

**COMMITTEE SYSTEM AND LEGISLATIVE EFFECTIVENESS IN  
NIGERIA NATIONAL ASSEMBLY: A STUDY OF THE PUBLIC  
ACCOUNTS COMMITTEE OF THE 7<sup>TH</sup> SENATE  
(2011-2015)**

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AWARD OF A MASTERS DEGREE IN PARLIAMENTARY  
ADMINISTRATION**

**JUNE, 2021**

## **CERTIFICATION**

This is to certify that the dissertation entitled: Committee System and Legislative Effectiveness of the Nigeria National Assembly: A Study of the Public Accounts Committee of the 7<sup>th</sup> Senate, (2011-2015) presented by Pindar Dauda PG/NILS/1818047 has met the partial requirements for the award of Degree of Masters in Parliamentary Administration (MPD) of the National Institute for Legislative and Democratic Studies/University of Benin, Edo State.

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## APPROVAL

This is to certify that this dissertation entitled: Committee System and Legislative Effectiveness of the Nigeria National Assembly: A Study of the Public Accounts Committee of the 7<sup>th</sup> Senate, (2011-2015) has been read and approved as having met the partial requirement for the award of the degree of Masters in Parliamentary Administration (MPA) in National Institute for Legislative and Democratic Studies/University of Benin.

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## **DECLARATION**

I hereby declare that this dissertation is a product of my own research efforts undertaken under the supervision of Dr. Usman M. Wali. It is an original work and no part of it has been presented for the award of any degree anywhere. All sources of information used have been duly acknowledged through the references.

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Pindar Dauda

## **DEDICATION**

This work is dedicated to Almighty God who gave me the knowledge and strength to embark on my academic programme successfully.

## **AKNOWLEDGEMENT**

My special appreciation goes to Almighty God who gave me the will to withstand all the challenges that I faced during this study. I owe a profound gratitude to my Supervisor, Dr. Usman M. Wali, for dedicating his limited time towards the successful completion of this work.

My special commendation goes to my Lecturers for the immense knowledge they imparted on me and which has formed the foundation as well as the building blocks for the actualization of this work.

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## ABSTRACT

The Legislature is one of the key arms of Government that is saddled with the responsibility of making law and ensuring good governance. One of the strategies the Legislature adopts to achieve its objective is the committee system which plays a vital role in enhancing legislative effectiveness. The need to periodically review the effectiveness of the committee system in the overall legislative process informed this study using the Public Accounts Committee of the 7<sup>th</sup> Senate spinning the period 2011-2015 as a case study. This study examined the Role of 7<sup>th</sup> Senate Public Account Committee in ensuring Legislative Effectiveness during the period under review. It also identified challenges that the Committee faced and proffered recommendations that will enhance the effectiveness of the 7<sup>th</sup> SPAC.

The study adopted survey techniques using descriptive qualitative and quantitative research design. Primary data was used to determine the challenges faced by 7<sup>th</sup> SPAC, through the administration of 8-item questionnaires, also 5-item question was used during the interview session. Secondary data were also used to assess the performance of the 7<sup>th</sup> SPAC of the National Assembly, through the use of the Committee's Sessional Reports and Auditor-General's Annual Reports.

The study revealed that the Committee performed relatively well in some of the variables used to appraise its effectiveness, among which were its performance with respect to: Non-submission of Audited Accounts; Revenue Generation and Statutory Remittances, queries on Special Accounts; Conferences and Workshop; Meetings and Public Hearings and also Bill sponsorship. The committee was found wanting in its performance with respect to Implementation Strategy, Project Monitoring; and attending to general Queries. The study also revealed that there were still pending queries of 2009 to 2015 that had not fully been attended to by the 7<sup>th</sup> SPAC, even though Auditor-

General's Report was submitted to the Senate Plenary and referred to SPAC. This goes to suggest that a lot of improvement is needed in the performance of SPAC to ensure effectiveness in the overall legislative process. With respect to objective two, the study also identified some Challenges that could affect the performance of SPAC among which were: Delay in Submission of Auditor-General's Report to SPAC; Delay in Response of MDAs to Audit Queries; Inadequacy of Legal Framework; Volumes of work/ Inherited backlog of queries from preceding SPAC; Inadequate follow up by SPAC to the MDAs on Implementation; poor Record Keeping; and Inadequacy of ICT facilities to carry out tasks effectively.

This study concluded that SPAC performed credibly well in some of their legislative functions, while on the other hand SPAC had some lapses in terms of number of queries treated as well as other implementation strategies. Recommendations were also made to enhance the legislative activities of the Committee which include: the need for annual action plan to enable tracking and measuring of performance, expanding the membership of SPAC to enable it address the numerous tasks before it, including clearing of the inherited backlog of work, effective punitive measures against erred MDAs and continuous capacity building of members and staff of the committee.



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### **LIST OF ABBREVIATIONS**

1. SPAC - Senate Public Accounts Committee
2. PAC - Public Accounts Committee
3. KPMG - Klynveld, Peat, Marwick and Goerdeler
4. MPs - Members of Parliament
5. NILS - National Institute of Legislative Studies
6. NAO - National Audit Department
7. MDAs - Ministries, Departments and Agencies
8. PLAC - Policy and Legal Advocacy Centre
9. WAAPAC - West African Association of Public Accounts Committees
10. AFROPAC- African Organization of Public Accounts Committee

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# CHAPTER ONE

## INTRODUCTION

### 1.1 Background to the Study

Nigeria's federal legislative body, the National Assembly, consists of two Chambers—the House of Representatives and the Senate. All members of the National Assembly are elected directly for a tenure of four years. Although, as the consequence of being a former British colony, Nigeria started out with a Parliamentary System of government at independence in 1960. It switched to a Presidential System modeled after that of the United States in 1979. This was done primarily to achieve a more enhanced separation of powers, and checks and balances, among the three arms of government. In addition to its legislative mandate, the current Constitution accords the National Assembly extensive oversight powers. These include control over the spending of federal funds, the authority to provide advice and consent for appointments to key executive positions, the power to approve all treaties negotiated by the executive, and the power to impeach the President and his Deputy (Hanibal, 2017).

Also crucial to the proper functioning of the body are the various committees. While the Nigerian Constitution requires each house of the National Assembly to form two committees, a joint committee on finance and a public accounts committee, it permits each body to form as many other committees as it deems fit. The National Assembly may establish various forms of committees such as special committees, standing committees, ad hoc committees, and committees of the whole. The legislative process in Nigeria involves both houses of the National Assembly and the President. Typically, once a bill (executive, private, or member's bill) is introduced in the National Assembly, it goes through a rigorous process before it is enacted into law, they are three readings

of the bill, scrutiny by the relevant committee where amendments may be made, and presidential assent (Hanibal, 2017).

As it is worldwide, the major functions of the legislature are to make laws and scrutinize bills; oversee the executive arm of government and advocacy via representation. The need for overall proficiency in the discharge of the enormous and numerous legislative duties and responsibilities makes the committee system within the legislature both important and indispensable (Olalekan, 2017).

In the 7<sup>th</sup> Senate, there were no less than 65 Standing Committees as well as 5 Ad-hoc Committees, while the House of Representatives had at least 95 Standing Committees spread among core areas of need including Agriculture; Rules and Business; Public Accounts; Finance; HIV, Aids, Tuberculosis and Malaria Control; Human Rights; Legislative Compliance; Ethics, Privileges and Public Petitions; Air Force; Health; Works; Navy; Commerce; Aviation; Power; Women Affairs; Defence; Environment; Housing; Land Transport; Telecommunications, Aids, Loans and Debt Management; Solid Minerals; Tertiary Education and Tetfund amongst others. These committees cater for specific issues of governance and do the necessary work of oversight over different MDAs and statutory corporations of government.

One major essence of the committee system includes the examination of proposed legislations critically in order to enhance its functionality and desired impact on the society. This is done via public hearings and interaction with professionals, experts and stakeholders in the particular field which they have a purview over. Simply put, these committees fine-tune bills, motions and resolutions before they are presented on the floor for general debate and subsequent passage into law



In the speech of Senate President Bukola Saraki on the 23<sup>rd</sup> of November, 2015 when the first batch of standing committees were inaugurated, he specifically referred to the committee system as a veritable tool that a democratic legislature must rely on for some of its most important works. He added that the ability to carry out effective oversight functions and expose corruption squarely rests on the effectiveness of the legislature's committee system. And with the appointments and selection of members into these committees made based on their prior antecedents, backgrounds, passion, knowledge, expertise, and the highest standard of legislative competence, nothing less than the very best was expected from the chairmen, vice chairmen and members of the respective committees (Olalekan, 2017).

Committee System is an essential part of the legislative process. Senate committees monitor on-going governmental operations, identify issues suitable for legislative review, gather and evaluate information, and recommend courses of action to the Senate. Thousands of bills and resolutions are referred to Senate committees. To manage the volume and complexity, the Senate divides its work between standing committees, special or select committees, and joint committees. These committees are further divided into subcommittees. Committees help to set the agenda of the Senate by considering and reporting on a bill.

In the Nigerian National Assembly for instance, legislators apart from debates in the Chambers, operate a committee system of legislation where legislators are grouped into committees in most cases where they have legislative interest, experience and qualifications. The Senate Committee on Public Accounts is one of the many committees in the Senate. Examining the effectiveness of the committee vis-à-vis the Effectiveness of the Legislative Committee System, is therefore critical.

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, as provided by the Constitution of the Federal Republic of Nigeria. It is one of the important committees with relatively higher number of staffing in relation to other committees. The Committee was established with the objectives of pursuing the provisions of section 62 and 85 (5) of the 1999 Constitution as amended and rules 96 and 9 (5) of the Standing Order of the Senate 2015.

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

It is a known fact that the Legislature is one of the key arms of government that is saddled with the responsibility of ensuring good governance and nation building through effective legislation and oversight. One of the strategies adopted to ensure smooth discharge of its function is the committee system.

Thus, given the role committee system plays in the legislative process, it is pertinent to periodically subject it to evaluation with a view to identify areas of successes and challenges and to ensure continuous improvement in the committee system processes. This created the imperative for the study. Furthermore, the need to study Committee System is underscored by its importance. The system does not only aim at lessening the pressure of work on the floor of the house, but also at increasing the efficiency of the larger house in its overall responsibilities. Committees are task oriented bodies with clearly defined purposes and directions, which act on behalf of the whole house, which in fact confer legitimacy on them to get some specific legislative responsibilities sorted out in a more manageable and efficient manner. This, perhaps, prompted Ojagbohunmi (2006) to argue that committees are usually composed of legislators, delegated to perform some work of the parent body more closely and in detailed manner, where the Legislators would otherwise not have had enough time to carry out such responsibilities (Cummings & Wise, 1997).

Therefore, the Parliament cannot effectively carry out its legislative responsibilities without the Committee System.

The choice of PAC for a case study was also underscored by the fact that Public Accounts Committee has traditionally occupied a higher status over other committees in the legislature. In many countries, it is the oldest parliamentary committee. The Gladstonian reforms in Britain gave rise to the creation of a Public Accounts Committee in 1861, and many other Commonwealth countries followed this model from there on. The historical fact that the Public Accounts Committee tends to be one of the oldest of all parliamentary committees indicates that its importance as the legislature apex for financial oversight and scrutiny has long been recognized (Wehner, 2002, p. 3-4).

The committee also functions to strengthen the operations and management of public account of the federation to eliminate corruption and enhance transparency, accountability and good governance. Indeed, it is not out of context to subject PAC to investigation as there has been previous studies in other jurisdiction on PAC such as the ones conducted in Australia and New Zealand by Klynveld, Peat, Marwick and Goerdeler (KPMG) in 2006. The study of the performance of the 7<sup>th</sup> SPAC will therefore give a good insight unto the performance of the other committees that jointly made up the Senate. Accordingly, this study examines Public Accounts Committee of the 7<sup>th</sup> Senate (2011 – 2015) and its contribution to effective legislation.

### **1.3 Research Objectives**

The broad aim of this study is to examine the Committee System and Legislative Effectiveness in the Nigerian Senate with particular reference to the Public Accounts Committee of the 7<sup>th</sup> Senate (2011-2015).

The specific objectives of the study are to:

- i. Examine the Role of 7<sup>th</sup> SPAC in ensuring Legislative Effectiveness during the period under review.

- ii. Examine the challenges faced by the Public Account Committee of the 7<sup>th</sup> Senate.

#### **1.4 Research Questions**

This study is to be guided by the following research questions

- i. What Role has SPAC played in ensuring Legislative effectiveness of the Legislature during the year under review?
- ii. What are the challenges faced by the 7<sup>th</sup> Senate Public Accounts Committee in the discharge of its responsibilities?

#### **1.5 Scope and Delimitation of the Study**

The study focus on Public Accounts Committee of the 7<sup>th</sup> Senate of the Federal Republic of Nigeria (2011-2015). The choice of this period is not accidental. It was a period the government of the day instituted the Single Treasury Accounts (TSA) in its quest to fight corruption and minimize wastages in government ministries and departments. This coincided with the coming of a new government which placed high premium on anticorruption and this tasked the Senate Public Accounts Committee to be more proactive as the electorate were demanding greater transparency and accountability in the management of public funds from the Legislature. The period could be expected to provide ample opportunity for the Public Accounts Committee of the Senate to work effectively.

Although, there could be instances of citing other Committees for purposes of example, the focus is on Public Accounts Committee of the 7<sup>th</sup> Senate.

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

This research work will be invaluable in extending the theoretical and conceptual frontier of knowledge particularly in understanding how Committee System can foster effective legislation.

Furthermore, this study is conducted with the utmost hope that the outcome and findings would challenge other scholars and researchers to take off from the findings and explore other aspects of the subject with the ultimate goal of increasing the richness and broadening the intellectual discourse of the area of the study.

Not many studies that existed on National Assembly focused on Committee System's effectiveness, especially on its contribution to effective legislation. This study intends to fill this gap by making contribution to the existing knowledge in the area of the study.

### **1.7 Definition of Key Concepts**

- **Legislative Effectiveness:** Legislative Effectiveness is a summary metric of how successful Legislatures are in carrying out their Legislative function. This can be done through the legislative process of law making, oversight functions and representation. Legislatures may be effective at moving their proposed legislation through key committees and to the floor of the Senate/House of Representatives. Legislative effectiveness can also be defined as “the proven ability to advance Legislative agenda items through the legislative process.” It is also the degree to which, or how successful Legislatures are in producing desired results; or success.

- **Committee System** is defined in the study to mean subgroups of the legislature that are assigned with the responsibilities of carrying out legislative activities, which are within their jurisdiction and according to their Standing Order and the Constitution of the Federal Republic of Nigeria, and they are to serve within the tenure of that Parliament. Senate Committees on Public Account Committee (SPAC) is used as a case to carry out this study.

- **Legislature:** The legislature is the arm of government charged with the responsibility of law making, representation and oversight functions over executive body. Legislatures form

important parts of most governments; in the separation of powers model, they are often contrasted with the executive and judicial branches of parliamentary government.

- **Public Accounts Committee:** This is a group of people chosen by the Parliament to examine the accounts of government departments or MDAs in order to check that money is being spent in a careful and suitable way, and not misappropriated. Public Accounts Committee (PAC) is a select committee of Parliament established by the Constitution. It is responsible for overseeing government expenditures to ensure they are effective and honest. The PAC is seen as a crucial mechanism for ensuring transparency and accountability in government.

- **Auditor General for the Federation:** The Auditor-General assumes the highest point of the financial accountability pyramid. As the officer responsible for auditing government income and expenditure, they act as a watchdog over financial integrity and the credibility of reported information.

## **1.8 Organizations of Chapters**

The research is organized in five chapters. Chapter one discusses the background to the study, statement of the research problem, objectives of the study, research questions as well as the significance and delimitation of the study. Chapter two reviews related literature and theoretical frame work, chapter three discusses the methodology used in collecting data, sample procedure, research design, as well as method of analysis. Chapter four presents and discusses findings by making use of table. The final chapter summarizes and concludes the research.

## **CHAPTER TWO**

### **LITERATURE REVIEW AND THEORETICAL FRAMEWORK**

This chapter presents the review of relevant literature of the subject under study. It is categorized into five (4) main parts: introduction, conceptual review; empirical review, and theoretical framework.

#### **2.1 Conceptual Review**

The conceptual review embodies reviews on the Concept of Committee System, Committee System in Comparative perspectives, Committee System in Nigerian National Assembly, Types of Legislative Committee, Concept of Public Accounts Committee, Public Accounts Committee in the Nigerian Senate, The Senate Public Accounts Committee Processes, the Relationship between SPAC and the Auditor General. In order to fill existing gap in knowledge, works of other researchers were reviewed to identify the gaps to be filled by the present study.

##### **2.1.1 Concept of Committee System**

Committee system in the operation of a legislature is the system that allows for the formation of committees that are charged with the responsibilities of examining matters more closely than could have been done in Plenary. Committee System was first introduced in the United Kingdom Parliamentary System. The departmental committee system came into being in 1979, following a report that recommended the appointment of a series of select committees covering all the main departments of state, with wide terms of reference, and with powers to appoint special advisers as the committees deemed appropriate. It also suggested that committee members should be selected independently of the party whips, as chosen by the Select Committee of Selection. The committees started working effectively in 1980 (Lucinda, Oonagh, and Richard, 2009).

Committees are microcosm of the legislatures (Mackintosh, 1985, p.15), or what Woodrow Wilson called the little legislatures (Cummings and Wise, 1997). The committee system is a check point for a detailed, clause by clause examination of the content of a bill (McConnell, 1967, p.43).

Committees and sub-committees are where congress does most of its works.

Olson (1994) mentioned that Legislative Committees (sometimes called Commission) are units of organization within a Legislative Chamber that allow groups of legislators to review policy matters or proposed bills more closely than would be possible by the entire Chamber. In many countries, referral to committee is a formal step in the process of adopting a bill. The possible roles of the committees vary from country to country, depending on the governing system, strength and organization of political parties, available resources and other political factors. Roles might include initiating and amending bills, administrative review, overseeing the Executive, investigations and budgetary review.

Ojagbohunmi (2006) averred that legislative committee entailed the sub - division of a house of parliament, the membership of which was usually appointed to perform some functions or carry out certain assignments for the parent body, that is, the legislature as a whole. Evident from the definitions is that a group of people is, or may be set aside, among members of parliament and assigned a specific responsibility under the rules of the house, without any other rights than those conferred by the house that established such a committee. Hence, it behooves the committee to operate according to the procedure of the whole house (CPA, 2002). A committee may be formed at the beginning of a session in the form of a standing committee or constituted as and when a certain development requiring some special arrangement or skills compelled the need for an ad-hoc arrangement to proffer solution or respond to an emerging development. Under the former, members see committees as means of achieving reelection. With the latter, committees are created 'to serve the parent chamber by providing specialization and expertise' (Matorano, 2006, p. 206).



Okey, Tochukwu, Desmond and Nchekwube (2017) sees committee as small groups or subdivisions of legislatures that have been assigned on temporary or permanent basis during the life-span of a parliament to examine matters more closely than could be during the Plenary. A committee provides a better forum under which certain matters can best be discussed and finalized than under a general atmosphere.

Committees play an important role in the work of the Parliament – taking evidences from witnesses, scrutinizing legislation and conducting inquiries. Most committees meet weekly or fortnightly (it depends on country to country parliament system). According to Scottish Parliament System (2021) the Committees usually have between 7 and 11 MPs as members and members are selected so that the balance of political parties in Parliament is retained.

Committees perform a critical function in both the legislative process and legislative oversight of the executive. Committees provide a fora in which current laws, proposed bills, and other important issues can be studied in detail by legislators. Such forums also supply opportunities for legislators to focus their attention on, and improve their understanding of one set of complex issues, increasing their ability to participate meaningfully in the legislative process. A well-developed committee system brings with it an additional resource for the legislature: Permanent committees typically oversee portfolios that parallel executive agencies or ministries. Sometimes they cover policy issues that span multiple agencies. Issue-based committees (or more narrowly-focused subcommittees) can be effective fora for enhancing legislators' understanding of technical and complex issues. With the assistance of committee staff, members can become area specialists in their own right, and can be a trusted resource for their colleagues on policy specifics and nuances (National Democratic Institute for International Affairs, 1995, p. 21).

Virtually all legislating assemblies of any considerable size employ committees of some kind that specialize topically and to which some significant tasks are delegated. Core roles include policy formulation, deliberation, and oversight activities. Strom (1998) rates parliamentary committees among the most important features of legislative organizations in contemporary democracies, and

perhaps that first, hedging, word is critical. Showing that committees are highly consequential is not trivial (Brian, Mark, and Stephen, 2019).

### **2.1.2 The Committee System in Comparative Perspectives**

Legislative Committee Systems vary from country to country in terms of their significance and relevance to the legislative process. Alan Clem (1989, p. 142-143) noted such difference thus: “Congressional Committees are notably more significant in the American legislative process than the committees in the British House of Commons. In London, legislative process is more temporary and short-lived, bills are referred to committees only after the House has voted in general agreement with their major features, and the work of the committee is merely to write the perfecting details. Thus it is generally believed that the United States Congress has the most powerful committees found anywhere in the world. Their power certainly stems from the specialist responsibilities, permanent membership and generous support in terms of funding and access to advice (NDI, 1996).

Olson, (1994) noted that the modus operandi of parliamentary administration may differ from one Parliament to the other depending on the system of parliamentary democracy (Presidential or Parliamentary) in practice in a given country.

Supporting the existence of differences in Committee Systems, Hamalai, (2014: p. 28), averred that some committees may be flexible as in the United Kingdom and France, while in countries such as Germany and the United State of American, they are more or less permanent and highly specialized bodies.

### **2.1.3 The Committee System in the Nigeria National Assembly**

Committees of the National Assembly draw their authority from the Constitution of the Federal Republic of Nigeria and the Standing Orders of the Senate and the House of Representatives.

Section 62 (1) and (2) of the 1999 Constitution states: *(i) The Senate or the House of Representatives may appoint a Committee of its Members for such special or general purpose as in its opinion would be better regulated and managed by means of such a Committee, and may by Resolution, Regulation or otherwise, as it thinks fit, delegate any functions exercisable by it to any such Committee.*

*(ii) The number of Members of a Committee appointed under this section, their terms of reference of office and quorum shall be fixed by the House appointing it.*

The National Institute for Legislative Studies (2014): states that in most democracies of the world, legislative businesses are usually conducted through the committee system. More often than not, legislators are faced with heavy workloads. To ensure the achievement of satisfactory legislative outcomes, legislation is referred to committees for more in-depth scrutiny. Committee members may have specialized knowledge related to the subject of the committee, making the scrutiny of legislation even more efficient and effective. The trend towards the use of committees in legislatures is often seen as one of the distinctive features of modern democracies. Indeed, committees in contemporary times have become the power houses of legislatures in both advanced and emerging democracies.

The National Assembly has provisions for different types of committees that includes: Special Committee, Standing Committee, Sub-Committee, Ad-hoc. Details of the Committees are

captured in section 2.2.4 below under Types of Legislative Committees (Policy and Legal Advocacy Centre, 2015).

#### **2.1.4 Types of Committee System**

There are different types of committees in the Nigerian National Assembly and they include: Special committees, standing committees, ad hoc committees, and committees of the whole.

##### **(i) Special Committees**

Special Committees are formed for the term of the National Assembly and their role is to facilitate the legislative process and assist in the smooth conduct of business.

##### **(i) Standing Committees**

According to National Institute of Legislative Studies (2014), the Standing Committees in the National Assembly are created in line with the existing ministries, departments and agencies of government for the purpose of oversight of those sectors in the Nigerian political economy. Standing committees are the most common type of committees found around the world. They are most often referred to as standing committees but sometimes are referred to as permanent committees. They deal with subject-matters or specific areas of the work of the Legislatures. They exercise the legislative body's oversight functions over the specific executive agencies within their purview, mainly by scrutinizing appropriations proposals and monitoring Budget implementation.

The characteristic of a standing committee is that it is more permanent in nature and is set within the system's rules. Thus, the number and jurisdiction of standing committees tends to be more stable over time than other committees. Although the functions of these committees will depend on their jurisdiction, standing committees tends to have a greater

focus on considering legislation than other types of committees. Additionally, there is a special type of standing committee that exists when the legislature is not in session. Standing Committee Members gain considerable expertise about the subject matters within their jurisdiction. Examples of Standing Committee in the National Assembly are: Public Accounts Committee, Ethics and Public Petitions Committee, Committee on Health, and Committee on Education. Standing committee members, usually gain considerable expertise about the subject matters within their committee's jurisdiction. (National Democratic Institute for International Affairs, 1996); (Stoddard, 2018, p. 6-10)

**(iii) Ad Hoc Committees**

Ad hoc committee is another common feature of committee systems, but these committees are more varied in their names. Ad hoc committees are also commonly known as select or special committees. These committees are formed for a single legislative session and have a far more restricted jurisdiction. The functions of these committees will vary depending on the purpose of their creation, but ad hoc committees tend to be more investigatory than deliberative.

An exceptional instance of ad hoc committees is the emergency committee, which is created in response to a state of emergency declared by the executive branch. This committee operates while the remainder of legislative functions tend to diminish or disappear for the duration of the emergency. These committees are given powers comparable to the larger legislative body in terms of magnitude, but their jurisdiction is limited to matters arising from the emergency. While these committees are comparable to

other ad hoc committees in their presumed limited time frame, their powers are exceptionally expansive (Stoddard, 2018. p. 7-8).

(iv) **Joint Committees**

Joint committees are a feature of bicameral legislatures. These committees are composed of members from each house and address issues concerning the operation of the collective Legislature. These committees can simplify deliberative and investigative functions that would normally be shared between the two houses and strengthen the legislature's collective position on issues in relation to the executive.

(v) **Conference Committees**

Conference committees are another feature of bicameral legislatures. When legislation passes through both houses, a conference committee is formed to negotiate the inconsistencies between the two drafts. These committees are generally composed of equal members from both houses of the legislature. If a conference committee can reach an agreed upon version of the bill, it then proceeds along the legislative process and then send to the executive for approval. If a compromise cannot be reached, the committee is disbanded and the bills return to the respective houses. Although some states use the term "joint committees" to refer to conference committees, the two categories are conceptually distinct. A conference committee has no power to address any matter beyond the text of the bills assigned to it, whereas a joint committee operates more comparably to a standing or ad hoc committee, but with the benefit of representing both houses. Interviews with legislators indicate that conference committees create less competition between the two houses and more collaboration between legislators with similar interests.

**(vi) Committees of the Whole**

A committee of the whole is the least common type of committee, with most examples found in members of the British Commonwealth and other former British colonies. In Nigeria Committee of the Whole is when the legislature or one of the houses sits together but utilizes committee procedural rules rather than traditional floor procedure. 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 (PLAC, 2015). A traditional purpose for having and utilizing a committee of the whole was to avoid the public record that accompanied traditional floor procedure (The Congressional Research Service, 2013). While committees of the whole utilize committee procedures, they do not result in the same costs and benefits that result from the rest.

**(vii) Subcommittees**

Subcommittees are smaller committees formed within the jurisdiction of a larger committee. A subcommittee's creation and functions are typically left to the discretion of the parent committee, and their precise role vary from systems to system.

**2.2.1 Concept of Public Accounts Committee**

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 in the management of public resources. (Pere and Osain, 2015).

Public Account Committee has been described as a selected committee of the National and State Assemblies saddled with the duty to examine the account showing the appropriation of sum granted by the National/State Assembly (Johnson, 1999). It is pertinent to state that, in a democratic Nigeria, citizen's work in different offices on our behalf. As a result of the environment today, the civil and public servant and political appointees are representatives acting as stewards to ensure accountability and transparency in their activities and operations.

Generally speaking, it is the primary duty of the Public Accounts Committee to examine the reports of the Auditor General. But the committee differs from most other committees in the sense that it is prevented from questioning the wisdom of the underlying policy that informs public spending. Rather, it is asked to investigate whether spending did comply with the legislature intentions and expected standards, and also whether value for money was obtained (May, 1983, p. 728).

Krafchik and Wehner (1998) posit that legislative oversight over budgets is the power to scrutinize and influence budget policy and to ensure its implementation. To that extent, there should be a constituted Public Accounts Committee as soon as possible by the Assembly, i.e. a standing Public Accounts Committee for the duration of the Assembly. The Committee members to be elected by the Assembly from among its Members and the Finance Minister shall be *ex-officio* member, but the Finance Committee staff and additional support at a minimum; the committee should have a Clerk or Secretary. A recent study group on PACs recommended additional possibilities (Commonwealth Parliamentary Association, 2001).

According to Jones (2009), PAC performs principally four major functions. These functions include reviewing financial accounts, holding the executive to account, maintaining an independent working relationship with Auditor-General, and being accountable to the governing body. Consequently, Wehner (2010) argued that effective financial scrutiny by PACs minimizes



the potential for corruption which has remained a common place in developing countries like Nigeria. This is because transparency brought by PAC limits the space for secrecy and forces disclosure in government dealings. Principally, the PACs function by examining the budget proposal, process and implementation as well as dealing with the Auditor General's report (Pelizzo, 2011, 2013; Pelizzo and Kinyondo, 2014). In other words, PACs' functions include scrutinizing the budget proposal, responding to the reports of the Auditor-General and to refer matters to AG.

On the other hand, Bastida and Benito (2014) argued that legislative budgetary oversight should improve the transparency of public accounts by providing independent checks on government budget execution. Thus, one of the fundamental function of PAC is scrutinizing the budget proposal. Additionally, the PAC examines the audited consolidated financial statements of the government ministries, departments and agencies (MDAs). The essence of PAC oversight is that, at the end of any particular financial year, and with independent perspectives provided by the Auditor-General, the said committee requires explanations from the spending authority about their expenditure and the extent to which spending objectives were achieved or not achieved (McEldowney, 2008, p. 4).

These MDAs are expected to have their financial statements audited and laid before the parliament. In achieving its mandate, the PAC examines the report of the Auditor General, have right of access to accounts and operations of the government and refer to issues raised by the Auditor-General in their reports (Pelizzo and Kinyondo, 2014). The PAC examines the financial statement to ascertain the extent of expenditure incurred. The report of the AG is the starting point in public accountability in terms of the receipt and utilization of public fund. Upon the completion of the investigation, the PAC submits its report to the parliament as a whole. As a parliamentary

committee, the PAC works by holding meetings, making inquiries and inviting the executive for clarification on issues raised by the AG. Thus previous studies measured the performance of the PAC on the basis of number of days the PAC held meeting in a year and the number of reports produced by the committee (Pelizzo, 2011).

Jones (2009) argued that PACs are the oldest parliamentary committees in Westminster systems, dating back to the mid-nineteenth century, and have had varied successes as accountability mechanisms. In support of this view, Wehner (2010) posits that a milestone in the development of the Westminster Parliament was the creation of its PAC. Thus, the historical development of PAC is linked to Westminster Parliament which looked at the budget after it had been approved and to address issues raised by the Auditor General (AG)'s report.

Arzizeh and Umudike (2021) averred that:

The Public Account Committee report has become one of the 21<sup>st</sup> century veritable financial hubs for ensuring accountability and transparency in the public sector. Much has been researched in the area of Public Account Committee reports and its effects in the public service. In spite of all these, the issue of accuracy and clear of funds in the service of public is yet to be fully addressed. The main responsibility of government is the enthronement and sustenance of good governance. Good governance entails respect for the rule of law, ensuring effective utilization of public resources, delivery of services and accountability. The legislative arm of government in a democratic setting plays an important role in enhancing accountability and transparency. The arm has a constitutional duty of ensuring that whatever is appropriated in the budget is properly accounted for by those entrusted with public resources.

Krafchik and Wehner (1998) further argued that the power of the PAC comes from its ability to raise issues, to make officials accountable for their actions and to place concerns in the public domain. Furthermore, Woodley (2006) argued that the successful performance of PACs is related to the formal powers of the committees, the partisan composition of the committee membership,

and the practices and procedures of the committees themselves. Similarly, Pelizzo and Kinyondo, (2014) posit that the effectiveness of the PAC in ensuring public accountability depends on the size of the parliament, size of the PAC membership and the size of staff supporting the committee, the partisan affiliation of the committee Chairperson and the percentage of opposition members serving on the PACs.

Public Accounts Committees have essential role to play by ensuring that the quality service delivered to the public is improved, by ensuring that effective oversight over the Executive is conducted. The effectiveness and efficiency of the PACs in conducting oversight over the Executive has been strengthened over the years, mostly through capacity development programmes offered by APACs (Makhado, Maschela and Mokhari, 2012).

### **2.2.2 Public Accounts Committee of the Nigeria Senate**

The Senate Public Accounts Committee (SPAC) in Nigeria has an important role to play in government accountability. It is part of the overall committee system of the Senate and this is essential in understanding its role. While the SPAC is *sui generis* in its mandate and in fulfilling its responsibilities, as one of Parliament's select committees, the SPAC has the power to summon witnesses and demand documents and information necessary for its investigations. It is an offence for an individual that has been summoned by the SPAC to be absent or fail to supply relevant information (Jonathan, 2005).

Generally, the Nigeria Public Accounts Committee derives its power from the constitutional provisions enacted for Parliament as well as Standing Orders of the Senate/ House of Representatives which provide rules for the Senate/House of Representatives. The rules were created by the House based on Section 62 and 85 (5) of the 1999 Constitution (as amended) and

also Rules 96 and 97 of the Senate Standing Orders, which outlines the roles and responsibilities of the PAC, as:

- (i) The PAC has the authority to inspect the accounts of the Federation showing the appropriation of the sums granted by Parliament to meet the public expenditure; together with the Auditor's report thereon. The Committee shall, for the purposes of discharging that duty, have power to send for any person, papers and records, to report from time to time to the Senate and sit notwithstanding the adjournment of the Senate;
- (ii) The Committee shall have power to examine any accounts or report of statutory Corporations and Boards after they have been laid on the table for the Senate and to report thereon from time to time to the Senate and to sit notwithstanding the adjournment of the Senate;
- (iii) The Committee shall have power to enquire the Reports of the Auditor General for the Federation with respect to any prepayment audit query which had been overruled by the Chief Executive of the Ministry, Extra-Ministerial Departments or Agency of the Federal Government and Courts of the Federation and to report same to the Senate.
- (iv) Expose inefficiency, waste and ineffectiveness in the execution/ implementation of government projects;
- (v) Carryout oversight on the operations of the Office of the Auditor-General for the Federation; and consider Annual Appropriation of the Office of the Auditor-General for the Federation;
- (vi) Screen and recommend for conformation by the Senate a nominee for the Office of the Auditor-General for the Federation; and consider NEITI's reports

- (vii) Such other matters as the Committee may think fit, or that may be referred to the Committee by the House.
- (viii) The PAC helps parliament to hold the government to account for its use of public funds and resources by examining the public accounts.

### **2.3.1 The Senate Public Accounts Committee Process**

The Senate Public Accounts Committee process has its starting point with Accountant General after putting his report from the various MDAs, he will then submit it to the Auditor-General, about any erring MDA. Then the Auditor-General will invite the erring MDA for an Exist Conference, if the Auditor-General is satisfied with their response, he will remove the query, if he is not satisfied with their response, he will now issue the query to the SPAC. Immediately after tabling the audit report in the Senate, the Auditor General will brief the SPAC on his findings. The SPAC will then respond to the Auditor General's findings by mobilizing the National Audit Department (NAO) as well as the AGD's staff, to assist in its investigation. The parliamentary officers attached to the SPAC will help to coordinate resources to meet the PAC's needs. This may involve, among other things, arranging meetings of SPAC members, and summoning individuals to attend questioning sessions. The SPAC also has the capacity to summon any individual, officer or department to assist in its investigation.

The Senate Public Accounts Committee upon the receipt of any of the report of Auditor General follows the under listed procedures for consideration of the report:

- (i) Choosing Audit Reports to be considered:** The overwhelming majority of work of the PAC is dedicated to dealing with Auditor General's reports. Due to lack of time, SPAC often cannot consider all accounts, but is forced to prioritize. One option is to focus on those accounts

involving a qualified audit opinion. White and Hollingsworth (1999, p.131-132) suggest additional possibilities for prioritizing the work of the committee: “It would seem to make sense to have some sort of hierarchy of National Audit Office reports. Those which deal with more serious financial control issues, and give most cause for concern, could be subject to a full-blown hearing. Those reports which throw up less serious problems could be subject to a report based on written evidence, or simply contain a requirement that the department concerned has to respond to the National Audit Office (NAO) report.

In addition, the SPAC upon the receipt of Auditor-General’s report will commence strategy meeting on the report; and also request for briefing by the Auditor-General or the office submitting the report. They will also undertake an analysis of the reports by identifying the number of Sections, number of Queries raised, number of MDAs affected, and quantum of financial loss, etc. this is usually carried out by the Committee Secretariat.

**(ii) Preparing for Hearings:** After receiving a report from the Auditor-General, SPAC will invite the erring Agency for fair hearing to defend the queries written against them. It is important to note that hearings are the principal mechanism by which officials from departments, agencies or other relevant bodies, response to the SPAC.

**(iii) Legislative Query:** The MDAs are required to submit a written response within a time frame, after that the Committee analyzes the submissions/responses of the MDAs and determine if they are satisfactorily explained for public hearing or not.

**(iv) Conducting Hearings:** The number and scheduling of hearings conducted by a SPAC each year differ greatly, which primarily depends on the quantity and flow of reports from the audit institution. While it is important that the SPAC considers the advice of the Auditor General, the

committee is not constrained in its choice of which aspects of an audit report should be further investigated. After making analysis on the response/ submission from the MDAs and they are found not to be satisfactory, then the Committee will schedule and conduct public hearing.

**(v) Reporting and Recommendations:** If minutes of evidence are published, witnesses are given chance to check these for accuracy before their publication. Usually, it is the responsibility of the Chairman to draft a report, with assistance from the Committee Clerk. The draft report is debated in the SPAC, where any changes can be proposed, and accepted or rejected. While it is not normally required that SPAC reports have to be adopted unanimously by the committee, some committees have found it useful to hold back reports until consensus has been established. The minutes of evidence of a particular hearing as well as the committee report are published as promptly as possible. After following these procedures, SPAC will then submit the reports to the Senate for consideration at plenary.

**(vi) Following up on Implementation:** The finalization of a report by the committee is not the end of the SPAC process. Reports only have practical value if the government addresses the issues it raises, and implements the recommendations of the committee. Some countries embark on their implementation follow-up through the use of a formal tracking report produced regularly by the audit institution. Sometimes, rather than a separate tracking report, some Auditor Generals follow a process whereby they include a review of departmental action on previous recommendations in an annual audit report (Pere and Osain, 2015, p. 66). In addition, with regard to particularly important issues, interim reporting requirements are considered to ensure that the government takes remedial action as speedily as possible. This takes the form of periodic briefings of the committee by relevant officials (Wehner, 2002, p.15). To this effect, SPAC also follow up Senate

decisions to know the outcome and actions taken by the Senate and ensure adequate implementation by the Executive.

#### **2.2.4 The Relationship between SPAC and the Auditor - General**

The relationship between parliament and the audit institution varies between systems. In the Westminster tradition, the PAC is the primary audience of the Auditor - General, and it is vital that a cordial relationship is maintained between the two. While the PAC depends on high quality audit reporting to be effective, the Auditor General in turn requires an effective PAC to ensure that departments take audit outcomes seriously.

The functions and powers, appointment and tenure of the Auditor-General is provided in Section 85, 86 and 87 of the Constitution. The Auditor-General derives further powers from the Audit Act (CAP. 17) 1958. The Office of the Auditor-General though independent, is the only Agency of government that the SPAC oversees in terms of policy matters. However, the relationship between the Public Accounts Committee and the Office goes beyond that. The Office of the Auditor-General acts as a technical partner to the Committee and indeed the Legislature in the exercise of its power over the purse. He attends all sittings of the Committee to clarify any dispute arising from his reports and to proffer expert advice to the Committee when needed (Senate Public Accounts – National Assembly Open Week, 2018, p. 12-13).

This mutual dependency is underlined where the Auditor General has been made, by statute, an officer of Parliament. All reports of the Auditor General are addressed to parliament, and the Auditor General or a representative will attend the sittings of the PAC. In some cases, the PAC



can request the Auditor General to conduct a specific investigation, and the Auditor General has no discretion and must do so.

### **2.3.1 Empirical Review**

Previous studies carried out on PAC measured the performance of PAC on the basis of number of days the PAC held meetings in a year (Pelizzo and Kinyondo, 2011). A study was conducted in 2006 where KPMG (Klynveld, Peat, Marwick and Goerdeler) carried out a comparative study on all the PACs in Australia and New Zealand, the study found that due to individual differences between jurisdictions, one size does not fit all, and indicated that there was no obvious structure and terms of reference that could be used as a best operating practice for an effective PAC. The findings showed that all the PACs had different rules, practices, and outcomes. However, the findings also highlighted some good practices in the Canadian PAC literature that could improve the function and effectiveness of a PAC. In the same year, Pelizzo and Stapenhurst (2006) analyzed data from the WBI (World Bank Institute) and identified institutional design and behaviour and the function of the PAC as the success factors for the PAC. In institutional design, the factors were (1) broad mandate, power to investigate, and focus on accountability; (2) power to investigate past and present expenses; (3) follow-up on implementation; and (4) close relationship with the AG. In behaviour and function, the 4 factors were (1) preparing for meetings, (2) keeping meeting transcripts, (3) conclusions and (4) publishing recommendations and making them available to the public. However, these success factors were conditional and still insufficient. Adequate support staff, nonpartisanship, media and public involvement were three other conditions identified by the study for the success of PAC.

Hedger and Blick (2008) highlighted the concepts of inputs, processes, outputs, outcomes and impacts in analyzing PAC effectiveness. The constitution and legal framework, the role of the PAC

stakeholders, resources, the PAC's previous outputs (i.e., follow up), conventions, and principles of conduct were the input factors.

Pere, Osain, and Orueze (2013) conducted a study to investigate functional impact of Public Accounts Committee on public accountability over financial crimes in Nigeria. The study discovered that there was a positive and significant relationship between PAC function and public accountability, the relationship was very weak due to lack of maintaining cordial relationship between them. Not only that, Nigerian PAC lacked systematic approach in carrying out its functions to enhance public accountability. Secondly, PAC in actual function carried out a measure of statutory duties but not good enough to enhance transparency and accountability in Nigeria. Thirdly, there was great significance of PAC function for public accountability over financial crimes in Nigeria. Thus, awareness has been created of PAC functions and its role of enhancing transparency and accountability in Nigeria. Fourthly, there was no check on accountability and equilibrium of power, therefore, undermining the accountability forums that were able to contribute to the prevention of corruption and the abuse of powers. Regarding accountability and reflective governance, the study also observed that there was no much learning perspective of political administrators in Nigeria. Otherwise, accountability arrangements could have stimulated administrative bodies and officials to achieve a higher awareness of the environment, increase self-reflection and induce the ability to change. Finally, the study discovered that Auditor General's dependency on auditees was not helping matters with due regard to giving adequate support to the PAC in terms of producing absolute annual report.

While the above study focused on Public Accounts Committee in enhancing transparency and accountability, the present study sought to investigate the effectiveness of the SPAC with respect to the functional relationship between SPAC and the Auditor General's office. In other words, how

effective has the SPAC being in attending to queries received from the Office of the Auditor-General of the Federation on the performance of the MDAs.

The relationship between SPAC and the Auditor-General is a critical part of public sector accountability (McGee 2002; Coghill 2004; Stapenhurst, Pelizzo and Mitchell, 2005; Jones and Jacobs, 2006). Part of a PAC's role is to strengthen the effectiveness of the Auditor-General (McGee, 2002) and the majority of PAC work is related to dealing with the Auditor-General's reports (Wehner, 2003). McGee (2002, p.31) noted that 'historically PACs were created to ensure parliamentary follow-up on Auditor General's reports, and because the jurisdiction of PACs had more in common with Auditor-General's remits than that of other committees'. In most Westminster jurisdictions the Auditor-General and a PAC operate in conjunction with one another and both are critical to accountability and parliamentary financial oversight (Jacobs and Jones, 2006). Coghill (2004) noted that while cooperative relationships between an Auditor-General and a PAC are essential, the relationship must not be 'cosy', that is, effective governance occurs when an Auditor-General listens to the views of the PAC, but does not become captive to those views. A key point here is the need for Auditors-General to be able to trust PACs to adopt and maintain nonpartisan behaviour in their dealings (Coghill, 2004).

Pelizzo (2011) conducted a study in 2011 on the activity of the PACs based on data collected by the WBI in 2002. The findings from the study showed that there was no evidence that a PAC was more effective if chaired by an opposition MP as previously claimed. The findings also showed that a greater number of MPs from the opposition had an impact on the number of PAC meetings conducted and the ability of the PAC to produce more reports if more staff served in the PAC. Meanwhile, in the same year, Stapenhurst and Kroon (2011) conducted a survey among the Clerks

of PACs across Canada using the attributes suggested by Stapenhurst, Pelizzo and Mitchell (2005). The study showed that all the PACs met the ideal PAC requirements, that is, the chair of the PAC was given to the opposition, the Clerks were experienced, there was clarity on the role and responsibility of the committee, hearings were open to public, and there was automatic reference to the AG report.

In view of the above findings and clarifications from previous studies, this study used some of these factors to determine the effectiveness of 7<sup>th</sup> Senate Public Accounts of Nigeria's National Assembly.

## **2.4 Gap in Knowledge**

From the review so far, the most recent study conducted with respect to Public Accounts Committee especially in Nigeria was the study by Pere and Orueze (2015) where they focused on the functional impact of Public Accounts Committee on public accountability over financial crimes in Nigeria. The gap which the present study sought to fill was the effectiveness of the Public Accounts Committee of the 7<sup>th</sup> Senate with regards to treatment of Auditor-General's Annual Queries on the performance of the MDAs.

## **2.4 Theoretical Framework**

There are a number of theories that could be adopted for this study, they include the following:

### **2.4.1 Principal/Agency Theory of Government**

The theoretical framework suitable for the explanation of this study is the Principal/Agency Theory. It is the best that can analyze the variables in the research topic. The principal/agency theory of government posits that the public, which acts as the "Principal", entrust its money to government which acts as it" Agent". In this model, government as an agent renders an account to the public. The first scholars to propose that a theory of agency be created and to actually begin its

creation were Stephen Ross and Barry Mitnick, who worked independently but concurrently. Ross was responsible for the origin of the economic theory of agency and Mitnick for the institutional theory of agency. Although the basic concepts underlying these approaches are similar, they can be seen as complementary in their uses of similar concepts under different assumptions (Mitnick, 2012). For example, Mitnick's work identified the fiduciary norm as a common social norm and noted how such norms economized on agency costs. It also developed a theoretical logic about agency in general that permitted the generation of theory in a wide variety of social contexts. In other words, it actually began developing an institutional theory of agency. Mitnick presented applications to such social relationships as advisers and clients, lawyers negotiating with one another, diplomats negotiating with foreign governments and one another, the behavioral patterns of legislative representatives, the advocacy of interest groups, regulators as agents' subject to policing by public observers, regulatory incentive systems (with a specific application to regulation of power plant siting), and so on. He took the Clark and Wilson (1961) incentive system model and modified it to make it systematic and applicable to agency relationships.

Also at the dissertation defense in the spring of 1974, Banfield asked if this theory of agency might be applied to analyze corruption. Mitnick responded with a discussion of how it could, indeed, be so used. Banfield then wrote a paper comparing public and private and using Mitnick's general approach to agency theory to argue that corruption is, as per the article title, virtually a feature of public organizations.

According to Castaner (2011), in democratic systems, the population is sovereign and thus the people are the principal who elect individuals to represent it as well as directly or indirectly lead each public administration. Thus, elected politicians who govern public administrations cannot be considered principals but agents of the voting population. Parry (2000) argues that in order to be

effective, accountability must imply some power of Public (the electorate) over the government. He further posits that whilst this power exists for both governments and companies through the democratic process, their limited access to information makes it almost impossible for individual electors or shareholders to apply accountability in relation to specific policies or management actions. Hence, this model of accountability is difficult to operationalize effectively. Parry (2000) as well as Castaner (2011) further argues that, in order to achieve accountability within public sector, much work must revolve around the problem of public achieving some form of control over the actions of the government, and audit is one of the mechanisms by which effective accountability can be achieved. It is on record that the establishment of PAC in Zanzibar has helped the Revolution Government of Zanzibar (RGZ) in promoting accountability and transparency in the public financial management (Michael, 2000). Accordingly, the present study sought to apply the agency theory of government to investigate the performance of the 7<sup>th</sup> SPAC of Nigeria's National Assembly.

#### **2.4.2 Accountability Theory**

This theory of accountability was proposed by Vance, Lowry and Eggett (2015). It explains how the perceived need to justify one's behaviors to another party causes one to consider and feel accountable for the process by which decisions and judgments have been reached. In turn, this perceived need to account for a decision-making process and outcome increases the likelihood that one will think deeply and systematically about one's procedural behaviors. This theory was originally developed by Tetlock, Lerner, and colleagues and has been effectively applied in organizational research. Importantly, as explained carefully by Vance, Lowry, and Eggett (2013), a useful way to understand accountability is to distinguish between its two most prevalent uses: (1) as a virtue and (2) as a mechanism. As a virtue, accountability is seen as a quality in which a person displays willingness to accept responsibility, desirable trait in public officials, government

agencies, or firms; hence, in this use, accountability is a positive feature of an entity. As a mechanism, accountability is seen as a process in which a person has a potential obligation to explain his or her actions to another party who has the right to pass judgment on the actions as well as to subject the person to potential consequences for his or her actions. Accountability theory focuses on the process of accountability. Accountability theory proposes several mechanisms that increase accountability perceptions (Lerner and Tetlock, 1999).

For the purposes of this review, accountability refers to the implicit or explicit expectation that one may be called on to justify one's beliefs, feelings, and actions to others (Scott & Lyman, 1968; Semin & Manstead, 1983; Tetlock, 1992). Accountability also usually implies that people who do not provide a satisfactory justification for their actions will suffer negative consequences ranging from disdainful looks to loss of one's livelihood, liberty, or even life (Stenning, 1995). Conversely, people who do provide compelling justifications will experience positive consequences ranging from mitigation of punishment to lavish rewards that, for example, take the form of political office or generous stock options.

### **2.4.3 Social Contract Theory**

The social contract theory is another theory that is used to analyze this study. Social Contract Theory can be defined as a sort of hypothetical or actual agreement between society and its state. This agreement has been said to be responsible for the bases of our moral decisions and stances. In other words, we merely abide by the government's rules and regulations in the hope that others will do the same, subsequently leading to a more secure and comfortable life. Locke is a lot more optimistic and painted a more attractive picture of the state of nature', suggesting that our moral duties would still stand even without enforced rules and regulations. Hume passes judgement on both these philosophers and feels that there is no need for a social contract to shape our moral

obligations because common sense would tell us that respect for each other would be a necessity to ensure a manageable society. The last philosopher, named Rousseau felt that the social contract was an agreement between individuals that is held together by common interests. Rousseau gives a different perspective on the social contract, explaining that it does not have to mean sacrificing our freedom to a government in the hope for security, simply because so much can be gained by co-operating as part of a society. By examining each of these philosopher's views regarding the social contract theory we can begin to not only question the nature of our morality but also our relationship with authority.

The aim of a social contract theory is to show that members of some society have reason to endorse and comply with the fundamental social rules, laws, institutions, and/or principles of that society. Put simply, it is concerned with public justification, i.e., "of determining whether or not a given regime is legitimate and therefore worthy of loyalty" (D'Agostino 1996, p. 23). The ultimate goal of state-focused social contract theories is to show that some political system can meet the challenge Alexander Hamilton raised in *Federalist* of whether "men are really capable or not of establishing good government from reflection and choice, or whether they are forever destined to depend for their political constitutions on accident and force" (Hamilton 1788).

The social contract theories of Hobbes, Locke, and Rousseau all stressed that the justification of the state depends on showing that everyone would, in some way, consent to it. These philosophers were interested in managing the relationship existing between and among individuals in the society. The choice of the theory is informed by its adequacy in explaining the origin, nature and operation of democratic systems which highlight the role of Legislature in promoting good governance.

The idea was first laid down by Plato who asserted that the relationship between the government and the governed should be on contractual basis. The citizens should surrender their right,



freedom, and liberty to the state i.e. by electing them into various representative offices to represent them whereas the state (government) should protect the lives and properties of the citizens through the provision of security, accountability and other social or basic necessities of life. In a situation where government is not neutral the mediating role of the state will be abused, subsequently there would be abuse of power and violation of law and order characterized by anarchy and other forms of violation

## **2.5 Application of the Theory**

In the light of the fore going review, and despite criticism against it, the Principal/Agency theory best suit the present study because of the imperative of accountability of government (Agency) through the oversight of the people represented by the Legislators (Principal). The topic under study clearly talked about the role of the Public Account Committee in ensuring effectiveness in carrying out their legislative activities, which has to do with scrutiny the executive in their handling of public funds and resources. Equally Principal/Agency Theory believes that the public who are the “Principal”, entrust its money to government which acts as it” Agent”, therefore it is the responsibility of the Legislators who were the representatives of the citizens to ensure accountability and transparency on the public funds.

## **CHAPTER THREE**

### **METHODOLOGY**

This chapter presents the methodologies employed in this study and the nature of the data exploited. It also includes the study area and population. Therefore, the research methodology is discussed under the following headings: Research Design; Area and Population of Study; Sampling Techniques; Instrument of Data Collection; and Method of Data Analysis.

#### **3.1 Research Design`**

This study adopts survey techniques, using descriptive qualitative and quantitative research design. It also utilized data from both primary and secondary sources. Secondary data was sourced from Public Accounts Committee Reports (sessional and legacy reports), Reports from Auditor General's Office, records of proceedings, Hansards and other official documents of the National Assembly, published and unpublished, other publications, both from the National Assembly and other outside sources. The primary data were generated from in-depth interviews and survey using structured questionnaires.

#### **3.2 Area of the Study**

The study area was National Assembly, Abuja-FCT which was the Legislative Arm of Government in Nigeria. The National Assembly comprised the Senate, the House of Representatives and Management. It was located in the Three Arms Zone of the central business district of Abuja, Nigeria.

#### **3.3 Population of the Study**

The study was targeted at National Assembly of the Federal Republic of Nigeria. Specifically, it assessed the reported activities of the Public Accounts Committee of the 7<sup>th</sup> Senate of the Federal Republic of Nigeria within the period 2011 to 2015. It also targeted staff and members of the SPAC

for the questionnaire and interview administered. The total population of this study was 50 which represented the number of Members and Staff of the Public Accounts Committee of the 7<sup>th</sup> Senate.

### 3.4 Sampling Size

According to Naoum (2006), a sample is a subset of a population that has been selected and contains the characteristics of a population. Sample size is the finite part of a statistical population whose characteristics are researched in order to gain information about the organization (Naoum, 2006). The criteria used when deciding the sample size is the extent to which the sample is representative of the population.

Accordingly, 28 respondents being 56% of the population size were targeted for the administration of the questionnaires. Where 10% had been identified as a good sample for a population of not more than 1000 as recommended by Roscoe (1975), the use of 28 respondents for this study was considered an adequate representation for the population. The distribution of the sample is as shown in table 3.1.

**Table 3.1 Sampled Population of the Study**

<b>SN</b>	<b>Qualification</b>	<b>Number of staff</b>
1	Msc.	6
2	BSc	12
3	HND	6
5	ND	3
6	SSCE	1
	<b>Total</b>	<b>28</b>

Source: Field work, March, 2021

The interviews conducted were targeted at 10 personalities which included Members and Staff of the SPAC.

### **3.5 Instrument of Data Collection**

In this study both primary and secondary data were used as methods of data collection.

#### **3.5.1 Primary Data**

##### **Questionnaire**

For Primary data an 8-item questionnaire was used as an instrument for data collection to assess the challenges facing the Committee effectiveness and the way forward. This structured questionnaire comprised close-ended and open-ended questions. The questions were framed in such a way that they supplied answers to the research questions. A copy of the questionnaire is attached as Appendix I and II for reference.

##### **Interview**

The interview method of data collection involves presentation of oral verbal stimuli and replying in term of oral-verbal responses. This method is used through personal interview and if possible, telephone interview (Kothari 2004). In this study personal interview was used which required a person known as interviewer(researcher) by asking questions in face to face contact to the interviewee(respondents). The reason for using interview as a method of collecting data was that, more depth information can be obtained. Interview used 5-item open ended questions from which respondents were able to discuss issues of interests in details.

#### **3.5.2 Secondary Data**

Secondary Data were sourced from Public Accounts Committee Reports from the National Assembly, Annual Report of the Auditor-General on Queries, Senate Proceedings, Journals, Hansard, and websites which are relevant to the theme of the study for the purpose of gathering information.

### **3.6 Measurable Variables**

For the purpose of this study, two major variables were examined. The first involved assessment of the activities of the SPAC as captured in their reports. For this, the following variables were identified and used: Meetings and Public Hearing, Non-submission of Audited Accounts, Revenue Generation and Remittance, Special Accounts, Project Monitoring, Conferences and Workshop, Bills Sponsorship and Queries. The second dimension involved administration of questionnaire on variables that were perceived to be challenges to the effective performance of SPAC. The issues include: Submission of Auditor-General's Report to SPAC; Response of MDAs to Audit Queries; Capacity Development of Committee Members and Staff; Adequacy of Legal Framework; Volumes of work/ Inherited backlog of queries; Adequate follow up by the SPAC Committee to the MDAs on Implementation; Good Record Keeping; Adequate ICT facilities.

The use of the two dimension was necessitated by the need to capture actual accomplishment as well as perceived challenges of SPAC services as might be provided by the immediate relevant stakeholders. Additionally, the independent variable used to generate responses was years of work experience of respondents, who included SPAC staff and Committee Members.

However, in addition to the survey questionnaire, the following structured questions were used for the respondents during interview sessions: Consideration of Audit Queries as received from the Auditor-General's Office is one of the functions of SPAC, as a staff of SPAC what will you say about frequency of submission of Auditor-General's report to SPAC? Capacity building of staff and Members of any committee of the Senate is crucial to their effective performance, will you say that the trainings offered to Members as well as staff is sufficient to produce the right skills and competence for the job of the committee? There is the thinking that the workload of the committee is too much for an effective discharge of services, what is our opinion on this? How

regular is the attendance of the SPAC Members to their schedule? What in your opinion can be done to enhance the performance of the Committee?

### **3.7 Method of Data Analysis**

Data were entered, coded and analyzed using analysis packages such as Simple Percentages to arrive at outcome. The study utilized content analysis method and descriptive method; frequencies, percentages, and cross-tabulations were also employed appropriately.

## CHAPTER FOUR

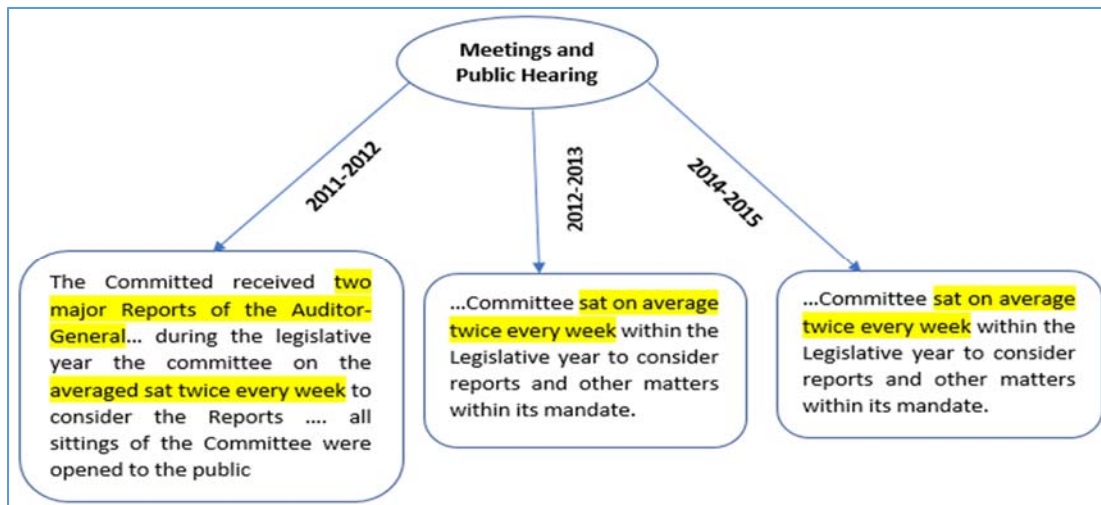
### DATA PRESENTATION, ANALYSIS AND DISCUSSION OF RESULTS

This chapter presents the analysis of results obtained from the study. This includes the analysis of the content analysis of the reported SPAC activities and descriptive analysis of the challenges facing SPAC effectiveness. All sub-sections have distinct interpretations in the context of the study and analyses carried out with respect to reported SPAC activities as well as respondents' responses in percentages. The study utilized Simple Percentages packages.

#### **4.1 Exploratory Analysis of Research Objective One - The Role of 7<sup>th</sup> SPAC in ensuring Legislative Effectiveness**

To assess the SPAC performance as regard their activities between the period 2011 and 2015, we set to present the analyses based on the activity variables of SPAC as follows: Non-submission of Audited Accounts; Revenue Generation, Special Accounts; Project Monitoring; Conferences and Workshop; Senate Referrals; Meetings and Public Hearing; Bills and Motions; Bills Sponsorship; and Query.

**4.1.1 SPAC Meeting and Public Hearings:** Prior to the SPAC activities analysis, Fig 4.1 reveals that SPAC met twice every week during 2011 to 2015 legislative years to consider reports and other matters that fell within the Committee's mandates.

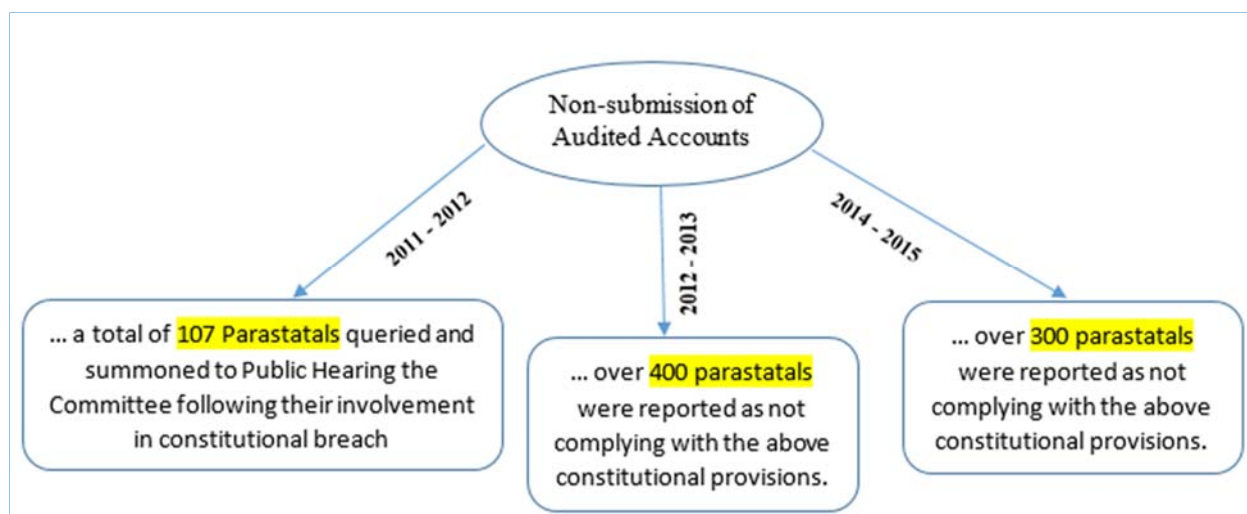


**Fig. 4.1** SPAC Meeting Period

The regularity of SPAC meeting was by all means a commendable effort as it ensured that all cases would be considered. This is even more so, when it is considered that members of the committee had other numerous legislative duties to attend to within the larger legislative process.

**4.1.2 Non-Submission of Audited Accounts:** These were in reference to MDAs that had not submitted their annual audited accounts to Office of the Auditor-General for the Federation for comments since their establishment, which was a contravention of the provisions of Section 85(3)(a) & (b) of the 1999 Constitution (as amended). The Committee in fulfilment of the pledge to exercise its mandate diligently and in compliance with the Senate President’s directives, identified the culpable Parastatals and ensure their compliance.



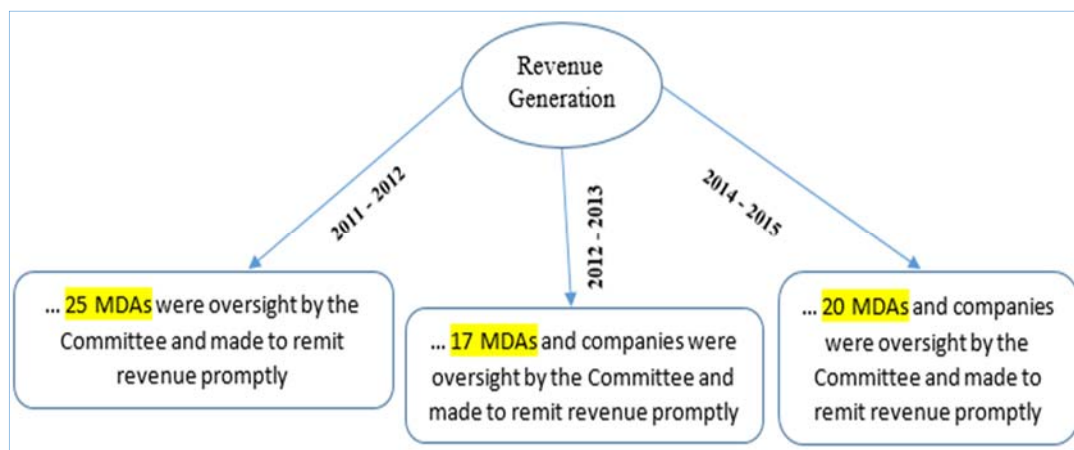


**Fig 4.2** SPAC Activities on Non-submission of Audited Accounts

Fig 4.2 reveals the SPAC activities as regard Non-submission of Audited Accounts. It shows that SPAC reportedly queried low number of parastatals (107) in 2011/12 legislative year, while it reportedly queried high number of parastatals (over 400) in the following legislative year (2012/13) and over 300 parastatals were queried in 2014 /15 legislative years. The Committee succeeded in ensuring compliance as virtually all the affected Parastatals have complied with the provision of the Constitution according to the recent update from the Office of the Auditor-General for the Federation on the issues. Thus, the Committee demonstrated to be effective in terms of queries on Non-submission of Audited Accounts activities,

**4.1.3 Revenue Generation and Remittance:** By virtue of the provisions of the Fiscal responsibility Act, MDAs were expected to remit certain percentage of their operating surplus annually. However, a number of MDAs and Companies were reported by the Auditor-General for the Federation as not remitting their operating surpluses. The Senate Public Accounts Committee as part of its mandate in ensuring accountability and transparency in the management of the Accounts of the Federation had during the period under review embarked on oversight of revenue

generation, collection and remittance as specified by Section 80(1), 162(1) and (10) of the 1999 Constitution as amended. Other MDAs have started compliance.

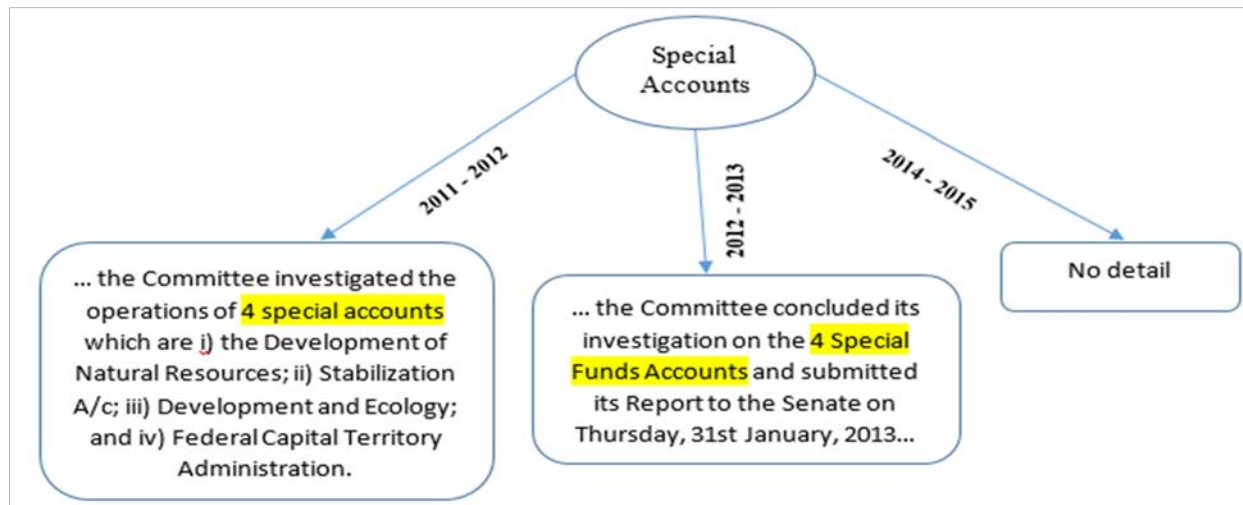


**Fig 4.3** SPAC Activities on Revenue Generation

Similarly, Fig 4.2.3 depicts the SPAC activities as regard Revenue Generation. From the result of the findings it shows that SPAC oversighted 25 MDAs in 2011-2012, 17 MDAs in 2012-2013 and 20 MDAs in 2014/15. It is gratifying to note that many MDAs had started complying with prompt remittance as evidence by the recent updates on the receipts from the Federal Inland Revenue Service submitted as proof of remittance. Therefore, the Committee could be said to have demonstrated a sense of effectiveness in terms of oversighting MDAs in order to remit operating surplus promptly.

**4.1.4 Special Accounts:** The Federal Government in its desires to meet emergencies, stimulate growth and diversify the economy, created some Special Accounts outside the constitutionally provided consolidated accounts, into which certain specified percentages of funds which were deducted from the Federation Accounts were paid. Queries had been raised earlier on those Accounts which SPAC found imperative to investigate. The Committee investigated on those

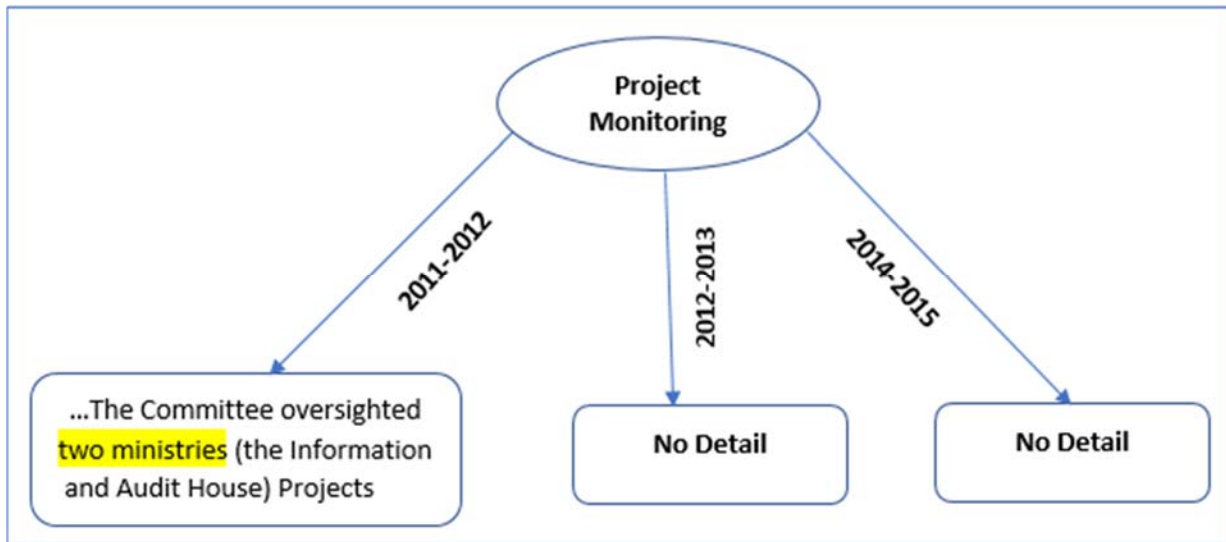
account and made significant findings and recommendations to the Senate, the Senate considered and adopted the report at Plenary.



**Fig 4.4** SPAC Activities on Special Accounts

The study found that the committee had specifically investigated on the Special Fund Accounts and submitted report to the Senate for further actions. This shows that the Committee performed effectively in terms of investigating the operation of Special Accounts created by the Federal Government to meet the emergency cases.

**4.1.5 Project Monitoring:** The Committee embarked on programme of oversight of projects to some select Ministries, Department and Agencies. This is an oversight of performance audit otherwise known as Value-for-Money Audit. During such visits MDAs were required to furnish the Committee with list of projects being executed with compendium of information on them. The study revealed that during the period under review, the Committee inspected only 2 MDAs for purpose of project monitoring.



**Fig 4.5** SPAC Activities on Project Monitoring

No record of project monitoring for the 2012/13 to 2014/15 legislative years. Thus, the Committee demonstrated poor performance in terms of number of ministry projects monitored.

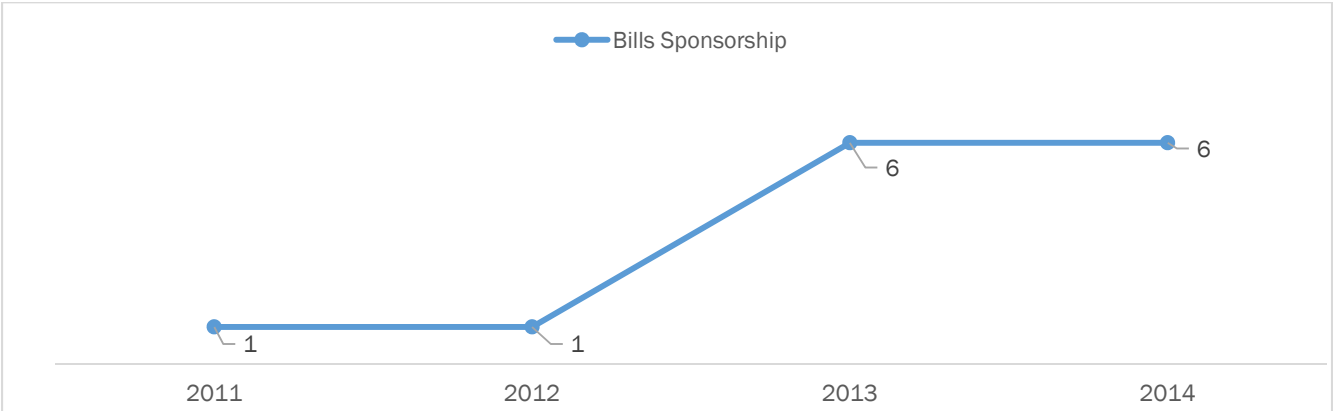
**4.1.6 Conferences and Workshop:** The Committee in its determination to build capacity for improved service delivery had sponsored both members and staff to attend workshop, training and conferences.



**Fig 4.6** SPAC Activities on Conference and Workshop

Moreover, Fig 4.6 presents the number of workshops, trainings and conferences sponsored by SPAC across the considered legislative years of study. The figure revealed that the Committee sponsored average of 5 workshops, trainings and conferences for each of the considered legislative years. Thus, SPAC demonstrated high activeness and commitment towards the sponsorship of workshop, trainings and conferences for both the members and staff of the Committee, this is aimed at building and developing the capacity and effectiveness of the committee.

**4.1.7 Bills Sponsorship:** These are Bills sponsored by the SPAC Committee during the legislative year under review, which if passed inot law will help and enhance their legislative performance.



**Fig 4.7.** SPAC Bill Sponsorship

Nevertheless, Fig 4.7 reveals the number of bill sponsored by SPAC across the years considered. The figure returns highest of 6 bills sponsorship for SPAC in the year 2013 and 2014 and returns as low as 1 bill sponsorship in the year 2011 and 2012. Out of the 12 bills sponsored by the 7th SPAC, 2 bills passed through Second Reading and were referred to Committee on Constitutional Review for further legislative action. Thus, SPAC displayed a degree of seriousness in terms of their legislative responsibilities on sponsoring of Bills intended to either strengthen their own legislative power or the operating capacity of the Auditor-General for the Federation.

**4.1.8 Other Queries attended to by the 7<sup>th</sup> SPAC:** During the 7<sup>th</sup> SPAC, covering the period of 2011-2015, the committee considered about 100 queries drawn from the Auditor-General’s report of 2008. Summary details of the queries are captured in Table 4.8 below. The Table reflects the classification of the queries, Actions by Auditor-General and actions taken by SPAC.

**Table 4.8: Summary of Queries attended to by the 7<sup>th</sup> SPAC, mainly on 2008 Auditor-General Report on Federation Account (Queries)**

<b>Category of Queries</b>	<b>Action by Auditor-General</b>	<b>Action by SPAC</b>	
	<b>Number of MDAs Indicted</b>	<b>Number of Queries Sustained</b>	<b>Number of Queries Cleared</b>
Losses of Cash, Stores, Plants, Vehicles and Equipment	5	0	5
Other General Queries from (MDAs)	50	19	31
Performance (Value for Money Audit)	13	2	11
Periodic Checks of Statutory Bodies	15	0	15
Revenue Audit	17	0	17
<b>Total</b>	<b>100</b>	<b>21</b>	<b>79</b>

**Source:** 2008 Auditor-General’s Report/SPAC Sessional Report

Table 4.8 analyzed the Summary of the 2008 Auditor-General's report and actions taken by the SPAC on the queries. On the issue of Losses of Cash, Stores, Plants, Vehicles and Equipment, it indicated that 5 MDAs were indicted by the Auditor General and after thorough investigation by the Committee all the queries on the 5 MDAs were cleared. Also, it was discovered that 50 MDAs were queried and 19 of the queries raised against those MDAs were sustained and investigated, while 31 of these queries were cleared by SPAC. 15 MDAs which were indicted by the Auditor-General were cleared on the issue of Periodic Checks of Statutory Bodies. Furthermore, after investigations were carried out 13 MDAs were indicted by Auditor-General on Performance (Value for Money Audit) and 2 were sustained while 11 were cleared by SPAC; Similarly, 17 MDAs were indicted on the issue of Revenue Audit but were all cleared by SPAC.

It is to be noted that although the study covered the period 2011-2015, the activities carried out by the 7<sup>th</sup> SPAC with respect to Auditor-General's queries were not necessarily reports received from the period of the study. Indeed, investigation revealed that except on special cases, the SPAC had only attended to queries from the container of backlog of pending activities.

However, it is difficult to measure the level of effectiveness of SPAC in its attendance to the queries mentioned above, as there was no previous commitment or action plan as to what the committee specifically planned to carry out in the various legislative years. Therefore, the actions carried out could only be seen as actions carried out without any corresponding compliment or condemnation as to how effectively or efficiently those actions were carried out.

#### **4.2 Exploratory Analysis of Research Objective Two - Challenges Faced by the 7<sup>th</sup> SPAC**

The Second Objective of this study was to examine the challenges faced by the Public Accounts Committee of the 7<sup>th</sup> Senate. In order to examine the challenges SPAC might have faced in the

way of legislative effectiveness, 28 SPAC Members and Staff were purposively administered questionnaires. As indicated earlier, the 28 respondents represented 56% of the population size of the Members and Staff of SPAC. Table 4.3.1 presents the demography of the respondents.

**Table 4.2.1 Demography of the Respondents**

<b>Variable</b>	<b>Category</b>	<b>Frequency</b>	<b>Percentage %</b>
<b>Gender</b>	Male	17	60.9
	Female	11	39.1
<b>Department</b>	Corp Members	4	14.1
	Public A/C Committee	13	46.7
	SPAC Members	11	39.2
<b>Highest Educational Qualifications</b>	HND/BSc	18	64.2
	Higher Degree	6	21.4
	NA	4	14.3
<b>Years of Experience of Committee Members and staff</b>	1-4 Years	11	39.2
	5-8 Years	14	50
	Above 8 Years	3	10.7

*Source: Field work – March, 2021*

Table 4.3.1 results revealed that majority (60.9%, n=17) of the respondents were male while few (39.1%, n=11) were female. The results further returned that nearly (60.8%, n=17) were Public A/C Committee staff. (39.2%, n=11) of them were SPAC members and significant minority. In addition, Table 4.3.1, depicts that most of the respondents possessed either HND or BSc (64.2%, n=18) and above half (60.7%, n=17) had above 4 years working experience. Hence, the results of



the survey indicate that the respondents have the versatile requisite knowledge to provide the required answers to the questions on likely challenges facing SPAC.

Accordingly, 10 Members and Staff of SPAC were interviewed in order to examine and assessed the challenges faced by the Committee and the way forward.

#### 4.2.1 Assessment of SPAC’s Challenges

Table 4.3.2 suggests that there is possibility for SPAC to face some of these challenges as revealed by the respondents.

**Table 4.2.2 Assessment of SPAC’s Challenges**

<b>Variable</b>	<b>Responses</b>	<b>Frequency</b>	<b>Percentage %</b>
Submission of Auditor-General’s Report to SPAC Committee for Legislative Actions.	Timely	10	35.7
	Delayed	18	64.3
Response of MDAs to Audit Queries	Timely	10	35.7
	Delayed	18	64.2
Capacity Development of Committee Members and SPAC Staff	Adequate	12	42.8
	Not Adequate	16	57.1
Adequacy of Legal Framework	Adequate	10	35.7
	Not Adequate	18	64.2
Volumes of work/ Inherited backlog of queries from succeeding SPAC	High	20	71.4
	Low	8	28.6

Adequate follow up by the SPAC Committee to the MDAs on Implementation.	Satisfactory	10	35.7
	Not Satisfactory	18	64.2
Good Record Keeping	Satisfactory	9	32.1
	Not satisfactory	19	67.8
Adequate ICT facilities	Adequate	8	28.5
	Not Adequate	20	71.4

*Source: Researchers' compilations using Simple Percentages- March, 2021*

While considering the responses of respondents from the findings, the result significantly acknowledged the following challenges being faced by SPAC: *“Delay on submission of Auditor-General’s report to SPAC Committee for Legislative Actions (Delayed=64.3%, Timely=35.7%)”*; *“Delay from MDAs in responding to SPAC’s request on the Queries written against them by the Auditor-General is another challenge facing the Committee (Delayed=64.3%, Timely=35.7%)”*; *“Capacity Development of Committee Members and SPAC staff is a major challenge that affect SPAC’s Effectiveness(Not Adequate=57.1%, Adequate=42.8%)”*; *“Inadequacy of legal framework to empower SPAC to carry out their Legislative Function effectively has been a major challenge (Not Adequate=62.3, Adequate = 35.7%)”*; *“Work Volume/Inherited backlog of queries from preceding SPAC ( High=71.4%, Low =28.6%)”* was another challenge of SPAC; and *“inadequate follow up by the Committee to the MDAs also affected their performance (Satisfactory = 35.7%, Not Satisfactory =64.2%)*; *Lack of good Record Keeping was also a major challenge facing SPAC (Not Satisfactory = 67.8%, Not Adequate =32.1%)*. *“Inadequacy of ICT*

*Facilities to work with has also been a major Challenge to SPAC effectiveness (Not Adequate =71.4%, Adequate= 28.6).*

### **4. 3 Discussion of Findings**

#### **4.3.1 Objective One: The Role of 7<sup>th</sup> SPAC in ensuring Legislative Effectiveness**

From the foregoing investigation and findings, a number of comments and observations could be made regarding the performance of the Public Accounts Committee of the Senate, otherwise referred to as 7<sup>th</sup> SPAC, covering the period 2011 to 2015. The discussion below thus, seeks to discuss Objective One of the study on the Role of the 7<sup>th</sup> SPAC in ensuring Effective Legislation. From available records, it was shown that during those legislative years SPAC met twice every week to consider queries on MDAs, received from the Office of the Auditor-General for the Federation and indeed other matters within the committee's mandate. While such postulation (meeting twice every week) might not have been absolute in terms of execution, it suggests that the committee had been up and doing in discharging its responsibilities from the perspective of attendance. It could be appreciated also that sittings of the committee were not the only activity members of the committee were confronted with but that they were also expected to participate in Plenary Sessions that required analytical contributions on other state matters. All these were in addition to being Members, Chairmen or Deputy Chairmen of other Committees of the Assembly. Thus, the regular weekly meetings represented practical efforts aimed at achieving results which was a credit to the 7<sup>th</sup> SPAC.

In addressing the matter of Non-Submission of Audited Accounts by MDAs as reported by the Auditor-General's Office, the 7<sup>th</sup> SPAC succeeded, during the study period, in ensuring compliance by the defaulting MDAs as virtually all of those identified had started complying with the constitutional provision of submitting audited accounts after SPAC had queried and summoned

them for appropriate action (SPAC Sessional Report, 2012 -2013, P. 9-10). To this extent the 7<sup>th</sup> SPAC could be said to have discharged its responsibility effectively.

The issues of Revenue Generation and Remittance of Operating Surplus in line with Fiscal Responsibility Act were other areas the 7<sup>th</sup> SPAC could be said to have done well. The ability of the 7<sup>th</sup> SPAC to cause 25, 17 and 20 MDAs in 2011, 2012 and 2014 respectively to start complying with prompt remittance of their operating surpluses was a commendable effort as it facilitated proper implementation of government Laws and Policies.

In its handling of queries on Special Accounts where the Auditor-General disclosed the occurrence of withdrawals for purposes other than which they were meant for, the 7<sup>th</sup> SPAC appreciably commenced investigation in 2011 and submitted report to the Senate in 2013 (SPAC Sessional Report, 2011 -2012, p. 11-12 & 2012 – 2013 p. 10-12). Investigation revealed that the 7<sup>th</sup> Senate considered and adopted the report of the Committee at Plenary and further directed the Committee to conduct other related investigations without any documented condemnation of the work of the Committee. That was a mark of appreciation of the work of the Committee by the Senate.

Training and participation in Seminars and Conferences were no doubt avenues of building skills and competences toward discharging responsibilities, legislative duties inclusive. Although, respondents from the questionnaire administered indicated that capacity building was not very adequate, it was still impressive to note that during the legislative years covered by the study period, the Committee embarked on some trainings of Members as well as its staff. Although, the specific impact of the training could not easily be measured, the fact that they took place was a mark of recognition by the leadership of the importance of training for effective performance. It is envisaged therefore that the training received by the Members of SPAC will not only add value

to their performance in the committee but will extent to other legislative duties in the larger Chamber.

It is indeed a mark of seriousness for any individual or body to sponsor a Bill, however specific or general it may be. In this regard, the 7<sup>th</sup> SPAC could be commended for sponsoring Bills that were intended to enhance the performance of the Committee within the context of its mandate as a Committee and as a subset of the larger Senate. It showed that the Committee did not only perform its job with due diligent but had gone to further observe limitations and areas of improvement which eventually culminated into sponsoring of Bills. It therefore, distinguished the Committee as an active contributor to effective legislation for better governance of the Nigerian state.

On the treatment of other Queries from the 2008 Auditor-General's Report, the Committee had worked on about 100 MDAs within the study period. Although that on its own did not suggest any effectiveness because there were no measurable indices to compare, it still alluded to a commendable service in the face of other work expectations within the mandate of the Committee or its respective Members. Most of the queries treated were from 2008 Audit. However, the big challenging questions for both the Auditor-General's Office, the Senate and the 7<sup>th</sup> SPAC were: what really was the relevance of treatment of 2008 Audit observations in 2011 through 2015? How could queries that needed urgent attention way back in 2008 have been attended to timely? If identified culprits who might have been made to refund some money had retired sometimes in 2009 how such matters could have been handled without corresponding institutional embarrassment? If procedure of doing certain jobs had perhaps been violated as per the 2008 report, how could the handling of the cases in 2011 have retrospectively addressed the matter, especially if the procedures violated were to be recurring administrative matters?

Clearly, no matter how many cases the SPAC attended to, the fact that timeliness had been mortgaged, raised a fundamental question of its effectiveness. If their work did not address issues of the moment, then it becomes work for its own sake and not work to achieve result and outcome. Effectiveness therefore became missing. Despite this apparent failure, it may be difficult to blame the 7<sup>th</sup> SPAC because that was what they met on the ground and what they could work on. This also points to the fact that there had been serious absence of synergy between the Auditor-General's Office and SPAC in view of what appeared to be timeline violations. A challenging poser that could also be asked is if the 7<sup>th</sup> SPAC spent the tenure attending majorly to 2008 Audit report, then what had happened to 2009 to 2014 reports? Indeed, investigation revealed that the Committee had only started consideration of 2009 Auditor-General's report before their tenure expired ((SPAC Sessional Report, 2012 – 2013 P. 19).

#### **4.3.2 Objective Two: Identification of SPAC's Challenges**

The discussion below seeks to address the Second Objective of the study on the challenges of the 7<sup>th</sup> SPAC in discharging its role in ensuring legislative effectiveness. The proposition for the challenges were captured in the questionnaire as well as interview. The following likely challenges were found significant:

*“Delay from MDAs in responding to SPAC's request on the Queries written against them by the Auditor-General”*. This clearly aligned with what was found in the records of the SPAC activities. This disclosed that SPAC itself had been facing challenges from MDAs whenever the latter were requested to clarify on issues raised by Auditor-General in the course of its audit. This by implication could delay the Committee from doing its job efficiently and effectively.

The responses which indicated that there was *“Inadequate Capacity Development of Committee Members and staff”* simply alluded to the need for additional training because it was noted earlier

that the committee participated in Conferences and Workshops. From the interview carried out, it was made clearer that indeed SPAC Members and Staff did attend training session but that more of such could go a long way to enhance capacity and skills.

The respondent's assertion of *Inadequate Legal framework* to empower SPAC to carry out their Legislative Function effectively could be understood in connection with their earlier assertion that MDAs delayed in responding to SPAC request because there were no punitive measures that could be employed by SPAC to defaulting MDAs. Delays will almost certainly continue to reoccur where there are no punitive measures. It could therefore be agreed that SPAC needed additional legal empowerment to perform better.

*"Volumes of work/Inherited backlog of queries from preceding SPAC"* as captured from the responses is a cause for concern. Similar concern was expressed during the interview session with some Members of SPAC. The implication of volume of work which naturally leaves the backlog, will most certainly have consequences on delivery timeline and the efficacy of what issues were been treated.

Expected *follow up to be carried out by the Committee to the MDAs on Senate decision* was observed to be poor from the questionnaires. If it is poor, this will by implication affect the effectiveness of their oversight, as MDAs will certainly relax on their expectations if they perceived poor follow up by the Committee. (See Table 4.2).

Additionally, from the opinions expressed in the interview and open ended Session of the questionnaires, the study further exposed that *"poor staffing"* and *"improper communication"* were some of the challenges the Committee was facing, even though not formerly recognized. If what were disclosed were true, then the Committee certainly would have some deficiencies in discharging its responsibilities. Record Keeping was also identified by the respondents in the

questionnaire as a serious challenge faced in management of information of the Committee. This observation had been made very evident in the course of reviewing the records of performance of the Committee over the years. At the interview session also the matter was brought to the fore by various respondents.

In expressing their opinions on improving the performance of SPAC, the respondents variously commented on the need to discipline defaulting MDAs who always failed to respond to audit queries or refused to submit their audited account on time. There is also need for improved communication between and within Members and Staff of the Committee. Respondents were also of the view that more training be given to both Members and staff of the Committee to ensure that the various job are carried out seamlessly.

#### **4.3.3 Officially Recorded Challenges of SPAC**

The above insight into the challenges of the 7<sup>th</sup> SPAC as provided by the respondents clearly supplemented the officially recorded challenges from the Committee's Sessional reports which included the following:

- i. Scarcity of funds which crippled some of their operations.
- ii. Inadequate office equipment for use by the Secretariat.
- iii. Absence of Utility vehicle that would facilitate transport services.
- iv. Prolong follow up of cases due to absence of evidences that would support their speedy determination.



## CHAPTER FIVE

### SUMMARY, RECOMMENDATIONS AND CONCLUSION

This chapter present the summary of findings, conclusion and recommendations.

#### **5.1 Summary of Findings**

This study examined Committee System and Legislative Effectiveness in the Nigeria Senate with particular reference to the Public Accounts Committee of the 7<sup>th</sup> Senate covering the period between 2011 and 2015. Related literatures were reviewed. The methodology used for the study included content analysis, administration of questionnaire and interview. Specifically, the study examined the activities of the Committee based on some activity variables such as: Non-submission of Audited Accounts; Revenue Generation and Remittance, Special Accounts; Project Monitoring; Conferences and Workshop; Meetings and Public Hearing; Bills Sponsorship; and Queries. The study also examined some challenges SPAC was likely to be confronted with through administration of questionnaires and interviews.

From the documentary and record evidences on the performance of the 7<sup>th</sup> SPAC within the period 2011-2015, it was found out that the Committee had performed relatively well when it came to their duties on Meetings/Public Hearings, ensuring compliance by MDAs on Submission of Audited Account, ensuring compliance by MDAs on Revenue Generation and Statutory Remittances, investigation of Special Accounts referred to it, sponsoring of relevant Bills that would enhance the performance of the Committee and Capacity Building of its Members and Staff. To this extent, the 7<sup>th</sup> SPAC could be said to have contributed impressively to the general legislative process during the study period. This partly addressed the first objective on the role of SPAC in effective legislation during the period. However, records available showed that serious

lapse existed in the 7<sup>th</sup> SPAC's handling of other general queries from the MDAs especially in the non-availability of annual actions plans to measure their effectiveness with respect to how many queries were handled against what action plan. Thus, despite the fact that they handled many general queries during the reporting period the fact remained that there were no specific annual action plans by which to measure the effectiveness of the performance. This made it difficult to gage their effectiveness on such general queries. To that extent, the role of 7<sup>th</sup> SPAC on legislative effectiveness in handling general queries could not be easily determined.

On the investigation carried out on challenges or constraints that the SPAC face in the discharge of its work, the following were revealed: First, that SPAC suffered from delays in its receipt of Auditor-General's annual report, as well as responses from MDAs. Second, SPAC had a challenge of working majorly on backlog of queries from preceding SPAC rather than current queries. For instance, general queries of 2008 were the ones addressed during the 7<sup>th</sup> SPAC. Third, investigation revealed that SPAC was not making adequate follow –up on decisions made on MDAs. The above identified 3 challenges confirmed that 7<sup>th</sup> SPAC did not worked without serious challenges. This therefore addressed the second objective which sought to know what challenges the 7<sup>th</sup> SPAC might have faced.

## **5.2 Recommendations**

The study empirical results revealed possible ways to improve SPAC Legislative effectiveness. The study significantly established that proper record keeping, enhancing oversighting, improve communication and staff retraining would improve SPAC performance. Also, punitive measures should be taken against disobedient MDAs who always fail to respond to audit queries or refused

to submit reports on time. Therefore, in line with the findings of the study, the following are being recommended:

- In view of the enormity of work in the Committee which resulted in backlog of work from preceding SPAC, there is the utmost need to expand the membership of the Committee in a way that subcommittees could be created to handle different cases. If this is done, not only will the backlog be cleared but going forward the Committee will find its job more seamless.
- There is need to have an implementable annual action plan for the Committee's activities to be able to measure their performance and effectiveness and to track backlog of activities for posterity and future reference. This can be achieved if the Committee is able to set targets and standards for its activities at the beginning of legislative year. Similarly, at the end of every legislative year it should produce an annual report with information on the committee's accomplishments and vis - a-vis set objectives.
- There is need for proper synergy between the work of the Auditor-General's Office and SPAC to address the issue of timeliness both in the submission and consideration of MDAs' queries. This is necessary to ensure that observed lapses that require urgent attention by SPAC are not left unattended to at the appropriate time.
- Erring MDAs that fail to submit their Audited Accounts to the Office of the Auditor-General must face sanctions accordingly.
- The assent by Mr. President of the recently passed Audit Bill will go a long way in enabling the Office of the Auditor-General for the Federation to have additional powers

to carry out their audit functions effectively. The Office of the Auditor - General must have appropriate legal protections conferred on them to enable them to carry out their duties. The Senate also need to have a review of the Legal Framework that empowers the committee to be able to carry out its functions effectively.

- There is need for proper record keeping to enhance information management of the Committee. This might require sending staff for training on record keeping and information management.

## **5.2 Conclusion**

Although, the study presented difficult challenges in accessing records, it has generally revealed that the 7<sup>th</sup> SPAC had been very effective where it attended to issues of great concern received from Auditor-General's Office. However, on other general queries it was difficult to measure the effectiveness of the committee as there were no annual action plans against which to measure the committee's performance, especially in speed of action.

It is also worthy of note that some propositions regarding challenges the SPAC could face were made, and based on which questionnaires and interviews were made on targeted respondents. The suggested challenges received affirmative remarks from responses received. Appropriate way-out on the observed challenges were made in the section on recommendations.

Therefore, the contribution of the 7<sup>th</sup> SPAC to Legislative Effectiveness could be said to be partly successful and partly challenging.

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## APPENDIX I

### **QUESTIONNAIRE ON CHALLENGES FACING THE COMMITTEE SYSTEM AND HINDERING THE LEGISLATIVE EFFECTIVENESS: AN ASSESSMENT OF THE PUBLIC ACCOUNTS COMMITTEE OF THE 7<sup>TH</sup> SENATE.**

Dear Respondent,

This questionnaire is designed for the assessment of the challenges facing Public Accounts Committee of the 7<sup>th</sup> Senate. I am a research student of the National Institute for Legislative and Democratic Studies (NILDS), pursuing a Master Degree in Parliamentary Administration. Please give your opinion by ticking any of the opinions that best represent your view on the Effectiveness of the Public Accounts Committee of the Senate. The researcher depends on your honest views which will be used only for the purpose of this research work. The questionnaire is subdivided into two sections. Please read the instructions before completing each section.

Yours sincerely

Pindar Dauda

#### **Demography**

1. Sex a) Male            b) Female
2. Department .....
3. Present Highest Qualification    a) SSCE    b) OND/NCE    c) HND/BSc    d) Higher Degree
4. Years of experience            a) 1-4 years    b) 5-8 years    c) above 8 years

Base on your experience to what extent do you consider the following as likely challenges faced by the Public Account Committee of the 7<sup>th</sup> Senate.



S/N	Variables	Response	Response
1.	Submission of Auditor-General's report to SPAC Committee for Legislative Actions.	Timely	Delayed
2.	Response of MDAs to Audit Queries	Timely	Delayed
3.	Capacity Development of Committee Members and SPAC Staff	Adequate	Not Adequate
4.	Adequacy of Legal Framework	Adequate	Not Adequate
5.	Volumes of work/ Inherited backlog of queries from succeeding SPAC	High	Low
6.	Adequate follow up by the SPAC Committee to the MDAs on Implementation.	Satisfactory	Not Satisfactory
7	Good Record Keeping	Adequate	Not Adequate

8. What are the other challenges you consider facing the Committee System and hindering Legislative Effectiveness with emphasis to Public Accounts Committee of the Senate?

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9. What are the other ways to improve the effectiveness of Public Accounts Committee of the Senate?

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## APPENDIX II

### **INTERVIEW CONDUCTED ON THE CHALLENGES FACING THE PERFORMANCE OF THE PUBLIC ACCOUNTS COMMITTEE OF THE 7<sup>TH</sup> SENATE**

The following five (5) structured questions were asked to respondents during the interview sessions:

1. Consideration of Audit Queries as received from the Auditor-General's Office is one of the functions of SPAC, as a staff of SPAC what will you say about frequency of submission of Auditor-General's report to SPAC?
2. Capacity building of staff and Members of any committee of the Senate is crucial to their effective performance, will you say that the trainings offered to Members as well as staff is sufficient to produce the right skills and competence for the job of the committee?
3. There is the thinking that the workload of the committee is too much for an effective discharge of services, what is our opinion on this?
4. How regular is the attendance of the SPAC Members to their schedule?
5. What in your opinion can be done to enhance the performance of the Committee?