

**ASSESSMENT OF THE PERFORMANCE OF PUBLIC ACCOUNTS
COMMITTEE OF HOUSE OF REPRESENTATIVES IN CURBING
CORRUPTION IN NIGERIA, 2015-2019**

BY

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**BEING A DISSERTATION SUBMITTED TO THE UNIVERSITY OF BENIN
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DECLARATION

I hereby declare that this thesis entitled: **“Assessment of the Performance of Public Accounts Committee of House of Representatives in Curbing Corruption in Nigeria, 2015-2019.”** presented in partial fulfillment of the requirements for the awards of Masters in Parliamentary Administration (MPA) is my original work and has never been presented in this or any other institution for the awards of the same or any other degree. All consulted works are duly acknowledged.

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Date

CERTIFICATION

This is to certify that this thesis entitled: ‘**Assessment of the Performance of Public Accounts Committee of House of Representatives in Curbing Corruption in Nigeria, 2015-2019**’ has been read and approved by the following undersigned as meeting the requirements for the awards of Masters in Parliamentary Administration, National Institute for Legislative and Democratic Studies.

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DEDICATION

This thesis is dedicated to my Almighty Father, who saw me through the process and made it possible for me to accomplish this.

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ABSTRACT

This research work was designed to assess the performance of the Public Accounts Committee (PAC) in curbing corruption in Nigeria. The major objectives of the study include; to examine the compliance of legal and constitutional powers of Public Accounts committee (PAC); to assess the extent to which the PAC has performed in curbing corruption in Nigeria; to identify the possible challenges encountered by PAC in performing its oversight functions; and to suggest possible ways to improve the performance of PAC in curbing corruption in Nigeria.

A survey design method was used for this study. A sample of 142 staff were drawn from Legislative Aides, Staff of PAC and staff of MDAs. Relevant data for this research work was collected from both primary and secondary sources of data. The study adopted theory of Two Public as a theoretical framework.

Based on these broad objectives, the findings revealed that there are legal and constitutional Powers backing PAC; furthermore, it was revealed that PAC has not performed well in curbing corruption in Nigeria; it was also revealed that there are challenges encountered by PAC in performing its oversight functions, which include; lateness in submission of reports, inability of some ministries and departments to respond to audit queries, absence of personnel with required skills, knowledge and experience in financial matters as there is no established laws and guidelines on appointment of members, executive or political interference and weak judiciary.

The research therefore concluded and recommended among others that, there should be an amendment in the act establishing Public Account Committee to empower it to implement recommendations; Public Account Committee should be free from political or legal constraints that could inhibit them from carrying out their duties diligently; Public Account Committee should put in place mechanisms to curb challenges in performing their oversight functions; Knowledge and experience in Finance should be a major criteria for appointing Public Account Committee members; Public Account Committee (PAC) should partner with Civil Society Organizations (CSOs), Non-governmental Organizations (NGOs) and the media in order to uncover unimplemented corruption cases already investigated by Public Account Committee (PAC).

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CHAPTER ONE

INTRODUCTION

1.1 Background to the Study

The challenge of corruption across developing countries like Nigeria in the 21st Century is not to establish its existence, as this is well founded. Rather, it is to ascertain the diverse manifestations, proportions, and patterns of corruption and particularly, practical ways to curb its pervasive threat in order to pave the way for sustainable development (Oladipupo, 2016). World Bank views corruption as “the abuse or misuse of public office for private gains” portrays the phenomenon as a menace occurring in the public domain alone. However, a quick look at the reality shows that corruption is universal, as it permeates both the public and the private sectors, in both the developed and the developing countries of the world.

The Constitution of the Federal Republic of Nigeria, 1999 as amended spells out the powers of the parliament to exercise the legislative powers it derives from the people and the limitations placed on it. Section 4(1) of the 1999 Constitution of the Federal Republic of Nigeria (as Amended) vests the Legislative power on the National Assembly which includes examination of budget proposal and passing of Appropriation Act as well as considering the Auditor’s Report of the preceding financial year. These are accomplished through various committees, one of which is the Public Accounts Committee (PAC). Studies have shown that the Legislative activities on government budget covers from its inception to completion, thereby making them responsible for the country’s success or failure in public finance. The fullest source of legislative procedures is the legislature’s own Standing Rules which are created for the orderly functioning of the legislative process, generally with constitutional authority.

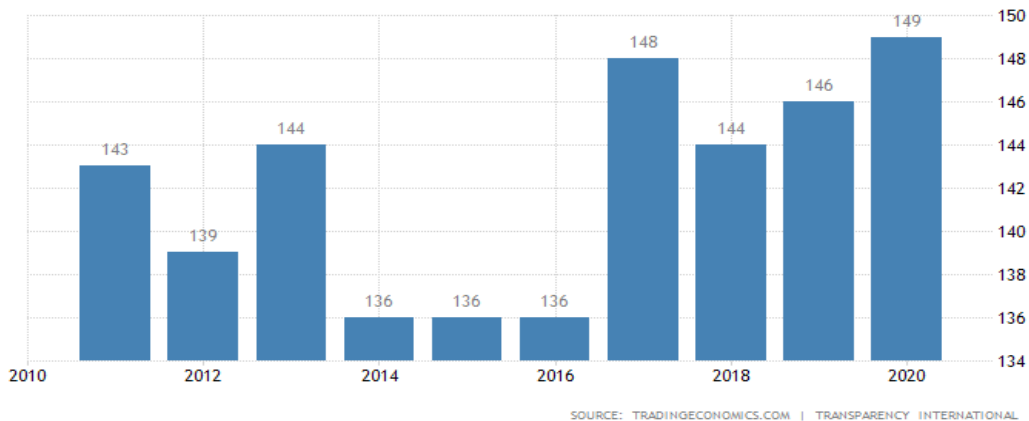
Public Accounts Committee of the National Assembly (PAC) is one of the highly empowered committees established by the standing orders of both houses to examine Federal Government of Nigeria (FGN) accounts showing the appropriation of the sums granted to meet the public expenditure and the Auditor's report thereon. The expenditure of the FGN is based on Appropriation Act passed by the National Assembly and approved by the President. At the end of the year, the Accountant General of the Federation (AGF) prepares government financial statements which are submitted to the Auditor General of the Federation (AG) for audit in accordance with the law. The AG reports within a stipulated timeframe are laid before the legislature as promptly as possible (Okpala, 2012).

Basically, each House established its own PAC but performs the same function and are meant to double check and lay emphasis on fiscal accountability of public funds (Ahmed and Wakili, 2012). They further explain that the Public Accounts Committee reaffirms in the strongest sense of terms that the Legislature is the centre of the accountability of the public sector and that it is through its accountability to the parliament that the public sector is ultimately accountable to the people of Nigeria. Public Accounts Committee (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 reports on the major irregularities established and make recommendations on necessary corrective action. The functions that Public Accounts Committee carry out, should be purposeful to ensure public accountability over rampant financial crimes experienced in Nigeria.

In view of the foregoing therefore, the current study explored the assessment of the performance of Public Accounts Committee in curbing corruption in Nigeria (that is procedural abuses, administrative discretions, the laid down rules/regulations etc)

1.2 Statement of the Problem

The preconditions for good governance are transparency and accountability in government financial dealings. These are achievable through auditing and legislative oversight functions. Dominantly, international communities have assumed that strengthening legislative capacity, legislatures are better equipped to oversee government activity by keeping political leaders accountable and to secure good governance, prevent corruption, and create the conditions for sustainable economic development (Pelizzo, 2011). The legislative oversight function of financial scrutiny is being performed by Public Accounts Committees (PACs) under a parliamentary system of government (Wehner, 2003) as well as some presidential system of democracy.



Predominately, corruption is a menace that can eat deep into the development of any nation. Transparency International is renowned for compiling an annual global CPI based on vast surveys of public opinions about corruption within various public sectors. The respondents are usually entrepreneurs and analysts who are conversant with each environment. A country's points reflect perception of the extent of public sector corruption. In 2015 and 2016, Nigeria ranked 136th of 175 countries, in 2017, Nigeria ranked 146. However, Corruption Rank in Nigeria

increased to 146 in 2019 from 144 in 2018. To bring an end to this menace in Nigeria, strong institutions are required.

Accordingly, Jacobs and Jones (2009) argued that PAC is a key example of an institution of audit, governance and regulation by exercising an accounting role through the control and oversight of government spending. According to Woodley (2006), PAC is the audit committee of Parliament and as such is the core institution of public financial accountability.

Fundamentally, PACs perform this function by dealing with Auditor-General reports, conducting hearings and ensuring that the recommendations of the Auditor-General are implemented. In fact, it has become a central element of the process of democratic accountability (Jacobs & Jones, 2009) and serve as control over the financial aspects of governmental activity (Degeling & Anderson, 2014). Previous studies have investigated a variety of issues including the establishment of PACs, operation of PACs, selection of chairperson of PACs and the powers and function of PACs. Their aims were to identify the effectiveness of PACs.

However, studies have shown that lack of responsiveness from the government, the varying quality of audit reporting, the evolving nature of audit content, and the increased institutional complexity of government have hindered the effectiveness of the PAC in achieving its oversight functions (Wehner, 2003). Furthermore, the proper functioning of the PAC is assumed to depend on certain factors including the committee size, presence of opposition chair and adequacy of supporting staff. These factors were identified using national, multinational and regional data. Despite this, they have not been applied at a micro level especially in Nigeria, where cases of corruption allegations have been labeled against past governors of most states of the Nigerian

federation. The aim of this study is to assess the performance of Public Accounts Committee of the House of Representatives in curbing corruption in Nigeria.

1.3 Objectives of the Study

The broad objective of the study is to assess the performance of the House Committee on Public Accounts in curbing corruption in Nigeria.

However, the following are the specific objectives of this study:

- i. To examine the compliance of the legal and constitutional powers of Public Accounts committee (PAC).
- ii. To assess the extent to which the House PAC has performed in curbing corruption in Nigeria
- iii. To identify the possible challenges encountered by PAC in performing its oversight functions
- iv. To suggest possible ways to improve the performance of PAC in curbing corruption in Nigeria.

1.4 Research Questions

To address the research problem, the following questions become imperative:

- i. What is the level of compliance of the legal and constitutional powers of PAC?
- ii. What is the extent to which the PAC has performed in curbing corruption in Nigeria?
- iii. What are the possible challenges encountered by PAC in performing its oversight functions?

- iv. What are the possible ways to improve the performance of PAC in curbing corruption in Nigeria?

1.5 Scope and Limitations of the study

This study focused on the assessment of the performance of the House Committee on Public Accounts in curbing corruption. Therefore, the geographical scope of this study is the Nigerian National Assembly. The National Assembly composed of two legislative House Chambers; the Senate, otherwise known as the Upper House and the House of Representatives, otherwise known as the Lower House. Section 47 of the 1999 Constitution establishes the National Assembly thus; “There shall be a National Assembly for the Federation, which shall consist of a Senate and a House of Representatives.” The Senate has 109 Members and the House of Representatives has 360 Members. Each member from both Senate and House of Representatives are elected for 4 year term of office.

The period of this study covers from 2015 to 2019. This is considered as the 8th Assembly because it is the period in Nigeria’s history when National Assembly was inaugurated the 8th time. The choice of this period is influenced by the numerous activities engaged by the National Assembly in her quest to curb corruption since the return to democracy in 1999. The period under review is when Nigeria’s fortune had tripled, yet poverty has continued to increase in a dramatic proportion (Elrufai, 2013).

This period provides a suitable era for the assessment of the performance of the Public Accounts Committee in curbing corruption. Analytically, the work assesses the relationship between activities of the Public Accounts Committee and good governance devoid of corruption.

According to the sessional report of PAC House of Representatives, 2018, the 8th Assembly, PAC, House of Representatives had no fallback documents to track its way into the future; but, a handful of structural and administrative challenges to grapple with, including backlog of Auditor-General's Reports from 1999, which were yet to be considered by the Committee.

1.6 Significance of the Study

The study will be significant to the following stakeholders in the fight against corruption in Nigeria: Government anti-corruption Agencies in Nigeria, House of Representatives Committee on Public Account Committee and researchers.

The study will be of immense benefits to government agencies tasked with the role of curbing corruption in the public sector by highlighting the various forms of corruption that is inherent in the public sector.

Also, the study will help keep the House of Representative Committee on Public Account abreast with the achievement it has made in the fight against corruption in the Nigerian public sector.

Furthermore, the outcome of this study will greatly contribute to the frontiers of knowledge in the subject area, curbing corruption in the public sector and create a research gap which will eventually be filled be other researchers in the future.

1.8 Definition of Terms

For the purpose of this study, the meaning of the following terms shall apply;

Corruption: Corruption is the exploitation of public position, resources and power for private gain.

Performance: Performance is defined as PAC efficiency, which represents the degree with which the committee achieves its goals within its limited resources and means as well as with least efforts from its members.

Public Accounts Committee (PAC): Public Accounts Committee of the National Assembly (PAC) is one of the highly empowered Committees established by the standing orders of both Houses to examine Federal Government (FGN) accounts showing the appropriation of the sums granted to meet the public expenditure and the Auditor's report thereon.

National Assembly: The National Assembly of the Federal Republic of Nigeria is a bicameral legislature established under section 4 of the Nigerian Constitution. It consists of a Senate with 109 members and a 360-member House of Representatives. The body, modeled after the federal Congress of the United States, is supposed to guarantee equal representation with 3 Senators to each 36 states irrespective of size in the Senate plus 1 senator representing the Federal Capital Territory, Nigeria and single-member district, plurality voting in the House of Representatives. The National Assembly, like many other organs of the Nigerian federal government, is based in Abuja, in the FCT, Abuja.

House of Representative:The House of Representatives is the lower chamber of Nigeria's bicameral National Assembly. The House of Representatives has 360 members who are elected in single-member constituencies using the plurality (or first-past-the-post) system. Members serve

four-year terms. The Speaker of the Nigerian House of Representatives is the presiding officer of the house.

Senate:The Senate is the upper chamber of Nigeria's bicameral legislature, the National Assembly of Nigeria. The National Assembly (popularly referred to as NASS) is the nation's highest legislature, whose power is to make laws, is summarized in chapter one, section four of the 1999 Nigerian Constitution. It consists of 109 senators: the 36 states are each divided in 3 senatorial districts each electing one senator; the Federal Capital Territory elects only one senator.

CHAPTER TWO

LITERATURE REVIEW AND THEORETICAL FRAMEWORK

This chapter presents a review of related literature to the study and theoretical framework adopted for the study.

2.1 Conceptual Review

2.1.1 Concept of Corruption

According to Nyes in Habu (2019); the classic definition is popularly cited as: “Corruption is behaviour which deviates from the formal duties of a public role because of private- regarding (personal, close family, private clique) pecuniary or status gains; or violates rules against the exercise of certain private-regarding influence”. In formulating his definition, Nyes recognized that corruption also has much broader moral meanings: “a change from good to bad.” These vague and less technical aspects have mostly been ignored in political science. For political scientists who look at state corruption, Nye's strict definition and its many subsequent variants, which sidestep issues of morality, provide a prudence that facilitates an appealing clarity.

In Nigeria, the question of whether the misuse of public office for private gain constitutes corruption varies significantly depending upon the context. The social morality of behaviour figures much more prominently into popular assessments of corruption than any technical definition. Ordinary Nigerians make decisions about so- called corruption in the context of deep loyalties to kin and community that often trump the relevance of bureaucratic rules and state laws. Social morality and notions of appropriate civic behaviour remains rooted to a significant degree in institutions other than the state, in part because of the failure of the state to deliver its promised benefits (Smith, 2009). Nevertheless, rising expectations about the state, and about democracy and development,

are part of a process in which the relationship between social morality and governance is changing. Rather than separating corruption and morality, it is necessary to sort out how they fit together in Nigeria.

Blundo and Oliver de Sardan (2009) developed a useful typology of forms of corruption that maps reasonably well onto the Nigerian scene. The seven basic forms they identify are: commission for illicit services, unwarranted payment for public services, gratuities, string pulling, levies and tolls, side-lining, and misappropriation. In Nigerian, people commonly pay extra money for basic services such as the issuance of Licenses, Passports, and Birth Certificates.

Nigerians typically call a gratuity a “dash”, and do not think of it in the same terms as a bribe. But as Blundo and Oliver de Sardan (2009) point out, a “dash” only makes sense in an environment where officials fail to do diligently their jobs without the demand for a bribe. In fact, they argue that, many Nigerians recognize that “dashes” are frequently simply more sociable and socially acceptable ways to pay bribes.

Thus, corruption can be described as a disease that threatens the hope of the poor for a better future for themselves and their children. It drains finances that might otherwise go to programmes that bring education within reach of poor children, or that offer health care to an ailing farmer or a young mother. This means that corruption puts good governance at a high risk in the society. The meaning of corruption varies from one scholar to the other, but conveys the same point. Therefore, many scholars have given their views on corruption and its effects on the society. It has been defined by the World Bank (1997) and Transparency International (TI) as “abuse of public power for private benefits”.

As a global phenomenon, it is generally seen as one of the most serious obstacles to development, (Chapin, 1991). Recent evidence shows that corruption has negative impact

on important economic outcomes; it limits development, as measured by per capital income, child mortality, and literacy; and also affects the making of economic policy; the growth and development of the economy adversely. The Vision 2010 Committee of 1995 defines corruption on “all those improper actions and transactions aimed at changing the normal cause of events, judgment and positions of trust”. The Committee Listed 16 forms in which corruption manifest itself in Nigeria, which is far above the seven forms earlier mentioned by Blundo and Oliver de Sarden. They include, advance fee fraud otherwise known as “419”, bribery, extortion, favouritism, nepotism, examination malpractice, inflation of contracts (Government and non-government) in return for kickbacks, falsification of accounts, pervasion of justice by organs administering justice, heinous economic crimes against the state sometimes in collusion with multinational companies/foreigners, such as overinvoicing of goods, hoarding, smuggling, foreign goods and denting of measures to reduce their contents (especially in the informal sector) with a view to given advantage for the vendor, abuse of office, election malpractice, tax evasion, money laundering, smuggling and racketeering.

Corruption is also defined as “any act undertaken with the deliberate intent of extracting monetary or other benefits by encouraging or conniving at illegal activities. The benefits of corruption may also be obtained by harassing innocent people through the abuse of power or authority acquired by an explicit or implicit contract with another Party or by a solemn promise to act in good faith, (Dike, 2008)”. Again, corruption is often narrowly perceived or defined to mean ‘ground’ and ‘petty’ ill- gotten financial gains. While these are perhaps the most flagrant aspects of the plight, such perception does not do justice either to the manifold way in which corruption manifests it, or to the motives and driving forces behind corrupt behaviour.

Aside from outright bribery, patronage, nepotism, embezzlement, influence peddling, use of one's position for self-enrichment, bestowing of favours on relatives and friends, moonlighting, partiality, absenteeism, late coming to work, abuse of public property, leaking and/or abuse of Government information and the likes are all part of the manifestations of corrupt behaviour, (Aderinwale, 2010). He further stated that, few corrupt individuals argue that certain aspects of corruption - the receipt of bribe on a 'grand' or 'petty' scale - are normally harmless, are indispensable, so should be tolerated and could even be beneficial. In this light, grand-scale bribery is seen as an inevitable practice contributing to stimulating international business transactions and facilitating the flow of external development assistance; while 'petty bribery' is seen as a 'lubricant' or 'incentive' to speed up administrative procedures and cut on red tape.

Africa, has repeatedly demonstrated that 'grand scale bribery' has been damaging to development and to society. It has often resulted in the implementation of unneeded projects, diversion of resources away from legitimate development priorities, inflation of cost of transportations to the state and the tax paper for the benefit of individual politicians and top level civil servants, increase in external indebtedness without a commensurate enhancement of the ability for debt repayment, the acquisition of substandard obsolete technology and equipment not fit for use or durable use, and even the purchase of defective goods - expired drugs and food stuff - known before hand to be harmful for human consumptions and use. Furthermore, a country in which "grand-scale bribery' is rife is a country which is normally shunned by serious investors".

The above argument posits that corruption of any magnitude is not healthy for good governance to thrive in a country because of its consequence on the economy and the health of the citizenry. It is an abuse of office for private gains or misuse of office for

bribery and extortion, which necessarily involve, at least two parties, influence padding, nepotism and fraud. Others include assets, illegal use of ‘speed’ money, embezzlement, misappropriation of public assets, illegal use of public assets for private gains, over or under invoicing or falsification of any other trade related document, inflation of contracts, payment of salaries and wages to non-existent (‘ghost’) workers, abuse and misuse of the legal custody of public records or documents and hoarding of valuable public information, preferential dispensation of patronage (Ibukun, 2011).

Corruption therefore, is the degeneration in rules and norms of official conduct brought about by the decisions by a person in authority knowing that such decisions contravene the rules guiding the conduct of a person in his financial inducement or both because no person will intentionally act unethical or contravene the rules guiding his official behaviour just for the fun of it.

On his part, Hornby (2001) sees corruption as dishonest or illegal behaviour especially of people in authority. He also sees the concept as the act of making somebody change from moral to immoral standards of behaviour. Merriam (1990) defines corruption as inducement offered to someone to wrong by improper or unlawful means such as bribery. In a related manner, Pangratis (1995) said that “Corruption has an adverse effect on the promotion of democracy and human rights”. It is universally accepted that corruption can also be a global and major obstacle to development. It is contrary to the basic democratic principles of openness, transparency and accountability. It creates and increases poverty level and discourages particularly foreign investments and cause loss of confidence in the government. Given the African Continent’s track record in this regard, there is a clear need to combat the rising level of corruption and formulate positive and long-term solutions at national, regional and international levels which will provide an environment

that is conducive to both political and economic stability.

Notably, the concept of corruption is more widely used to describe any use of official position, resources or facilities for personal benefit, or possible conflict of interest between public position and private benefit (Iroghama, 2011). This involves offences of misconduct in public offices and is also covered by a variety of internal regulations. In general terms, the phrase “standards of conduct” is used to encompass a mixture of law, regulations, culture, attitudes and traditions. Ultimately, corruption leads to the pervasion of developmental processes and makes good governance a mirage to the country where it is practiced.

Another aspect of corruption in most nations of the world is that of ‘corrupt political financing’. The concept is based on legalistic criteria and assumes that a political act is corrupt when it violates formal standards of behaviour set down by a political system. Such a definition of corrupt political financing is generally clear; however, certain problems emerge. Laws are not necessarily consistent in interpretation or application across different countries. Furthermore, this definition suffers from being simultaneously too narrow and too broad in scope; some illegal acts are not necessarily corrupt (foreign funding of democratic opposition, such as Polish Solidarity Trade Union in the 1980s) and some corrupt acts are not necessarily illegal (campaign contributions from organized crime).

2.1.2 Types of Corruption

In 2006, the Canada-based World Bank Institute (WBI) has classified corruption into; bribery, nepotism, embezzlement, fraud and extortion. El-rufai, (2013) defined corruption as a concept that covers a wide range of social misconduct from massive fraud, extortion, embezzlement, bribery, nepotism, influence peddling, bestowing of favours to friends,

rigging of elections, abuse of public property, the leaking of government secret, sale of expired and defective goods like drugs, food, electronics and spare parts to the public, etc. Moseley in Habu, (2018) stated two forms of corruption; bureaucratic corruption (grand corruption) which involves international business transactions and bureaucrats as well as petty corruption which occurs when individuals seek a license or a service from the government.

Dike, (2008) added that, public sector fraud is also another type of bureaucratic corruption where individuals seek to take advantage of government grants and services for their personal gain, this type of fraud involves stealing public funds, which affects all taxpayers. Public officials who partake in such schemes exploit public funds and hinder the delivery of appropriate goods and services to citizens. That also, bureaucratic embezzlement is when public officials steal resources from the public institution where they are employed.

Habu, (2018) advances that in Nigeria; the embezzlement of public funds is one of the most common ways in which individuals accumulate national wealth which can be attributed to the lack of strict regulatory systems in the country. He further explains that, public sector extortion is a type of bureaucratic corruption that deals with the extraction of public funds and other resources by coercion, violence or the use of force, the police and custom officials usually use this means to collect money from civilians. He buttresses that, bureaucrats often use favoritism as a tool of power abuse, this occurs when there is a highly biased mechanism in the distribution of state resources.

In Nigeria, some public officials see this as a means to favour their friends, family and people of their own ethnic group. A form of favoritism that is widely common in Nigeria is nepotism, which is an abuse of power, where public officials offer

preferential treatment to their kinfolk and family members. These same public officials can also exempt their relatives from following certain laws or regulations or through the biased allocation of resources.

2.1.3 Causes of Corruption

According to the report of the Transparency International released in 2005 on Corrupt Practices Index (CPI), Nigeria placed 152 out of 159 countries (The Guardian, 2005). Corruption is caused by many factors including lack of accountability among public servants, inequality in the distribution of resources, promotion of ethnicity and lack of nationalism, as well as, weakness of governmental enforcement agencies (Ilorah, 2008). Nmehielle and Obisienunwo, (2004) identifies several factors that have contributed to existing culture of corruption in Nigeria. They are; lack of accountability, inequality in the distribution of resources, promotion of ethnicity and a lack of nationalism, lack social and governmental enforcement agencies, lack of a proper taxing system and ineffective policies that enhance corruption.

The motivation to earn income from among the populace is relatively stronger; aggravated by poverty, unemployment and low wages is the major cause of corruption. Others are weak accountability culture in the system, uncontrolled political competition and civil liberties as well as poorly developed legal institutions charged with enforcing regulations (CIA, 2013).

2.1.4 Consequences of Corruption in Nigeria

Corruption has a negative effect on the social, political, environmental and economic development of a country (Okoye, 2015). He further explains that corruption results in a

reduction in public spending as public funds are being diverted to the personal accounts of some public officials leading to poverty and income inequalities. Because of the negative consequences it has on society and the citizenry, Olowu (2003) advances that corruption is a global phenomenon and its effects on individual, institutions, countries and global development have made it an issue of universal concern. According to the Lima Declaration, the impact of corruption includes the erosion of the moral fabric of society, violation of the social and economic rights of the poor and vulnerable, undermining of democracy, subversion of the rule of law, retardation of development and denial of society, particularly the poor, of the benefits of free and open competition (Olowu, 2003).

No society sits by and watch corruption retard efforts of society at growth and development, that is why in many societies it is systemically embedded in the norms and laws to reduce if not totally eliminate the effects of corruption. But the aforementioned notwithstanding, Olu-Adeyemi (2004) has been able to outline comprehensively, the negative consequences of corruption to include:

- (i) The retardation of economic growth in such a way that it lowers investment and retards economic growth.
- (ii) The misallocation of talent where rent seeking proves more lucrative than productive work such that talents are misallocated and people will then be lured to rent seeking rather than productive work.
- (iii) Corruption also brings about limitation of aid flows as donor agencies are unwilling to put in their money for development projects.
- (iv) Corruption also brings about the loss of tax revenue as people and corporate entities evade tax or claims improper tax exemptions thereby resulting in loss of revenues.

(v) It also leads to adverse budgetary consequences especially when corruption is rampant in the society as budgeted amounts are not used to deliver the required services.

(vi) Corruption also brings about negative impact on quality of infrastructure and public services in the sense that public contracts are procured through a corrupt system thereby resulting in lower quality of infrastructure and public services.

(vii) Corruption often tempts government officials to choose government projects less on the basis of public welfare than on the opportunity they provide for extorting bribes. Under such a situation, large projects, whose exact value and benefit are difficult to monitor, usually present lucrative opportunities for corruption while returns on workers' salaries and textbooks could be zero for the same set of officials.

In summary this is bad and should be confronted with all alacrity because as the former Chairman of Transparency International, Eigen correctly notes that, "corruption does not just line the pockets of political and the business elite it leaves ordinary people without essential services such as lifesaving medicines.

2.1.5 Concept of Performance

One of the major discussions in the contemporary performance strategy refers to the decisive factors of the organization's performances (McGahan and Porter, 1997). Owolabi, (2007) states the fact that performance may be defined as a state of competitiveness achieved through a high level of efficiency and productivity, having the goal of assuring a durable position on every dealing. Owolabi considers the concept of performance as not being easy to define, because it is an ambiguous and integrative concept.

Performance means success, competitiveness, achievement, action, constant effort, it is

optimizing the present and protecting the future. Performance is created by an organization through environmental reporting, following the way of creating value. According to Ribadu, (2007), performance leads to a global vision of interdependencies between internal and external parameters, quantitative and qualitative, technical and human, physical and financial ones of management.

Habu (2018) makes a detailed presentation about the notion of performance, throughout its evolution, out of which we have considered relevant the views of the following authors: -

- a. Georgopoulos and Tannenbaum (1957) consider it as being the equivalent of organizational efficiency, which represents the degree with which an organization, as social system and keeping in mind some limited resources and means, achieves its goals without an excessive effort from its members. The criteria used for assessing performance are: productivity, flexibility, interorganizational tensions;
- b. Yachtman and Seashore (1967) define performance as being the company capacity to exploit the environment so as to achieve rare and essential resources to its function;
- c. Price (1968) considers that performance is synonymous with organizational effectiveness, and it uses the following as criteria of evaluating performance: productivity, conformity, institutionalizing;
- d. Labrousse (1971) characterizes organizational performance, during this period, as being a chain of attributes specific to it: an organization capable of coping with foreign competition, a well-run organization which manages to quantify its productive effort at minimum costs, an organization capable of exploiting a niche and establishing an important enlargement;

- e. Moh (1972) identifies as criteria of evaluating performance: productivity, flexibility, adaptability;
- f. Gibson (1973) uses the following criteria in assessing performance: productivity, efficiency, satisfaction, flexibility, development, survival;
- g. Harrison (1974) defines performance as the final outcome of evaluating the effort;
- h. Shashua and Goldschmidt (1974) are the first researchers who managed to define the concept of financial performance, according to the following criteria: profit margin, share profitability, capital profitability, rate of operating capital, rate of activity. These criteria simply represent indicators for measuring profitability and financial position, indicating performance;
- i. Klein (1976) sustains that performance is a subjective and relative notion, mentioning six indicators which highlight the company performance: growth of the added value, return on engaged capitals, growth of fixed assets, changes in the workforce, covering the operating needs from the working capital, appointed liability compared with self-financing capacity.
- j. Dubois (1979) does not define performance, but he assesses it using five rating indicators: growth, profitability, productivity, liability, solvency;
- k. Bourguignon (1995) defines performance as being determined by achieving the organizational objectives; - Burlaud and Langlois (1999) considers that performance is not bad or good in itself. It is the same performance which can be evaluated as good if the objective is modest, or as bad if the objective is ambitious;
- l. Cohen (1995) makes a comparison between performance and efficiency and he sustains that performance assessment consists in comparing a monetary indicator

showing the outcome of the organization and a monetary indicator related to the employed means; m. Lorino (1995) considers that performance means everything that contributes to the improvement of the value-cost couple and not only what contributes to the cost decrease or to the value increase; n. Porter (1986) believes that the organization performance depends on the ability to create value for its clients;

- o. Marmuse (2000) defines performance as being the one which allows maintaining a distance from the competition on a long term by being very motivated (based on the rewarding systems) applying to all members of the organization;
- p. Waterman (1995) assimilates performance to the concept of excellence, which is based on four factors: the organization efficiency, social identity, achieving the objectives, the reputation of the organizations. Continuous performance is the ultimate goal which is intended to be achieved by any organization, because only by attaining it can growth and a further progress develop. This represents the most important quantifying key of an entity's success.

At present, the goal is to achieve a global performance which is determined and conditioned by a mixture of internal and external parameters, technical and human, qualitative and quantitative ones. Global performance is a summation of the socio-economical performances with the ones of the environmental protection. Reynaud (2003) states that, in order to achieve global performance all growing criteria of environmental performance must be monitored and carried out, as well as the economical one and last but not least the social one, among these criteria being noticed: reducing direct costs, image gaining, motivating the employees, increasing the profitability.

Based on the foregoing, on the definitions and characterizations made to performance

over the years, we can conclude that performance represents the degree in which an entity comes to achieving both the internal and external environment, by an optimal combination between efficacy, economies and efficiency. Regardless the field we relate ourselves to, you cannot be a winner without knowing the purpose and the means, without tracing out a way to follow and the resources you need in order to develop the process in which you are involved, without being prepared and motivated to succeed.

2.1.6 Concept of Committee

Following the inauguration of the National Assembly in June 2011 and the inauguration of the separate Committees, the Senate President David Mark defines the committees as the engine room of the legislature, the pivot upon which the oversight, law-making and confirmatory processes of the National Assembly rest upon (The Punch, 2011). The Guide to the Nigerian National Assembly defines a Committee as a unit within a legislative chamber that allows groups of legislators to review policies propose bills and report back to the chamber. The Guide states various types of Committees. They include:

- (i) Standing Committees: Which are permanent committees that aid the National Assembly in their day-to-day functions. Examples include the Committee on Rules and Business and Committee on Appropriations.
- (ii) Special Committees: Which are permanent committees established by the Rules of the House and Senate with clear terms of reference to perform specialized functions beyond that of standing committees. An example is the Committee on Selection, which selects and nominates members to the various standing Committees.

- (iii) Ad-Hoc Committees: Which are committees created as a matter of urgency to deal with pressing or specific issues. An example is the Ad hoc Committee on the Review of the Constitution.
- (iv) Joint Committees: Which are either a combination of two or more similar Committees from the two Chambers or from one Chamber. The aim of the joint committee is to examine any subject matter that falls within their jurisdiction.
- (v) Committee of the Whole: This happens when the entire membership of a Chamber forms a Committee that is chaired by its Presiding Officer to consider a bill or a matter of concern.
- (vi) Conference Committee: This is a Committee consisting of members of the Senate and House who converge with the aim of harmonizing differences on a bill that has been passed by both houses.

2.1.7 Role of Committees in the Legislature

Section 62(1) of the 1999 Constitution which empowers the National Assembly to:

- i. Create Committees of its members and delegate functions which the National Assembly has powers to exercise to such Committees;
- ii. Direct any of its Committees to investigate any matter or thing over which it has powers to make laws; and to
- iii. Investigate the conduct of any authority charged with the responsibility of administering laws or disbursing moneys appropriated by the National Assembly. Furthermore, Section 89 of the Constitution empowers Committees to:

- iv. Procure evidence and examine witnesses;
- v. Require such evidence to be given on oath;
- vi. Summon any person in Nigeria to give evidence or produce a document;
- vii. Issue a warrant to compel the attendance of any person who fails or refuses to appear; and,
- viii. Order payment of costs incurred in compelling such attendance and also imposes a fine in consequence.

Committees are not a separate decision-making body that is independent of the legislature, but empowered to make decisions to regulate its own internal proceedings.

2.1.8 Public Accounts Committee (PAC)

The Constitution spells out the powers of the parliament to exercise the legislative powers it derives from the people and the limitations placed on it. Section 4(1) of the 1999 CFRN (as amended) vested the Legislative powers on the National Assembly which includes examination of budget proposal and passing of Appropriation Act as well as considering the Auditor's Report of the preceding financial year. These are accomplished through various committees, one of which is the Public Accounts Committee (PAC). Studies have shown that the Legislative's activities on government budget covers from its birth to death, thereby making them responsible for the country's success or failure in public finance.

Public Accounts Committee of the National Assembly (PAC) is one of the highly empowered committees established by the standing orders of both Chambers to examine federal government (FGN) accounts showing the appropriation of the sums granted to meet the public expenditure and the Auditor's report thereon. Basically, each House

established its own PAC but performs the same function and are meant to double check and lay emphasis on fiscal accountability of public funds (Salisu, 2006).

House of Representative PAC: Order XVII Rule A6 of the House Standing Orders states: 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.

The Public Accounts Committee Act establishes the Public Accounts Committee to examine the audited accounts of all offices and courts of the Federation and the Auditor-General's Report thereon and other detailed matters. The Act stipulates that the Committee be made up of a Chairman and seven other persons all of whom shall be chosen on the basis of their proven integrity, experience and expertise in the relevant field and 1 person to represent the Armed Forces of the Federation.

The Public Accounts Committee reaffirms in the strongest of terms that the Parliament is the Centre of the accountability of the public sector and that it is through its accountability to the parliament that the public sector is ultimately accountable to the

people of Nigeria. Public Account Committee (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. This function that public accounts committee carries out, should be purposeful to ensure public accountability over rampant financial crimes experienced in Nigeria.

In 2002, David McGee wrote a comprehensive report on two important elements in the system of public financial accountability, namely the office of the Auditor General and the parliamentary oversight committee commonly referred to as the Public Accounts Committee (PAC). He sought to identify possible courses of action to improve outcomes through more effective use of PACs.

Three main priorities were identified:

- i. Capacity Building - the need to improve the ability of Parliaments and their PACs to carry out their functions by being provided with adequate resources, training and access to relevant expertise
- ii. Independence - that they be free from political or legal constraints that could inhibit them from carrying out their duties diligently
- iii. Information Exchange - that PACs have the means to exchange information and ideas so as to keep them up-to-date with important developments, changing standards and best practices as they emerge.

Quite a number of studies have been carried out to assess the impact of Public Accounts Committee in bringing about good governance. The first Public Accounts Committee was

established in 1861 by a resolution of the British House of Commons. This was replicated in virtually all Commonwealth and many non-Commonwealth countries. Public Accounts Committees are seen as the apex for financial scrutiny and have been promoted as a crucial mechanism to facilitate transparency in government financial operations.

2.1.9 Roles of Public Account Committee

MacCarthaigh (2005) documented the success of PACs in other Countries' legislatures such as Britain and Australia, following high-profile cases of political corruption and malpractice. Good governance is obtained when PAC has completely deliver a on her functions;

- i. The Committee deals with the Appropriation Accounts of the Provincial Government and the report of the Auditor-General thereon and such other matters as the Finance Minister may refer to the Committee.
- ii. scrutinizing the Appropriation Accounts of the Provincial Government and the report of the Auditor-General thereon, it shall be the duty of the Committee on Public Accounts to satisfy itself:
 - a. 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;
 - b. That the expenditure conforms to the authority which governs it; and
 - c. That every re-appropriation has been made in accordance with such rules as may be prescribed by the Government.
- iii. 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;

- iv. 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
- v. 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. Strom, K. (2010).

The Public Accounts Committees are important guarantors of good governance, always recognizing that social, economic and political factors within a country are structured to meet the yearnings of her people. Indeed, modern governance would appear to be 'accountable' governance. After all, democratic accountability cannot function successfully unless it is clear to all within the polity who is accountable for what and to whom. Public Accounts Committee accountability is central to the successful functioning of the democratic system in Nigerian. Key to this process is the need for the PACs to have adequate tools at their disposal to uncover and interpret the activities of the executive (Shilgba, 2009).

Smith, (2009) discovered that PAC being independent in its activities or operation has significant effects on discharge of its duties, which is to ensure that proper performance and accounts are carried out by public officers. His work being carried out in Malaysia, further discovered that PAC of Malaysian Parliament has been statutorily demanded to be free from all sorts of external interference, so as to ensure that adequate accountability by

Auditor-General of the federation is being actualized. Ribadu, (2007), independence of PAC suggests that it is a separate and independent body of its own, establish to plan, manage and control its operation in accordance to established legal framework. Omotoye, (2011), suggests that the relationship between PAC independence and accountability of public sector is a linear relationship. He further explained by analyzing that a reduction in degree of PAC independence can lead to reduction on accountability in public sector. PAC Report and Accountability Empirical studies on the relationship between PAC report and public sector accountability were carried out at different wheels. Omotoye, (2011) says the effect of PAC is depended on her report on public officer accountability. Strom, (2010) state that PAC impact is measured through numbers of PAC reports publication within a year, while accountability of public sector was measured through recurrent and capital expenditure. Suleiman, (2009) discovered that regular reports by PAC can curtail poor accountability by public officers. If PAC is fully independent and the committee works fairly, then financial frauds in public offices could be curbed, as such will be compiled on reports to the parliament. Suleiman, (2009), provided evidence that the lesser the frequency of PAC report, the lesser the accountability standard of public sector.

Davidson (2010) in his study asserted that when PAC compositional size increases, it can lead to internal conflict among committee's members and pave way for free riding problems by public officers. In conclusion of his study, he concluded that an optimal size of PAC composition should be adopted and maintain for qualitative performance.

Pascal and James (2004), studying the PAC of Panama and South Africa (1997- 2006) respectively, discovered that there is no significant relationship between PAC composition and public accountability. The relationship between PAC composition and

accountability of public sector has often produced mixed outcomes all through studies. Based on this, Pascal and James (2004), suggest that effect of PAC composition on public sector accountability is theoretically and empirically ambiguous.

On the same pivot, Tuned, (2013), in his empirical study found that there is significant effect of PAC composition on accountability of public sector. Gunasekerage et al (2007) in China discovered that PAC compositional size and structure has significant effect on public sector accountability. He recommended that for PAC compositional size and structure to augment accountability, an evaluated size must be maintained over time by its membership comprising of opposition parties in parliament, so as to avert one-party domination within the committee.

2.2 Empirical Review

Kenneth (2013) examined Public Accounts Committee and Oversight Function in Nigeria: A Tower Built on Sinking Sand. He posited that Public Accounts Committee of the National Assembly (PAC) is one of the highly empowered committees established by the standing orders of both houses to examine federal government (FGN) accounts showing the appropriation of the sums granted to meet the public expenditure and the Auditor's report thereon. This study was carried out to probe the effectiveness of the Committee's oversight function on audited reports of FGN to address the significant financial indiscipline and wastages of national resources in Nigeria public sector. The population of the study consists of 496 members of National Assembly, 29 Ministries and 5 Commissions. The sample size is made up of 150 staff selected at random. Structured questionnaire was used to elicit response and Z-test confirmed the hypothesis. The result reveals that PAC has not effectively exercise her oversight function due to late submission of audited reports by Auditor General of the Federation, weak regulatory framework and poor committee members' qualification and experience. The study recommended

that: PAC members' appointment should be based on professional competence and cognate experience, regulatory framework should be overhauled and time frame for submission of financial and audited reports and PAC examination should be strictly in line with the 1999 constitution with punishment awarded for non-compliance.

Nmah (2015) investigated corruption in Nigeria: a culture or retrogressive factor presented corruption as a curse and a complex social, political and economic phenomenon that affect all facets and the fabric of Nigerian society. He postulated that Scholars and Nigerian government do not offer any realistic practical recipes in dealing with the pressing problems of corruption, economic hardship and underdevelopment in Nigeria in the 21st century. Nigerians, especially leaders, politicians, civil servants, academia, some Christians and some religious leaders, found it difficult to practice the Christian values, which Jesus Christ himself exhibited perfectly during his earthly ministry. The proper examination of these problems engaged the aim of this paper. The method of approach is descriptive and phenomenological approaches based on the review of related literature.

Dauda (2005) examined the Challenges of the Public Accounts Committee of Ghana's Parliament in ensuring an efficient public financial management. The Public Accounts Committee (PAC) has been established by Standing Order 151 (2) to exercise an oversight function over the Executive on public expenditure on behalf of Ghana's Parliament. The Committee is to review the Auditor General's report and make recommendations to prevent future occurrences. With the consistent and increasing mismanagement of public finances, the PAC has been criticized as not being effective in its role in ensuring efficient public financial management in Ghana. The study sought to understand the work of the PAC with a focus on the challenges hindering the PAC to perform its functions in ensuring efficient public financial

management. Employing a qualitative research approach, the study found that the challenges of the PAC were the late submission of Audit reports, a dysfunctional follow-up regime, extreme partisanship of the members of the committee, and inadequate technical support to analyse audit reports.

Rick (2016), examined Legislative oversight in Nigeria: an empirical review and assessment. The article builds upon and extends the analyses presented by Fashagba (2009) drilled down on the analyses of oversight in Nigeria presented by Pelizzo and Stapenhurst (2014). It presents more nuanced findings. Based on an in-country document search and 45 personal interviews with politicians, parliamentary staff, civil society representatives and journalists, the article demonstrates that the Nigerian National Assembly possesses the tools and constitutional powers to undertake oversight; what it lacks so far is the political will of National Assembly representatives and senators to use these tools and powers effectively.

Ibrahim (2018) examined the performance and challenges of Public Accounts Committees (PAC) in Nigeria: A Case of Yobe State. He explained that Public Accounts Committees (PACs) are common features of democracy. This paper looks at the performance and challenges of PACs in ensuring public accountability. The study unpacks the effectiveness of PACs by identifying the key performance indicators. The study used documentary evidence, interviews and survey questions to elicit data from participant drawn from Yobe State House of Assembly. The data gathered were analyzed using content analysis. The findings of the study indicate apparent delays in tabling reports, non-implementation of the recommendation of PAC and the absence of disciplinary actions on erring MDAs. The low performance of the PAC was associated with the small size of the PAC, absence of opposition chairperson, inadequate supporting staffing and lack of awareness on the part of the general public. The study

recommends the strengthening of the PAC by increasing the membership of the PAC, supporting staff and ensuring the presence of opposition members in the PAC.

Usman (2013) examined Corruption in Nigeria: a challenge to Sustainable Development in the Fourth Republic. He posited that the United Nations Global programme against corruption (UNGPAC) defines it as “abuse of power for private gain”. The paper examines corruption as a challenge to sustainable development in the fourth republic. In this research work, attempt was made to conceptualize corruption and sustainable development .With regards to the methodology, the paper was based on systematic qualitative content analysis .We also used historical and cultural theory of corruption as the tool of our analysis. A cursory observation into the Fourth Republic in Nigeria reveals that corruption was perpetrated with impunity with little or no effort at bringing the perpetrators to justice. Despite the establishment of the anti-graft commissions by the Obasanjo Administration, corruption has continued to escalate like wildfire. Therefore, this paper attempts to extrapolate the factors that were responsible for this high profile corrupt practices in Nigeria and this were traceable to historical and cultural factors of the components that make up the country. The amalgamation of Nigeria in 1914 by Sir Frederick Lugard placed the three major ethnic groups in the country advantaged over the minority ethnic groups. The minorities, who felt insecure in the hands of the major ethnic groups therefore, resorted to manipulations just as the major ethnic groups attempt to maneuver their ways. It is this suspicious attitude of the people that make up the country for one another, and for what a person in position is likely to be, that results in corrupt practices. It is therefore, the contention of this paper that unless this phenomenon is fought with every decorum it deserves by the Federal government of Nigeria, sustainable development will be a mirage with dire consequences on the economy, the citizenry and on our collective image globally. The antigraft commissions should

therefore be empowered to work assiduously without being molested or interfered with by the government. The paper contended that unless good governance is in place with accountability carefully observed, sustainable development cannot be realized.

Ibrahim et al (2015) explored the challenges in combating corruption in Nigerian democratic dispensation and its possible solutions. They posited that Corruption is a great disaster that destroys socio-economic development and political prosperity of any nation. In fact, debasement has caused developing countries to fall behind in terms of national and international development. This culminated both state actors and international organizations to wage war against corruption through multiple strategies. The Nigerian fourth republic follows the race in combating corruption and enhancing national development through anti-corruption institutions (EFCC&ICPC) so as to sanitize the political economy of the state. This article elucidates the challenges in combating corruption with aim of offering solutions. Despite the existence of anti-graft institutions, corruption is still going on due to the lack of political will by the government, political interference, lack of autonomy, paucity of funds among others. The qualitative method was duly adopted via in-depth interviews for the purpose of data collection in this study. The study recommends that there is dire need for government political will in combating corruption. Besides that, institutions must become independent with adequate funding in order to meet their target in combating debasement.

2.2.1 Gap in Knowledge

Both empirical and theoretical researches have been conducted in the area of the Performance of Public Accounts Committee in Curbing Corruption in Nigeria by notable scholars. Some of the scholars who have made outstanding contributions on the subject matter of this study are; Kenneth (2013), Nmah (2015), Dauda (2005), Rick (2016), Ibrahim (2018), and Usman

(2013). However, to the best of my knowledge, careful examinations of their works indicate that none of them focused directly on issues regarding the extent of the performance and how it has helped in curbing corruption in Nigeria between 2015-2019.

This study is unique in the sense that the methodology adopted for data collection and analysis defer significantly from previous studies. Although most of the empirical studies conducted by previous scholars equally adopted a survey research design but this study adopt both the qualitative and quantitative approaches through the use of primary data and secondary documents. Therefore, this study delved into that as the gap to be filled by this research to assess the Performance of Public Accounts Committee of House of Representative in Curbing Corruption in Nigeria.

2.3 Theoretical framework

Theory of Two Publics was propounded by Ekeh (1975); according to him, in Nigeria, two publics can be identified. These are the primordial public and the civil public. The primordial public is associated with kinship, tribe/ethnic group, while the civil society relates to the society outside kinship either in the public sector or in the private sector where individuals work. That is, the individual in the civil public views his duties as moral obligations to benefit and sustain a primordial public of which he is a member. Nigerians tend to show loyalty to their kinships higher than the civil societies. Therefore, any circumstance where there is a conflict of interest between the primordial public and the civil public, Nigerians tend to protect primordial interest at the expense of the civil public (Azelama, 2002). This explains why many Nigerians involve in unethical practices within the civil public for the gain and satisfaction of their primordial public. A good example from the analysis of Ekeh is a situation where a public servant corruptly enriches himself in the public sector and utilizes a greater part of the loot for his primordial public

(tribal people or his ethnic nationality).

Ekeh cited in Ogundiya (2009) is of the opinion that only rights (i.e., benefits) are expected from the state by her citizens, who owe duties (responsibilities) to a native sector or primordial and ethnic nationality. The ethnic nationality forms the basis of a “moral primordial public realm.” It was amoral civic public realm in which cheating the system was considered a patriotic duty. The implication of this phenomenon is that as the same actor operates in the two realms, the state apparatus is employed to better the lot of the primordial public, resulting in pervasive corruption in the civil public (Osaghae, 1995).

According to Ekeh quoted in Ogundiya (2009), a good citizen of the primordial public gives out and asks for nothing in return; a lucky citizen of the civil public gains from the civil but enjoys escaping giving anything in return whenever he can. But such a lucky man would not be a good man were he to channel all his lucky gains to his private purse. He will only continue to be a good man if he channels part of the largesse from the civic public to the primordial public. That is the logic of the dialectics. The unwritten law of the dialectics is that it is legitimate to rob the civic public in order to strengthen the primordial public.

Ekeh (1975) explains the issues that are inevitable confrontation between the two publics as follows:

1. *Tribalism*: This is a term used to denote animosities between or among the members of different ethnic groups. Tribalism is the major problem of Nigeria. It breeds corruption in the civil public for the benefit of primordial public; it is responsible for lack of objectivity and inefficiency in Nigerian public service.

2. *Corruption*: Ekeh (1975) is of the opinion that corruption often occurs directly from the amorality of the civic public and the legitimation of the need to seize largesse from the civic public to benefit the primordial public. In Nigeria, corruption takes two major dimensions—the embezzlement of public fund from the civil public and the solicitation and acceptance of bribes from individuals seeking services provided by the civic public by those who administer these services Ogundiya (2009). The two forms of corruption carry little moral sanction and may well receive great moral approbation from members of one’s primordial public; however, these forms of corruption are completely absent in the primordial public Ekeh (1975). Ekeh further opines that an individual may risk serious sanctions from members of his own primordial public if he seeks to extend the honesty and integrity with which he performs his duties in the primordial public to his duties in the civic public by employing universalistic criteria of impartiality.

A critical review of Ekeh’s two public theories shows that politics of identity/citizenship and tribalism have aided the thriving of corruption in the civic public and strengthening of primordial public. In contributing to Ekeh’s theory. Adebayo (1999) is of the opinion that ethnic relation in Nigeria is “cohabitation without marriage”. This implies that Nigerian ethnic groups are not united for the development of our nation. Similarly, Ifidon (1996) also submits that “while a Nigerian Nationality is non-existent properly speaking, citizenship is operating at the homeland level”. It is axiomatic without contradiction that there is no true Nigerian. For example, in 1947, Obafemi Awolowo, one of the foremost nationalists (cited in Coleman, 1986),

provided an apt description of Nigeria: “Nigeria is a mere geographical expression. The word Nigeria is a mere distinctive appellation, to distinguish those who live within the boundaries of Nigeria and those who do not.” The purpose of agitation for political representation by various ethnic groups is to have unbridled access to state fund.

The entrenchment of federal character in the Nigeria's constitution and rotational or zoning arrangement in political parties in Nigeria are not meant to promote sense of belonging and national unity but rather to establish corrupt tendencies. The reason there is high-level kleptomaniac in Nigeria is because the North and South do not believe that the union of the Federal Republic of Nigeria will last long; therefore, every ethnic group, especially the northern region that contributes little or nothing to the federation account, is interested in what they can grab and fall back on when Nigeria eventually disintegrates.

2.4 Relevance of the Theory to the Study

Ekeh's theory has assisted us to have a detailed understanding of the endemic and pandemic nature of corruption and unethical practices in the civic public in Nigeria. But Ekeh could not explicitly explain how greed and obsession made public servants to selfishly accumulate wealth in the civic public with little or nothing to show in the primordial public. It is important to set the present dispensation record of corruption and unethical practices right on the premise that the robbery in the civil public is presently not being used to strengthen the primordial public but rather pauperizing it. A sentiment to the primordial ties is nothing but of political deception and manipulation in the hands of few elites for selfish aggrandizement. It has been observed that a vast majority of Nigeria's stolen wealth by the politico-bureaucratic elites are siphoned abroad to acquire estates in advanced countries and store in European banks, and buy

honorary doctorate awards including chieftaincy titles across Nigeria while the people in the primordial public languish in poverty, unemployment, and environmental degradation. If money stolen in the civil public, as strongly argued by Ekeh, was used/is being used to strengthen the primordial public, there would not have been illiteracy, alarming poverty, the prevalence of preventable diseases, and so on at the primordial public. A typical example is the observation of alarming poverty, unemployment, and infrastructural decay. The political and bureaucratic elites use primordial sentiment to fulfill their greed and obsession with stealing public fund (oil money).

This political and bureaucratic authority constitutes a powerful cult, and they have uncontrolled access to state wealth. They are in every ethnic group and sector of Nigerian public service. They can instigate, rig election, assassinate any perceived political enemy or obstacle to their way in the quest to have unlimited access to state fund. It is clear from the work of Ogundiya (2009), Iljeweeme (2012), and Iljeweeme (2013) that the political elites are popularly known as godfathers, that right from independence, power has been rotating round these groups and their recruited children; they strive to maintain and consolidate this status quo by ensuring politicization of ethnicity. The political elites use social identity such as ethnicity for particularistic purpose. The ethnic identity becomes a mobilizing mechanism to access political power, consolidate dominance and economic control (Dudley, 1973; Osagae, 1995). With the politicization of ethnicity, that is, primordial ties, the bureaucratic, and the political elites found an avenue to siphon and squander state wealth (Ogundiya, 2009) for personal enrichment without strengthening the primordial public.

One of the major reasons corruption is rampant in Nigeria is attributed to the greed and

obsession to share the national cake by the component units without concern on how the cake would be baked. This attitude is further attributed to the façade nature of the nomenclature called Nigeria, because citizenship exists at federating unit/tribal or ethnic level. Therefore, every ethnic group of political and bureaucratic elite is interested in what they can grab with a deception of the need to develop their (primordial public) ethnic region/state rather mainly for selfish aggrandizements and building of personal estates.

Also, Ekeh claims that individual honesty and integrity in the performance of his or her primordial duties is flawed. This is because observation shows that individuals in the civil public who also serve as heads of community development projects in the primordial public had been found to have dishonestly embezzled community's money and in most cases implemented poor projects after collecting kickbacks.

CHAPTER THREE

METHODOLOGY

Since data is the raw materials of any empirical study, this chapter presents the structural framework which deals with the way and manner data were generated, organized, interpreted and utilized. It comprises of method of data collection, instruments employed for data generation, population size, sampling technique, and method of data analysis.

3.10 Research Design

The research design adopted by this study is the survey method which involves a field work of primary data collection from the targeted population analysis of collected data through statistical instrument and interpretation of the data. The study explains below the targeted population, sampling techniques, sample size, sources and methods of data collection, analysis and interpretation used.

3.11 Sources of Data

In the course of the research, two main types of data were engaged, namely; the primary and secondary data respectively.

The Primary Data: The primary data were collected through the basic procedures such as interviews and questionnaires. This study enlisted the Questionnaire and Interview, as a medium of collecting primary data.

The Secondary Data: on the other hand, this type of data are contained in existing documents such as: the 1999 Constitution of the Federal Republic of Nigeria; Standing Rules/Orders of the House of Representatives; Book from the National Assembly library/internets and documented materials in the form of Votes and Proceedings of the House of Representatives, Public Accounts Committee reports and other publications.

3.3 Study Location

Area of study is the Nigeria National Assembly. The National Assembly of the Federal Republic of Nigeria is a bicameral legislature established under section 4 of the Nigerian Constitution. It consists of Senate with 109 members and a 360members of House of Representatives. The body, modeled after the Federal Congress of the United States, is supposed to guarantee equal representation with 3 senators to each 36 states irrespective of size in the Senate plus 1 Senator representing the Federal Capital Territory, Nigeria and Single-member district, plurality voting in the House of Representatives. The National Assembly, like many other organs of the Nigeria Federal Government, is based in Abuja, FCT.

3.4 Population of the Study

The population of this study consists of all the Legislative Aides and the Staff of PAC. According to (End of Assembly Report of 8th House of Representatives, Public Accounts Committee, 2019), there are 1800 Legislative Aides and 40 House PAC members; making a total population of 1840. However, the population includes some ten government agencies such as, Central Bank of Nigeria, Ministry of Petroleum Resources, Ministry of Transportation, Federal Inland Revenue Service, Nigerian Police, Nigeria Communication Commission, Federal Ministry of Interior, Ministry of Mines and Steel Commissions, National Examination Council, and National Health Insurance Scheme. These MDAs were the ones invited and responded to the invitation appropriately.

3.5 Sample Size and Sampling Technique

The study adopts a simple random sampling technique consistent with the research design. The choice of this technique was influenced by the desire of the researcher to ensure that target elements or members of the institution's population are those that have

requisite knowledge of the subject matter. This helped to ensure reliability of the data collected in the course of conducting the research. The sample size for the study was calculated using the Taro Yamani formula for sample size determination.

According to Yamani (1964), the sample size can be calculated, using the formula below:

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

where; n = Sample size
 N = Population size
 e = Margin of error (0.05)
 1 = Constant

To determine the sample size

$$N = 1840$$

$$e = 0.05$$

$$n = \frac{1,840}{1+1,840(0.005)^2}$$

$$n = \frac{1,840}{12.9825}$$

$$n = 141.73$$

$$n \sim 142$$

The sample size for the study is 142. However, educational qualification, length of service, position or grade level as criteria for selection in identifying the 52 Legislative Aides (Those

attached to the committee members), 30 Staff of PAC and 60 staff of MDAs. Consequently, a total number of 142 respondents was used for the study.

The use of the above sample size is in consonance with Ali, (2006) who stated that in the event of very large population, it is often feasible to take a portion of the population which the researcher can handle. A total of 142 respondents out of the total population was sampled using systematic random sampling.

3.6 Survey Instrument

The instrument used for collection of the relevant data to answer the research questions was a 12-item structured questionnaire titled “Assessment of the Performance of Public Accounts Committee of House of Representative in Curbing Corruption in Nigeria”. The instrument which was developed by the researcher has a four-point likert type scale. The four point likert scale was used to accommodate all the research questions in the questionnaire. Items of the instrument was both positively and negatively structured.

3.7 Method of Data Collection

The questionnaire which is the instrument for data collection was administered to the respondents by the researcher and assisted by research assistant. The structured questionnaire developed was used for collecting information from the respondents. A total of 142 respondents out of the total population were sampled across. Selection of respondents done using systematic random sampling.

3.8 Method of Data Analysis

The data collected were analysed using the tabular method of presentation and inferences which was drawn from the pattern of response. The simple percentage was used to show aggregate and

compare responses of unequal size meaningfully. Here, the tabular formats were used in sorting and organization of data to make the analysis more effective and efficient.

3.9 Administration of Questionnaire

Out of the one hundred and forty two (142) questionnaires administered, one hundred and ten (110) constituting 77.5% response rates were collected. According to American Association for Public Opinion Research (AAPOR, 2008), the 77.5% which is a high response rate from a random sample of 142 is considered preferable.

CHAPTER FOUR

DATA PRESENTATION, ANALYSIS AND DISCUSSION

This chapter presented the bio-data of the respondents, and also analyzed the data collected on the assessment of the Performance of Public Accounts Committee of House of Representative in Curbing Corruption in Nigeria. Findings were drawn and verified in concordance with the propositions presented in chapter one.

4.1 Background of Respondents.

Table 4.1 Gender Distribution of Respondents.

Gender	Frequency	Percentage (%)
Male	75	68.2
Female	35	31.8
Total	110	100

Field Survey: October, 2020.

The gender distribution of the respondents on the table above shows that 75 out of 110 (representing 68.2%) are males and 35 out of 110 (representing 31.8%) are females.

Table 4.2 Age Distribution of Respondents

Age	Frequency	Percentage (%)
18-25	10	9.1
26-35	25	22.7
36-45	35	31.8
46 and above	40	36.4
Total	110	100

Field Survey: October, 2020.

The age distribution of respondents above shows that 10 respondents representing 9.1% are 18-25 years, 25 respondents representing 22.7% are 26-35, 35 respondents representing 31.8% are 36-45 years while 40 respondents representing 36.4% are 46 years and above.

Table 4.3 Occupation Distribution of Respondents

Occupation	Frequency	Percentage (%)
Staff of PAC	28	25.5
Legislative Aides	55	50.0
Staff of MDAs	27	24.5
Total	110	100

Field Survey: October, 2020.

The occupation distribution of the respondents above shows that 28 respondents representing 25.5% are staff of PAC while 55 respondents representing 50.0% are legislative aides and 27 respondents representing 24.5% are staff of selected MDAs.

Table 4.4 Educational Distribution of Respondents

Level of Education	Frequency	Percentage (%)
Primary school	5	4.6
Secondary School	32	29.0
Tertiary	71	64.6
Informal	2	1.8
Total	110	100

Field Survey: October, 2020.

The educational distribution table of respondents above shows that, 5 respondents representing 4.6% has primary school qualification, 32 respondents representing 29.0% has secondary school qualification, 71 respondents representing 64.6% has tertiary qualification while 2 respondents representing 1.8% has an informal educational qualification.

4.2 Data Presentation and Analysis

Table 4.5 Respondents opinion on Issues that PAC has effectively resolved through their oversight function.

Opinions	Number of respondents	Percentage (%)
Enhancing prudent disbursement of public funds by the public servants to bring about good work ethics	15	13.6
Encouraging savings that can be channeled to the provision of amenities to improve the standard of living of Nigerians	53	48.2
Scrutinizing the expenditure of the Executive and the report of the Auditor-General to ensure good governance and accountability	32	29.1
Reducing shameless violation of financial regulations and release of money without the approving authority's involvement to ensure transparency	10	9.1
Total	110	100

Field Survey: October, 2020.

Table 4.5 above shows respondents opinion on Issues that PAC has effectively resolved through their oversight function. 15 respondents representing 13.6% chose enhancing prudent disbursement of public funds by the public servants to bring about good work ethics, 53 respondents representing 48.2% chose encouraging savings that can be channeled to the provision of amenities to improve the standard of living of Nigerians, 32 respondents representing 29.1% chose scrutinizing the expenditure of the Executive and the report of the Auditor-General to ensure good governance and accountability while 10 respondents representing 9.1% chose reducing shameless violation of financial regulations and release of money without the approving authority's involvement to ensure transparency. From the analysis, it clearly shows the issue PAC has effectively resolved through their oversight function is encouraging savings that can be channeled to the provision of amenities to improve the standard of living of Nigerians.

Table 4.6 Respondents opinion on whether PAC complied with the power to examine the accounts showing the appropriation of the sum granted by the House to meet public expenditure.

Opinions	Number of Respondents	Percentage %
Strongly Disagreed	27	24.5
Disagreed	20	18.2
Undecided	13	11.8
Strongly Agreed	25	22.7
Agreed	25	22.7
Total	110	100

Field Survey: October, 2020.

Table 4.6 above shows above shows respondents opinions on **whether** PAC complied with the power to examine the accounts showing the appropriation of the sum granted by the House to meet public expenditure. In view of this, 27 respondents representing 24.5% Strongly Disagreed, 20 respondents representing 18.2% disagreed, 13 respondents representing 11.8% were undecided, 25 respondents representing 22.7% strongly agreed while 25 respondents representing 22.7% agreed with the assertion. The slight difference between the disagreed and agreed category(47 and 50 respectively) shows that PAC has complied with the power to examine the accounts showing the appropriation of the sum granted by the House to meet public expenditure.

Table 4.7 Respondents opinion on whether PAC has complied with the power to summon persons, summon papers and records and report its findings and recommendations to the House from time to.

Opinions	Number of Respondents	Percentage %
Strongly Disagreed	18	16.4
Disagreed	22	20
Undecided	10	9.1
Strongly Agreed	30	27.3
Agreed	30	27.3
Total	110	100

Field Survey: October, 2020.

The table 4.7 above shows respondents' opinions on whether PAC has complied with the power to summon persons, summon papers and records and report its findings and recommendations to the House from time to. To this effect, 18 respondents representing 16.4% Strongly Disagreed, 22 respondents representing 20% disagreed, 10 respondents representing 9.1% were undecided, 30 respondents representing 27.3% strongly agreed while 30 respondents representing 27.3% agreed. The degree of difference between the disagreed and agreed category (60 and 40) shows that PAC has complied with the power to summon persons, summon papers and records and report its findings and recommendations to the House from time to.

Table 4.8 Respondents opinion on promotion of good work ethics in the public sector.

Opinions	Number of Respondents	Percentage %
Strongly Disagreed	30	27.3
Disagreed	20	18.2
Undecided	22	20
Strongly Agreed	16	14.5
Agreed	22	20
Total	110	100

Field Survey: October, 2020.

Table 4.8 above shows respondents opinions on promotion of good work ethics in the public sector. To this effect, 30 respondents representing 27.3% Strongly Disagreed, 20 respondents representing 18.2% disagreed, 22 respondents representing 20% were undecided, 16 respondents representing 14.5% strongly agreed while 22 respondents representing 20% agreed to the assertion. The disagreed category of 50 is greater than the agreed category of 38. The effect of this that PAC has not impacted on the promotion of good work ethics.

Table 4.9 Respondents opinion on improving the standard of living of the electorates.

Opinions	Number of Respondents	Percentage %
Strongly Disagreed	25	22.7
Disagreed	20	18.2
Undecided	20	18.2
Strongly Agreed	20	18.2
Agreed	25	22.7
Total	110	100

Field Survey: October, 2020.

Table 4.9 above shows respondents opinions on improving the standard of living of the electorate. To this effect, 25 respondents representing 22.7% Strongly Disagreed, 20 respondents representing 18.2% disagreed, 20 respondents representing 18.2% were undecided, 20 respondents representing 18.2% strongly agreed while 25 respondents representing 22.7% agreed. There is no difference between the agreed and disagreed category respectively (45 and 45). Thus, a decision cannot be reached on whether PAC impacted on improving the standard of living of the electorate.

Table 4.10 Respondents opinion on ensuring good governance and accountability by the activities.

Opinions	Number of Respondents	Percentage %
Strongly Disagreed	27	24.5
Disagreed	20	18.2
Undecided	13	11.8
Strongly Agreed	25	22.7
Agreed	25	22.7
Total	110	100

Field Survey: October, 2020.

Table 4.10 above shows above shows respondents opinions on ensuring good governance and accountability by the executives. In view of this, 27 respondents representing 24.5% Strongly Disagreed, 20 respondents representing 18.2% disagreed, 13 respondents representing 11.8% were undecided, 25 respondents representing 22.7% strongly agreed while 25 respondents representing 22.7% agreed with the assertion. The slight difference between the disagreed and agreed category (47 and 50 respectively) shows that PAC has impact on ensuring good governance and accountability by the executives.

Table 4.11 Respondents opinion on enhancing transparency in financial dealings.

Opinions	Number of Respondents	Percentage %
Strongly Disagreed	31	28.2
Disagreed	19	17.3
Undecided	13	11.8
Strongly Agreed	20	18.2
Agreed	27	24.5
Total	110	100

Field Survey: October, 2020.

Table 4.11 above shows respondents' opinions on PAC impact on enhancing transparency in financial dealings. To this effect, 31 respondents representing 28.2% Strongly Disagreed, 19 respondents representing 17.3% disagreed, 13 respondents representing 11.8% were undecided, 20 respondents representing 18.2% strongly agreed while 27 respondents representing 24.5% disagreed. The difference between the agreed and disagreed category (50 and 47 respectively) shows that PAC has no impact on enhancing transparency in financial dealings

Table 4.12 Respondents opinions on whether they think PAC has performed well in curbing corruption

Opinions	Number of Respondents	Percentage %
Yes	40	36.4
No	70	63.6
Total	110	100

Field Survey: October, 2020.

Table 4.12 above shows respondents opinions on whether they think PAC has performed well in curbing corruption. To this effect, 40 respondents representing 36.4% said yes, while 70 respondents representing 63.6% said no. The wide range of difference between the no and the yes category (70 and 40) shows that PAC has not performed well in curbing corruption.

Table 4.13. Respondents opinions on the extent to which PAC has performed in curbing corruption.

Extent	Rate/No of Respondents
Very bad	30
Bad	30
Fair	22
Good	20
Very good	8
Total	110

Field Survey: October, 2020.

Table 4.13 above shows respondents opinions on the extent to which PAC has performed in curbing corruption. To this effect, 30 respondents rated them very bad, 30 rated them bad, 22 rated them fair, 20 respondents rated them good while 8 respondents rated them very good. The range of difference between the bad and the good category (60 and 28 respectively)

shows explicitly that extent to which PAC has performed in curbing corruption is poor.

Table 4.14 Respondents opinion on how they will describe the possible challenges encountered by PAC in performing Its oversight function?

Opinions	Number of Respondents	Percentage %
Positive	40	36.4
Negative	70	63.6
Total	110	100

Field Survey: October, 2020.

Table 4.14 above shows respondents opinions on how they will describe the possible challenges encountered by PAC in performing its oversight functions. To this effect, 40 respondents representing 36.4% said it was positive while 70 respondents representing 63.6% said the challenges are negative. The range of difference between the negative and the positive (70 and 40) respectively shows that the possible challenges encountered by PAC in performing its oversight function is negative.

Table 4.15 Respondents opinions on lateness in submission of reports of the Auditor-general.

Opinions	Number of Respondents	Percentage %
Strongly Disagreed	18	16.4
Disagreed	22	20
Undecided	10	9.1
Strongly Agreed	30	27.3
Agreed	30	27.3
Total	110	100

Field Survey: October, 2020.

Table 4.15 above shows respondents opinions on lateness in submission of reports of the Auditor-general. To this effect, 18 respondents representing 16.4% Strongly Disagreed, 22 respondents representing 20% disagreed, 10 respondents representing 9.1% were undecided, 30 respondents representing 27.3% strongly agreed while 30 respondents representing 27.3% agreed. The degree of difference between the disagreed and agreed category (60 and 40) shows that lateness in submission of reports of the Auditor-general is a way that PAC is challenged.

Table 4.16 Respondents opinions on the inability of some ministries and departments to respond to audit queries due to a total breakdown of the system of accountability and internal control measures in the public sector.

Opinions	Number of Respondents	Percentage %
Strongly Disagreed	18	16.4
Disagreed	22	20
Undecided	10	9.1
Strongly Agreed	30	27.3
Agreed	30	27.3
Total	110	100

Field Survey: October, 2020.

Table 4.16 above shows respondents opinions on the inability of some ministries and departments to respond to audit queries due to a total breakdown of the system of accountability and internal control measures in the public sector. To this effect, 18 respondents representing 16.4% Strongly Disagreed, 22 respondents representing 20% disagreed, 10 respondents representing 9.1% were undecided, 30 respondents representing 27.3% strongly agreed while 30 respondents representing 27.3% agreed. The range of difference between the agreed and disagreed category (60 and 40 respectively) shows that PAC are challenged by the inability of

some ministries and departments to respond to audit queries due to a total breakdown of the system of accountability and internal control measures in the public sector.

Table. 4.17 Respondents opinions on absence of personnel with required skills, knowledge and experience in financial matters as there is no established laws and guidelines on appointment of members.

Opinions	Number of Respondents	Percentage %
Strongly Disagreed	10	9.1
Disagreed	25	22.7
Undecided	25	22.7
Strongly Agreed	30	27.3
Agreed	20	18.2
Total	110	100

Field Survey: October, 2020.

Table 4.17 shows respondents opinions on absence of personnel with required skills, knowledge and experience in financial matters as there is no established laws and guidelines on appointment of members. In view of this, 10 respondents representing 9.1% Strongly Disagreed, 25 respondents representing 22.7% agreed, 25 respondents representing 22.7% were undecided, 30 respondents representing 27.3% strongly agreed while, 20 respondents representing 18.2% agreed to the assertion. The difference between the agreed and disagreed category (50 and 35 respectively) shows that PAC are challenged by the absence of personnel with required skills, knowledge and experience in financial matters as there is no established laws and guidelines on appointment of members.

Table. 4.18 Respondents opinions on Whether executive / political interference poses as a challenge to PAC.

Opinions	Number of Respondents	Percentage %
Strongly Disagreed	15	13.6
Disagreed	15	13.6
Undecided	20	18.2
Strongly Agreed	38	34.5
Agreed	22	20
Total	110	100

Field Survey: October, 2020.

Table 4.18 above shows respondents opinions on whether executive / political interference poses as a challenge to PAC. The this effect, 15 respondents representing 13.6% Strongly Disagreed, 15 respondents representing 13.6% agreed, 20 respondents representing 18.2% were undecided, 38 respondents representing 34.5% Strongly Disagreed while 22 respondents representing 20% agreed to the assertion. The implication of the agreed and disagreed category (60 and 30 respectively) shows that PAC is challenged by executive / political interference.

Table. 4.19 Respondents opinions on Whether Weak judiciary are a challenge to PAC.

Opinions	Number of Respondents	Percentage %
Strongly Disagreed	18	16.4
Disagreed	12	10.9
Undecided	10	9.1
Strongly Agreed	38	34.5
Agreed	32	29.1
Total	110	100

Field Survey: October, 2020.

Table 4.19 above shows respondents opinions on whether weak judiciary is a challenge to PAC. In view of this, 18 respondents representing 16.4% Strongly Disagreed, 12 respondents

representing 10.9% agreed, 10 respondents representing 9.1% were undecided, 38 respondents representing 34.5% strongly agreed while 32 respondents representing 29.1% agreed to the assertion. The wide range of difference between the agreed and disagreed category (70 and 30) explicitly shows that weak judiciary is a challenge to PAC.

Table 4.20 Respondents opinions on whether privatization can curb corruption in PAC.

Opinions	Number of Respondents	Percentage %
Strongly Disagreed	21	19.1
Disagreed	29	26.4
Undecided	10	9.1
Strongly Agreed	25	22.7
Agreed	25	22.7
Total	110	100

Field Survey: October, 2020.

Table 4.20 above shows respondents opinions on whether privatization can curb corruption in PAC. To this effect, 21 respondents representing 19.1% Strongly Disagreed, 29 respondents representing 26.4% disagreed, 10 respondents representing 9.1% were undecided, 25 respondents representing 22.7% strongly agreed while 25 respondents representing 22.7% agreed to the assertion. There is a tie between the agreed and disagreed category (50 and 50 respectively) shows that a decision cannot be reached on whether privatization can curb corruption in.

Table 4.21 Respondents opinions on whether Civil service/ Judicial reform can curb corruption in PAC.

Opinions	Number of Respondents	Percentage %
Strongly Disagreed	20	18.2
Disagreed	20	18.2
Undecided	5	4.5
Strongly Agreed	35	31.8
Agreed	30	27.3
Total	110	100

Field Survey: October, 2020.

Table 4.21 above shows respondents opinions on whether civil service/ judicial reform can curb corruption in PAC. In view of this, 20 respondents representing 18.2% Strongly Disagreed 20 respondents representing 18.2%

disagreed, 5 respondents representing 4.5% were undecided, 35 respondents representing 31.8% strongly agreed while 30 respondents representing 27.3% agreed to the assertion. The wide range of difference between the agreed and disagreed category (65 and 40) shows that civil service/ judicial reform can curb corruption in PAC.

Table 4.22 Respondents opinions on whether openness and transparency can curb corruption in PAC.

Opinions	Number of Respondents	Percentage %
Strongly Disagreed	16	14.5
Disagreed	18	16.4
Undecided	23	20.9
Strongly Agreed	25	22.7
Agreed	28	25.5
Total	110	100

Field Survey: October, 2020.

Table 4.22 above shows respondents opinions on whether openness and transparency can curb corruption in PAC. To this effect, 16 respondents representing 14.5% Strongly Disagreed, 18 respondents representing 16.4% agreed, 23 respondents representing 20.9% were undecided, 25 respondents representing 22.7% strongly agreed while 28 respondents representing 25.5% agreed to the assertion. The effect of this is that, the difference between the agreed and disagreed category (53 and 34) makes it clear that openness and transparency can curb corruption in PAC.

Table 4.23 Respondents opinions on whether strengthening public procurement system can curb corruption in PAC.

Opinions	Number of Respondents	Percentage %
Strongly Disagreed	18	16.4
Disagreed	18	16.4
Undecided	20	18.2
Strongly Agreed	29	26.4
Agreed	25	22.7
Total	110	100

Field Survey: October, 2020.

Table 4.23 above shows respondents opinions on whether strengthening public procurement system can curb corruption in PAC. To this effect, 18 respondents representing 16.4% Strongly Disagreed, 18 respondents representing 16.4% agreed, 20 respondents representing 18.2% strongly agreed while 25 respondents representing 22.7% agreed to the assertion. This analysis shows that the difference between the agreed and disagreed category (54 and 36 respectively) shows that strengthening public procurement system can curb corruption in PAC.

Table 4.24 Respondents opinions on whether modernization of public sector accounting and upgrading of internal auditing capacity can curb corruption in PAC.

Opinions	Number of Respondents	Percentage %
Strongly Disagreed	20	18.2
Disagreed	20	18.2
Undecided	5	4.5
Strongly Agreed	35	31.8
Agreed	30	27.3
Total	110	100

Field Survey: October, 2020.

Table 4.24 above shows respondents opinions on whether modernization of public sector accounting and upgrading of internal auditing capacity can curb corruption in. In view of this, 20 respondents representing 18.2% Strongly Disagreed 20 respondents representing 18.2% disagreed, 5 respondents representing 4.5% were undecided, 35 respondents representing 31.8% strongly agreed while 30 respondents representing 27.3% agreed to the assertion. The wide range of difference between the agreed and disagreed category (65 and 40) shows that modernization of public sector accounting and upgrading of internal auditing capacity can curb corruption in PAC.

Table 4.25 Respondents opinions on whether the established anti-corruption bodies carry out their work without bias or influence can curb corruption in PAC.

Opinions	Number of Respondents	Percentage %
Strongly Disagreed	18	16.4
Disagreed	18	16.4
Undecided	20	18.2
Strongly Agreed	29	26.4
Agreed	25	22.7
Total	110	100

Field Survey: October, 2020.

Table 4.25 above shows respondents opinions on whether the established anti-corruption bodies carry out their work without bias or influence can curb corruption in PAC. To this effect, 18 respondents representing 16.4% Strongly Disagreed, 18 respondents representing 16.4% agreed, 20 respondents representing 18.2% strongly agreed while 25 respondents representing 22.7% agreed to the assertion. This analysis shows that the difference between the agreed and disagreed category (54 and 36 respectively) shows that if the established anti-corruption bodies carry out their work without bias or influence can curb corruption in PAC.

4.3 Discussion of findings.

To examine the compliance of the legal and constitutional powers of Public Accounts committee (PAC).

From the analysis, it has been found that the above objective is true that there are legal and constitutional Powers of PAC. This finding is concrete because from the analyses, it was discovered that PAC has complied with the power to examine the accounts showing the appropriation of the sums granted to meet the expenditure(table 4.6) and also, PAC has complied with the power to summon persons, papers and records and report its findings and recommendations to the House from time to time(table 4.7). No committee can command such

powers without a body of agreed rules and principles being its bedrock. For PAC, it is Order XVII Rule A6 of the House Standing Orders that explicitly makes it clear that there are legal and constitutional Powers backing PAC.

To assess the extent to which the House PAC has performed in curbing corruption in Nigeria.

The findings from the analysis give a contrary view to the above proposition which states that PAC has performed well in curbing corruption in Nigeria. The stand point of the findings on the strength of the analyses shows that PAC has not performed well in curbing corruption in Nigeria (table 4.12 and 4.13). The major reason for this is that people who are heading the committee are not independent of themselves, thus, they can easily be told what to do (political interference) and most at times because committees don't proffer solutions, but recommendations, their recommendations will hardly be implemented by higher authority (House) and since these recommendations are not implemented, the results remain the same.

To identify the possible challenges encountered by PAC in performing its oversight functions

In proposition three, it has been found that there are challenges encountered by PAC to enforce compliance to Public accountability. This is so because of some diverse reasons which are; lateness in submission of reports of the Auditor-general(table 4.15), inability of some ministries and departments to respond to audit queries due to a total breakdown of the system of accountability and internal control measures in the public sector(table 4.16), absence of personnel with required skills, knowledge and experience in financial matters as there is no established laws and guidelines on appointment of members(table 4.17), executive or political interference(table 4.18) and weak judiciary(table 4.19). With this list of encumbrances, PAC will hardly attain its highest potentials let alone attaining it's spelt out objectives.

To suggest possible ways to improve the performance of PAC in curbing corruption in Nigeria.

The study also found that there are possible ways to improve the performance of the House PAC in curbing corruption in Nigeria on the strength of analyses which were gotten from people's opinions. Some of these ways are thus; through civil service or judicial reform(table 4.21), openness and transparency in government(table 4.22), strengthening public procurement system(table 4.23), modernization of public sector accounting and upgrading of internal auditing capacity(table 4.24) and ensuring that the established anti-corruption bodies carry out their work without bias or influence(table 4.25). It is worthy of note to say that the ways above are only findings and not solutions in themselves except they are adequately implemented upon recommendation.

4.4 Major Corruption Cases Public Account Committee has handled

The following are some of the cases handled by Public Account Committee in the 8th Assembly;

a. Federal Ministry of Interior

Query: A company paid \$5,000.00 for the Permit Unit Review (PUR) issued to it instead of the official rate of \$10,000.00 charged, thus, resulting in the loss of \$5,000.00 to the Federal Government of Nigeria.

Committee's Recommendation: The committee recommended that Government should come up with a definite policy on the payment by companies for PUR to ensure uniformity in the payments.

b. Ministry of Mines and Steel Development

Query: The sum of #1,800,000,000.00 being revenue due to government as Royalty for drafting of IgbaKado Ilaje Local Government of Ondo State for the reclamation project of OSOPADEC covering 2km area had remained unpaid to the Federal Government of Nigeria.

Committee's Recommendation: The committee recommended that the company be blacklisted and referred to the EFCC for persecution, in line with Section 224(i-iii) of the Financial Regulations.

c. Police Service Commission (PSC)

Query: A sum of #4,117,647.06 was paid on 12/05/2008 for 2007/2008 rent on a former Commissioner's un-occupied residence. The Commissioner's tenure in service ended in November 2006.

Committee's Recommendation: The Officer(s) that took the decision to renew the property should be identified and disciplined for serious misconduct in accordance with Rule 3106 of the Financial Regulations.

d. Ministry of Petroleum Resources

Query: Course fees totaling #3,056,506.00 were paid to consultancy firms for courses held in Nigeria and Ghana. However, the vouchers have no supporting documents to confirm the genuineness of expenditure.

Committee's Recommendation: The committee recommended that the officer involved in the malpractices should be sanctioned according to Rule 3129 of the Financial Regulations.

e. Central Bank of Nigeria

Query: In year 2006, the Bank did not deduct Withholding Tax and VAT totaling #3,985,448.42 from payments made for Services and Contracts awarded.

Committee's Recommendation: The Committee recommended that Central Bank of Nigeria should:

- i. Ensure prompt remittance of VAT and WHT to Federal Inland Revenue Service (FIRS).
- ii. Recover the sum of #3,985,448.42 from the Security companies and pay to FIRS in compliance with Section 234(i&ii) of the Financial Regulations.
- iii. The Bank should recover and remit the sum to the FIRS.

f. Supreme Court in Nigeria

Query: Twenty (20) units of Laptop Computers valued at #14,800,000.00 paid through payment voucher were not taken on store ledger charge. It was also observed that the unit cost of #740,000.00 was highly inflated.

Committee's Recommendation: The committee recommended that the officers involved in the inflation of contract should be sanctioned in accordance with Rule 3102 (i & ii) of the Financial Regulations.

g. Federal Ministry of Transport

Query: The Ministry mopped a total of #28,432,707.14 from its Capital and Salary Account to pay debts owed FIRS for WHT and PAYE on the advice of a Deputy Director contrary to the provisions of Section 417 of the Financial Regulations.

Committee's Recommendation: The committee recommended that the officer(s) that were responsible for the violation of the Financial Regulations should be sanctioned according to Rule 3115 of the Financial Regulations.

It is important to mention here that Public Account Committee (PAC) is saddled with the responsibility of investigating MDAs with the idea of recommending punishment or point of action to the executive (President) for implementation. Constitutionally, PAC's responsibility ends as soon as recommendations are forwarded to the President. Going by this research, it was observed that many of PAC recommendations are not implemented due to political affiliation of the political office holders in the MDAs.

CHAPTER FIVE

SUMMARY, RECOMMENDATIONS AND CONCLUSION

5.1 Summary of Findings

The main objective of the study was to assess the performance of the House Committee on Public Accounts in curbing corruption in Nigeria. The study was divided into five chapters. This study gave the background information to the study, the statement of problem, objectives of the study, significance of the study, the scope and limitations of the study. It also stated the research propositions used in this study and operationally defined terms used in the study.

However, this study presented the literature review and theoretical framework. This is structured in a way that previous research that have been done on the subject under investigation and those related to it are reviewed appropriately.

Moreover, methodology used in the study was presented. It includes the research design, area of the study, the methods, sampling techniques and size, the methods of data collection and data analysis.

Meanwhile, this study presented and analyzed the data collected in the course of this study. It presented the background information of respondents, analyzed data and discussed the findings.

Finally, this study presents the summary, conclusion and recommendations.

5.2 Recommendations

Based on the findings of the study, the following were recommended:

There should be an amendment in the act establishing Public Account Committee to empower it to implement recommendations. This will guild against lingering corruption

cases investigated without been implemented by the executive.

Public Account Committee should be free from political or legal constraints that could inhibit them from carrying out their duties diligently. This will allow PAC to perform well in curbing corruption in Nigeria.

Public Account Committee should put in place mechanisms to curb challenges in performing their oversight functions. Lateness in report submission should be fined. MDAs that couldn't respond to audit queries on time should be sanctioned.

Knowledge and experience in Finance should be major criteria for appointing Public Account Committee members. This will make corruption investigation process more professional.

Public Account Committee (PAC) should partner with Civil Society Organizations (CSOs), Non-governmental Organizations (NGOs) and the media in order to uncover unimplemented corruption cases already investigated by Public Account Committee (PAC).

5.3 Conclusion

The Public Accounts Committee Act establishes the Public Accounts Committee to examine the audited accounts of all offices and courts of the Federation and the Auditor-General's Report thereon and other detailed matters. The Act stipulates that the Committee be made up of a Chairman and seven other persons all of whom shall be chosen on the basis of their proven integrity, experience and expertise.

The Public Accounts Committee reaffirms in the strongest of terms that the Parliament is the center of the accountability of the public sector and that it is through its accountability to the parliament that the public sector is ultimately accountable to the

people of Nigeria.

With reference to Nigeria, the performance of the House Committee on Public Accounts in curbing corruption in Nigeria is poor as seen by investigations carried out by the study. With that in mind it is also important to note that the study made four important findings which are; there are legal and constitutional Powers of PAC; PAC has not performed well in curbing corruption in Nigeria; there are challenges encountered by PAC in performing its oversight functions and finally they are possible ways to improve the performance House PAC in curbing corruption in Nigeria; through civil service or judicial reform, openness and transparency in government, strengthening public procurement system, modernization of public sector accounting and upgrading of internal auditing capacity and ensuring that the established anti-corruption bodies carry out their work without bias or influence.

Should the above ways be adequately implemented, it will usher in a new stream of performance in the House PAC that will bring about the curbing of corruption in Nigeria as it relates to the financial aspect. PAC can also be a great tool of curbing corruption only when its mode of operations is of a higher standard.

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APPENDIX

National Institute for Legislative and
Democratic Studies
Postgraduate School,
Maitama-Abuja.

Dear Respondent,

QUESTIONNAIRES

I am David Simpa, a Postgraduate Student of Parliamentary Administration from the above mentioned Institution. I am undertaking a study on the topic; '**Assessment of the Performance of House Committee on Public Accounts in Curbing Corruption in Nigeria, 2011-2015**'.

You may wish to assist me in providing the appropriate answers to the following questions to enable me gather information required to contribute to knowledge on the subject matter.

I wish to state that all information you will provide would be treated confidentially.

Your anticipated cooperation is highly appreciated.

Thank you.

David Simpa

PG/NILS/1818075

A. Bio-Data

- 1. Sex: a) Male b) Female
- 2. Age: a) 18 - 25 b) 26 - 35 c) 36 - 45 d) 46 Above
- 3. Occupation: a) Staff of PAC b) Legislative Aides
- 4. Level of education: a) Primary school b) Secondary school c) Tertiary d) Informal education

B. Issues that PAC has effectively resolved through their oversight function

5. Identify the issue(s) that you think PAC has effectively resolved through their oversight function. (Please tick one from the options below)

- (a) Enhancing prudent disbursement of public funds by the public servants to bring about good work ethics []]
- (b) Encouraging savings that can be channeled to the provision of amenities to improve the standard of living of Nigerians []]
- (c) Scrutinizing the expenditure of the Executive and the report of the Auditor-General to ensure good governance and accountability []]
- (d) Reducing shameless violation of financial regulations and release of money without the approving authority's involvement to ensure transparency []]

6. Do you think PAC has legal constitutional Powers?

S/N	Powers	Rate				
		1	2	3	4	5
a)	PAC has the power to examine the accounts showing the appropriation of the sums granted by the House to meet the Public expenditure					

b)	PAC has power to summon persons, summon papers and records, and report its findings and recommendations to the House from time to time.					
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7. To what extent has PAC impacted in curbing corruption through their oversight function?

S/N	Impact	Rate				
		1	2	3	4	5
a)	Promotion of good work ethics in the public sector					
b)	Improving the standard of living of the electorates					
c)	Ensuring good governance and accountability by the executives					
d)	Enhancing transparency in financial dealings					

Where, 1 = Strongly Disagreed, 2 = Disagreed, 4 – Agreed, 5 = Strongly

C. The extent to which PAC has performed in curbing corruption

8. Do you think PAC has performed well in curbing corruption? (a) Yes (b) No

9. How would you rate the extent to which PAC has performed in curbing corruption?

S/N	Extent	Rate
1	Very Bad	
2	Bad	

3	Fair	
4	Good	
5	Very Good	

D. Possible challenges encountered by PAC in performing its oversight function

10. How will you describe the possible challenges encountered by PAC in performing It's oversight function? (a) Positive (b) Negative

11. In what ways do you think PAC can face challenges in performing its oversight function? *(Please choose one option and tick as appropriate)*

S/N	Challenges	Rate				
		1	2	3	4	5
a)	Lateness in submission of reports of the Auditor – General					
b)	Inability of some ministries and departments to respond to audit queries due to a total breakdown of the system of accountability and internal control measures in the public sector					
c)	Absence of personnel with required skills, knowledge and experience in financial matters as there is no established laws and guidelines on appointment of members					
d)	Executive/political interference					
e)	Weak judiciary					

Where, 1 = Strongly Disagreed, 2 = Disagreed, 3 = Undecided, 4 – Agreed, 5 = Strongly Agreed

E. Effective ways implemented by PAC for curbing corruption

12. In what ways do you think PAC can effectively implement to curb corruption? (*Please choose one option and tick as appropriate*)

S/N	Effect Strategies/Ways	Rate				
		1	2	3	4	5
a)	Privatization					
b)	Civil service/Judicial reform					
c)	Openness and transparency in government affairs					
d)	Strengthening public procurement system					
e)	Modernization of public sector accounting and upgrading of internal auditing capacity					
f)	Ensuring that the established anti-corruption bodies carry out their work without bias or influence					

Where, 1 = Strongly Disagreed, 2 = Disagreed, 3 = Undecided, 4 = Agreed, 5 = Strongly Agreed