UNIOFFA JOURNAL OF INTERDISCIPLINARY STUDIES (U-OJIS)
A Multidisciplinary Journal of Science, Management and Social Sciences
Website: www.unioffajis.com
ISSN:3141-5571
E-ISSN:3141-558X

Budget Processes, Transparency and Legislative Oversight in Nigeria's Legislative Ecosystem: A Stakeholder Survey

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Volume 2:1

Abstract

Budget processes, transparency, and legislative oversight are widely treated as procedural pillars of public financial accountability. Yet, stakeholder perceptions of how these pillars function within a national legislature are rarely empirically documented. This study reports findings from a structured survey of 460 stakeholders directly involved in budgeting and oversight in Nigeria's National Assembly (NASS), comprising legislators, civil servants, budget analysts and public finance experts, undertaken in relation to the 2019-2023 Appropriation Acts. Respondents rated the effectiveness of NASS's budget processes, identified the control mechanisms in active use, and assessed the principal challenges constraining budget control. Responses were analysed descriptively using frequencies, percentages and summary statistics. Most respondents (69.57%) rated NASS's budget processes as effective or very effective in promoting accountability, while 15.22% rated them as ineffective or very ineffective. Legislative oversight committees were the most widely recognised control mechanism (91.30%), followed by monitoring and evaluation reports (82.61%), the Auditor-General's reports (73.91%) and public hearings (65.22%). The most significant constraints were delayed budget implementation (86.96%) and corruption (69.57%), followed by political interference (60.87%) and inadequate oversight capacity (56.52%). A positive procedural perception therefore coexists with widely recognised implementation weaknesses, a pattern consistent with a principal-agent interpretation in which formal oversight structures exist but enforcement capacity remains constrained. The study recommends strengthening oversight committees' independence and technical capacity, establishing binding timelines for budget release and implementation reporting, and integrating public hearings more systematically into the budget cycle.

Keywords: Budget process, Transparency, Legislative oversight, Accountability, Stakeholder survey, Nigeria's National Assembly

Introduction

Legislative oversight is a primary mechanism for ensuring executive accountability for public funds. In presidential systems, the legislature authorises expenditure, scrutinises how appropriated resources are used, and is expected to hold the executive answerable when public money is delayed, diverted or wasted (Fagbadebo, 2023). In Nigeria, the National Assembly (NASS) holds constitutional authority to approve, amend and monitor the federal budget: the 1999 Constitution (as amended) requires that withdrawals from the Consolidated Revenue Fund be authorised by law (Sections 80-82), empowers the legislature to investigate the administration of funds it has appropriated (Sections 88-89), and requires the Auditor-General's reports to be laid before each chamber (Section 85). However, the effectiveness of this mandate depends onthe quality of the budget process, the transparency of budgetary information, and the technical and institutional capacity of oversight structures to use the information that is made available.

Reports on budget transparency show that formal disclosure and oversight mechanisms, in isolation, cannot guarantee accountability. Transparency becomes effective when oversight bodies and external stakeholders consistently use the information disclosed. The wider literature points in the same direction, where the consequences of

ISSN:3141-5571
E-ISSN:3141-558X

disclosure depend on what is disclosed and who can interpret it (Alessandro *et al.*, 2021); published information is of limited value where its usability for readers is not examined (Sari & Ritonga, 2025), and the credibility of budgets appears to depend at least as much on oversight of fiscal risks as on disclosure itself (ElBerry & Goeminne, 2021). Legislature can therefore operate a procedurally complete budget cycle while still falling short of substantive accountability.

Nigeria is a particularly instructive setting for examining this distinction. Scholarship on the country's legislature repeatedly describes an institution that holds extensive oversight powers but struggles to convert them into effective scrutiny (Fagbadebo, 2019; Osunkoya & Basiru, 2019; Fatile & Adejuwon, 2023), and studies of the budgeting process describe persistent difficulties in budget implementation despite growing legislative involvement (Garuba & Oghuma, 2018). The period from 2019 to 2023 added further pressure. It encompassed the COVID-19 shock, which narrowed Nigeria's fiscal space and increased reliance on borrowing (Ejiogu *et al.*, 2020), and it coincided with continuing public financial management reforms. Whether actors within the budget and oversight process regard its design as effective, and which constraints they see as most binding, has received little systematic empirical attention.

Legislative budget control is widely seen as essential to public accountability, yet evidence on how directly involved stakeholders assess its effectiveness remains limited. This study addresses this gap by examining stakeholders' views on the budget process in Nigeria's National Assembly (NASS). It explores three questions: (i) how effective stakeholders find NASS's budget processes in promoting accountability; (ii) which budget control mechanisms they identify as actively used; and (iii) which challenges they see as the main obstacles to effective budget control.

Literature Review

Budget Transparency and Accountability

The OECD (2002) defines budget transparency as the full, timely, and systematic disclosure of all relevant fiscal information. Kopits and Craig (1998) describe fiscal transparency as public openness about government structure, fiscal policy intentions, and public-sector accounts and projections. Bovens (2007) defines accountability as a relationship in which an actor must explain and justify its conduct to a forum that can question, judge, and impose consequences. Scholars disagree on how transparency and accountability are related. Kopits and Craig (1998) view transparency as essential for sound fiscal management and good governance. Hood and Heald (2006) observe that transparency takes several forms (Heald, 2006) and may sometimes conflict with other governance values.

Fox (2007) argues that transparency does not automatically lead to accountability, distinguishing between "clear" and "opaque" transparency and "soft" and "hard" accountability, and noting that even clear transparency does not ensure hard accountability. Fung *et al.* (2007) find that transparency policies work best when tailored to user needs. Khagram *et al.* (2013) report limited evidence that transparency improves accountability and responsiveness in budgeting. Transparency is widely recognised as necessary but not sufficient for public financial accountability (Fox, 2007; Kopits & Craig, 1998; Khagram *et al.*, 2013). In a review of 956 articles from 1991 to 2021, Cuadrado-Ballesteros *et al.* (2023) found that research on transparency in public administration is mainly quantitative, with accountability as the most common theme. They also identified Africa, Asia, and Latin America as under-studied regions. Cross-national evidence suggests budget transparency may support long-term fiscal performance. Cuadrado-Ballesteros and Bisogno (2022), using data from 110 countries and the Open Budget Index, found a possible positive association between budget transparency and financial sustainability.

In Croatia, Bronić *et al.* (2022) found that between 2014 and 2019, higher budget transparency tends to be associated with higher expenditures and a greater probability of deficits, particularly in poorer local governments, while also dampening political budget cycles. In other words, transparency changes budget actors' behaviour in ways that are not automatically favourable to fiscal restraint, and its effects depend on the setting. In Nigeria, Yaru (2022) examined whether budget transparency supports internal revenue mobilisation across states and highlighted that controlling corruption is a necessary condition for transparency to matter.

In sub-Saharan Africa, Krah and Mertens (2023)

ISSN:3141-5571
E-ISSN:3141-558X

surveyed residents of four Ghanaian local assemblies. They found that financial transparency positively influences trust and willingness to pay, but that both transparency and trust were low. In an online survey experiment in Argentina, Alessandro *et al*. (2021) found that information changed citizens' perceptions of transparency and that the content mattered; participants shown the government exceeding its promises reported more trust than those shown it falling short. Together, these findings indicate that the benefits of transparency depend on effective dissemination, the credibility of what is disclosed, and actual performance.

ElBerry and Goeminne (2021) examined how fiscal transparency dimensions affect deviations from budget forecasts, which they treat as a measure of budget credibility, in developing countries. Their analysis identified two channels: politicians' incentives to manipulate forecasts or deviate from plans, and the uncertainty reduction that follows better fiscal risk management. Their main finding was that stronger oversight of fiscal risks from public sector entities is strongly associated with smaller forecast-to-outturn deviations, and they argued that fiscal disclosure deserves less weight than other transparency components. This finding is directly relevant to legislatures because a budget's credibility at the approval stage depends on the scrutiny that accompanies its execution.

Sari and Ritonga (2025), reviewing the literature on popular reporting, found the field still emerging, concentrated in developed countries, and rarely concerned with users' perspectives or the effectiveness of reports. This suggests that the availability of budget documents is distinct from their usability. Technically, fragmented, delayed, or hard-to-reconcile public documents contribute little to accountability unless oversight actors can analyse and act on them.

Legislative Oversight as an Accountability Mechanism

Principal-agent theory commonly explains legislative oversight of public expenditure. Under this framework, citizens delegate authority over public resources to elected representatives and officials, creating asymmetry and conflicting interests that oversight institutions are designed to mitigate. Governance literature also applies the model to the relationship between the legislature, which represents citizens, and the executive, which implements the budget.

Oversight effectiveness depends on capacity. Makanya (2021), drawing on interviews, observation, and document analysis in South Africa, showed that although the budget amendment law gives parliament formal powers over the purse, those powers are procedurally onerous and rarely used because of limited analytical capacity, single-party dominance, and weak opposition. Molepo and Jahed (2023) also reported that parliaments help make budgets transparent and accountable when budget offices support them, but limited resources, political interference, and inadequate public participation constrain their contribution. Evidence on independent fiscal institutions is mixed. In a comparison of Ireland, Italy, and Spain, Fasone (2021) found that legislatures often underutilised their fiscal bodies. This suggests that technical support structures enhance oversight only when legislators actively engage with them.

Public accounts committees play a central role in this framework. Mugambwa *et al*. (2024), through surveys and interviews with Uganda's Public Accounts Committee, found that committee composition, authority, and practices all enhance performance. They recommended training and legal safeguards against political interference. The study concludes that both formal design and committee members' skills and independence are critical.

Fagbadebo (2019), comparing South Africa and Nigeria, noted that while both constitutions grant legislative oversight powers, lawmakers often lack the capacity to exercise them effectively. The research attributed this to dominant-party politics, elite self-interest, and executive-legislative collaboration. Osunkoya and Basiru (2019) found poor legislative oversight in the Fourth Republic, particularly at the national level, linking it to a prebendal political system. Fatile and Adejuwon (2023) similarly reported that the legislature has not met expectations for transparent, accountable governance, with oversight frequently compromised and a need for greater independence from the executive. At the state level, Ejumudo and Ikenga (2021) surveyed Delta State legislature staff and identified weak oversight due to informal agreements with the executive, limited commitment, corruption, and deference to

ISSN:3141-5571
E-ISSN:3141-558X

executive authority.

The Budget Process and Implementation in Nigeria

Studies of the Nigerian budget process highlight distinct challenges in approval and execution. Garuba and Oghuma (2018), surveying key stakeholders from 2012 to 2016, found that increased legislative involvement in budget formulation did not improve implementation and recommended stronger oversight. Their findings underscore that procedural effectiveness does not necessarily translate into better outcomes.

Ejiogu *et al*. (2020) found that borrowing for pandemic-related measures significantly reduced Nigeria's fiscal space. While some interventions offered short-term relief, policy gaps risked negative impacts on businesses, households, and employment. Katuka and Mudzingiri (2023) reported limited fiscal space and weak governance across West, Central, and East Africa, noting that governance improvements above certain thresholds were linked to greater fiscal space. In this context, delays and irregularities in budget releases compress implementation time and weaken the connection between appropriation and delivery.

Corruption and digitalisation are closely related. Marjerison and Gatto (2024) noted that the link between e-government and corruption is still underexplored in developing and transition economies where corruption's effects are particularly unpredictable and where technological adoption could strengthen public sector transparency and sustainability. In Nigeria, digital financial management systems are intended to improve transparency and control, but it is unclear whether stakeholders consider them effective in reducing corruption.

Critical Synthesis and Identification of the Research Gap

A critical examination of the literature reveals convergence on three propositions. First, transparency helps but is conditional; its effects depend on the content, usability, and credibility of disclosed information, as well as the surrounding institutional context (Alessandro *et al*., 2021; Bronić *et al*., 2022; Krah & Mertens, 2023). Second, legislative oversight depends on resource-dependent capacities, including analytical support, committee capability, and political insulation; formal powers alone are insufficient (Makanya, 2021; Molepo & Jahed, 2023; Fagbadebo, 2019). Third, accountability is multidimensional and cannot be inferred from the mere existence of mechanisms (Fan, 2025; Makanga *et al*., 2025).

Despite this convergence, important gaps remain. Transparency research has emphasised disclosure at the national and local government levels, with Africa under-represented (Cuadrado-Ballesteros *et al*., 2023). Nigerian studies of legislative oversight are largely conceptual or qualitative, or focus on state legislatures or earlier periods (Ejumudo & Ikenga, 2021; Garuba & Oghuma, 2018; Osunkoya & Basiru, 2019). Empirical survey evidence on stakeholder perspectives on the effectiveness, transparency, and oversight capacity of the National Assembly's budget process during the 2019-2023 fiscal period remains limited. Existing research predominantly examines executive institutions, Ministries, Departments and Agencies (MDAs), or macro-level fiscal outcomes. This study addresses that gap through a structured survey of stakeholders directly engaged in NASS's budgeting and oversight processes.

Theoretical Framework

The study interprets the findings through two complementary perspectives, namely principal -agent theory, which explains why oversight structures are needed and why they may fail to constrain agents, and public accountability theory, which clarifies what accountability requires beyond the existence of procedures.

Principal-Agent Theory

Principal-agent theory focuses on delegation, information asymmetry, and the mechanisms principals use to monitor agents acting on their behalf. In public financial governance, citizens are the ultimate principals, elected representatives act as their agents, and the executive and its agencies act as the legislature's agents in implementing the budget. Legislative oversight is the principal's monitoring device; committees scrutinise estimates, request information, hold hearings, and review audit reports. The theory predicts that oversight is effective to the extent that principals can obtain reliable information about agents' conduct and can impose consequences when conduct departs from agreed budgets.

The theory therefore suggests a specific

ISSN:3141-5571
E-ISSN:3141-558X

pattern in the present context. Where oversight structures exist and are recognised, but implementers face few consequences for delays and irregularities, the formal elements of oversight will be visible and positively assessed, even though outcomes remain unsatisfactory. The survey was designed to detect this pattern: high recognition of oversight mechanisms alongside persistent concern about implementation. Rajala and Jalonen (2025) argue that principal-agent theory oversimplifies public accountability, and that the National Assembly serves as both a citizen agent and an executive principal.

Public Accountability Theory

This study understands public accountability not merely as an obligation to report or justify actions, but as the extent to which institutional financial decisions are transparent, subject to scrutiny, and capable of attracting consequences. This conception distinguishes accountability from transparency. Publishing appropriation figures or other financial information can facilitate scrutiny, but disclosure alone does not establish substantive accountability (Alessandro *et al.*, 2021; ElBerry & Goeminne, 2021). Effective accountability also depends on the quality and intelligibility of information, opportunities for questioning and review, and institutional mechanisms for evaluating explanations and applying sanctions.

The concept remains contested, and scholars define and measure it in widely varying ways (Fan, 2025). Accordingly, the study adopts an operational reading that aligns with its survey design. Stakeholders' views on effectiveness capture the procedural dimension; their recognition of control mechanisms captures the institutional dimension; and their identification of implementation constraints captures the enforcement dimension.

Integration and Analytical Propositions

In summary, these two perspectives yield three interpretive propositions.

If budget processes are well designed, most stakeholders will assess them positively.

If oversight is institutionalised, stakeholders will generally recognise formal mechanisms such as committees and audit reports but are less likely to acknowledge participatory mechanisms.

If enforcement is weak, stakeholders will still report that delays, corruption, political interference, and limited oversight capacity hinder effective control.

These propositions serve as interpretive expectations to guide the analysis of descriptive evidence, which may either support or contradict them.

Methodology

Research Design

A descriptive cross-sectional survey design captured stakeholder perceptions of an ongoing institutional process at a specific point in time. Cross-sectional designs analyse data collected at a single point in time, are relatively quick and inexpensive, and suit describing the prevalence of views (Wang & Cheng, 2020). This design fits the study's objective of characterising perceptions of the effectiveness, mechanisms, and constraints of NASS's budget process during the 2019-2023 fiscal period, rather than testing causal relationships.

Population and Sampling

The target population comprised stakeholders directly involved in budgeting, financial management and oversight processes for the National Assembly during the 2019-2023 fiscal period (Table 1). This group included members of budget-related committees within the National Assembly, representatives from the Office of the Accountant-General of the Federation, public sector auditors, and financial experts, engaged in budget implementation. Given the specialised and heterogeneous nature of this population, the study employed purposive sampling to select respondents with direct professional involvement in the budget process, rather than members of the public (Etikan *et al.*, 2016; Campbell *et al.*, 2020). For analysis, respondents were grouped into four professional categories: legislators, civil servants, budget analysts, and public finance experts.

Instrument and Data Collection

A structured questionnaire using five-point Likert-scale items was administered to 500 identified stakeholders, and 460 respondents completed and returned the questionnaires, yielding a 92% response rate. The questionnaire covered three domains, which include perceived effectiveness of budget processes in promoting accountability;

ISSN:3141-5571
E-ISSN:3141-558X

recognition and use of specific budget control mechanisms; and perceived challenges to effective budget control during the review period. Respondents rated effectiveness on a five-point scale from very ineffective (1) to very effective (5). The control-mechanism and challenge items were multiple-response items, allowing respondents to select more than one option.

Data Analysis Technique

Responses were analysed using descriptive statistics, specifically frequency counts and percentages, consistent with the study's objective of characterising stakeholder perceptions rather than testing causal relationships. The findings presented are based directly on the frequency distribution of the original survey responses. For the five-point effectiveness item, the mean, standard deviation and median were also computed from the reported frequency distribution. Proportions for each key finding are accompanied by 95% Wilson confidence intervals to indicate sampling precision (Mircioiu & Atkinson, 2017).

Ethical Considerations

All respondents participated voluntarily, were informed of the study objectives, and their identities were kept confidential.

Results and Data Presentation

Response Rate and Respondent Profile

A total of 460 questionnaires were completed, yielding a 92% response rate (460 of 500). Of the respondents, 60.9% were male, and 39.1% were female. The predominant age group was 35-44 years (43.5%), followed by 25-34 years (26.1%), 45-54 years (19.6%) and 55 years and above (10.9%). Civil servants were the largest professional category (47.8%), while budget analysts (21.7%), legislators (17.4%), and public finance experts (13.0%) made up the remainder (Table 1).

The respondent profile reflects a mature and experienced group. Nearly three-quarters (73.0%) were aged 35 or older, and 17.4% were legislators. With civil servants and budget analysts comprising 69.5% of respondents, the survey largely captures the perspectives of those directly involved in preparing, processing, implementing, authorising, and scrutinising budgets.

Table 1: Respondent profile (n = 460)

Respondent	Frequency	Percentage
Gender: Male	280	60.9
Gender: Female	180	39.1
Age: 25-34 years	120	26.1
Age: 35-44 years	200	43.5
Age: 45-54 years	90	19.6
Age: 55 years and above	50	10.9
Civil servants	220	47.8
Budget analysts	100	21.7
Legislators	80	17.4
Public finance experts	60	13.0

Source: Field survey, 2025.

ISSN:3141-5571
E-ISSN:3141-558X

Effectiveness of Budget Processes

Respondents evaluated the effectiveness of the National Assembly's budget processes in promoting accountability using a five-point scale. In total, 69.57% rated the processes as effective (43.48%) or very effective (26.09%) (95% CI 65.2%-73.6%). An additional 15.22% were neutral, while another 15.22% rated the processes as ineffective (10.87%) or very ineffective (4.35%) (Table 2; Figure 1).

The distribution is concentrated on the positive side of the scale. The mean rating was 3.76 (SD= 1.09) and the median rating was 4 (effective). The net positive margin, that is, the percentage rating the processes effective or very effective minus the percentage rating them ineffective or very ineffective, was 54.35 % points. Positive ratings therefore outnumbered negative ratings by approximately 4.6 to 1. Only 4.35% of respondents selected the lowest category, while 26.09% selected the highest.

Table 2: Effectiveness of NASS budget processes in promoting accountability (n = 460)

Evaluation	Respondent Frequency	Percentage
Very ineffective	20	4.35
Ineffective	50	10.87
Neutral	70	15.22
Effective	200	43.48
Very effective	120	26.09
Effective + very effective	320	69.57
Mean (SD)	3.76 (1.09)	-
Median	4	-

Source: Field survey. Mean, SD and median computed from the frequency distribution (1 = very ineffective; 5 = very effective).

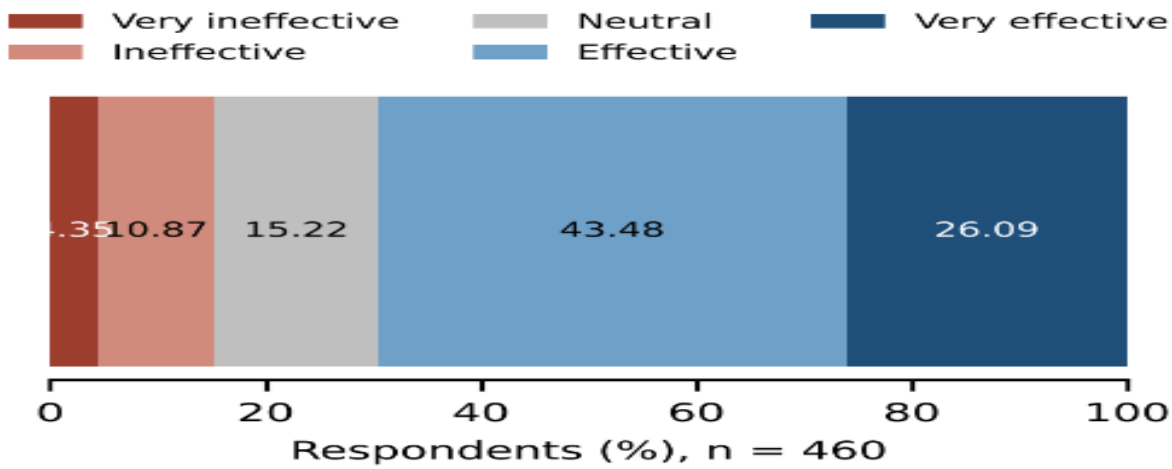


Figure 1: Distribution of effectiveness ratings (%)

Source: Field survey.

Budget Control Mechanisms

Respondents identified legislative oversight committees as the most widely used budget control mechanism (91.30%), followed by monitoring and evaluation reports (82.61%), the Auditor-General's

ISSN:3141-5571
E-ISSN:3141-558X

reports (73.91%) and public hearings (65.22%) (Table 3; Figure 2). Respondents recognised every mechanism. The gap between the most and least recognised mechanisms was 26.08 % points, and the confidence intervals for legislative oversight committees (88.4%-93.5%) and public hearings (60.8%-69.4%) do not overlap, so the difference between them is unlikely to be an artefact of sampling.

The ordering of the mechanisms is informative. The two most recognised mechanisms, oversight committees and monitoring and evaluation reports, are internal to the executive-legislative process. The Auditor-General's reports, an external audit instrument, rank third. Public hearings, the mechanism most directly accessible to non-state actors, are recognised least.

Table 3: Budget control mechanisms identified by respondents (n = 460, multiple responses permitted)

Budget Control Mechanisms	Respondents Frequency	Percentage	Confidence Intervals
Legislative oversight committees	420	91.30	88.4-93.5
Monitoring and evaluation reports	380	82.61	78.9-85.8
Auditor-General's reports	340	73.91	69.7-77.7
Public hearings	300	65.22	60.8-69.4

Source: Field survey; CI = 95% Wilson confidence interval.

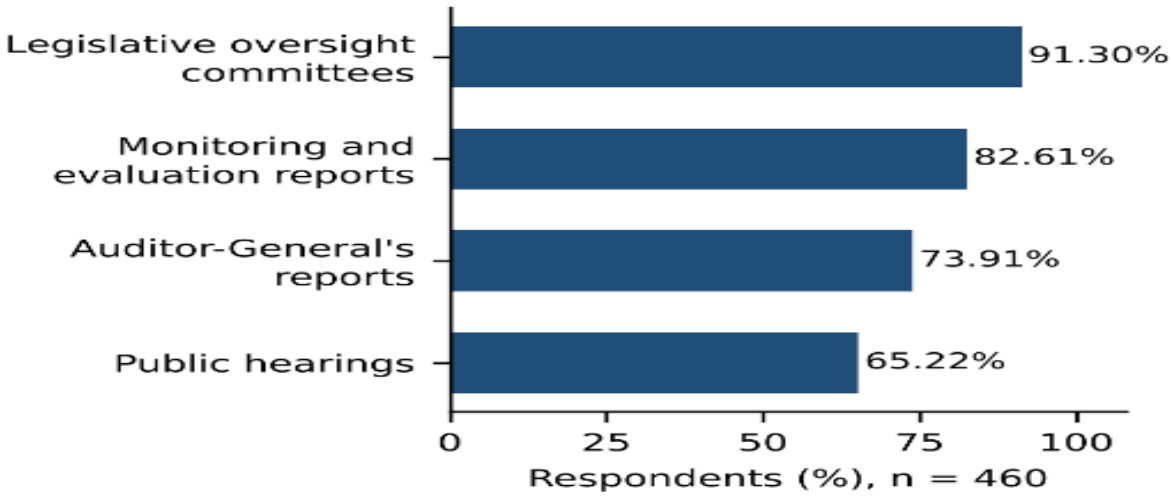


Figure 2: Budget control mechanisms identified by respondents (multiple responses permitted)

Source: Field survey.

Main Challenges to Effective Budget Control

Respondents identified delayed budget implementation as the most significant challenge (86.96%), followed by corruption (69.57%), political interference (60.87%) and inadequate oversight capacity (56.52%) (Table 4; Figure 3). Delayed implementation was endorsed by 400 of 460 respondents (95% CI 83.6%-89.7%), 17.39 % points higher than corruption, the second-ranked challenge (95% CI 65.2%-73.6%). The lower two challenges, political interference (56.3%-65.2%) and inadequate oversight capacity (52.0%-61.0%), have overlapping intervals, so their relative order should be interpreted cautiously.

ISSN:3141-5571
E-ISSN:3141-558X

Table 4: Challenges to effective budget control (n = 460, multiple responses permitted)

Challenges	Respondents Frequency	Percentage	Confidence Intervals
Delayed budget implementation	400	86.96	83.6-89.7
Corruption	320	69.57	65.2-73.6
Political interference	280	60.87	56.3-65.2
Inadequate oversight capacity	260	56.52	52.0-61.0

Source: Field survey. CI = 95% Wilson confidence interval.

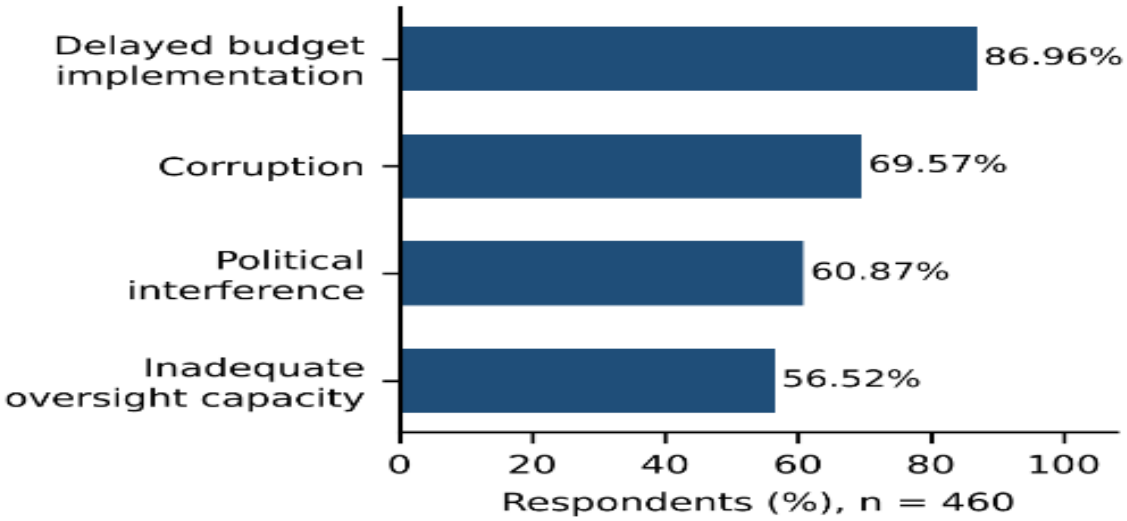


Figure 3: Challenges to effective budget control (n = 460, multiple responses permitted)

Source: Field survey.

In summary, the results indicate a positive assessment of the budget process, strong recognition of formal oversight institutions, lower recognition of public hearings, and broad agreement that implementation delays and corruption are the main obstacles to effective control.

Analytical Propositions

Table 5 links the survey evidence to the three interpretive propositions outlined in the Theoretical Framework. Each proposition aligns with the descriptive evidence. The table does not present statistical tests of the propositions; rather, it summarises whether the observed distributions support the expected direction of each proposition.

Table 5: Survey evidence relative to the analytical propositions

Proposition	Descriptive Evidence	Interpretation
A majority assess the budget process positively	69.57% effective or very effective; median rating 4; 15.22% negative	Consistent

ISSN:3141-5571
E-ISSN:3141-558X

Formal mechanisms are recognised more widely than participatory ones	Committees 91.30%; M&E reports 82.61%; audit reports 73.91%; public hearings 65.22%	Consistent
Enforcement-related constraints are widely reported	Delays 86.96%; corruption 69.57%; political interference 60.87%; weak capacity 56.52%	Consistent

Source: Field survey

Discussion

Procedural Effectiveness and Implementation Weakness

While most respondents view NASS's budget processes positively, they also identify delayed implementation and corruption as pervasive challenges (Table 2; Figure 1). This distinction aligns with the broader literature that separates the formal existence of accountability mechanisms from their practical effectiveness. Alessandro *et al.* (2021) showed that transparency's effect on trust depends on what the information reveals about performance, and ElBerry and Goeminne (2021) found that oversight of fiscal risks matters more for budget credibility than disclosure alone. Respondents seem to distinguish between a well-designed budget process and its execution, which delays and inadequate enforcement often compromise (Table 3; Figure 2).

This report aligns with Garuba and Oghuma (2018), who found that increasing legislative involvement in the Nigerian budget process coexisted with poor implementation. It also cautions against interpreting the 69.57% positive rating as evidence of effective implementation. The rating reflects stakeholders' assessments of the design of the budget process; it does not indicate whether budgets are executed as approved. The 15.22% of respondents who were neutral are also a substantial group: more than one in seven neither endorsed nor rejected the process, which may reflect uncertainty about how to evaluate a procedurally sound process that is unevenly executed (Table 5).

Control Mechanisms and the Visibility of Oversight

The high recognition of legislative oversight committees as the primary control mechanism (91.30%) underscores the constitutional significance of NASS's oversight function. By contrast, the lower recognition of public hearings (65.22%) suggests that participatory and transparent oversight is used less often than internal committee procedures. (Table 3; Figure 2) This trend aligns with reports describing legislative oversight as formally established yet constrained in practice (Fagbadebo, 2019; Fatile & Adejuwon, 2023), and with Molepo and Jahed's (2023) observation that resource constraints, political interference, and inadequate public participation limit parliaments' contribution to budget transparency.

The lower recognition of public hearings matters for accountability. Muthomi and Thurmaier (2021) found that participation becomes consequential when citizens learn budget technicalities and use that knowledge to influence priorities. If hearings are less visible or used less often than committees, the channel that converts disclosure into external scrutiny is weaker than the channel for internal review.

Respondents recognised public hearings at 65.22%, compared with 91.30% for committees. This lower recognition matters for accountability. Muthomi and Thurmaier (2021) found that citizen participation begins to influence budget priorities as participants learn the technical aspects of budgeting. If hearings are less visible or less used than committees, the channel that converts disclosure into external scrutiny is weaker than the channel for internal review. The low data from the public hearings survey reflects infrequent use or limited publicity, which aligns with Sari & Ritonga's (2025) report that transparency has limited effect when users cannot engage with the information

The Auditor-General's reports (73.91%) warrant comment. Audit reports are the instrument through which the legislature obtains independent assurance about execution. That roughly one in four respondents did not identify them as a control mechanism in active use may suggest that the link between audit findings and legislative follow-up is not consistently visible, a concern raised by studies of public accounts committees, where performance depends on

ISSN:3141-5571
E-ISSN:3141-558X

committee powers, practices and protection from political interference (Mugambwa *et al.*, 2024).

Delays, Corruption, and the Credibility of the Budget

Emphasising delayed budget implementation as the most significant challenge aligns with research indicating that weaker oversight of fiscal risks is linked to larger discrepancies between planned and actual budget outcomes in developing countries (ElBerry & Goeminne, 2021). Within a principal-agent framework, this situation reflects an information and enforcement gap; although oversight structures exist and are recognised, implementers face few repercussions for delays, which reduces the effectiveness of these mechanisms (Table 4; Figure 3). The fiscal environment during this period exacerbates these concerns. When fiscal space is constrained and borrowing rises, as during the pandemic, the associated risks increase (Ejiogu *et al.*, 2020; Katuka & Mudzingiri, 2023); late fund releases compress the implementation window and weaken the link between appropriation and delivery.

Corruption, endorsed by 69.57% of respondents, is the second-ranked constraint (Table 4; Figure 3). This agrees with Yaru's (2022) emphasis on corruption control as a condition for transparency to deliver benefits, and with the argument that digital and transparency reforms require supporting enforcement to curb corruption (Marjerison & Gatto, 2024). The survey measures perceptions rather than incidents, so it cannot estimate the extent of corruption; however, the fact that seven in ten informed stakeholders consider it a significant constraint is itself a relevant signal about the credibility of the process. Perception-based, experience-based, and expert-based indicators of corruption can diverge, although some evidence finds them closely aligned (Charron, 2016).

Political Interference, Oversight Capacity, and Institutional Independence

More than half of respondents endorsed political interference (60.87%) and inadequate oversight capacity (56.52%) (Table 4; Figure 3). Although they rank lower than delays and corruption, they are not minor; they point to the two prerequisites for effective oversight identified in the literature, namely political insulation and analytical capacity. Fagbadebo (2019) attributes the weak use of oversight powers in Nigeria to dominant-party politics and executive-legislative collaboration; Osunkoya and Basiru (2019) link poor oversight performance to prebendal politics; and Ejumudo and Ikenga (2021) report deference to the executive and informal deal-making among state legislative staff. Makanya (2021) shows that limited analytical capacity and party dominance can deter legislators from using formal powers, even when those powers exist.

The findings indicate that stakeholders regard legislatures' institutional independence and technical capacity as essential to addressing the underlying issue. They also show that technical bodies provide limited value unless legislatures actively draw on their expertise. Therefore, capacity-building initiatives should include incentives and safeguards to promote the effective use of the resulting analysis.

The results correspond with the expectations established by the theoretical framework. While formal oversight structures are recognised and considered effective, the principal's capacity to enforce compliance remains limited. Consequently, implementation delays and corruption continue. These findings support the first and second analytical propositions; most respondents assess the process positively, and institutionalised mechanisms are more widely recognised than participatory ones. The results also support the third proposition, as stakeholders report enforcement constraints.

Rajala and Jalonen (2025) caution that principal-agent logic may oversimplify accountability relationships. In the Nigerian context, the legislature functions both as an overseer of the executive and as a spending body subject to scrutiny. Therefore, this perspective serves as an interpretive aid rather than a definitive explanation.

Implications for Policy and Practice

Respondents consistently identified execution as the weakest stage of the budget cycle, even where procedural arrangements were rated favourably. Reform and oversight resources, such as in-year implementation reviews and follow-up on departures from approved budgets, should therefore concentrate on execution rather than assume that sound

ISSN:3141-5571
E-ISSN:3141-558X

procedures produce sound implementation.

Publishing budget information does not produce accountability by itself. Fox (2007) shows that even clear transparency does not guarantee hard accountability, which requires other public actors to act on the information. NASS and its partners should therefore strengthen the capacity of committees, audit institutions and civil society to analyse budget information and follow it with consequences.

Fewer respondents recognised public hearing than internal mechanisms, suggesting that the channel linking disclosure to external scrutiny is weaker. NASS should schedule hearings at fixed points in the budget cycle, publicise them in advance, and report how it handled public input, so hearings connect published information to external scrutiny.

Conclusion

This study examined stakeholder perceptions of budget processes, transparency, and legislative oversight in Nigeria's National Assembly, using a structured survey of 460 stakeholders regarding the 2019-2023 Appropriation Acts. The findings show that NASS's formal budget process and oversight mechanisms are widely recognised and generally regarded as procedurally effective. The coexistence of favourable procedural ratings and widely perceived implementation weaknesses supports a principal-agent interpretation in which oversight structures exist, but enforcement capacity remains constrained. Strengthening accountability in the National Assembly's budget cycle therefore depends less on creating new procedures than on ensuring that existing mechanisms are adequately resourced, independent, and capable of imposing consequences.

Recommendations

Ensure oversight committees receive dedicated, independent analytical support from National Assembly leadership and Appropriations committees.

Enforce compliance with budget release and implementation reporting through the Budget Office, Ministry of Finance, and Appropriations and Finance committees. Integrate public hearings into the budget calendar with the Appropriations committees, Clerk's office, and civil society partners.

Ensure Public Accounts Committees, the Auditor-General, and accounting officers track audit findings through implementation.

Link digital financial systems to enforcement mechanisms through the Accountant-General's office, Budget Office, anti-corruption agencies, and oversight committees.

Contribution to Knowledge

Empirically, this study presents survey evidence from 460 stakeholders directly involved in the National Assembly's budget and oversight processes. Unlike much of the existing literature, which focuses on executive institutions, MDAs, or macro-level fiscal outcomes, this research examines the legislature's own processes in a region under-represented in transparency studies. It documents stakeholder assessments of the process, recognised mechanisms, and key constraints.

Analytically, the study shows that a positive procedural assessment can coexist with widely recognised implementation weaknesses. It also finds that the least-recognised mechanism is the one most accessible to non-state actors. This distinction highlights the gap between formal processes and substantive accountability, identifying the execution stage and oversight visibility as key areas for reform.

Theoretically and practically, the study applies a principal-agent framework to a context where the overseeing institution is also a spending body, while recognising the limitations of this approach. It translates the findings into five actionable reform priorities for the National Assembly, the Budget Office, and oversight committees.

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