

**LEGISLATIVE COMMITTEE SYSTEM IN NIGERIA: ASSESSMENT OF THE PUBLIC ACCOUNT COMMITTEE OF
THE 9TH NATIONAL ASSEMBLY**

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**A DISSERTATION SUBMITTED TO THE NATIONAL INSTITUTE FOR LEGISLATIVE AND DEMOCRATIC
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ABSTRACT

There is a global trend towards greater openness in parliamentary system of government. This is based on the belief of the legislative oversight functions in ensuring accountability of the government. Since the dawn of the 4th republic in 1999, the Nigerian parliament had enacted new laws and amended some other existing laws to address the issues of bad governance, wastage in governmental budgets and appropriations and leakage of the public funds. However constant experiences have shown that despite these efforts, the government has failed to deliver the much needed dividends of democracy to the people. Therefore, the task of achieving fiscal discipline in government remains a continuing project by all stakeholders, particularly the National Assembly. It has been established that parliaments all over the world can do little in their full plenary sessions in their quest of addressing the yearnings of the people, hence the adoption of committee system for the purpose of detailed treatment of issues within legislature competence. Therefore, this study examined the legislative committee system with reference to the Public Accounts Committee (PAC) of the 9th Nigeria's National Assembly in line with international best practice.

The study adopted a research design which aims at assessing the public and legislative perspectives on the functions of PAC and its effectiveness. The study sampled a total of 415 respondents; where 15 legislative-members were purposively sampled and 400 public members were randomly sampled in Abuja Municipal Area Council (AMAC). Data were collected through well-structured questionnaire and interview-guide and were analyzed using Excel, Nvivo and SPSS analysis packages. The study employed narrative analysis, content analysis and descriptive analysis methodologies to analyze the study respondents' perceptions.

The empirical findings from the descriptive analysis revealed that public-members are fully aware of legislative committee system particularly the existence of PAC in the National Assembly and how it

functions. The descriptive analysis also revealed that public members' accessibility to the Committee is poor. The study further established that PAC of the 9th National Assembly is poorly effective with specific negligence to making defaulted public-agencies responsible, evaluating budget-implementation by public agencies in relation to approved plan and the post impression of the Committee to a rubber-stamp. Among other challenges, the study identified inability to prompt response from the Agencies, Ministries and Parastatals; Inadequate funding of PAC; delayed submission of Audit Report by the Auditor General for the Federation; Backlog of audit reports; inadequate working space for storage of documents, Poor Facilities; inadequate staff capacity, corruption and many more as major factors hampering the effectiveness of the Committee.

Thus, the study recommended that the Committees should enhance public accessibility and preserve their independence, being non-partisan (without political influence) as well as maintain transparency, in order to maintain efficiency and the effective evaluation, collection and accounting of the public fund and the adequacy and effectiveness of protecting property from loss, damage and misuse. The study also recommends continuous training of PAC members and supporting staff.

CHAPTER ONE

INTRODUCTION

1.1 Background to the Study

Democratic governance in Nigeria lean towards consolidation even though there are still voluminous rough edges that need to be smoothened. However, noticeable progress has been made judging by the hurdles the country has succeeded in surmounting, namely, successful conduct of six general elections in 1999, 2003, 2007, 2011, 2015 and 2019, administration-to-administration transition and party-to-party handover (Agaptus and John, 2019). It is therefore a no brainer that the legislature, which forms part of our democratic system has also witnessed some transformations since 1999.

Over the years, the picture of the National Assembly in general was that of a rubber-stamp legislature that automatically pandered to the needs of the executive arm of government. Omotoso (2016) and Agaptus and John (2019) stressed that the legislators sacrificed their expected autonomy on the altar of financial dependency, as it derives all its revenue from the executive arm of government. The apparent rubber stamp nature of the National Assembly in the immediate post military era was fundamentally as a result of two interrelated factors namely: lack of financial autonomy; and, being cautious not to be accused of trying to derail the then nascent democracy (Agaptus and John, 2019). However, the federal legislature has improved the narrative as the National Assembly has engrained itself and is now financially autonomous. But the financial autonomy being enjoyed by the National Assembly has also created concerns of wastefulness. Notwithstanding, the significance of legislative assemblies in contemporary democratic system is the seeming impossibility of reinventing an ancient Greek model of assembling the entire populace

to deliberate on vital common issues. In other words, contemporary legislatures represent a concession between the assembly of everyone, with the attendant confusion and danger of degeneration to mobocracy, and the control of government by a selection of few with the risk of oligarchy (Agaptus and John, 2019; Olaoye and Bamisaye 2022). Therefore, it is this concession that convenes on the legislature the traditional three-fold tasks of being an agency of representation, lawmaking and oversight of the activities of other arms of government (Agaptus and John, 2019). As has been pointed out by Lü *et al.* (2018) cited in Agaptus and John (2019), serving in the legislature provides a unique opportunity for individuals to access the inner circle of political power, where they can participate in key policy debates and network with other important political actors.

Furthermore, the sheer impossibility of the legislature discharging its broad mandates in the plenary sessions informed the adoption of committee system, that is, the breaking up of the legislature into manageable groups for the purpose of detailed treatment of issues within their competence. The role of committee system in legislature cannot be overemphasized. The committee role has been variously recognized. The legislature in Nigeria, like in most other democratic systems of the world performs its core functions through the committee system as prescribed under sections 62 and 103 of the Constitution of the Federal Republic of Nigeria 1999 (as altered). Through the legislative committees, the legislature handles and addresses so many issues at the same time that is not possible in the plenary. Through the committees, the legislature gather better and deeper information to enable them take positive decisions. Actually, no bill can ever transform to a legislation without passing through one form of committee process or another. Thus, there is no doubt about the utilitarian value of committees in modern legislatures.

Committees are the fulcrum of legislative excellence, more like kitchens where the raw ingredients of good governance are processed and packaged for the consumption of the legislature. In other words, committees exist to enhance the efficiency of the legislature in terms of enabling it to concurrently perform numerous important functions that otherwise might not be attended to; providing an informal collegial environment that facilitates interparty compromises on small matters and adds to technical improvements of legislations and creating platforms for public hearings which allow the general public to participate in lawmaking processes (Fashagba 2009; Olson 2015). The Nigeria's National Assembly uses committee system in the discharge of its legislative mandate. Nevertheless, the committee system and the powers attached to it have followed, not only the path of clientelist politics but is also routinely deployed to the pursuit of rents and patronage (Lewis 2010; Baba 2011). The leaderships of the National Assembly use the committee system to set up intricate web of patronage system to ensure regime survival. An example of the legislative committee is Public Account Committee (PAC). PAC serves as a body which takes evidence from Accounting Officers to confirm the comments of the Auditor-General's annual report. The committee also report on the major irregularities established and make recommendations on necessary corrective action (Pere and Osain, 2015).

The legislative authority of the country constitutes the public representative body that ensures financial accountability in the country through the establishment of a PAC. The functions of the PAC should be purposeful to ensure public accountability over rampant financial crimes experienced in Nigeria. The committee also reports on the major irregularities established and make recommendations on necessary corrective action. Watson (2004) also attested that the PAC duty is to guarantee effective employment of public money, with such an obligation being directed towards both Parliament and the electorate. The PAC does not seek to concern itself with policy;

its interest is in whether the policy is carried out efficiently, effectively and economically. The Committee deals with the ex-post oversight function as opposed to ex-ante scrutiny (Wehner, 2003; Hedger and Blick, 2008).

Nonetheless, in the face of the significant of legislative committee system particularly the PAC functions, yet Nigeria experience series of government unaccountability and financial crime in successive manner. Undeniably, the history of corruption in Nigeria is strongly rooted in over 29 years of military rule, out of 62 years of her statehood since 1960. Successive military regimes subdued the rule of law, facilitated the wanton looting of the public treasury, decapitated public institutions and free speech and instituted a secret and opaque culture in the running of government business (Pere and Osain, 2015). This same culture is transferred to democratic civilian rule in which carry-go concept was introduced to waste government funds. Thus, this study examines the effectiveness of the nation's Legislative Committee System with reference to the Public Account Committee system.

1.2 Statement of the Research Problem

There is a global trend towards greater openness in governance. This is based on the belief that legislative oversight functions ensures accountability in government, hence the adoption of committee system for the purpose of detailed treatment of issues within legislature competence. However, over the years, the picture of the Nigeria's National Assembly in general was that of a rubber-stamp legislature that automatically pandered to the needs of the executive arm of government. This is a very disturbing development as far as democratic system of government is concerned.

Among many issues of distresses is the transparent system of budgetary practices. The belief is that transparent budgetary practices will ensure that funds raised by the state for public purposes will be spent as promised by the government, while maximizing the benefits derived from spending. One crucial aspect of a transparent system of resource allocation involves an independent assurance of the integrity of public budgeting through an audit process, and the scrutiny of its outcomes by the representatives of the people in the legislature. However, whilst this study appreciate the importance of legislative committees, there are some issues on the front burner which this study seeks to resolve. First, as sensitive and important the PAC may be, members of the public may not be aware of its existence or operations. Second, the legislature is said to be the representative of the people, but the people the legislature represents seem not to have access to the PAC. Third, the last corruption perception index (CPI) released by Transparency International (TI) in January 2022 is of serious concern to all well-meaning Nigerians as the country drops five places in the 2021 CPI ranking 154 out of 180 countries surveyed. This report cast shadow on the effectiveness of PAC of the 9th National Assembly in addressing the issues of corruption in Nigeria. Despites the seemingly busy activities of PAC in relation to its functional role, the masses are so perplexed about the prevailing condition of public accountability of government financial activities and the rampant financial crimes across the nation. All issues raised above leaves one to pander on the factors that could hinder the effectiveness of the PAC.

1.3 Research Questions

Following the above-mentioned statement of the research problems, the study will provide answers to the following research questions:

- i. Are the members of the public aware of the legislative PAC activities and functions?
- ii. How accessible is PAC by members of the public?

- iii. How effective has the PAC of the Nigeria's 9th National Assembly in addressing issues of corruption in line with international best practice?
- iv. What are the factors hindering the effectiveness of the Committee?

1.4 Aim and Objectives of the Study

The broad objective of this study is to examine the legislative committee system with reference to the public accounts committee of the 9th Nigeria's National Assembly in line with international best practice. In achieving this, the following specific objectives are pursued:

- i. To assess the level of public awareness as regard the activities and functions of the PAC.
- ii. To evaluate the level of accessibility to PAC by members of the public.
- iii. To examine the effectiveness of the Public Accounts Committee of the Nigeria's 9th National Assembly in addressing issues of corruption in line with international best practice; and
- iv. To identify the major factors hampering the effectiveness of the Committee system in the 9th National Assembly.
- v. To proffer solutions towards enhancing the efficacy of PAC in Nigeria.

1.5 Scope of the Study

This study centers on examining the functions of PAC of the 9th National Assembly with the view to determine the performance level of the legislative committee system activities. The study is targeted at the 9th Legislative PAC. This is considered because it is within the current legislative assembly in Nigeria. Explicitly, the study is limited to an assessment of the activities of the PAC of the House of Representatives of the 9th National Assembly. The longitudinal scope of the study

is limited to two (2) groups namely; the members of the 9th House of Representatives PAC, and members of the public.

1.6 Significance of the Study

This study would be of immense benefit not only to researchers but also to all the stakeholders in the National Assembly and the public. In addition, this study will also give legislators and indeed all stakeholders insight on how to enhance the performance of committee system in the National Assembly of the country. This study will also contribute to the existing empirical literature on assessment of legislative committee system.

1.7 Organization of Chapters

This study is structured into five chapters. Chapter one includes the background to the study, statement of the research problem, aim and objectives, research questions, scope of and significance of the study. Chapter two is composed of the review of relevant literature with extensive discussion of the empirical literatures and the theoretical framework. Chapter three focuses on the methodology, clearly explaining research design, sources of data, population, sample size, data collection technique and data analysis methods. Chapter four discusses and analyzes all the data collected through the use of questionnaire. Finally, chapter five concludes the entire research; it summarizes the findings of the research and provides appropriate recommendations in line with the findings of the work.

CHAPTER TWO

LITERATURE REVIEW AND THEORETICAL FRAMEWORK

This chapter reviews appropriate extant literatures in the area of the study. The chapter begins with the conceptual clarifications, followed by theoretical literature review. The last part of the chapter discusses the empirical literature related to the study.

2.1 Conceptual Review

2.1.1 Legislative Committee System

The Committee system has existed in the legislature for a long time particularly in a democratic system of government. Globally, Committee is a group of people appointed to perform specific functions by a larger group and typically comprises members of that larger group. In narrow terms especially as it relates to legislature, Legislative Committees are small group of legislators who are assigned, either temporary or permanent basis, to examine matters more closely than could the full chamber (NDI, 1996). According to UNDP, (2005) Legislative Committees are the units of organization within a legislative chamber that allows group of legislators to review policy matters or proposed bills more closely than would be possible by the entire chamber.

Committees have developed to become indispensable framework in the legislative process to the extent that they provide the platform upon which the legislative work is executed with greater efficiency and more professionally, due to the increasing workload and the busy schedule of the legislators.

Legislative Committees in Nigeria are designed along sectoral lines, meaning that every Committee represents at least a sector of the Nigeria economy. According to Nwosu (2014), the rationale behind legislative Committees are:

- i. Committees engage in detailed examination of cases by gathering information and evidence from experts and the public. These detailed examinations of cases will not be possible or effective in the larger plenary due to time factor and a number of issue they have to deal with.
- ii. The quest of expertise is another reason for legislative committees. Certain Bills in the House or issues arising from motions requires expert contribution. Chairmen and other members of committees are usually persons with expertise in the committees they are appointed.
- iii. To give room for public participation in the discus of national issues.
- iv. Reports of committees are tools for effective public policy making.
- v. Committee reports may serve as basis for law making.

However, the functions of committees are different from country to country depending on a number of factors including the system of government in a country, the political structure, the strength and organization of political parties, availability of funds among others. Some of these functions may include initiation and amending bills, investigation, review of budget and screaming of executive appointees (UNDP, 2005).

In Nigeria, a careful review of committee works depicts the fact that the major function of the committees is to make the legislature effective and ensure it succeeds in the implementation of its legislative Agenda. The major functions of the legislature are law making, oversight and representation. Other functions, which include screening and approving the Federal government nominees for appointment, performing quasi-judicial and executive functions, all, fall within these three core functions. The Committees are to ensure the realization of the objectives of the legislature in its daily activities.

Few countries, even those that have a presidential system like US and Nigeria, have a committee system that approaches the power of the US congressional committees to initiate, amend or bury legislation. The Standing Rules of a legislative chamber may list the committees to be formed, provide rules for assigning members and chairs of committees and decide how much power to grant them. In some cases, constitutions require the establishment of committees in general and/or require specific committees. Committees may be permanent, or they may be organized around a particular topic or bill.

2.1.2. Legal framework and authority of the committee system

In Nigeria, legislative committees are creation of the Constitution of the Federal Republic of Nigeria 1999 (as altered). Section 62 sub section 1 provides that:

1. 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
2. The number of members of a committee appointed under this section, their terms of office and quorum shall be fixed by the House appointing it.
3. The Senate and the House of Representatives shall appoint a joint committee on finance consisting of an equal number of persons appointed by each House and may appoint any other joint committee under the provisions of this section.

4. Nothing in this section shall be construed as authorising such House to delegate to a committee the power to decide whether a bill shall be passed into law or to determine any matter which it is empowered to determine by resolution under the provisions of this Constitution, but the committee may be.

Flowing from the constitution as the grund norm under which all other laws rise or fall in Nigeria, other legislative instruments have recognized the existence of the committee system.

The Legislative Houses (Powers and Privileges) Act 2017 always make reference to Legislative House or Committee. Section 1 provides that “a criminal or civil suit shall not be instituted against a member of a legislative House in respect of words spoken or written at a plenary session or at a committee proceeding of the legislative House”.

Section 2 provides that: “a legislative House or committee shall have powers to summon any person in Nigeria to come and testify, give account, tender documents or any other record in evidence, in the possession or under the control of that person as provided in the First schedule of this Act”.

Section 3 sub section 1 further provides that a summon issued under section 2 of the Act shall be signed either by the Clerk of the House or of the Committee issuing out the summon. Flowing from the above, features of legislative committees in Nigeria can be summed up as follows:

- i. That the committee system in Nigeria is a constitutional creation and the powers of the committees are both constitutional and statutory. The Constitution recognizes three main committees to wit: the Special or General Committee under section 62(1), Joint

- Finance Committee under section 59 (2) and the Public Account Committee under section 85(5).
- ii. Committees are smaller microcosm of the larger macrocosm. The Legislature is the parent body of the Committees.
 - iii. The relationship that exist between the Legislature and its committees is that of Principal and his agents, meaning that the committees are restricted or limited to the functions assigned to them by the legislature and nothing more. The committees do not have the power to pass a Bill or Kill a bill as in the case of the United States congress.
 - iv. The number of members of a committee appointed under this section, their terms of office and quorum are fixed by the House appointing it.
 - v. The committees do not possess the power to initiate any bill as in some other **jurisdiction like Ghana**. The committees attend to bills that are referred to them by the legislature.
 - vi. The committees in Nigerian Legislative Houses lacks the locus to pass a bill. The committees must make recommendations contained in a report to the chamber. It is legislature that have the power to pass a bill. Any Bill passed by the committee is voidable. Order 17 Rule 10 of the Standing Orders of the House of Representatives, tenth edition provides that: “the House shall not delegate to any Committee the power to decide whether a Bill shall be passed into law or to determine any matter which it is empowered to determine by resolution under this Rules. A Committee may, however be authorized to make recommendations to the House on any such matter. This position was given a judicial backing in the historic case of ATTORNEY GENERAL OF BENDEL STATE AND THE ATTORNEY GENERAL OF THE FEDERATION

where the Supreme Court held that the Joint Finance Committee of the National Assembly does not have the Constitutional right to send an Appropriation/Money Bill to the President for assent without first going back to the National Assembly. The Allocation of Revenue Act was therefore declared null and void as it failed to follow legislative procedure.

2.1.3. Activities and Types of Committees

Committees of the legislature are designed along sectoral lines, meaning that every Committee represents at least a sector of the Nigeria economy. Furthermore, for any sector of the Nigerian economy that anyone belongs, there is a committee representing that sector in the House of Representatives. Therefore, for any debate on any issue in the House, there is a relevant committee that gets the referral to look into the matter more closely and report to the House as the committees are designed to represent every sector of the economy. Parliament around the world rely on the committees in their daily operation to allow for efficient policy-making process. Committees are set up for different purposes hence we have two major types of committees, namely Ad hoc committees and Permanent or Standing Committees. The Ad hoc committees are established to review particular bills or groups of bills or resolutions arising from motions and are disbanded when that work is completed. They are typical of the British Westminster and some other parliamentary systems where the ministerial cabinets dominate the legislative process. In permanent committees (sometimes called standing committees), the jurisdiction of the committee is defined by subject matter in relation to the structure, powers and functions of Ministries, Departments and Agencies (MDAs) such as committees on Health, Defense, Labor, Education, Finance, and so on. There are other types of permanent committees including those that oversee the rules of the legislature or that have specific auditing functions.

In bicameral systems, reconciliation committees may meet to revise differences in a bill that is modified by two different chambers.

2.1.4. Public Access to Committees

Many countries hold committee meetings in private. Others allow their committee meetings to be open to the public, as required by their internal rules, the constitution or by practice (although they may occasionally close them if the subject matter affects national security). Others hold a mix of public and private meetings. Rules concerning public meetings allow for advance posting of time and date, radio or television broadcast and/or the distribution of written transcripts of the meetings.

Table 2.1 Countries showing meetings of committees

PRIVATE MEETINGS	PUBLIC MEETINGS	MIXED PUBLIC AND PRIVATE
France	Argentina	Canada
Germany	Bulgaria	Russia
India	United States of America. Though Committee may decide to close meetings.	United Kingdom
Namibia	Hungary	
Senegal		

Source: National Democratic Institute for International Affairs: Committees in Legislatures: A division of Labour.

Committees in some legislatures hold public hearings to gather information on legislation, policy issues or to exercise oversight of the executive branch. Members may solicit the opinion of legal and academic experts, representatives of business and civic organizations and individual citizens.

In some cases, they can call upon the members of the executive branch to testify or to defend policies. The benefits of public hearings may include:

- Providing the legislature with outside expertise;
- Providing a forum for the exchange of ideas;
- Educating citizens on current issues; and
- Increasing public confidence in the transparency of the legislature.

2.1.5. Public Account Committee (PAC)

The public account committee is a type of committee that has legislative power to evaluate the budget implementation by government, its MDAs in relation to its approved plan and make them responsible for the country's success or failure in public finance (Okpala, 2012). Iyoha and Oyerinde (2010) pointed out that the public account committee's role is to ensure that government, its MDAs answer for the allocation of public resources. They ensure compliance with Financial Regulations by Ministries/Divisions and Public Sector Organizations to maintain transparency and accountability (Peter, *et al.*, 2017). The public account committee, through examination of the report of the Auditor-General summons Accounting Officers from the respective Ministries, Departments and Agencies to investigate and enquire about the issues of financial irregularities.

The PAC mediates between the Accountant General and Auditor General to ensure and ascertain that money is spent as recorded and utilized as planned. Their responsibility includes examining the public accounts based on the observations raised in the Auditor-General's report and ensuring that all issues highlighted therein are properly addressed. In line with Section 85(2) of the 1999 constitution, the AG is empowered to conduct audit tests on all aspects of the accounts submitted by AGF which include: all offices, government business units and courts. Subsection 5 states that the Auditor General shall within 90 days of receipt of the Accountant General of the federation financial statements, lay audited reports before the legislature who will consider them together with all queries raised through its committee (PAC) responsible for public accounts (Aruwa, 2009).

The PAC is one of the committees of the National Assembly that function around the examination of the budget proposal and passing appropriation act as well as considering the auditor's reports of the preceding financial year (Kenneth, 2013). The National Assembly of the Federal Republic of Nigeria is a bicameral legislature established under section 4 of the Nigeria 1999 Constitution. It consists of 469 members (109 Senators and a 360-member House of Representatives). The body which is modelled after the Federal Congress of the United States of America is hypothetically meant to guarantee equal representation of the Nigeria States irrespective of size in the Senate and a proportional representation of the population in the House of Assembly (Pere and Osain, 2015). The public account committee of both chambers examines the accounts showing the appropriation of the sums granted by the National Assembly to meet the public expenditure together with the Auditor's report thereon. Specifically, each of these chambers has its own public account committee and they both almost perform the same functions (NASS, 2012).

2.1.6. The Role of PAC

The PAC has an important role to play in ensuring accountability in governance; its effectiveness is hampered by several weaknesses. These weaknesses are largely rooted in the overall context of the legislature and political system and are not easily changed. This larger context includes:

- The heavy turnover of parliamentary committee membership;
- The general lack of interest among members of parliament in accountability issues;
- The difficulty of distinguishing between issues of “policy” and of administration”; and,
- The unclear status of public servants before parliamentary committees and in the accountability system more generally.

Each of these factors has considerable effect on the operations and impact of PAC. They are also intertwined with much larger issues of parliamentary representation and responsible government. The PAC is part of the overall standing committee system of the House of Representatives, and this is essential in understanding its role (Pere and Osian, 2015). While the PAC is sui generis in its mandate, it is one of several committees at present, and by no means considered the most desirable of these committees for assignment. If we assume a committee can only be as good as its members, the PAC faces serious challenges. Its membership changes constantly. Many of its members do not seem to value, much less covet, the assignment; nor do they necessarily have appropriate backgrounds or experience to investigate issues of government administration (Pere and Osian, 2015). Discussions of the Committee that fail to note these issues risk overestimating its abilities and members' enthusiasm for their role.

Another major concern to the PAC is the lack of rules surrounding the testimony of public servants before parliamentary committees. While public servants appear regularly before the PAC and other committees, the expectations and understandings surrounding their appearances can be very unclear. What questions can be asked? When should a public servant defer to answer what is deemed a "political" question? Without precise standards, it is up to members to struggle over these questions, often for their own tactical advantage. The Committee relies heavily on the Office of the Auditor General (OAG) for its agenda and the Auditor's investigative resources, to the extent that it has little capacity and perhaps little desire to conduct its own independent investigations. Instead, the PAC serves as a forum for discussing Office of the Auditor General findings and holding government to account. But the massive profile and esteem enjoyed by the Auditor General may mean that PAC members find little political visibility or reward in their roles. However, it is not clear whether the Committee would benefit from some type of expanded

role, given its status as a legislative standing committee rather than a truly autonomous body. Instead its most effective role may be to amplify the findings of the Auditor General as it now already does.

Legislature engagement with the budget normally has several stages. First, parliament votes public moneys, and then it might monitor budget execution. Finally, parliament has to consider whether budget implementation complied with its wishes. The audit of accounts has traditionally been performed by a body distinct from the legislature, in some cases a court or an auditor general. But it is parliament that is tasked with considering the results of such an audit. While some legislatures do not have a dedicated committee to perform this function, many legislatures have established PACs for this purpose. This is especially the case in the Westminster tradition of government, where parliament has retained only minimal and usually symbolic ex ante control over the budget, and instead focuses on ex post scrutiny (Schick 2002; Pere and Osian 2015).

2.1.7. Functions of the Committee

According to PILDAT (2004) and Pere and Osian (2015) the functions of the PAC are highlighted as follows:

- i. The Committee shall deal with the Appropriation Accounts of the Federal Government and the report of the Auditor-General thereon and such other matters as the Finance Minister may refer to the Committee;
- ii. In scrutinizing the Appropriation Accounts of the Federal Government and the report of the Auditor-General thereon, it shall be the duty of the Committee on Public Accounts to satisfy itself:

- That the money shown in the accounts as having been disbursed were legally available for and applicable to the service or purpose to which they have been applied or charged;
- That the expenditure conforms to the authority which governs it; and
- That every re-appropriation has been made in accordance with such rules as may be prescribed by the Government.

iii. It shall also be the duty of the Committee on Public Accounts:

- To examine the statements of accounts showing the income and expenditure of State Corporations, Trading and Manufacturing Schemes, concerns and projects together with the balance-sheets and statements of profit and loss accounts which the Governor may have required to be prepared or are prepared under the provisions of the statutory rules regulating the financing of a particular Corporation, a trading concern or project and the report of the Auditor General, made to the Governor thereon;
- To examine the statement of Accounts showing the income and expenditure of autonomous and semiautonomous bodies the audit of which may be conducted by the Auditor-General under the direction of statutory requirement; and
- To consider the report of the Auditor-General in cases where the Governor may have required him to conduct the audit of any receipt or to examine the accounts of stores and stocks.

Section 85(6) of the Constitution of the Federal Republic of Nigeria 1999 (as altered) provides that: “The Auditor-General shall within 90 days of receipt of the Accountant-General’s financial statement submit his reports to each House of the National Assembly which shall then cause the reports to be considered by a Committee of the House responsible for Public Accounts.”

Order 18 Rule 6 (1) of the Standing Orders of the House of Representatives, 10th edition establishes the Committee on Public Accounts. Rule 6 (2) to (4) of Order 18 provides for the Committee's jurisdiction as follows:

- i. Oversight of the office of the Auditor-General of the Federation and all Ministries, Departments and Agencies of Government in respect of Audit Queries on Public Expenditure;
- ii. Examining the accounts showing the appropriation of the sums granted by the House to meet public expenditure together with the auditor's reports thereon. The Committee shall for the purpose of discharging that duty, have powers to summon persons, summon papers and records, and report its findings and recommendations to the House from time to time.

Rule 3 provides that "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."

Rule 4 provides that "The Public Account 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"

The above provisions depicts the importance of the PAC in the National Assembly.

2.1.8. Concept of Public Accountability

Public accountability conventionally concerns the relationship between politicians and citizens, as well as to that between politicians and public managers (Mulgan, 2013). Bovens (2007) noted that

the concept of public sector accountability has become a rhetorical device serving as a synonym for many loosely defined political desiderata, such as transparency, equity, democracy, efficiency and integrity. Public accountability simply means government and its employees being accountable and their activities are open to the public. In essence, records of government activities should be opened to the people unless it involves security of the country (Bovens, 2007). From this definition of public accountability, it is clear that the public entities that utilize public resources have an obligation to account for the way these resources are allocated, used and the results these spending. In other words, the main objectives of all public accountability initiatives are to ensure that public money is spent most economically and efficiently; that there is minimum of wastage or theft and that public actually benefit from public finance.

According to Adejuwon (2014), public accountability rests both on giving an account and on being held to account. Therefore, a public officer may not only be required to present his 'doctored' account but may face the challenges of a certain compelling expectable stewardship from the authorities whose office he manages, or enjoys. Public accountability, offers figure of trustworthy, dutifulness, justice, clarity, attempt for improving and ethical qualification of public officials. Public accountability ensures that the society gets value for its money and that public resources are not diverted to private use (Ejere, 2012). Public office being a sacred trust, those in whose hands public resources are placed as trustees, have a sacred duty to not only account for them, but also to ensure their prudent management and efficient utilization.

2.2. Review of Theoretical Literature

Since the 1950s, social researchers have developed an interest in the political dimension of public accountability. Part of the reasons for this new interest has come from the fact that traditional

development models have not been able to provide effective solutions to the problems of public accountability in many regions of the world. Of great interest to many economists, for example, is the fact that most traditional development theories have failed to emphasize the centrality of public accountability. The neoclassical theory, rational choice theory and the public choice theory are widely used in development studies. Neoclassical theory and rational choice theory have long been the dominant paradigm in Economics, though even in Economics it has been subject to vigorous criticism.

2.2.1. Neoclassical Theory

The Neoclassical Theory is the extended version of the classical theory wherein the behavioral sciences get included into the management. According to this theory, the organization is the social system, and its performance does get affected by the human actions. In other words, whilst classical theory concentrated on job content and management of physical resources, neoclassical theory gave greater emphasis to individual and group relationship in the workplace. This position was backed by the Hawthorne Experiments of between 1927 to 1932 in which a group of researchers led by Elton Mayo and Fritz Roethlisberger of the Harvard Business School concluded that the productivity of the employees is not the function of only physical conditions of work and money wages paid to them. Productivity of employees depends heavily upon the satisfaction of the employees in their work situation. Neoclassical theory primarily focused on the human beings in the organization. The classical theory laid emphasis on the physiological and mechanical variables and considered these as the prime factors in determining the efficiency of the organization (Prychitko, 1998).

Prychitko (1998) provides a useful survey of alternatives to the neoclassical paradigm. Alternative schools of thought discussed in the Prychitko volume include Austrian, Post-Keynesian, Institutional, and Radical (Marxist). Another important alternative to the neoclassical paradigm is the Behavioral approach, which is described by Mullainathan and Thaler (2000).

2.2.2. Rational Choice Theory

The rational choice theory, also known as choice theory or rational action theory is a theory for understanding and often modelling social and economic as well as individual behaviour. It is the main paradigm in the currently dominant microeconomics school of thought. It is also central to modern political science, as well as other disciplines such as sociology and philosophy. Becker (1976) recorded that “the rational choice theory was early popularized by a 1992 Nobel Memorial Prize Laureate in Economics Science, Gary Becker, who was one of the first to apply rational actor models more widely”. Elster (1989) stated the essence of rational choice theory when he said that “when faced with several courses of action, people usually do what they believe is likely to have the best overall outcome”.

The criticisms of the rational choice approach may have a practical, an empirical, or a theoretical basis. Practical criticism says that rational choice theorists are not asking the right kinds of questions. One kind of empirical criticism (which might be denoted empirical failure) says that a theory does not account adequately for observed phenomena. Another empirical criticism (empirical ignorance) is that the developer of a theory does not even attempt to test it empirically. Leontief (1971) applied all of these kinds of criticism to economic practice, though most economists would argue that there are many instances of empirical success in the economics literature (when a theory does in fact account adequately for observed phenomena). Green and

Shapiro (1994) applied both kinds of empirical criticism vigorously to rational choice models in political science.

2.2.3. Public Choice Theory

The public choice theory was developed by James Buchanan and Gordon Tullock in 1962, in *The Calculus of Consent*. The Calculus of Consent view is closely related to the ancient economists' view especially that of Adam Smith, which states that self-interest is what drives the free market. This theory builds on the fact that although the people who work in the political markets have some concern for other people, their main motive, whether they are voters, politicians, lobbyists, or officials, is self-centered (Buchanan and Tullock, 1962). In Buchanan's words, the theory replaces love and deception ideas about the functioning of government with ideas that include more skepticism. In the past, many economists have argued that the way to control "market failures" such as monopolies is to introduce government measures. But public-selected economists point out that there is also government failure. That is, there are reasons why government intervention does not achieve the desired result.

Moreover, another backing for the public choice theory is the lack of incentives for voters to monitor government responsibly. Anthony Downs, in one of the first public publications, *An Economic Theory of Democracy*, argued that the voter knew nothing about politics and that this ignorance made sense (Olaoye and Bamisaye, 2022). Even though the outcome of the election may be very important, a person's vote does not usually determine the outcome. Therefore, the direct impact of knowledgeable voting is almost non-existent; the voter probably does not have the opportunity to decide the outcome of the election. So spending time following the news is not worth the voter. Under the theory, the conduct of PAC members is thought to be double. As

discoursed in Olaoye and Bamisaye (2022), firstly, they are self-employed resource growers, motivated by factors such as funding, power, social dignity, and income. Second, members of the public accounts committee can also be identified as public service providers; to ensure that the laws and functions passed by the legislature are effective. Therefore, balancing their behaviour in these two extremes will be a challenge for all members of the PAC.

2.3. Review of Empirical Literature

This section reviewed and discoursed relevant empirical literature. Onuorah and Apps (2012) investigated the accountability and financial management of the public sector such as the legislature in Nigeria. They specifically examined public finance management in terms of how legislature report to their management accountability, for the period 1961-2008. Onuorah and Apps (2012) utilized descriptive analysis and regression methods. Their study revealed the need to strengthen accountability measures to reduce the level of corruption in state attorneys such as champions of accountability and the reorganization of public accounts committees. Although Onuorah and Apps (2012) works appreciated the importance of the PAC and the need to strengthen accountability measures to reduce corruption, they failed to interrogate and provide answers to the basic research questions raised in his study. For example, Onuorah and Apps (2012) did not reveal how accessible is the public account management to members of the public neither did they answer the question on the awareness of members of the public on the activities of the public account management in the legislature.

Akinbuli (2013) examined accountability in the public sector. Akinbuli particularly, scrutinized the level of social accountability that is active in the public sector, identifying factors that impede appropriate accountability. The study used baseline data collected from questionnaires for 130

Treasury staff members; Ministry of Justice and Chartered Accountants in public service. Akinbuli (2013) then analyzed collected data using percentages and chi-square approaches. The study established that effective public accountability can lead to better business governance. Akinbuli (2013)'s work is useful to this study as it seeks to unravel the factors impeding the effectiveness of the account committee. By implication, Akinbuli (2013) also agrees that accountability in the public sector is not effective. But the public perspective was not sought in his work.

Furthermore, Amanda and Olowe (2015) studied the accounting control framework and compliance with a government institution in Nigeria. They specifically dissected: whether government financial statements were prepared and corrected in accordance with the principles adopted and prescribed by Osun state; and whether appropriate accounting policies have facilitated the preparation and presentation of reports, and whether compliance with regulatory frameworks has the expected results such as better government performance in the public interest. Amanda and Olowe (2015) utilized data collected from 40 respondents from the Ministry of Finance and the Office of the Accountant General of Osun State of Nigeria. They as well adopted descriptive and chi-square analysis techniques. They found that the public sector accounting framework benefits greatly from government action and that there is significant relationships between regulatory and financial reporting frameworks in the public sector and Osun State Government. The study recommended that appropriate training in public sector accounting and the establishment of a performance appraiser of employees should be put in place to make the account of public institutions more effective in Osun State. A careful interrogation of Amanda and Olowe (2015)'s work reveals that while dissecting whether government financial statements were prepared and corrected in accordance with the principles adopted and prescribed by Osun state, the opinions of

members of the public were not sought which cast a serious doubt on the findings from Ministry of Finance and the Office of the Accountant General of Osun State of Nigeria.

Mbonigaba (2019) evaluated the processes of public accounts committee activities and operations. The study used the initial data collected from 23 staff members who were directed to headquarters in the various management departments and councils. Mbonigaba employed percentages, ANOVA and regression analysis techniques. The study revealed that following up on and implementing the recommendations of the PAC has a significant impact on the financial performance of the local regulatory body. Again Mbonigaba (2019) affirms the importance of PAC's recommendations on the financial performance relying on data collected from 23 staff members without involving the public.

Pere and Osain (2015) examined the extent to which PAC activity contributes to public accountability in Nigeria; the impact of PAC work on transparency and accountability in Nigeria; and the importance of the PAC's public accountable work on financial crime in Nigeria. They utilized data collected from a questionnaire from seventy-six accounting officers/auditors and auditors from public and private institutions in the Rivers / Bayelsa States. They employed frequency and the chi-square analysis methods. The study revealed a positive and important relationship between the work of the PAC and public accountability in Nigeria. Pere and Osain (2015), therefore, concluded that to a large extent there is a link between PAC work and social accountability, however, efficiency and effectiveness are influenced by party political implications, sense of movement and the potential for human capital across the country. Pere and Osain (2015) emphasized so much on the importance of the PAC in ensuring public accountability.

Their conclusion was based on the data collected from auditors and accounting officers in public and private institutions in Bayelsa State. Once again, the general public is excluded from the study.

Ejere (2013) embarked on an empirical study to promote accountability in the management of the public sector in Nigeria's modern democracy. Ejere used the quantitative research method. The study revealed that the crisis in Nigeria resource management is as the result of lack of accountability and that the country cannot make progress without a viable system of accountability. Therefore, the study recommends amongst others that accountability should be integrated with all aspects of public sector management in order to maintain public trust in government. Ejere's work is commendable but it did not address any of this study's research questions.

Bina and Obah (2018) investigated the impact of internal control and internal audit on accountability in the public sector. The study used baseline data obtained from 89 employees at the provincial board of internal revenue service in the state of Bayelsa. Bina and Obah (2018) adopted the variance analysis technique. The study revealed that internal control (such as risk assessment, control procedures and effective information communication system) has a positive but insignificant impact on accountability in the public sphere; and that Internal Audit has a positive impact on accountability in the public sector. The study conclude that there is a positive relationship between financial management and accountability in the public sector. Bina and Obah (2018)'s conclusion is based on data collected from the employees of a government institution. The freedom of the employees to provide a true picture of the financial accountability in the state may not be guaranteed. Therefore, the study also failed to address critical issues raised in this study research questions.

Botlhoko (2017) studied the promotion of effective financial accountability in local government in the North West region of Nigeria. He analyzed the purpose and definition of financial accountability for municipalities in the North West Geo-political zone, and the role of Municipal Public Accounts Committees (MPACs) to promote effective accountability in the local government area; ideas for municipal financial management and accountability for good governance; policy framework for the effective management of municipal finances and accountability. The study used interview data and questionnaires from 160 respondents including municipal managers, chairpersons of audit committees, members of finance committees, and MPACs in 15 municipalities in the northwestern region. The study revealed that MPAC does not have the legal framework and policy as well as financial management and accounting; MPAC is not aware of its responsibilities and those of the council; and the newly established Audit Committees in most municipalities in the North West region. Botlhoko (2017)'s conclusion clearly depicts ineffectiveness of the MPAC and the reasons for not being so effective thereby addressing this study's research questions three and four. However, Botlhoko (2017) did not consider members of the public in his data collection thereby limiting the scope of his work to staff of the municipal councils in the north western region. No findings as to the public awareness of the activities of the MPAC and the accessibility of MPAC by members of the public.

Ejalonibu (2019) examined the importance of public budget as a regulatory tool over public finances in Oyo State; whether the Auditor-General's reliance on the financial data provided by the authority enhances his or her audit performance; the level of legislative oversight function in the audit of the State. The study used data collected from 200 accounting staff of the Oyo regional finance department. Ejalonibu (2019) adopted the chi-square analysis technique and found that the public budget is not an essential tool for regulating public finances in Oyo State and that the

effectiveness of the State Audit does not depend largely on the quality of formal financial management. The study revealed that budgetary non-compliance was very common as the PAC of the State Legislature did not meet to consider the report of the Auditor General between 2015 and 2017. The implications of these findings are that the legislature is unable to discharge its Constitutional responsibility using the public budget; the weakness of the legislature adversely affects the Auditor-General and poor financial record keeping is not solely attributed to the qualification of those who maintain them. The study recommends a balanced redistribution of financial powers among the Executive, the Legislature and the Auditor-General to promote the discharge of financial accountability in the State. Ejalonibu (2019)'s work is very detailed in exposing the weakness of the Oyo State's PAC. His recommendations clearly established ineffectiveness of the state's PAC and the reasons amongst which is lack of fiscal autonomy. What is lacking in Ejalonibu (2019)'s work is the public perspective. The study did not reveal how accessible is the PAC by members of the public.

Khadijah (2015) took a critical examination on how the PAC promotes accountability and transparency in public corporations located in the Zanzibar region of Tanzania. Khadijah utilized data collected from interviews with accountants and auditors. The study found that the PAC's contribution to ensuring accountability and transparency in the public sector was limited. The study also found that the PAC faces some challenges in performing its duties which include a lack of skills that can cover all aspects of information technology, financial management and public administration; and operate within a limited budget which hampers their oversight function, increase workloads and backlogs. The study further found that PAC's capacity in Zanzibar is limited to making recommendations to the House of Representatives. Khadijah (2015)'s findings

take care of research questions three and four of this study. Public awareness of PAC and its activities in the region and access to PAC is excluded in Khadijah (2015)'s work.

Peter *et al.*, (2017) specifically examined the role of the PAC in the finances of the Maltese government, evaluated its effectiveness and barriers to it, and assessed its relationship with key stakeholders. The study used baseline data obtained from nineteen randomized interviews with PAC representatives, Public Officials and journalists. The study found that PAC complements a wider portion of remittances, recently making an improved role. However, the resurgence of errors and weaknesses in the public sector underscores the need for the Committee to investigate other areas that fall within its scope, thus acting as a barrier to misuse of public funds. This work revealed the effectiveness and the importance of PAC in the Maltese government and the negative results when PAC became weak.

Olaoye and Bamisaye (2022) nevertheless, recently analyzed the effectiveness of the PAC and its effects on financial accountability in Nigeria public sector. This study made use of a cross-sectional survey research design. A purposive sampling technique was employed to sample (18) MDAs from the six geopolitical zones of the country. The study adopted purposively sampling technique and collected data using a well-structured questionnaire. Olaoye and Bamisaye employed percentage and frequency analysis methods. The result showed that PACs in Nigeria can be said to be mildly effective, especially in the area of confirmation of audit reports tracking of irregularities in account reports as well as effective discharge of duties to foster judicious use of public funds. This findings by Olaoye and Bamisaye account for the reason for lack of financial accountability in Nigeria. Olaoye and Bamisaye (2022) concluded that though the activities of the PAC in Nigeria had some effects on financial accountability, such effect is not highly satisfactory.

Hence, the study recommended that there is the need for the PAC to maintain a more transparent operation with no political influence to sustain an efficient and effective evaluation and accounting of public funds as well as adequacy in safeguarding assets from loss, waste and misappropriation. Furthermore, there is the need to ensure continuous grooming of members of PAC and support staff on effective oversight functions through training, professional skill development programs and study opportunities. From Olaoye and Bamisaye's findings, it can be said that the non-effectiveness of PAC account for the reason for lack of financial accountability in Nigeria. They went a step further to proffer solutions to the problem thus address questions three and four of this study's research questions.

2.4. Gaps in Reviewed Literature

Thirteen related literatures have been carefully reviewed and interrogated in this study. While observing the aforementioned empirical studies, this study conceivably noted that although the importance of PAC in financial accountability cannot be overemphasized, no study has comprehensively assess the level of awareness of PAC among the public-members. Public access to PAC activities is also limited in the reviewed literature. This study further identified that no empirical literature has expansively examined the efficacy of the PAC using the public perspectives. Hence, hence the yardsticks for measuring the effectiveness or otherwise of PAC in the reviewed literature can be said to be one sided or very narrow. These abovementioned constitute the major gaps in the existing literature on examination of legislative committee system (PAC) in Nigeria National Assembly. Therefore, it is against this background this study pursue to fill the existing lacuna in the literature. This study specifically seeks to contribute to the existing

literature by assessing public opinions as regard the effectiveness of legislative committee system in the country with particular reference to the public accounts committee (PAC).

2.5 Theoretical Framework

Following the reviewed theories namely; neoclassical theory, rational choice theory and public choice theory, the public choice theory has been considered as the framework for this study for the following reasons.

First, the theory uses economic theory methods to investigate issues usually addressed by political scientists. It gives us understanding of governance issues based on the premise that government officials or those in power project their interest more than the interest of the society. While trying to work for the people, the underlying motivation is self-interest; hence, they make choices that are in their own best interest.

Second, it provides explanations into how self-interest and individual preferences influence political choices, helping to explain and predict the behavior of voters, elected officials, and bureaucrats.

Third, it links the role of the public account committee to public accountability of financial institutions.

Fourth, it provides a platform for better understanding of the research questions under investigation.

However, it must be noted that, just like any other theory, Public Choice Theory does not depict perfection, which implies that it has its drawbacks. Buchanan and Tullock themselves stated that even if the theory with its rational self-interest assumptions proves to be useful in explaining an important element of politics, it cannot be said that all individuals act in accordance with the behavioral assumption made or that any one individual acts in this way all of the times.

Despite the drawbacks in the public choice theory, it is not enough to puncture its choice as the framework of this study.

CHAPTER THREE

RESEARCH METHODOLOGY

This chapter discourses the research methodologies of this study. It begins with a detailed research design of the study and goes on to discuss the area of study, population of study followed by discussion on sample size and sampling procedure. Discussion on data collection instrument is also presented. The chapter ends with the discussion on method of data analysis.

3.1 Research Design

Following the scope and objectives of the study, this study utilized survey research design in order to have depth assessment of the functions of PAC. Survey research design refers to a particular type of research design where the primary method of data collection is by survey via the use of questionnaire and interview instruments. A survey typically consists of a set of structured questions where each question is designed to obtain a specific piece of information. According to Mills (2021), survey research can be undertaken for a variety of reasons, but a common theme with surveys is that they are easily accessible way for respondents to share or demonstrate their knowledge or perspectives about a particular topic. This kind of approach in turn can allow for researchers to gain a better understanding about different populations or groups of people, help identify any problems or concerns respondents have, and/or lead to the identification or development of solutions based on identified issues. Surveys are also a good way to gauge general trends or perspectives about a topic within a particular population before conducting more in-depth research. In this study design, survey was used as a tool by researcher to gain a greater understanding about individuals or group perspectives relative to the functions of PAC.

3.2 Area of Study

The study area is Abuja, Federal Capital Territory (FCT) of Nigeria. Abuja is the eighth most populous city of Nigeria. Located in the North Central of the country, it is a planned city built mainly in the 1980s to replace Lagos (the country's most populous city), as the National capital on 12 December 1991. Abuja's geography is defined by Aso Rock, a 400-metre (1,300 ft) monolith left by water erosion and Zuma Rock, a 792-metre (2,598 ft) monolith, lies just north of the city on the expressway to Kaduna. The city is the home of the country National Assembly; a bicameral legislature established under section 4 of the Nigerian Constitution. It consists of the Senate and House of Representatives.

3.3 Population of Study

The targeted population of this study include the public-members (residence) of Abuja city and the members of the 9th National Assembly. Specifically, the study is targeted at the Public Accounts Committee of the 9th National Assembly and the entire residents of AMAC. AMAC residents are a varied population encompassing peoples of varying callings and social statuses like politicians, government workers, private employees, artisans, traders, Christians, Muslims, religious leaders, leaders of traditional institutions, and students, among others. The population of AMAC residents is about 776,298 people (NPC, 2019).

3.4 Sample Size and Sampling Procedure

This study adopted the purposive sampling procedure. The study purposively interviewed 15-members of the PAC. As regard the targeted public members, the Slovin's (1960) formula was used to calculate the sample size (n) given the population size (N) and a margin of error (e). The formula is stated as thus;

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

where n is the sample size, $N= 776,298$ is the population of AMAC residents (NPC, 2019), $e = 0.05$ is the Margin of Error. This method was utilized for two reasons; first, is to make sure that the sample is large enough to represent the population such that the sampling statistic will approximate the population parameter and, second to make sure that each resident is truly represented in the population. The sample size for AMAC population is calculated as follows:

$$n = \frac{776298}{1 + 776298(0.05^2)} = 400$$

Hence, for the purpose of this research a total number of 415 (400 +15 PAC members) sample size was utilized.

3.5 Instrument of Data Collection

Interview questionnaires containing structured questions were used as instrument for data collection. This structured instruments comprised close-ended and open-ended questions. Due to committee-respondents busy work schedule and convenience, most of the interview sessions were conducted via phone calls. However for the targeted public members, questionnaires (400 copies) were purposively administered to residents within the AMAC via online. The questions were framed in such a way that they supplied answers to the research questions. A set of questions were designed to relate to particular research question.

3.6 Method of Data Analysis

Data collected were entered, coded and analyzed using Excel, Nvivo and Statistical Package for Social Sciences (SPSS) packages. The study employs narrative analysis and descriptive analysis (include frequencies, percentages and charts).

CHAPTER FOUR

DATA PRESENTATION, ANALYSIS AND DISCUSSIONS

This chapter presents and discusses the analysis results obtained. The study analyses include descriptive analysis of the respondents' demographic information and their opinions as regard the effectiveness of public accounts committee of the 9th Nigeria's National Assembly in line with international good practices. All sub-sections have individual interpretations with respect to the study's objectives and analyses carried out are all in forms of percentages.

4.1 Demographic Characteristics of the Respondents

Table 4.1 presents the demographic information of the respondents. The Table reveals that just above half of public-respondents (52%, n=209) were female while most of the legislative-respondents were male (80%, n=12). The age groups of the respondents shows that most of the public-respondents (65%, n=258) were between 21-40 years of age, while most of the legislative-respondents (67%, n=10) were between 31-50 years of age. Additionally, the educational level of the respondents as presented in Table 4.1, shows that half of the public-respondents (50%, n=200) and most of the legislative-respondents (80%, n=12) possessed either HND or BSc educational level.

Table 4.1. Demographic Information of Study's Respondents

Variable	Category	Public Member		Legislative	
		Frequency	Percent	Frequency	Percent
Gender	Female	209	52.3	3	20.0
	Male	191	47.8	12	80.0
Age Bracket	21-30 Years	34	8.5	-	-
	31 - 40 Years	224	56.0	4	26.7
	41 - 50 Years	126	31.5	6	40.0
	51 - 60 Years	16	4.0	5	33.3
Highest Educational Qualification	Diploma/NCE	188	47.0	-	-
	HND/BSc	200	50.0	12	80.0
	Higher Degree	12	2.0	3	20.0

Source: Field Survey 2023



Fig 4.1. Public-Respondents Occupation

Moreover, Fig 4.1 and Fig 4.2 present the public-respondents occupations and area of residence respectively. Fig 4.1 reveals that public-respondents were from different area of specialization, implying that their background experiences are different. Also, the public-respondents' area of residence (see Fig 4.2) shows that all the public-respondents were from the Abuja Municipal Area Council (AMAC). In addition, Fig 4.3 depicts the years of experience of the assessed legislative-respondents. The figure reveals that most of legislative-respondents (87%) had above 8-years working experience. Hence, the demographic results of the study indicated that both categories of respondents have suitable and vital knowledge needed to achieve the study's objectives.



Fig 4.2. Public-Respondents Area of Residence

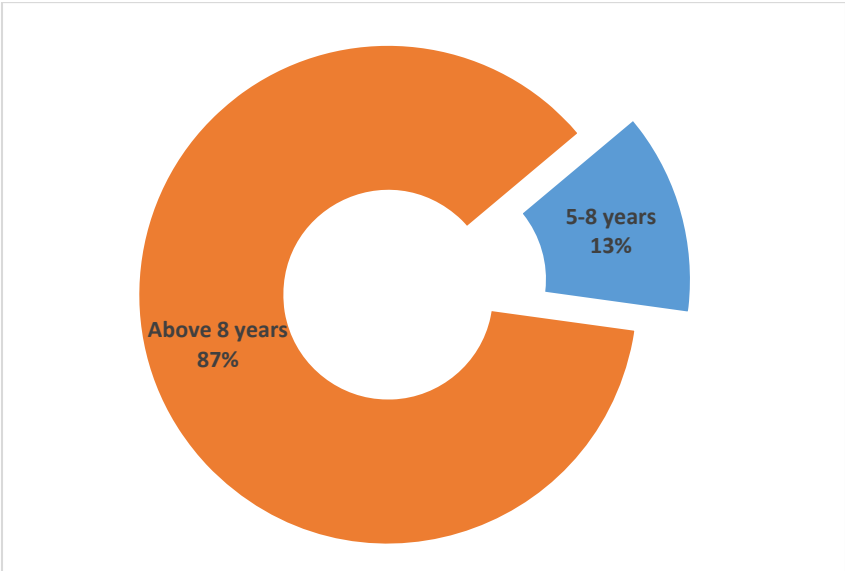


Fig 4.3. Legislative-Respondents Years of Experience

4.2 Assessment of Public Level of Awareness of the Existence of PAC – Objective One

This section of the chapter presents the analysis of the respondents' as regard public awareness and access to PAC as well as the PAC mechanisms of operation. Fig 4.4 depicts the response chart of the public-respondents on public awareness of PAC existence. According to the figure, majority of the public-respondents (81%) were fully aware of the existence of PAC in the National Assembly.

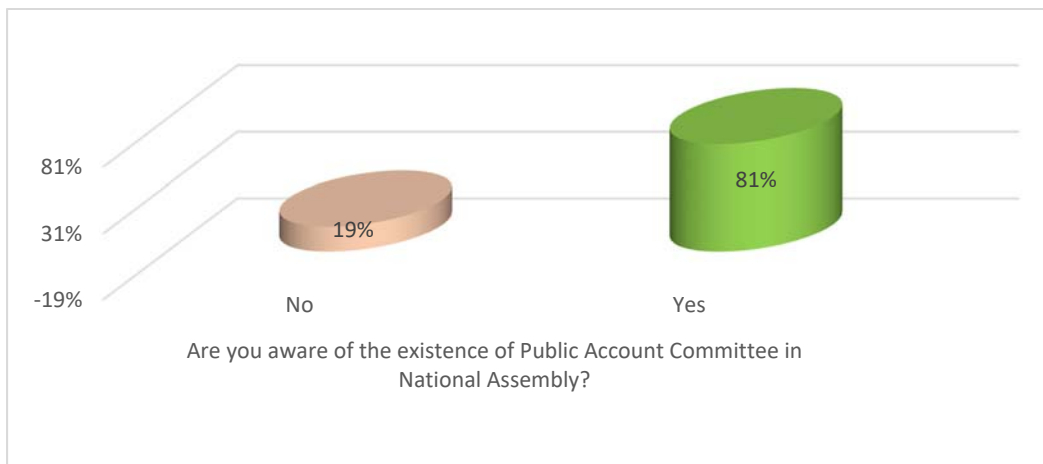


Fig 4.4. Public Awareness of PAC Existence

Therefore, it can be inferred from Fig 4.4 that most of the public members are fully aware of PAC existence in the National Assembly and how it functions.

4.3 Evaluation of the level of accessibility to PAC by members of the public-Objective Two

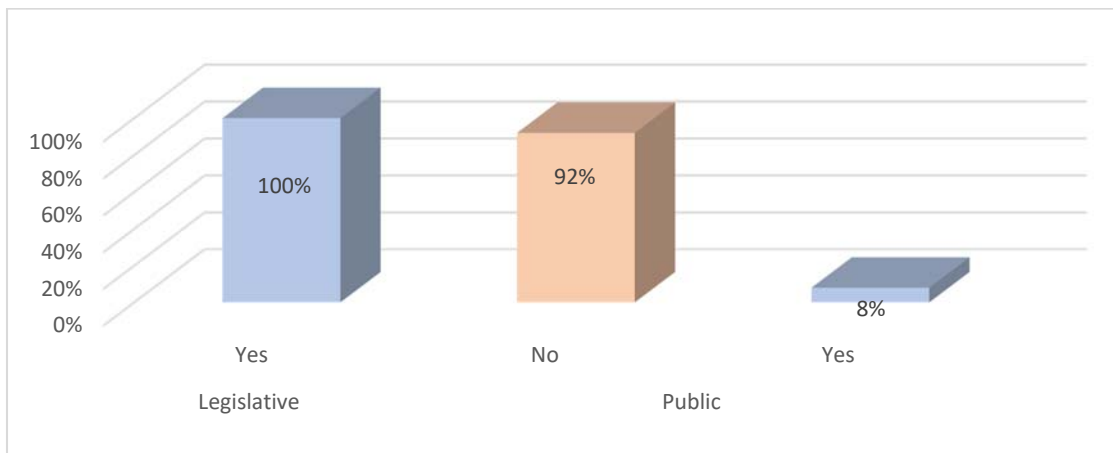


Fig 4.5. Public Access to PAC to Discuss the Committee Related Issues

Fig 4.5 presents the analysis results on how accessible PAC is to the public. According to the results, all of the interviewed legislative-respondents (100%) acknowledged that the Committee is always accessible to the public. However, only few of the public-respondents (8%) acknowledged to have gained access to the Committee. Also, Fig 4.6 presents the analysis results on public and legislative opinions on if PAC has special mechanisms to ensure financial accountability of public agencies in the country. According to the results, most of the public-respondents (78%) noted that the Committee has no special mechanisms needed to ensure financial accountability of public agencies in the country. However, majority of the legislative-respondents (87%) acknowledged that the Committee has the special mechanisms needed to ensure financial accountability of public agencies in the country. During the interview-session they highlighted Constitution guideline, Scrutiny of public agencies and accountability in the use of public resources” as special mechanisms used by the PAC to ensure financial accountability. Table 4.2 presents the details on how PAC performs its oversight function in evaluating the budget implementation by the agencies in relation to its approved plan.

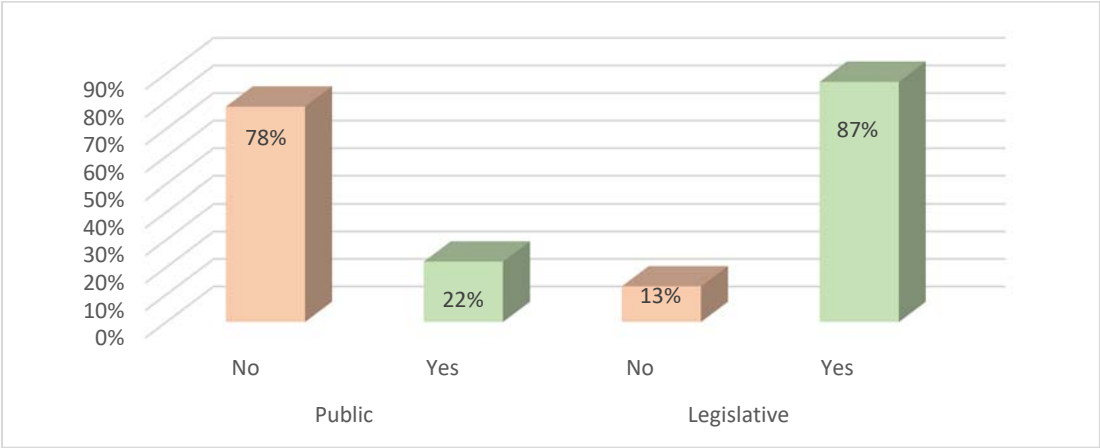


Fig 4.6. Do you think the Legislature (the Public Account Committee) have special mechanisms to ensure financial accountability in the country?

Table 4.2. PAC Oversight Function in terms of evaluating the budget-implementation by Public Agencies

	Rate
By reviewing the Auditor General for the Federation Report submitted to the National Assembly	20%
Examination of actual releases and expenditure of MDAs during Committee hearing. Scrutiny of all their supporting documents to ensure due diligence at all the hearings. Examine if relevant provisions of Public Procurement Act and other Extant Laws of the land are applied. Performance budget audit oversight to MDAs premises and project locations for value for money is done regularly to ensure transparency and accountability and these are reported on by the Committee. Reports are presented in plenary House.	46.7%
The committee usually write invitation letters to the stakeholders involved. Whenever the committee discover displeasure in their activities.	13.3%
Through a thorough digest of the Auditor-General for the Federation's annual report and inviting indicted MDAs to appear before it. The Committee also embarks on Status Inquiry to examine the records of MDAs.	20%

Source: Survey 2023

4.4 Assessment of the Effectiveness of PAC of the Nigeria’s 9th National Assembly in line with international good practices – Objective Three

This section discusses the analyses of the public and legislative opinions on the functions and effectiveness of PAC of the Nigeria’s 9th National Assembly. To begin with, Fig 4.7 presents the assessment of legislative views on public agencies accountability in terms of managing public funds. According to the legislative perceptions, a larger proportion (47%) of the agencies were fairly scored in terms of their public finance accountability. This finding indicates that public agencies are not effectively made accountable for every public finance.

Also, Fig 4.8 presents the public assessment of PAC functions in the past four (4) years. According to the figure, most of the public disagreed (37%=Strongly-disagree, 24%=Disagree) that the operations of PAC in terms of making defaulted public-agencies responsible are satisfactory. Also, most of them agreed (20%=Agree, 37%=Strongly-agree) that the PAC of the 9th National

Assembly exhibits a rubber-stamp attribute; they are not accountable to the public. Additionally, most of the public-respondents disagreed (24%=Strongly-disagree, 35%=Disagree) that the operations of PAC in terms of evaluating budget-implementation by public agencies according to approved plan are satisfactory.

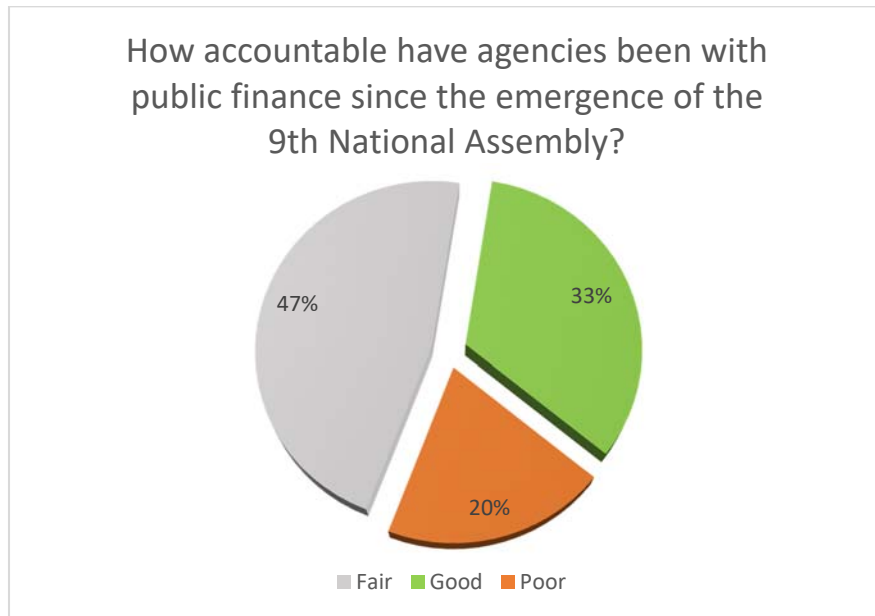


Fig 4.7. Assessment of Public Agencies Accountability of Public Funds – Legislative Perspectives

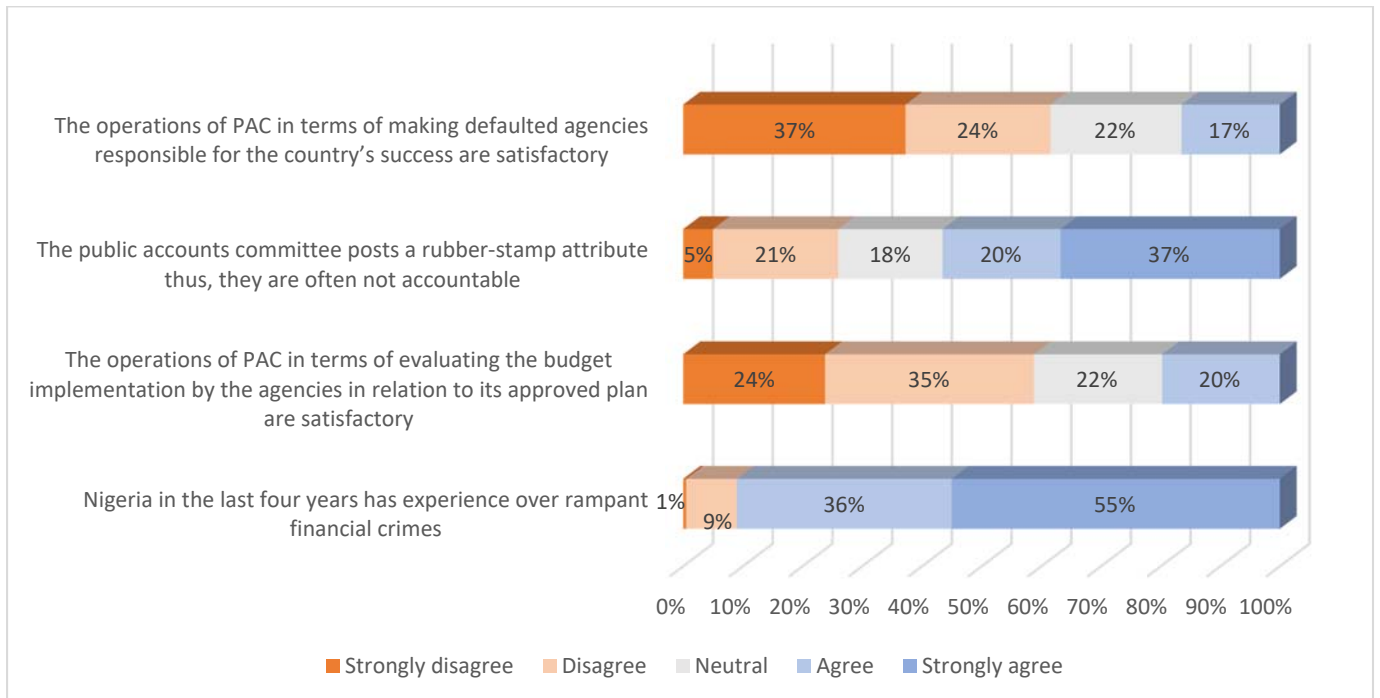


Fig 4.8. Public Assessment of PAC's Role/Functions in the Past 4-Years

Consequently, the Fig 4.8 reveals that majority of the public respondents agreed (36%=Agree, 55%=Strongly-agree) that the country has experienced rampant series of financial crimes in the last four years. In addition, Fig 4.9 further presents the public assessment of the PAC effectiveness in the past four years. According to the figure, most of the public-respondents rated the effectiveness of PAC to be poor (18%=Very-poor, 46%=Poor). Thus, these empirical findings from Fig 4.7 indicate that public members are dissatisfied with the PAC operations in the last four years, in fact they attributed the increasing financial crimes in public agencies to poor effectiveness of the Committee.

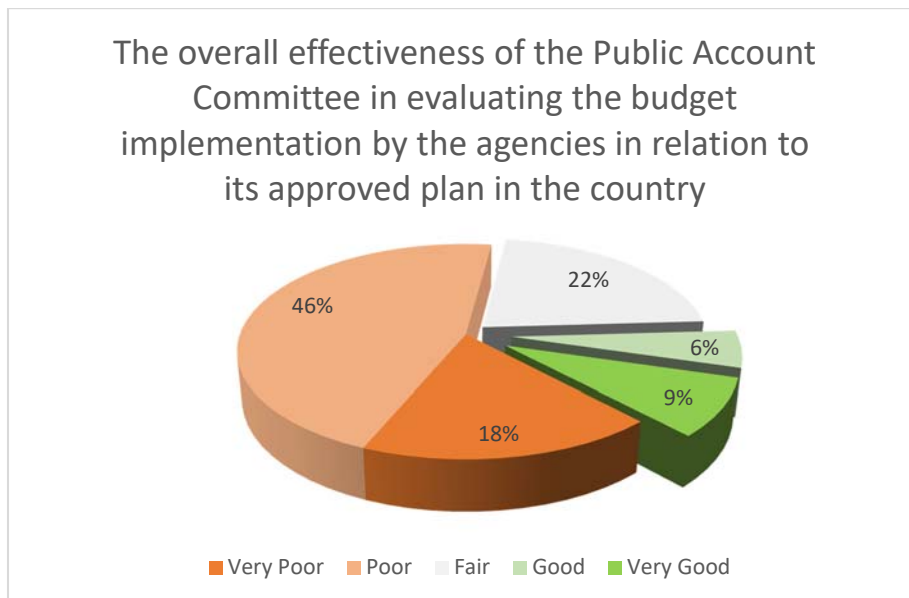


Fig 4.9. Public Assessment of PAC Effectiveness in Past 4-Years

4.5 Identification of the Salient Factors Hampering the Effectiveness of PAC – Objective Four

Following the established poor effectiveness of PAC of the 9th National Assembly, this section discusses the factors/challenges hampering the Committee’s effectiveness. According to Table 4.3, the legislative-respondents identified ‘Inability to prompt response from the Agencies, Ministries and Parastatals; Inadequate funding of PAC; Delay submission of Audit Report by the Auditor

General for the Federation; Backlog of audit reports; Inadequate working space for storage of documents; Poor facilities; Inadequate staff capacity, Excessive workload; Refusal by many CEOs of Agencies to make their records available to PAC; and Lack of political will’ as major challenges hindering the effectiveness of the Committee.

Table 4.3. Factors Hindering the Effectiveness of the Committee (PAC)

	Rate
Inability to prompt response from the Agencies, Ministries and Parastatals.	13.3%
Inadequate funding for PAC to execute its constitutional mandate as enshrined in Section 85,88 and 89 of 1999 Nigeria Constitution and House Standing Orders Twenty Rule 6. Delay submission of Audit Report by the Auditor General for the Federation due largely under funding of the Auditor General office to carry out its constitutional functions as when due. Refusal by many CEOs of Agencies to make their records available to PAC to determine their matters. Backlog of audit reports and inadequate working space for storage of documents etc.	13.7%
Inadequate staff capacity Poor facilities Lack of cooperation by MDAs Political interference Inadequate funding Poor implementation follow-up Inability of the PACs to present regular and timely reports at plenary Excessive workload & backlog of reports Lack of political will	21%
Insufficient Funding	20%

Source: Survey 2023

4.6 Discussion of Findings

This study has so far examined the legislative committee system with reference to the public accounts committee of the 9th Nigeria’s National Assembly. This study distinctly established that public-members are fully aware of legislative committee system particularly the existence of PAC in the National Assembly and how it functions. These empirical findings are unique compare to other empirical studies like Khadijah (2015), Amanda and Olowe (2015), Peter *et al.* (2017) and Olaoye and Bamisaye (2022) whose studies could not assess the level of PAC awareness among the public members.

Also this study found that public members' access to the Committee is poor. This is also another unique findings as all the literatures reviewed never assessed the level of accessibility of PAC by members of the Public.

Furthermore, the study found that public agencies were not effectively made accountable for every public finance and such public members are dissatisfied with the PAC operations in the last four years and also attributed the increasing financial crimes in public agencies to poor effectiveness of the Committee. Thus, this study established that PAC of the 9th National Assembly is poorly effective with specific negligence to making defaulted public-agencies responsible, evaluating budget-implementation by public agencies in relation to approved plan and the public impression of the Committee to a rubber-stamp. This is similar to Khadijah (2015), Peter *et al.* (2017) and Olaoye and Bamisaye (2022), who identified that public account committee to be mildly effective. Their result showed that PAC in Nigeria can be said to be mildly effective, especially in the area of confirmation of audit reports tracking of irregularities in account reports as well as effective discharge of duties to foster judicious use of public funds. Thus, this study infers that though the activities of the PAC in Nigeria are significant, such activities (effectiveness) are not highly satisfactory (poor effectiveness).

Moreover, consequent to poor effectiveness of the Committee, the study established Inability to prompt response from the Agencies, Ministries and Parastatals; Inadequate funding of PAC; Delay submission of Audit Report by the Auditor General for the Federation; Backlog of audit reports; Inadequate working space for storage of documents such as Poor Facilities; Inadequate staff capacity, Excessive workload; Refusal by many CEOs of Agencies to make their records available to PAC; and Lack of political will as major challenges hindering the effectiveness

of the Committee. This finding is comparable with Khadijah (2015), whose study found that PAC faces some challenges in performing its duties which include a lack of skills that can cover all aspects from information technology, financial management and public administration; and operate within a limited budget. These challenges significantly hampers the committee oversight function, increases workloads and backlogs and the PAC's capacity is limited to making recommendations to the House of Representatives.

CHAPTER FIVE

SUMMARY, CONCLUSION AND RECOMMENDATIONS

5.1 Summary of Findings

This study centers on the examination of the legislative committee system with reference to the public accounts committee of the 9th Nigeria's National Assembly in line with international best practice. Existing related and relevant literatures were reviewed in the study. This study employed narrative analysis, content analysis and descriptive analysis methodologies to analyze the study respondents' perceptions. The study descriptive analyses showed that public-members are fully aware of legislative committee system particularly the existence of PAC in the National Assembly and how it functions. The analysis also revealed that public members' accessibility to the Committee is poor. The study further found the PAC of the 9th Nigeria's National Assembly being negligence to making defaulting public-agencies responsible, and evaluating budget-implementation by public agencies in relation to approved plan. Consequently, the study found that the PAC of the 9th Nigeria's National Assembly is poorly effective.

5.2 Conclusion

From the aforementioned major findings of the study, this study concludes that public-members are fully informed and aware of legislative committee system particularly the existence of PAC in the National Assembly and how it functions. Also, it was established that only few of the public-respondents (8%) acknowledged to have gained access to the Committee leading the study to conclude that public members' access to the Committee is poor.

The study established that public agencies were not effectively made accountable for every public finance. It further established that PAC of the 9th National Assembly were being negligence to making defaulted

public-agencies responsible and evaluating budget-implementation by public agencies in relation to approved plan. Hence, the study concludes that the PAC of the 9th Nigeria's National Assembly to be poorly effective. Consequently, the study identified inability to prompt response from the Agencies, Ministries and Parastatals; Inadequate funding of PAC; Delay submission of Audit Report by the Auditor General for the Federation; Backlog of audit reports; Inadequate working space for storage of documents, Poor Facilities; Inadequate staff capacity, Excessive workload; Refusal by many CEOs of Agencies to make their records available to PAC; and Lack of political will as major challenges hindering the effectiveness of the Committee.

5.3 Recommendations

Following the aforementioned findings and in order to ensure improved efficiency of the PAC and its impact on financial accountability, the study recommends as follows:

- It is necessary for the PAC to be independent and strictly non-partisan in their operations;
- Also the Committee should enhance its public access and ensure transparency in order to maintain efficiency and effectiveness in making the relevant authorities to account for public funds.
- Also, there is a need to ensure continuous training of PAC members and their support staff with a view to making them to achieve professionalism in their duties to the general public.
- Furthermore, there must be larger changes in the parliamentary culture and greater clarity in how the legislature can hold public servants to account for the Committee to improve or expand its role.

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