LEGISLATIVE OVERSIGHT OF PUBLIC FINANCES AND BUDGET PERFORMANCE: EVEDENCE FROM ADAMAWA STATE, NIGERIA

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Abstract
This study examines the legislative oversight of public finances and budget performance: evidence from Adamawa state, Nigeria. Descriptive survey design was employed to gather data through the administration of a close-ended structured questionnaire and secondary data was also obtained to establish the budget performance trend. Data obtain were analyzed using both descriptive and inferential statistics, simple percentage were used to analyzed the descriptive statistics and linear regression and correlation analysis was employed to established the relationship between the legislative oversight of public finances and budget performance. The independent variables investigated were appropriation legislative oversight of public finances, public accounts committee legislative oversight of public finances, and investigative legislative oversight of public finances. The findings revealed a non- significant negative relationship between appropriation oversight of public finances and budget performance, while both investigative oversight of public finances and public accounts committee oversight of public finances showed a positive and significant association with budget performance. The study highlights the importance of effective legislative oversight of public finances in enhancing budget performance and provides insights for policymakers to strengthen financial oversight of public finances mechanisms in Adamawa State. The study therefore recommends that, the legislature should strengthen its oversight of public finances to ensure effective budget performance; engage in capacity building programs for legislators to enhance their oversight of public finances, and lastly, the government should prioritize transparency and accountability in budget execution to ensure effective budget performance.

Keywords: Budget Performance, Appropriation, Public Accounts Committee (PAC), Investigative Oversight, Public Finances.

1.Introduction

Budget performance therefore means how effectively and efficiently ministries, departments and agencies of government manage and utilized their designated funds and resources to achieve their goals and objectives. These goals attainment is made easier where there are checks and balances, provided by the legislative arm of government through their legislative oversight of public finances. As Brown (2016) said that to guarantee budget implementation as pronounced and to prevent misuse of public funds, legislative oversight of public finances by the legislature is very paramount. Legislative oversight of public finances contributes significantly to the ensuring transparency and accountability within government operations. By scrutinizing budgets and other government activities, legislators bring to light the decision-making process about financial transactions. The aforementioned transparency and accountability not only foster public trust but also acts as a deterrent against unethical practices, corruption and malpractices (Brown, 2016). The Nigerian constitution of 1999 as amended vested the legislature with power to control public funds and ensure that it is utilized for only designated purpose and for which it is meant to be. This gave birth to legislative financial oversight of public finances, which refers to review, evaluation and scrutiny of the selected activities of the executive and their agents.

Legislative oversight of public finances is a robust mechanism institutionalized to check the excesses of the executive arm of government and government agencies, for accountability, to minimize waste in governance, corruption and absolutism in the exercise of political power. This institution has, however, come under serious criticism mainly to perceived misuse of their constitutional powers. In most democracies and particularly in Nigeria, the goal of the oversight is to make sure that public policy serves the public interest (Obiyan, 2011; Osunkoya & Basiru, 2019). Essentially, the oversight of public finances of the legislature put the executive in check and carry the balancing effect for good governance. As noted by Amoge and Ayodel (2018) and Adeola (2017), one prominent area of oversight is fiscal policy. It is the duty of Parliament to employ public policy in a way that advances good governance, and legislative process scrutinizes government budgets to guarantee this. However, given its significance to the concept of good governance for the Nigerian state, the National Assembly's performance in carrying out its oversight job has drawn differing opinions, with complaints that they are failing to fulfill their obligations (Abah & Obiajulu, 2017; Yusuf, 2020). Since the resurgence of democracy in 1999, the legislatures and their oversight functionaries of public finances in Nigeria, appeared to have acted contrary to the principles of horizontal accountability (Osunkoya & Basiru, 2019). Unfortunately, this institutional oversight has faced harsh criticism for how it operates inside Nigerian democracy, mostly because it is thought to fall short of public expectations.

In the context of budget performance, financial legislative oversight functions can be viewed from the following perspectives: Appropriation oversight; public account committee oversight and audit and reporting oversight. Firstly, appropriation oversight of public finances of the legislature are derived from the constitution, which vested the power of fund in the legislature by empowering them to consider, scrutinize and approve the budget. Specifically, section 120 of the 1999 constitution, outlines the financial provisions related to state governments. Committee on appropriation is usually the lead committee while other standing committee becomes sub-committees for the purpose of consideration of the appropriation bill (Afzal, 2017). Afzal (2017) opined that the legislative approval of budgets shapes the priorities and policies of government spending.

Secondly, public accounts committee oversight of public finances, a special committee that originates from the provision of section 125 (5), of the 1999 constitution (as amended), which recognized it as a standing committee of the legislature vested with the power of examining the Auditor General report of audited accounts of MDAs in Nigeria. Ehigiamusoe and Umar (2013) suggest that the effectiveness of Public Account Committee (PAC) oversight of public finances is linked to its independence, and that PAC plays a vital role in overseeing expenditure in public funds, ensuring accountability and enhancing the efficiency of government budget. Furthermore, Public Account Committee (PAC) ensures that budget performance is improved through identifying inefficiencies and irregularities in the budgeting system. The Public Account Committee (PAC) scrutiny and reporting assist tremendously in enhancing transparency in government spending by making public officials accountable for their actions and highlighting potentials waste, PAC helps ameliorate wasteful spending and improve the overall effectiveness of the budget (Ehigiamusoe & Umar, 2013).

Lastly, this study also looked at investigative oversight of public finances of the legislature as it affects budget performance in Adamawa state. The Nigerian 1999 constitution (as amended) empower the legislature to carry out an investigation into 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 disbursing or administering money's appropriated or to be appropriated by the legislature (Odeleye & Oguche, 2024). Similarly, investigative oversight of public finances play a crucial role in budget performance by ensuring accountability and good governance are entrenched in public organization through reviewing the budget, tracking expenditures and ensuring that funds are used for their intended purposes. These are facilitated by organizing public hearings, constitution of committees, commission of enquiries and mandating special audit and investigation of MDA. Financial legislative oversight of public finances help ensure that budget is implemented effectively and align to national priorities (Brown, 2016).

1.1 Problem Statement

Budget performance is not about the budget but rather the variations that emanates as a discrepancy between budgets passed and budget implemented. Which may be attributed to revenue shortfalls, over- reliance on loans (both foreign and local), budget deficit financing, debt burden and its servicing, corruption and misallocation of resources and weak institutional capacity. However, financial legislative oversight is crafted to ameliorate, the aforementioned threats to budget performance. Yet the legislature according to Yusuf (2020), is also plagued by numerous challenges, such as allegation of intimidation of the personnel of MDA during budget hearing and budget defense, allegation of budget padding, allege demand for kickback from MDA, and sometimes favoritism and despotism in committee membership rather than along competencies. These, informed the choice of looking at the impact of financial legislative oversight functions on budget performance in Adamawa state.

Despite, the vital role of financial legislative oversight in promoting transparency, accountability and effective resources allocation, Adamawa state, Nigeria, continues to experience budget performance challenges including misallocation of resources, poor accountability and inefficient public service delivery (Nwogwugwu and Ishola (2019). The extent to which, financial legislative oversight functions impact budget performance in the state remains unclear and there is a need to investigate the relationship between legislative oversight and budget performance to inform policy and practice improvements. Similarly, the importance of studying budget performance from the perspectives of the legislative oversight function cannot be overemphasized, there are paucity of empirical literature in this regard, as most studies examine the broader context of general effectiveness of oversight function on budget implementation without looking at the specific variables that made up the financial legislative oversight function (Odalonu, 2020).

1.2 Objectives of the Study

The main objective of this study is to examines the legislative oversight of public finances and budget performance: evidence from Adamawa state, Nigeria. Other, specific objectives are:

i. To examine the impact of appropriation oversight of public finances and budget performance: evidence from Adamawa state, Nigeria.
ii. To assess the impact of public account committee oversight of public finances and budget performance: evidence from Adamawa state, Nigeria.
iii. To find out the impact of investigative oversight of public finances and budget performance: evidence from Adamawa state, Nigeria.
iv. To find out the trend and patterns of budget performance in Adamawa state, Nigeria.

1.3 Research Hypotheses

The following hypotheses were formulated in null form to guide the attainment of the research objectives.

$H0_1$: -appropriation legislative oversight of public finances does not significantly impact budget performance: evidence from Adamawa state, Nigeria.
$H0_2$: public accounts committee legislative oversight of public finance does not significantly impact budget performance: evidence from Adamawa state, Nigeria.
$H0_3$: investigative legislative oversight of public finances does not significantly impact budget performance: evidence from Adamawa state, Nigeria.

1.4 Scope of the Study

This study focuses on examining the legislative oversight of public finances and budget performance: evidence from Adamawa state, Nigeria. The further, intends to cover a period of ten years (2014-2023) to analyze tends and patterns in budget performance and legislative oversight of public finances using both primary and secondary data.

2. Review of Related Studies

2.1 Conceptual Review

2.2.1 Concept of Budget Performance

Budget performance refers to the process of tracking, measuring and evaluating how well a budget is being implemented and whether it is achieving its intended outcomes. It involves comparing actual spending and performance against the planned budget identifying variances and taking corrective actions (Osadola et al. 2023). Budget performance therefore means how effectively and efficiently ministries, departments and agencies of government manage and utilized their designated funds and resources to achieve their goals and objectives. These goals attainment is made easier where there are checks and balances, provided by the legislative arm of government through their financial legislative oversight functions (Osadola et al. 2023).

2.2.2 Concept of Financial Legislative Oversight Functions

(a) Appropriation Legislative Oversight

An appropriation is a provision of law that provides budget authority for federal agencies to incur obligations. ''Budget authority'' means the authority provided by law to incur financial obligations as contained in the Congressional Budget Act of 1974, Section 3 subsection (2)(A) CRS (2012). Appropriation, in a governmental context, refers to the act of setting aside funds for a specific purpose or program. It is a legislative function where the legislature allocates money from the treasury for government expenditures. Appropriations are typically authorized through the passage of appropriation bills (Garner, 2019). Also, according to Kaiser, (2018) appropriation legislative oversight can be seen as the act of setting aside funds for a specific purpose or project through a formal authorization process, usually undertaken by a legislative body. Legislative oversight, on the other hand, involves the monitoring and review of the implementation of laws and the allocation of resources by the executive arm. Appropriation legislative oversight involves the examination and approval of government budgets, ensuring that allocated funds are used for their intended purposes. It includes ongoing monitoring of expenditures to prevent misuse or inefficiency Samuel (2024).

(b) Investigative Legislative Oversight

The concept of Investigative Legislative Oversight refers to the role of legislative bodies in conducting inquiries, investigations, and oversight activities to ensure accountability, transparency, and efficiency in government operations. This function allows legislatures to examine and scrutinize the actions of the executive branch, public agencies, and other entities to safeguard the public interest and uphold democratic principles. According to Levinson (2016), investigative legislative oversight involves the systematic examination of government activities, policies, and programs by legislative bodies to assess their legality, effectiveness, and adherence to established norms. It empowers legislatures to uncover wrongdoing, promote accountability, and influence policy decisions.

(c) Public Account Committee Oversight

The concept of the Public Accounts Committee has its roots in the Westminster system of parliamentary democracy. It was first established in the United Kingdom in the 19th century. The Indian Public Accounts Committee, for example, draws its origins from the British model and was established following the Government of India Act, 1919 (Bhattacharya, 2015). Public Accounts Committee (PAC) which is a parliamentary committee in many countries is responsible for overseeing government expenditures and holding the government accountable for the way it spends public money (Riccardo, 2011). In addition, the concept of PAC oversight is a crucial aspect of parliamentary and legislative processes in many countries. PACs are committees that play a vital role in ensuring transparency, accountability, and efficiency in the use of public funds. Their primary function is to examine government expenditures and financial management to ensure that public money is spent wisely and in accordance with the law (Mike 2014). Also, the PAC is a parliamentary committee that plays a crucial role in overseeing.

2.2. Theoretical Review

The theory of good governance has evolved over time, the modern concept began to take shape in the late 20th century, with significant contributions from international organizations, scholars, and practitioners; Ancient Greece and Rome philosophers like Plato, Aristotle, and Cicero discussed ideas related to good governance, such as justice, accountability, and the rule of law. 17th and 18th centuries, thinkers like John Locke, Jean Jacques Rousseau, and Montesquieu developed ideas on constitutional governance, separation of powers, and the social contract. Good Governance Theory is a framework that emphasizes the importance of transparency, accountability, and inclusiveness in the management of public resources and decision-making processes. It is often associated with the promotion of democratic governance, sustainable development, and the rule of law. The theory aligned with legislative oversight to promotes transparency by scrutinizing the executive's actions, ensuring that government operations and expenditures are open to public and parliamentary review.

Through oversight, the legislature holds the executive accountable for its decisions, aligning with the good governance principle that public officials must answer for their actions and use of public resources. Legislative committees often engage with citizens, experts, and interest groups during oversight activities, fostering inclusive decision-making and ensuring that diverse perspectives are considered. By overseeing the implementation of laws, the legislature ensures that the executive adheres to legal frameworks, reinforcing the rule of law, a core element of good governance. Oversight helps to identify inefficiencies or mismanagement in government programs, promoting more effective use of public resources, in line with good governance goals. In essence, legislative oversight functions are essential tools for achieving good governance by ensuring that government actions are transparent, accountable, and aligned with the public interest. The presidential system of government practice in Nigeria revolves around this paradigm of good governance theory. In view of the tenant of good governance theory, this study will align the theory to budget performance and legislative oversight functions.

2.3 Empirical Review

Nwaegbu (2022), examines the performance of oversight functions on public funds by the Imo State House of Assembly(legislatures); identified factors influencing the discharge of the oversight mandate by the Committees of the Imo State House of Assembly. This study adopted the mixed research design, which is a mixture of quantitative and qualitative research designs. The choice of research design is because the study employed the use of a questionnaire as a source of primary data as well as Key Informant Interviews [KII] and the sessional reports of selected committees of the Imo State House of Assembly, as well as through primary sources (questionnaires and KII). The study also adopted the quantitative and qualitative analytical frameworks to examine the performance of oversight functions by the Imo State House of Assembly. The study found that although the Imo State House of Assembly has succeeded in exerting its oversight powers in oversighting state MDAs, its dependence on the executive arm for funding has limited its effectiveness. In addition, the study found that factors such as insufficient cooperation from the state MDAs; inadequate resources (material and financial); corruption and personal interests of the Legislators; capacity- deficiency as being major clogs in the wheel of effective performance of legislative oversight functions in Imo State. The study recommended among others provision of adequate resources for the State Legislature by Government; capacity development programmes for Legislators and their aides through partnership with capacity development institutions such as National Institute for Legislative Studies (NILDS); improved cooperation between Ministries, Departments and Agencies of government through regular retreats; adoption of self-accountability measure such as performance appraisals for the members of the Committee; and enforcement of the implementation of oversight recommendations through necessary legal instruments.

Igwe-omoke, et al. (2020), conducted study on Legislative Oversight and the Enforcement of Budget Implementation in Nigeria Army. Inferential statistics was used to analyze the data collected from the respondents. Multiple regression analysis was used to analyze the data. Finding from the study revealed that, legislative oversights are conducted annually in the Nigerian Army while monitoring and evaluation of the oversight functions have increased tremendously during the period under review. Finding from the study also revealed that, the legislative oversight committee reports on the implementation of annual budget in the Nigerian Army have not been always release to Budget Office of the Federation and even to the Nigerian Army itself. Finding from the study further revealed that, legislative oversight has been effective in addressing the revenue shortfall in budget implementation in the Nigerian Army. This is done through virement. The study, therefore, recommends that; Legislative committees on Army should sustain the effort of budget monitoring and evaluation of its oversight functions in order to increase the level of budget implementation in the Nigerian Army which is currently stood at 39%. Legislative committees on Army should always report and published legislative oversight committee reports to Budget Office of the Federation and even the Nigerian Army itself. Legislative committees on Army should sustain its legislative oversight function in addressing revenue shortfall in budget implementation in order to ensure that all projects and programmes are completed.

3. Methodology

This study adopted a descriptive survey design. The population of the study is one hundred and thirty- eight (138) which constitute twenty-seven (27) committee of Adamawa State House of Assembly, and one hundred and eleven (111) Ministries, Departments and Agencies (MDAs) of the Adamawa State government. A census sampling technique was adopted. The data for this study was collected through a combination of both primary and secondary sources through Questionnaires (structured questionnaires), interview, budget reports, legislative records, audit reports, and policy documents. Variables are measured using a 5-point Likert scale, where 5 represents (Very High Extent), 4 (High Extent), 3 (Medium Extent), 2 (Low Extent), and 1 (Very Low Extent). Criterion validity was assessed by comparing the results obtained from the study with established benchmarks, such as official budget performance reports.

Data triangulation was employed by using multiple data sources (e.g., questionnaires, interviews, and document analysis) to verify the findings and enhance the validity of the results (David et al, 2023). The reliability and consistency of the respondents' questionnaires was computed using the Cronbach Alpha method with the help of SPSS version 21, to which value of 0.7 or higher is considered acceptable, indicating that the items within each scale are consistently measuring the same construct. The data was analyzed using both quantitative and qualitative techniques. Quantitatively, descriptive statistic was conducted to determine frequencies, percentages, and mean (average), which was used to summarize the collected data from the questionnaires. Correlation analysis, multiple regression analysis was used to test the hypotheses and determine the impact of the different forms of legislative oversight on budget performance. Qualitatively, thematic analysis was used to analyze qualitative data obtained from interviews and document. The collected data were organized and prepared for analysis by coding.

Model specification

$BP_{it} = \beta_{0it} + \beta_1 ALO_{it} + \beta_2 ILO_{it} + \beta_3 PAC_{it} + \varepsilon_{it}$ ………………………………………………….. (i)

4. Result and Discussion

4.1. Response Rate

Table 1: Response Rate

Response	Total	Percent
Returned	108	78%
Unreturned	30	22%
Total	138	100%

Source: Researchers Collections, (2026)

The study achieved a response rate of 78% and non-response rate of 22% from a sample of 138 questionnaires administered, which constitute Twenty-Seven (27) committee of Adamawa State House of Assembly, and One Hundred and Eleven (111) Ministries, Departments and Agencies (MDAs) of the Adamawa State government and out of which 108 were filled and returned and the analysis based on it. This is an acceptable response rate Z status, professional qualification, experience in service/ elected to state assembly and experience in budget and budgetary matters.

4.2 Demographic Data

Table 2. Demographic Data

Variables	Values	N	%
Gender	*Male*	*77*	*71.3%*
	Females	*31*	*28.7%*
Age Group	*18-25 years*	*0*	*0%*
	26-40 years	*21*	*19.4%*
	41-60 years	*87*	*80.6%*
	Above 60 years	*0*	*0%*
Marital Status	*Married*	*96*	*88.9%*
	Single	*6*	*5.6%*
	Divorcee	*0*	*0%*
	Widowed	*6*	*5.6%*
Educational Status	*Primary/ Secondary School*	*0*	*0%*
	Diploma/ Certificate	*10*	*9.3%*
	Degree/ HND	*79*	*73.1%*
	Masters/ Doctorate Degree	*19*	*17.6%*
Professional Qualification	*Yes*	*71*	*65.7%*
	No	*37*	*34.3%*
Experience in Service	*1-5 years*	*18*	*16.7%*
	6-15 years	*55*	*50.9%*
	16-20 years	*14*	*13.6%*
	Above 20 years	*21*	*19.4%*
Experience in Budget	*1-5 years*	*43*	*39.8%*
	6-15 years	*55*	*50.9%*
	16-20 years	*6*	*5.6%*
	Above 20 years	*4*	*3.7%*

Table 2, depicts the demographic characteristics of the data, it shows that out of the total 108 respondents, 77 were males representing 71.3% and 31 were females representing 28.7%. And the age groups of the respondents are 18-25 with no respondent, while 26-40 years has 21 respondents with 19.4% and 41-60 years with 87 respondents representing 80.6%. The marital status of the respondents shows that married are 96 with 88.9%, single and widowed each having 6 respondents representing 5.6% respectively. The table also indicate that educational status of the respondents are diploma/ certificates with 10 respondents indicating 9.3%, while those with degree or HND are 79 representing 73.1% and those with Masters/ Doctorates degree are 19, with 17.6%. 71 respondents indicating 65.7% have a professional qualification and 37 respondents representing 34.3% do not have any professional qualification. The score for experience in service or elected as member of state assembly shows that 1- 5 years have a score of 18 respondents with a percent score of 16.7%, while majority of the respondents fall in the 6-15 years' experience with a score of 55 and a percent of 50.9%, and those with 16-20 years in service have a score of 14 with a percent of 13. Those with above 20 years' experience in service accounted for 21 (19.4%). The responses indicate that those with 6-15 years' experience in budget and budgeting matters accounted for the highest among the respondents with a score of 55 (50.9%), and those with 1-5 years' experience accounted for 43 (39.8%), while those with 16-20 years accounted for 6 (5.6%) and the above 20 years has a score of 4 (3.7%).

4.3. Reliability Test

Table 3: Cronbach's Alpha Table

Cronbach's Alpha	No. of items
.796	4

SPSS output, (2026)

The table 3 shows that the Cronbach's Alpha of this study is 0.796, which is very close and therefore shows that the variables for the study are reliable. This agrees to threshold established by Sekaran (2008); and Mugenda and Mugenda (2003).

4.4. Descriptive Statistics

Table 4: Summary of Descriptive Statistics of the variables

Variables	Mean	Std. dev.	Minimum	Maximum	Skewness	Kurtosis	N
Budget Perf.	3.51	0.65	1.86	4.71	-0.398	-0.167	108
Appropriation	3.32	0.55	2.40	5.80	1.044	3.364	108
Public Acc.	3.49	0.47	2.57	5.00	0.791	1.482	108
Investigative	3.53	0.60	2.14	5.00	0.288	0.048	108

Source: Researchers SPSS output, (2026)

Table 4.4 shows that budget performance been the dependent variables has a mean of 3.51 and a standard deviation of 0.65 with a minimum value of 1.86 and a maximum value of 4.71 suggesting that the respondents on the averages moderately agrees that financial legislative oversight of public finances influences budget performances. It also shows that with a skewness coefficient of -0.398, the variable is negatively skewed and a kurtosis of -0.167. Appropriation legislative oversight of public finances has a mean coefficient of 3.32 and a standard deviation of 0.55, and a minimum value of 2.40 and a maximum value of 5.80 indicating that the respondents are of the opinion that appropriation legislative oversight of public finances

moderately affects budget performance. The variable is positively skewed with a coefficient of 1.044 and a kurtosis of 3.364 which is in the platykurtic range.
The mean value of the responses on the public account committee oversight of public finances with a coefficient of 3.49 and a standard deviation of 0.47 and a minimum value of 2.57 and maximum value of 5.00 which indicates that public account committee moderately affect budget performance in the state. The variable is positively skewed with a coefficient of 0.791 and a kurtosis of 1.482, which is within the mesokurtic range. Table 4 further shows that investigative legislative oversight of public finances with a mean value of 3.53 and a standard deviation of 0.60, with a minimum value of 2.14 and a maximum value of 5.50, indicating that this variable affect budget performance as shown by the responses. The variable is positively skewed with a coefficient of 0.288 and a kurtosis of 0.048 which is within the mesokurtic range.

4.5. Correlation Matrix

Table 5: Pearson Correlation Coefficient Result

Variables	Budget Perf.	Appropriation	Public Account	Investigative
Budget Perf.	1.000			
Appropriation	0.365	1.000		
Public Account	0.495	0.664	1.000	
Investigative	0.496	0.447	0.621	1.000

Sources: Researcher's SPSS output, 2025.

Table 5, shows the relationship between budget performance and all pairs of the independent variables individually between themselves and cumulatively with the dependent variables of the study. The significance level is at 0.05 with a confidence level of 95%. The results indicate a low positive linear relationship between budget performance and appropriation oversight of public finances with a coefficient of 0.365, while between budget performance and other two independent variables of public account committee and investigative oversight of public finances with coefficients of 0.495 and 0.496 respectively indicating a strong positive linear relationship. The relationship between Appropriation oversight and other two dependent variables (public accounts committee and investigative oversight) with coefficients of 0. 664 and 0.447 indicating a strong positive linear relationship. And the relationship between public account committee and investigative oversight of public finances with coefficient of 0.621, indicate a strong positive linear correlation.

4.6. Normality Test

Table 6: Shapiro-wilk Test

Variables	Statistics	Sig.
Budget Perf.	0.967	0.009
Appropriation oversight	0.919	0.000
Public Account	0.945	0.013
Investigative oversight	0.969	0.000

Sources: Researcher's SPSS output, 2025.

Table 6 shows that budget performance and public account are normality distributed while appropriation oversight and investigative oversight of public finances are not normally distributed.

4.7. Autocorrelation Test

Table 7: Durbin-Watson

Cronbach's Alpha	No. of items
2.091	4

SPSS output, (2026)

The autocorrelation test was carried out to find if there is autocorrelation present in the data using Durbin-Watson. The general rule is that values near 2 suggest that there is no autocorrelation while value near 0 indicates a degree of positive autocorrelation and values near 4 indicate a high degree of negative autocorrelation. The Durbin-watson of this study has a coefficient of 2.091 which suggested absence of autocorrelation in the data.

4.8. Test for Multicollinearity

Table 8: Multicollinearity Test Result

Variables	**Tolerance**	**VIF**
Appropriation oversight	0.557	1.798
Public account	0.428	2.337
Investigative oversight	0.613	1.632

Sources: Researcher's SPSS output, (2026).

Table 8 shows a tolerance value of 0.557, 0.428 and 0.613 for appropriation oversight, public account committee and investigative oversight of public finances respectively. Which are all greater than 0.10 and the VIF values of 1.798, 2.337 and 1.632 for appropriation oversight, public account and investigative oversight of public finances respectively, are less than 10. Therefore, there is no present of multicollinearity in the independent variables.

4.9. Test of Hypotheses

The dependent variable budget performance was regressed on the predicting variables of appropriation legislative oversight of public finances public account committee legislative oversight of public finances and investigative legislative oversight of public finances. The independent variables of appropriation legislative oversight of public finances, public account committee legislative oversight of public finances and investigative legislative oversight of public finances are statistically positively significant in predicting, budget performance $f(3, 104) = 15.164$, $p< 0.001$ which indicates that the three factors under study have a significant impact on budget performance. Moreover, the $R2 = 0.304$ depicts that the model explains 30.4% of the variance in budget performance. Additionally, the coefficients were further assessed to ascertain the influence of each of the factors on the criterion variable (budget performance); H1, evaluates whether appropriation legislative oversight of public finances do not significantly affect budget performance. The results revealed that appropriation legislative oversight of public finances have a statistically non-significant negative impact on budget performance ($B=-0.054$, $t = 0.441$, $p = 0.675$). This suggests that the appropriation legislative oversight of public finances may not be a significant predictor of budget performance in Adamawa State. Hence H1 supported.

Further, H2 assesses whether public account committee legislative of public finances do not significantly impact budget performance. The regression result indicates that public account committee has a statistically positive significant impact on budget performance (B = 0.383, t = 2.203, p = 0.030) and this indicates that effective oversight by the public account committee is associated with improved budget performance, hence H2 was not supported. H3 examined the significant impact of investigative legislative oversight of public finances and budget performance. The results of the regression revealed a statistically significant positive impact of investigative legislative oversight functions on budget performance (B = 0.329, t = 2.916, p = 0.004), this suggests that investigative oversight of public finances play a crucial role in ensuring transparency and accountability in budget execution, leading to improved budget performance. H3 not supported.

4.10 Analysis of Secondary Data

Table 9: Adamawa State 2015-2024 budget Proposal and Actual

Years	Budget Proposal (₦)	Actual Budget (₦)	% of Implementation
2015	100,890,536,580.00	62,101,528,899.33	61.55
2016	120,126,857,430.00	83,815,193,695.95	69.77
2017	105,459,016,000.00	73,262,698,785.00	69.47
2018	162,795,913,100.00	48,995,167,384.00	30.09
2019	230,989,412,375.00	56,587,631,676.00	24.50
2020	183,360,699,485.00	140,072,711,860.00	76.39
2021	140, 034,409, 440.00	127,171,329,340.00	90.81
2022	163, 629,910,040.00	116,215,524,831.31	71.02
2023	173,019,054,060.00	214,280,968,767.63	123.84
2024	225,893,690,626.00	281,150,285,906.00	124.46

Source: Adamawa state Budget office Document, (2026)

Regressing budget implementation index which is the implementation percentages (performance) on the predicting variables of appropriation oversight of public finances, public account committee oversight of public finances and investigative oversight of public finances. The independent variables of appropriation oversight of public finances, public account committee oversight of public finances, and investigative oversight of public finances are statistically positively insignificant in predicting budget performance f (3, 6) =0.958, p> 0.471 which indicates that the four factors under study have an insignificant impact on budget performance. Moreover, the R2 = 0.324 depicts that the model explains 32.4% of the variance in budget performance. Furthermore, the trend on the graph shows below that budget implementation vis-à-vis its performance has shown a steady rise in the implementation index with the exception of 2018 and 2019 which indicates a serious decline in the implementation and these was attributed to the Covid-19 lock-down, which resulted in disruptions in governance.

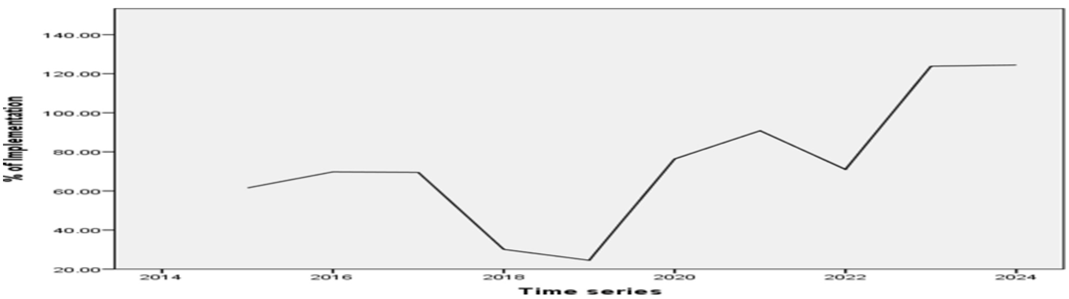

Figure 1: Graph showing Budget Implementations Sources: Researchers SPSS output, (2026)

4.11. Discussion of Findings

The study examined the impact of legislative oversight of public finances on budget performance in Adamawa State, Nigeria. The findings revealed that legislative oversight of public finances significantly impact budget performance. The study found that appropriation legislative oversight of public finances has a negative and insignificant impact on budget performance. This suggests that effective oversight of the appropriation process would no ensure that funds are allocated efficiently and effectively, leading to improved budget performance. The findings imply that the legislature plays a crucial role in ensuring that the budget is aligned with the state's priorities and that funds are utilized for intended purposes. This finding is in line with the study of Nwaegbu et al, (2022) which revealed positive significant effect of and contradict the study of Igwe-Omoke et al, (2020) which reported positive but insignificant impact of legislative oversight of public finances on budget performance respectively. This finding is supported with theory of Good Governance because legislative committees often engage with citizens, experts, and interest groups during oversight activities, fostering inclusive decision-making and ensuring that diverse perspectives are considered, which is the fundamental aspect to this theory.

The study discovered that public account committee oversight of public finances has a significant impact on budget performance. This indicates that effective oversight of public accounts ensures transparency and accountability in budget execution, leading to improved budget performance. The findings suggest that the public account committee plays a vital role in scrutinizing public expenditures and ensuring that funds are utilized efficiently. This finding is in line with the study of Nwaegbu et al, (2022) which revealed significant impact of public account committee oversight of public finances on budget performance. This finding is further supported with theory of Good Governance by overseeing the implementation of public laws, the legislature oversight of public finances ensures that the executive adheres to legal frameworks, reinforcing the rule of law, securing public accounts, a core element of good governance.

The study found that investigative oversight of public finances has a significant impact on budget performance. This implies that effective investigation of budget-related issues ensures that irregularities are identified and addressed, leading to improved budget performance. The findings suggest that investigative oversight of public finances help to prevent corruption and ensure that public funds are utilized for intended purposes. This finding is in line with the study of Igwe-Omoke et al, (2020) which reported positive impact of legislative oversight of public finances on budget performance respectively. Moreover, this finding is supported with theory because investigative oversight of public finances helps to identify inefficiencies or mismanagement in government programs, promoting more effective use of public resources, in line with good governance goals.

Overall, the study revealed that legislative oversight of public finances has a crucial and pivotal role in ensuring improve budget performance, with all the variables showing some proportion of effect on performance which is further enhance by the secondary data obtain which shows an upward trend in budget implementations with exception of the covid-19 pandemic period, when budget implementation was derailed by the pandemic. Though, the secondary data also revealed measuring budget performance becomes very turbulent and cumbersome due to enactment of supplementary budgets. In essence, legislative oversight functions are essential tools for achieving good governance by ensuring that government actions are transparent, accountable, and aligned with the public interest.

5. Conclusion and Recommendations

5.1 Conclusion

The study concludes that legislative oversight of public finances is crucial for ensuring effective budget performance in Adamawa State. The findings suggest that effective oversight of the appropriation process, public accounts, and investigative of public finances helps to prevent corruption, ensures transparency and accountability, and promotes efficient budget execution. The study emphasizes the need for the legislature to strengthen its oversight of public finances to ensure effective budget performance. The findings highlight the importance of effective oversight of public finances via the appropriation process, public accounts, and investigative of public finances ensures transparency, accountability, and efficiency in budget execution.

5.2. Recommendations

The legislature should strengthen its oversight functions to ensure effective budget performance. Capacity Building: Capacity building programs should be organized for legislators to enhance their oversight functions. The government should prioritize transparency and accountability in budget execution to ensure effective budget performance. The legislature should effectively utilize oversight tools, such as public account committee reports and investigative reports, to inform budget decisions. The legislature should collaborate with civil society organizations to promote transparency and accountability in budget execution. By implementing these recommendations, the government and legislature can promote effective budget performance, transparency, and accountability in Adamawa State.

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