Legislative Oversight and Public Accountability in Nigeria: Challenges and Prospects

Hamza Abdullahi Yusuf
+2348034500027,
hamzapad66@gmail.com,

Musa Idris
+2348034772717
musaidrisaa@gmail.com
&
Mubasshiru Salisu Mohammed
+2348061580510
mubasshirsalis72@gmail.com
Department of Public Administration,
Ahmadu Bello University, Zaria.

Abstract

since the return of democratic governance in May 1999, the power of the Nigerian legislatures to conduct oversights on any matter within its legislative competence has been an issue of discourse from many quarters. There has been increased concern on legislative activism in ensuring public accountability, curbing corruption and fiscal discipline, most especially in recent years. However, in spite of the importance of legislative oversight in contemporary democratic governance, it has been controversial in all ramifications especially in the political scene, and has remained one of the majors source of executive versus legislative brinkmanship, fueds and squabbles in Nigeria. This paper examines some of the issues and challenges affecting legislative oversight functions enshrined in section 88 (J) & (2) and section 89 (!) of 1999 Constitution of the Federal Republic of Nigeria in ensuring public accountability in the Ministries, Departments and Agencies (MDAs) of government. The study adopted analytical and exploratory research design using secondary information and discourse analysis of the existing literatures. The study discovered that although the legislative oversight committees perform the oversight functions, but have not been very effective in enhancing public accountability, transparency and curbing corruption in Nigeria. It was revealed that the legislators are themselves placing higher premium of personal and pecuniary interests at the expense of the public interest in the exercise of oversights function coupled with uncooperative relationship between executive and legislative branches

which makes it very difficult for the legislatures to summon some public officials to account. The paper therefore recommended that in so far as public accountability and transparency are to be achieved through legislative oversights in Nigeria, the interest and unity development of the country should override personal and collective interests of the members, the legislatures should see their membership in the National Assembly as a call to national duty which demands sacrifice and commitment to duty in all aspects of governance and a demonstration of the true representatives of the electorates.

Key Words: Legislative oversight, Public Accountability, Good Governance, public interest, MDAs.

Introduction

The principle of separation of power is one of the major ingredients of modern democratic governance which helps to ensure that powers that existed in a country are divided into different branches and not concentrated in one hand. The intent is to prevent one branch from becoming supreme, thereby abusing its power, and to induce the branches to cooperate and work harmoniously towards ensuring political stability and good governance. In an ideal democracy, legislatures served three major functions; law making, representatives of the people as well as oversights. Over the years, legislative oversights has become an issue of considerable discussion by many scholars in Nigeria. One of the key reasons for such concern was the fact that the legislature is generally regarded as an important icon that symbolize the existence of democracy and sovereign organ of the state power. The organ is vested with power to make, alter and repeal laws, served as representatives of the people as well as an institutionalized check against the excesses of other branches, especially the executive in order to make sure that policies and actions reflect the interest of the people they are serving and representing. Perhaps, that is why Mills (1861) wrote in his representative democracy that the legislature act as the eyes, ears and voice of the people. Consequently, the foremost characteristics of a legislature is its intrinsic link to the citizens of the nation therefore its functions are tremendous and its roles are versatile.

In the political realm, the return to democratic governance in Nigeria since 1999 had automatically spurred citizens' quest for transparency and accountability from those that are representing them after many years of military interregnum,

characterized by accountability deficits. Consequently, the citizens demand explanation and justification of actions and decisions taken by those serving as their agents. The presidential system of government practiced in Nigeria makes provision for separation of powers and duties to the three arms of government namely; the executive, legislature and judiciary. Constitutionally, the legislature makes laws for peace, order and good governance of the country, while the executive is charged with the responsibility of execution of laws. The judiciary is called upon in the determination of civil rights and obligations to interpret the laws as encapsulated in sections 4, 5 and 6 of 1999 constitution (as amended). This system of government understands that powers may be misused and abused and therefore introduced a system of checks and balances among the three arms of government. The legislature has the power of oversight over the execution and administration of laws by the executive. The executive holds the powers of execution and implementation of laws and can as well use these powers to call the legislature and judiciary to account. Thus, it is a system created for the overall benefit of the citizens, (Ehigiamusoe and Umar, 2013, Onyekpere 2012).

However, one of the major challenges facing the governance of many nations today is the ability of emerging institutional arrangements to adequately account and justify their actions to those they are representing and serving most especially in the areas of public accountability and fiscal prudence, (Wehner 2003; Santiso and Belgrano 2004). Thus, enhancing the contribution of the legislative oversights on public accountability is increasingly considered as a means of strengthening good governance, ensuring transparency and curbing corruption especially in the areas of public finance management (Orluwene, 2014).

By virtue of Section 88 subsection 1 & 2 and section and 89 1&2 of 1999 Constitution of the Federal Republic of Nigeria (CFRN), the National Assembly is empowered to conduct investigations into any matter or thing with respect to which it has power to make laws. Section 88 clearly provides that;

> Subject to the provisions of this Constitution, each House of the National Assembly shall have power by resolution published in its journal or in the Official Gazette of the Government of the Federation to direct or cause to be directed investigation into any matter or thing with respect to which it has power to make laws, and the conduct of affairs of any person, authority, ministry or government department charged, or intended to be charged, with the duty of or responsibility for executing or administering

> laws enacted by National Assembly, and disbursing or administering moneys appropriated or to be appropriated by the National Assembly.
>
> The powers conferred on the National Assembly under the provisions of this section are exercisable only for the purpose of enabling it to make laws with respect to any matter within its legislative competence and correct any defects in existing laws; and expose corruption, inefficiency or waste in the execution or administration of laws within its legislative competence and in the disbursement or administration of funds appropriated by it.

Section 89 on the other hand empowered the Senate or the House of Representative to compel the attendance of any person or authority to appear before it in relation to any matter within its legislative competence. The section provides the Senate or the House of Representatives or a committee appointed in accordance with section 62 of the Constitution shall have power to;

> summon any person in Nigeria to give evidence at any place or produce any document or other thing in his possession or under his control, and examine him as a witness and require him to produce any document or other thing in his possession or under his control, subject to all just exceptions; and issue a warrant to compel the attendance of any person who, after having been summoned to attend, fails, refuses or neglects to do so and does not excuse such failure, refusal or neglect to the satisfaction of the House or the committee in question, and order him to pay all costs which may have been occasioned in compelling his attendance or by reason of his failure, refusal or neglect to obey the summons, and also to impose such fine as may be prescribed for any such failure, refused or neglect; and any fine so imposed shall be recoverable in the same manner as a fine imposed by a court of law.

The legislature exercises this power largely through its legislative committee system enshrined in the Constitution and House & Senate rules.
It is argued that one of the most important wisdom behind legislative oversights in Nigeria is to ensure public accountability, transparency, prevent corruption as well as stimulating the Ministries, Departments and Agencies (MDAs) to the

attainment of budget outcomes. Public accountability specifically requires that those entrusted with power must be answerable and accountable for their acts, omisions and decisions to those who gave them that power. That was why Pelizzo, (2013) opined that the principle of accountability specifically requires that the government have the obligation to be "answerable" and "justifiable" in its decisions and have the assurance that the public funds are spent for the purpose specified and without personal gain to any private individual beyond fair compensation for his service.

However, in Nigeria, the legislative oversight, a critical aspect of the functions of the legislature other than law making, have been severally compromised and often misused to serve personal interest. Since 1999, various Nigerian MDAs were characterized by budget scandals, financial profligacy and fiscal indiscipline which could have been averted by legislative oversights. The National Assembly's perception of legislative oversight function as a short-cut to richness is generally worrisome because it negates the principle of good governance. Any legislative investigation means a sure way of enriching the honourable members involved in the exercise, and it earns them political relevance in the system as they seem to assume quasi-judicial demigods to those public officers being investigated, (Nwagwu, 2014). Most often, the oversight committees abandon the substance at issue to chase the shadow with a view to humiliating and intimidating their prey to bow to pressure and accept to negotiate for unholy settlement. It was alleged that in course of executing their statutory legislative oversight function to MDAs, the oversight committees reduced this all important constitutional responsibility to mere alarm mechanism being used to blackmail or witch-hunt political opponents, extortion of money from the parastatals, departments and ministries under its supervision for selfish or personal aggrandizement. This was the case in 2012 when the House of Representatives *Ad-hoc* Committee on the Monitoring of Fuel Subsidy to the tune of N1.3 trillion was enmeshed in a US$620,000 bribery scandal received from the Zenon Oil and Gas Chairman, Mr. Femi Otedola to facilitate the removal of Zenon Oil and Gas company's name from the list of oil marketers who bought foreign exchange from the Central Bank of Nigeria (CBN) without importing petroleum products. In the same year, the House of Representatives committee on Capital Market and Institutions conducted an oversight into the Securities and Exchange Commission (SEC) during which specific charges of corruption were preferred on Ms Aruma Oteh, the Director General of the Commission. The report revealed that as part of

its statutory oversight functions, the House Committee Chairman allegedly accused Ms Oteh of financial profligacy, asserting that she had stayed in a hotel for eight months and spent over N30 million. In one day, the DG spent N85,000 on food at the hotel. The other day she spent N850,000 on food. (The Nation Newspaper, March 21, 2012). The Director-General was completely taken aback as she could not put up a defense immediately. Rather, she questioned the credibility of the Chairman to preside over the probe, alleging that the Committee Chairman collected a cheque to travel to the Dominican Republic to attend a conference which he did not attend, nor did he return the money. She accused him of undermining his capacity to carry out his duties as Chairman of House Committee by asking the Securities and Exchange Commission to contribute N39 million for the public hearing, and demanded N5 million for himself to avert justice. The chairman probably bursted out due to his apparent failure in the illicit bid for gratifications, (Punch Newspaper, 2012).

Also in the Senate chamber, many incidences of gross abuse of legislative oversight functions abound since 1999. For example, in April 2008, the chairperson Senate Committee on Health, came under investigation by Nigeria's Economic and Financial Crimes Commission (EFCC) involving N300 million unspent funds of the 2007 budget of ministry of health which she was allegedly distributed among the Minister, her minister of state and top civil servants on the Senate and House Health Committee she chairs.

In spite of the several concerted efforts been put in place with a view to ensuring accountability, transparency and fighting corruption, Nigeria continued to be ranked among the most corrupt nations in the world. For example, in 2011, a survey conducted by Transparency International (TI) ranked Nigeria 143rd out of 182 countries surveyed. Although the number dropped to 139th in 2012, but it also moved to 144th in 2013 and later dropped to 136th in 2014. This clearly signifies high level of corruption. These lapses have given rise to query why the legislative oversight, a robust mechanism institutionalized to checkmate these excesses from the MDAs for the purpose of ensuring public accountability, transparency and curbing corruption has been compromised? What are the major challenges and issues bedeviling legislative oversight functions in Nigeria? How can legislative oversight enhance public accountability in Nigeria?

The objective of this paper therefore is to examine some of the issues and challenges bedeviling the legislative oversights functions in enhancing public accountability in Nigeria. The scope of the study is from 1999 to 2015. The choice of this period was informed by the fact that it was the period that Nigeria experienced an uninterrupted period of democratic dispensation after many decades of military dictatorship that has been epitomized by lack of public accountability and transperency. The study assumes that legislative oversights does not enhance public accountability in Nigeria since 1999.

The significance of this study stems from the fact that legislative oversight and public accountability are very central and crucial on the democratization process and critical in ensuring good governance and it is coming at the time when there has been increased concern on legislative activism in ensuring public accountability and fiscal discipline, most especially in recent years characterized by legislative versus executive brinkmanships, feuds and squabbles. In fact, the study adds to the existing literatures by writers like Orluwene (2013) who undertook study on an overview of Nigerian legislature and public accountability in presidential democracy with special reference to section 52 (1) and section 94 (1 &2) of 1999 CFRN which requires each and every member to declare his assets and liabilities before taking his seat in that house. The study also adds to the value of work carried out by Nwagwu (2014) who wrote on legislative oversight in and the effectiveness of the organ in ensuring good governance in Nigeria polity. But Ehigiamusoe and Umar (2013) on their part sought to examine the significance of legislative oversight on budget performance of some Ministries, Departments and Agencies (MDAs) in Nigeria with special reference to federal ministry of education. Similarly, Pelizzo (2013) gives an exploration of Government Accountability and Legislative Oversight. His main focus is on how the system and type of government affected public accountability through legislative oversight functions. However, none of these studies have specifically examined legislative oversight and public accountabilty *vis-avis* the major challenges and issues inherent in this important constitutional responsibility. Therefore this study seeks to fill this knowledge gap.

Methodology

This paper adopted documentary research. Data was obtained from the secondary sources using already existing literatures on the powers, functions, duties and

responsibilties of legislatures as enshrined in 1999 Constitution of the Federal Republic of Nigeria (CFRN), Senete and House Standing Rules and procedures. The data was analysed using discourse analysis and discussion in order to establish the relationship between legislative oversight and public accountabilty in Nigeria for the period under review. This is based on the premise that documentary research involves analysing, conceptualizing and assessing available information to support a viewpoint or argument of an academic work as rightly pointed out by Scott (2006) and Balihar (2007). In addition, the use of this method was justified on premise that information needed for the study was is sufficiently available to provide a reasonable ground and arrive at valid conclusion.

Literature Review and Theoretical Framework

Legislative Oversight

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 programmes, activities, and policy implementation by the National Assembly. The legislature exercises this power largely through its legislative committee system. Legislative oversight authority derives from its "implied" powers in the Constitution, and House & 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 programmes and performance; detection and prevention of poor administration, waste, abuse, arbitrary and capricious behaviour, or illegal and unconstitutional conduct.

Oversights as one of the most important functions of the legislature, is a concept that is used to refer to crucial role of the legislatures in monitoring and reviewing the actions of the executive organs of government. This is represented by an exercise of power in constitutional democracy where administration or executive organ is being checkmate and being held accountable by an organ that is separate from it.

The United Nations Office of Internal Oversight (OIOS 2011) conceives oversight as the process of ensuring "responsible administration of resources, a culture of

accountability and transparency and improved programme performance. Here, oversight is viewed from the prism of effective resource management, accountability, transparency and good governance.

According to Ndoma-Egba (2012), legislative oversight refers to the power of the legislature to review, monitor and supervise government agencies, programmes, activities and policy implementation strategies of the executive arm of government. This is to ensure that the arm sustains the principles of good governance, remains responsive, transparent and accountable to the electorates. The committee structure of the National Assembly (House of Representatives and Senate) is being used to execute oversight functions through supervision, watchfulness, or curtail excesses, review of executive actions and activities. Thus, oversight functions ensure that activities of the executive arm of government and its agencies are kept under constant surveillance and scrutiny by the legislature. A leading role for the legislature has always been adjudged an essential defense against executive tyranny.

The famous British utilitarian, John staurt Mills, perhaps the first to use the term oversight in his book titled *Representative Government 1861* in the context of a proper office of a representative assembly to watch and control the government, to throw the light of publicity on its acts, to compel a full exposition and justification of all of them which any one considers questionable behaviour.

Wilson in his book *Congressional Government* 1885 used the term 'oversight' to refer to the review and investigation of the executive branch. It is the proper duty of a representative body to look diligently into every affair of government and to talk much about what it sees. It is meant to be the eyes and the voice, and to embody the wisdom and will of its constituents.

Corroborating the above view, Dogara (2015) posited that oversight functions carried out by the legislative branch with aim of reviewing monitoring and supervision of government and public agencies, including the implementation of policy and legislation. Obviously, Legislative oversight involves keeping an eye on the activities of governmental agencies especially the executive branch on behalf of the Nigerian people. This process brings to the knowledge of the public what the executive branch is doing, and affords the electorate the opportunity to determine whether public servants are really serving their collective interest or

not. Thus, legislative oversight function is often referred to as the watchdog role. One of the cardinal merits of investigative hearings or oversight is that it puts public officers on their toes, literarily. Persons who deal directly with public funds and government policy are made aware that their conduct could be examined or called into question by an alert legislature desirous of public good. This acts as a restraining influence on governmental action.

From the above definition, it can be distilled out that after participating in law making, the legislature's main role is to see whether laws are effectively implemented and whether in fact , they address and correct the problems intended by the drafters.

The above definitions are in tandem with Stair-Hall (2011) who defines Legislative oversight functions as the legislatures' review and evaluation of selected activities of the executive branch of government. The legislative branch conducts oversight activities because it has not only the power to enacts new programs for the state, but also has a duty to ensure that existing programs are implemented and administered efficiently, effectively, and in a manner consistent with legislative intent. One of the cardinal merits of investigative hearings or oversight is that it puts public officers on their toes, literarily. Persons who deal directly with public funds and government policy are made aware that their conduct could be examined or called into question by an alert legislature desirous of public good. This acts as a restraining influence on governmental action.

In common parlance, the concept of oversight is a paradox of sorts. It has two opposing meanings; one is negative and the other is positive incidently, both are intrinsically the two sides of the same coin as exist ace of one warrant negates exit ace of the other. On the negative note, Kirkpatrick (1980) describes it as a failure to carry out an act. However, from the positive point of view, oversight is regarded as skillful supervision aimed at ensuring that the act is executed to yield the desired result.

In many respects, these conceptions capture the role of the legislature in overseeing government programmes and policies after they have been enacted. However, Lees (1977) strongly argued that legislatures may after all be engaged in oversight activities well before policy is enacted. Parliaments, he stressed,

oversee the executive not only with regards to execution and implementation, but also with regards to preparation of the policies. Thus he defines legislative oversight as 'the behavoiur by legislators and their staff, individually or collectively, which result in an im-pact, intended or not, on bureaucratic behaviour.

Accordingly, it can safely be said that oversight is an extensive concept which includes a wide range of activities undertaken by the legislature to monitor, review and encourage compliance with constitutional obligation by the executive. Oyewo (2007) sees oversight as overlapping, as well as involving the discharge of the legislative functions of law making, watch-dog of public finance, investigative functions and even constituency outreach programmes necessary for the survival of democracy.

Purpose/ Objectives of Legislative oversight functions

Commenting on the extreme importance of legislative oversights, Wilson made the following convincing arguments in his Congressional government

> It is the proper duty of a representative body to look diligently into every affair of government and to talk about what it sees. It is meant to be the eyes and voices of the people and to embody the wisdom and will of its constituents. Unless congress have and use every means of acquiring itself with the acts and the disposition of the helpless to learn how it is being served, and unless the congress both scrutinize these things and sift them by every form of discussion, the country must remain in embarrassing, crippling ignorance of the very affairs which it most important that it should understand and direct.

It is obvious from the above expression of Wilson that oversight functions serves a number of overlapping objectives and purposes. These purposes are in tandem with the provision of section 88 and 89 of 1999 constitution of Nigeria. These include *inter-alia:*

- 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;
- Protection of civil liberties and constitutional rights;
- Informing the general public and ensuring that executive policies reflect public interest;
- Gathering information to develop new legislative proposals or to amend existing statutes;
- Ensuring administrative compliance with legislative intent; and
- Prevention of executive encroachment on legislative authority and prerogatives.

Writing on the role of parliamentary committees, Stapenhurst (2012) submitted that legislative committees are the engine rooms of the Legislature, and where the committee system is underdeveloped, the budgetary role of the legislature tends to be weak.

In carrying out oversight duties, the Legislatures are generally equipped with numerous mechanisms to exercise control or oversight of public affairs by MDAs. The exact nature of these mechanisms will however depends on the parliamentary and legal and administrative systems put in place, but most commonly these exercise was carried out in two dimensions:

First Dimension consist of oversight *Ex-Ante and oversight Expost.* With regards to oversight-ante, the legislature performed this functions right before the government enacts a specific policy or become engaged in specific activity, the oversight tools according to Nzekwu 2006 inthis dimension includes public hearing in committees, hearing in plenary sessions or request of public documents. But with regards to oversight expost, these tools are performed after the government has enacted a policy, therefore it is premise on checking if the policy is properly implemented. In this respect, oversight includes questions and interpellations, probe committees and inquiries.

The second Dimension consist of External or internal tools. This includes checking whether the oversight tools are established within or out side the

legislature. For example the internal tools include questions, ombudsmen, Auditor General probe panels etc.

Pelizzo and Stapenhurst, (2008) asserted that specialized committees have emerged as fundamental tools for oversight in general and for the budget process and spending of public monies in particular. In many parliaments, the Public Accounts Committee (PAC) serves as the audit committee of parliament, making it a core institution of public financial accountability. Anderson (2008) noted that effective oversight committees are most often those with supportive staff, useful partners, and allies from the bureaucracy and civil society. Legislatures and their committees are often assisted in their oversight function by extra parliamentary accountability institutions, such as supreme audit institutions and ombudsmen. Parliamentary budget office may also provide independent expertise and support to parliament.

Writing on the challenges facing legislative oversight, Santiso & Belgrano, (2004) submitted that one of the greatest challenges remains to strengthen democratic accountability while ensuring fiscal discipline. They further revealed that there has been increased legislative activism in public budgeting in recent years after decades of rocked executive-legislative relations since the restoration of democracy. They nevertheless argued that the contribution of the legislature to budget oversight remains inhibited by structural factors, both internal and external to legislative organisation. Effective legislative budgeting requires the capacity to discharge budgetary functions effectively and responsibly, as well as the existence of an enabling environment. Ultimately, the governance of the budget reflects a delicate balance between executive power and legislative oversight whose effectiveness is largely determined by the broader governance context of budget policy-making (Santiso & Belgrano 2004). Langdon, (2012) noted that one crucial challenge which parliaments face is how their increased influence can contribute to governance improvements and overwhelming policy priority of countering poverty. The basis of its thrust is the experience emerging in various parliaments that suggests that effective oversight can greatly increase social accountability of governments, and thereby contribute to a significant result from poverty reduction policy goals. In his submission on the challenges of parliaments to accelerate poverty reduction through financial oversight, Langdon, (2012) noted that there are those who would seriously question such a possibility and it is common to hear major objections to a significant parliamentary role in economic policy

making. Firstly, parliamentarians lack the technical expertise to be able to participate in economic planning and analysis, and therefore cannot be expected to be real players in the financial policy process. Secondly, parliamentarians are pushed by the pressures of local constituency interests and will seek to increase spending in their areas -- thus accelerating spending in general and distorting overall budgets. Thirdly, parliaments are too subject to political party dominance that prevents the exercise of significant oversight responsibilities on the executive, and can make members of parliaments subservient to partisan priorities in analysing resource allocation and service delivery issues (Langdon 2012).

Nevertheless, it is argued that parliament usually does not have sufficient information or technical capacity to play an effective role in the ensuring public accountability and transparency. The executive will always have a greater information base than the legislature, and the parliament will enter the process at a later stage. Moreover, most parliamentary committees in developing and transitional countries do not have sufficient technical research, or even administrative capacity to conduct oversight functions (Warren & Joachim 2004).

Public Accountability

Public accountability is the hallmark of modern democratic governance. Democracy remains a paper procedure if those in power cannot be held accountable in public for their acts and omissions, for their decisions, their policies, and their expenditures. Public accountability, as an institution, therefore, is the complement of public management (Bovens, 2004). As a concept, however, 'public accountability' is rather elusive. It is a hurrah-word, like 'learning', 'responsibility', or 'solidarity' - nobody can be against it. It is one of those evocative political words that can be used to patch up a rambling argument, to evoke an image of trustworthiness, fidelity, and justice, or to keep critics at a distance.

Public Accountability refers to the institutionalized practices of account giving, (Ndoma Egba, 2012). Simply put, public accountability is the openness in the conduct of government business, explanation, justification and accessibility of valid regular and adequate information on how people are governed in the society.

Accountability requires prudent expenditure of money and the existence of appropriate fiscal records.

Commenting on accountability, Bovens (2006) describes it as the obligation to explain and justify conduct. This is usually in a social contract between an actor, the accountor and the forum; the account holder or accountee. This involves not only provision of information about performances by accountor, but also the need for debate, questions by the accountee and answer by actor and judgement of the actor by the forum (accounttee) it also implies sanction in the case of mal-performance or reward in the case of good performance.

It is interesting to point out that this definition suggest that both the government administrators and agencies are required to answer for their actions before a person or a group of persons. Public accountability is based on the premise that all public servants own and hold their positions and everything associated with these positions, as trust for the people, who are their principals and masters. Those who are expected to render service must account to the people for their successes and failures, and those who are entrusted with the custody and disbursement of public funds must appropriately account to the people for their use.

According to Dubnick (2002: 7-9), the roots of the contemporary concept can be traced to the reign of William I, in the decades after the 1066 Norman conquest of England. In 1085 William required all the property holders in his realm to render a count of what they possessed. These possessions were valuated and listed by royal agents in the so called Domesday Books. This census was not held just for taxing purposes, it established the foundation of the royal governance. The Domesday Books listed what was in the king's realm; moreover, the king had all the landowners swear oaths of allegiance. In the early twelfth century this evolved into a highly centralized administrative kingship that was ruled through centralized auditing and semi-annual account-giving. Nowadays, accountability comes in many shapes and sizes. It has moved beyond its bookkeeping origins and has become a symbol for good governance, both in the public and in the private sector.

The 'publicness' of public accountability as rightly observed by Bovens (2006) relates to at least two different features. First of all, 'public' relates to openness. The account giving is done in public, that is, it is open or at least accessible to

citizens. Secondly, 'public' refers to the public sector which focuses on public managers, on officials spending public money, exercising public authority, or managing a corporate body under public law.

On his part, Adegbite (2009) conceptualized accountability as the obligation to demonstrate that work has been carried out in accordance with agreed rules, regulations and standards and the officer tenders accurate and fair report of the performance results. It can be deciphered from this definitions that following due process in carrying out responsibilities and transparency in feedback are very crucial in attaining highest level of accountability. Perhaps that is why some scholars like Olowu (2002), Idemudia (2008) and Ujah (2010) insisted that transparency is a corollary of accountability and both are *sine quo non* in achieving good governance and development of any nation.

In the words of Olowu (2002), accountability refers to answerability for one's actions or behaviours. He added that accountability has three important elements which are clear definition of responsibility, reporting mechanism and a system of review, rewards and sanctions where necessary. This implies that the issue of responsibility, feedback and transparency are very essential in public accountability.

Bovens (2006), Coy, Fischer &ordon (2001), Olowu (2002) and Stephenhurst& O'Brien (2010) trees on the importance of public accountability. They maintained that public accountability provides a democratic means of monitoring and controlling government conduct, prevents the development of concentration of power and enhances the learning capacity and effectiveness of public administration. Similarly, Olowu (2002) added that public accountability serves as a quality control device, enhances the growing role of international donour agencies and also one of the indicators of good governance. This means that through accountability, norms are (re)produced, internalized, and, where necessary, adjusted. The manager who is held to account is told about the standards he must hold to and about the fact that in the future he may again (and, in that case, more strictly) be called to account in connection with his conduct. In such cases, outsiders are often addressed as well, particularly those outsiders likely to find themselves in a similar position to that of the person or persons being called to account.

It is important to point out that in every public accountability, the interest of the generality of the people should invariably be at the core. That is why Ujah (2010) opined that public accountability suggest an arrangement in which public officers are made to give account of their stewardship to members of the public, and he explained that "public" means the generality of the populace, the people or the sections of the society particularly touched by the subject matter on which an account is to be given.

Stephenhurst& O'Brien also maintained that public accountability serves as a means for evaluating the effectiveness of public officials and institutions, ensures value for money, institutes confidence and also makes government more responsive to the community it is meant to serve. Public accountability also functions to enhance the integrity of public governance. The public character of the account giving is a safeguard against corruption, nepotism, abuse of power, and other forms of inappropriate behaviour (Rose-Ackerman 1999). The assumption is that public account giving will deter public managers from secretly misusing their delegated powers and will provide overseers, be they journalists, interest groups, members of Parliament or official controllers, with essential information to trace administrative abuses.

Together, these functions helps to maintain or enhance the legitimacy of public governance. Governments in western societies face an increasingly critical public. The exercise of public authority is not taken for granted. Public accountability, in the sense of transparency, responsiveness, and answerability, functions to enhance the public confidence in government and to bridge the gap between citizens and representatives and between governed and government.

Moreover, in the incidental case of tragedies, fiascos, and failures, processes of public account giving have an important ritual, purifying function, they can help to provide public catharsis., (Dubnick 2002). Public account giving can help to bring a tragic period to an end and can allow people to get things off their chests, to voice their grievances, to give account of themselves and to justify or excuse their conduct. The fact that, in the end, a balance is drawn up makes a new beginning possible. Processes of calling to account create the opportunity for penitence, reparation, and forgiveness and can thus prevent the past remaining a burden on the shoulders of all those involved and on their mutual relations.

Judging from the above exploration, one may be right to say that the central notion behind public accountability is premised on the fact that public servants including both elected and non elected representatives are holding their positions and everything in that connection as the trustees of the people, who are expected to be their masters and must render proper, accurate and reliable accounts of all their actions and decisions to them (the general public).

Theoretical framework

For the purpose of this study, a theory called Agency Theory was found worthy and relevant to serve as a suitable framework for analyzing our literature in order to shape and guide our understanding on the relationship between legislative oversight and public accountability in Nigeria.

The agency theory was propounded by Stephen Ross and Barry Mitnick in 1970s from the combined disciplines of economics and institutional theories. However, the most cited reference to the usage of the theory comes from Michael C. Jensen and William Meckling. Basically, the theory is based on the premise of a contractual agreement between one person or an institution (generally termed as an Agent) and another person or an institution (generally termed as Principal) in which the agent acts on behalf and in the interest of the principal (Monzetti & Morgenstern 2000). In this case, the agent is under obligation to give account and explantion of his acts, omissions and decisions to the principal on whose behalf he is serving and the principal agrees to reward the agent on mutually agreeable terms. As Bovens (2004) asserts, the principal in the chain of the relationship wants to control the exercise of transferred power by holding the agent to account. The assumption is that agent should always provide sufficient, valid and reliable account of his actions to the principal in anticipation of reward. However, if the agent failed in the discharge of his duties as agreed, he is liable to be sanctioned by the principal.

The theory can be described using the following picture

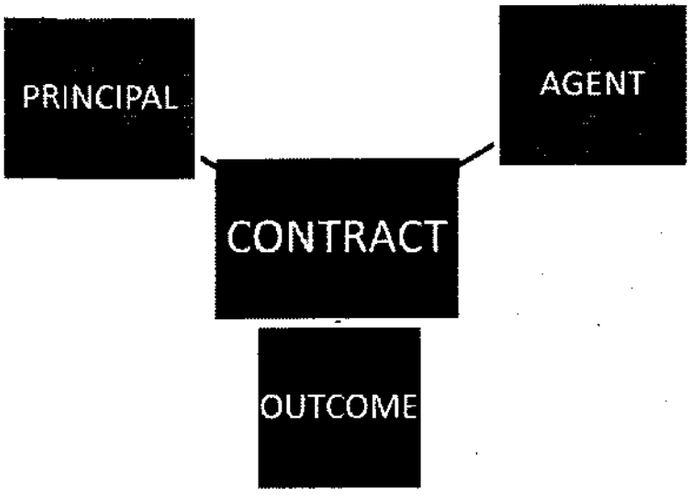


Figure 1

Therefore, by virtue of the above theory, the legislative oversight functions can be described witih in the Nigerian context as thus; the Nigerian citizens are the primary principals who delegate their power through election to the elected representatives including all the members of the National Assembly, and the chief executives including the president and all members of his cabinet who exercises power through thousands of civil servants working in various Ministries, Departments and Agencies of (MDAs) of government. These agencies at the end of every year spent billions of tax payers money to execute public policies and programmes of government aimed at ensuring the betterment of the Nigerian people. The Nigerian citizens whose power belongs to as enshrined in section 13 of 1999 Constitution of the Federal Republic of Nigeria, will invariably demands explanation from the elected representatives as well as public servants.

Legislative oversight in this context encompasses the ability of the legislatures as agents and representative of the people to investigate, supervise and monitor the activities of these MDAs with a view to correcting defects in the existing laws, expose corruption, inefficiency in execution or administration of funds appropriated by it and ensure public accountability. The main focus here is to ensure that existing programmes and policies are implemented and executed effectively and efficiently in a manner consistent with yearnings and aspirations of the Nigerian citizens who are the major principals in this respect. The

relationship in this nexus is not between a superior and a sub-ordinate or master-servant relationship, it is rather a relationship that is anchored on the quality of the institutional arrangement of the democratic governance.

At the end of the relationship, the Nigerian citizens will judge the performance of the government and express their satisfaction by voting the government again or in the case of dissatisfaction, by voting out the government.

Presentation of Results and Discussion

Since the return of democracy in 1999, the National Assembly consisting of Senate and House of Representatives have conducted series of oversights visits to various MDAs and established a lot of investigative and probe panels. According to Nairaland (2012), the two chambers of the National Assembly had 176 probe panels, conducted over 477 oversight visits to MDAs of government. Similarly, in the Nigeria's 7th National Assembly, there are 56 Senate Standing Committees and 190 Standing committees of the House of Representatives that performs oversight functions with view to ensuring fiscal prudence, financial discipline and ensuring administrative compliance with the legislative intent. However, due to the large number of oversights, this paper selected only some of the investigative oversights and probe panels by the two chambers of the National Assembly which include the following:

Table 1: Some selected Legislative Oversights and probe panels established in the Senate Chamber

1.	Senate committee on Public account in 2001 investigated the Nigerian National Petroleum Corporation (NNPC), the Central Bank of Nigeria (CBN) and National Electric Power Authority (NEPA)	Senate	2001	Syndicate of corruption has been revealed and connivance between NNPC and CBN to divert public resources
2.	Senate probe of NNPC under GMD Gious Obaseki	Senate	2003	Lost of N302 billion through inappropriate accounting system and sharp practices by NNPC

				under GMD Obaseki
3.	Senate probe of Ajaokuta Steel Compant Ltd concession	Senate	2006	The company was valued at $6 billion but was concessioned by the federal government to Global Infrastructures ltd at a value of $25 million just two years later.
4.	Senate probe of former FCT minister Nasir El-Rufa'I over illegal allocation of lands in FCT	Senate	2008	Gross abuse of officie, primitive and undue acquisition of wealth without caution, fraudulent allocation of plots in Abuja to families and friends.
5.	Senate probe of Obasanjo and Yar'adua over illegal deduction from the solid minerals special account	Senate	2009	Over N230 million was deducted from the said account by the two erstwhile presidents without following due process
6.	Senate probe on the sale of Federal Government house in Abuja and Lagos	Senate	2010	Questionable sale of government assets at a give away price.
7.	Police Pension probe	Senate	2012	Defrauding contributors to the tune of N196 billion

Source: Researchers' Survey.

Similarly, in the House of representatives, such investigative committees and probe panels were established since 1999. Prominent among them are shown in the table below:

Table 2: Some selected Legislative Oversights and probe panels established in the House of Representatives

S/N	Oversight/Probe Panel	Chamber	Year	Findings
1.	House of Representative probe panel on the collapse of *Societie Generale Bank* that went under without any return	House of Representatives	1999	Over □9.97 billion loan were written off under questionable circumstances

	to depositors and shareholders			
2.	House of Representatives committee on Aviations probe on the circumstances surrounding the inflation of contract figures in the ministry of aviation	House of Representatives	2001	The chairman of Nigerian Airspace Management Agency (NAMA) has inflated the contract figure for the construction of 22 radars in some designated airports in Nigeria from $14 to $15 million
3.	House of representatives probe of Railway project	House of Representatives	2006	Spending of $3.8 billion meant for the revival of nations railway lines
4.	House of Representatives probe of finance ministry over non implementation of 2007 budget	House of Representatives	2008	Refusal to implement budget as provided in appropriation Act.
5.	House of Representatives probe of Energysector concerning the allegation of corruption in spending of $16 billion on electricity by earstwhile president Olusegun Obasanjo	House of Representatives	2009	Gross abuse of office power, heavy corruption, misappropriation of public resources, and spending of over $13 billion without electricity
6.	House of representatives probe on fuel subsidy	House of Representatives	2012	Over N1.5 trillion fuel subsidy scandal was

				discovered in which oil marketers bought foreign exchange from CBN without importing petroleum products
7.	House of representatives probe on the circumstances surrounding the collapse of Nigerian Stock Exchange (NSE)	House of Representatives	2012	Defrauding investors, large scale corruption and inefficiency in the management of NSE.

Source: Researchers' Survey.

However, there are so many instances in which both two chambers established a committees to undertook oversights, and conduct investigation on some issues of national interest. Some of these include the following.

Table 3: Some selected Legislative Oversights and probe panels established in the Senate and House of Representatives

1.	Hulliburton scam probe panel separately by the two chambers	Senate and House of Representatives	2000	Albert Stanley bribed senior Nigerian government official to the tune of $180 million to win Nigerian Natural Liquified Gas (NLNG) contract in the late 1999s
2.	The National Assembly probe on privatization and commercialization of Nigerian Airways Limited (NAL) Dr. Mrs Kema Chikwe and the	Senate and House of Representatives	2004	The secret deals of the ministry and the BPE were exposed and the plans to purchase the assets of NAL under

	Director General of the Bureau of Public Enterprises (BPE) was summoned to appear before the National Assembly committee on the privatization.			shrouded circumstances were scuttled
3.	NASS probe of Obasanjo and Yar'adua over illegal deduction from the solid minerals special account	Senate and House of Representatives	2009	Over N230 million was deducted from the said account by the two erstwhile presidents without following due process
4.	NASS probe of world bank aviation loans	Senate and House of Representatives	2009	$61.6 billion fraud

Source: Researchers' Survey.

Undoubtedly, the above table is clear evidence to show that legislatures perform oversight functions. However, in an ideal situation, such oversights are expected to ensure public accountability, transparency and curb corruption, however, that has not always been the case in Nigeria. In spite of the importance of legislative oversight in contemporary democratic governance, it has been controversial in all ramifications in the political scene, and has remained the major source of executive and legislative conflict in Nigeria. A former Attorney-General of the Federation and Minister of Justice, Honourable Justice Oluwadare Aguda had once argued that oversight functions as was carried out by the legislature was often unconstitutional and violates the principle of separation of powers which is basic to democratic government.

In addition, in the present dispensation, the oversight power of the legislature was not judiciously exercised to guarantee Nigerians the dividends for electing their representatives. There were clear cover-ups and lack of political will to bring a lot of the cases to closure. Even when it issues reports on certain important national issues, such as the fuel subsidy scam and the police pension scams, the National Assembly do not have power to compel the executive to implement its recommendations or sanction those found wanting. As nothing almost always get

done after individuals, agencies and corporations are indicted by either the House of Representatives or the Senate, the billions spent yearly on either public hearings and oversight functions have turned out to be mere drains on national resources.

Just to serve as an example, below are some of the top-ten investigations and probe panels established by the 7th National Assembly which up to now they owe explanation to the Nigerian citizens:

The Maina Pension Scam: There was a probe into pension funds that affected about 141,790 pensioners. Abdulrasheed Maina, the Chairman of Pension Reform Task Team, was accused of looting N195billion. The Senate set up a committee to investigate the matter. During investigation, Mr. Maina alleged that Aloysius Etuk, representing Akwa Ibom State, demanded $100,000 dollars from him as bribe. A former director of pension in the office of the Head of Service of the Federation, Sani Shuaibu Teidi, who was prosecuted along with 31 others, also alleged that Mr. Etuk and other members of the committee collected a bribe of N3 billion from him. Although the Senate seemed furious about the allegation, it did not take decisive steps to investigate. The National Assembly also did not push the executive hard enough to implement its report on the pension scam and punish offenders.

Kerosene subsidy scam: The kerosene scam is considered monumental fraud by the average Nigerian. Kerosene, which is supposed to be sold for N50 to consumer, sells for between N130 and N150 per litre. Many years after a presidential directive ended subsidy for kerosine, the NNPC claimed it had continued to subsidise the product. Yet, Nigerians are not benefiting from the subsidy as the product sells for far above the official price at the pumps. Separate investigations were conducted by Senate and House of Representatives in which they discovered that "unknown officials and marketers" have raked over $8.64 billion on kerosine subsidy Several billion naira are believed to have been stolen under the guise of kerosine subsidy. The National Assembly made a feeble attempt to get to the root of the matter. But it issued no indictment and did not take concrete steps to resolve the matter. No official of the Nigerian National Petroleum Corporation, and the petroleum ministry have been sanctioned over the matter. Nigerians are still waiting for the result of the investigation.

Police Pension Fund Fraud: Five people, including former Director of Police Pension Fund, Esai Dangabar, were accused of misusing N32.8billion from the Police Pension Fund. Mr. Dangabar accused some committee members of the Senate of benefiting from the loot. The senate denied the allegation without ordering an investigation. The world may never know whether indeed the Senate joint Committee on Establishment and Public Service Matter, and State and Local Government Affairs indeed took bribes from the pension thieves.

Stella Oduah: Before her removal as Aviation Minister, Stella Oduah was embroiled in a N255 million armoured car scandal. She was accused of abusing her office by compelling an agency under her ministry to buy her expensive cars. The House of Representatives has so far failed to release a detailed report of its investigation into the matter. Although Ms. Oduah was later dropped as minister, other officials involved in the matter remained untouched till date. Recently, a Federal High Court in Abuja granted Media Rights Agenda (MRA) leave to apply for an order to compel the House to furnish it with transcripts of the proceedings of the House Committee on Aviation at the hearing of the Committee on the procurement of the two bullet proof BMW cars by the Nigerian Civil Aviation Authority (NCAA) through Messrs Coscharis Motors Limited.

Missing N20 billion Naira oil money: In 2013, a former Governor of the Central Bank of Nigeria, Lamido Sanusi, alleged that the NNPC failed to remit billions of naira in oil proceeds to the state. This caused a huge rift between the CBN governor and President Goodluck Jonathan, leading to the president suspending Mr. Sanusi from office. Although the National Assembly investigated the matter but still was unable to bring it to the knowledge of Nigerians whom they are representing and serving.

$15 million private jet/arms scandal: A private jet conveyed $15 million in cash to Johannesburg for a purported arms deal between Nigeria and a South African firm. That deal seriously embarrassed Nigeria, but the National Assembly failed to investigate. Attempts by lawmakers of the All Progressives Congress to table the matter at the House of Representatives were frustrated by their Peoples Democratic Party's counterparts.

Abba Morro Immigration Scandal: Despite the death of over 15 individuals who went to write entrance examinations into the Nigerian Immigration Service on March 13, 2015, the Minister of Interior, Abba Morro, has remained in office. Before the entrance test, candidates were made to pay N1,000 for application forms. A private company, Drexel Nig Ltd, was also implicated in the recruitment scam. Although federal lawmakers commenced investigation into the incident, nothing has been heard of the matter ever since. Nigerians suspect cover-up, especially because the minister involved, Mr. Morro, is a core loyalist of the then senate president, David Mark, who doubles as the Chairman of the National Assembly.

Malabu Oil Scandal: This was one of the biggest oil scandals that did not receive the kind of attention it deserves. It involves a former Petroleum minister, Dan Etete, who was convicted in France for money laundering. His illegal company, Malabu Oil, received an illegal $1.1million from the Nigerian government as proceeds for the sale of an oil block. Upon receipt, the money was immediately disbursed to certain individuals. The National Assembly is yet to bring this matter, which involves officials of the presidency, ministers and business people, to closure. There appears to be attempts to cover up the matter.

Ekiti Gate: A leaked tape of the alleged electoral malpractices during the gubernatorial election in Ekiti State caused a major stir in the country. Four principal characters were heard discussing how to manipulate the election. The voices were those of former Minister of State for Defence, Musiliu Obanikoro; the Minister of Police Affairs, Jelili Adesiyan; former Deputy governor of Osun state, Iyiola Omisore, and the eventual winner of the election and current governor of Ekiti state, Ayo Fayose. Despite the huge evidence in the public domain, the Presidency said it would not investigate the matter. The National Assembly has failed to investigate the matter, which is clearly a major assault on our democracy.

Fuel Subsidy Scandal: In the case of oil subsidy scandal, some members of the house of representatives were alleged to have collected bribe from oil companies to facilitate removal of their names from those that have collected the money from the CBN but failed to import petroleum products. The chairman of one of the oil companies have alleged that the House Ad Hoc Committee Chairman demanded US$3 million but collected $500,000 bribe as first installment for the purpose

disclosed above. Subsequently, the honourable member was suspended from the House of Representatives while legislative probe into the matter is still on course. The Clerk of the *Ad -hoc* Committee on the Monitoring of Fuel Subsidy, Mr Boniface Emenalo who was also implicated in the bribery scandal had as well been suspended from the House. Honourable Emenalo allegedly collected a bribe sum of US$120,000 from Otedola, making the total bribery sum to $620,000, (Punch Newspaper, 16th June, 2012). Meanwhile, President Goodluck Jonathan was reported to have directed that the police investigation report on the matter be forwarded to the Economic and Financial Crimes Commission (EFCC) for further action in demonstration of the commitment of his administration to get to the root of the pervasive fraud that has blighted the management of the fuel subsidy scheme. Such a bribery allegation was in its entirety a negation of the legislative oversight function, particularly on its resolve to ensure probity, accountability and transparency in the conduct of its business. The House of Representative referred the bribery allegation to its committee on ethics. But up to now Nigerians are waiting for the outcome of the report.

In a recent probe by the Senate committee on Public Accounts, chaired by Senator Ahmed Lawan to investigate the reported abuse of the special funds account, served as an eye-opener with very disturbing results. From the natural resources account, which is owned by the federal government and is meant to provide financial aid for the development of alternative mineral resources apart from oil and gas, over N329 billion was granted as loan, out of which over 200 billion is yet to be recovered. This sum was taken and not used for what the special account is meant for, which is to develop alternative natural resources. And from the derivation and ecology account, about N61 billion was granted as loan, out of which N30 billion is yet to be returned, showing that only N31 billion had been returned to the account or government coffers. In case of the natural resources account, the total amount of funds released from loans payments accruing to over N700 billion has been abused on issue which has nothing to do with natural issues. A total of over N255billion was released from the stabilisation account, out of which over N191 billion was misused. All together, a total of N1, 518,357, 426.64 accrued into the three special funds accounts between 2002 and 2012. Out of the amount, over N1 trillion was misused for issues not related to their original causes, (www.premiumtimes.com). Of course the senators were astonished, but the question now is that where were those in charge of overseeing these funds

when all the looting was going on? Can they honestly say they did not know about the misappropriations being transacted? Nigerians are still agog to see the outcome of these investigations.

Such incidences are incredibly terrible and unfortunate especially in the developing country like Nigeria characterized by so many developmental problems and challenges ranging from poverty, unemployment, insecurity, illiteracy, decayed and dilapidated infrastructures. The precarious situation in Nigeria polity has made most Nigerians to lose faith in the supposedly good intentions of the government.

Meanwhile, as Nigerians are seeking 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. Unfortunately, this has not been the case as series of public hearings and probes of agencies have been conducted without official reports on some of these investigations at all levels of government since the inception of the new political dispensation. The legislature is a principal arm of government through which governments are held accountable for their actions and inactions. The public is hapless when legislators compromise the very ingredient that protects democracy and good governance.

Conclusion

The paper examined the challenges and issues regarding the effectiveness of legislative oversight functions in enhancing public accountability and transparency which are essential ingredients for enhancing good governance in Nigeria. The paper contends that Legislative oversight function has been the eyes of the people in government that watch and monitor the activities of the executive arm and its Ministries, Department and Agencies (MDAs) in the implementation of laws, programmes and policies meant to serve the collective interest of the electorates. It aimed to expose waste, inefficiency, ineffectiveness, corruption, mismanagement of public resources and ensuring public accountability. Its relevance in democratic governance need not be overemphasized. However, the paper discovered that although legislatures performs oversight functions, but it has not been very effective in enhancing public accountability, transparency and

curbing corruption. The implication of this finding is that most of the funds appropriated for projects that would have transform the lives of the people would end up in private hands because most public officers would continue to convert public funds to their private use with impunity since there are no effective checks and balances from the legislative arm of government through oversights. The study maintained that in so far as public accountability refers to the openness in the conduct of government business, answerability of public officials to those they are serving and representing, explanation, justification and accessibility of valid regular and adequate information on how people are governed in the society, it is regrettable to point out that majority of members of parliament have lost their senses of decency and dignity in carrying out this important constitutional responsibility. Members of the National Assembly lobby for juicy committees either in the Senate or in the House of Representatives Consequently, oversight function has been considered as a short-cut to richness by some members. This in tandem with the submission of Ehigiamusoe and Umar, (2013), Orluwene, (2014) and Nwagwu (2014) who pointed out that attainment of public accountability through legislative oversight powers may be illusive, superficial and pejorative in sense that the legislators were not able to effectively use oversight mechanisms in ensuring accountability, transparency, budget performance and good governance in Nigeria. Hence, the legislature largely become mere mechanism for articulating and enforcing the interest of the few, over and above the interest of the majority, thus negates public interest, public accountability, and undermine popular representation, participation and quality of legislation.

Recommendations

This paper recommended that in order to achieve public accountability through legislative oversight functions, the interest and unity of the country should override personal and collective interests of the legislative members. Legislative duties should not be considered as sources of enriching oneself.

Moreover, dignity, integrity, fair play and sincerity of purpose in the act of governance must always be the watch word of the legislature. The legislature should see their membership in the National Assembly as a call to national duty which demands sacrifice and commitment to duty in all aspects of governance and a demonstration of the true representatives of the electorates.

Furthermore, in so far as public accountability and transparency are to be achieved, the functions of the legislative oversight should advance beyond mere investigation and recommendation. The legislature should have legal power to compel the executive arm of government to take appropriate action. The era where cases are buried for fear of exposing powerful elements in government ought to be a thing of the past. For as long as the above incidents persists, it will invariably continue to undermine public accountability and transparency, and exacerbate the level of corruption in the country.

References

Aguda, O. (2012). National Assembly's Oversight Functions and Fair Hearing. The Nation Newspaper, March 21, 2012 available at *http://www.thenationonlineng.net/2011/index/php/politics/48492-national-assembly.html.*

Akomolede, I. T. and Bosede, A. O. (2012). Legislation as a Tool for Good Governance in Nigeria: Legal Matters Arising. *European Journal of Business and Social Sciences, Vol.1, No.6.*

Akpan, N.U. (1982). Public Administration in Nigeria. Lagos: Longman Nigeria Ltd.

Alabi, M. Olujinmi, A. and Fashagba, J.Y. (2010) The legislature and anti-corruption crusade under the fourth republic of Nigeria: constitutional imperatives and practic al realities. *International Journal of Politics and Good Governance 1 (1.2) quarter II.*

Aliu, M. (2013) Legislative corruption and democratic consolidation in the Nigerian Fourth Republic. *Journal of Sustainable Development in Africa 15 (6). P. 106.*
blogspot.com

Bovens, M. (2004). *Public Accountability.* www.usg.uu.nl/organisatie/medewerkers/m.bovens

Dogara, Y. (2016).*Legislative oversight as a critical component of good governance.* Being a convocation lecture delivered by Dogara Yakubu, Speaker, House of Representatives, at the fourth convocation of Achievers University, Owo, Ondo State on April 9, 2016. https://guardian.ng/features/legislative-oversight-as-a-critical-component-of-good-governance.

Dubnick, M. J. (2003). *Accountability and Ethics: Reconsidering the Relationships*, in xxx Encyclopedia of Public Administration and Public Policy. Marcel Dekker.

Ehigiamusoe, U.K., & Umar, A. (2013). Legislative Oversight functions and Bud get Performance in Nigeria: Issues and Policy Options. *The IOSR Journal of Economics and Finance (IOSR-JEF) e-ISSN: 2321-5933, p-ISSN: 2321-5925. Volume 1, Issue 5 (Sep. – Oct. 2013), PP 01-12* www.iosrjournals.org.

Ezeani, E. O. (2010). Integrity Issues in Legislative Oversight in Nigeria, *Nigerian Journal of Politics and Administration, Vol. 3(1).*

Ezeani, E.O. (2003). Public accountability: A conceptual analysis, In E.O. Ezeani (ed) Public accountability in Nigeria: perspective and issues. Enugu: Academic Publishing Coy.

Federal Government of Nigeria. (1999) Constitution of the Federal Republic of Nigeria. Lagos: Government Press

Igbuzor, O. (2011). CSO-Legislative Partnership and Participatory Budgetary Process as catalyst for Development. A paper presented at the CSO-Legislative Dialogue on the Budget with members of Kano State house of Assembly on 13th October, 2011.

Igbuzor, O. (2005). Perspectives on Democracy and Development. Lagos, Joe Tolalu and Associates

Jaja, T. G. (2012). Legislative Oversight and Public Accountability in Nigeria: A Study of Rivers State House of Assembly, 1999 – 2011. A Ph.D Thesis, University of Nigeria, Nsukka.

Lawan, M.M. (2009). "Corruption and the national assembly: Subverting democracy in the Fourth Republic, 1999-2007" in A.M. Jega, H. Wakili and I.M. Zango (eds) Consolidation of democracy in Nigeria: Challenges and prospects. Kano: AKCDRT.

Lees, J.D. (1977). Legislative oversight: A review of Article of Neglected area of Research.

Legislative Studies Quarterly, Vol.2, No. 2

Mill, J.S. (1861). Considerations on Representative Government. London: Parker, Son, and Bourn.

Ndoma-Egba, V. (2012). *Legislative Oversight And Public Accountability*, Paper presented at The Annual Public Lecture of The Faculty of Social Sciences, University of Nigeria – Nsukka On 19th October 2012. Available at

http://crossriverwatch.com/2012/10/legislative-oversight-and-public-accountability/

Nwagwu, E. J. (2014). Legislative Oversight in Nigeria: a Watchdog or a Hunting Dog? *Journal of Law, Policy and Globalization,* www.iiste.orgISSN 2224-3240 (Paper) ISSN 2224-3259.

Ologbenla, D.K. (2007). Leadership, governance and corruption in Nigeria. *Journal of Sustainable Development in Africa, 9(3).*

Olowu, D. **(2002).** Accountability and Transparency, (ed) Public Administration in Africa: *Main issues and selected country studies.* Ibadan: spectrum Books ltd

Onyekpere, E. (2012). Opinion: Legislative Oversight and the Budget *http://www.omojuwa.com/2012/11/opinion-legislative-oversight-and-the-budget*

Orluwene, O.B. (2014). Nigerian Legislature and Public Accountability in Presidential Democracy: An Overview. *Mediterranean Journal of Social Sciences MCSER Publishing, Rome-Italy. ISSN 2039-2117*

Pelizzo, R. (2013). *Government Accountability and Legislative Oversight.* A Handbook for Legislators in Congressional Oversight in Presidential system. Available a t: https://works.bepress.com/riccardo_pelizzo/50/

Pelizzo, R., & Stapenhurst, R. (2008). Tools for Legislative Oversight: An Empirical Investigation. Washington, DC: World Bank Policy Research Working Paper.

Pollitt, C. (2003). The Essential Public Manager. London: Open University Press/McGraw-Hill.

Robertson, D. (1993) Dictionary of politics. London: Europe Publication Ltd.

Romzek, B. S., & Dubnick, M.J. (1998). 'Accountability', in Jay M. Shafritz (ed.), *International Encyclopedia of Public Policy and Administration. Volume 1: A-C. Westview Press.*

Rose-Ackerman, S. (1999). Corruption and Government: Causes, Consequences, and Reform. New York: Cambridge University Press.

Santiso, C. & Belgrano, A.G (2004). Legislative Budget Oversight in Presidential Systems: Governance of the Budget in Peru. Paper prepared for the XVI Regional Seminar on Fiscal Policy, Santiago de Chile, 26-29 January.

Stair-Hall, G. (2011). Legislative Oversight: A Guidebook for Ohio Legislators. Ohio Legislative Service Commission.

Stapenhurst, R. (2012). Good Governance, Parliamentary Oversight and Financial Accountability: Parliamentary Consideration Of The Budget. World Bank Institute. Vol.22, 2014.

The Vanguard Newspaper, April 25, 2007. Available at http://www.vanguardnews.com.

Wallerstein, Immanuel (2004). World-Systems Analysis: An Introduction. Duke University Press. p. 44. ISBN 9780822334422

Wehner, Joachim (2004). Back from the Sidelines? Redefining the Contribution of Legislatures to the Budget Cycle Washington, DC: World Bank Institute Working Paper.

Woodrow, Wilson (1885). Congressional Government. Boston: Houghton Mifflin. *http://legislativeoversightkdierking*.