

LEGISLATIVE OVERSIGHT AND FISCAL GOVERNANCE IN THE TERTIARY EDUCATION SECTOR IN NIGERIA, 2015-2023

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Abstract

This study examined the interface between legislative oversight and fiscal governance in the tertiary education sector in Nigeria, with a particular focus on the Tertiary Education Trust Fund (TETFUND) between 2015 and 2023. The aim of this study was to examine how the exercise of legislative oversight by relevant committees of the National Assembly affected the transparent and accountable management of the 2% education tax administered by TETFUND to address challenges in the tertiary education sector between 2015 and 2023. The study adopted a mixed-method research design involving the collection of both quantitative primary data and qualitative secondary data. The questionnaire and personal interviews were the principal instruments for collecting primary data, whereas qualitative data were collected from documentary sources. The quantitative data were analyzed using descriptive statistics, including frequency distribution tables, percentages, charts, mean, and standard deviation, while the qualitative data were analyzed using qualitative descriptive analysis. The study found that legislative oversight is crucial for transparent and accountable fiscal governance, but its effectiveness in Nigeria's tertiary education sector has been constricted by various structural and procedural challenges, including executive interference, inadequate legislative capacity, and a lack of robust oversight tools. It recommended among others compulsory and regular oversight training of legislators and committee staff as well as the establishment of parallel oversight bodies comprising civil society organizations, educational experts, and auditors to complement legislative oversight of the sector.

Introduction

The legislature first emerged in the 12th century as a product of Medieval European civilization (Loewenberg, 1995). As an institution of governance, it represents the common and collective interests of the citizens through the functions of lawmaking and the exercise of oversight functions on the activities of the other two arms of government; the executive and the judiciary (Arolowo, 2010). Legislative oversight refers to the exercise of

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constitutional powers by the legislature to check or control the exercise of the constitutional powers of the other arms of government to prevent possible abuses of such powers. The power vested in the legislature is to curtail or control the exercise of executive powers in order to make the executive accountable and responsible to the citizens (Oyewo, 2007). It acts as a powerful check on the executive authority, enhancing accountability when a dominant executive branch may operate with impunity (Arowolo, 2010). Ultimately, such checks cause the enthronement of “fiscal responsibility and the enforcement of fiscal discipline” in governance (Otinche, 2016.p.561).

In Nigeria, the National Assembly derives its powers of oversight from Section 88 (1) of the 1999 constitution as amended. By that provision, the relevant Senate and House of Representatives committees, through periodic public hearings and on-the-spot visitations, conduct investigations on the activities of agencies charged with spending money appropriated by the National Assembly in order to expose corruption, inefficiency, and waste as well as ensure that due process is followed in the utilization of public resources (Abah & Obiajulu, 2017). However, despite the constitutional empowerment of the legislature to oversee the various Ministries, Departments, and Agencies, there are still observable inefficiencies in the management of public funds in the country. One area affected by these inefficiencies is the tertiary education sub-sector.

In a bid to tackle the problems of the education sector head-on, the Ibrahim Babangida administration promulgated the Education Tax Act No. 7 of 1993, which instituted a two-percent (2%) tax on the assessable profits of companies operating in Nigeria for the education sector. The Act was repealed in 2011 and replaced with the Tertiary Education Trust Fund (TETFUND) Act. The repeal was due to lapses and challenges in operating the Education Trust Fund (TETFUND, 2022). In relation to this development, the fund was dedicated to tackling the funding problem in the tertiary education sub-sector in the country.

However, despite the establishment of TETFUND and the subsequent setting up of the National Assembly Committees on Tertiary Education and TETFUND to oversee the activities of the agency, problems in the tertiary education sector have persisted almost unabated over the years. Several scholars, including Onwuchekwa (2016), Udu and Nkwede (2014), Uzochukwu, Orogbu, and Igbodo, (2016), Hamisu and Musa (2015), Eno-Abasi (2015), Wapmuk and Amini (2018), Egboboh (2019), and Osaigbovo and Ikediashi (2022), have examined the impact of the TETFUND intervention on the tertiary education sector. Most of them are united in their findings that in spite of TETFUND interventions, the problems of the tertiary education sector remain largely undiminished. Reflecting this view, Wapmuk and Amini (2018) stated that despite significant improvements in funding tertiary institutions from the fund, most public tertiary institutions in the country are still confronted with serious funding challenges. Most of the studies then blamed the problem of the sector on massive corruption, which they argued undermines transparent and accountable fiscal governance in the tertiary sector.

The major shortcoming in extant analyses is that they failed to explore the role of legislative intervention in ensuring transparent and accountable governance and why, despite the establishment of relevant National Assembly committees to oversee the sector, there is still a persistence of large-scale corruption. In view of this gap in extant literature, this study interrogates the interface between legislative oversight and fiscal governance in Nigeria’s tertiary education sector, with a particular focus on TETFUND between 2015 and 2023.

Conceptual Overview

In this section we review the concepts of legislation, legislative oversight, and fiscal governance.

Legislature

A legislature is a deliberative assembly that has the legal authority to make laws for a country, city, or nation. Legislatures can exist at various levels of government, including local, state, national, and supranational levels.

The powers of the legislature are often in contrast to the executive and judicial powers of the government. In addition to its primary role, which is to make, review, and repeal laws for the good and well-being of society, the legislature also serves as a watchdog over the activities of the other arms of government. It is for this reason that the legislature has been identified as the strongest predictor of the survival of every democratic development (Okoosi-Simbine, 2010). The legislature is an essential component of any democratic government and a major factor in sustaining emergent democracies. Its existence predates the advent of modern democracy.

In a democracy, legislators are commonly popularly elected, although indirect election and appointment by the executive are also used, particularly in bicameral legislatures featuring an upper house. In Nigeria, members of the National Assembly are elected through direct popular democratic elections using the plurality (or first-past-the-post) system. The National Assembly comprises a 109-member Senate and a 360-member House of Representatives. The Senate is the Upper Chamber of the National Assembly, whereas the House of Representatives is the lower chamber (Onyekakie, 2022).

Legislation

Legislation refers to the preparation and enactment of laws by a legislative body through its lawmaking process. The legislative process includes evaluating, amending, and voting on proposed laws and is concerned with the words used in the bill to communicate the values, judgments, and purposes of the proposal. An idea becomes an item of legislative business when written as a bill. A bill, on the other hand, is a draft, or tentative, version of what might become part of the written law. A bill that has been enacted is called an act or statute (Cornell Law School, 2025).

There are relevant constitutional provisions and legislative rules on legislative proceedings that govern the general procedure for the enactment of legislation in Nigeria. Under Section 4 (1) of the 1999 Constitution of the Federal Republic of Nigeria (as amended), the NASS is vested in the legislative power of the Federal Republic of Nigeria. That is, the power to make laws for the peace, order, and good government of the Federation with respect to any matter included in the Exclusive Legislative List and the Concurrent List (that is, a list of 12 items that both NASS and States Houses of Assembly can legislate on). This legislative power is typically exercised through Bills passed by the NASS that are assented to by the president. Added to the function of lawmaking, the legislature is also saddled with the task of performing oversight functions.

Legislative Oversight

Legislative oversight is the process by which a legislative body monitors, scrutinizes, reviews, and evaluates the performance of the executive arm of government or its agencies on a continuous basis to ensure effectiveness, efficiency, and good performance (PLAC, 2016). Oyewo (2007, p.8) defined oversight more elaborately as follows:

the exercise of constitutional powers by the legislature to check or control the exercise of constitutional powers of other arms of government, and more specifically to check or control the exercise of executive powers or to make the executive accountable and responsible to the electorate.

Meanwhile, the use of the term 'oversight' has been traced to Professor Woodrow Wilson who declared that it was the duty of a representative body to look diligently into every affair of government and to talk much about what it sees. For him, the legislature is the eyes and the voice of the people, and it embodies the will and wisdom of its constituents. In a nutshell, legislative oversight is the review, monitoring, and supervision of government and public agencies, including the implementation of policy and legislation by a legislative body (PLAC, 2016). In Nigeria, the National Assembly discharges its oversight functions through some standing committees established by both the Senate and the House of Representatives. In the current 10th National Assembly (2023-

2027), there are 74 Standing Committees in the Senate and 139 in the House of Representatives. Each committee is charged with overseeing the activities of ministries, departments, and agencies (MDAs) of government under supervisory oversight as provided for in the relevant Senate or House Order Papers. In the case of the Senate, which is the focus of this study, some of the Standing Committees include: Senate Committee on Appropriation; the Senate Committee on Health; the Senate Committee on Environment; the Senate Committee on Banking/Insurance; the Senate Committee on National planning; the Senate Committee on Education; and the Senate Committee on Tertiary Education and TETFUND, amongst others.

To give legal backing to the responsibility of the legislature to conduct investigations into the activities of MDAs, section 88 of the 1999 Constitution as amended provides the following:

each House of the National Assembly shall have power by resolution published in its journal or in the Official Gazette of the government of the Federation to direct or cause to be directed an investigation into (a) any matter or thing with respect to which it has the power to make laws, (b) the conduct of affairs of any person, authority, ministry or government department charged, or intended to be charged, with the duty of or responsibility for (i) executing or administering laws enacted by the National Assembly and (ii) disbursing or administering money appropriated or to be appropriated by the National Assembly (1999 Constitution, Chapter 5, Part I, Section 88).

Through these provisions, the constitution empowers the legislature, through its oversight functions, to hold the Ministries, Departments, and Agencies (MDAs) accountable to the public for the use of public resources. However, it has been argued that despite the robust power of oversight conferred on the legislature in Nigeria, there are ample examples to demonstrate that various legislative committees have not performed their legislative oversight with sufficient accuracy. A very prominent example was in 2005 when the then Chairman of the Senate Committee on Agriculture Senator Bode Olowoporoku alleged that the then Minister of Agriculture, Malam Adamu Bello, unilaterally awarded fertilizer contracts worth N14 billion and ripped-off the nation to the tune of N3.5 billion, and the minister counter alleged that Olowoporoku was merely blackmailing him because he failed to get a N1.5 billion fertilizer contract that he tendered for even when the committee he chaired was supposed to be overseeing the Agriculture Ministry. Following numerous other allegations against him, the Senate leadership unceremoniously removed Chief Bode Olowoporoku from chairmanship of the Senate Agriculture Committee in order to save the legislative body from further embarrassment.

Fiscal Governance

There is a multiplicity of definitions of fiscal governance arising from the fact that many institutions and even countries have tended to provide their own definitions to reflect their different focuses (Kim, Cho & Molineris, 2023). Regardless of the multiplicity of definitions, the definitions of the European Commission are quite apt. It defined fiscal governance as “those rules, regulations and procedures that influence how budgetary policy is planned, approved, carried out, monitored and evaluated” (cited in Kim *et al*, 2020, p.2). Generally, fiscal governance performs important functions with the goal of maintaining fiscal sustainability. This enhances the efficiency of public expenditure and improves the accountability and transparency of public finance.

A tool for ensuring efficient fiscal governance is the instrumentality of legislative oversight. However, studies on various sectors have demonstrated that in spite of the ample provisions for robust legislative oversight in the Nigerian constitution and other statutes, legislative oversight has been lax as a consequence of which fiscal governance has remained weak. This is evidenced in the country’s performance in major global fiscal transparency ratings. The 2023 Open Budget Survey, OBS, conducted by the International Budget Partnership, IBP showed that Nigeria’s fiscal transparency ranking has slumped, with the country ranking 92nd out of 125 countries surveyed. The survey revealed that Nigeria’s performance in transparency, public participation, and institutional oversight was subpar, trailing countries such as Cameroon, Zimbabwe, Zambia, Sierra Leone, and Benin. In 2021, the Center for Fiscal Transparency and Integrity Watch (CeFTIW) ranked Nigerian federal and state government agencies in a transparency and integrity index and found their performances to be very low, with the highest scoring being a mere 35 percent. The report, which was a first-of-its-kind, focused on six key

areas in assigning the scores: accessibility, open budget, public procurement, human resources, anti-corruption, and Citizens Engagement.

In addition, over the past five years, Nigeria's fiscal transparency rating, as measured by the Open Budget Survey, has remained considerably low. In 2017, Nigeria scored 17%; in 2019, the score improved to 21%; in 2021, it further improved to 45% before dropping to 31 in 2023, despite a 24% global increase in transparency (Jannamike, 2024).

From the foregoing, it is clear that despite the enormous responsibilities entrusted to the National Assembly for ensuring Nigeria's fiscal transparency, the august body has not fulfilled those responsibilities. A study by the Fiscal Transparency Organization attributed the situation to a number of factors ranging from the fact that Nigeria does not have a fiscal transparency code or a budget law specifying roles for ministries and other stakeholders in the drafting of the budget through the contradictory provisions of the existing laws and regulations to the fact that the roles and responsibilities of the legislature are not clearly spelt out. This leads to conflict and frequent delays, and the poor definition of roles and responsibilities undermines transparency in the budget process and obscures public accountability (<https://internationalbudget.org/wp-content/uploads/Africa-Fiscal-Transparency-Nigeria.pdf>).

Legislative Oversight and Fiscal Governance in the Tertiary Education Trust Fund (TETFUND): A Brief Literature Review

In their study on the impact of the Tertiary Education Trust Fund (TETFUND) in funding public higher education in Lagos State, Wapmuk and Amini (2018) observed that funding of public tertiary education in Nigeria has long emerged as a critical challenge to the promotion of good tertiary educational standards, maintenance of physical infrastructure, training of lecturers and funding of research in the country, among others. Wapmuk and Amini explained that these issues have caused friction between the staff of tertiary institutions and the government, leading to frequent strikes and disruptions to academic activities. According to them, higher education institutions in the country have often resorted to strike actions to press home their demands for better working conditions and education funding.

In a related study, Onwuchekwa (2016) examined the influence of TETFund on educational research in Nigerian universities. This study adopted a descriptive survey research design. The population consisted of all the 6939 lecturers in the five federal universities in Southeast Nigeria: University of Nigeria, Nsukka [UNN] (1260); Michael Okpara University of Agriculture Umudike [MOUAU] (771); Nnamdi Azikiwe University, Awka [NAU] (2064); Federal University of Technology Owerri [FUTO] (1877); and Alex Ekwueme Federal University Ndufu-Alike, Ikwo [AE-FUNAI] (67). The stratified random sampling technique was used to select the sample for the study. The sample size of 386 was determined using Yamane (1967) formula (Eboh, 2009).

Onwuchekwa applied Bowley's proportional allocation formula to determine the sample size for each category of respondents as UNN (120), NAU (115), MOUAU (43), FUTO (104) and FUNAI (4). The researcher employed both the questionnaire and in-depth interviews to elicit data from the respondents. The questionnaire was constructed in a Four Point-Likert Scale format viz, to a very high extent (4 points), to a high extent (3points), to a very low extent (2points), and to a low extent (1). The reliability coefficient was determined using Cronbach's alpha, which yielded 0.965, and the hypotheses were formulated and tested using the one-way ANOVA and Minitab software techniques at a 0.05 level of significance and 2 degrees of freedom. Minitab software was used to determine the extent to which the TETFUND Intervention Fund has influenced Educational Research in universities in South East Nigeria.

After a thorough analysis of the data, Onwuchekwa found that the extent of the influence of the TETFUND intervention fund at 5.28 percent had no significant influence on educational research in universities in the Southeastern Nigeria. This implied that only 5.28 percent of TETFUND intervention fund were accessed and utilized by lecturers in these universities while 94.72 percent fund are un-accessed. The findings accorded with a similar study by Umeh (2014), which found that out of the allocation of over \$10.052 billion to Universities, Polytechnics and Colleges of Education for Institution-Based Research by the Federal Government and disbursed by TETFUND, over ₦7.8 billion was not accessed.

In addition, Udu and Nkwede (2014) studied the impact of TETFund interventions in Nigerian Universities and its implications on sustainable development with special attention to Ebonyi State University (EBSU), Abakaliki. The study concluded that despite the TETFund interventions, tertiary institutions in Nigeria still face the challenge of sufficient funds necessary to upgrade the institutions to international standards. The study also pointed out that even when the funds are approved by TETFund, not all the funds are always fully accessed by the beneficiary institutions, partly because of the failure of the institutions to account for the funds they received earlier.

A similar study carried out by Oraka, Ogbodo and Raymond (2017) noted that notwithstanding several interventions by TETFUND, student support is now inadequate and the number of students from poor and disadvantaged backgrounds attending higher institutions has become insignificant. Adavbiele (2016) argued that when basic learning facilities are lacking in tertiary institutions, students tend to exhibit anti-social behavior just to ease the tension generated by overcrowding in classrooms and hostels. Therefore, he attributed students' restiveness and ready resort to violent demonstrations, as witnessed in the past, to the lack of basic facilities in many tertiary institutions.

On the other hand, TETFund has countered that the inability of some tertiary institutions to access funds on time is due to failure to follow the guidelines for accessing funds. Following this line of argument, the then Executive Secretary, TETFund, Abdullahi Baffa, submitted that out of the N1 trillion (one trillion naira) allocated to TETFund between 2011 and 2015, about N175 billion (One hundred and seventy-five billion naira) had remained un-accessed (The Guardian News, 2 June, 2017). Bafa, therefore, suggested that it was misleading to heap all the blames of the persistent funding problems in the tertiary education sector in Nigeria on TETFUND. Wapmukand and Amini (2018) however insist that in spite of such disclaimer, the point remains that a huge gap remains between anticipated and actual funds released to tertiary institutions in Nigeria, even with the interventions of TETFund.

In a study on assessing the oversight role of the Senate in the education sector, 2015-2019, which focused on the Senate Committees on Basic and Secondary Education as well as that on Tertiary Education and TETFund, Maccido (2019) noted, while in the previous National Assembly, the Senate had a single Committee on Education, beginning from the 8th Assembly (2015-2019), the Committee was divided into two to have a separate one dedicated to Tertiary Institutions and TETFund. Maccido stated that the Committee on Tertiary Institutions and TETFund was constituted and inaugurated with other Standing Committees by the Senate President, Dr Bukola Saraki, on 19th November 2015 and was charged with the following responsibilities:

- i. Determine the causes of decay in our tertiary institutions and proffer solution;
- ii. Monitor the policy, administration, and funding of tertiary institutions and TETFund; and
- iii. Ensure that funds are efficiently applied in the annual budgets of various tertiary institutions; and
- iv. Propose new legislative interventions and laws for revamping the tertiary education sector (Maccido, 2019, p.25).

Maccido reported that in that legislative year, the Committee held 9 meetings, including with TETFund, the Ministry of Education officials, the Minister of Finance, and the Accountant General of the Federation and Budget Office. The Committee and the Ministry of Education, in collaboration with Daily Trust Newspapers organized a Roundtable on Legislative Agenda for Tertiary Institutions from May 30 to June 2016. However, he found that despite these efforts, the Committee was largely ineffective in exercising its oversight functions over the MDAs in the tertiary education sector. He attributed the ineffectiveness to inadequate funding for oversight activities and conflict of jurisdiction over MDAs and institutions of education between the two Committees created out of the original Committee on Education in previous assemblies.

From the foregoing review, it can be seen that there is unanimity of views in extant studies that the establishment of TETFUND has not led to the much-desired improvement in the quality of tertiary education in Nigeria, and that many of the challenges encountered in the sector before the establishment of the fund have persisted. However, existing studies have not provided adequate explanations for the persistent failure to transform the tertiary education sector, irrespective of the establishment of TETFUND and the introduction of relevant committees of NASS to oversee its performance. This study attempted to fill this gap through a systematic collection and analysis of both primary and secondary data.

Theoretical Framework

The theoretical framework for this study is the theory of structural functionalism as developed by Gabriel Almond. The theory views society as a structure with interrelated parts designed to meet the biological and social needs of the individuals within that society. Functionalism grew out of the writings of the English philosopher and biologist Herbert Spencer (1820–1903), who saw similarities between society and the human body. Émile Durkheim, another early sociologist, applied Spencer's theory to explain how societies change and survive over time. He explained that though the society is made up of individuals, a thorough understanding of how society works should look beyond individuals to social facts. These are the laws, morals, values, religious beliefs, customs, fashions, rituals, and all of the cultural rules that govern social life (Durkheim 1895), and each of them serves one or more functions within a society. Another notable structural functionalist, Robert Merton (1910–2003), divided these functions into manifest and latent functions. Other eminent scholars who contributed to the advancement of the structural-functional approach include the anthropologists Bronislaw Malinowski and A. R. Radcliffe-Brown, as well as Talcott Parsons, who was probably the most dominant theorist of his time.

In the 1960s, political scientists Gabriel Almond and Bingham Powell introduced a structural-functionalist approach to comparing political systems. They argued that, in order to understand a political system, it was necessary to understand not only its institutions (or structures) but also their respective functions. They also insisted that these institutions must be properly understood and placed in a meaningful and dynamic historical context. The structural-functional approach is based on the view that a political system is made up of several key components, including interest groups, political parties, and branches of government (Almond & Powell, 1966). Structures are regarded as the more 'static' elements of a system (Sewell, 1992). Structures are identifiable because they are usually organized or institutionalized in a specific manner and consist of many interrelated, interdependent, but also autonomous parts, including alliances of different actors (Sewell, 1992).

In addition to structures, a political system consists of various functions, chief among them political socialization, recruitment, and communication (Almond & Powell, 1966). Certain functions must be present within governance systems for the system to persist (Almond and Coleman, 1960). Functions not only connect the structures in a system but also represent the relationships between them. Specifically, Almond identified the functions performed by the political system under structural functionalism as interest articulation, interest aggregation, rulemaking, rule application, and rule adjudication.

Application of the Theory

In applying the theory of structural functionalism to the study of legislative oversight and transparency and accountability in TETFund, it is germane to recall that Almond identified the functions performed by the political system as interest articulation, interest aggregation, rulemaking, rule application, and rule adjudication. In the context of this study, TETFund aggregates the needs of tertiary institutions and articulates them into its budget proposal for a fiscal year and then submits the budget to the National Assembly for approval. Budget approval by the National Assembly constitutes lawmaking in Almond's typology, its implementation by TETFund is rule implementation, and the sanction posed by the National Assembly for breach of budget implementation rules or disbursement to tertiary institutions and commitment of TETFund to court constitute rule adjudication.

Applying the basic argument of structural functionalism to this case study, when these structures perform their assigned functions effectively in the form of expeditious approval of budgets by the NASS and timely disbursement of funds from TETFund to tertiary institutions, this will result in efficient delivery of quality tertiary education in Nigeria, leading to systemic stability. On the other hand, failure of all or any of the structures to perform their assigned functions efficiently results in non-delivery of quality tertiary education and persistent dysfunctionality in the system.

By extension, where the National Assembly performs its function of law making efficiently through speedy passage of annual budgets but the agencies of the executive arm, in this case TETFund, fails to perform its rule implementation function with the same level of efficiency, the onus is on the NASS to invoke its rule adjudication powers to impose sanctions on the agency. In the same way, where TETFund discharges its functions efficiently but some tertiary institutions fail to make judicious use of the resources allocated to them, it is also the responsibility of the National Assembly through its relevant committees to impose sanctions on those institutions

or their leaderships. It is important to emphasize that the only way the committees of the NASS can ascertain the extent of performance of these agencies in the discharge of their rule implementation function is through the mechanism of legislative oversight. Where a legislature or its committees exercise a strict oversight function over the activities of agencies of the executive arm, it follows that greater transparency and accountability would result in improved service delivery in the particular sector. Contra wise, the failure of the legislature or any of its committees to perform its assigned function, such as that of oversight, leads to a lack of transparency and accountability in the management of public resources, resulting in poor service delivery and dysfunctionality in the system.

Data presentation, interpretation, and analysis

In this section, we present, interpret, and analyze the data obtained from our field work by using questionnaires. The questionnaire instrument was administered on 250 respondents from eight tertiary institutions: University of Abuja, University of Nigeria, Nsukka, Federal College of Education Zuba, Federal College of Education Ehamufu, Federal Poly Nasarawa, and Federal Poly Oko. The survey also included respondents from the National Assembly as TETFund (see Table 1 below).

Table 1: Distribution of Respondents by their Organizations Organization

Organization	Number	Percentage (%)
University of Abuja	45	18
University of Nigeria, Nsukka	55	22
National Assembly [NASS]	15	6
TETFund	15	6
FCE Zuba (30)	30	12
FCE Ehamufu	30	12
(30); FP Nasarawa (30);	30	12
FP Oko (30).	30	12
Total	250***	100

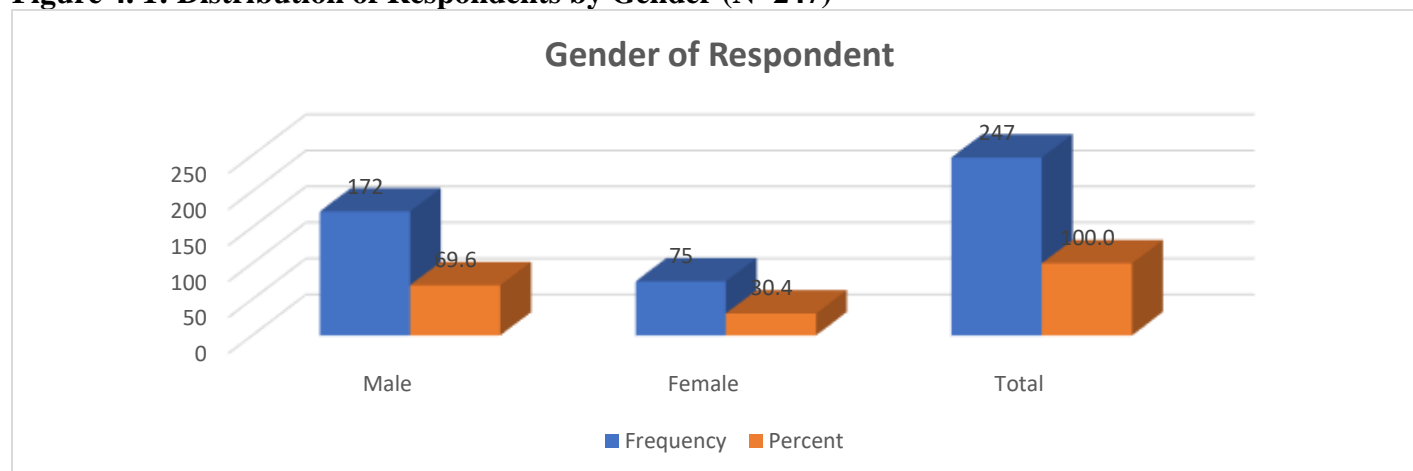
*** Out of this number, 247 questionnaires were successfully returned, and the analysis is based on the number.

Table 2. Demographic characteristics of the respondents.

Sex	Number	Percentage
Male	172	79.6
Female	75	30.4
Total	247	100

Source: Fieldwork, December 2024

Figure 4. 1: Distribution of Respondents by Gender (N=247)



Data on figure 1 above shows the gender distribution of the respondents. From the breakdown of data in table 2 above, 172 respondents (79.6%) were males and 75 (30.4%) were females. Thus, male respondents outnumbered

female respondents in the survey. This is probably an indication of gender imbalance in the composition of the workforce in the institutions surveyed. By implication, it could also mean that the Nigerian government has not fully reflected the policy of gender mainstreaming in its recruitment policy, which should ensure that women and men have equal access to opportunities, rewards and society's valued resources.

Table 3: Data Presentation on Legislative Oversight and Effectiveness of TETFUND

Legislative oversight and effectiveness of TETFUND	SA	A	UND	D	SD
Strict legislative oversight ensured significant improvements in financing projects and staff developments in tertiary institutions by TETFUND between 2015 and 2023.	12 (4.9%)	5 (2.0%)	18 (7.3%)	117 (47.3%)	95 (38.5%)
Legislative oversight did not have a significant impact on project financing and staff development in tertiary institutions between 2015 and 2023.	101 (40.9%)	117 (47.8%)	20 (8.1%)	5 (2.0%)	4 (1.6%)
Through legislative oversight, there was significant reduction in corruption in the management and disbursement of funds by the Tertiary Education Trust Fund was significantly reduced between 2015 and 2023.	10 (4.0%)	5 (2.0%)	17 (6.9%)	110 (44.5%)	105 (42.5%)
Legislative oversight ensured greater transparency and accountability in the use of funds from TETFUND by the management of tertiary institutions between 2015 and 2023.	21 (8.5%)	5 (2.0%)	25 (10.1%)	84 (34.0%)	112 (45.3%)
Legislative oversight led to improved ease of access to funds from TETFUND by tertiary institutions between 2015 and 2023.	12 (4.9%)	14 (5.7%)	30 (12.1%)	106 (42.9%)	85 (34.4%)
Legislative oversight ensured equitable distribution of project funds and staff development needs in Nigeria's tertiary education sector between 2015 and 2023.	7 (2.8%)	11 (4.5%)	24 (9.7%)	103 (41.7%)	102 (41.3%)
Legislative oversight enhanced the timely delivery of quality projects and staff training by the management of tertiary institutions between 2015 and 2023.	12 (4.9%)	10 (4.0%)	21 (8.5%)	125 (50.6%)	79 (32.0%)

Where SD = Strongly Disagree, D= Disagree, UND= Undecided, A = Agree, SA = strongly agree.

Source: Field Survey 2024

Table 3 provides data on the answers provided by 247 respondents to the 7 questions contained in cluster A on legislative oversight and effectiveness of TETFUND in financing projects and staff developments in tertiary institutions. The data revealed that 5 respondents (2%) agreed and 12 respondents (4.9%) strongly agreed that strict legislative oversight ensured a significant improvement in financing projects and staff developments in

tertiary institutions by TETFUND between 2015 and 2023. On the other hand, 95 respondents (38.5%) strongly disagreed and 117 (47.3%) disagreed that strict legislative oversight ensured that there was a significant improvement in financing projects and staff developments in tertiary institutions by TETFUND between 2015 and 2023, while 18 (7.3%) of the sampled population were undecided. Based on the available results, this means that strict legislative oversight did not ensure a significant improvement in financing projects and staff developments in tertiary institutions by TETFUND between 2015 and 2023.

The table further revealed that 117 respondents (47.8%) agree and 101 (40.9%) strongly agree that legislative oversight did not have a significant impact on the financing of projects and staff development in tertiary institutions between 2015 and 2023. On the other hand, 4 (1.6%) strongly disagree and 5 (2.0%) disagreed that legislative oversight did not have a significant impact on the financing of projects and staff development in tertiary institutions between 2015 and 2023, while 20 (8.1%) of the studied population were undecided. This implied that legislative oversight did not have a significant impact on the financing of projects and staff development in tertiary institutions between 2015 and 2023.

Again, table 3 revealed that 5 respondents (2.0%) agree and 10 respondents (4.0%) strongly agree that through legislative oversight, there was a significant reduction in corruption in the management and disbursement of funds by the Tertiary Education Trust Fund between 2015 and 2023. In contrast, 105 respondents (42.5%) of the sampled population strongly disagreed and 110 (44.5%) disagreed that through legislative oversight, there was a significant reduction in corruption in the management and disbursement of funds by the Tertiary Education Trust Fund between 2015 and 2023. The table indicates that 17 respondents (6.9%) remained undecided.

The table further sampled the opinion of the respondents on how legislative oversight ensured greater transparency and accountability in the use of funds from TETFUND by the management of tertiary institutions between 2015 and 2023. The results revealed that 5 (2%) respondents agreed that legislative oversight ensured greater transparency and accountability in the utilization of funds from TETFUND by the management of tertiary institutions between 2015 and 2023, and 21 (8.5%) strongly agreed that legislative oversight ensured greater transparency and accountability in the utilization of funds from TETFUND by the management of tertiary institutions between 2015 and 2023. On the other hand, 114 (45.3%) of the sampled population strongly disagreed that legislative oversight ensured greater transparency and accountability in the utilization of funds from TETFUND by the management of tertiary institutions between 2015 and 2023, while 84 (34%) disagreed that legislative oversight ensured greater transparency and accountability in the utilization of funds from TETFUND by the management of tertiary institutions between 2015 and 2023. The table indicates that 25 (10.1%) of the sampled population was neutral. This implied that legislative oversight did not ensure greater transparency and accountability in the use of funds from TETFUND by the management of tertiary institutions between 2015 and 2023.

Again, the table reveals that legislative oversight did not lead to improved ease of access to funds from TETFUND by tertiary institutions between 2015 and 2023. From the available information, only 14 (5.7%) agree and 12 (4.9%) strongly agree that legislative oversight did not lead to improved ease of access to funds from TETFUND by tertiary institutions between 2015 and 2023. On the other hand, 34.4% of the sampled population strongly disagreed that legislative oversight did not lead to improved ease of access to funds from TETFUND by tertiary institutions between 2015 and 2023. In addition, 42.9% disagree that legislative oversight did not lead to improved ease of access to funds from TETFUND by tertiary institutions between 2015 and 2023, while 30 (12.1%) remained indifferent.

The respondents' opinions were further sampled on legislative oversight ensuring equitable distribution of project funds and staff development needs in Nigeria's tertiary education sector between 2015 and 2023. The table also indicated that as many as 102 (41.3%) strongly disagreed and 103 (41.7%) disagreed that legislative oversight ensuring equitable distribution of project funds and staff development needs in Nigeria's tertiary education sector between 2015 and 2023, while 9.7% of the sampled population remained neutral. In contrast, only 11 respondents (4.5%) agreed and 7 (2.8%) strongly agreed that legislative oversight ensured equitable distribution of project funds and staff development needs in Nigeria's tertiary education sector between 2015 and 2023. 24 respondents of 9.7%) were undecided.

The last item on table 1 sampled respondents' opinions on how legislative oversight enhanced the timely delivery of quality projects and staff training by the management of tertiary institutions between 2015 and 2023. The table revealed that a mere 10 (4.0%) respondents agreed and 12 (4.9%) strongly agreed that legislative oversight enhanced the timely delivery of quality projects and staff training by the management of tertiary institutions between 2015 and 2023. On the other hand, 79 (32.0%) respondents strongly disagreed and 125 (50.6%) disagreed that legislative oversight enhanced the timely delivery of quality projects and staff training by the management of tertiary institutions between 2015 and 2023. 21 respondents or 8.5% remained undecided. This implied that legislative oversight did not enhance the timely delivery of quality projects and staff training by the management of tertiary institutions between 2015 and 2023.

Table 4: Data presentation on executive interference with legislative oversight and the capacity of the legislature to exercise effective oversight (N=247)

Legislative oversight and effectiveness of TETFUND	SA	A	UND	D	SD
Executive interference with legislative oversight function hampered the ability of legislative committees to ensure compliance with law in the disbursement of education tax funds to tertiary institutions in Nigeria.	27 (10.9%)	124 (50.2%)	40 (16.2%)	40 (16.2%)	16 (6.5%)
Political pressure from the executive arm of government led to the inability of the legislators to enforce transparency in the award of projects and allocation of funds for staff development by TETFUND in tertiary institutions in Nigeria between 2015 and 2023.	17 (6.9%)	139 (56.3%)	24 (9.7%)	43 (17.4%)	24 (9.7%)
Executive support from TETFund leadership encourages a nonchalant attitude in the disbursement of funds to tertiary institutions.	16 (6.5%)	101 (40.9%)	40 (16.2%)	42 (17.4%)	48 (19.4%)
Executive support encourages the diversion and misapplication of funds by TETFund to fund non-statutory needs.	0 (0.0%)	126 (51.0%)	105 (42.5%)	0 (0.0%)	16 (6.5%)
Non-cooperation of staff of beneficiary institutions and TETFund to provide necessary documents on the award of contracts and procurement projects hampered legislative inquiry and oversight responsibilities between 2015 and 2023.	9 (3.6%)	101 (40.9%)	81 (32.8%)	40 (16.2%)	16 (6.5%)

Reliance on TETFund and beneficiary institutions to fund legislative committee oversight visits undermined the integrity of legislative oversight between 2015 and 2023.	25 (10.1%)	131 (53.0%)	64 (25.9%)	19 (7.7%)	8 (3.2%)
Financial inducement of members of legislative committees engenders compromise of oversight responsibility over TETFund and beneficiary institutions.	68 (27.5%)	128 (51.8%)	32 (13.0%)	11 (4.5%)	8 (3.2%)
Weak sanctioning of erring legislative committee members encourages compromise of oversight responsibility in the Legislative-TETFund-Beneficiary Institution relationship in the tertiary education sector.	61 (24.7%)	138 (55.9%)	24 (9.7%)	8 (3.2%)	16 (6.5%)

Where SD = Strongly Disagree, D= Disagree, UND= Undecided, A = Agree, SA = strongly agree.

Source: Field Survey 2024

Table 4 shows the respondents' opinions on whether executive interference undermined the capacity of the legislature to exercise effective oversight of the operations of the Tertiary Education Trust Fund (TETFUND) in Nigeria's tertiary education sector between 2015 and 2023. The table revealed that 124 respondents (50.2%) agreed and 27 (10.9%) of the sampled population strongly agreed that executive interference undermines the capacity of the legislature to exercise effective oversight of the operations of the Tertiary Education Trust Fund (TETFUND) in Nigeria's tertiary education sector between 2015 and 2023. On the other hand, 16 respondents (6.5%) and 40 respondents (16.2%) of the sampled population strongly disagreed that executive interference with legislative oversight function hampered the ability of the legislative committees to ensure compliance with law in the disbursement of education tax funds to tertiary institutions in Nigeria, while another 40 respondents (16.2%) of the sampled population held a neutral opinion. Based on the available data, the study maintained that executive interference undermined the capacity of the legislature to exercise effective oversight of the operations of the Tertiary Education Trust Fund (TETFUND) in Nigeria's tertiary education sector between 2015 and 2023.

The table revealed that 139 respondents (56.3% of the sampled population) agreed that political pressure from the executive arm of government led to the inability of the legislators to enforce transparency in the award of projects and allocation of funds for staff development by TETFUND in tertiary institutions in Nigeria between 2015 and 2023. In addition, 17 respondents (6.9%) of the sampled population strongly agreed that political pressure from the executive arm of government led to the inability of the legislators to enforce transparency in the award of projects and allocation of funds for staff development by TETFUND in tertiary institutions in Nigeria between 2015 and 2023. This resulted in a percentage of those who agreed to 63.2%, which served as the majority. Additionally, 24 (9.7%) strongly disagreed, 43 (17.4%) disagreed, and another 24 or 9.7% were undecided that political pressure from the executive arm of government led to the inability of the legislators to enforce transparency in the award of projects and allocation of funds for staff development by TETFUND in tertiary institutions in Nigeria between 2015 and 2023.

Moreover, the table indicated that 101 (40.9%) agreed and 16 (6.5%) strongly agreed that political pressure from the executive arm of government led to the inability of the legislators to enforce transparency in the award of

projects and allocation of funds for staff development by TETFUND in tertiary institutions in Nigeria between 2015 and 2023. In contrast, 48 (19.4%) of the sampled population strongly disagreed and 42 (17.4%) disagreed that executive support for TETFund leadership encourages a nonchalant attitude in the disbursement of funds to tertiary institutions. The remaining 40 respondents (16.2%) were undecided.

Therefore, it upholds that political pressure from the executive arm of the government led to the inability of the legislators to enforce transparency in the award of projects and allocation of funds for staff development by TETFUND in tertiary institutions in Nigeria between 2015 and 2023.

Similarly, the study held that executive support encourages the diversion and application of funds by TETFund to fund non-statutory needs. The opinion of the respondents further strengthened this position. as many as 126 respondents (51.0%) agreed that executive support encourages diversion and application of funds by TETFund to fund non-statutory needs. Even though none of them strongly disagreed, only 16 or 6.5% strongly disagree that executive support encourages diversion and application of funds by TETFund to fund non-statutory needs, while as many as 105 or 42.5% indicated they were undecided.

The table also revealed that non-cooperation of staff of beneficiary institutions and TETFund to provide necessary documents on the award of contracts and procurement projects hampered legislative inquiry and oversight responsibilities between 2015 and 2023. This position was informed by 101 (40.9%) respondents who agreed and another 9 (3.6%) who strongly agreed that non-cooperation of staff of beneficiary institutions and TETFund to provide necessary documents on the award of contracts and procurement projects hampered legislative inquiry and oversight responsibilities between 2015 and 2023. On the contrary, only 16 (6.5%) strongly disagreed and 40 (16.2%) disagreed that non-cooperation of staff of beneficiary institutions and TETFund to provide necessary documents on the award of contracts and procurement projects hampered legislative inquiry and oversight responsibilities between 2015 and 2023. 81 respondents or 32.8% indicated they were undecided.

The table further indicated that 131 (53.0%) of the sampled population agreed and 25 (10.1%) strongly agreed that reliance on TETFund and beneficiary institutions to fund oversight visits by legislative committees undermined the integrity of legislative oversight between 2015 and 2023. On the other hand, 8 (3.2%) strongly disagreed and 19 (7.7%) disagreed that reliance on TETFund and beneficiary institutions to fund oversight visits by legislative committees undermined the integrity of legislative oversight between 2015 and 2023. Another 64 (25.9%) were undecided. This study maintains that reliance on TETFund and beneficiary institutions to fund oversight visits by legislative committees undermined the integrity of legislative oversight between 2015 and 2023. Regarding whether financial inducement of members of legislative committees compromises oversight responsibility over TETFund and beneficiary institutions, 128 (51.8%) agreed and 68 (27.5%) strongly agreed. On the other hand, 8 (3.2%) respondents strongly disagree, 11 (4.5%) disagree, and 32 (13.0%) are indifferent. This study found that reliance on TETFund and beneficiary institutions to fund oversight visits by legislative committees undermined the integrity of legislative oversight between 2015 and 2023. The last item on the table revealed that 138 respondents (55.9%) agreed that weak sanctioning of erring legislative committee members encourages compromise of oversight responsibility in the Legislative-TETFund-Beneficiary Institution relationship in the tertiary education sector. Again, 61 (24.7%) of the sampled population strongly agreed that weak sanctioning of erring legislative committee members encourages compromise of oversight responsibility in the Legislative-TETFund-Beneficiary Institution relationship in the tertiary education sector. However, only 16 (6.5%) strongly disagreed and 8 (3.2%) disagreed that weak sanctioning of erring legislative committee members encourages compromise of oversight responsibility in the Legislative-TETFund-Beneficiary Institution relationship in the tertiary education sector, while 24 (9.7%) had no opinion regarding the subject matter. On this note, the study maintains that weak sanctioning of erring legislative committee members encourages compromise of oversight responsibility in the Legislative-TETFund-Beneficiary Institution relationship in the tertiary education sector.

The table below presents the mean scores of respondents on the impact of executive interference with legislative oversight and the capacity of the legislature to exercise effective oversight in Nigeria's tertiary education sector between 2015 and 2023.

Table 4.13: Mean responses to executive interference with legislative oversight and the capacity of the legislature to exercise effective oversight.

Executive interference with legislative oversight and the capacity of the legislature to exercise effective oversight	Range	\bar{x}	SD	Decision
Executive interference with legislative oversight function hampered the ability of legislative committees to ensure compliance with law in the disbursement of education tax funds to tertiary institutions in Nigeria.	4.00	3.43	1.09	A
Political pressure from the executive arm of government led to the inability of the legislators to enforce transparency in the award of projects and allocation of funds for staff development by TETFUND in tertiary institutions in Nigeria between 2015 and 2023.	4.00	3.3	1.14	A
Executive support from TETFund leadership encourages non-challant attitude in the disbursement of funds to tertiary institutions.	4.00	2.98	1.27	D
Executive support encourages the diversion and application of funds by TETFund to fund non-statutory needs.	4.00	3.38	0.79	A
Non-cooperation of staff of beneficiary institutions and TETFund to provide necessary documents on the award of contracts and procurement projects hampered legislative inquiry and oversight responsibilities between 2015 and 2023.	4.00	3.19	0.97	A
Reliance on TETFund and beneficiary institutions to fund legislative committee oversight visits undermined the integrity of legislative oversight between 2015 and 2023.	4.00	3.59	0.89	A
Financial inducement of members of legislative committees induces a compromise in oversight responsibility over TETFund and beneficiary institutions.	4.00	3.96	0.94	A
Weak sanctioning of erring legislative committee members encourages compromise of oversight responsibility in the Legislative-TETFund-Beneficiary Institution relationship in the tertiary education sector.	4.00	3.89	1.02	A
Cumulated Average	4.00	3.47	1.01	A

Where SD = Strongly Disagree, D= Disagree, UND = Undecided, A = Agree, SA = Strongly Agree
(Criterion Mean = 2.90)

Source: Field Survey 2024

The first item had a mean score of 3.43 and a standard deviation of 1.09. This mean score is higher than the criterion mean of 2.90, indicating that respondents generally agreed that executive interference hampered the ability of legislative committees to ensure compliance with laws in the disbursement of education tax funds. The second item had a mean score of 3.30 with a standard deviation of 1.14. This score also surpasses the criterion mean, which means that political pressure from the executive has led to legislators' inability to enforce transparency in project awards and fund allocations by TETFUND. The third item had a mean score of 2.98 and a standard deviation of 1.27. Although slightly above the criterion mean, this indicates a general disagreement that executive support for TETFund leadership encourages a nonchalant attitude in fund disbursements. The fourth item had a mean score of 3.38 with a standard deviation of 0.79. This means that executive support encourages the diversion of funds to non-statutory needs. The fifth item achieved a mean score of 3.19 and a standard deviation of 0.97, indicating agreement that non-cooperation by staff of beneficiary institutions and TETFund hampers legislative oversight responsibilities. The sixth item had a mean score of 3.59 and a standard deviation of 0.89, reflecting strong agreement that reliance on TETFund and beneficiary institutions to fund oversight visits undermined legislative oversight integrity. The seventh item recorded a high mean score of 3.96 with a standard deviation of 0.94, indicating strong agreement that financial inducements compromise oversight responsibilities. The eighth item had a mean score of 3.89 and a standard deviation of 1.02, revealing strong agreement that weak sanctions against erring legislative committee members encourage compromises in oversight responsibilities. In summary, the mean scores for most items are above the criterion mean of 2.90, indicating a consensus among respondents that executive interference significantly impacts legislative oversight effectiveness. Given the result above, the study upholds its second proposition, which states that executive interference undermined the capacity of the legislature to exercise effective oversight of the operations of the Tertiary Education Trust Fund (TETFUND) in Nigeria's tertiary education sector between 2015 and 2023.

Summary of Findings, Conclusion and Recommendations

This study examined legislative oversight and fiscal governance in the tertiary education sector in Nigeria, with a particular focus on the Tertiary Education Trust Fund (TETFUND). The research investigated the extent to which legislative oversight enhanced fiscal governance in the subsector between 2015 and 2023 and the challenges faced by legislators in performing their oversight responsibilities and measures to overcome oversight challenges.

The results of the fieldwork reveal that legislative oversight has faced significant challenges, ranging from bureaucratic delays to limited legislative capacity to executive interference. Despite the statutory powers of the National Assembly to oversee public funds management, inefficiencies persist, particularly in the tertiary education sector. The study highlighted the role of legislative committees, the necessity of robust oversight tools, such as audits and public hearings, and the importance of transparency and accountability in the management and utilization of public resources. It found that despite the general acknowledgment of the usefulness of robust legislative oversight, the implementation of oversight measures remains inadequate, contributing to persistent issues of mismanagement and corruption within TETFUND and the education sector in general.

On the strength of robust quantitative and qualitative data drawn from 247 valid questionnaires and 21 Key Informant Interviews (KIIs), and in line with the research propositions, the study found the following:

- i. Legislative oversight did not enhance fiscal governance in Nigeria's tertiary education sector between 2015 and 2023.
- ii. Executive interference undermined the capacity of the legislature to exercise effective oversight of the operations of the Tertiary Education Trust Fund (TETFUND) in Nigeria's tertiary education sector between 2015 and 2023.

Conclusion

Arising from the presentation, analysis and interpretation of both quantitative and qualitative data, the study arrived at the conclusion that in spite of copious provisions in the 1999 constitution of the Federal Republic of Nigeria and the relevant NASS Standing Rules on legislative oversight, the actual practice of legislative oversight by the NASS Committees on Tertiary Education and TETFund has not engendered transparent and accountable utilization of funds in Nigeria's tertiary education sector. This study notes that legislative oversight is crucial for ensuring transparency and accountability in fiscal governance but that its effectiveness in Nigeria's tertiary education sector is hampered by structural and procedural challenges. Executive interference, inadequate legislative capacity and a lack of robust oversight tools undermine the potential impact of legislative functions. The study also noted that TETFUND experiences challenges that hamper its operation. Such challenges include: backlog of unutilized allocations; abuse of special intervention; limitation against diversification of sources of revenue; inconsistencies in Education Tax payments by companies; and the government's indiscriminate establishment of public tertiary institutions' operational challenges, among others.

Overall, effective governance of the education sector for national development demands a robust legislative oversight mechanism. This study thus affirms that strengthening legislative oversight will lead to better management of public funds, a reduction in corruption, and enhanced quality of service delivery in the tertiary education sector in Nigeria.

Recommendations

Based on its findings, the study recommends the following:

- i. For the legislature to perform its oversight function effectively, there is a need to strengthen the legal framework for legislative oversight to ensure that the powers of the legislature are clearly defined and protected while overseeing Funds management in Tertiary institutions in Nigeria.
- ii. The legislature must ensure its independence to enable it to perform its oversight functions without undue interference from the executive or other interest groups, especially in the Tertiary education sector in Nigeria.
- iii. To ensure effective performance, there is a need to build the capacity of legislators and their staff to conduct oversight investigations.
- iv. Furthermore, there is a need for the establishment of parallel oversight bodies comprising civil society organizations, educational experts, and auditors to complement the legislative oversight of the sector.

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