the graph plots any sort of curve, there are chances that the data have broken the assumption of linearity. The figure shows a random dispersion around zero which implies that the model has no problem of heteroscedasticity and the residuals of the model has constant variance.

Figure 5.3: Heteroscedasticity Test



Source: Author's Computation (2022)

5. Conclusion

The study examined the contribution of Legislative oversight to public budget credibility in Nigeria. The key conclusion that can be drawn is that the Legislature in Nigeria do not adequately and effectively carryout its legislative function. This is connected with the inadequate funding of the legislative committees, inadequate skilled and specialized personnel for effective oversight as well as lack of consideration of Public Account Committee's report by the plenary session.

6. Implications/Recommendations

Based on the above conclusion, the study recommends that the report of Public Account Committees should be regularly considered by the plenary and punitive action be taking against defaulters. Similarly, various committees in the National Assembly should be provided with adequate resources needed for effective oversight function which include; adequate funding, staff training and retraining, staff welfare, among others. Finally, the Nigerian legislature should adopt the use technology like i-monitor for effective legislative oversight to ensure budget credibility in the Nigeria public sector.

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