

**PERFORMANCE OF OVERSIGHT FUNCTIONS BY THE PUBLIC  
ACCOUNTS COMMITTEES OF THE NATIONAL ASSEMBLY: AN  
ASSESSMENT OF THE PUBLIC ACCOUNTS COMMITTEE OF THE 8<sup>TH</sup>  
HOUSE OF REPRESENTATIVES (2015-2019)**

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**CERTIFICATION**

This dissertation titled “*Performance of Oversight Functions by the Public Accounts Committees of the National Assembly: An Assessment of the 8<sup>th</sup> House of Representatives*” presented by Gladys Sydney Osham (PG/NLS/1818052) has met the partial requirements for the award of the degree of Masters in Parliamentary Administration (MPD) of the National Institute for Legislative and Democratic Studies/University of Benin, Edo State.

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Supervisor

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Date

## **DECLARATION**

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

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Gladys Sydney Osham

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**APPROVAL PAGE**

This is to certify that this dissertation “*Performance of Oversight Functions by the Public Accounts Committees of the National Assembly: An Assessment of the 8<sup>th</sup> House of Representatives*” has been read and approved as having met the partial requirements for the award of the degree of Masters in Parliamentary Administration of the University of Benin/National Institute for Legislative and Democratic Studies is approved for contribution to knowledge.

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## **DEDICATION**

This work is dedicated to God Almighty the creator of heaven and earth who gave me the knowledge and strength to embark on my academic programme successfully and to my wonderful husband Mr. Sydney Osham, my lovely children: Rita, Anthony and Flourish for their wonderful support and inspiration in the attainment of this feat.

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## TABLE OF CONTENTS

Cover Page	
Certification .....	i
Declaration .....	ii
Approval Page .....	iii
Dedication .....	iv
Acknowledgment.....	v
Table of Contents .....	vi
List of Abbreviation .....	ix
List of Tables .....	x
List of Figures .....	xi
Abstract .....	xii

### CHAPTER ONE: INTRODUCTION

1.1	Background to the Study.....	1
1.2	Statement of the Research Problem.....	4
1.3	Research Questions.....	5
1.4	Research Objectives.....	6
1.5	Scope of the Study.....	6

1.6	Significance of the Study .....	7
1.7	Definition of Key Concepts .....	8
1.8	Limitations of the Study .....	8
1.9	Organization of Chapters.....	9

**CHAPTER TWO: LITERATURE REVIEW AND THEORETICAL FRAMEWORK**

2.1	Conceptual Review .....	10
2.1.1	Legislative Oversight .....	10
2.1.2	The Public Accounts Committee (PAC) as a Vehicle for actualizing the Objectives of Legislative Oversight .....	15
2.2	Empirical review .....	22
2.3	Theoretical Review.....	26
2.3	Theoretical Framework-Deliberative Democratic Theory .....	26
2.4	Gap in Knowledge.....	28

**CHAPTER THREE: METHODOLOGY**

3.1	Study Location .....	29
3.2	Research Design .....	29
3.3	Sampling Procedure .....	30
3.4	Sources of Data .....	30
3.5	Research Instrument .....	30



3.6	Method of Data Analysis and Presentation .....	31
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#### **CHAPTER FOUR: DATA PRESENTATION, ANALYSIS, AND DISCUSSION**

4.1	Performance of oversight Function by the Public Accounts Committee .....	32
4.2.	Extent to which the PAC carried out its oversight functions .....	35
4.3	Factors Militating against the Committee in the performance of its functions .....	44
4.4	Strategies that would mitigate the challenges affecting the performance of the Committee .....	48
4.5	Discussion of Findings .....	50

#### **CHAPTER FIVE: SUMMARY, CONCLUSION, AND RECOMMENDATIONS**

5.1	Summary .....	52
5.2	Conclusion ... ..	53
5.3	Recommendations .....	54
5.4	Contribution to Knowledge .....	56
5.5	Suggestion for Further Study .....	56
	References.....	57

Appendix

## **LIST OF ABBREVIATIONS**

AFROSAI-E African Organisation of English Speaking Supreme Audit Institutions

AuGF Auditor-General for the Federation

CFRN Constitution of the Federal Republic of Nigeria

COVID-19 Corona Virus Disease 2019

CSOs Civil Society Organizations

DFID United Kingdom Aid Department for International Development

IPPIS Integrated Payroll and Personnel Information System

IPU Inter-Parliamentary Union

MDAs Ministries, Departments, and Agencies

NABRO National Assembly Budget and Research Office

NDI National Democratic Institute for International Affairs

PAC Public Accounts Committee

PACAC Presidential Committee Against Corruption

PDF Policy Development Facility

SDGs Sustainable Development Goals

SPAC Senate Public Accounts Committee

UNDP United Nations Development Programmes

## **LIST OF TABLE**

Table 4.1	Summary of 2010 Audit Report Queries
Table 4.2	Summary of 2011 Audit Report Queries
Table 4.3	Assessing the Effectiveness of the House Public Accounts Committee

## **LIST OF FIGURES**

Figure 4.1 Summary of 2010 Audit Report Queries

Figure 4.2 Summary of 2011 Audit Report Queries

## ABSTRACT

Legislative oversight as one of the core functions of the National Assembly is programmed to check waste, inefficiency, ineffectiveness, corruption and mismanagement of public resources in governance, thus, necessitating this study on assessment of performance in regard to the oversight functions of the Public Accounts Committee of the 8<sup>th</sup> House of Representatives. The study specifically examined the performance of oversight function of Public Accounts Committee, the extent to which the Committee carries out its functions, identification of the challenges of the Committee in the discharge of its functions and recommended ways that would improve the Committee in the performance of its oversight functions.

The study adopted the mixed research design relying on numerical (quantitative) as well as textual (qualitative) data. Data was collected from secondary sources such as 8<sup>th</sup> House of Representatives Public Accounts Committee sessional reports, official publications of the National Assembly, journal articles, magazines, books, the internet, etc. Content analysis was used for the analysis of qualitative data, which were presented thematically for easy comprehension, while quantitative data were analyzed and presented in simple percentages, graphs, and tables.

Findings showed that the Public Accounts Committee carried out its activities through meetings, interactive/investigative hearing sessions and public hearings. The study also found that factors such as lack of capacity building for Members and Staff of the Committee, backlog of work on Auditor-General reports, delay in submission of audit reports, poor response by Ministries, Departments and Agencies (MDA's) to invitations in order to provide detailed information on their queries, among others, militated against the performance of the Committee.

To improve the performance of the Public Accounts Committee, the study made recommendations to include among others: training for support staff who represent diversity of knowledge and skill, deepening of inter-committee cooperation, intensification of public enlightenment on Public Accounts Committee activities, clearing of backlog of queries, ensuring effective follow-up to ensure implementation of audit recommendations and working to ensure assent to the Federal Audit Service Commission Bill 2018 by the President. The study concludes that there is need to use the instrumentality of Public Accounts Committees to boost waning public confidence in governance, especially where recommendations contained in this study are effectively implemented.

# CHAPTER ONE

## INTRODUCTION

### 1.1. Background to the Study

Legislatures perform three functions - representative, legislative, and oversight (Adegunde, 2016). According to Woodley, Sahgal, and Stapenhurst (2004), legislatures perform their representative function in that they represent the will of the people, which is the legitimate source of authority in democratic countries. Members of the legislature are elected by a set of eligible voters who form a group of constituencies representing the whole country. In some countries where the quota system is practiced some seats are reserved to ensure representation of special interest groups. For example, in Uganda, a parliamentary seat from each of the 39 districts is reserved for women (International Institute for Democracy and Electoral Assistance [International IDEA], 2020). The objective of this is to increase women's representation in Parliament. Although, some other women are elected to parliament on the non-gender specific reserved seats (International IDEA, 2020).

Also, Woodley, Sahgal, and Stapenhurst (2004) noted that the legislature performs a legislative function because, in addition to introducing legislation on their own, they have the power to amend, approve or reject government bills. When bills are introduced in the house, they then go through many stages, this varies from country to country but the different stages can be summarized as follows: First reading, second reading/committee stage, third reading/consideration, and presidential/royal assent (Asimiyu, 2018). Besides, the legislature performs its oversight function, by ensuring that governments implement policies and programs following the wishes and intent of the legislature. Woodley et al (2004) concluded that the

legislature undertakes this oversight function in two ways: they oversee the preparation of a given policy (*ex ante* oversight) or can oversee the execution and the implementation of a given policy (*ex post* oversight). However, Pelizzo and Stapenhurst (2004, p. 2) grouped oversight mechanisms based on two criteria; “the first concerns whether a specific oversight tool is employed before (*ex ante*) or after (*ex post*) the enactment of a government-sponsored policy, and the second concerns whether oversight is exercised internally or externally to parliament”. Regardless of the method of oversight employed by the legislature to ensure probity in governance, accountability is at the core of the concept of legislative oversight.

Though most legislatures have the power to keep the government accountable for its actions and its policies, there is considerable variation in the legislative tools that legislatures can employ to perform their oversight function (Woodley, Sahgal, & Stapenhurst, 2004). Woodley et al alluded that this variation reflects a large extent of differences in the form of government and other constitutional arrangements. Some means include parliamentary committees, questions in the legislature, interrogations, urgent debates, the estimates process, scrutiny of delegated legislation, private members’ motions, and adjournment debates that allow legislators to raise issues relating to the use or proposed use of governmental power, to call upon the government to explain actions it has taken and to require it to defend and justify its policies or administrative decisions (Pelizzo & Stapenhurst, 2004).

In the democratic system, the power of people lies in the legislature to oversight government accountability (Irawan, 2014). Accountability to the public is important as a means to develop the credibility of the State (Pelizzo & Stapenhurst, 2004). Nevertheless, since legislatures depend on the subdivision of its members called committees, councils, or commissions to conduct their business (Asimiyu, 2018), there are some committees saddled with the task of ensuring



accountability in governance. One of them is the Public Accounts Committee (PAC). Constitutionally, the National Assembly has been empowered to regulate its procedure (Section 60 of the Constitution of the Federal Republic of Nigeria [CFRN] 1999 as altered) as well as to nominate committees for such purpose as it deems fit (CFRN, Section 62(2)). Given this, the House of Representatives' PAC derives its legitimacy from Order XVIII Rule 122 of the House of Representatives Standing Rule 2015 (as amended). Explicitly, this portion of the House Rule is to the effect that

(1) there shall be a Committee to be known as the Public Accounts Committee consisting of not more than 40 members appointed at the commencement of the life of the House.

(2) The Committee's jurisdiction shall include: (a) to examine the accounts showing the appropriation of the sums granted by the House to meet the Public expenditure, together with the auditor's reports thereon. (b) Have power to summon persons, summon papers and records, and report its findings and recommendations to the House from time to time.

(3) The Auditor-General shall bring to the attention of the Committee any pre-payment audit queries raised by the Internal Auditors of a Ministry, Department or Agency but over ruled by the Chief Executive.

(4) The Public Accounts Committee shall have the power to examine any accounts or reports of statutory corporations and Board after they shall have been laid on the Table of the House and to report thereon from time to time to the House.

From the above legal provision establishing the Public Accounts Committee in the House of Representatives, it is imperative to state that the Public Accounts Committee is tasked with the responsibility of examining the “books” of executive agencies, which ultimately underscore the concept of oversight. This is often done to ensure that the government is honest and effective in spending public money and to improve stewardship over money raised through taxes. Because of this, Irawan (2014, p. 1) argued that “in modern government, the role of the PAC is not only to oversee the financial accountability of government but also the performance accountability. Through the rise of performance auditing or value for money auditing, the function of the PAC in

supervising the government performance has become crucial”. For this reason, this study examined the performance of oversight function in the 8<sup>th</sup> National Assembly.

## **1.2. Statement of the Research Problem**

John Locke’s model of the separation of powers proposes the legislative and executive powers to be separated. The legislature is to prescribe rules and the power of execution, and the executive is subordinate and accountable to the legislature (Inter-Parliamentary Union [IPU], 2007). Given this, the Inter-Parliamentary Union alluded that there was, therefore, the need for the legislature to review, monitor, and supervise the government and public agencies, including the implementation of policy and legislation. Hence, the Inter-Parliamentary Union suggested that oversight is designed to: detect and prevent abuse, arbitrary behaviour, or illegal and unconstitutional conduct on the part of the government and public agencies; hold the government to account in respect of how the taxpayers’ money is used; ensure that policies announced by the government and authorized by parliament are delivered; improve the transparency of government operations and enhance public trust in the government, which is itself a condition of effective policy delivery; among others.

However, since the entire membership of a legislative house may not be able to look at matters more closely than the subdivisions of its members, Dan-Azumi (2019) averred that almost all legislatures depend on committees to conduct their businesses. Implicitly, committees help the legislature to establish issues and address problem areas to make the necessary improvements or changes to create an effective process. This position was further reinforced by the provision of Section 62(1) of the Constitution of the Federal Republic of Nigeria 1999 (as altered) that states that the Senate or the House of Representatives may appoint a committee of its members for such

special or general-purpose as in its opinion would be better regulated and managed through such a committee.

For the legislature to perform its oversight functions effectively, scholars advanced several instruments called oversight tools which include interpellation, question, question time, etc. (Yamamoto, 2007; Pelizzo, 2011; Asimiyu, 2018). These tools notwithstanding, Pelizzo and Stapenhurst (2007), as well as Asimiyu (2018), noted that there are requisite conditions necessary for legislative oversight to be effective viz-necessary and sufficient conditions. According to Asimiyu, the necessary conditions of oversight refers to the mechanisms, i.e. tools employed to undertake oversight, while sufficient conditions refer to the degree of use of the various tools of oversight. Therefore, it matters less whether or not the tools of oversight are available but how sufficient its use was. Because of the foregoing, this study sought to assess the performance the 8<sup>th</sup> Public Accounts Committee of the House of Representatives.

### 1.3. **Research Questions**

- i. to what extent did the Public Accounts Committee carry out its oversight activities within the period under review.
- ii. how did the House of Representatives Public Accounts Committee perform its oversight function in the 8<sup>th</sup> Assembly?
- iii. what were the factors that affected the performance of the Committee during the period under review?
- iv. in what ways can the performance of the oversight by the Public Accounts Committee be improved?

#### **1.4. Research Objectives**

The broad objective of this study was to assess the performance of oversight by Nigeria's 8<sup>th</sup> House of Representatives. The specific objectives are to:

- i. assess the performance of oversight function by the House of Representatives Public Accounts Committee in the 8th Assembly;
- ii. examine the extent to which the Committee carried out its oversight functions within the period under review,
- iii. identify the factors militating against the Committee in the discharge of its oversight functions and
- iv suggest strategies that would mitigate the challenges affecting the Committee in its performance of oversight functions.

#### **1.5. Scope of the Study**

The scope of this study bothers on three key areas, namely scopes of time, analysis, and geography. The time scope of this study was the 8<sup>th</sup> National Assembly being the period between 2015 and 2019. The choice of this period was deliberate seeing that the legislative leadership at the time, although of the same political party as the executive, was deemed to be critical of it (Premium Times Nigeria, 2017, March 15<sup>th</sup>; Vanguard Nigeria, 2019, July 27<sup>th</sup>) and the failure/lukewarm attitude of the House in considering the Public Accounts Committee's reports at its plenary sessions. Also, since Public Accounts Committees (PAC) are the preeminent oversight committees in the Commonwealth (Pelizzo, 2011), the analytical scope of the study was delimited to the 8<sup>th</sup> House of Representatives Public Accounts Committee. This is besides the role of the

Public Accounts Committee in ensuring effectiveness in the use of public funds which is significant in modern democratic governance systems.

Lastly, the geographical scope of the study is the National Assembly located in the Three Arms Zones of the Federal Capital Territory, Abuja. While it can be argued that there are Public Accounts Committees in State Houses of Assembly, the choice of the National Assembly was because, unlike State legislatures which are exposed to the overbearing effect of State governors (Sahara Reporters, 2019, December 2<sup>nd</sup>, Bussiness day Nigeria, 2020, October 5<sup>th</sup>) even though it is a separate arm of government, the National Assembly exercised a degree of independence within the period being examined.

#### **1.6. Significance of the Study**

This research is significant in many ways. The recommendations from this study are expected to proffer solutions to the myriads of issues associated with legislative oversight and accountability, in the legislature as well as the executive arms respectively. The study sought to contextualize its findings within the larger body of knowledge. Thus, bridging the gap in knowledge in the area of performance of oversight by Public Accounts of the National Assembly. Therefore, the study would serve as a springboard for researchers and students in this area. In the same vein, it would serve as reference material in this area of research, hence, beneficial to Civil Society Organizations (CSOs), parliamentary institutions, etc.

Also, this study is significant to the Federal Government because of its commitment to the Sustainable Development Goals (SDGs). This as the Federal Government in most of its policy documents has shown a commitment to substantially reduce corruption and bribery in all their forms (Presidential Committee Against Corruption [PACAC], 2015, August 10<sup>th</sup>), develop

effective, accountable, and transparent institutions at all levels (The Cable, 2020, May 27<sup>th</sup>), ensure responsive, inclusive, participatory, and representative decision-making at all levels (This Day, 2018, May 13<sup>th</sup>), etc.

### **1.7. Definition Of Key Concepts**

**Public Accounts Committee:** A committee in the legislature that must study public audits, invite ministers, permanent secretaries, or other ministry officials to the committee for questioning, and issue a report of their findings after a government budget audit.

**8<sup>th</sup> House of Representatives:** The 8<sup>th</sup> House of Representatives refers to the House proclaimed on June 9 2015 with a legislative span of 2015 – 2019 within the Fourth Republic. The Fourth Republic, on the other hand, is the democratic dispensation heralding the promulgation of the fourth post-independence constitution of 1999.

**Legislative Oversight:** Legislative oversight is a tool used by the legislature to perform its role of checks and balances in a democracy. Legislative oversight, therefore, refers to the legislature's review and evaluation of selected activities of the executive branch of government.

### **1.8. Limitations of the Study**

The limitations of this study were defined by its scope/delimitation. On the scope of time being 2015-2019, a comparative study of the Public Accounts Committees of the 7<sup>th</sup> and 8<sup>th</sup> Houses of Representatives would have been more appropriate, however, the poor record-keeping culture in this clime resulted in the loss of some data, thus causing a discrepancy in data which is periodical. The prime place of the Public Accounts Committee as the enforcer of parliaments accountability notwithstanding, a study of other committees to understand their particular challenges in the oversight process would have been ideal. Also, the non-cooperative manner of

the bureaucracies of State Houses of Assemblies which would have unearthed peculiar issues with the Public Accounts Committees in various subnational jurisdictions further limited the study.

### **1.9. Organization of the Study**

The dissertation was divided into five chapters. Chapter one contains the general introduction which consist of the background to the study, statement of the reserach problem, research questions and objectives, scope, significance, the rest deals with definition of key concepts of the study, limitations and organsiation of the of the study. Chapter two provides a detailed review of the literature bordering on the variables being studies and theoretical framework. Also , chapter three deals with the research methodology ranging from the research design, sampling procedure, research instrucment, sources of data and reaserach method. Besides, chapter four forms the nucleus of the work, analysed available data in the form of data presentation and analysis. Finally, chapter five summarizes the study, conclusion , recommendations, contrubtion to the body of knowledge and suggestion for further study.

## CHAPTER TWO

### LITERATURE REVIEW AND THEORETICAL FRAMEWORK

This chapter discusses the literature related to the variables being studied. Thus, it was divided into three sections, namely: conceptual review, empirical review, and theoretical framework.

#### 2.1. Conceptual Review

##### 2.1.1. Legislative Oversight

There can be no democratic system of government without transparency and accountability (Johnson as cited in Yamamoto, 2007). Hence, political philosophers and political scientists through the years have been explicit about the need for legislative control of administrative action if representative government is to function properly (Bibby, 2014). Historically, Bibby noted that the LaFollette-Monroney Committee which was set up to examine the necessity of oversight over an increasingly powerful executive branch by the United States Congress recommended that standing committees be strengthened and that they be given responsibility for exercising “continuing watchfulness” over the administrative agencies, thus, signaling the birthing of the concept of oversight. Indeed, the legislature as representatives of the people through its core oversight function, holds the government to account on behalf of the people, ensuring that government policy and action are both efficient and commensurate with the needs of the public. Legislative oversight is, therefore, crucial in checking excesses on the part of the government.

The concept of oversight is best expressed by the Russian term *kontrol'* (Stapenhurst, Pelizzo, Olson, & Trapp, 2008). Stapenhurst et al noted that the history of *kontrol'* institutions in the Russian state is long and revealing; since *kontrol'* was always understood as an instrument of



political control over the bureaucracy, the Soviet state set up several different types of structures for monitoring the state bureaucracy's compliance with policymaker's goals. Therefore, in addition to its significance for the proper functioning of representative government, legislative oversight of administration has also been a concern of political scientists because of the impact of oversight activities on public policy. This impact is drawn from the fact that the business of governance begins with lawmaking which then drives the activities of the government. Legislative oversight of the executive branch is an integral part of the system of checks and balances, and, as such, is derived from the Constitution of the Federal Republic of Nigeria [CFRN] 1999 (as altered). Therefore, the concept of legislative oversight in our democracy is essential to limiting the exercise of power and ensuring the accountability of the government. In Nigeria, the National Assembly (NASS) is charged with the oversight of executive agencies following the provisions of Sections 88 and 89 of the Constitution of the Federal Republic of Nigeria 1999. However, while the legislative powers of the Federation have been vested on the National Assembly following the stipulations of Section 4 of the Constitution of the Federal Republic of Nigeria 1999 (as altered) to create laws that meet the needs of the country's citizens, it is also a legislature's role to evaluate whether the laws it has passed achieve their intended outcome(s).

According to Yamamoto (2007), John Locke's model of the separation of powers prescribed that legislative and executive powers are to be separated. Yamamoto opined that the legislature is to prescribe rules and the power of execution, and the executive is subordinate and accountable to the legislature. As the body that represents the people, it is incumbent on the National Assembly to see to it that the administration of public policy reflects and meets the people's needs. The legislature is also called upon to ensure that the agreed policy is properly implemented and delivered to target citizens. This is the role of legislative oversight. Legislative oversight has

attracted attention from scholars and practitioners alike, although there is no consensus on what oversight is. Some scholars have suggested that it consists of legislative supervision of the policies and programs enacted by the government (Schick, 1976); others extend the definition to include supervision of the executive's legislative proposals (Maffio, 2002) even though attention has focused on the tools that a legislature has to oversee government (Maffio, 2002; Pennings, 2000) and, more recently still, on the relation between legislative oversight tools, forms of government, and democracy (Pelizzo & Stapenhurst, 2004; Pelizzo & Stapenhurst, 2008).

To the National Democratic Institute for International Affairs (NDI) (2000, p. 19), oversight is “the obvious follow-on activity linked to law-making. After participating in law-making, the legislature's main role is to see whether laws are effectively implemented and whether they address and correct the problems, as intended by their drafters”. This definition captures the role that legislatures play in overseeing government policies ex-post but overlooks the role that legislatures may play before a policy is enacted. Also, Ndoma-Egba (2012) alludes that legislative oversight refers to the power of the legislature to review, monitor, and supervise government agencies, programmes, activities, and policy implementation strategies of the executive arm of government. This is to ensure that the arm sustains the principles of good governance, remains responsive, transparent, and accountable to the electorates. The National Democratic Institute for International Affairs’ definition is implicit in Olson's (2008) distinction between oversight (which is similar to this definition) and “scrutiny”, which concerns the role of the legislature in preparing policies. In this study, I use the ex-post definition, since I am concerned with the role of the legislature in evaluating, monitoring, overseeing, or tracking the execution of the laws made by it; that is, in policy implementation, rather than in policy formulation more generally.

The presidential system of government being practiced in Nigeria makes provision for separation of powers, apportioning disparate powers and duties to the executive, legislative and judicial arms of government. Essentially, the legislature as a symbol of true democracy makes laws that the executive is under obligation to implement (Nwagwu, 2014; Van Gestel, 2013). The judiciary is legally called upon in the determination of civil rights and obligations to interpret the laws. This system of government understands from the onset that powers may be abused and therefore introduced a system that guarantees checks and balances amongst the three arms of government. Therefore, through the power of interpretation, the courts can declare laws made by the legislature unconstitutional, null and void, and of no effect whatsoever. On the other hand, the legislature has the power of oversight over the execution and administration of laws by the executive. The executive holds the powers of investigation, coercion, and implementation of laws and can as well use these powers to call the legislature and judiciary to order (Onyekpere, 2012). In overseeing the executive, Parliaments have several different oversight tools at their disposal (Pelizzo & Stapenhurst, 2004; Asimiyu, 2018). The most common oversight tools are committee hearings, hearing in plenary sessions of the parliament, the creation of commissions of inquiry, questions, question time, interpellations, the ombudsman, auditors general, and the Public Account Committees. To this end, the Inter-Parliamentary Union, IPU (2007) describes the underlisted tools of oversight:

- a) **“Interpellation”**: An interpellation is a formal request for information on or clarification of the government’s policy. In many cases, votes are taken following interpellations, including motions of censure. Inter-Parliamentary Union opined further that the procedure has developed through practice in each country and the word “interpellation” is understood differently in different parliaments

- b) **“Question”**: This means a request for information. Regular questioning can be used by Parliament to hold the government to account. The Inter-Parliamentary Union (2007) suggested that parliamentarians can obtain information by other means, such as informal connections with key figures in the administrative machinery of the state. To parliamentary questions, however, the government is obliged to provide an answer. Answers to questions can be available not only to the author of the question but also to all parliamentarians in the chamber, most obviously in the case of oral questions for oral reply. Moreover, through questions, parliamentarians can ask the government to clarify its stance on a particular issue or its political course more generally
- c) **“Question time”**: This is the time set aside for oral questions to the government and answers from the latter, allows both parliament and the public to obtain timely information. Through these sessions, parliamentarians who are not in the government can test the government’s capacity to address issues of national interest. In many parliaments, question time is the media highlight of the parliamentary agenda and the session is retransmitted in full or in part, etc.
- d) **“Hearings”**: This can be either public, interactive, or investigative. While interactive and investigative hearings are the back-and-forth dialogue between lawmakers and stakeholders on policy issues, and studying issues as required by resolutions or bills and reporting back to the Assembly (in this case, issues raised in the auditor general's report) respectively, public hearings are legislative committee meetings at which members of the public, experts, and other stakeholders, present testimonies on matters under consideration by the committee.
- e) **“Supreme Audit Institutions (SAIs)”**: Supreme Audit Institutions (SAIs) are the national bodies responsible for scrutinizing public expenditure and providing an independent opinion on how the executive has used public resources. According to Stapenhurst and Titsworth

(2002), their primary purpose is to oversee the management of public funds and the quality and credibility of the government's reported financial data. Examples are the Auditor-General for the Federation (AuGF), the Nigeria Extractive Industries Transparency Initiative (NEITI), among others. However, given the focus of this study on the activities of the Public Accounts Committee which is dependent on the Auditor-General for the Federation (AuGF), Section 86 (1) of the 1999 Constitution states *inter alia* that "the Auditor-General for the Federation shall be appointed by the President on the recommendation of the Federal Civil Service Commission subject to confirmation by the Senate" whose sole duty would be to audit and report the public accounts of the Federation and all offices and courts of the Federation to the National Assembly (Section 85 (1)). To illustrate the link that exists between the functionality of the Public Accounts Committee and the Office of the Auditor-General for the Federation (AuGF), section 85 (5) stated further that

The Auditor-General shall, within ninety days of receipt of the Accountant-General's financial statement, submit his reports under this section to each House of the National Assembly and each House shall cause the reports to be considered by a committee of the House of the National Assembly responsible for public accounts.

On their part, Pelizzo and Stapenhurst (2004) grouped oversight tools based on two criteria. They noted that "the first concerns whether a specific oversight tool is employed before (ex-ante) or after (ex-post) the enactment of a government-sponsored policy, and the second concerns whether oversight is exercised internally or externally to parliament" (Pelizzo & Stapenhurst, 2007, p. 2). Pelizzo and Stapenhurst averred further that

The first dimension pertains to the timing of the oversight activity. If legislative oversight is performed before the government enacts a specific policy or becomes engaged in a specific activity, then the oversight tools are "instruments of control ex-ante". Hearings in committees, hearings in the plenary sessions of the Parliament, along with the request of documentation are all tools that can be used ex ante. If the legislative oversight is performed after the government has enacted a policy to check whether the policy is properly implemented, then the oversight tools are instruments

of control ex post. Questions, interpellations, the creation of committees of inquiry are the tools that are used ex-post (Pelizzo & Stapenhurst, 2004: 4).

The second dimension/criterion for classifying oversight according to Pelizzo and Stapenhurst is concerned primarily with the location of the tool of oversight. They averred that some tools could be situated within or without the precinct of the legislative assembly. Hence, Questions, question time, interpellations, hearings, public account committees are internal tools, while ombudsmen and auditor-general are external tools (Pelizzo & Stapenhurst, 2004). However, Pelizzo (2011) concludes that effective oversight depends not only on the availability of oversight tools but depends also on additional conditions-necessary and sufficient conditions. From the foregoing, therefore, there are an array of necessary tools of oversight, however, its sufficiency remains questionable.

### **2.1.2. The Public Accounts Committee (PAC) as a Vehicle for Actualizing the Objectives of Legislative Oversight**

The legislature (interchangeably referred to as Parliament or National Assembly) of a country is potentially one of the most powerful of all government branches in a democracy. The legislature epitomizes and embodies the very idea of democracy; a strong parliament is indicative of a healthy democratic governance system (Fish, 2006). According to Mezey's (1985) classification of parliaments, it is normally tasked to perform three distinct functions of representing the electorate, legislating or lawmaking, including the passage of the national budget as law, and oversight of the executive branch of government. Additional functions are normally subsumed under those three. However, O'Brien (2005) notes that for a parliament to fulfill the above functions effectively, it must first be elected freely and fairly through periodic elections and thus, be representative of the full range of constituencies in society. The electoral institution confers legitimacy onto parliament which, in turn, is a precondition for playing its democratic role of representing the people. Second,

for lawmaking to be effective the legislators need to have the requisite skills for scrutinizing bills emanating from the executive and to some extent have its capability to draft bills. To do so, MPs need knowledge and insights into an array of societal issues and policy fields and be able to deliberate on them. The national budget is arguably the most important law passed by parliament because it distributes state resources to priority areas of development. Third, well-functioning parliament must have the requisite powers and be equipped with adequate means to restrain and hold the executive to account. In performing these functions, parliament can contribute effectively to guaranteeing the people's rights and liberties, securing civil peace, and ensuring harmonious and sustainable development.

To underscore the importance of the legislature, Adegunde (2016) explained that a virile legislature will promote political stability and economic development, while a weak legislature might either promote political instability, underdevelopment, or corrupt, autocratic, and oppressive government. Hence, Adegunde asserted that evidence of weak legislature abounds in third-world countries. Given this, Okoosi-Simbine (2010) concluded that the legislature occupies a key position in the democratic process. However, Dan-Azumi (2019) averred that almost all legislatures depend on committees to conduct their businesses, therefore, the United Nations Development Programmes, UNDP (2005) averred that legislative committees are the units of organization within a legislative chamber that allow groups of legislators to review policy matters or proposed bills more closely than would be possible by the entire chamber. Implicitly, Committees help the legislature to establish issues and address problem areas to make the necessary improvements or changes to create an effective process. In the National Assembly, Committees are sub-division of members into sub-working groups to enhance the performance of the legislature. In broad terms, the Committee System is designed to; promote legislative efficiency

and effectiveness, make a detailed examination of Bills and other legislative assignments, provide for legislative oversight of the Executive Branch of Government and other matters related therein, summon any person to appear before them to give evidence under oath or affirmation, or to produce documents, compel the compliance by any person or institution to comply with a summons or a request for a report, receive petitions, representations or submissions from any interested persons or institutions, sits notwithstanding any adjournment of the House, and, promote public participation in the legislative process through the public hearing, interactive sessions, and investigations among others.

Legislative committees in the United States Congress and the American state legislatures were formed to divide an ever-increasing workload among smaller subunits (Wilson 1885; McConachie, 1898). This view is in agreement with that expressed by Mackintosh (1985) when he averred that committees are a microcosm of the legislature. Scholarly works have also shown that committee systems have a significant and important impact on the legislative process itself as well as the public policies formed via this process (Martorano, 2008). Hence, Heitshusen (2011) argued that,

Congress divides its legislative, oversight, and internal administrative tasks among more than 200 committees and subcommittees. It is important to state that within assigned areas, these subunits gather information; compare and evaluate legislative alternatives; identify policy problems and propose solutions, select, determine, and report measures for full chamber consideration; monitor executive branch performance (oversight); and investigate allegations of wrongdoing (Heitshusen, 2011: 1).

The description of committees as subunits above agrees with the position of Francis (1989) as he likened the committee system to a legislative House in its entirety. Impliedly, the National Assembly is in itself a replica of a committee, a larger one, which depends on the activities of smaller-sized groups-committees to be listed for its effectiveness. Nevertheless, attention is being focused more on the roles of legislative committees, and notably their oversight role (Yamamoto, 2007). While committee systems are found extensively across the legislatures of the world, they



are not all the same (Asimiyu, 2018; Yamamoto, 2007). Some legislatures have permanent committees that are involved in both lawmaking and oversight; others do not which accounts for the variations in committee composition and powers as stated by Asimiyu (2018) and Yamamoto (2007). Some legislatures make more use of ad hoc committees of inquiry than others do. In many legislative assemblies, permanent committees oversee the programmes of the corresponding government departments which is the case in Nigeria where committees of the National Assembly mirror the number of Ministries, Departments, and Agencies (MDAs). Committees of inquiry can be established to examine the positive and negative aspects of particular policies and to pursue the responsibility of the officials in charge. Reports of parliamentary committees are the primary vehicle for formulating recommendations to the government. Consequently, the Constitution of the Federal Republic of Nigeria, CFRN (1999, as amended, Section 62 (1)) stated *inter alia* that

The Senate or the House of Representatives may appoint a committee of its members for such special or general purpose as in its opinion would be better regulated and managed by means of such a committee, and may by resolution, regulation or otherwise, as it thinks fit, delegate any functions exercisable by it to any such committee.

The above Constitutional provision, further buttresses the stipulation of Section 60 of the CFRN 1999 (as altered), which is to the effect that the Houses shall have the power to regulate their respective procedures. Thus, reiterating the views expressed by Dan-Azumi (2019) and the United Nations Development Programmes [UNDP] (2005). Explicitly, the powers of the Public Accounts Committee can be seen expressed in Section 85 (5) of the Constitution of the Federal Republic of Nigeria [CFRN] 1999 which states *inter alia* that “the Auditor-General shall, within ninety days of receipt of the Accountant-General’s financial statement, submit his reports under this section to each House of the National Assembly and each House shall cause the reports to be considered by a committee of the House of the National Assembly responsible for public accounts”. The history of the Public Accounts Committee (PAC) which is the subject of this

investigation can, therefore, be traced back to the United Kingdom which was the first country that adopted its use in 1861 (Irawan, 2014). The function of the Public Accounts Committee is to ensure that the government is honest and effective in spending public money and to improve stewardship over money raised through taxes. However, this role of the Public Accounts Committee has evolved from not only overseeing the financial accountability of the government but also the performance accountability. According to Irawan (2014), the Public Accounts Committee's role of ensuring performance accountability is made all the more possible through the rise of performance auditing or value for money auditing.

The name of the Public Accounts Committee varies from one country to another. For instance, in the United Kingdom, they are called as Public Accounts Committee, in Australia, the name is the Joint Committee of Public Accounts and Audit or in India, they are called as Committee on Public Accounts. As rightly observed by Irawan (2014), Public Accounts Committees exist as a tool of the Parliament to oversee the accountability of government spending. The existence of the Public Accounts Committee solved the dilemma of whether the parliament should oversee the public money spending by themselves or by the professional committee who has more capacity in technical aspect rather than in political aspect. In Nigeria, as is the case in Commonwealth countries, Public Accounts Committees are often chaired by opposition lawmakers (National Democratic Institute for International Affairs [NDI], 1996) which are often selected by a special committee called the Selection Committee. The use of the Public Accounts Committee in the House of Representatives notwithstanding, Irawan (2014) noted that the major challenge militating against its effectiveness is the low attention of parliament to audit reports. Irawan's study of the Indonesian Public Accounts Committee showed that despite that huge effort put in by the Indonesian Supreme Audit Institution (SAI)-Nigeria's equivalent of the Auditor-General, little

attention is paid to it. The low response of the parliament on the audit reports could hamper the effectiveness of the audit work.

Secondly, the Public Accounts Committee and the Parliament focus more on the audit reports that relate to fraud and corruption findings an example of which is the invitation of the Accountant-General of the Federation, Ahmed Idris for his inability to provide the required documents relating to the Integrated Payroll and Personnel Information System (IPPIS), account that is put at N2.9 billion (Vanguard Nigeria, 2020, February 18<sup>th</sup>). Whereas Public Accounts Committees exist unarguably to ensure financial probity, performance accountability has become a part of its evolution. Therefore, since the cases of corruption will not cease with institutional changes or moderation, the current concept of public management is also to look at the value for money aspect which is represented in the performance audit. Third, the inadequate capacity of the human resources of the Public Accounts Committees is a cause for concern. The responsibility of the Committee to handle a large number of audit reports is considered enormous. Therefore, there should be an improvement in the quantity and quality of human resources on the Public Accounts Committee to maximize its capacity. Lastly, the imbalance of the institutional capacity of Public Accounts Committees has always been the case sequel to the various military interregnums. Explicitly, the legislature is the least developed arm of government in Nigeria perhaps because it is always the most affected in the time of dictatorship which sees its place ultimately usurped (Tom & Attai, 2014). These challenges notwithstanding, Pelizzo (2011) observed that two commonly held beliefs as to what makes Public Accounts Committees work effectively are the size of the committee and the ideological orientation of the Public Accounts Committee Chairperson. Given this, McGee (2002) argued that Small Public Accounts Committees are believed to work less effectively than larger ones, and Public Accounts Committees Chaired by Opposition lawmakers

are believed to be more effective than Public Accounts Committees chaired by lawmakers affiliated with the government party as is the case in Commonwealth countries (National Democratic Institute for International Affairs, 1996).

## **2.2. Empirical Review**

Several studies have been conducted in the area of oversight. Prominent among them are those by Pelizzo (2011), Rosenthal (2014), Tom and Attai (2014), Irawan (2014), Onyango (2019), and Maricut-Akbik (2020). Specifically, Pelizzo (2011) in his study on the *Public Accounts Committees in the Commonwealth: Oversight, Effectiveness, and Governance* noted that for the past 15 years the international community has assumed that by strengthening legislative capacity, legislatures are better equipped to oversee government activity and spending, to keep governments accountable, to secure good governance, prevent corruption, and create the conditions for sustainable economic development. Pelizzo analyzed the structural and organizational features that affect the performance of Public Accounts Committees, the relationship between oversight activity and effectiveness is investigated, and it is assessed whether good governance is a function of oversight activity, of effectiveness, or of both. The analyses revealed that while oversight activity does not always have a significant or directly positive impact on good governance, good governance is indeed a function of oversight effectiveness as it had long been assumed.

Going further, Rosenthal (2014) who studied *Legislative Behavior and Legislative Oversight* exploring the various contrasting approaches to the study of oversight by state legislatures, found that the focus on individual orientations and behavior, which has dominated such studies, reveals attempts by legislators to maximize credit, achieve concrete results, and avoid making additional trouble for themselves. This shows that little oversight is performed. By contrast, Rosenthal (2014) demonstrated that a focus on institutional activity-primarily by special commissions and

committees and their staffs-indicates that substantially more oversight is performed. However, the apparent contradiction is reconciled by taking into account institutional incentives as they influence the motivations of a minority of members. Therefore, Rosenthal concluded that the problem is an analytical one, in which an unwarranted “aggregative leap” is made from the individual on the one hand to the institution on the other.

Also, Tom and Attai (2014) in studying *The Legislature and National Development: The Nigerian Experience* which assessed the role of the Nigerian legislature in national development using the descriptive diachronic methodology, stated that controversy shrouds the role of the Nigerian Legislature in national development. Tom and Attai note that though some believe that the legislature has contributed significantly to the development of the nation, many others are of the view that since its inception as a sovereign state legislature in Nigeria has not shown a significant and genuine commitment to the social, economic, and political wellbeing of the country regardless of its place as a veritable instrument and institution for national development. Tom and Attai (2014) recommend that for the Nigerian legislature to be an instrument of national development, there is a need for the recruitment of moral politicians.

Besides, Irawan’s (2014) study of *The Role of the Public Accounts Committee: An Indonesian Case* which examined the current role of the Indonesian Public Accounts Committee and the relationship between the Committee and the Supreme Audit Institution using the qualitative approach through interviews with the high ranking officers from both institutions, found that the role of the Public Accounts Committee in ensuring the effectiveness of the use of public funds is significant in the democratic Parliamentary system. Irawan argued that the Public Accounts Committee is an arms-length of the Indonesian Parliament in exercising the oversight function on government accountability. Thus, further elucidating the concept of the present study.

Irawan (2014) concluded that there is a need to strengthen the role of the Public Accounts Committee in carrying out its duties and reinforce its relations with the Supreme Audit Institution.

To Onyango (2019) in his study of *Legislative Oversight and Policy Reforms in “Unsettled” Political Contexts of Public Administration* which explored the effectiveness of legislative oversight during the implementation of structural-devolution reforms and policies for output democracy in local governments by integrating organizational and legislative oversight approaches, found that the interface between legislative oversight and policy-implementation processes in “unsettled” contexts of political-administrative reforms is rarely studied. According to Onyango (2019), collective action problems to legislative oversight lead to equivocal institutional relationships, poor role conception of legislative activities, political tensions between the central and local governments, and parochial rather than institutional interpretations of policy processes and political representation.

Therefore, Onyango (2019) observed that these factors posed critical constraints to effective policy implementation and structural working relations between legislatures and administrators in local government. Moreover, priorities for political profitability of legislative oversight and patronizing structures of political parties positively correlated to the unsettled nature of reform-implementation outputs in local government. Therefore, Onyango concluded that overreliance on political stewardship to enhance implementation of local-governance reforms could suffocate legislative oversight and policy-reform outputs in public administration.

Finally, Maricut-Akbik (2020) who studied *Q&A in Legislative Oversight: A Framework for Analysis* aimed at evaluating the effectiveness of parliamentary questions drawing on principal-agent theory, observed that parliamentary questions are an essential tool of legislative oversight. However, the extent to which they are effective in controlling the executive remains underspecified

both theoretically and methodologically. Maricut-Akbik in his article adopted the framework called the ‘Q&A approach to legislative oversight’ based on the premise that the study of parliamentary questions (Q) needs to be linked to their respective answers (A) and examined together (Q&A) at the micro-level as an exchange of claims between legislative and executive actors. Methodologically, the Question & Answer approach to legislative oversight offers a step-by-step guide for the qualitative content analysis of Question & Answer that can be applied to different legislative oversight contexts at different levels of governance. Maricut-Akbik (2020) argued that the effectiveness of Question & Answer depends on the strength of the questions asked and the responsiveness of answers provided, which are correspondingly operationalized. To buttress his propositions, Maricut-Akbik illustrated the merits of the approach with a systematic case study on the relationship between the European Parliament and the European Central Bank in banking supervision (2013–2018) which showed the connection between specific institutional settings and the effectiveness of parliamentary questions.

### **2.3. Theoretical Review**

A lot of theories exist that could have been adopted for this study. For example, the principle of separation of powers by Baron de Montesquieu (1758), the principal-agent theory (Jensen & Mecklin, 1976), and the deliberative democratic theory (Cohen, 1986) to mention but a few. In a nutshell, the principle of separation of powers postulates the division of governmental authority between distinct arms while the principal-agent theory emphasizes the relationship existing between elected officials and citizens. These theories are apt in their right but may not completely address the subject of performance as it pertains to the activities of the Public Accounts Committee thus, the adoption of the deliberative democratic theory. For emphasis, the deliberative democratic theory is underpinned by the principal notion of accountability and discussion.

### **2.3.1. Theoretical Framework-Deliberative Democratic Theory**

Deliberative democratic theory is informed by Cohen's (1986) "epistemic" theory of democracy. Part of Cohen's theory is the assumption that correct choices exist-choices that are independent of individual preferences and voting. For Cohen, deliberative democracy can also be supported by different considerations. These considerations include issues of accountability and how the people's representatives conduct themselves. According to Madue (2017), the deliberative democratic theory is a normative theory that suggests ways of enhancing democracy and criticizing institutions that do not live up to the normative standard. In particular, it claims to be a more just and indeed democratic way of dealing with pluralism than aggregative or realist models of democracy (Chambers, 2003). Thus, it begins with a turning away from a liberal individualist or economic understandings of democracy and toward a view anchored in conceptions of accountability and discussion.

Accountability replaces consent as the conceptual core of legitimacy. A legitimate political order could be justified to all those living under its laws. Therefore, accountability is primarily understood in terms of "giving an account" of something, that is, publicly articulating, explaining, and most importantly justifying public policy. To this end, Rawl (1999, p. 139) explained that he was "concerned with a well-ordered constitutional democracy ... understood also as a deliberative democracy". This may well describe Nigeria's constitutional democracy which holds the constitution as supreme. Although deliberative democratic theory critically investigates the quality, substance, and rationality of the arguments and reasons brought to defend policy and law, Thompson (2008) argued that at the core of the deliberative democracy theory is what may be called a reason-giving requirement. Citizens and their representatives are expected to justify the



laws they would impose on one another by giving reasons for their political claims and responding to others' reasons in return.

Since this study dwells on the effectiveness of oversight by the 8<sup>th</sup> Public Accounts Committee (PAC) of the House of Representatives, various oversight activities being pre, during, and post-oversight activities, as espoused by Asimiyu (2018), are worthy of note. Therefore, given that the general import of the deliberative democratic theory is anchored on the concepts of accountability and discussion, an investigation of the oversight effectiveness of the Public Accounts Committee can be viewed in that light. First, oversight is aimed at ensuring accountability in governance which the deliberative democratic theory strives to ultimately achieve through its reason-giving mechanism. Second, pre oversight activities which include the notice of oversight visit, request for documents, among others, satisfy the discussion requirement of the deliberative democratic theory. Explicitly, members of the Public Accounts Committee conscientiously must engage with relevant agencies to enhance oversight outcomes before, during, and after oversight visits. Even though the deliberative democratic theory focused more on the effectiveness of oversight with less attention to individual behavior and preferences of lawmakers, this study overcame such a setback by harping on the theory's focus on collective institutional behavior, hence, its adoption as the theoretical framework for this study.

#### **2.4. Gap in Knowledge**

From the studies reviewed above, it is necessary to state that legislative oversight is not an unfamiliar concept to scholars of legislative studies, however, various researchers have continued to interrogate its various aspects as shown in the review. This notwithstanding, it has been effectively demonstrated in all the studies that legislative oversight is at the core of governance. Specifically, the concepts of legislative oversight and oversight tools, the Public Accounts

Committee as the vehicle for the actualization of oversight goals, and empirical studies bothering on the variables either collectively or individually were sufficiently reviewed. Suffice to state that none of these studies were delimited to the House of Representatives Public Accounts Committee much less the 8<sup>th</sup> Assembly. This constitutes a knowledge gap hence, the desire for this study to further the inquest on legislative oversight by evaluating the performance of the 8<sup>th</sup> Public Accounts Committee (PAC) of Nigeria's House of Representatives.

## **CHAPTER THREE**

### **METHODOLOGY**

This chapter discussed the procedure adopted in conducting the study. It described how data and information were obtained to answer the research questions raised.

#### **3.1. Study Location**

The study location was the National Assembly, Three-Arm Zone, Abuja. The National Assembly is a bicameral legislature established under Section 4 of the Constitution of the Federal Republic of Nigeria, CFRN (1999, as amended). It consists of a Senate with 109 members and a 360-member House of Representatives. The body, modeled after the Congress of the US, guarantees equal representation with 3 Senators to every 36 States irrespective of size plus 1 Senator representing the Federal Capital Territory and proportional representation of the population in the House of Representatives. The choice of this location was because of its place in ensuring probity in governance as enshrined in the Constitution of the Federal Republic of Nigeria, CFRN (1999, Section 88).

#### **3.2. Research Design**

This study adopted a mixed research design. Hence, quantitative and qualitative methods were used in the collection and analysis of data. Therefore, data bothering on the status of audit queries being number/percentage of queries: cleared, upheld, stepped down, and omitted were taken alongside documentary evidence such as the Sessional Reports of the 8<sup>th</sup> Public Accounts Committee (PAC) of the House of Representatives and other relevant literature.

### **3.3. Sampling Procedure**

The purposive sampling procedure was adopted for this study. The purposive sampling procedure means that the researcher examined selected members of the population based on set criteria. Hence, a conclusion was drawn from the content of the Sessional Reports of the 8<sup>th</sup> Public Accounts Committee of the House of Representatives.

### **3.4. Sources Of Data**

This study accommodated secondary sources of data. Secondary data were sourced from documentary evidence on the activities of the 8<sup>th</sup> Public Accounts Committee of the House of Representatives, as well as books, journal articles, official publications of the National Assembly, newspapers, magazines, and other relevant materials from the internet. Indeed, a Committee Report is worded to provide Committee analysis and recommendation on a subject matter, i.e., bill, petition, etc., while a sessional report is to give a detailed and comprehensive account of the activities undertaken by the Committee within the period.

### **3.5. Research Instrument**

The research instruments that were used for this study were the Sessional Reports of the 8<sup>th</sup> Public Accounts Committees of the House of Representatives, prepared under the supervision of the Clerk of the Committee Mr. Titus S. Ajina within the period being 2015-2019. The choice of these instruments was deliberate because of the quality of information desired by the study.

### **3.6. Method of data analysis and presentation**

The qualitative method which emphasizes the textual representation of data and the quantitative method of representing data in numerals were adopted for the analysis of data. Therefore, while the content analysis was used in examining the Sessional Reports of the 8<sup>th</sup> Public Accounts Committee of the House of Representatives, government gazettes, and other relevant literature.

## CHAPTER FOUR

### DATA PRESENTATION, ANALYSIS, AND DISCUSSION

This chapter presents the data and discussion according to the objectives stated in chapter one.

#### 4.1. Performance of Oversight Function by the Public Accounts Committee

The Public Accounts Committee was one of the House Standing Committees that the Speaker of House of Representatives, Rt. Hon. Yakubu Dogara was inaugurated on Thursday 22<sup>nd</sup> October 2015 on the floor of the House. Sections **88** and **89** of the 1999 Constitution of the Federal Republic of Nigeria as amended, give the power of oversight over the Executive arm of Government to Committees of the National Assembly. The Constitution gives the power of audit of the financial transactions of Ministries, Agencies, Courts, Parastatals, Public Corporations, and Boards of the Federal Government to the legislature through its Public Accounts Committees to expose corruption, inefficiency, and wastages in the mismanagement of public funds by public officers to ensure accountability and transparency in the public sector. Section **85** subsection **(5)** of the Constitution states inter-alia: “The public accounts of the Federation and all offices and courts of the federation shall be audited and reported on by the Auditor-General who shall submit his reports to each House of the National Assembly and each House shall cause the reports to be considered by a Committee of the House of the National Assembly responsible for public accounts”.

Specifically, the Public Accounts Committee draws legitimacy from Order XVIII Rule 122 of the House of Representatives Standing Rule 2015 (as amended) (see section 1.1). On its membership, Order XVII Rule 107 (1) is clear that “Members of Committees shall be nominated

and appointed by the Committee on Selection”. Also, subsection 2 of Rule 107 is emphatic that the Public Accounts shall have a minimum of 37 and not more than 40 Members. However, the Public Accounts Committee against its own rules has a total of Forty-eight (members) (Public Accounts Committee Sessional Report, House of Representatives, 2020). The clear legal contravention, notwithstanding, to achieve its mandate as the National Assembly's foremost oversight Committee, the Committee during the period under review, carried out its activities through meetings, retreats/ workshops, interactive/investigative hearing sessions, public hearings, consideration of Referrals from the House, appraisal, and consideration of Auditor General Office's Budgets.

In the course of discharge of its constitutional responsibility, the Public Accounts Committee Sessional Report, House of Representatives (2020) put the summary of the oversight performance of the committee as follows:

- (i) Many of the MDAs submitted their financial reports very late to the office of the accountant general of the Federation (OAGF) and consequently late submissions of the federal annual financial report to the Office of the Auditor-General for the Federation (OAuGF); this has grave implications for the release of the annual audit report of the OAuGF. Consequently, it has been suggested that the time limit for the submission of the annual financial report by the OAGF be amended in the constitution with appropriate sanctions for breaches.
- (ii) Non-retirement of Ministries, Departments, and Agencies (MDAs) annual votes leaving large sums of cash in the hands of MDAs at year-end;
- (iii) Non-deduction or very late remittance of relevant taxes such as withholding and Value-Added taxes (Withholding Tax/Value Added Tax [WHT/VAT]) from executed contracts;

- (iv) Non-remittance of VAT/WHT to the government when deducted;
- (v) Several MDAs fail to remit Pay As You Earn (PAYE) taxes to Government;
- (vi) The amount of taxes recoverable from MDA in the 2010 report stood at about N25 billion Naira.
- (vii) Poor Financial management leading to poor accountability on the part of the MDAs;
- (viii) Controversy over the remittance of 25% of MDA's internally generated revenue (IGR) and failure to remit same by revenue-earning MDAs;
- (ix) Non-remittance of 80% of net operating income of revenue-earning MDAs thereby depriving the Federal Government of necessary funds for public projects;
- (x) Poor record-keeping leading to loss of relevant documentary evidence in the MDAs
- (xi) Absence or poorly conducted audit exit meetings leading to an avalanche of audit queries and consequent controversies between the OAuGF and MDAs;
- (xii) MDAs are not adequately equipped technically (lack of adequate documentation; and material evidence) for PAC Hearings leading to repeat appearances and often inconclusive representations.

**4.2 Extent to which the Public Accounts Committee carried out its Oversight Functions within the period under study.**



The Public Accounts Committee held several general meetings and interactive sessions that considered the Auditor General’s budgets, considered the repeal of the Public Accounts Act of 2004, Audit Service Commission Bill, attended Training Retreats, attended the session of the 13<sup>th</sup> AFROSAI-E Governing Board Meeting held in Nigeria. It equally conducted investigative Hearings with Accounting Officers/Heads of Ministries, Departments, and Agencies on queries raised against their Agencies as contained in the Auditor General’s Reports during the period and laid reports of its findings before the House. Given that this study is focused primarily on the 2010 and 2011 queries raised by the Office of the Auditor-General for the Federation (OAuGF) and the prime place of the Public Accounts Committee as an oversight institution in Commonwealth countries, Table 4.1 shows the summary of queries treated in 2010.

Table 4.1: Summary of 2010 Audit Report Queries

<b>S/N</b>	<b>STATUS OF QUERY</b>	<b>FREQUENCY</b>	<b>PERCENTAGE</b>
1	Queries cleared	150	38.4
2	Queries upheld	224	57.3
3	Queries stepped down	11	2.8
4	Queries omitted	6	1.5
5	Total	391	100.0

Source: Public Accounts Committee Sessional Report, House of Representatives (2020)

Table 4.1 shows that more than half of queries raised (57.3%) were upheld indicative of concerns surrounding financial and performance accountability. Public Accounts Committee Sessional Report, House of Representatives (2020), 38.4% of the queries were cleared because the Ministries, Departments, and Agencies involved provided sufficient evidence to counter the claims contained in the Auditor-General’s query, 2.8% perhaps were stepped down to a later date for want

of satisfactoriness of supporting documents provided by the agency, while the remnant of 1.6% was omitted. The summary of the 2010 audit queries is presented in Figure 4.1.

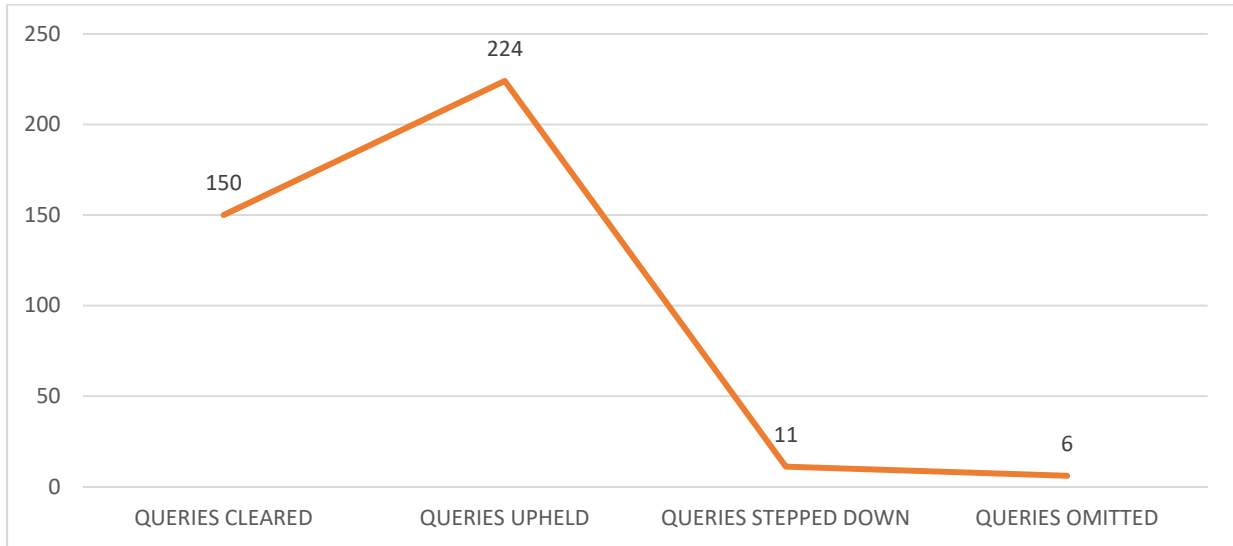


Figure 4.1: Summary of 2010 Audit Report Queries (Source: Public Accounts Committee Sessional Report, House of Representatives, 2020)

Going further, the Public Accounts Committee Sessional Report, House of Representatives (2020) detailed the summary of audit queries for 2011 as shown in Table 4.2.

Table 4.2: Summary of 2011 Audit Report Queries

<b>S/N</b>	<b>STATUS OF QUERY</b>	<b>FREQUENCY</b>	<b>PERCENTAGE</b>
1	Queries cleared	290	84.3
2	Queries upheld	21	6.1
3	Queries stepped down	33	9.6
4	Total	344	100.0

Source: Public Accounts Committee Sessional Report, House of Representatives (2020)

From Table 4.2, it can be seen that no queries were omitted in the 2011 report of the 8<sup>th</sup> House of Representatives Public Accounts Committee, 84.3% of the audit queries were cleared, 6.1% of the queries were upheld, while 9.6% others were stepped down for want of requested supporting documents from the chief accounting officers of agencies. However, it must be stated that there are concerns within the Public Accounts Committee Secretariat on the willingness of the chief accounting officers of agencies to attend its hearings. This could be seen in the threat to issue a warrant of arrest by the Senate Public Accounts Committee for the Controller-General of the Nigerian Customs Services, Colonel Hameed Ali (Retired) (Vanguard Nigeria (2020, February 18<sup>th</sup>). A graphical representation of the summary of 2011 audit queries is shown in Figure 4.2.

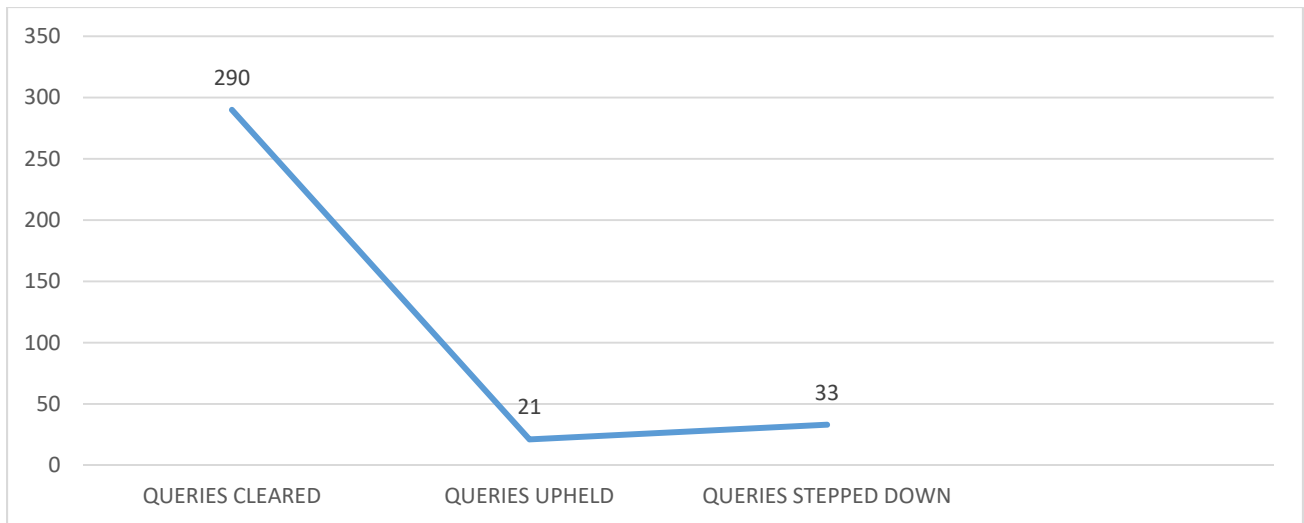


Figure 4.2: Summary of 2011 Audit Report Queries (Source: Public Accounts Committee Sessional Report, House of Representatives, 2020)

Specifically, in treating the 2010 audit queries, questions bothering financial and performance auditing may have been responsible for the high number of queries that were upheld (Irawan, 2014; Danish Public Accounts Committee, 2012). This concern will continue to mount as the House rarely deliberates on the Public Accounts Committee’s reports at its plenary sessions inadvertently, undermining the process as well as the potency of the activities of the Public Accounts Committee even though the Policy Development Facility [PDF] II (2018) recorded that the Public Accounts Committee 2010 report has been laid at plenary, debated by the House and passed. This is insufficient as there seems to be no record of action that has been taken against defaulting agencies. Besides, the 2011 report could not be laid in plenary for deliberation.

During the period under review, the Committee undertook a working oversight visit to Nigeria Ports Authority Marina Lagos, the Nigeria Customs Command Apapa Lagos, National Agency for the Control of AIDS office Lagos, Federal Airport Authority of Nigeria, and Nigeria Civil Aviation Authority. Relevant financial record books on accounts of expenditure were provided and

examined. Sighting of projects queried by the Auditor General was carried out by the Committee. In its interactive/public hearing sessions, agencies that were queried (See Tables 4.1 & 4.2) were invited to its sessions to defend the respective queries raised against them by the Auditor General for the Federation. For expeditious consideration of these backlogs of queries, the Committee set up ad hoc Committees in some instances where some of the matters were referred to and examined in detail.

To underscore its place as a prominent committee in the National Assembly, referrals were also made to the Public Accounts Committee. For instance, The Committee received a referral from the House on 9<sup>th</sup> October 2018 for a Conference Committee on a Bill for an Act to establish the Federal Audit Service Commission; repeal the Audit Act 1956; the Public Accounts Committees Act Cap P35 LFN 2004 and Public Accounts Implementation Tribunal Act 1990 Cap P36 LFN 2004 and enact the Federal Audit Service Commission Bill 2018 and to provide or other matters related thereto (HB107). The conference committee of both House and Senate comprising the following, converged at Reiz Intercontinental Hotel, Central District Area Abuja, on 14<sup>th</sup>- 16<sup>th</sup> July 2018 and deliberated on the differences; Senator Matthew Urhoghide Senate Public Accounts Committee chairman, Hon Kingsley Chinda House Public Accounts Committee Chairman, Sen Mao Ohuabunwa, Sen. Yahaya Abdullahi, Hon Rimamnde Shawulu Kwewum, Hon Adepoju Sunday, and Hon Reyenieju Daniel O. were present. The bill was eventually passed on the floor of the two Chambers on 19<sup>th</sup> December 2018 for transmittal to the President for his assent. Also, the Committee jointly conducted a public hearing with its Finance counterpart on the 17<sup>th</sup>, 24<sup>th</sup>, and 31<sup>st</sup> July 2018 on a referral to ascertain the status of recovered public funds and assets from 1999 to 2016. Even though, the Joint Committee has not concluded its investigation because some key affected Agencies such as the Economic and Financial Crimes Commission, Nigeria Police

Force, and High Courts from all the State of the Federation were yet to forward their responses to it, stakeholders from reputable organizations such as Rihago Action LTD, Fejuma Service LTD, Mavic Integrated Service LTD, Nigeria Association of Auctioneers, Nigeria Investment Promotion Commission. Nigeria Customs, Nigerian National Petroleum Corporation, Nigerian Communications Commission, Oil and Gas Free Zones Authority, Federal Ministry of Industry, Trade and Investment, Independent Corrupt Practices and other related offences Commission, Nigeria Export Processing Zones Authority, Federal Ministry of Justice, Petroleum Products Pricing Regulatory Agency, National Drug Law Enforcement Agency, Mobile Telephone Network, etc., attended the public hearing.

Within the period, the House Public Accounts Committee invited the Auditor-General for the Federation and relevant Directors to defend their Office's 2016, 2017, 2018, and 2019 budget proposals. The Committee approved the proposals and presented the same to the House for passage. Lastly, it engaged in an exchange programme with organizations to boost its capacity. To illustrate, the House PAC attended; the African Organisation of English Speaking Supreme Audit Institutions (AFROSAI-E) 13<sup>th</sup> governing board meeting held at Transcorp Hilton Hotel Abuja from 9<sup>th</sup>-13<sup>th</sup> May 2016, the PAC's retreat at Four Points by Sheraton Lagos from the 25<sup>th</sup>-28<sup>th</sup> October 2019, PAC retreat at Ibom Golf Resort in Uyo, Akwa Ibom from 8<sup>th</sup>-11<sup>th</sup> March 2018, PAC retreat at Four points by Sheraton, Lagos from 7<sup>th</sup>-8<sup>th</sup> July 2017, a retreat of the House PAC and SPAC at Ibeto Hotels, Abuja from 2<sup>nd</sup>-3<sup>rd</sup> of December 2015, among others.

Given the above, it must be stated that there is no contending the fact that the Public Accounts Committee is an oversight mechanism used by countries to ensure probity in governance. Therefore, emphasis should then be on the deliberation of its reports by the House in plenary for onward transmission to the President.

Adopting Stapenhurst, Sahgal, Woodley, and Pelizzo's (2005) benchmark for assessing Public Accounts Committees, the following can be deduced (See Table 4.3).

Table 4.3: Assessing the Effectiveness of the House Public Accounts Committee

S/N	ATTRIBUTES	YES/NO	REMARKS
1	The committee is small; committees seem to work well with 5-11 members, none of whom should be government ministers.	No	The 8 <sup>th</sup> House of Representatives' Public Accounts Committee is made up of forty-six elected members.
2	Senior opposition figures are associated with the PAC's work and probably chair the committee.	Yes	As is always the case in Commonwealth countries, a member of the opposition party (Peoples Democratic Party) was the chairman of the Public Accounts Committee in the 8 <sup>th</sup> House of Representatives.
3	The chair of the committee is a senior parliamentarian, fair-minded, and respected by parliament.	Yes	Hon. Kingsley Chinda was a member of the 7 <sup>th</sup> Assembly who was renowned for his outspokenness.
4	The committee is appointed for the full term of parliament.	Yes	Except in rare cases as stipulated in Order XVII Rule 107 (2)(3)(4)(5).
5	The committee is adequately resourced, with an experienced clerk and a competent researcher(s).	Yes	Mr. T. S. Ajina a Director, was appointed the clerk of the 8 <sup>th</sup> House of Representatives Public Accounts Committee.

6	There is clarity on the committee’s role and responsibilities.	Yes	The powers of the committee are spelled out in Order XVIII, Rule 6 of the House of Representatives Standing Orders.
7	The committee meets frequently and regularly.	Yes	Order XVIII Rule 101 is explicit on committee meetings in the House of Representatives.
8	Hearings are open to the public; a full verbatim transcript and summary minutes are quickly available for public distribution.	No	The Public Accounts Committee Sessional Report, House of Representatives (2020) noted that the methodology adopted by the committee is the “ <i>hearings</i> ”. Except for those denoted as public, others are not open to members of the society.
9	A steering committee plans the committee’s work and prepares agenda for each meeting to the full committee.	Yes	For its proper functioning, the committee appoints members among its self to plan its activities ahead of time.
10	The typical witness is a senior public servant (the “accounting officer”) accompanied by officials that have a detailed understanding of the issues under examination.	Yes	The Public Accounts Committee Sessional Report, House of Representatives (2020) insists that the Chief Accounting Officers (CAOs) of Ministries, Departments, and Agencies are required to testify before it.
11	The Auditor’s report is automatically referred to the committee and the auditor meets with the committee to go over the highlights of the report.	Yes	Section 85 (5) stipulates that audited reports of the public accounts of the Federation should be transmitted to a committee designated by the National Assembly for such purpose.



12	In addition to issues raised by the auditor, the committee occasionally decides to investigate other matters.	Yes	According to the Public Accounts Committee Sessional Report, House of Representatives (2020), this is called status inquiry which involves a visit to the agency of interest.
13	The committee strives for some consensus in its reports.	Yes	Where consensus is not established, Order XI Rule 78 is clear on divisions.
14	The committee issues formal substantive reports to parliament at least annually.	Yes	In the course of the 8 <sup>th</sup> House of Representatives, only the 2010 Public Accounts Committee report was laid.
15	The committee has established a procedure with the government for following up its recommendations and is informed about what, if any, action has been taken.	No	Not laid in the Standing Order, however, resolutions are often made either for recovery or prosecution of financial infractions.
16	In all its deliberations, the committee uses the auditor as an expert advisor.	Yes	Section 85 of the Constitution is clear on the role of the Auditor-General in achieving the mandate of the Public Accounts Committee.
17	Parliament holds an annual debate on the work of the committee.	Yes	In the 8 <sup>th</sup> House of Representatives, the House debated and passed the 2010 Public Accounts Committee report.

Source: Fieldwork, January 2021.

Table 4.3 demonstrates that except in the areas of availability of established mechanism to check the implementation of the Public Accounts Committee's report, the size of the Public Accounts Committee, and the availability of a verbatim report of the Public Accounts Committee's

activities to the public, the House Public Accounts Committee satisfies all other attributes required for an effective Public Accounts Committee favourably. Questions must, however, be asked about the disdain often accorded to the Public Accounts Committee's report (Olutoye, as cited in Public Accounts Committee Session Report, House of Representatives, 2020).

#### **4.3 Factors Militating against the Committee in the Performance of its Functions.**

According to Mr. H. O. Olutoye the Pioneer Head of Administration in the National Assembly Budget and Research Office (NABRO) and former Clerk of House Appropriations Committee and Public Accounts Committee who delivered a lecture on "*Public Accountability: The Role of Public Accounts Committee of the National Assembly*" at the ***Public Accounts Committee Training Retreat At Four Points By Sheraton Hotel In Lekki-Lagos From 26-29 November, 2015***, the Public Accounts Committees of the National Assembly had not done credibly well since 1999 to the expectation of the Public (Public Accounts Committee Sessional Report, House of Representatives, 2020). He complained that "though the Committee's activities have improved the performance of the Auditor-General for the Federation, most of its reports submitted to the various chambers had never been deliberated upon and considered at plenary" (Public Accounts Committee Sessional Report, House of Representatives, 2020). Mr. Olutoye emphasized that the functions of the Committee go beyond a mere examination of account books of Ministries, Departments, and Agencies but include proper scrutiny of public projects policies, budget capital projects, completion of projects standards, and other indexes. This position affirms earlier exposes by Irawan (2014) and Danish Public Accounts Committee (2012) where they argued separately that the mandate of modern Public Accounts Committees transcends just financial accountability.

Nevertheless, as rightly stated by Mr. Olutoye to the effect that most of the reports submitted to the various chambers were not deliberated and considered at plenary, thus making rendering the prospects of implementing the Public Accounts Committee's report narrow. This is attributable to several factors as noted in various literature and the sessional report. For instance, the Auditor-General for the Federation (AuGF) at the 13<sup>th</sup> African Organisation of English Speaking Supreme Audit Institutions (AFROSAI-E) governing board meeting held at Transcorp Hilton Hotel Abuja, listed the following as challenges confronting audit institutions: lack of independence which encompasses financial and administrative independence, lack of viable Audit Bill or Act, multi-complexity of the Nigerian people within the 6 geopolitical zones (over 500 languages, 36 states, and 774 Local Government Areas), etc. Explicitly, the challenges of the House Public Accounts Committee in specific as contained in the Public Accounts Committee Sessional Report, House of Representatives (2020) include:

**1) Training needs for both Committee Members and staff for optimum performance**

The effectiveness and efficiency of the Public Accounts Committee are also determined by the technical support it receives from the support staff. The Public Accounts Committee is expected to perform at its best, but there is a lot of work, which is done by support staff before and after the Committee has conducted its oversight and accountability work. Such work (e.g. drafting of questions, logistic arrangement for hearing, drafting of resolutions, and tracking the implementation of resolutions) requires that the Public Accounts Committee has enough support staff with the requisite technical know-how.

**2) The backlog of works on auditor general reports (2012-2016)**

The Legislatures programmes are too congested, coupled with the political commitments from Members, which increases workload and backlogs. All those workloads and backlogs need to be dealt with, but at the same time not compromising robust oversight and accountability. The Federal Audit Service Commission Bill 2018 was proposed and passed by the 8<sup>th</sup> Assembly to overcome the hurdle often occasioned by the delay in submission of audit reports by developing the capacity and ability of the performance of the Office of the Auditor-General for the Federation.

**3) Delay in submission of the Audit Report to the National Assembly by the Auditor General for the Federation (AuGF), 2016 yet to be submitted**

Auditor-General for the Federation budget is yet to be on the first line charge. This creates encumbrances for effectiveness and efficiency on the part of the Auditor-General to execute his mandates which are seen in the delay in submission of audit reports to the National Assembly. The Federal Adit Service Commission Bill 2018 attempts to put a stop to this delay by proposing the establishment of the Federal Audit Service Commission to free the Office of the Auditor-General for the Federation from the control of the Federal Civil Service Commission.

**4) The unwillingness of MDAs chief Accounting Officers to respond to invitations and provide detailed information on their queries**

The number of departments and public entities being dismissed at Public Accounts Committee hearings, and the department's tendency of submitting documents to the Public Accounts Committee at the 11<sup>th</sup> hour indicates that most Accounting Officers are not always ready to account for the use of public funds. The responses provided quite often lacks supporting evidence, which makes it difficult to decide on whether the resolution has indeed been

implemented or not. This leads to the department being dismissed from the hearing, which also increases workload and demand for more resources on the part of the Committee.

**5) The paucity of funds for the conduct of Public Accounts Committee's activities**

Regardless of the oversight tool adopted, oversight processes require money as e-archiving and website for collation, accessing and retrieval of information/documents from Ministries, Departments, and Agencies and the public by the Committee are also yet to be established. The method of information management has become the norm in enhancing institutional memory. However, inadequate funding has impeded the quest of the Public Accounts Committee to migrate from verbal to electronic coverage of the Committee's hearing proceedings as the airtime is extremely unaffordable.

**6) Lack of office space for the upkeep of MDAs documents and difficulties in the location of same during hearing sessions.**

Further distressed by the Public Accounts Committee's inability to adopt e-governance initiatives in its administration culminates to the need for enormous space to save Ministries, Departments, and Agencies hardcopy submissions. Oversight tool used regardless, shade is cast on the willingness of Public Accounts Committee support staff to effectively scrutinize and analyze such documents to record the intents stated in them.

Similarly, the Policy Development Facility [PDF] II (2018) a rapid response programme funded by the United Kingdom Aid Department for International Development (DFID) noted that the House Public Accounts Committee has faced a myriad of challenges hindering the committee from achieving its mandate. One major problem was the backlog of unreviewed audit reports and the paucity of funds to effectively pursue its activities. According to the Policy Development

Facility [PDF] II, the problem has been a lingering one making it difficult to hold agencies accountable for the use of government resources. In consonance with the stated positions-both stated in the Public Accounts Committee Sessional Report, House of Representatives (2020) and the PDF II (2018), Hedger and Blick (2008) listed lack of staff, facilities, and financial resources, the absence of domestic demand for public-sector accountability, etc.

#### **4.4 Strategies that would Mitigate the Challenges Affecting the Performance of the Committee.**

Consequent to the challenges identified in section 4.3, the following are some strategies that would mitigate the challenges and enhance the effectiveness of the Public Accounts Committee in the future:

##### **a) Capacity building**

The Public Accounts Committee should continuously and conscientiously provide Public Accounts Committee, Members, and support staff, with the necessary knowledge on effective oversight. This can be done through training, professional skills development programmes (recognized qualification), exchange programmes, and study opportunities. Such interventions will assist Public Accounts Committees to effectively and efficiently conduct oversight, ensures maximum accountability, interpret financial statements, draft resolutions, and be able to track the implementation of resolutions taken. The Federal Audit Service Commission Bill 2018 when assented to by the President, emphasizes the capacity and ability of staff of the Office of the Auditor-General for the Federation by establishing the Federal Audit Service Commission which would cater for peculiar needs.

##### **b) Clearing work backlogs**

The workload can be cleared by holding frequent public hearings. The acceptance of the proposed intervention also means that more funds must be allocated to perform that task. Departments and public entities need to take the work of the Public Accounts Committee seriously, documents submitted late (moments before meetings or those that may not allow the Public Accounts Committee members may not be studied properly by committee members) should not be considered by the Committee.

**c) Allocation of more resources**

The Public Accounts Committee needs to be allocated enough funds which can enable the Committee to effectively execute its functions. This would help in no small measure to enhance the effectiveness of the committee as it would enable it to carry out deliberate activities to improve its fortune.

**d) Public awareness**

There is still a need for the Public Accounts Committee to drive a public awareness programme to sensitize the public about the Public Accounts Committee's role, mandate, and activities. The public needs to be informed about activities happening at the Public Accounts Committee. The awareness programme can be rolled out through the media and pre-public hearing meetings. The pre-public hearing meeting can assist in sensitizing the public on the activities of the Public Accounts Committee. During Public Accounts Committees' public hearing, the general public must be invited so that they can observe whether there is integrity over financial matters.

**e) Cooperation with other committees of the Legislature**

The Public Accounts Committee must cooperate with other committees of the Legislature to ensure that matters arising from the PAC's public hearing are being followed-up quarterly by the

relevant Portfolio Committee. This implies that the Portfolio Committees Chairpersons must attend Public Accounts Committee public hearings. This will ensure that policy matters and other issues raised during Public Accounts Committee public hearings are easily followed during Portfolio Committees meetings.

#### **4.5 Discussion of Findings**

This study broadly assessed the performance of the 8<sup>th</sup> House of Representatives Public Accounts Committee, however, it is no doubt that PAC is task with responsibility of examining the books of the executive agencies, which ultimately underscore the concept of oversight. On this note, it is necessary to state that oversight aims to, protect the right of citizens by curbing excesses of government, determine the extent of compliance with constitutional and statutory directives prompt the National Executive authority to report on compliance with constitutional and statutory directives, detect waste within government and public agencies, improve transparency and enhance public trust in government, etc. Hence, listed the key oversight findings of the Public Accounts Committee as; the non-remittance of Value Added Tax/Withholding Tax (VAT/WHT) to the government when deducted, the failure by MDAs to remit Pay As You Earn (PAYE) taxes to Government, the discovery of recoverable tax from MDA to the tune of N25 billion Naira, poor financial management by MDAs, among others.

The Public Accounts Committee Sessional Report, House of Representatives (2020) stated emphatically that the Committee adopted the hearing method. In doing so, agencies were expected to turn in written responses to the Auditor-General's queries within 30 days. Thereafter, the Chief Accounting Officer of such agency, representatives of the Auditor-General and Account-General's offices, members of the committee, public, and Civil Society Organizations, and the press corps



are invited on schedule date to attend hearings. In the course of the hearings, 391 queries were treated in 2010 and 344 in 2011 respectively.

However, the Public Accounts Committee is faced with several challenges militating against the committee's performance as backlogs of queries, training needs for members and staff of the Public Accounts Committees, the paucity of funds for the conduct of the committee's activities, the unwillingness of Chief Accounting Officers of agencies to appear before it, etc. Consequently, the study found clearing backlogs, public awareness, capacity building, among others as strategies that would mitigate the challenges confronting the Public Accounts Committee in the future.

## CHAPTER FIVE

### SUMMARY, CONCLUSION, AND RECOMMENDATIONS

This chapter provides a summary of findings, conclusion, and recommendations.

#### 5.1. Summary of findings

This study assessed the performance of oversight by Nigeria's 8<sup>th</sup> House of Representatives. Hence, it assessed the performance of oversight by the Public Accounts Committee, the extent to which it carries out its oversight functions within the period under review, identified factors militating against the committee in the discharge of its functions and suggested strategies that would mitigate those challenges.

The study adopted a mixed research design relying on quantitative and qualitative data. Data were taken from secondary sources such as the 8<sup>th</sup> House of Representatives Public Accounts Committee sessional reports, official publications of the National Assembly, journal articles, magazines, books, the internet, etc. The purposive sampling technique was chosen for the selection of data. The content analysis was used for the analysis of qualitative data, which were presented thematically for easy comprehension, while quantitative data were analyzed and presented in simple percentages, graphs, and tables respectively.

The Public Accounts Committee Sessional Report, House of Representatives (2020) listed key oversight findings of the Public Accounts Committee to include: the non-remittance of Value Added Tax/Withholding Tax (VAT/WHT) to the government when deducted, the failure by MDAs to remit Pay As You Earn (PAYE) taxes to Government, the discovery of recoverable tax from MDA to the tune of N25 billion Naira, poor financial management by MDAs, among others. To achieve this, many oversight tools were employed chief among which is the hearing method. On

this note, the Public Accounts Committee carried out its activities through meetings, interactive/investigative hearing sessions, public hearings, appraisal, and consideration of the Auditor General Office's Budgets, it is still encumbered with a backlog of untreated queries of Ministries, Departments Agencies (MDAs) by the Auditor-General for the Federation (AuGF).

It may seem fair to blame the Auditor-General for the Federation's failure to submit his/her reports in a timely fashion for the enormous reports yet to be treated (backlog of works on auditor general reports from 2012 to 2016), however, the study found unwillingness from Ministries, Departments, and Agencies (MDA's) chief accounting officers, training needs for both members and staff of the Public Accounts Committee (PAC) for optimum performance, among others, as obstacles to the effectiveness of the Public Accounts Committees' oversight efforts. Therefore, to mitigate such challenges in the future, legislative administrative should emphasize clearing work backlogs, public awareness on the activities of the Public Accounts Committee (PAC), capacity building programmes for members, and support staff of the Public Accounts Committee (PAC), etc.

## **5.2. Conclusion**

The Public Accounts Committee (PAC) is an important and veritable institution of parliament. It is placed at the apex of legislative oversight of public finances. The Public Accounts Committee has an essential role to play in ensuring that the quality service delivered to the public is improved, by ensuring that effective oversight over the Executives is conducted. The effectiveness and efficiency of the Public Accounts Committee in conducting oversight over the Executives have been strengthened over the years. However, the number of its recommendations deliberated and considered in plenary provides evidence that though progress has been made by the Public Accounts Committee to effectively and efficiently conduct oversight and to be able to

hold the Executives accountable for the use of public resources, the House itself falls short of itself as representatives of the people by pursuing accountability projects. However, the dynamic nature of the Public Accounts Committee work requires that Public Accounts Committee Members and support staff are at the cutting edge of knowledge construction, specifically when it comes to oversight and accountability practices.

Considering various challenges faced by the Public Accounts Committee, the Office of the Auditor-General for the Federation (OAuGF) has more to do to ameliorate the challenges facing the Public Accounts Committee when it comes to effective and efficient oversight and accountability practices. Given this, there is a need to implement the recommendations outlined in the succeeding section (section 5.3) to advance the mandates of the Public Accounts Committee and boost public confidence in governance.

### **5.3. Recommendations**

The study recommends as follows:

1. To ensure that the committee performs at the highest level, support staffs need to represent the diversity of knowledge and skills; ranging from auditing, financial management, law, information technology, and administration. Such diverse knowledge and skills will assist Members with the technical information required to effectively execute the committee functions. Thus, provision should be made for continuous professional development.
2. Resources (financial and material resources) should be readily available for the Public Accounts Committee to pursue its activities. Such allocation would help the Public Accounts Committee surmount logistic challenges, pursue institutional goals that would enable it to attain its prime place as the National Assembly's foremost oversight mechanism.

3. Deepening inter-committee cooperation. The committees of the National Assembly should not be seen to be running at cross-purposes, rather standing committees should commit to helping the Public Accounts Committee by providing necessary information for the achievement of financial and performance audit objectives.
4. There is a need for public enlightenment on the activities of the Public Accounts Committee to address self-accountability concerns. This is all the most important as there are no immediate measures in place to check individual lawmaker's behavior in the exercise of their oversight mandate. PAC sessions be televised and report published at Committee website for public consumption/inputs.
5. The Federal Audit Service Commission Bill 2018 which was passed by both chambers of the National Assembly and was forwarded to the President should be assented. This legislation would assert the independence of the audit institution-Auditor-General for the Federation (AuGF) and ultimately improve its performance. This would rub off on the overall performance of the Public Accounts Committee given the complain that the Office of the Auditor-General for the Federation takes much time in submitting audit reports to it.
6. Effective Follow-Up Procedures to ensure that Audit Recommendations are implemented to enhance accountability. Every resolution on PAC reports be forwarded to the Executive for implementation.
7. PAC should carry out its legislative duties in the public interest and not for personal or on partisan basics.

#### **5.4 Contribution to Knowledge**

It is no doubt that Public Accounts Committees (PACs) are the foremost accountability mechanisms in Commonwealth countries. Although this study assessed the performance of PAC and discovered that hearings (public, investigative, and interactive) as a major oversight tool it uses to achieve the mandate of the committee, it, however, contributes to knowledge as it established that the issue of backlog of queries which is a major impediment to the functioning of the Public Accounts Committee (PAC) if cleared, would enhance the performance of the committee.

### **5.5 Suggestion for Further Study**

The use of hearings has been proven to be effective for the proper functioning of the Public Accounts Committee (PAC). Nevertheless, this effectiveness has failed to translate into any visible accountability outcome as malfeasance continues to pervade public life. Given this, there is a need for future studies to focus on laying feedback framework mechanisms aimed at ensuring the implementation of the recommendations or resolutions (if considered and passed by the legislative house) of the committee.

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## **APPENDIX I**

### **LIST OF MDAs QUERIED IN 2010 AUDITOR-GENERAL'S ANNUAL REPORT**

1. FEDERAL MINISTRY OF CULTURE AND TOURISM.
2. FEDERAL MINISTRY OF YOUTH DEVELOPMENT
3. FEDERAL MINISTRY OF DEFENCE
4. NIGERIA ARMY
5. NIGERIA ARMY SCHOOL OF SUPPLY AND TRANSPORT – BENIN
6. NIGERIA NAVY
7. NIGERIA AIRFORCE
8. NIGERIA AIRFORCE – YOLA
9. MILITARY PENSION BOARD
10. FEDERAL MINISTRY OF EDUCATION
11. FEDERAL GOVERNMENT COLLEGE – ROBUCHI
12. FEDERAL COLLEGE – IBILO
13. FEDERAL GOVERNMENT COLLEGE – TAMBUWAL
14. FEDERAL GOVERNMENT GIRL COLLEGE – EZAIMGO
15. FEDERAL GOVERNMENT GIRLS COLLEGE – BAJOGA – GOMBE
16. FEDERAL GOVERNMENT GIRLS COLLEGE – LANTANG JOS
17. FEDERAL GOVERNMENT GIRLS COLLEGE – IBASA – DELTA
18. FEDERAL GOVERNMENT COLLEGE – WARRIB
19. FEDERAL GOVERNMENT COLLEGE – NEW BUSA – NIGER STATE
20. FEDERAL GOVERNMENT COLLEGE – MINA
21. FEDERAL GOVERNMENT COLLEGE – BIDA
22. FEDERAL GOVERNMENT COLLEGE –
23. FEDERAL INSPECTORATE OF EDUCATION – ENUGU
24. FEDERAL TECHNICAL COLLEGE – IKARIE
25. FEDERAL GOVERNMENT GIRLS COLLEGE – AKURE
26. FEDERAL GOVERNMENT COLLEGE – UROMOKORO, PH

27. FEDERAL GOVERNMENT GIRLS COLLEGE – POTIOKUM, YOBE STATE
28. FEDERAL GOVERNMENT COLLEGE – BUACHI – YADI YOBE
29. FEDERAL GOVERNMENT COLLEGE – GANDI – YOLA
30. FEDERAL SCIENCE AND TECHNICAL COLLEGE – UYO
31. FEDERAL GOVERNMENT COLLEGE – KABBA
32. NATIONAL SPORTS COMMISSION
33. FEDERAL MINISTRY OF COMMENCE
34. FEDERAL MINISTRY OF ENVIRONMENT
35. FEDERAL MINISTRY OF ENVIRONMENT – MARKURDI
36. FEDERAL MINISTRY OF WORKS
37. HIGH WAY PROJECTS
38. FEDERAL MINISTRY OF WORKS, HOUSING AND URBAN DEVELOPMENT – AKWA
39. FEDERAL MINISTRY OF LAND URBAN DEVELOPMENT
40. FEDERAL MINISTRY OF LAND & URBAN DEV. DUTSE, JIGAWA STATE
41. FEDERAL CAPITAL TERRITORY ADMINISTRATION.
1. ABAJI AREA COUNCIL
2. KUJE AREA COUNCIL
3. GWAGWALADA AREA COUNCIL
42. COLLEGE OF EDUCATION, ZUBA
43. EDUCATION RESOURCES CENTRE
44. FCT MASS AGENCY
45. FEDERAL MINISTRY OF FINANCE
46. BUDGET OFFICE OF THE FEDERATION
47. FEDERAL MINISTRY OF HEALTH
48. MINISTRY OF PETROLEUM RESOURCES
49. RECOMMENDATIONS
50. FEDERAL MINISTRY OF WATER RESOURCES
51. FEDERAL MINISTRY OF MINES AND STEEL DEVELOPMENT

52. SOLID MINERAL DEVELOPMENT
53. SOLID MINERAL DEVELOPMENT LOKOJA
54. PUBLIC COMPLAINT COMMISSION
55. MINISTRY OF SCIENCE AND TECHNOLOGY
56. NATIONAL POPULATION COMMISSION
57. NATIONAL POPULATION COMMISSION ILORIN
58. NATIONAL POPULATION COMMISSION GOMBE
59. NATIONAL POPULATION COMMISSION ASABA
60. NATIONAL POPULATION COMMISSION MAKURDI
61. FEDERAL MINISTRY OF TRANSPORT
62. MINISTRY OF AVIATION
63. SURVEYOR GENERAL OFFICE
64. FEDERAL POLYTECHNIC ILARO
65. UPPER BENUE RBDA
66. LOWER BASIN RBDA
67. NATIONAL BOUNDARY COMMISSION
68. LAGOS UNIVERSITY TEACHING HOSPITAL
69. FEDERAL JUDICIAL SERVICES COMMISSION
70. MINISTRY OF CULTURE AND TOURISM
71. FEDERAL COLLEGE OF VETRINARY AND MEDICAL LABOURATORY  
TECHNOLOGY VOM
72. NIGER DELTA DEVELOPMENT COMMISSION NNDC
73. CENTRAL BANK OF NIGERIA
74. NIMASA
75. NIGERIAN RAILWAY COOPERATION
76. INDUSTRIAL TRAINING FUND JOS
77. UNIVERSITY OF CALABAR
78. FEDERAL COLLEGE OF EDUCATION (TECHNICAL) GOMBE

79. FEDERAL COLLEGE OF EDUCATION – UMUAZIE
80. KADUNA POLYTECHNIC
81. NIGERIA DEFENCE ACADEMY
82. UPPER RIVER NIGER R B D A MINNA
83. NATIONAL LIBRARY OF NIGERIA
84. NURSERY AND MIDWIFERY COUNCIL OF NIGERIA
85. FEDERAL MEDICAL CENTER KEFFI
86. INVESTMENT AND SECURITY TRIBUNAL
87. AGRICULTURE AND RURAL DEVELOPMENT TRAINING INSTITUTE (ARMTI)  
ILORIN
88. FEDERAL MORTGAGE BANK
89. FEDERAL HOUSING AUTHORITY
90. SOKOTA RIMA RIVER BASCC AND RURAL DEVELOPMENT AUTHORITY
91. MICHEAL OKPARA UNIVERSITY OF AGRICULTURE
92. OBAFEMI AWOLowo UNIVERSITY TEACHING HOSPIT
93. NEWS AGENCY OF NIGERIA
94. UNIVERSAL BASIC EDUCATION COMMISSION UBEC
95. FEDERAL MEDICAL CENTER UMUAHIA
96. NIGERIA CUSTOM COMMISSION
97. NCS WARRI DELTA
98. FIRS
99. FAAN
100. NIGERIA AIRSPACE MANAGEMENT AGENCY
101. LAGOS UNIVERSITY TEACHING HOSPITAL
102. ABUJA ENVIRONMENTAL PROTECTION BOARD
103. RUBBER RESEARCH INSTITUTE OF NIGERIA BENIN
104. DEPARTMENT OF PETROLEUM RESOURCES
105. AGRICULTURAL RESEARCH CENTRE OF NIGERIA



## **APPENDIX II**

### **LIST OF MDAS QUERIED IN 2011 AUDITOR-GENERAL'S ANNUAL REPORT**

1. NIGERIAN POLICE FORCE
2. STATE CRIMINAL INVESTIGATION DEPARTMENT
3. HEAD OF SERVICE OF THE FEDERATION
4. NATIONAL HEALTH INSURANCE SCHEME (NHIS)
5. FEDERAL HOUSING AUTHORITY
6. NIGERIAN DEPOSIT INSURANCE CORPORATION
7. NIGERIAN MARITIME ADMINISTRATION (NIMASA)
8. FEDERAL CAPITAL WATER (FCT WATER BOARD)
9. ABUJA ENVIRONMENTAL PROTECTION BOARD
10. FCT SCHOLARSHIP BOARD
11. FCT AREA COUNCILS SERVICE COMMISSION
12. FCT HEALTH MANAGEMENT BOARD
13. FCT ABUJA CENTRAL MEDICAL STORE
14. FCT DEPARTMENT OF POLICY IMPLEMENTATION
15. ABUJA INFRASTRUCTURE INVESTMENT CENTRE
16. FCT AREA COUNCIL SERVICE SECRETARIAT
17. FCT HEALTH AND HUMAN SECRETARIAT
18. FCT TRANSPORT SECRETARIAT
19. ABUJA GEOGRAPHICAL INFORMATION SYSTEM (AGIS)
20. KUJE AREA COUNCIL
21. ABAJI AREA COUNCIL
22. ABUJA MUNICIPAL AREA COUNCIL
23. FCT AGENCY FOR SCIENCE AND TECHNOLOGY
24. KWALI AREA COUNCIL
25. BWARI AREA COUNCIL
26. GWAGWALADA AREA COUNCIL

27. NATIONAL JUDICIAL INSTITUTE, ABUJA
28. NIGERIAN NUCLEAR REGULATORY AUTHORITY
29. NIGERIA PRESS COUNCIL
30. NIGERIAN CIVIL AVIATION
31. NIGERIA ATOMIC ENERGY COMMISSION
32. NATIONAL DIRECTORATE OF EMPLOYMENT (NDE)
33. OGUN-OSUN RIVER BASIN DEVELOPMENT
34. GALAXY BACKBONE
35. OFFICE OF THE ACCOUNTANT-GENERAL OF THE FEDERATION
36. NATIONAL UNIVERSITY COMMISSION (NUC)
37. FEDERAL INLAND REVENUE SERVICE
38. STAMP DUTIES OFFICE
39. WUSE INTEGRATED TAX OFFICE
40. CENTRAL INTEGRATED TAX OFFICE
41. GARKI INTEGRATED OFFICE