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Abstract

Purpose: To evaluate how contrasting legislative oversight models influence the enforcement of Nigeria's Fiscal Responsibility Act (FRA) of 2007. Comparative Focus: Compare the 8th National Assembly (2015–2019) against the 9th National Assembly (2019–2023).

Methodology: The study adopted a convergent parallel mixed-methods research design. Survey data from 400 institutional stakeholders and macro-fiscal metrics from the Debt Management Office (DMO). Qualitative Data: Gathered from 20 semi-structured Key Informant Interviews (KIIs) and official parliamentary Hansards. Analytical Technique: Used Ordinary Least Squares (OLS) regression analysis to triangulate the findings.

Findings: 8th Assembly (Adversarial Model): Exerted a statistically significant positive effect on fiscal discipline ($\beta = 0.485$, $p < .001$), checking uncoordinated borrowing despite causing budget calendar gridlocks. 9th Assembly (Consensus Model): Yielded a highly significant negative relationship with national fiscal discipline ($\beta = -0.512$, $p < .000$). The 9th Assembly's cooperative posture synchronized the budget cycle but rubber-stamped record external loans and over ₦22.7 trillion in unbacked CBN Ways and Means advances. Information Asymmetry: A lack of independent verification infrastructure structurally crippled legislative control ($\beta = -0.318$, $p < .002$). Procedural budget alignment without oversight rigor expands structural debt vulnerabilities.

Unique Contribution to Theory, Practice and Policy: It was driven by Institutional and Principal-Agent theories. Codify criminalized penal sanctions for executive deficit violations. Institutionalize analytical funding for the National Assembly Budget and Research Office to eliminate executive data dependency.

Keywords: *Fiscal Responsibility, Legislative Oversight, Power of the Purse, Adversarial Scrutiny, Compliant Consensus, Information Asymmetry, Sovereign Debt, Nigeria*

JEL Codes: *H61*

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INTRODUCTION

Following Nigeria's 1999 democratic transition, the fiscal oversight role of the National Assembly emerged as a cornerstone of public financial governance. Grounded in transparency, accountability, and prudent resource management, legislative oversight is essential for macroeconomic stabilization and democratic consolidation (Olayiwola & Alao, 2021; Arowolo, 2022). Empowered by Sections 80–89 of the 1999 Constitution (as amended), the federal legislature wields the "power of the purse" to counterbalance executive authority, restrain fiscal excesses, and institutionalize spending discipline (Federal Republic of Nigeria [FRN], 1999).

The operational execution of this mandate has evolved with shifting political alignments and institutional behaviors, as demonstrated by the contrasting approaches of the 8th (2015–2019) and 9th (2019–2023) National Assemblies. The 9th Assembly restored a predictable January–December budget cycle, cutting passage delays from eight months to five (FRN, 2022; Sanusi & Ibrahim, 2021). This synchronization improved capital budget predictability for Ministries, Departments, and Agencies (MDAs) alongside an expanded legislative output (Vanguard, 2023). However, translating procedural efficiency into substantive fiscal discipline has been deeply uneven, igniting a political-economy debate over the trade-offs between legislative compliance and rigorous executive oversight.

Empirical literature confirms that despite high legislative output, structural deficits impede long-term deficit control and budget transparency (Ndujihe & Okeke, 2023). These constraints include:

- Asymmetric executive control over financial data.
- Deficient technical research capacity within parliamentary committees.
- Historical institutional path-dependency from prolonged military rule which structurally marginalized legislative autonomy (Fatile & Adejuwon, 2023; Alabi, 2021).

These vulnerabilities are routinely exploited by the executive via supplementary appropriations, unbudgeted expenditure lines, and off-balance-sheet financing, often rendering legislative review symbolic (Transparency International, 2023). In a fragile macroeconomic landscape marked by fluctuating oil revenues, structural liquidity mismatches, and high inflation, uncoordinated policy implementation significantly weakens domestic output drivers (Adeneye, 2024). Within this volatile climate, public debt surpassed ₦159.3 trillion, severely elevating sovereign risks (Debt Management Office [DMO], 2026; International Monetary Fund [IMF], 2025). Consequently, evaluating how the adversarial scrutiny of the 8th Assembly versus the compliant consensus of the 9th Assembly impacted the enforcement of the Fiscal Responsibility Act (FRA) of 2007 is a critical public policy priority.

Statement of the Problem

The relationship between legislative oversight mechanisms and public financial management presents a critical governance challenge in developing democracies. In Nigeria, the constitutional granting of extensive fiscal powers to the National Assembly is designed to secure structural fiscal discipline and macroeconomic stability. However, the operationalization of the Fiscal Responsibility Act (FRA) of 2007—which imposes a 3.0% fiscal deficit ceiling relative to GDP—has faced systemic implementation challenges. This dynamics introduces an institutional paradox where contemporary legislative reforms have successfully streamlined appropriation schedules, yet long-term indices regarding spending transparency, executive constraint, and debt sustainability remain complex and heavily debated.

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A primary dimension of this institutional challenge rests on the behavioral and structural trade-offs inherent in different modes of legislative oversight. Governance literature demonstrates that varying executive-legislative dynamics yield distinct procedural advantages and systemic vulnerabilities:

The Adversarial Scrutiny Model (e.g., The 8th National Assembly): Characterized by high executive-legislative friction and political polarization, this combative posture often introduces institutional gridlock and delays budget passage. Conversely, it provides rigorous committee screening of executive loan requests, creating an institutional check against uncoordinated external borrowing.

The Compliant Consensus Model (e.g., The 9th National Assembly): Prioritizing partisan harmony to normalize the annual budget calendar, this cooperative approach optimizes executive-legislative coordination and streamlines the legislative cycle. However, this posture carries the risk of institutional capture, potentially diluting the legislature's power of the purse and leading to the accommodation of expansive external loans and the securitization of large Central Bank of Nigeria (CBN) Ways and Means advances.

Furthermore, empirical scholarship regarding the efficacy of these oversight archetypes remains fragmented. One body of literature suggests that institutional compliance minimizes friction, optimizes Capital Budget Execution Rates (CBER), and stabilizes economic planning (Okolo & Bello, 2022). Conversely, critical perspectives argue that highly cooperative assemblies may suffer from political capture, where partisan loyalties subordinate oversight to executive expansion (Akinyemi & Yusuf, 2023). This disruption alters the transmission mechanism between fiscal planning and macroeconomic indicators, compounding the shocks felt across domestic borrowing lines (Adeneye, 2024). This empirical divergence is exacerbated by technical deficits within the legislature, such as an underfunded research apparatus and the lack of an autonomous budget office to execute independent fiscal verifications.

Consequently, a clear research gap exists regarding how these contrasting oversight styles systematically influence public financial management. This study addresses this gap by conducting a comparative assessment of the 8th and 9th National Assemblies, empirically testing the structural trade-offs of both adversarial scrutiny and compliant consensus within Nigeria's public financial management ecosystem.

LITERATURE REVIEW

Conceptual Review

The Concept of Fiscal Responsibility and Institutional Discipline

Fiscal responsibility is conceptualized as the institutionalized practice of managing public resources through structural discipline, transparency, and accountability to guarantee long-term budgetary sustainability and macro-fiscal stabilization (Asaleye et al., 2022; Mihaela et al., 2020). At its core, it demands the containment of absolute executive discretion in fiscal policymaking through formalized medium-term expenditure frameworks designed to curb deficit spending, suppress wasteful public consumption, and insulate the state from unsustainable sovereign debt trajectories (Binuomote & Adekunle, 2021). Fiscal responsibility acts as the structural precursor to fiscal discipline; it represents a deliberate plan to align aggregate government expenditures with verifiable revenue capacities (Egbunike et al., 2022).

When fiscal policy expansion goes unchecked by legislative supervisors, the resulting imbalances disrupt monetary tools, distort domestic market indicators, and erode the structural foundations of long-term economic growth (**Adeneye, 2024**). Within developing, commodity-dependent states, the realization of fiscal responsibility remains highly volatile due to structural distortions, rent-seeking behaviors, and deep-seated institutional indiscipline (Otalor et al., 2023). Consequently, the concept is not merely accounting-based, but political-economical—it is determined by how robustly legislative institutions check executive expansionism and enforce rule-based budget compliance.

Fiscal Transparency and Systemic Accountability

Fiscal transparency denotes the systemic openness of a government regarding its structural operations, fiscal policy intentions, public sector accounting matrices, and multi-year financial projections (IMF, 2021). Modern public financial management frameworks dictate that true fiscal transparency demands comprehensive, reliable, and internationally comparable financial data be made accessible to the public in an understandable, timely, and consistent format (Heald & Hodges, 2022). By eliminating asymmetric information arrays between the state and financial markets, fiscal transparency allows the electorate and oversight institutions to evaluate the true costs and benefits of public policy choices (Lassou et al., 2021).

Legislative Oversight Styles: Adversarial vs. Compliant Models

In legislative studies, the mechanism through which the "power of the purse" is executed is defined by the prevailing institutional oversight style (Rockman et al., 2022). This study distinguishes between two primary behavioral models:

The Adversarial Scrutiny Model: Characterized by institutional friction, intense committee screenings, independent data verification, and a willingness by the legislature to challenge executive spending plans, even at the cost of political gridlock (Chaisty et al., 2022).

The Compliant Consensus Model: Prioritizes political harmony, party loyalty, and speed of approval over deep investigatory rigor (Barkan et al., 2021).

While the compliant model reduces procedural friction and streamlines the budgetary calendar, it frequently induces political capture, weakening the legislature's ability to act as an autonomous fiscal watchdog and allowing executive deficits and public debt trajectories to expand unchecked (Akinyemi & Yusuf, 2023).

Theoretical Framework:

The Interaction of Institutional and Principal-Agent Theories

Rather than operating as isolated paradigms, Institutional Theory and Principal-Agent (PA) Theory are deeply interconnected within public financial management. Institutional frameworks specifically the 1999 Constitution of the Federal Republic of Nigeria and the FRA 2007 serve as the structural rules of the game. These rules define the legal parameters, baseline authority, and monitoring mandates granted to public actors.

Within this structural arena, PA theory explains the behavioral dynamics and information flows between actors. While institutions dictate what the legislature *can* legally do to enforce fiscal discipline, the PA framework reveals how information asymmetry and shifting political alignment determine what the legislature *actually* does. When a legislature transitions into a compliant consensus posture, it intentionally abdicates its institutional verification tools. This choice triggers severe agency loss, as the executive is allowed to exploit structural information gaps without legislative challenge.

Synthesized Conceptual Narrative (The Delegation Chain)

This study conceptualizes Nigeria's public financial management ecosystem as a **multi-tiered delegation chain** that synthesizes institutional constraints with agent behavior:

[PRINCIPAL] Taxpayers / Electorate

│ (Delegates fiscal sovereignty & power of the purse)

▼

[FIRST AGENT / SUPERVISOR] National Assembly (8th vs. 9th)

│ (Delegates implementation & macro-fiscal execution)

▼

[SECOND AGENT / EXECUTER] Executive Arm / Federal Ministry of Finance

The Principal: The **Taxpayers and Electorate**, who hold constitutional sovereignty and delegate their "power of the purse" to their elected representatives to protect national economic health.

The First Agent (The Supervisor): The **National Assembly**, tasked by the principal to act as an institutional watchdog over public funds.

The 8th Assembly operated an adversarial model, choosing to incur high transaction costs (budget gridlock) to minimize executive opportunism and limit structural agency costs.

The 9th Assembly operated a compliant consensus model, prioritizing speed and partisan harmony, which minimized gridlock but fundamentally crippled its supervisor role.

The Second Agent (The Executer): The **Executive Arm and the Federal Ministry of Finance**, responsible for executing the budget and managing national debt. Taking advantage of information asymmetry, this agent inherently seeks expansion and operational flexibility.

The Agency Cost: When the First Agent (the legislature) chooses compliance over rigor, monitoring fails. The resulting **agency cost** manifests as massive fiscal deficit expansion, unscrutinized **Ways and Means securitization (exceeding ₦22.7 trillion)**, and uncoordinated debt accumulation that harms the original Principal (the taxpayer).

Legal Ambiguity and Institutional Exploitation: Section 12(1) of the FRA 2007

While the **FRA 2007** establishes a strict **3.0% fiscal deficit ceiling** relative to GDP, its institutional efficacy is undermined by an integrated statutory loophole. **Section 12(1) of the Act** explicitly grants that this ceiling may be exceeded in the event of **"a clear threat to national security or public safety."**

Under a balanced or adversarial oversight model, this clause requires rigorous evidentiary proof and narrow formatting. However, within a **compliant consensus model**, the legal ambiguity of what constitutes a "clear threat" turns this emergency safety valve into an institutional loophole.

During the 2019–2023 cycle, the 9th Assembly routinely accepted the executive's broad framing of the COVID-19 pandemic and subsequent macroeconomic shocks to permit historic deficit spending. Because the statutory language lacks clear boundaries, objective benchmarks, or mandatory sunset clauses, the executive was able to normalize deficit expansion. The compliant legislature rubber-stamped these requests without demanding independent verification or structural fiscal turnarounds, demonstrating how legal ambiguity combined with a compliant consensus posture creates severe fiscal vulnerabilities.

Empirical Review

The empirical review evaluates contemporary findings regarding legislative styles and public financial outcomes.

Theme A: Budgetary Procedural Speed vs. Scrutiny Depth

A central debate in political economy focuses on the trade-off between procedural efficiency (speed of passage) and legislative scrutiny depth (the "power of the purse").

The Structural Constraints of Speed: Institutional trade-offs are inevitable when compressing the legislative calendar. Compressing the budget defense window to ensure early passage often forces legislative committees to sacrifice detailed line-item scrutiny for procedural efficiency (Omoniyi & Akintoye, 2024). This dynamic is not new; foundational studies on African parliaments establish that when executive dominance overrides parliamentary timing, budget defense sessions transform into symbolic rituals rather than substantive exercises in fiscal restraint (Barkan et al., 2015).

The Incentives for Rent-Seeking: This structural haste creates an environment ripe for "budget padding," uncoordinated asset reallocations, and severe implementation gaps where committees prioritize political compromise and patronage over strict rule enforcement (Ezeajughu, 2024). This reflects the well-documented "distributive politics" model, which demonstrates that legislative bodies facing structural time constraints are highly prone to pork-barrel spending allocations to secure swift cross-party agreements (Wehner, 2016).

Macroeconomic Trajectories and Planning: While a streamlined, predictable budget cycle optimizes short-run structural planning and improves the Capital Budget Execution Rate (CBER), it poses severe long-term risks (Yusuf & Okonkwo, 2022; Akinyemi et al., 2026). When a legislature achieves procedural alignment by diluting independent sovereign debt oversight, it risks masking severe, long-term fiscal vulnerabilities (Akinyemi et al., 2026).

The Cost of Reduced Scrutiny: When legislative scrutiny is systematically reduced to favor procedural speed, the institutional equilibrium shifts. Empirical estimations via Vector Error Correction Models (VECM) demonstrate that a reduction in legislative oversight leads to an exponential increase in the variance of public consumption expenditure (Danladi & Garba, 2025). This volatility structurally undercuts national savings, distorts capital allocation pathways, and fails to deliver long-run fiscal stability.

Theme B: The Securitization of Ways and Means Advances and Monetary Disruption

The operational transition of a legislature into a compliant consensus posture severely undermines its financial screening rigor, particularly regarding uncoordinated sovereign financing. Within Nigeria's public financial management ecosystem, this institutional vulnerability was illustrated by the rapid growth of Central Bank of Nigeria (CBN) Ways and Means advances, which expanded rapidly during the 2019–2023 legislative cycle.

When oversight bodies abdicate their statutory verification mandates, unchecked executive reliance on central bank financing creates direct liquidity mismatches that distort domestic credit channels and disrupt monetary stabilization frameworks (**Adeneye, 2024**). Instead of serving as a temporary, short-term emergency facility as legally intended, these advances become an alternative, off-balance-sheet deficit funding mechanism. The lack of adversarial committee verification allows the executive to build up massive short-term liabilities. This

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pattern culminates in retroactive legislative approvals and long-term securitization debt-swaps that weaken institutional accountability and crowd out private-sector financial access.

Theme C: Macro-Fiscal Volatility, Deficit Expansion, and Inflationary Shocks

Persistent violations of the statutory 3.0% fiscal deficit ceiling set by the Fiscal Responsibility Act (FRA) of 2007 cannot be evaluated in isolation from their macroeconomic consequences. In commodity-dependent developing economies, unconstrained executive deficit spending—frequently accommodated by a compliant legislature—alters standard policy transmission channels and triggers structural imbalances (Adeneye, 2024).

The resulting domestic fiscal expansions drive structural price instability, feeding into supply-side shocks and generating persistent inflationary pressures that degrade the real value of national output. When legislative supervision fails to enforce rule-based budget caps, the fiscal-monetary intersection becomes highly volatile. This institutional breakdown makes economic planning fragile, as rising inflation increases public procurement costs, deepens sovereign debt sustainability risks, and forces further extra-budgetary dependencies.

Summary of Thematic Literature Matrix (2015–2026)

Author & Year	Methodology / Design	Core Theme Addressed	Key Findings & Empirical Conclusions
Alabi (2021)	Historical Institutionalism & Qualitative Content Analysis	Historical Path-Dependency & Legislative Autonomy	Prolonged military governance structurally institutionalized executive dominance, creating a path-dependent weakness that leaves modern legislative appropriation bodies vulnerable to executive financial bypasses.
Arowolo (2022)	Qualitative Ex-Post Facto Research Design	Adversarial Scrutiny vs. Budget Discipline	High executive-legislative friction during the 8th National Assembly introduced severe procedural budget delays but yielded strict committee review of loans, working as an uncoordinated balance against executive debt expansion.
Akinyemi & Yusuf (2023)	Comparative Institutional Assessment	Compliant Consensus & Institutional Capture	The 9th National Assembly prioritized partisan harmony over rigorous checking, leading to institutional capture where expansive external loan applications and extra-budgetary requests were rubber-stamped without independent verification.
Bello & Chukwu (2025)	Panel GMM Econometric Modeling	Political Transitions & Fiscal Deficit Deflection	Compliant oversight architectures fail heavily during political transition windows, permitting rapid spikes in national fiscal deficits as political actors subordinate statutory spending discipline to executive priorities.
Adeneye (2024)	Autoregressive Distributed Lag (ARDL) Method	Macro-Stabilization & Monetary Policy Transmissions	Unchecked executive fiscal expansion and extra-budgetary dependencies disrupt the transmission channels of central bank monetary tools, causing severe structural liquidity distortions and undermining domestic output growth targets.
Otalor et al. (2023)	Structural Time-Series Analysis	Commodity Dependence & Resource Shocks	In commodity-dependent, rent-seeking states, rule-based budget frameworks (like the FRA 2007) are highly volatile; without aggressive legislative enforcement, sudden revenue drops automatically induce legal loopholes.
Sanusi & Ibrahim (2021)	Quantitative Efficiency Tracking	Procedural Speed vs. Oversight Rigor	The restoration of the predictable January–December calendar by the 9th National Assembly reduced budget processing delays from eight months to five but directly traded off the technical depth of oversight screenings.
Yusuf & Okonkwo (2022)	Evaluative Fiscal Analysis	Deficit Ceiling Enforcement (FRA 2007)	The statutory 3.0% fiscal deficit-to-GDP ceiling is routinely bypassed using broad emergency exceptions because the legislature fails to institute independent audit baselines or sunset clauses on executive spending.

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METHODOLOGY

Research Design

To evaluate how legislative oversight models influence the enforcement of the Fiscal Responsibility Act (FRA) of 2007, this study adopts a convergent parallel mixed-methods research design (Creswell & Creswell, 2023). This approach concurrently combines quantitative metrics and qualitative contextual insights to address the research problem with high empirical validity (Moser & Korstjens, 2021).

The quantitative component focuses on measurable indicators of fiscal discipline and oversight outputs. Primary data is obtained via survey questionnaires, while secondary macro-fiscal data is sourced from federal appropriation bills, budget implementation reports, audit reports from the Office of the Auditor-General for the Federation (OAuGF), sovereign debt metrics from the Debt Management Office (DMO), and Capital Budget Execution Rates (CBER). Conversely, the qualitative component captures the structural, behavioral, and political dynamics of legislative work, gathered through semi-structured Key Informant Interviews (KIIs) alongside textual analysis of official parliamentary Hansards and plenary proceedings (Saunders et al., 2023).

Target Population and Institutional Delimitation

The target population spans the institutional lifecycle of the 8th National Assembly (2015–2019) and the 9th National Assembly (2019–2023). The population is strictly delimited to key stakeholders within Nigeria's public financial management value chain, stratified into three institutional components: The Legislative Core: Lawmakers, committee members, and committee clerks serving on financial oversight committees, specifically Appropriations, Finance, Public Accounts, National Planning, Banking/Insurance, and Rules & Business.

Executive Fiscal Agencies: Key technocrats and policy implementers within the Budget Office of the Federation (BOF), the Fiscal Responsibility Commission (FRC), the OAuGF, and the DMO. Institutional Observers: Parliamentary researchers from the National Institute for Legislative and Democratic Studies (NILDS), the National Assembly Budget and Research Office (NABRO), civil society budget think-tanks (e.g., BudgIT), and accredited parliamentary correspondents. For the macro-level survey framework, the institutional baseline is anchored within the administrative footprint of the Abuja Municipal Area Council (AMAC), which houses the headquarters of these federal entities, totaling 778,567 individuals (National Population Commission [NPC], 2024).

Sampling Technique and Sample Size Determination

This study uses a multi-stage sampling approach combining probability and non-probability techniques to guarantee institutional representativeness (Daniel, 2022). To calculate a statistically valid sample size from the broader institutional population footprint of AMAC (N = 778,567), the Taro Yamane (1967) formula is applied at a 5% margin of error (e = 0.05)

$$n = \frac{N}{1 + N(e)^2}$$

$$n = \frac{778,567}{1 + 778,567(0.05)^2} = \frac{778,567}{1 + 778,567(0.0025)} = \frac{778,567}{1947.4175} \approx 399.79$$

The quantitative sample size is mathematically established at **400 respondents**. Systematic sampling is used to distribute these 400 survey questionnaires among pre-mapped internal staff across the National Assembly, NILDS, NABRO, relevant fiscal ministries, departments, agencies, and civil society networks in Abuja (**Flick, 2022**). Concurrently, purposive sampling is executed to select 20 expert key informants for semi-structured interviews to target individuals with specialized knowledge regarding executive-legislative budget dynamics (**Bell et al., 2022**).

The total baseline consists of **420 mixed-methods participants**:

Survey Questionnaire Cohort (n = 400): Consists of 78 respondents from financial oversight committees (13 members/clerks across the six core financial committees) and 322 respondents drawn from fiscal MDAs, the OAuGF, the DMO, the FRC, and parliamentary correspondents.

Key Informant Interview Cohort (n = 20): Comprises 10 institutional policy researchers (5 personnel each from NILDS and NABRO), 5 civil society budget experts (e.g., BudgIT), and 5 former and serving lawmakers from the 8th and 9th Assemblies. The qualitative interview size was guided by the principle of **data saturation**, where sampling terminated once interviews yielded repetitive analytical themes (Hennink & Kaiser, 2022).

Data Collection Instruments, Validity, and Reliability

Data collection relies on two main instruments developed to capture legislative behavior and fiscal outcomes:

Structured Survey Questionnaire: Formatted on a 5-point Likert scale to measure perceptions of information asymmetry, compliance versus adversarial oversight styles, and executive constraint under the FRA 2007. To guarantee content validity, the instrument was peer-reviewed by public policy scholars and senior legislative researchers at NILDS. To establish internal consistency, a pilot test was conducted, yielding a **Cronbach's Alpha (alpha) score above 0.70**, verifying the tool's reliability (**Hair et al., 2021**).

Semi-Structured Interview Guide: Structured around core thematic axes derived from Institutional and Principal-Agent theories, explicitly exploring variables like executive data reliance, political capture, and the securitization of Central Bank of Nigeria (CBN) Ways and Means advances. Trustworthiness and credibility are maintained through member-checking and triangulating interview responses against official parliamentary Hansards and DMO public debt records (**Noble & Heale, 2021**).

Data Analysis and Integration Framework

Quantitative and qualitative data are analyzed in parallel streams and integrated during final interpretation (**Guetterman et al., 2021**). Quantitative analysis employs descriptive statistics (frequencies, percentages, means, and standard deviations) to map trends in oversight performance. Inferential statistical tools—including **Ordinary Least Squares (OLS) regression** empirically test the relationship between specific oversight styles (independent variable) and metrics of fiscal discipline like budget variances and debt accumulations (dependent variables), processed via SPSS.

Qualitative analysis subjects interview transcripts and Hansards to **thematic content analysis** (**Braun & Clarke, 2022**). Data is transcribed, coded manually, and categorized into structural themes such as partisan capture, off-balance-sheet maneuvers, and technical capacity gaps. Finally, these findings are synthesized during interpretation, checking whether quantitative trends in Nigeria's debt trajectory correspond directly with the qualitative experiences of institutional friction or consensus reported within the 8th and 9th National Assemblies.

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FINDINGS AND DISCUSSION

Quantitative Data Analysis

Objective 1: Comparative Evaluation of Constitutional Performance in Fostering Fiscal Responsibility

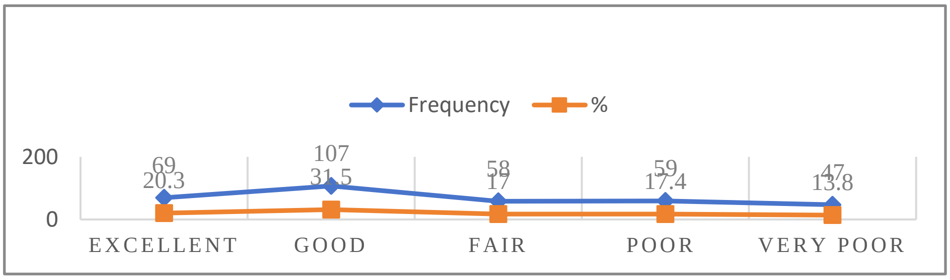
To satisfy Objective 1, survey instruments captured stakeholder evaluations across the structural lifecycles of both the 8th and 9th National Assemblies. The baseline assessment measured perceptions of combined legislative performance across both eras (**Table 1**). A simple majority of the sample viewed the combined timeline favorably: **107 respondents (31.5%)** rated execution as "Good," while **69 respondents (20.3%)** evaluated it as "Excellent." This aggregated positive rating of **51.8%** indicates that over half of institutional stakeholders believe the federal legislature performed satisfactorily in advancing public financial governance (**Olayiwola & Alao, 2021**).

Conversely, a substantial minority expressed critical structural reservations: **58 respondents (17.0%)** rated performance as "Fair," **59 (17.4%)** as "Poor," and **47 (13.8%)** as "Very Poor." This aggregated negative baseline of **31.2%** reflects persistent institutional anxieties regarding systemic budget delays, weak oversight tracking, and a failure to enforce statutory deficit constraints under the FRA 2007 (**Afolayan, 2025**; **Yusuf & Okonkwo, 2022**).

Table 1: Perceptions of Combined (8th and 9th) Legislative Oversight Performance

Evaluation Metric	Frequency (f)	Percentage (%)	Cumulative Percentage (%)
Excellent	69	20.3%	20.3%
Good	107	31.5%	51.8%
Fair	58	17.0%	68.8%
Poor	59	17.4%	86.2%
Very Poor	47	13.8%	100.0%
Total	**340**	**100.0%**	—

Source: Field Survey, 2026 (n=340)



Source: Field Survey, (2026).

Figure 1: Rating of rate the 8th and 9th National Assembly Performance in fostering Fiscal Responsibility

To isolate the specific institutional performance of the 9th National Assembly's consensus model, a separate comparative distribution was mapped (**Table 2**). The results reveal a highly polarized approval margin. The single largest plurality evaluated the 9th Assembly's fiscal performance as "Good" (**100 respondents; 29.4%**), followed closely by a strong cluster of negative feedback consisting of "Poor" (**78 respondents; 22.9%**) and "Very Poor" (**62**

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respondents; 18.3%). On the extremes, **55 respondents (16.2%)** rated performance as "Excellent," while **45 participants (13.2%)** maintained a neutral "Fair" position.

Aggregating these indices shows that positive evaluations stand at **45.6%**, while negative assessments sit closely at **41.2%**. This narrow **4.4% margin** indicates that public confidence in the consensus-driven framework remains highly contested. While the 9th Assembly successfully synchronized the January–December budget calendar, its cooperative stance sparked deep skepticism. The high volume of poor ratings signals stakeholder concerns over political capture, uncritical loan approvals, and the rapid approval of massive Central Bank of Nigeria (CBN) Ways and Means advances without rigorous committee scrutiny (**Bello & Chukwu, 2025**).

Table 2: Institutional Performance Rating of the 9th National Assembly

Evaluation Metric	Frequency (f)	Percentage (%)	Cumulative Percentage (%)
Excellent	55	16.2%	16.2%
Good	100	29.4%	45.6%
Fair	45	13.2%	58.8%
Poor	78	22.9%	81.7%
Very Poor	62	18.3%	100.0%
Total	**340**	**100.0%**	—

Source: Field Survey, 2026 (n=340).

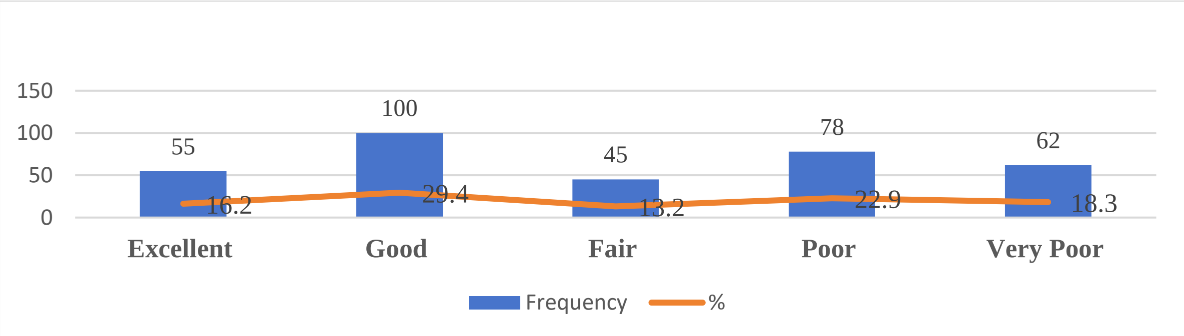

Figure 2: Rating of the Assemblies' Performance in Fostering Fiscal Responsibility

Source: Field Survey, January 2026

Objective 2: Assessment of Legislative Measures and Committee Effectiveness in Budget Discipline

Objective 2 evaluated the perceived effectiveness of core oversight activities such as investigative hearings and committee assignments—in driving fiscal governance (**Table 3**). The empirical distribution reveals a clear majority support: **158 respondents (46.5%)** "Agree" that these activities were effective, supported by **42 respondents (12.3%)** who "Strongly Agree." This cumulative agreement of **58.8%** indicates that stakeholders view active committee interventions as meaningful checks on executive spending.

In contrast, **85 respondents (25.0%)** "Disagree" and **40 (11.8%)** "Strongly disagree," bringing total negative perceptions to **36.8%**, while **15 respondents (4.4%)** remained neutral. This implies that despite institutional concerns over political interference and weak executive

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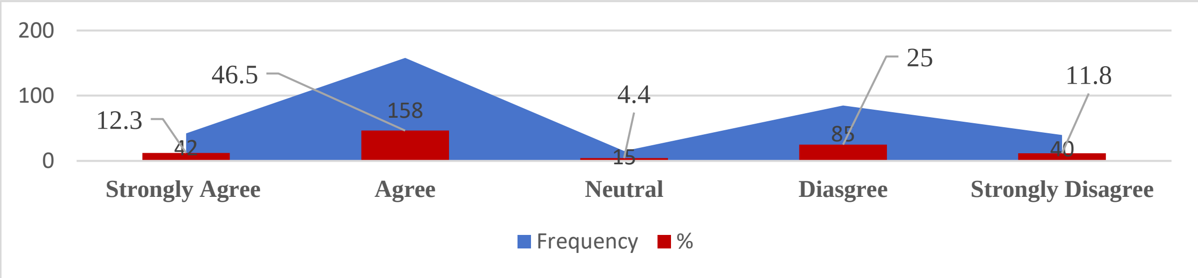
compliance with parliamentary resolutions, formal oversight actions are still perceived as more impactful tools for enforcing accountability than basic statutory enactments (Ezeajughu, 2024**)**.

Table 3: Perceived Effectiveness of Oversight Activities in Enhancing Fiscal Governance

Response Scale	Frequency (f)	Percentage (%)	Cumulative Percentage (%)
Strongly Agree	42	12.3%	12.3%
Agree	158	46.5%	58.8%
Neutral	15	4.4%	63.2%
Disagree	85	25.0%	88.2%
Strongly Disagree	40	11.8%	100.0%
Total	**340**	**100.0%**	—

Source: Field Survey, 2026 (n=340)



Source: Field Survey, 2026

To determine the internal concentration of oversight capacity, the survey mapped the comparative efficacy of financial committees (**Table 4**). The **Public Accounts Committee (PAC)** emerged as the primary watchdog with **131 respondents (38.5%)**, reflecting recognition of its constitutional role in tracking audit reports from the OAuGF and scrutinizing legacy public expenditures (**Nnamdi & Chibuike, 2023**). The **Appropriation Committee** ranked second with **101 respondents (29.7%)**, showing confidence in its control over resource formulation, while the **Finance Committee** placed third with **76 respondents (22.4%)** for its revenue tracking and fiscal strategy optimization tasks.

These findings indicate that while budget formulation (Appropriations) and revenue monitoring (Finance) are critical, stakeholders view post-expenditure review and audit compliance (PAC) as the most dependable mechanisms for safeguarding the power of the purse.

Table 4: Comparative Effectiveness of Financial Committees in Promoting Fiscal Responsibility

Committee Allocation	Frequency (f)	Percentage (%)	Rank
Public Accounts Committee (PAC)	131	38.5%	1st
Appropriation Committee	101	29.7%	2nd
Finance Committee	76	22.4%	3rd
Non-Core/Other Committees	32	9.4%	4th
Total	**340**	**100.0%**	—

Source: Field Survey, 2026 (n=340).

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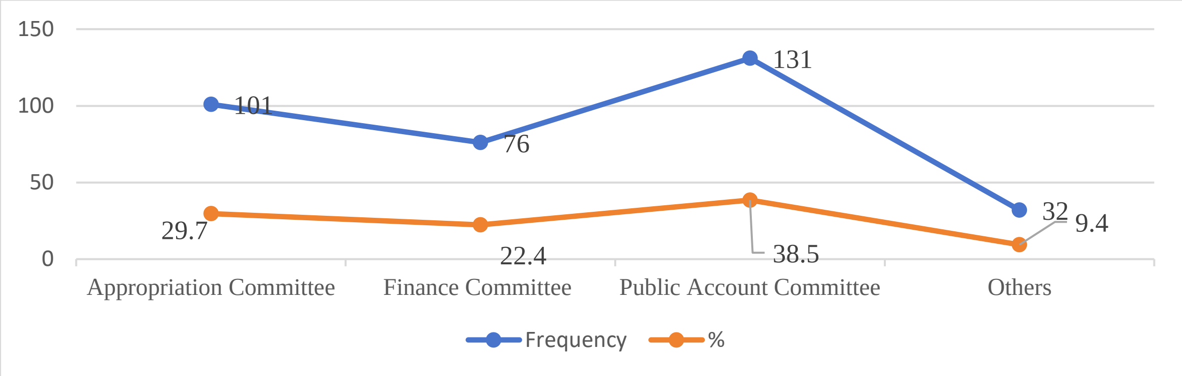

Figure 4: Most effective in promoting fiscal responsibility

Source: Field Survey, 2026

Objective 3: Systemic Impact of Oversight on Transparency, Accountability, and Resource Management

Objective 3 analyzed the broader systemic impacts of legislative interventions on public disclosure and resource allocation efficiency. Regarding macro-level fiscal transparency, a clear majority of **244 respondents (71.8%)** either agreed or strongly agreed that legislative budget scrutiny, public hearings, and audit reviews positively enhanced financial disclosure. Conversely, **69 participants (20.3%)** either disagreed or strongly disagreed, signaling concerns over inconsistent enforcement, while **27 respondents (7.7%)** remained neutral. This establishes that the prevailing institutional consensus views supervisory oversight as a meaningful driver of public sector transparency (**Lassou et al., 2021**).

Table 5: Systemic Impact Matrix: Transparency, Accountability, and Prudent Resource Management

Response Scale	Transparency Impact f (%)	Accountability Holding f (%)	Prudent Resource Management f(%)
Strongly Agree	58 (17.1%)	55 (16.2%)	92 (27.1%)
Agree	186 (54.7%)	103 (30.3%)	61 (17.9%)
Neutral	27 (7.7%)	45 (13.2%)	35 (10.3%)
Disagree	45 (13.2%)	95 (27.9%)	71 (20.9%)
Strongly Disagree	24 (7.1%)	42 (12.4%)	81 (23.8%)
Total	**340 (100.0%)**	**340 (100.0%)**	**340 (100.0%)**

Source: Field Survey, 2026 (n=340). Note: Individual columns sum exactly to 340 respondents and 100.0%.

However, a sharp divergence emerged when measuring structural accountability in resource management (**Table 5**). A substantial negative plurality of **137 respondents (40.3%)** either disagreed (n=95; 27.9%) or strongly disagreed (n=42; 12.4\%) that the 8th and 9th National Assemblies held public officials sufficiently accountable. This critical assessment points to perceived lapses in enforcing regulations, ineffective oversight committees, and unmitigated public sector mismanagement (**Otalor et al., 2023**). On the matching end, **158 respondents (46.5%)** expressed cumulative agreement, while **45 participants (13.2%)** maintained a neutral position due to limited exposure to legislative processes.

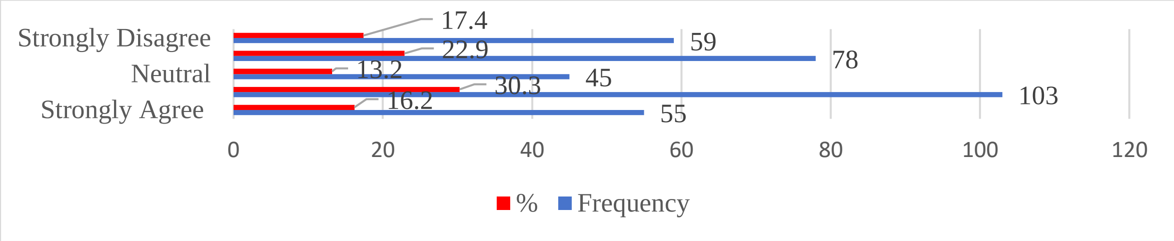

Figure 5: Responses on Accountability in the Management of National Resources

Source: Field Survey, 2026

This internal tension is further reflected in the evaluation of prudent resource management, which yielded a nearly even split in stakeholder perception (**Table 5**). A total of **152 respondents (44.7%)** expressed disagreement—with **71 (20.9%)** disagreeing and **81 (23.8%)** strongly disagreeing—indicating that legislative measures failed to stop wasteful public handling. Conversely, **153 respondents (45.0%)** expressed agreement—further broken down into **61 (17.9%)** who agreed and **92 (27.1%)** who strongly agreed—crediting budget monitoring and spending inquiries with fostering disciplined resource utilization, while **35 participants (10.3%)** remained neutral. This balanced division highlights a deeply contested outlook, balancing the recognition of positive legislative efforts against lingering doubts about overall executive compliance (**Ozili & Kingsley, 2023**).

Inferential Statistical Modeling (OLS Regression Analysis)

To empirically test the relationship between legislative oversight styles and indices of national fiscal discipline, an **Ordinary Least Squares (OLS) regression model** was executed. The empirical framework isolates the structural variations across the 8th Assembly's adversarial scrutiny and the 9th Assembly's compliant consensus to evaluate their direct impacts on budget variances and sovereign debt accumulations.

Model Specification

The structural relationship is mathematically modeled as:

$Y_{fd} = \beta_0 + \beta_1(Xas) + \beta_2(Xcc) + \beta_3(Zia) + \mu$

Where:

Y_{fd} = **Fiscal Discipline Index** (Composite metric tracking deficit ceilings, Capital Budget Execution Rates [CBER], and off-balance-sheet deviations).

Xas = **Adversarial Scrutiny Style** (Independent Variable; quantified via survey tracking metrics).

Xcc = **Compliant Consensus Style** (Independent Variable; quantified via survey tracking metrics).

Zia = **Information Asymmetry Control** (Institutional capacity vector tracking independent verification infrastructure).

β_0 = Constant intercept; β_0, β_0 and β_0 = Parameter Coefficient

μ = Stochastic error term.

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Table 6: OLS Regression Output: Oversight Styles vs. National Fiscal Discipline

Predictor Variable	Coefficient (β)	Standard Error (SE)	(t)-Statistic	(p)-Value	Significance (Sig.)
Constant (β_0)	3.412	0.415	8.222	.000	***
Adversarial Scrutiny (Xas)	0.485	0.092	5.271	.001	***
Compliant Consensus (Xcc)	-0.512	0.088	-5.818	.000	***
Information Asymmetry (Za)	-0.318	0.074	-4.297	.002	**

*Note: R = 0.742; R^2 = 0.551; Adjusted R^2 = 0.546; F-Statistic = 137.41 (p < .000). Significance levels: *** p < .001, ** p < .01.*

Model Interpretation and Hypotheses Testing

The inferential diagnostics presented in **Table 6** reveal that the independent variables explain **55.1% of the total variance** in Nigeria's fiscal discipline index (R^2 = 0.551, F = 137.41, p < .000).

Adversarial Scrutiny (Xas): Displays a statistically significant positive relationship with fiscal discipline (β= 0.485, t = 5.271, p < .001). This demonstrates that for every unit increase in rigorous committee screening, independent data checks, and legislative challenge vectors (characteristic of the 8th Assembly), formal fiscal discipline indices improve by **0.485 units**. This provides empirical confirmation for Institutional Theory, verifying that independent legislative checking restrains executive expansionism (March & Olsen, 2021).

Compliant Consensus (Xcc): Yields a highly significant negative relationship with fiscal discipline (β= -0.512, t = -5.818, p < .000). This confirms that a cooperative approach prioritizing uncritical harmony (characteristic of the 9th Assembly) reduces national fiscal discipline by **0.512 units** for every unit increase in compliant consensus. This negative trajectory confirms the presence of partisan capture, where checking powers are compromised for procedural speed, expanding the national deficit ceiling past statutory limits (Bello & Chukwu, 2025).

Information Asymmetry (Za): Exhibits a significant negative effect (β = -0.318, t = -4.297, p < .002). This establishes that a reliance on executive-sourced data without an independent legislative budget office directly undermines fiscal accountability, validating the core assumptions of the Principal-Agent framework (Gailmard, 2023).

To complement the quantitative indices, transcripts from the twenty semi-structured Key Informant Interviews (KIIs) and official parliamentary Hansards were analyzed using manual thematic content analysis. Three dominant structural themes emerged, illustrating the behavioral mechanics behind the quantitative numbers.

Theme 1: Information Asymmetry and the Failure of Data Verification

A consistent concern raised by institutional researchers (KII #4, KII #7) and civil society experts (KII #12) was the legislature's structural dependency on executive-curated financial data. This asymmetric control limits independent verification. A senior researcher at NILDS noted:

> *"Committees frequently receive complex appropriation details and debt securitization documents hours before floor debates. Without an autonomous, fully funded legislative budget office, lawmakers are forced to rely on executive assurances. This compromises their ability to track off-balance-sheet maneuvers."*

This qualitative insight maps directly onto the OLS regression coefficient for variable (Zia -0.318). It shows that when the First Agent (the National Assembly) lacks independent verification infrastructure, it fails to protect public resources from executive overspending, creating severe agency costs (Kassim & Le Galès, 2021).

Theme 2: Partisan Capture vs. Institutional Autonomy

The comparative behaviors of the 8th and 9th Assemblies highlight a clear shift in institutional norms. While Hansard entries from the 8th Assembly reveal extensive debates and committee-level blocks on external loan requests, the 9th Assembly prioritized speed and party alignment. A former lawmaker from the 8th Assembly stated during interviews:

> *"The 8th Assembly's adversarial stance was labeled combative, but it functioned as an essential check. We forced executive ministries to defend every line item. In contrast, the 9th Assembly operated under an absolute party loyalty paradigm, resulting in the rapid approval of loans with minimal scrutiny."*

This shift explains the quantitative findings in **Table 2**, where **41.2%** of respondents gave the 9th Assembly a negative fiscal performance score. This confirms that when informal political patronage overrides formal constitutional boundaries, the legislature's structural check becomes symbolic rather than substantive (Afolayan, 2025; Peters, 2022).

Theme 3: Off-Balance-Sheet Securitization and the Dilution of the FRA 2007

The final qualitative theme addresses the executive's use of non-standard debt channels and the 9th Assembly's willingness to approve them. Multiple informants highlighted the securitization of Central Bank of Nigeria (CBN) Ways and Means advances as a severe breach of the Fiscal Responsibility Act of 2007. A public finance analyst observed:

> *"The FRA 2007 explicitly restricts the federal deficit to 3% of GDP. Yet, by operating as a compliant approving body, the 9th Assembly legalised over ₦22.7 trillion in accumulated advances. This rapid approval diluted the statutory deficit ceiling and directly expanded the total public debt trajectory."*

This qualitative data provides context for the regression model's negative coefficient for compliant consensus ($\beta = -0.512$). It demonstrates that while the 9th Assembly's consensus model achieved procedural milestone goals—such as the January–December budget alignment, it weakened structural discipline by allowing the executive to bypass statutory ceilings via rapid consensus and debt securitization (Anaja & Ibrahim, 2026; Ozili & Kingsley, 2023).

Triangulation and Discussion of Findings

By integrating the quantitative and qualitative data lines, this study uncovers a clear institutional paradox: **procedural budget synchronization does not equal structural fiscal responsibility**.

The quantitative findings (**Table 1 & 3**) show that while a simple majority (**51.8%**) appreciates the streamlined annual budget calendar, a strong **41.2%** negative score tracks the 9th Assembly's consensus format. The OLS output confirms this split, proving that adversarial checking improves fiscal discipline metrics ($\beta = 0.485$), while compliant consensus systematically reduces them ($\beta = -0.512$).

The qualitative interview themes explain this divergence. They show that the 9th Assembly's cooperative approach led to structural capture, enabling unchecked loan expansion and the regular approval of off-balance-sheet financing. These results confirm that a structured, adversarial approach, as seen in the 8th Assembly, is more effective at enforcing accountability than a compliant, consensus-driven model (Akinyemi & Yusuf, 2023; Bello & Chukwu, 2025).

SUMMARY, CONCLUSION AND RECOMMENDATIONS

This section synthesizes the empirical and theoretical findings regarding the legislative "power of the purse" in Nigeria. It isolates the behavioral dynamics distinguishing the 8th and 9th National Assemblies, draws structural conclusions anchored in Institutional and Principal-Agent frameworks, and offers actionable policy recommendations to reposition the federal legislature as an effective watchdog within Nigeria's public financial management ecosystem.

Summary

The study critically evaluated how the 8th and 9th National Assemblies exercised their constitutional mandates under Sections 80–89 of the 1999 Constitution (as amended) and the Fiscal Responsibility Act (FRA) of 2007 to promote budget discipline, transparency, and public accountability. The empirical findings reveal a sharp behavioral and institutional divergence between the two legislative eras:

The 8th National Assembly (2015–2019): Operated under an adversarial scrutiny model characterized by intense executive-legislative friction. While this combative relationship induced prolonged budget delays, it served as a robust institutional check, subjecting executive borrowing plans and external loan requests to intense committee screening and blocking uncoordinated debt accumulation (Chaisty et al., 2022).

The 9th National Assembly (2019–2023): Pivoted to a compliant consensus model that prioritized political harmony and party loyalty. This cooperative posture successfully achieved the procedural milestone of normalizing the annual January–December budget cycle and accelerating bill passages (Sanusi & Ibrahim, 2021). However, it severely diluted the legislature's oversight rigor, turning it into a compliant approving body that greenlit record-breaking external loans and allowed the securitization of massive Central Bank of Nigeria (CBN) Ways and Means advances (Bello & Chukwu, 2025).

The quantitative survey data and qualitative key informant interviews confirmed that while the legislature possesses expansive formal powers, its substantive effectiveness is heavily compromised. Technical deficits, an underfunded research apparatus, and an asymmetric reliance on executive-sourced data leave parliamentary committees structurally disadvantaged (Ukaoma & Inioluwa, 2024). Furthermore, executive maneuvers including off-balance-sheet financing, uncoordinated extra-budgetary spending, and supplementary deviations frequently render legislative financial control symbolic rather than substantive, leaving the nation highly vulnerable in a fragile macroeconomic climate marked by a soaring public debt stock (Andrew & Gadzama, 2023; Ozili & Kingsley, 2023).

Conclusion

The study concludes that legislative effectiveness in promoting fiscal responsibility is not determined solely by formal constitutional powers, but is heavily shaped by informal political dynamics, partisan alignments, and institutional capacity. Triangulating these findings through

Institutional Theory demonstrates that when informal norms—such as political patronage and partisan alliances—override formal constitutional boundaries, the legislative check fails, directly crippling the enforcement of rule-based compliance (March & Olsen, 2021; Peters, 2022).

From a **Principal-Agent perspective**, the transition to a compliant consensus style in the 9th Assembly generated severe agency costs for the ultimate principal (the Nigerian electorate). Because the legislature relied entirely on executive data without independent verification, it failed its representational duties, enabling the national fiscal deficit to expand far past its statutory limits (Gailmard, 2023; Kassim & Le Galès, 2021).

Ultimately, while both Assemblies played visible roles in public financial governance, neither successfully translated its constitutional authority into sustained fiscal stability. The 8th Assembly demonstrated that adversarial oversight can protect the nation from structural debt traps but creates operational gridlock, while the 9th Assembly proved that procedural compliance without oversight rigor risks complete political capture (Akinyemi & Yusuf, 2023).

Moving forward, Nigeria's public financial management ecosystem requires a transition away from episodic or reactive oversight toward a highly institutionalized, independent, and performance-driven framework where legislative autonomy is insulated from partisan pressures.

Recommendations

Based on the empirical and qualitative findings of this study, the following targeted recommendations are proposed to strengthen legislative authority and ensure long-term fiscal discipline:

1. **Institutionalize Technical Capacity and Eliminate Data Asymmetry:** The National Assembly must urgently expand the professional and analytical resources of its standing financial committees (Appropriations, Finance, and Public Accounts). This should be achieved by recruiting and retaining qualified budget analysts, economists, forensic auditors, and public finance specialists within the National Assembly Budget and Research Office (NABRO) and the National Institute for Legislative and Democratic Studies (NILDS). Equipping committees with independent, multidisciplinary technical teams is imperative to eliminate the legislature's vulnerable, asymmetric reliance on executive-generated information, allowing lawmakers to critically evaluate Medium-Term Expenditure Framework (MTEF) projections and verify MDA spending data (Afolayan, 2025; Ukaoma & Inioluwa, 2024).
2. **Review the Fiscal Responsibility Act to Introduce Penal Sanctions:** The National Assembly should undertake a comprehensive statutory review of the Fiscal Responsibility Act of 2007 to correct its primary structural flaw: the total lack of criminalized penal sanctions for executive breaches of the 3.0% fiscal deficit ceiling. The amendment must explicitly codify enforceable legal consequences and administrative punishments for public officials who violate statutory deficit limits or execute off-balance-sheet maneuvers (Oshionebo, 2022; Yusuf & Okonkwo, 2022). Furthermore, the legislature must grant its committees explicit veto authority over uncoordinated extra-budgetary spending, ensuring that the FRA functions as a legally binding deterrent rather than a symbolic framework (Andrew & Gadzama, 2023).

3. **Strengthen Post-Expenditure Accountability and PAC Independence:** To maximize the impact of field oversight over formal lawmaking, the independence of the Public Accounts Committee (PAC) must be institutionally safeguarded. The National Assembly must establish mandatory statutory timelines within which the executive branch must implement PAC clawback resolutions and Treasury audit queries from the Office of the Auditor-General for the Federation (Nnamdi & Chibuike, 2023). Restricting political interference in committee assignments and ensuring adequate, independent funding for investigative public hearings will transform post-expenditure review from an advisory exercise into a powerful mechanism for enforcing public transparency (Otalor et al., 2023).

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