

**LEGISLATIVE OVERSIGHT AND EXECUTIVE ACCOUNTABILITY IN
THE SEVENTH NATIONAL ASSEMBLY**

BY

CECILIA RAPHAEL UKAM

PG/NLS/1818042

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CERTIFICATION

This dissertation titled “*Legislative Oversight and Executive Accountability in the Seventh National Assembly*” presented by Cecilia Raphael Ukam (PG/NLS/1818042) has met the partial requirements for the award of the degree of Masters in Legislative Studies (MLS) of the National Institute for Legislative and Democratic Studies/University of Benin, Edo State.

Prof Sam Egwu

Date

Coordinator

Date

DECLARATION

I hereby declare that this dissertation is a product of my research efforts, undertaken under the supervision of Prof Sam Egwu. It is an original work and no part of it has ever been presented for the award of any degree anywhere. All sources of information have been duly acknowledged through the references.

Cecilia Raphael Ukam

PG/NLS/1818042

APPROVAL PAGE

This is to certify that this dissertation “*Legislative Oversight and Executive Accountability in the Seventh National Assembly*” has been read and approved as having met the partial requirements for the award of the degree of Masters in Legislative Studies of the University of Benin/National Institute for Legislative and Democratic Studies is approved for contribution to knowledge.

Prof Sam Egwu

Supervisor

Dr A. Abiola

Coordinator

Internal Examiner

External Examiner

Date

Date

Date

Date

DEDICATION

This dissertation is dedicated to Almighty God.

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LIST OF ABBREVIATIONS

CFRN	Constitution of the Federal Republic of Nigeria
EFCC	Economic and Financial Crimes Commission
EPD	Executive-Parties Dimension
FSTP	First Past the Post
ICT	Information Communication Technology
IDEA	International Institute for Democracy and Electoral Assistance

IPU	Inter-Parliamentary Union
MDAs	Ministries, Departments, and Agencies
NABRO	National Assembly Budget and Research Office
NGOs	Non-Governmental Organizations
NILDS	National Institute for Legislative and Democratic Studies
PAC	Public Accounts Committee
PACAC	Presidential Advisory Committee on Anti Corruption
PCC	Public Complaints Commission
SAIs	Supreme Audit Institutions
SDGs	Sustainable Development Goals
SPAC	Senate Public Accounts Committee

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ABSTRACT

Legislative oversight and executive accountability are implicational-related concepts so much that the presence of one means a presence of the other and vice versa. Hence, an examination of the performance of oversight function in the 7th National Assembly viz-a-viz the concepts of horizontal and vertical accountability cannot be overstated. Specifically, the study evaluated the performance of oversight functions by the Committees of the 7th National Assembly, identified deficiencies in the discharge of the oversight mandate by the Committees of the 7th National Assembly aimed at ensuring executive accountability, and suggested measures that would be needed to remedy deficiencies in the performance of oversight by the Committees of the National Assembly in the future.

The study adopted the mixed research design employing the simple random sampling in the administration of the research instrument (questionnaire) to a statistically determined sample size (using the Taro Yamane's formula) of one hundred and twenty-three (123) respondents drawn from the population of committee clerks of the National Assembly. Data were sourced from a

primary source (questionnaire) and secondary sources (sessional report of the Senate Committee on Defence, the Inter-Parliamentary Union's self-assessment toolkit, official publications of the National Assembly, journal articles, magazines, the internet, among others). The Statistical Package for the Social Sciences (SPSS) was used for the analysis of quantitative data while the content analysis was adopted in analyzing qualitative data.

Findings showed that there were sufficient legal frameworks for the operation of committees in the National Assembly as demonstrated by the empirical analysis of the Inter-Parliamentary Union (IPU) toolkit as well as the Stapenhurst, Sahgal, Woodley, and Pelizzo's benchmark for assessing the performance of the Public Accounts Committee even though the question of effectiveness persists. This, notwithstanding, the 7th Senate Public Accounts Committee (7th SPAC) made gains in its accountability drive by recommending the refund of an unretired advance of a deceased Immigration Officer to the tune of N441, 750.00 among others. Despite the efforts, the study identified the inadequacy of financial and material resources, the lack of finance jeopardizes oversight goals as committees were left at the mercy of Ministries, Departments, and Agencies (MDAs) to undertake oversight visits, etc., as deficiencies in the oversight process in the National Assembly.

Indeed, given the imperatives imposed by the principle of separation of powers, legislative oversight is necessary to enhance executive accountability in the presidential system. Therefore, in line with the deficiencies inherent in the oversight process, the study suggested the provision of financial and material resources, sanctions for non-implementation of oversight reports, among others as measures that would remedy and enhance the performance of legislative oversight in the future.

CHAPTER ONE

INTRODUCTION

1.1. Background to the Study

Legislatures represent a vital pillar in democratic governance with three distinct functions often attributed to them (Chohan, 2017; Adegunde, 2016). First, they are responsible for the representation-to articulate the divergent, and sometimes conflicting voices of constituents, and to defend the core interests of their electoral constituencies. Second, they are responsible for lawmaking-creating, debating, and passing legislation that serves the interests of their constituents. Third, legislatures are responsible for oversight, which is to say “act as a watchdog” to other arms of government, to ensure that the implementation of policies, as well as the conformation of government institutions with stipulated objectives. Unlike the representative and lawmaking functions of the legislature, Chohan (2017), as well as Staphenurst, Pelizzo, Olson, and Trapp (2008) contend that oversight has received less attention, hence, not addressed with the same level of urgency, and may not receive the same level of cooperation or acceptance from other institutional actors even though the constitution specifies the role of the legislature and its relationship with the executive (Lienert, 2010).

Legislative oversight is necessary for monitoring the behaviour of the executive in the implementation of government policies and for taking remedial action when necessary (Madue, 2017). The concept of legislative oversight is based on the notion that, while governance is necessary for democracy to flourish, implementing agencies and the people who staff them must be accountable for their actions. Given this, Chohan (2017) defined legislative oversight as the set of activities that a legislative assembly undertakes to watch over agencies of government and on

the policies implemented by these agencies to conform with their stipulated objectives while being mindful of the impact of bureaucratic judgments and actions on the electorate that voted the legislators into power. Also, Agbedi, Allen, and Ukachikara (2020, p. 197) alluded that oversight connotes legislative “supervision” or “watchfulness” of responsibilities handed down to the executive arm and officials. Besides, Greenberg and Page (as cited in Agbedi et al., 2020) posited that legislative oversight involves watching how the executive branch of government performs its functions in the spirit of the laws passed to prevent abuse of power. Therefore, legislative oversight guarantees effectiveness and efficiency in programme implementation and administration such that it complies with legislative intents as expressed in its enactments.

With a system predicated on the principles of separation of powers and the attendant checks and balances between the various arms of government in Nigeria, executive accountability to the National Assembly as representatives of the people is at the core of our democracy. To this end, one can contend that the legislature and the executive fulfill the distinct functions of the “Grand Inquest of the Nation” and the “Defender of the Realm” respectively (Creyke, 2003). According to Lindberg (2013), the concept of accountability has a long tradition in both political science and financial accounting, but only more recent prominence in public administration and international development. Lindberg notes that while the concept’s long tradition in financial accounting is strictly limited to financial prudence and accounting following regulations, nonetheless, the underlying principle of delegating some authority, evaluating performance, and applying sanctions are essentially the same as in its long tradition in political science. Because of this, the World Bank Institute [WBI] and the Global Organizations of Parliamentarians Against Corruption [GOPAC] (2013) argued that accountability exists between an individual or institution and the actions

performed by them. These actions according to the WBI and the GOPAC are subject to the oversight of another individual or institution.

As contended by Riddell (1998, p. 75) to the effect that “ministerial responsibility and accountability to Parliament are the crucial links between the executive and the legislature”, for any democracy to grow, the legislature not only makes law for the good governance of the society (including appropriation laws) but must as well ensure that such laws and orders are not violated by other arms like the executive. Hence, Ewuim, Nnamani, and Eberinwa (2014) noted that the parliament achieves this by acting as a watch-dog over its policies through its oversight function. Because of the foregoing, this study attempts to establish a nexus between legislative oversight and executive accountability.

1.2. Statement of the Problem

Legislative oversight remains a veritable tool for ensuring executive accountability because the legislature is the body that represents the people. To this end, it is pertinent for the legislature to see that the administration of public policy reflects and meets the aspiration of the people (IPU, 2007) thus, ensuring accountability in governance. It can be said that oversight and accountability are closely linked. The link can be drawn from the fact that the public representatives in parliament are empowered to speak or vote, reflecting the views of their constituencies. It is then through this empowerment that they draw their power to conduct oversight and are thus able to hold the executive accountable (supported and guided by the Constitution). In Nigeria’s National Assembly, oversight is premised on the provisions of Sections 88 and 89 of the Constitution of the Federal Republic of Nigeria [CFRN] 1999 (as altered).

The legislature is characterized by its hybrid nature with an accountability relationship to both the executive (horizontal accountability) and the electorate (vertical accountability) (Wang, 2005). Because of this, Schedler's definition of accountability as a two-dimensional concept that "embraces both answerability-the requirements to inform, explain and justify-and enforceability, namely the capacity of accounting agencies (here parliament) to impose sanctions" (Schedler, 1999, pp. 14-16), is worthy of mention. Although oversight in contrast with other roles of the legislature is generally conducted in a manner that lacks public visibility and is dispersed across different areas and over different lengths of time (Chohan, 2017), it is the function of committees and subcommittees, for which public hearing is a strategic tool (Agbedi, Allen, & Ukachikara, 2020). Therefore, Dan-Azumi (2019) contended that legislatures depend on committees to conduct their businesses. Committees, by this, are task-oriented bodies with a clearly defined purpose and direction, which act on behalf of the whole house, who confer legitimacy on it to get some specific legislative responsibilities sorted out in a more manageable and efficient manner (Fashagba, 2009).

Even though oversight in the National Assembly is backed by the Constitution, various literature on legislative studies points out that the legislatures of many countries Nigeria inclusive, find it difficult to perform effective oversight. These difficulties stem both from within and without, and can greatly hamper any significant oversight initiative. For instance, it has been reported that the Chairman of the Presidential Advisory Committee on Anti Corruption [PACAC] accused the members of the National Assembly of always requesting gratification before embarking on oversight visits to MDAs (Vanguard Nigeria, 22/11/2019). While this allegation may not have been proven, studies by WBI and GOPAC (2013) and Stapenhurst et al (2008) allude that effective legislative oversight requires tools that a legislature adopts plus supporting conditions and the socio-political context. Invariably, these preconditions for effective oversight

account for the characteristic hybrid nature of legislative accountability relationships to the executive and the electorate (Wang, 2005). Based on the foregoing, this study sought to evaluate the performance of oversight function in the 7th National Assembly viz-a-viz the concepts of horizontal and vertical accountability.

1.3. Research Questions

The following questions guide the focus of the study:

- a) How effective are the oversight functions by the Committees of the 7th National Assembly?
- b) What were the deficiencies in the discharge of the oversight mandate by the Committees of the 7th National Assembly aimed at ensuring executive accountability?
- c) What measures that would be needed to remedy the deficiencies in the performance of oversight by the Committees of the National Assembly in the future?

1.4. Research Objectives

The broad objective of this study is to establish a link between legislative oversight and executive accountability focusing on the 7th National Assembly. The specific objectives are to;

- a) evaluate the performance of oversight functions by the Committees of the 7th National Assembly.
- b) identify deficiencies in the discharge of the oversight mandate by the Committees of the 7th National Assembly aimed at ensuring executive accountability.
- c) suggest measures that would be needed to remedy these deficiencies in the performance of oversight by the Committees of the National Assembly in the future.

1.5. Scope of the Study

The geographical delimitation of this study is the National Assembly, Three-Arm Zone, Abuja. The choice of the National Assembly is because of its prime place in dealing with matters of national outlook. Also, seeing that data may become superfluous from analyzing the oversight activities of all Committees in the National Assembly, the study was further delimited to the activities of the 7th Senate Public Accounts Committee because of the place of the PAC as an accountability mechanism in Commonwealth countries. Thus, the time scope of the study was the period between 2011-2015 given its historical benefit as well as the issue of backlogs associated with Public Accounts Committees which resulted in the consideration of audit before 2015.

1.6. Significance of the Study

The concept of legislative oversight is based on the notion that, while governance is necessary for democracy to prosper in an orderly fashion, the implementing agencies and the people who staff them must be accountable for their actions. Doing otherwise invites those in official positions to abuse their discretionary powers to pursue their interests rather than serving the public good. Therefore, since it evident that effective legislative oversight paves the way for executive accountability, the major beneficiary of this study are Ministries, Departments, and Agencies (MDAs) as well as Committees of the National Assembly which may need it to effect/pursue relevant policy and institutional changes to enhance accountability in governance. Because of its rich contribution to the body of knowledge, this research would serve as a springboard for researchers/scholars in this area of knowledge, i.e., oversight and accountability. Finally, this study would fulfill the requirement for the award of a Masters in Legislative Studies Degree from the National Institute for Legislative and Democratic Studies (NILDS).

1.7. Definition of key Concepts

Legislative Oversight: legislative oversight means holding the executive accountable for its actions and for ensuring that it implements policies following the laws and budget passed by the legislature.

Executive Accountability: answerability and the expectation of account-giving in administering state affairs by government agencies.

7th National Assembly: this is the Legislative House of the Federal Republic of Nigeria inaugurated on June 6, 2011, and ran its course until June 6, 2015.

1.8. Limitations of the Study

This research is subject to several limitations. First, it envisages an uncooperative attitude from respondents in filling out the research instrument. Hence, causing an insufficiency of sample size for statistical measurement. Second, the short supply of prior studies on the Senate Public Accounts Committee which would provide the theoretical foundations for my research questions poses another challenge. Nonetheless, the Inter-Parliamentary Union oversight assessment toolkit was administered in the form of a Questionnaire to complement qualitative data.

1.9. Organization of the Study

This dissertation is divided into five chapters. Chapter one contains the general introduction which consists of the background to the study, statement of the research problem, research questions and objectives, significance of the study, scope and limitation of the study, and the outline of the research. Chapter two provides a thorough review of the literature bordering on the variables being studied and theoretical framework. Also, chapter three focuses on a comprehensive

statement of the research methodology. Besides, chapter four will provide the presentation of data and discussion of results.

Finally, chapter five provides a summary of the study, recommendations, contributions of the research to the body of knowledge, and conclusions based on the findings from this study.

CHAPTER TWO

LITERATURE REVIEW AND THEORETICAL FRAMEWORK

In this chapter, related kinds of literature were reviewed. The review was done in the order of conceptual analysis, nexus between legislative oversight and executive accountability, legislative oversight tools and oversight effectiveness, empirical review, and theoretical framework.

2.1. Conceptual Analysis

Scholars have proposed various definitions for oversight. According to the Policy and Legal Advocacy Centre [PLAC] (2016), oversight is the monitoring and supervision of the government and public agencies, including the implementation of policy and legislation. Therefore, it can be said that legislative oversight involves keeping an eye on the activities of government agencies especially the executive branch on behalf of the citizens. Given this, Momodu and Matudi (2013) argued that legislative oversight function is the supervisory responsibility that the legislature carries out on the executive and government Ministries, Departments, and Agencies (MDAs) to ensure that they comply with legislative enactments as well as judiciously expending their budgets to effectively meet set policy mandates. Thus, oversight provides the avenue for holding the executive and its agencies accountable for their actions and for ensuring that it implements policies following the laws and budget passed by the parliament. Because of this, Jooji (2019) concluded that the robust monitoring of the executive by the parliament is an indicator of good governance.

It is the responsibility of the legislature to conduct investigations into the activities of MDAs. This responsibility is clearly stated in section 88 of the 1999 Constitution as amended. To this end, the oversight function of the legislature is to ensure maximum compliance with legislative intents

by those saddled with the responsibility of executing such laws. Therefore, the legislature, through its oversight functions, holds the Ministries, Departments, and Agencies (MDAs) accountable to the public. Since it has the responsibility to appropriate and allocate funds to the various government institutions for their operations (power of the purse expressed in section 80 of the 1999 constitution as amended), it is then logical that the legislature must oversee these institutions to ensure that the public gets value for their money and ensure that these institutions are run following the laws of the land (Obasa, 2016). In other words, legislative oversight is driven by the quest of getting legislative value aimed at providing good governance.

On the other hand, the notion of executive accountability evokes the study of legislative oversight. To Asimiyu (2018), accountability exists when there is a relationship where an individual or institution, and the performance of tasks or functions by that individual or institution, are subject to another's oversight, direction, or request that they provide information or justification for their actions. Buttressing the notion of accountability, Grant and Keohane (2005) opined that the concept of accountability implies that the actors being held accountable have obligations to act in ways that are consistent with accepted standards of behavior and that they will be sanctioned for failures to do so. Impliedly, Grant and Keohane reinforced the proposition of the definition of accountability offered by Asimiyu (2018) thus, emphasizing the assertion that for accountability to be conceived, there must foremost, be an institution with widely acknowledged standards guiding its functioning.

Stemming from the above, a delineation between the types of accountability becomes pertinent. On this note, Kyriacou (2008) alluded that in a well-functioning state, the government is subjected to accountability that is both imposed upon it from outside by citizens (vertical), and accountability that it imposes upon itself through public institutions empowered to restrain the

political executive (horizontal). Vertical accountability may include citizens acting through the electoral process or indirectly via civic organizations (“civil society”) or the news media. Horizontal accountability covers the range of public entities created by the state to check its abuses and inefficiencies (for example, the judiciary, legislature, anti-corruption bodies, and Ombudsmen). These classifications of accountability by Kyriacou (2008) align with those put forward by Asimiyu (2018). However, in its simplest form, horizontal and vertical accountability connotes accountability relationships between state institutions on one hand and individuals and state institutions on the other hand. Figure 2.1 provides a graphic representation of the types of accountability.

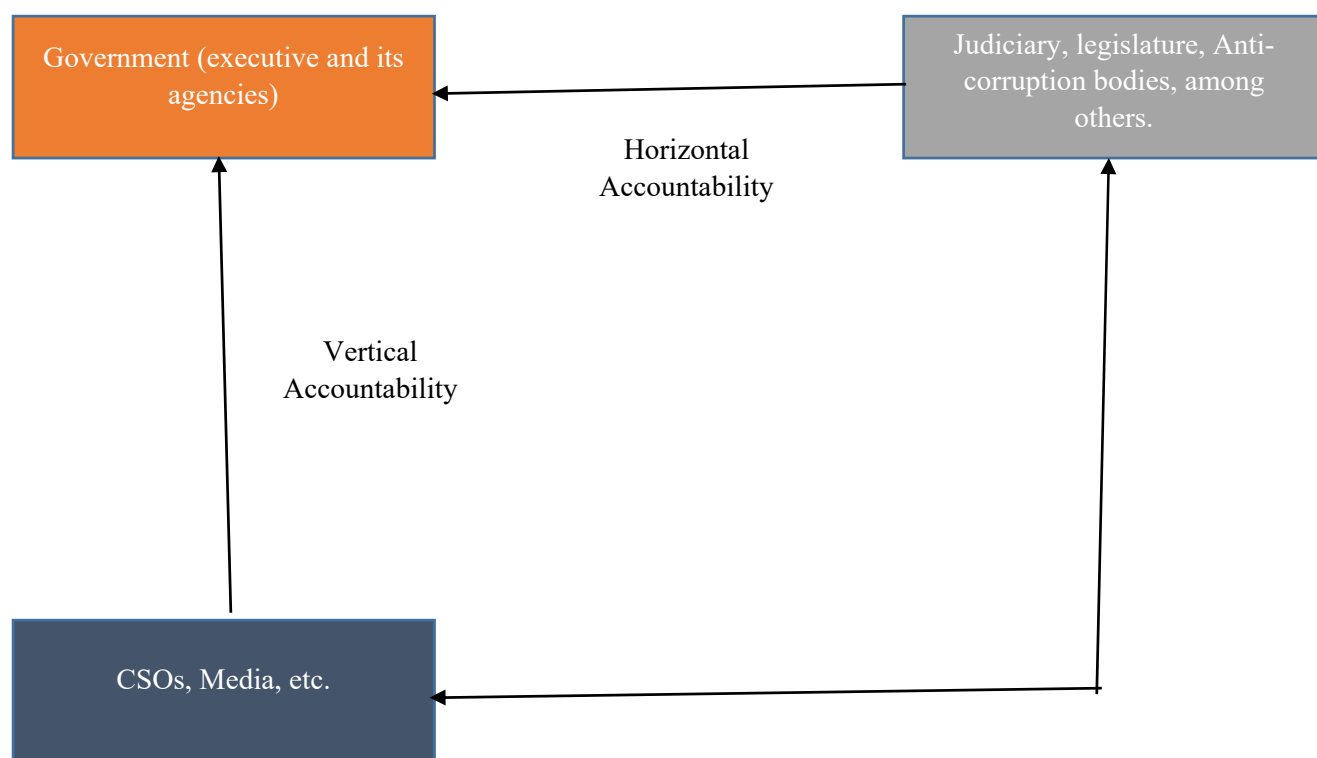


Figure 2.1: Types of accountability (source: Kyriacou, 2008)

2.2. Nexus between Legislative Oversight and Executive Accountability

Parliaments are the institutions through which governments are held accountable to the electorate (Pelizzo & Stapenhurst, 2004), a mandate achievable through the concept of oversight. In Nigeria, the National Assembly of the Federal Republic of Nigeria—a bicameral legislature vested with the legislative power of the Federation under section 4 of the Nigeria 1999 Constitution, is empowered according to the provision of Sections 88 and 89 of the Constitution of the Federal Republic of Nigeria [CFRN] 1999 (as altered) to undertake the task of overseeing the executives. According to Yamamoto (2007, p. 9) in its comparative study of 88 national legislatures in 2003, parliamentary oversight is “the review, monitoring, and supervision of the Executive government, but also of all public agencies”. Barkan et al. (2003, p. 1) in turn argued that a legislature is effective only if it takes on a “watchdog” role over the executive. In simple language, oversight is mainly an activity of Parliament, requiring it to keep an eye on the activities of the executive and holding the executive to account on behalf of the represented people.

According to Oliver (as cited in Hugh, Saras, & Jared, 1999, p. 8) “parliamentary oversight primarily represents the power of the representative body to affect and have control over the executive and other institutions as applicable”. Oversight includes financial scrutiny and watching the overall activities of the executive in policy implementation, proper and effective execution including how the law is enforced as per the specific intentions and requirements of the Parliament and constitutional objectives. This was confirmed by Madue (2012) when he opined that in almost every country, governance and oversight functions by legislatures are predicated by the provision of the Constitution.

Oversight goals are geared towards achieving accountability in governance. On this note, Lastra and Shams (2001) defined accountability as an obligation owed by one person (the

accountable) to another (the accountee) according to which the former must give an account of, explain and justify his actions or decisions against criteria of some kind, and take responsibility for any fault or damage. Schedler (1999, p. 17) supports this view by defining accountability as follows: “A is accountable to B when A is obliged to inform B about A’s (past or future) actions and decisions, to justify them, and to suffer punishment in the case of eventual misconduct”. Schedler’s definition foregrounds three key aspects of political accountability: answerability, justification, and enforcement (Schedler, 1999). This definition showed that the accountable is obliged to provide answers in the sense that information must be provided about decisions taken and how they were arrived at.

The clarification of concepts indicates that oversight and accountability are closely linked. The link is based on the fact that the representatives in parliament who bear popular sovereignty are empowered to speak or vote on behalf of their constituencies. Through this empowerment, they draw their power to conduct oversight which is directed towards holding the executive accountable (supported and guided by the Constitution). Schacter (2000, p. 1) concurred with the view stated above by noting that “society concedes wide powers to the executive authorities in the government of the day: to tax, to spend and make and enforce policies and laws for which in return they expect accountability”.

The National Assembly is mandated by the Constitution to act as an agent of accountability through its oversight mechanisms. It becomes an agent in that the electorate (the principal) elects Legislators to enact laws and oversee government actions on their behalf. The electorate holds the legislators (Parliament) to account at election time. Where dissatisfied, voters can recall their elected political party and vote for an alternative (Stapenhurst & O’Brien, 2007). Thus, the National Assembly should be the main vehicle through which political accountability is exercised.

According to Pitkin (as cited in Young, 2000, p. 128), “in contrast to the elite models, elected representatives are not seen simply as trustees who can proceed as they see fit, but also as delegates who have mandates from the constituencies to which they are accountable”. Hence, Barkan et al (2003) argued that a legislature is effective only if it takes on a watchdog role over the executive. Therefore, McGee (2002, p. 9) indicated that being held accountable for the exercise of power is a “*requirement for democracy*”. The scrutiny of the executive government and holding it to account for its actions is the key function of a legislature, according to Brazier, Flinders, and McHugh (2005). It is then evident that the authors of the Constitution of the Federal Republic of Nigeria 1999 (as amended) agreed with the above-mentioned authors, as they included constitutional provisions that demand legislatures to put in place mechanisms that will ensure that the executive and its organs are accountable to the legislature.

In Nigeria, the accountability responsibility of the executive stipulated in the CFRN 1999 (as amended) constitutional framework by an “accountability chain” which is based on the constitutional principle that the legislature is vested with the legislative powers of the Federation is responsible for executive oversight. It further demanded that members of the executive also ensure that those accountable to them adhere to accountability, e.g. Director Generals of departments or the boards of the different parastatals or public entities.¹

¹ Legislative Houses (Powers and Privileges) Act 2017.

2.3. Legislative Oversight Tools and Oversight Effectiveness

There are an array of tools at the disposal of legislatures for conducting oversight. The most common tools include questions to ministers (oral and written). Hamalai (2014) and Omotoso and Oladeji (2019) advanced several tools for the conduct of legislative oversight. Some of them are described below:

Hearings either in plenary or committee meetings are a primary tool of parliaments for obtaining information related to specific policies or issues. Nearly all parliaments conduct hearings. However, parliaments have varying capacities to compel individuals to give testimony. In Nigeria, sections 88 and 89 of the constitution are clear on the powers of the houses to conduct investigations into subjects of concern and the procurement of evidence for such purpose.

Interpellation refers to a formal procedure employed by parliaments to require the justification of a certain policy by an individual member of government or, in some countries, the government in full. Omotoso and Oladeji (2019) posited that it can give way to broad debates on the policy at hand or lead to a vote approving or disapproving the issue discussed. This may be followed by a vote of no confidence (Vanguard Nigeria, 2020, January 30th). Interpellation is common in parliamentary jurisdictions.

Parliamentary questions are the most commonly used oversight tool. Questions are intended to clarify or discuss government policies and may lead to interpellation, where the rules permit if the answer is not satisfactory. To properly monitor the executive, members of parliament need to be properly informed of the policies of the executive and its ministries. Government responses to parliamentary questions may lead to the publication of valuable information. Questions can often be asked in oral or written form, although oral question and answer sessions may provide a

dramatic atmosphere and opportunity for response and follow-up by either side. To illustrate, the invitation to the service chiefs to address the raging insecurity is worthy of mention (This Day Live, 2021, April 27th). Consequently, the organization of these sessions is essential to effective parliamentary oversight.

Committees of inquiry are usually ad-hoc parliamentary committees or commissions formed to carry out in-depth investigations on specific issues of public importance. These commissions usually benefit from a greater degree of access to information than normal committees. Their powers may include summoning witnesses to testify under oath, confronting one witness with another, requesting or seizing documents, organizing field visits, and more. These commissions may possess the same powers as a magistrate making a judicial inquiry.² Committees of inquiry are a commonly used oversight instrument in parliaments around the world and may be used to investigate important cases of corruption or abuse of power.

Budget oversight is a means used by parliaments to ensure financial accountability. After the budget has been passed, the parliament has an important role to play in monitoring how the budget funds are spent. This work is usually done by can by its committees. Such scrutiny is done in cooperation with a state auditing institution i.e., the Auditor-General for the Federation (see section 85 of the 1999 Constitution as amended).

Supreme Audit Institutions (SAIs), such as the auditor general (in Commonwealth countries), or Cours des Comptes (in Francophone countries) facilitate budget oversight by playing a “watchdog” role and reporting its findings either publically or directly to parliament. In Nigeria, section 85 (2) provides that the auditor-general shall submit the report of the audited public

² See the Legislative Houses (Powers & Privileges) Act 2017

accounts of the Federation to the National Assembly. Explicitly, the auditor-general monitors how the government uses the public purse and informs the parliament of its observations. As also the case in Commonwealth countries, the auditor general reports to the Public Accounts Committees (PACs) of the National Assembly, which scrutinizes such queries and makes recommendations accordingly.

An ombudsman, in some countries, is appointed by parliament to conduct investigations of public authorities based on complaints or requests by the parliament. An ombudsman typically scrutinizes whether the workings of the administration or the offending actions are following the principles of good governance. As such, they play an important role in examining government transparency and openness. An ombudsman tries to find practical solutions to the problems they are tasked with and assumes a role of conciliation between the public and the authorities. In Nigeria, the Public Complaints Commission (PCC) provides an example of an ombudsman. In this case, the PCC is a creation of the National Assembly through the Public Complaints Commission Act 1975.

The above tools notwithstanding, to make legislative oversight more effective, a standing committee responsible for relevant government ministry is usually mandated by other members to closely oversee, monitor and if need be, scrutinize the accounts and documents of government agencies concerning the enabling legislation. A standing committee can also organize public hearings or summon government officials to appear before it to clarify certain issues or defend decisions already made, or proposals under consideration by the agency concerned. According to Asimiyu (2018), a committee or commission is a division of the parent house into a relatively manageable size to enable it to undertake in-depth scrutiny of matters than could the whole house.

Because of this, Dan-Azumi (2019) concluded that legislatures depend on these subdivisions for their functioning. On this note, it would be safe to mention the Senate Public Accounts Committee (SPAC). The role of the SPAC is stated as follows:

(5) There shall be a Committee to be known as Public Accounts Committee appointed at the commencement of the life of the Senate. The jurisdiction of the committee shall include:

(a) to examine the accounts showing the appropriation of the sums granted by the Senate to meet the public expenditure; together with the Auditor's report thereon. The Committee shall, for the purposes of discharging that duty, have power to send for any person, papers and records, to report from time to time to the Senate and to sit notwithstanding the adjournment of the Senate;

(b) the committee shall have power to examine any accounts or report of statutory Corporations and Boards after they have been laid on the table for the Senate and to report thereon from time to time to the Senate and to sit notwithstanding the adjournment of the Senate;

(c) the Committee shall have power to enquire the report of the Auditor-General of the Federation with respect to any prepayment audit query which had been overruled by the Chief Executive of the Ministry, Extra-Ministerial Departments or Agency of the Federal Government and Courts of the Federation and to report same to the Senate.

From the above (Order 97 (5) of the Senate Standing Order 2015 [as amended]), the SPAC enjoys the mandate to oversee the executive and its agencies.

2.4. Empirical Review

Literature abounds on the subject of oversight and accountability. It is, however, important to situate the argument posed by these revealing concepts of governance within the context of executive-legislative relations. According to Rockman's (1984) study which examined and identified: attributes and characteristics of key legislative and executive "*players*", various points of intersection between legislative and executive "*players*" and their institutions, and, especially, forms, conditions, and impacts of legislative supervision of the executive (oversight), remarked that the subject of legislative-executive relations is both elusively broad and remarkably diverse.

However, within the scope of legislative oversight, Rockman (1984) concluded that the oversight literature has so much an implicit assumption as to what the state of play between the executive and legislative power should be which then requires a consideration of the extent to which key values about the process of governing are given embodiment in executive and legislative institutions and actors. Having stated this obvious, the study by Kazeem (2013) is worthy of note.

To Kazeem (2013) in his study aimed at locating the legislative oversight functions as a key element in promoting accountability and transparency in Africa, view through Nigeria perspective using observation, analytical, and comparative approaches revealed that since 1999, the legislative body in Nigeria has been wobbling from one sleaze to another because of misuse of oversight functions, thus undermining democratic governance. Kazeem anchoring his study on the concept of separation of powers as it addresses an essential legislative role in ensuring checks and limitations on the exercise of executive powers concluded that there is the need to overhaul the democratization process in Nigeria as there is nexus between the failure of the legislature to dutifully discharge its oversight functions and inherent incapacity of those elected into office.

Similarly, Onwe, Ibeogu, and Nkwede (2015) in their research examining the strength and level of separation of powers, among the three tiers of government, the autonomy, checks, and balances among the arms, found that the legislative organ is incapacitated from carrying out effective legislation for good governance because of inadequate autonomy, the executive usurpation of legislative powers by involving in oversight function, the problem of godfatherism and corrupt tendencies of most members of the legislative houses. They, Onwe et al (2015) suggested that to ensure effective legislation that will bring about good governance in the polity, there should be an independent choice of candidates, free and fair election, financial autonomy of

the legislature, and regular oversight function, devoid of financial and material benefits or inducement by members of the legislative arm.

In the same vein, Stapenhurst, Jacobs, and Olaore'a (2016) study built upon and extended the analyses presented by Fashagba (2009) where he found that the Nigerian legislature has been incapable of effectively performing its oversight role because of the constraints of executive interference, crippling internal conflict, inexperience and high rate of members turnover hampering legislative efficiency, the legislature's compromised oversight role, demonstrated that the Nigerian National Assembly possesses the tools and constitutional powers to undertake oversight. Nevertheless, Stapenhurst et al (2016) argued that the National Assembly lacks the political will to use these tools and powers effectively.

Specifically, to underscore the importance of legislative oversight in ensuring accountability in governance, Rios, Bastida, and Benito (2014) conducted a study to evaluate the role the legislative budgetary oversight plays in enhancing budget transparency. Drawing from a sample of 93 countries surveyed by the International Budget Partnership in 2010, Rios et al showed that, legislative budgetary oversight has a positive influence on budget transparency. Besides, the legal system, political competition, and economic level were also found to affect budget transparency. Likewise, Rios et al (2014) found that the type of legislature, the legal system, Supreme Audit Institution's budgetary oversight, economic level, and democratic level determine legislative budgetary oversight.

However, Pelizzo and Stapenhurst (2004) advanced tools for legislative oversight. According to Pelizzo and Stapenhurst, parliaments are the institutions through which governments are held accountable to the electorate. But to ensure the effectiveness of this responsibility, legislatures use a wide range of tools with which to carry out this oversight function. Pelizzo and

Stapenhurst (2004) found that oversight potential is greatly affected by the form of government, per capita income levels, and levels of democracy. To this end, they opined that countries with parliamentary forms of government, higher income levels, and which are more democratic have a greater number of oversight tools and greater oversight potential. Though the oversight potential follows this general trend, the use of committees of inquiry, interpellations, and ombudsman offices follows a different pattern. To illustrate, Pelizzo and Stapenhurst alluded that the use of interpellations as an oversight tool is most common in high-income countries, less common in low-income countries and least common in middle-income countries while the presence of committees of inquiry and the ombudsman offices is most common in middle-income countries, less common in high-income countries and least common in low-income countries.

Given the need for use of tools for oversight to ensure accountability, Martin (2013) studied parliamentary questions. Martin (2013) described the parliamentary question as the ability of legislators to question members of the executive which is an important feature of democratic legislatures. In his study, Martin sought to provide an account of the procedures and practices of parliamentary questions across a variety of countries as well as the roles and functions of questions on the floor of the legislative chamber and in written form. Thus, Martin (2013) concluded that parliamentary questions help elected politicians accomplish their representative roles while also providing the legislature with a tool to monitor and hold the executive accountable.

The tools listed by Pelizzo and Stapenhurst (2004) as well as Martin (2013), notwithstanding, its use is guaranteed within the smaller divisions of the legislative house called committees. Hence, Dan-Azumi (2019) noted that almost all legislatures depend on committees for the conduct of their businesses. On this note, a principal committee-Public Accounts Committee, in legislatures of Commonwealth countries designed to ensure probity in governance is worthy of mention. Because

of this, Okpala (2013) studied the effectiveness of the Public Accounts Committee's oversight function on audited reports of FGN to address the significant financial indiscipline and wastages of national resources in Nigeria's public sector. Okpala revealed that PAC has not effectively exercised its oversight function due to late submission of audited reports by the Auditor General of the Federation, weak regulatory framework, and poor committee members' qualification and experience. Hence, he recommended that PAC members' appointments should be based on professional competence and cognate experience, the regulatory framework should be overhauled and the time frame for submission of financial and audited reports and PAC examination should be strictly in line with the 1999 constitution with a commensurate penalty for non-compliance. Therefore, Okpala (2013) concluded that the Public Accounts Committee of the National Assembly (PAC) is one of the highly empowered committees established by the standing orders of both houses to examine federal government (FGN) accounts showing the sums granted to meet the public expenditure upon which the Auditor General reports.

Also, Irawan (2014) in his study of the role of the public accounts committee focusing on the role of the Indonesian Public Accounts Committee and the relationship between the Committee and the Supreme Audit Institution using the qualitative research approach, found that the role of the Public Accounts Committee in ensuring the effectiveness of the use of public funds is significant in the democratic Parliamentary system. While Irawan has been able to prove the efficacy of the PAC in democratic Parliamentary systems by alluding that the PAC is an arms-length of the Indonesian Parliament in exercising the oversight function on government accountability, other scholarship dispositions, e.g. Okpala (2013), has also demonstrated the PAC's capacity to ensure executive accountability in other jurisdictions like Nigeria. Irawan,

therefore, suggested that there is a need to strengthen the role of the Public Accounts Committee in carrying out its duties and reinforce the relations with the Supreme Audit Institution (SAI).

The above exposes on oversight, nonetheless, Vela (2015) put forward a scholarly work to examine the challenges to parliamentary oversight and accountability focusing on Kosovo. According to Vela, democratic governance is based on the pillars of institutional functioning transparency and accountability. Thus, Vela (2015) argued that the implementation of these concepts in a parliamentary system of governance is entirely the responsibility of the legislative branch. Going further, Vela noted that through oversight function, parliament holds the Government accountable for the actions (not) undertaken on behalf of citizens by ensuring that actions and policies implemented by the Government and other public institutions are following the needs of citizens and effectively implemented. Also, parliamentary oversight enables controlling and eliminating excesses of authority stemming from laws by the Government and other public institutions. This is all the most possible given that the Constitution of Kosovo is based on the principles of separation of powers and institutional checks and balances. These principles are explicit in Article 65, paragraph 9 of the Constitution of Kosovo on duties of the Parliament, and further, provide the necessary legal mandate for the execution of parliamentary oversight of independent institutions/agencies. According to Parliament's Rules of Procedure, the relation of the legislature with independent agencies is based on receiving and reviewing annual activity/work reports of independent agencies. However, members of the Parliament and parliamentary committees can utilize existing mechanisms that allow for active parliamentary oversight.

Indeed, there is a need to measure the effectiveness or otherwise of oversight. Given this necessity, Coelho and Monteiro (2015) advanced indicators to measure legislative performance in

the course of oversight. According to Coelho and Monteiro, governmental accountability is an obligation that different levels of government must fulfill through the disclosure of information regarding the use of public resources and the goods and services delivered to the people. However, Coelho and Monteiro (2013) concluded that to evaluate the parliamentary performance of oversight, the parliament must foremost, have the means to perform its activities. So it must have constitutional instruments to control the Executive Power, like Sections 88 and 89 of the Constitution of the Federal Republic of Nigeria 1999 (as altered). Second, the legislative house should not only use the available tools but also use them effectively. This sentiment was noted separately by Pelizzo and Stapenhurst (2004) and Asimiyu (2018) as they advanced the conditionalities for effective oversight-necessary and sufficient conditions. Explicitly, even if a legislative assembly uses the tools listed by Pelizzo and Stapenhurst (2004), that may not translate into an effective oversight process.

For a balance of argument as posed by the scope of the study being legislative oversight and executive accountability, Wang (2005) in his study which set out to develop a framework for an analysis of the accountability relationship between the legislature and the executive, found that the role of parliaments in holding the executive accountable is largely neglected in the study of the democratization process in sub-Saharan Africa. Even though the empirical illustrations used by Wang are from Tanzania, it is believed that the framework can also serve in a relative sense in other countries in sub-Saharan Africa. Along with the line of Pakerham's (1970) delineation of the functions of the legislature, Wang's (2005) focus was on the legitimation and decisional/influence functions of parliament, though, the policymaking function of parliament is seen as the core component of the latter while social legitimacy is believed to strongly impact on the legitimation function of parliament. Thus, Wang concluded that parliament's basic accountability function is

determined by external factors such as social legitimacy, constitutional powers, and external agents, nevertheless, the committee system, party, and party groups, and the various characteristics of the chamber, etc., can reinforce parliament's accountability function, but not ultimately determine it.

Griffith (2005) also focused on parliamentary oversight committees and the role they play as scrutiny mechanisms with practical emphasis is on New South Wales. Griffith (2005) noted that while the accountability role played by Parliament is more important than ever, Parliament must consciously share that work with other agencies hence, Peter Barberis (as cited in Griffith, 2005, p. 1) posited that "the key is to establish a proper working relationship between Parliament and the extraparliamentary institutions of accountability". Griffith alluded further that parliamentary oversight committees are the crucial response to this challenge, because they possess on one hand the power that places parliament in a supervisory or monitoring role, and on the other hand, the capacity of maintaining oversight of the "*intricate web*" of accountability relationships. Therefore, Griffith concluded by stating that parliament can seek to stand at the apex of the accountability pyramid, using its committee system as the principal means at its disposal for scrutinizing the annual reports and other accountability mechanisms relevant to government agencies.

To Page (2010) in his expose that examined the accountability mechanisms from the bureaucrat's perspective using material gathered for a study of bureaucratic roles in rulemaking in Sweden, Germany, the United States, France, the United Kingdom, and the European Union, observed the plethora of literature on accountability highlights a variety of mechanisms by which bureaucrats may be held accountable as regards their role in the policymaking process. Page contended that the most important of the minefields are political executive approval. Page argued that political executive approval shapes the way other mechanisms such as group opinion, the

legislative, and judicial branches of government are negotiated. Thus, Page (2010) alluded that '*ministerial responsibility*' and its equivalents in the other countries remain crucial features of systems of administrative accountability.

In the same vein, Gailmard's (2012) research focused on reviewing the application of the principal-agent theory in two domains of political science: bureaucratic accountability to higher-level political actors, and electoral accountability of representatives to constituents. Gailmard remarked that the principal-agent theory encapsulates a tradition of rational choice modeling, in which some actor(s) (the principal(s)) uses whatever actions are available, to provide incentives for some other actor(s) (the agent(s)) to make decisions that the principal most prefer. Therefore, given Gailmard (2012) concluded that the principal-agent theory is a natural framework to study accountability in political institutions given that it focuses on the responsiveness of the agents' decisions to the principal's goals, and how this responsiveness is mediated by actions available to each actor as well as institutional settings in which they interact.

Lindberg (2013) in his study noted the recent surge in popularity of 'accountability' in public administration and international development. Accordingly, Lindberg's work sought to bring together the core meaning of accountability as used in hundreds of previous works and to order the litany of subtypes in the literature of accountability. To this end, the three dimensions (source of control, the strength of control, and direction of relationship) captures all the existing varying types of accountability. Impliedly, this classification demonstrated that varying subtypes have not only different actors and characteristics, but also seek to uphold varying values and are facing different challenges. Lindberg (2013), therefore, suggested these subtypes would impede the translation of findings from one subtype field to another as well as the policy world.

To illustrate, Bain's (2015) research alluded that the scrutiny of Executive action in foreign affairs is a constitutional function for which the legislature is primarily responsible. To this end, Parliament has, in principle, unlimited inquiry powers. This can be seen in the provision of Section 12 (1) of the CFRN 1999 (as altered). Bain, however, decried the challenges to the fulfillment of this investigatory role in foreign policy. Bain (2015) posited that part of the challenges bedeviling this investigatory role of the parliament in foreign policy is the deliberate diversion of public interest in opposite directions. He explained that in most instances, the Executive relies on national security considerations to justify confidentiality, nevertheless, parliament should demand disclosure to hold the Government accountable. To strengthen the accountability of the Executive for its foreign policy activities, Bain (2015) suggested processes for public interest immunity claims, independent arbitration, and increased use of secret evidence, as possible areas of reform.

Furthermore, Madue (2017) whose study was driven by the notion that, while the legislative process is expected to be open for the expression of multiple viewpoints from the members of the legislature, the legislature has experienced a steep decline in the tolerance displayed by the Speakers in terms of the rights of the members of the opposition parties to hold the executive accountable. Madue, however, noted that legislative oversight which developed fairly well since 1994 in South Africa, has been characterized by friction within the executive branch and countervailing political impulses that undermine its efficacy. Therefore, Madue (2017) found that Speakers in the South African Parliament are stifling the rights of members of the opposition parties to exercise oversight of the executive, by deliberately ruling their chambers with an iron fist in defence of their political principals (the executive). Given the above situation, Madue suggested the adoption of the practice of objectivity by the Speakers to promote openness in holding the executive accountable.

Ganghof and Eppner (2019) in their study suggested ways to improve the descriptive part of Arend Lijphart's five standardized variables – the Executive-Parties Dimension (EPD) – to describe patterns of democracy and explain differences in democracies' performance. According to Lijphart (2012), the EPD maps different approaches to achieving accountability and representation, rather than differences in consensus based on differences in constitutional structures (presidentialism and bicameralism). To Lijphart, this re-conceptualization leads to a more coherent and valid measurement. Nevertheless, Ganghof and Eppner (2019) present data on a revised EPD and its components for 36 democracies in the period from 1981 to 2010. On this note, Ganghof and Eppner concluded that the EPD is a descriptive tool for summarizing certain features of democracies.

Finally, Matthews' (2019) study which examined Westminster's system of pre-appointment scrutiny by analyzing an original database that encompasses every pre-appointment hearing held between 2007 and 2018, found that executive patronage brings important benefits in terms of governance and control. He demonstrated that although the conduct of hearings is following select committees' longstanding commitment to cross-party working, members have not prioritized pre-appointment scrutiny relative to their other committee activities. Matthews (2019) concluded that the approach of select committees to pre-appointment scrutiny underscores their determination to develop their reputation as autonomous, independent, and credible account-holders. Accordingly, the institutional norms of collegiality and consensus that are intrinsic to committee reputation have governed the conduct of pre-appointment hearings, just as government-affiliated and opposition-affiliated members have been similarly assiduous in terms of participation, and the overwhelming majority of questions conform with the commitment to 'appropriate' behaviour.

2.5. Theoretical Framework-The Principle of Separation of Powers

Baron de Montesquieu (1748) proposed the principle of separation of powers in the 18th century in his classical work *'The spirit of the law'*. In very simple terms, under Montesquieu's model, the government is divided into legislative, executive, and judicial powers. Montesquieu argued for a constitutional government with separate branches, each of which would have defined abilities to check the powers of others. Nevertheless, the actual separation of powers among different branches of government can be traced to ancient Greece. Specifically, Omejec (2015) posited that in Chapter IV entitled "Of the Constitution of England", Montesquieu stated:

In every government there are three sorts of power: the legislative; the executive in respect to things dependent on the law of nations; and the executive in regard to matters that depend on the civil law. By virtue of the first, the prince or magistrate enacts temporary or perpetual laws, and amends or abrogates those that have been already enacted. By the second, he makes peace or war, sends or receives embassies, establishes the public security, and provides against invasions. By the third, he punishes criminals, or determines the disputes that arise between individuals. The latter we shall call the judiciary power, and the other, simply, the executive power of the state. The political liberty of the subject is a tranquillity of mind arising from the opinion each person has of his safety. In order to have this liberty, it is requisite the government be so constituted as one man need not be afraid of another (Omejec, 2015: 2-3).

According to Montesquieu's postulation, when the legislative and executive powers are united in the same person, or the same body of magistrates, there can be no liberty; because the same monarch or senate could enact tyrannical laws and execute them in a tyrannical manner. Similarly, there is no liberty if the judiciary power is not separated from the legislative and executive. To this end, Montesquieu alluded that were it joined with the legislative, the life and liberty of the subject would be exposed to arbitrary control; for the judge would be then the legislator. Also, if it were joined to the executive power, the judge might behave with violence and oppression. Given this, Omejec (2015) concluded that there would be an end of everything, if the same man, or the same body exercise the three powers; that of enacting laws, that of executing the

public resolutions, and of trying the causes of individuals. On this note, the framers of the American constitution viz-a-viz democracy after which Nigeria is modeled decided to base the governmental system on this principle where the legislature, executive, and judicial branches will be separate from each other. The intent is to prevent the concentration of power and provide checks and balances on each other. As a result, no one branch can gain absolute power or abuse the power given to them like in despotic military regimes. This sentiment was echoed by James Madison, the fourth President of the United States when he opined that

pure, technical separation of three powers was neither what Montesquieu intended, nor was it practical. [Montesquieu] did not mean that these [branches] ought to have no partial agency in, or no control over, the acts of each other. His meaning ... can amount to no more than this, that where the whole power of one [branch] is exercised by the hands that hold the whole power of another, the fundamental principles of a free constitution are subverted. [T]here is not a single instance in which the several [branches] of power have been kept separate and distinct (Federalist Paper No. 47, 1788).

From the above, Madison's proposition further advanced the system of checks and balance inherent in the principle of separation of powers. Because of this, Omejec (2015) alluded that the Madisonian Model is designed to enable the government to control the governed and oblige it to control itself. To illustrate further, in the ancient unmodified Constitution of the Roman Republic, the state was divided into branches, each with separate and independent power and areas of responsibility in such a way that no branch has more power than the other branches. With the subject of this study in mind, the principle of separation of powers would imply the capacity of the legislature to pursue oversight objectives via designated committees on one hand, and the propensity of the executive to oblige such legislative ventures, on the other hand, thereby strengthening in practical terms the notion of checks and balances.

The guarantee of liberty in any given government to the people is the practice of the principle of separation of powers. This principle means that the three functions of the government-

should be performed by different bodies of persons; each department (the legislature, executive, and judicial) limited to its sphere of action, and within that sphere should be independent and supreme (Chaturvedi, 2006). The separation of powers is predicated on the premise that, if a single group holds all the three powers of the government, they are bound to have unlimited powers. They could prescribe any law arresting criminals, but because they exercise unlimited powers could pronounce the criminals guilty without recourse to a fair trial. It is through the separation of powers that any given group cannot at the same time prescribe, executive, and adjudicate in any case, otherwise, there will be no justice. Hence, the underlying principle of the separation of powers that a different body of persons is to administer each of the three departments of government (The legislative, executive, and judiciary). And that, no one of them is to have controlling power over either of the others. Such separation is necessary for preserving the liberty of the individual and avoiding tyranny.

The principle of separation of power was chosen for this research because, foremost, its tenets ascribes different roles to the various arms of government, thus, providing the basis for important principles which the law protects such as independence of the respective arms and in this context the power exercisable by the National Assembly in carrying out its oversight functions as enshrined in the constitution as the legislative arm of government (see Sections 88 and 89 of the CFRN 1999 [as altered]). Also, it provides the safeguard necessary in the quest of the arms of government attempting to control itself, i.e., in the exercise of its checks and balance responsibilities.

2.5.1. Application of the Principle of Separation of Powers

Legislative oversight and executive accountability are implicational relationships between concepts. Therefore, the assertion that legislative oversight is necessary for executive accountability means that the former is true if and only if the latter is true. Explicitly, executive accountability is determined by the success of legislative oversight and vice versa. However, these concepts as used in this study apply to different arms of government hence, necessitating the reason for adopting the principle of the separation of powers which advocates the distribution of state powers between the arms of government for effective administration. Broadly speaking, the principle of separation of powers intends that the arm which legislates must differ from the one that administers or adjudicates. Inherent in this delineation is the system of checks and balances that the respective arms of government are to be subjected to. On this note, this study interrogates the concepts of legislative oversight and executive accountability as it applies to the legislative and executive arms respectively given the context provided by the system of checks and balances. Within this purview, this study assesses the performance of oversight by the 7th Assembly paying attention to its impact on executive accountability.

CHAPTER THREE

METHODOLOGY

This chapter presents the procedure adopted by the researcher in conducting this study. It describes how data and information were obtained to answer the research questions raised in section 1.3.

3.1. Study Area

The study location is the National Assembly, Abuja. The National Assembly is a bicameral legislature established under Section 4 of the Constitution of the Federal Republic of Nigeria, CFRN (1999, as amended). It is made up of 469 members (a Senate with 109 members and a 360-member House of Representatives). The choice of this location is premised on the need to effectively examine the nexus between legislative oversight and executive accountability, which is seemingly impossible within the context of State Houses of Assemblies due to the perceived overbearing influence of state chief executives.

3.2. Research Design

This study adopted a mixed research design. The choice of this research design was deliberate because the study relied on qualitative and quantitative methods of data collection. Therefore, the representation of data was both in numerical and textual forms.

3.3. Population of the Study

The population of this study covers the 69 Committees of the Senate as well as 108 committees of the House of Representatives (Senate and House of Representatives records). Therefore, respondents for the study would be chosen from a population of 177 committees through an

appropriate sampling technique. The choice of the 177 Committees in the National Assembly is a result of the focus of this study.

3.4. Sampling Procedure

Simple random sampling would be used to select the respondents needed for this study because of the nature of the study. Random sampling is probability sampling where every item has a chance and likelihood of being selected. This was also necessary to eliminate any form of sampling bias.

3.5. Sample Size

The sample size was determined using Taro Yamane's formula.

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

Where: n = corrected sample size

$$N = 177 \text{ committees}$$

This number includes special committees and the committee of the whole/chambers (Senate & House of Representatives, Clerk of Committees, 2020).

$$e = \text{Margin of Error (MoE)} = 0.05$$

$$\text{Therefore, } n = \frac{177}{1+177(0.05^2)}$$

$$= \frac{177}{1+(177 \times 0.0025)}$$

$$= \frac{177}{1+0.4425}$$

$$= \frac{177}{1.4425}$$

$$= 122.7 \approx 123$$

Therefore, the sample size for the study would be one hundred and twenty-three (123). However, sample sizes proportionate to the sizes of the committees of the respective Houses are given as follows:

$$\text{Senate} = 123 \times \frac{69}{177}$$

$$= 47.9 \approx 48$$

$$\text{House of Representatives} = 123 \times \frac{108}{177}$$

$$= 75.1 \approx 75$$

The above figures represent the number of questionnaires to be administered to committee clerks in the various Houses of the National Assembly. Also, 3 Key Informant Interviews (KII) each were conducted on respondents drawn from MDAs, the committee's secretariat, and members.

3.6. Research Instruments

The research instruments that were used for the study were a questionnaire and the sessional reports of the 7th Senate Public Accounts Committee. The choice of this instrument was deliberate because the study desires key informants and quality baseline data. The questionnaire was adapted from the Inter-Parliamentary Union [IPU] (2008) self-assessment toolkit for parliamentary oversight over the executive. This is necessary as it serves as the benchmark for democratic legislatures. In particular, the IPU (2008) self-assessment toolkit was formulated by David Beetham and the IPU. According to the IPU (2008), the self-assessment toolkit draws extensively from the International Institute for Democracy and Electoral Assistance's (International IDEA's)

State of Democracy Assessment Methodology, which is used to conduct citizen assessments of democracy.

Using the toolkit involves answering questions about the nature and work of the parliament concerned. The questions are grouped under six topics, viz: the representativeness of parliament; parliamentary oversight over the executive; parliament's legislative capacity; the transparency and accessibility of parliament; the accountability of parliament; parliament's involvement in international policy. However, the focus of this study being legislative oversight and executive accountability connotes the adoption of the self-assessment questions bothering on parliamentary oversight over the executive.

3.7. Sources of Data

This study accommodated both primary and secondary sources of data.

Primary data

Primary data was sourced through the administration of questionnaires culled from the IPU (2008) self-assessment toolkit to clerks of committees in the National Assembly and key informant interviews (KII) conducted on respondents drawn from MDAs, the committee, and its members.

Secondary data

Secondary data were taken from relevant documents (second annual report) of the 7th Senate Public Accounts Committee, books, journal articles, newspapers, magazines, etc., and other relevant materials from the internet.

3.8. Method of Data Analysis and Presentation

The primary data collected was analyzed using the Statistical Package for the Social Sciences (SPSS 16.0). Also, the content analysis was used for the analysis of qualitative data. Finally, the data were presented in tables, charts, and graphs for easy comprehension

CHAPTER FOUR

DATA PRESENTATION, ANALYSIS, AND DISCUSSION

This chapter presents the analysis and discussion of the data obtained in the course of the study. As stated in section 3.5, one hundred and twenty-three (123) questionnaires were administered to respondents comprising of forty-eight (48) and seventy-five (75) clerks in the Senate and House of Representatives respectively. However, one hundred and thirteen (113) were filled as shown in Table 4.1. with this in mind, a review of the demographic attributes of the population would be followed by the thematic presentation, analysis, and discussion of findings according to the objectives listed in section 1.4.

Table 4.1: Summary of Questionnaire Administration

S/N	STATUS OF QUESTIONNAIRE	FREQUENCY	PERCENTAGE (%)
1	Questionnaires returned	113	91.9
2	Questionnaires not returned	10	8.1
3	Total	123	100.0

Source: Fieldwork, January 2021.

Even though the percentage of questionnaires not returned is higher than the error margin envisaged in section 3.5 (3.1% higher than 5%), the resort to qualitative data (annual report of the 7th Senate Public Accounts Committee [SPAC] and official publications of the National Assembly) for baseline information becomes justified. Also, relevant literature contained in chapter two would be used to buttress as well as backup claims contained in the analysis of the field data.

4.1. Social Demography

From the population, the study identified the following demographic qualities, i.e., gender, age bracket, educational qualification, and designated department in the National Assembly. Table 4.2 presents the demographic makeup of the study area using the one hundred and thirteen (113) questionnaires that were returned.

Table 4.2: Social demography

<i>S/N</i>	<i>SOCIAL DEMOGRAPHY ATTRIBUTES</i>	<i>FREQUENCY</i>	<i>PERCENTAGE (%)</i>
1	Gender	Male: 67	59.3
		Female: 46	40.7
2	Age bracket	40-50 years: 66	58.4
		51 and above: 47	41.6
3	Education qualification	Degree: 31	27.4
		Postgraduate: 82	72.6
4	Designated department	House of Representatives: 71	62.8
		Senate: 42	37.2

Source: Fieldwork, January 2021.

Table 4.2 shows that 59.3% of the respondents were males while 40.7% were females. This situation may not be unconnected to patriarchal concerns plaguing Nigerian society. This concern, therefore, necessitates various gender studies (Oluyemi, 2016; Adedayo & Adedeji, 2019) and international and domestic efforts (1995 Beijing Conference 30% Affirmative Action, 35% National Gender Policy, Goal 5 of the Sustainable Development Goals [SDGs], etc.) towards achieving equality for all gender. Within the stated gender composition of the population, 58.4%

are in the age bracket of 40-50 years and 41.6% are 50 years and above. Given this, the age disposition of the respondents denotes an experienced population which is a formal requirement for appointment as a clerk as stipulated in the Second Schedule of the National Assembly Service Commission Act 2000. In this light, it can be suggested that the population cum sampling frame is knowledgeable about the subject being investigated-legislative oversight and executive accountability.

Following the content of Table 4.2, 27.4% and 72.6% of the respondents have degrees and postgraduate qualifications respectively in various disciplines. Indeed, there is no doubting the intellectual ability of the respondents to undertake their assigned tasks as well as provide accurate information for this study. However, given the proportionate designation of questionnaires between the departments of the National Assembly (Senate and House of Representatives) according to the number of committees in each department, the sampled population was made up of 62.8% of clerks in the House of representatives whereas the remnants of 37.2% are clerks of the Senate.

In all, the following iconographic deduction can be made from the demographic distribution of the population (see Figure 4.1).

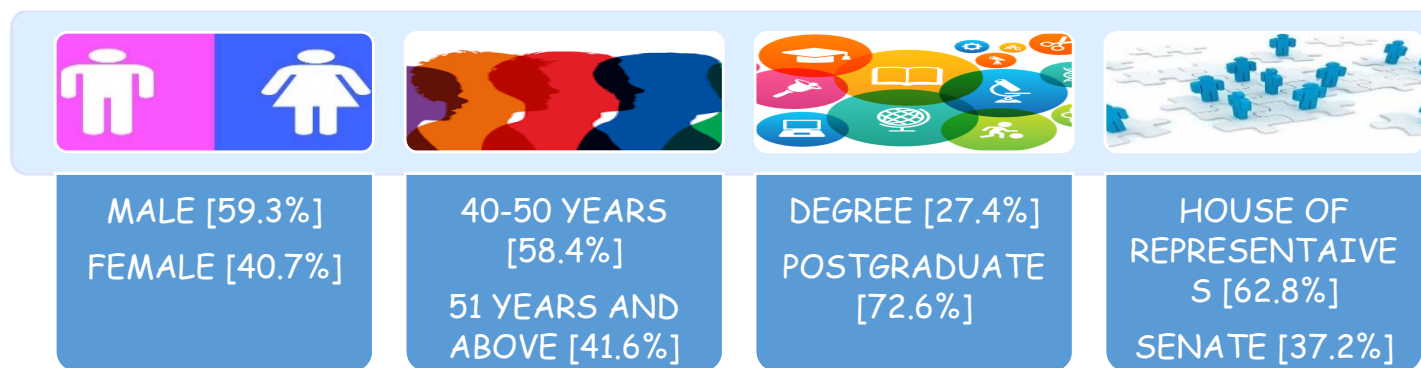


Figure 4.1: Social Demography Iconographic Representation (Source: Fieldwork, January 2021)

4.2. Oversight Functions by the Committees of the 7th Senate

The concept of legislative oversight is not strange to the legislative studies literature. On this note, studies by Onwe, Ibeogu, and Nkwede (2015), Stanpenhurst, Jacobs, and Olaore'a (2016), Kazeem (2013), Rockman (1984), etc., are worthy of note. Underscoring these studies is the notion that legislative oversight is necessary for the proper functioning of the governance system. This notion aligns with the principle of separation of powers adopted as the theoretical framework for this study. In perspective, since the theory proposes the allocation of tasks between the respective arms of government, it would be apt to say that the performance of oversight (a traditional task of legislatures) is justified. In continuation, because of the inherently large size of the National Assembly, its workload is divided among smaller subdivision of its members called committees. The 1999 constitution in Section 62 allows the houses to appoint a committee for such purpose as it may deem fit. Although this study was delimited to the 7th Senate Committee on Public Accounts, an assessment of oversight using the Inter-Parliamentary Union [IPU] (2008) benchmarks for parliamentary (committee) oversight over the executive. Respondents' stated positions against each of the benchmark questions would be discussed first. Thereafter, a summary using the same benchmarks would be presented in a tabular form (See Table 4.4).

Table 4.3: Responses for oversight benchmark questions

S/N	OVERSIGHT ASSESSMENT QUESTIONS	VERY HIGH	HIGH	MEDIUM	LOW	VERY LOW
1.	How rigorous and systematic are the procedures whereby members can question the executive and secure adequate information from it?	12.4%	35.4%	46.0%	6.2%	
2.	How effective are specialist committees in carrying out their oversight function?		26.5%	46.9%	20.4%	6.2%
3.	How well is parliament able to influence and scrutinize the national budget, through all its stages?	6.2%	26.5%	47.8%	6.2%	13.3%
4.	How effectively can parliament scrutinize appointments to executive posts, and hold their occupants to account?		12.4%	46.9%	33.6%	7.1%
5.	How far is parliament able to hold non-elected public bodies to account?		6.2%	59.3%	27.4%	7.1%
6.	How far is parliament autonomous in practice from the executive, e.g. through control over its own budget, agenda, timetable, personnel, etc.?	6.2%	28.3%	57.5%	8.0	

7.	How adequate are the numbers and expertise of professional staff to support members, individually and collectively, in the effective performance of their duties?	18.6%	6.2%	38.9%	22.1%	14.2%
8.	How adequate are the research, information and other facilities available to all members and their groups?		12.4%	61.1%	19.5%	7.1%

Source: Inter-Parliamentary Union [IPU] (2008) and Fieldwork, January 2021.

From Table 4.3, though the responses show that the benchmarks are available in the National Assembly in all cases, comparing the extremes of *'high and low'* shows that the procedures through which members can question the executive and secure adequate information from it are rigorous and systematic. However, 26.8% of respondents doubt the effectiveness of committees in questioning the executives. On budget issues which legislative studies scholars in most cases list as a function of a legislative house (Adegunde, 2016), 32.7% of the respondents alluded that the National Assembly is empowered to influence and scrutinize the budget estimates. However, 40.8% others concluded that though the constitution allows the National Assembly to confirm an executive appointment, this power has not been effectively utilized thus, making it almost impossible for the legislature to hold those so appointed accountable.

On the ability of the National Assembly to hold non-elected public bodies to account, 34.5% of the respondents alluded to the fact that the chances of such happening are low, this is despite the constitutional provision that empowers the legislature to hold people to account especially on subject matters it has powers to legislate on. To assert the financial independence of the National Assembly, 34.5% of respondents stated that the legislature controls its budget, time, agenda, and personnel. Unlike the executive which boasts of numerous expertise and resources at its disposal, 36.3% of responses asserted that there is the inadequacy of expertise and professionals to help the National Assembly in undertaking its responsibility of legislating for the nation, while 26.6% others posited that the research, facility, and information availability is inadequate. To fully understand respondents' positions, Table 4.4 presents a compact summary of the legal/constitutional provisions against the Inter-Parliamentary Union's [IPU's] benchmarks. This summary presents an empirical perspective to the position expressed by respondents.

Table 4.4: Summary of Legal/Constitutional Provisions against the Inter-Parliamentary Union’s [IPU’s] Benchmarks

S/N	OVERSIGHT ASSESSMENT QUESTIONS	SUMMARY
1.	How rigorous and systematic are the procedures whereby members can question the executive and secure adequate information from it?	<ul style="list-style-type: none"> • Though Section 89 provides for summoning and obtaining evidence for an investigation, Section 7 of the Legislative Houses (Powers and Privileges) Act 2017 is clear on the subject of false evidence.
2.	How effective are specialist committees in carrying out their oversight function?	<ul style="list-style-type: none"> • Section 62 of the Constitution of the Federal Republic of Nigeria 1999 (as amended) empowers the houses to appoint a committee for any purpose it may deem fit. Nonetheless, effectiveness is determined by several factors as listed by Arowolo (2010) and Fashagba (2009).
3.	How well is parliament able to influence and scrutinize the national budget, through all its stages?	<ul style="list-style-type: none"> • Sections 80, 82, and 83 are explicit on the powers of the National Assembly over public funds. • Section 81 emphasizes that the President would lay the annual budget in the National Assembly.

4.	How effectively can parliament scrutinize appointments to executive posts, and hold their occupants to account?	<ul style="list-style-type: none"> •Section 147 (2) requires the confirmation of executive appointments especially offices of Ministers of the Government of the Federation. •Section 88 confers investigative powers on the National Assembly.
5.	How far is parliament able to hold non-elected public bodies to account?	<ul style="list-style-type: none"> •The National Assembly is empowered to hold non-elected bodies accountable to the extent of the powers granted it by the provision of Section 89 of the constitution.
6.	How far is parliament autonomous in practice from the executive, e.g. through control over its own budget, agenda, timetable, personnel, etc.?	<ul style="list-style-type: none"> •Section 51 stipulates the independence of the bureaucracy of the National Assembly which is further reinforced by provisions of the National Assembly Service Commission Act 2000. •Through its Rules and Business committees (Order XVIII Rule 119 [House of Representatives] and Order 97 (2) [Senate]), the houses organize their daily agenda and

		<p>timetable in the forms of order and notice papers respectively.</p> <ul style="list-style-type: none"> •Through its budget department, the National Assembly sets its yearly financial expenditure estimates.
7.	How adequate are the numbers and expertise of professional staff to support members, individually and collectively, in the effective performance of their duties?	<ul style="list-style-type: none"> •Though they are no constitutionally stated numbers required to work with the National Assembly, elected members are allowed the opportunity to nominate professional assistants (Ojogwu & Wakawa, 2011). Ojogwu and Wakawa allude that there are political, legislative, and administrative functionaries in the National Assembly.
8.	How adequate are the research, information and other facilities available to all members and their groups?	<ul style="list-style-type: none"> •The Nigerian parliament has defined institutions to cater to the research and information needs of the members of parliament. Examples are, the National Institute for Legislative and Democratic Studies (NILDS), National Assembly Budget and Research Office (NABRO), etc.

Source: Inter-Parliamentary Union [IPU] (2008) and Fieldwork, January 2021.

Table 4.4 explains and rightly too, that within the limit of the IPU's acceptable benchmarks for assessing parliamentary oversight over the executive, there are sufficient legal frameworks for the operation of committees in the National Assembly even if the effectiveness of oversight in developing countries-Nigeria inclusive remain doubtful. On this note, an examination of the second annual report of the 7th Senate Public Accounts Committee (SPAC) would be appropriate. The SPAC met from 30th November 2011 to 8th October 2012 and evaluated the report of the Auditor-General for the Federation. Among the tools of oversight listed by Pelizzo and Stapenhurst (2004), the SPAC adopted the hearing and oversight visit methods (Public Accounts Committee, Senate, 2013).

Since section 85 (2) of the constitution stipulates the submission of audit reports of public accounts of the Federation to the National Assembly, in the report being examined, nineteen MDAs were considered. The MDAs are the: Nigeria Police Force, Ministry of Defence (Headquarters), Federal Ministry of Information and Communication, Federal Ministry of Interior, Nigerian Immigration Service, Supreme Court of Nigeria, Ministry of Mines and Steel Development, Police Service Commission, Ministry of Petroleum Resources, Office of the Surveyor-General of the Federation, Federal Ministry of Transport, Federal Ministry of Aviation, Nigeria College of Aviation Technology, Federal Roads Maintenance Agency, Federal Ministry of Water Resources, Niger Delta Development Commission, National Health Insurance Scheme, Nigerian Civil Aviation Authority, and Central Bank of Nigeria. On this note, audit queries issued to the listed MDAs formed the subject of the SPAC's investigations.

The performance of the 7th Senate Public Accounts Committee (SPAC) in its oversight mandate within the time can be seen from the recommendations made after its inquiries (see Table 4.5).

Table 4.5: Select Inquiries and Recommendations in the 7th SPAC's Second Annual Report

S/N	SUBJECT OF AUDIT QUERY	RECOMMENDATION
1.	Loss of firearms	The committee recommends that the matter be stood down for the Losses Committee to conclude its sittings.
2.	Noncompliance with Treasury circular	The committee recommends among others that the Accountant-General of the Federation should be directed to issue circulars to MDAs on this issue to stem possible violations.
3.	Non-certification of final payment	The committee recommends that the officer(s) who approved the advances be sanctioned according to Rule 3112(i) of the Financial Regulations.
4.	National Defence Intelligence Agency	The committee recommends among others that the Directorate of Military Intelligence (DIA) and other security services should submit their annual accounts to the Auditor-General for the Federation for necessary auditing.

5.	Unauthorized virement from recurrent to capital expenditure	The committee recommends among many things that the Director of finance and Permanent Secretary that recommended the virement against extant regulations should be reprimanded for violation of Financial Regulations 309 and 310.
6.	Payment of allowances to an un-named person without due authorization	The paying officer should be reprimanded for violating Section 613 of the Financial Regulations and the Ministry should identify the person and provide the Letter of Authority, otherwise, the sum of N1, 978, 920.00 should be refunded to the treasury.
7.	Non-construction of access road	Among other things, the committee recommended that the contractor should be directed to refund the sum of N18, 106, 679.06 to the treasury.
8.	Loss of government revenue	The committee recommends that the staff involved should be sanctioned for violation of Section 030402 (a-w) of the Public Service Rules: Serious Acts of Misconduct.

9.	Poor indexing of library books	The committee recommends that the officer involved should be sanctioned according to the provisions of the Financial Regulations.
10.	Payment vouchers not released for audit examination	The committee recommends that the remaining 989 payment vouchers should be located.
11.	Non-deduction of taxes	The committee recommends that the officer(s) responsible for the payments without deduction of taxes be sanctioned in compliance with Section 3112(i&ii) of the Financial Regulations.
12.	Unretired advances	The committee recommends among others that the amount of N441, 750.00 not retired by the deceased officer be written off.
13.	Loss of passport booklets	The committee recommends that the balance of N700, 000.00 should be recovered from the officer forthwith.

14.	Inflation of contract	The committee recommends that the officer(s) involved in the inflation of contract should be sanctioned under Rule 3102 (i&ii) of the Financial Regulations.
15.	Non-payment of royalty	The committee recommends that the company be blacklisted and referred to the EFCC for prosecution, in line with Section 224 (i-iii) of the Financial Regulations.
16.	Payment for non-occupied residence	The officers that decided to renew the property should be identified and disciplined for serious misconduct following Rule 3106 of the Financial Regulations.
17.	Payments	The committee recommends that the officer involved in the above malpractices should be sanctioned according to Rule 3129 of the Financial Regulations.
18.	Mopping of the sum of N28, 432, 707.14 fund from two accounts to settle FIRS liabilities	The committee recommends that the officer involved should be sanctioned according to Rule 3115 of the Financial Regulations.

19.	Non-release of records	The committee recommends that the Ministry should trace the payment voucher containing the sum of N49, 658, 000.00 otherwise, the Ministry should pay back the amount into the treasury.
20.	Non-supply of helicopter mock-up for NCAT's maintenance training	The committee recommends that NCAT should ensure that the contractor delivers the mock-up within the next 6 (six) months.
21.	Non-deduction of withholding tax and VAT	The committee recommends among many things that the CBN should ensure the prompt remittance of VAT and WHT to the FIRS.

Source: Public Accounts Committee, Senate (2013)

The Public Accounts Committee has demonstrated that oversight can enthrone accountability in administration. Given the contents of Table 4.5, public officers would be mindful of their conduct if recommendations cum resolutions emanating from the SPAC's activities are always implemented. Mukharji (1962) captured this aptly when he opined that parliamentary resolutions are a declaration of the opinions and purposes of a legislative house. These declarations are a mere expression of intents and do not bear the force of law. Thus, the issue of corruption continues to fester despite the activities of the SPAC in ensuring executive accountability. For instance, Nigeria had 25/149 scores and rank respectively in the recent global Corruption Perception Index (CPI) despite the prevalence of oversight tools (Transparency International [TI], 2020). Asimiyu, Asemota, and Ahmadu (2018) in their study buttressed this fact when they posited that Germany has 70% of oversight tools whereas Nigeria has 100% of legislative oversight tools. Nevertheless, while accountability remains a concern in Nigeria as evidenced in the Corruption Perception Index (CPI), Germany is ranked 9th most corrupt-free nation in the world with a score of 80 (Transparency International [TI], 2020).

However, this study notes that the issue of backlogs is a major challenge confronting Public Accounts Committees (Irawan, 2014). For instance, the annual report considered emanated from the "Annual Report of the Auditor-General for the Federation on the Accounts of the Federation of Nigeria for the Year Ended 31st December 2008". Impliedly, if it can take five (5) years to conclude an inquiry of malfeasance perpetrated by public officers, there exists a likelihood that the recommendations would not be followed up because different legislative leaders pursue different agendas. To illustrate, while the 7th Senate was formed by the Peoples Democratic Party (PDP) government, the 8th Senate was an offshoot of the change government of the All Progressives Congress (APC). Even if there is no change of government between political parties, the audit

query may be overtaken by events like in the case of the unretired advances of a deceased Immigration Officer to the tune of N441, 750.00 which was recommended to be written off (See S/N 12 of Table 4.5). Nevertheless, the activities of the SPAC have shown that effective oversight can do more than enhance good governance, it is capable of putting the administration on its toes and causing it to stay focused on the task of governance.

4.3. Deficiencies in the Discharge of Oversight aimed at ensuring Executive Accountability by the Committees of the 7th National Assembly

Like most issues in Nigeria, there were deficiencies in the oversight process in the 7th National Assembly unfortunately, these issues persist to this day. While the responses to the open question in the research instrument portraying this objective (are marked as R₁, R₂, R₃, R₄, R₅, ..., R_n) would be supported by relevant literature, it would be laid out in themes. In this vein, respondents listed the following as deficiencies in the oversight process.

a) Lack of *Value-for-Money* Oversight of Projects. As argued by Asimiyu (2018) to the effect that oversight is series of events that happen before, during, and after a law is enacted, an erroneous meaning has been ascribed to oversight hence, the lack of the right attitude to it by legislators. To some, being an elected representative allows one to amass wealth (see Vanguard Nigeria, 2019, November 22nd) thus resulting in the pursuit of oversight goals clad in wrong motives. Whereas oversight should focus on the stages of policy-program-project (Asimiyu, 2018), with the wrong motive in mind, enormous resources would be directed to the last phase which negates the autocorrect essence of legislative oversight. Ewuim, Nnamani, and Eberinwa (2014) alluded to this fact when they doubted the dedication of politicians to the ideals of good governance in Nigeria. As a matter of fact, a member of the committee stated that “the

committee members were overburden by other committee businesses leaving them with little time for the SPAC”.

b) Inadequate Financial and Material Resources. The ripple effect of lack of funds much less material resources such as logistics, stationaries, office space, and equipment, etc., impairs the performance of oversight. This is as committees (the 7th SPAC inclusive) resort to Ministries, Departments, and Agencies (MDAs) to fund their oversight visits. Responding, respondent R₄ (2021, research information) alluded that this results in “compromise which drops down the level of implementation of budget allocation”. Reaffirming this position, R₁ (2021, research information) stated that “the trend by the legislature in depending on MDAs’ assistance in performing their oversight functions”. The implication of this is that oversight goals are often negated if not completely eroded. Affirming this, a member of the committee in the 8th Assembly asserted that “lack of sufficient funding has hampered the committee work of oversight”. To sum it up, R₂ (2021, research information) enthused thus: “Independent Resources to execute oversight not available. Parliament is not adequately equipped with necessary information and skill for oversight”.

c) Lack of Accountability Enforcement Mechanism. It is well known that legislative oversight is aimed towards ensuring accountability in governance. However, the lack of accountability enforcement mechanism has become the bane of effective oversight. According to Asimiyu (2018), the stages of accountability are answerability and enforcement. Asimiyu calls them “calling to account” and “holding to account”. Specifically, while the former refers to the power to call someone to give accounts, the latter involves sanctioning. In context, to enhance accountability which oversight seeks to drive, there should be a presence of sanctions for non-compliance to laws. Ultimately, this results from the non-implementation of oversight reports.

d) Corruption. Corruption is not just a Nigerian thing. Nevertheless, while other nations strive to rid themselves of it, Nigeria continues to gloss over the subject as it has been reduced to ethnic and religious contestations. This sees people paint the much tainted anti-corruption war with ethnic and religious slurs. In effect, the presence of corruption itself necessitates the concept of oversight. However, the menace which is endemic in all spheres of Nigerian society determines the effectiveness of oversight. This concern is further accentuated with the quest for personal aggrandizement by the members of legislative committees. In fact, political parties indirectly encourage corruption as a lawmaker who is a member of the SPAC noted that in the 8th Senate, “there was party interference in the committee’s oversight work”.

e) Flawed Electoral Process. The electoral system leaves less to be desired of governance in Nigeria. The electoral process which begins with party nomination and then the election proper is often marred with irregularities that are most suited to the least of qualified aspirants. This is the case as the electoral system-First Past the Post (FSTP) encourages the do-or-die attitude to politics. Affirming this position, R₃ (2021, research information) opined that “the electoral process results in misfits occupying public offices in Nigeria”. In perspective, such shady characters that find themselves in parliament ultimately pursues after self-seeking agenda even in the course of oversight regardless of the committees. In worst cases, they may not understand the nuances or will be willing to learn the skills and attitude required for effective oversight. In the end, there is no commitment to legislative mandates. For instance, a staff in the committee’s secretariat stated that “there is weak commitment in asserting its legislative mandate over the executive branch”.

4.4. Measures needed to Remedy the Deficiencies in the PERFORMANCE OF Oversight by the Committees of the National Assembly

Consequent to the deficiencies identified in the foregoing section, the study recommends the following to mitigate them. Also, this section would utilize the marking done in section 4.3 (that is, R₁, R₂, R₃, R₄, R₅, ..., R_n, to represent notable responses to open-ended questions in the research instrument).

- a) Provision of Adequate Financial and Material Resources.** Relying on Ministries, Departments, and Agencies (MDAs) to fund oversight is inimical to the goals of oversight. To this end, R₂ (2021, research information) alluded that “independent Resources (finance) should be available and utilize for the purpose of oversight”. On this note, R₅ (2021, research information) concluded that “they should not depend on those they supervise”. Also, buttressing the need for adequate material resources, R₁ (2021, research information) noted the importance of “introducing or deployment of ICT in carrying out some oversight functions”. Thus, R₂ (2021, research information) further asserted that “adequate information and skill should be made available to Parliamentarian”. Even though this section is not primarily about financial resources, it must be stated that material needs would be substantially addressed given adequate funding. This was summarized by R₈ (2021, research information) as s/he concluded that the “effective funding of committee’s oversights in a transparent manner whereby provisions in the budget is itemized committee by committee and funds managed by the Committee Clerks whose onus is to account for such funds”.
- b) Stringent Accountability Enforcement Laws.** Without losing focus of a key variable in this study being accountability, since oversight results in accountability, measures must be put in to assert the place of oversight in democratic governance. To achieve this, even though

section 10 of the Legislative Houses (Powers and Privileges) Act 2017 grants the houses the power to arrest, agencies of the executive saddled with the authority to effect such order should be held accountable for failure to execute it. Thus, enabling the National Assembly to fulfill the stages of accountability-answerability and enforcement (Asimiyu, 2018). R₇ (2021, research information) captured it aptly when he/she quipped that “punitive measures to be taken against any public office holder who is found culpable of corruption to serve as deterrence to others”. This is as another respondent from an MDA alluded that the legislature should endeavor to “assert itself as the bastion of democracy”.

- c) **Value Reorientation for Citizens and Committee Members.** It was the advocates of the elite theory like Nwanolue and Agbata (2005) who opined that elites have designated mechanisms for recruitment. What this means is that until supposed elites-godfathers in this instance are convinced of your ability to protect their interest, you may not be anointed for an elective position. It then means that elected officers would imbibe the culture of prebendalism which connotes the use of government resources to the benefit of a few. Drawing from this concern, a Senator advocated for the “depoliticization of the committee’s oversight activities and complete funding of the committee”. Given this, R₆ (2021, research information) advocated for the “re-orientation of the legislature and Nigeria populace to the functions & duties of the legislature”. Citizen’s enlightenment is important because they would serve in no small measure in helping to ensure accountability through watchfulness over the activities of the members of the executive and legislative arms of government. On the part of members of the legislature, value re-orientation would acquaint them with the nuances of their legislative responsibilities. Specifically, a staff of the committee’s

secretariat alluded that “corruption in the legislative system should be checked because an average legislator expects to be bribed so he can perform his duty”.

- d) **Improved electoral process.** Going by the computer parlance “garbage in garbage out”, until the electoral system is reformed to discourage the election of ‘misfits’ into positions of authority viz-a-viz the National Assembly (R₃, 2021, research information), the present state of legislative oversight would not improve. The essence of electing the right people through credible processes is such that attention would be paid to oversight since such persons would not be subject to the control of a godfather. Underscoring the importance of an improved electoral system in driving the oversight and accountability processes, R₃ (2021, research information) observed that “improving the electoral process in Nigeria... makes all elected and appointed public servants accountable to the people”.
- e) **Sanction for non-implementation of oversight report.** Since legislative committees make recommendations for action courses to the parent house, the place of oversight reports then comes to the fore. According to Asimiyu (2018), preparing the oversight report is an important post oversight activity. Therefore, since the report details oversight recommendations, mechanisms should be put in place to monitor the implementation of oversight recommendations with commensurate sanctions for non-implementation as this would help improve the attitude of public officers towards oversight and by extension ensure accountability in governance. Based on this, another official of an MDA quipped that the “National Assembly needs to amend its laws, allowing them to have prosecutorial powers on MDAs”.

4.5. Discussion of Findings

Foremost, from the social demography of the population, the proportionate designation of research instrument between the departments of the National Assembly (Senate and House of Representatives) according to the number of committees in each department, showed that the sampled population was made up of 62.8% of clerks in the House of representatives whereas the remnants of 37.2% are clerks of the Senate from which 59.3% of the respondents were males while 40.7% were females. Within the stated gender composition of the population, 58.4% are in the age bracket of 40-50 years and 41.6% are 50 years and above. Also, 27.4% and 72.6% of the respondents have degrees and postgraduate qualifications respectively in various disciplines. Given the delimitation of the study to the performance of oversight by the 7th Senate Public Accounts Committee, studies by Onwe, Ibeogu, and Nkwede (2015), Stanpenhurst, Jacobs, and Olaore'a (2016), Kazeem (2013), Rockman (1984), etc., underscored the notion that legislative oversight is necessary for the proper functioning of the governance system. However, using the Inter-Parliamentary Union [IPU] self-assessment benchmarks for parliamentary oversight over the executive, there are sufficient legal frameworks for the operation of committees in the National Assembly.

On the performance of the 7th Senate Public Accounts Committee (SPAC), the study found that the 7th SPAC met from 30th November 2011 to 8th October 2012 and evaluated the report of the Auditor-General for the Federation using the hearing and oversight visit methods (Public Accounts Committee, Senate, 2013). According to the Public Accounts Committee Annual Report, Senate (2013), audit queries issued to nineteen Ministries, Departments, and Agencies (MDAs) were considered which included the: Nigeria Police Force, Ministry of Defence (Headquarters), Federal Ministry of Information and Communication, Federal Ministry of Interior, Nigerian

Immigration Service, Supreme Court of Nigeria, Ministry of Mines and Steel Development, Police Service Commission, Ministry of Petroleum Resources, Office of the Surveyor-General of the Federation, Federal Ministry of Transport, Federal Ministry of Aviation, Nigeria College of Aviation Technology, Federal Roads Maintenance Agency, etc., were subjects of the 7th SPAC's investigation. The performance of the 7th Senate Public Accounts Committee (SPAC) in its oversight mandate within the time can be seen from the recommendations made after its inquiries requesting for the refund of an unretired advance of a deceased Immigration Officer to the tune of N441, 750.00 among others (see Table 4.5). Also, an empirical analysis using Stapenhurst, Sahgal, Woodley, and Pelizzo's (2005) benchmark for assessing the performance of Public Accounts Committees provides as follows (See Table 4.6).

Table 4.6: Assessing the 7th Senate Public Accounts Committee

S/N	ATTRIBUTES	SUMMARY
1	The committee is small; committees seem to work well with 5-11 members, none of whom should be government ministers.	<ul style="list-style-type: none"> • The 7th Senate Public Accounts Committee had 16 members of parliament as its members.
2	Senior opposition figures are associated with the PAC's work and probably chair the committee.	<ul style="list-style-type: none"> • Senator (Dr) Ahmad Lawan of the All Nigerian People's Party (ANPP) was the Committee Chairman.
3	The chair of the committee is a senior parliamentarian, fair-minded, and is respected by parliament.	<ul style="list-style-type: none"> • Its chairman has been a member of the National Assembly since the return to democracy in 1999 from the House of Representatives.

4	The committee is appointed for the full term of parliament.	<ul style="list-style-type: none"> • Exceptions exist in the provisions of Order 99 (1) (2) (3) (4).
5	The committee is adequately resourced, with an experienced clerk and a competent researcher(s).	<ul style="list-style-type: none"> • Mr. Abdullahi Ahmadu Echofu was the clerk of the 7th Senate Public Accounts Committee.
6	There is clarity on the committee's role and responsibilities.	<ul style="list-style-type: none"> • Order 97 (5) of the Senate Standing Order 2015 stipulates the mandate and powers of the Senate Public Accounts Committee.
7	The committee meets frequently and regularly.	<ul style="list-style-type: none"> • According to the Public Accounts Committee Annual Report, Senate (2015), the SPAC holds its hearings in a manner commensurate to the 181 mandatory legislative days.
8	Hearings are open to the public; a full verbatim transcript and summary minutes are quickly available for public distribution.	<ul style="list-style-type: none"> • Traditionally, the Public Accounts Committee imbibes the "<i>hearings</i>" method most frequently. However, visits are undertaken for an on-the-spot assessment.
9	A steering committee plans the committee's work and prepares agenda for each meeting to the full committee.	<ul style="list-style-type: none"> • Most often, the legislative committees break into smaller units to organize its task. This is however unwritten.
10	The typical witness is a senior public servant (the "accounting officer") accompanied by officials that have a detailed understanding of the issues under examination.	<ul style="list-style-type: none"> • The Chief Accounting Officers (CAOs) of Ministries, Departments, and Agencies (MDAs) are often requested to appear before it.

11	The Auditor's report is automatically referred to the committee and the auditor meets with the committee to go over the highlights of the report.	<ul style="list-style-type: none"> Stipulated in Section 85 (5) of the 1999 constitution as amended.
12	In addition to issues raised by the auditor, the committee occasionally decides to investigate other matters.	<ul style="list-style-type: none"> The Public Accounts Committee promotes accountability through the use of special audit, the comments of the Auditor-General for the Federation on the audited accounts of parastatals, etc.
13	The committee strives for some consensus in its reports.	<ul style="list-style-type: none"> Where consensus cannot be reached, Order 75 (1-5) of the 2015 Senate Standing Rule is explicit on the voting procedure in the case of a division.
14	The committee issues formal substantive reports to parliament at least annually.	<ul style="list-style-type: none"> Order 97 (5b) states unequivocally that the committee shall lay its report before the Senate.
15	The committee has established a procedure with the government for following up its recommendations and is informed about what, if any, action has been taken.	<ul style="list-style-type: none"> No known feedback mechanism.
16	In all its deliberations, the committee uses the auditor as an expert advisor.	<ul style="list-style-type: none"> The role of the Auditor-General in achieving the mandate of the Public Accounts Committee is stated in Section 85 of the 1999 Constitution.
17	Parliament holds an annual debate on the work of the committee.	<ul style="list-style-type: none"> Order 97 (5) emphasizes the role of the Senate.

Source: Fieldwork, January 2021.

Table 4.6 shows that the 7th Senate Public Accounts Committee satisfied conditions necessary for effective performance. However, it falls short of having a feedback mechanism for checking the implementation of the resolutions of the Senate after its report has been deliberated. Nevertheless, the study found that the inadequacy of financial and material resources, corruption, flawed electoral process, among others, jeopardizes oversight goals as well as impairs oversight performance. Consequently, it listed the provision of financial and material resources, stringent enforcement laws, sanctions for non-implementation of oversight reports, etc., as strategies that would mitigate the deficiencies in the oversight process. These deficiencies and way forward for oversight performance do, in fact, align with the positions expressed by Ewuim, Nnamani, and Eberinwa (2014) and Asimiyu (2018, personal communication) on the challenges and remedies to legislative oversight respectively.

CHAPTER FIVE

SUMMARY, CONCLUSION, AND RECOMMENDATIONS

This chapter presents the summary, conclusion, and recommendations of the study.

5.1. Summary

The concepts of oversight and accountability can be said to be multi-directionally linked so much that the presence of one means a presence of the other and vice versa. This truism necessitates the time often dedicated to these concepts of governance by scholars of legislative studies. It must be stated that governance, foremost, should be people-centered hence, the need for the vigorous pursuit of oversight initiatives by elected representatives. Given this need, the study evaluated the performance of oversight function in the 7th National Assembly viz-a-viz the concepts of horizontal and vertical accountability employing the mixed research design. On this note, the research instrument (questionnaire) was administered to one hundred and twenty-three (123) respondents from a population of clerks of the National Assembly.

The study identified three specific objectives relevant to achieving the study problem. First, an evaluation of the performance of oversight by the committees of the 7th National Assembly with a focus on the 7th Senate Public Accounts Committee (SPAC) was undertaken. Using quantitative and qualitative data culled from the Inter-Parliamentary Union [IPU] benchmarks for assessing parliamentary oversight over the executive and interviews conducted on key informants respectively, there seem to be sufficient legal frameworks for the operation of committees in the National Assembly although the question of effectiveness persists. Nevertheless, the activities of the 7th SPAC demonstrated that effective oversight can do more than enhance good governance, it

is capable of *putting the administration on its toes* and *causing it to stay focused on the task of governance*.

Second, an objective was designed to assess the deficiencies in the oversight process in the National Assembly. Relying on qualitative data, the study found that prominent among the deficiencies was the inadequacy of financial and material resources. It was found that the lack of finance jeopardizes oversight goals as committees were left at the mercy of Ministries, Departments, and Agencies (MDAs) to undertake oversight visits. This is not helpful to the oversight regime as it loses legitimacy and breeds compromise thus, causing the lack of value-for-money oversight visits as well as a lack of accountability enforcement mechanism. Other deficiencies listed by respondents were corruption and a flawed electoral process. The concern arising from the electoral process is due to the attitude of elected officials to critical issues of governance such as oversight with an open display of indifference.

Finally, with the use of qualitative data, the study recommended strategies that would mitigate the deficiencies in the oversight process. In line with the deficiencies identified in the foregoing paragraph, respondents listed, the provision of financial and material resources, stringent enforcement laws, sanctions for non-implementation of oversight reports, among others. There is, therefore, no arguing the fact that legislative oversight given the imperatives imposed by the principle of separation of powers is necessary to enhance executive accountability in any presidential system.

5.2. Conclusion

Within context, legislative oversight and executive accountability are branches of government-specific responsibilities for the overall delivery of good governance. That is to say, since Nigeria is a constitutional democracy premised on the dictates of the principles of separation of powers with each arm exercising checks and balances on the other, there is a need to uphold the constitutional provision for legislative oversight which imbues accountability on the administration of affairs of the state. To this end, the adoption of the principles of the separation of powers as the theoretical framework for this study becomes justified as the principle emphasizes equal distribution of power between the arms of government-executive, legislature, and judiciary.

Despite the plethora of legal frameworks guiding the conduct of legislative oversight in Nigeria given the benchmarks proposed by the Inter-Parliamentary Union [IPU], whether or not has the process been effective remains a puzzle yet to be resolved. Nevertheless, the 7th Senate Public Accounts Committee (SPAC) with the conspicuous challenge of the backlog has shown a glimmer of hope in this direction. In the light of this generic problem with Public Accounts Committees (PACs) progress has been made in calling executive handlers to account though nothing has been seen in the direction of holding such officers to account, one can say that with the right law or policy in place, accountability standards would be enforced.

Stemming from the above, the 7th Senate Public Accounts Committee has fulfilled its horizontal accountability mandate through the conduct of legislative oversight, whereas the call for citizen's enlightenment would educate the populace on its vertical accountability role on elected officers.

5.3. Recommendations

The study recommends as follows

- a) Provision of Adequate Financial and Material Resources. Conscientious effort should be made to depart from the culture of relying on Ministries, Departments, and Agencies (MDAs) to fund oversight. Therefore, resources (financial and material) should be available for the conduct of oversight. These resources should be provided transparently and domiciled at the committee's secretary to enable its clerk to give an accurate account.
- b) Value Reorientation for Citizens and Committee Members. Value re-orientation for citizens and members of the committee is important in the light of the need to pledge allegiance to the constitution. This would always allow citizens to ensure accountability through watchfulness over the activities of the members of the executive and legislative arms of government. On the part of members of the legislature, value re-orientation would acquaint them with the nuances of their legislative responsibilities.
- c) Improved electoral process. The electoral process must be reformed through relevant laws to enhance its credibility. The essence of electing the right people through credible processes is that attention would be paid to oversight as a constitutional tool for ensuring accountability in governance. Also, since credible electoral processes would produce credible representatives, they would be a clear departure from blind loyalty to a benefactor rather than the constitution.
- d) Sanction for non-implementation of oversight report. Since oversight report details oversight recommendations, mechanisms should be put in place to monitor the implementation of oversight recommendations with commensurate sanctions for non-implementation as this

would help improve the attitude of public officers towards oversight and by extension ensure accountability in governance.

5.4. Contribution to Knowledge

Several studies have been conducted in the areas of legislative oversight and executive accountability. However, none of these studies assessed the performance of oversight in the 7th Assembly much less focusing on the 7th Senate Public Accounts Committee. Having identified this gap, this study, therefore, contributes to the body of knowledge by evaluating how legislative oversight impacts vertical and horizontal accountability mechanisms. Within this context, obstacles to oversight performance and ways forward were suggested.

5.5. Suggestion for Further Study

The concepts of legislative oversight and executive accountability are no doubt critical in the legislative studies literature. Although most often, these concepts are examined in isolation thus, causing the scholarly desire to assess how the performance of legislative oversight impacts executive accountability viz-a-viz the vertical and horizontal concepts of accountability. Therefore, given the trajectory of the present study, future studies should focus on examining the effect of oversight feedback mechanisms on executive accountability.

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