

Public Accounts Committee and Oversight Function in Nigeria: A Tower Built on Sinking Sand

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Abstract

Public Accounts Committee of the National Assembly (PAC) is one of the highly empowered committees established by the standing orders of both houses to examine federal government (FGN) accounts showing the appropriation of the sums granted to meet the public expenditure and the Auditor's report thereon. This study was carried out to probe the effectiveness of the Committee's oversight function on audited reports of FGN to address the significant financial indiscipline and wastages of national resources in Nigeria public sector. The population of the study consists of 496 members of National Assembly, 29 Ministries and 5 Commissions. The sample size is made up of 150 staff selected at random. Structured questionnaire was used to elicit response and Z-test confirmed the hypothesis. The result reveals that PAC has not effectively exercise her oversight function due to late submission of audited reports by Auditor General of the Federation, weak regulatory framework and poor committee members' qualification and experience. The study recommended that: PAC members' appointment should be based on professional competence and cognate experience, regulatory framework should be overhauled and time frame for submission of financial and audited reports and PAC examination should be strictly in line with the 1999 constitution with punishment awarded for non-compliance.

Keywords: national assembly, auditor general's report, government financial statements, public accounts, oversight function

1. Introduction

The expenditure of the FGN is based on Appropriation Act passed by the National Assembly and approved by the President. At the end of the year, the Accountant General of the Federation (AGF) prepares government financial statements which are submitted to the Auditor General of the Federation (AG) for audit in accordance with the law. The AG reports within a stipulated timeframe are laid before the legislature as promptly and accurately as possible. In a country like Nigeria where corruption has eaten deep into the fabric of all aspect of national life (TICI, 2002), auditor's report has always revealed lots of anomalies to be addressed (Aruwa, 2002). According to Uremadu (2004 as cited in Okpala, 2012a), Federal Government of Nigeria public procurement revealed that Nigeria lost several hundred billions of Naira over the last few decades due of flagrant abuse of procedures, lack of transparency and merit in the award of contracts in the public sector. The questions which befuddle the mind of Nigerians are (i) has PAC effectively resolved these issues through their oversight function? (ii) why has the country lost so much money through corruption, mismanagement and abuse of procedures? And (iii) why is there no transparency and accountability among bureaucrats in spite of all regulatory and legal apparatus at the disposal of National Assembly? The above debateable questions have remained unanswered for ages but all fingers are pointing towards weakness in PAC oversight function. The problem statement of this research paper is based on the perceived weakness of PAC oversight functions. Financial accountability is exercised through the report of the Auditor-General (AG) to PAC. In USA and UK, lessons learnt from such reports are meant to guide future actions and safeguard public interest but in Nigeria, reverse is the case (Chukwunedu & Okafor, 2011). This laxity has resulted in geometric increase in the level of corruption in all facets of public sector, huge wastage of national resources and economic infrastructure decay within the economy (Okpala, 2012b). The main objective of this paper is to investigate the effectiveness of PAC's oversight function on audited report of the Federal Government of Nigeria. The study also examined the following subsidiary objectives: AGF reports and the role of Auditor General of the Federation. The research

question on which attempt is made to address is to what extent has PAC effectively exercise its oversight function on audited financial statements to curb financial indiscipline in Nigeria public sector? The hypothesis of the study (H0) assumed that PAC oversight function has not led to financial discipline and prudent management of public resources in Nigeria.

2. Review of Related Literature

The National Assembly of the Federal Republic of Nigeria is bicameral legislature established under section 4 of the Nigeria 1999 Constitution. It consists of 496 members (136 Senators and a 360-member House of Representative). The body which is modelled after the Federal Congress of the United States of America is hypothetically meant to guarantee equal representation of the Nigeria States irrespective of size in the Senate and a proportional representation of population in the House of Assembly. S.4 (1) of the Constitution vested the legislative power on National Assembly which includes examination of budget proposal and passing appropriation act as well as considering the auditors reports of the preceding financial year. These are accomplished through various committees, one of which is the Public Accounts Committee (PAC). Several empirical studies have concluded that the legislature's activities on government budget covers from its birth to death making them responsible for the country's success or failure in public finance (Okpala, 2012a).

2.1 Public Accounts Committee

The duty of PAC of both chambers is to examine the accounts showing the appropriation of the sums granted by the National Assembly to meet the public expenditure together with the Auditor's report thereon. Basically each house established it own PAC but performs the same function and are meant to double check and lay emphasis on fiscal accountability of public funds (NASS, 2012).

- Senate PAC: The Order XIII Rule 97(5) of the Senate Standing Orders 2007 as amended states that there shall be a Committee to be known as Public Accounts Committee appointed at the commencement of the life of the Senate. The jurisdiction of the committee shall include: (a) to examine the accounts showing the appropriation of the sums granted by the Senate 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 to sit notwithstanding the adjournment of the Senate; (b) 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; (c) the Committee shall have power to enquire the report of the Auditor-General of 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.
- House of Representative PAC: Order XVII Rule A.6. (1) Of the House Standing Orders states that there shall be a Committee to be known as the Public Accounts Committee consisting of not more than 40 members appointed at the commencement of the life of the House. (2) The Committee's jurisdiction shall include: (a) to examine the accounts showing the appropriation of the sums granted by the House to meet the Public expenditure, together with the auditor's reports thereon. (b) Have power to summon persons, summon papers and records, and report its findings and recommendations to the House from time to time. (3) The Auditor-General shall bring to the attention of the Committee any pre-payment audit queries raised by the Internal Auditors of a Ministry, Department or Agency but over ruled by the Chief Executive. (4) The Public Accounts Committee shall have the power to examine any accounts or reports of statutory corporations and Board after they shall have been laid on the Table of the House and to report thereon from time to time to the House.

2.2 Accountant General's Financial Statements

The Accountant-General of the Federation as the chief financial officer of the state, prepares the financial statements of government which is under the cash basis presently with a lots of shortcomings, though Nigeria is preparing to adopt the International Public Sector Accounting Standards (IPSAS) to enable transition into accrual accounting model for proper accounting and decision-making (Irvine 2011). Other challenges includes (i) the accounting legal instruments such as the 1999 Constitution, Finance (Control and Management) Act 1958, Audit Ordinance No. 28, 1956, Annual Appropriation and Supplementary Appropriation Acts and Treasury circulars need a complete overhaul (Okaro, 2004). (ii) inadequate professional staff in the AGF office is a huge setback. Olowo-Okere (2005) stated that in Nigerian public sector, many government accountants neither have accounting education nor certification. The consequence of dearth of professional accountants in the public

sectors, means that unqualified personnel are in-charge of important and sensitive accounting positions (Oshisami, 1992). (iii) the problem of late conclusion of the annual financial statements by the Accountant-General which may be due to manpower issue (Okaro, 2004). Gary (1992) observed that various persons, who have written on the subject of Federal Government financial reporting, have termed it “antiquated, fragmented, incomplete, unreliable and lacking timeliness”. Gary further argued that the Federal Government Financial reporting is disgraceful especially in consideration of its statutory background with regards to the adequacy of the information content and the extent to which it satisfies public accountability criteria. Senator Ahmad Lawan the Chairman of Senate Public Accounts Committee since 2007 is now championing two bills in the Senate to empower the Office of the Accountant General for the Federation to politically and financially perform its functions efficiently (Ahmed & Wakili, 2012).

2.3 The Role Auditor-General

In line with Section 85(2) of the 1999 constitution, the AG is empowered to conduct audit tests on all aspect of the accounts submitted by AGF which include: all offices, government business units and courts. Subsection 5 states that, the Auditor General shall within 90 days of receipt of AGF financial statements, lay audited reports before the legislature who will consider them together with all queries raised through its committee (PAC) responsible for public accounts (Aruwa, 2009). The report should be submitted promptly and accurately to enable PAC ascertain how the programmes, functions and activities of the government are being conducted and entrenched accountability (Anyafu, 1994). The AG has always been constrained in the discharge of his responsibilities. Okaro (2004) noted that one of the problems which the Auditor-General has been contending with is the issue of the late submission of the annual financial statements by the Accountant-General. Though the 1999 constitution stipulates that the financial statements should be submitted by the AGF to the Auditor-General within 7 months after the end of the financial year, this provision has been grossly violated due to poor quality of accounting system and personnel (Oshisami, 1992). The AG is also constrained by law to carry out test in certain area of government accounts such as the security vote of the president. This then means that all aspect of fund appropriated are not audited which agrees with Gary’s comment that the financial reports are “fragmented, incomplete and unreliable” (Gary 1992).

2.4 Public Accounts Committee’s Oversight Function

The power of enforcing the AG’S report is vested in the National Assembly through PAC. Recently some of the audit findings includes: Over-invoicing, non-retirement of cash advances, lack of internal audit inspection, payment for jobs not done, double-debiting, contract inflation, lack of supporting documents to back up various purchases, shameless violation of financial regulations, and release of money without the approving authority’s involvement (Emenyonu, 2007). All these are disclosed in various AG’s reports but without appropriate action and if there is any, at least not known to the public (Okpala, 2012b). This practice of not resolving issues by PAC is against accountability and shows the existence of weak accounting infrastructure (regulations and oversight) in Nigeria. PAC responsibility of examining the public accounts on the basis of the observations raised in the Auditor-General’s report and ensuring that all issues highlighted therein are properly addressed has to best knowledge of Nigerians been neglected for many years. Its duty of acting as a mediator between the Accountant-General and the Auditor-General is also of no consequence. Ogbanu (1991) noted that PAC can enhance judiciousness in the disbursement of public funds by the public servants which will result in financial savings that can be channelled to the provision of amenities to improve the standard of living of Nigerians but have not been able to discharge its duties as expected (Okpala, 2012b). Many studies have identified a number of reasons for PAC non-performance (poor performance is an understatement) and they are associated with accounting infrastructure. Oshisami (1992), Ogbanu (1999), Obazele (2000), Okaro (2004) agree that the following are the major reasons for the non performance of the PAC: (i) Lateness in submission of reports of the Auditor-General. This has affected PAC findings as there is no time to effectively investigate and contribute towards resolving the issues raised (Chukwunedu & Okafor, 2011). (ii) Inability of some ministries and departments to respond to audit queries due to a total breakdown of the system of accountability and internal control measures in the public sector (Randle, 2003). (iii) Absence of personnel with required skills, knowledge and experience in financial matters as there is no established laws and guidelines on appointment of members. This is shown on table 1.

Table 1. Category of PAC members by qualification as at December 2012

S/N	Category	No. of Staff PAC- Senate	No. of Staff PAC- HOR	Remarks
i	Accountants	1	11	Out of 11 Accountants in the House of Representative, only 3 are professionally certified representing 8% while that of the Senate is only 1 representing 12.5%. Both houses have 4 professional Accountants representing 9% of the Total(NASS, 2012
ii	Economists	1	1	
	Statisticians/CS	Nil	Nil	
iv	Others	6	24	
	Total	8	36	

Source: Field survey (December, 2012).

From table 1 above it means that PAC may have enough members but absolutely not enough professional with experience. This will deficiently have some significant consequences on PAC shameful service delivery to Nigerian. PAC membership is a reflection of federal character instead of professionalism. This is a major cog on the wheel of the so much empowered oversight institution that has become a toothless bulldog. Lack of PAC effectiveness has given birth to corruption in diverse forms, clientelism and capture. This is manifested in celebrated suspected cases such as the \$15b dollars power project during President Obansajo's regime without any mega walt increase distributed to users, the Oil windfall of \$12b dollars during President Babamgida's regime that was never traced to any account, N=300m contract scam of Lagos – Benin Road without road, the World Bank waters project in which billion of Naira contracts were awarded yet Nigerians lack clean water, also the N=3 trillion petroleum subsidy scam in which all stakeholders are unable to account for till this very moment, The very recent issues includes: the messy probe panel bribery scandal, Security and Exchange Commission fund mismanagement scandals , various pension fund diversions and revelation of various probe panels. In these suspected cases, there are neither prosecutors nor any offenders except for few persons who have no godfathers in high places. Today, even those whose names were mentioned move about as if nothing took place. The Public Accounts Committee in UK and USA has performed well and recently it was reported that Welsh PAC guaranteed proper accounting by thorough scrutiny given to the government expenditure between 2007 and 2011. The Committee made specific inquiries into issues of interest arising from audited financial reports and findings were reported and recommendations made to the appropriated authorities (Ahmed & Wakili, 2012). Why is Nigeria PAC different?

3. Methodology

The population of the study consists of 496 members of National Assembly, 29 Ministries and 5 Commissions. The sample size is made up of 150 staff selected at random. Structured questionnaire was used to elicit response and 128 valid data was analyzed. The sample frame and size is shown on table 2 below:

Table 2. Sample source list

S/N	Category	No.	Sample frame definitions
i	PAC Members (Both Houses)	44	The 44 members are made up 36
ii	Senate President, Speaker of the House and Deputies	4	Representatives and 8 senators
iii	Director of (Finance) and Director of (Audit) of 29 ministries and 5 Commissions Except Ministry of Finance.	68	2 top echelons from each establishment
iv	34 Top management staff from Ministry of Finance (Budget office &AGF and Auditor General of the Federation Office)	34	Purposively selected based on researcher's experience
	Total	150	

Source: Field work (December, 2012).

The instrument consisted of an 8-term survey questionnaire with a-5 Likert scale response options. Very Relevant (4), Relevant (3), No Effect (2) Irrelevant (1), and Very Irrelevant (0) In order to convert the ordinal scale to Interval Scale, weights were assigned to each point in the 5-point Scale. 128 valid responses were returned as follows: National assembly (40), Directors (Finance and Director Departments) of 34 ministries and commissions, (61) and Ministry of finance (27).The probability is 0.05 that a true null hypothesis will be rejected. The Z distribution designated as 'Z' was used as the parametric test statistic represented by the formula:

$Z = \frac{X_1 - X_2}{\sqrt{[S_1 + S_2 / n_1 + n_2]}}$. Where X_1 = mean of the first sample or group; X_2 = mean of the second sample or group; S_1 = variance or standard deviation of the first sample or group; S_2 = variance or standard deviation of the second sample or group; n_1 = number of the observation or sample size of the first sample; n_2 = number of the observation or sample size of the second sample. The decision rule is (i) Reject H_0 if Z calculated > Z critical value (ii) Otherwise do not reject.

4. Test of Statistical Hypothesis

Table 2 (Hypothesis 1)

H_0 : PAC oversight function has not led to financial discipline and prudent management of public resources in Nigeria.

H_1 : PAC oversight function has led to financial discipline and prudent management of public resources in Nigeria.

Table 3. Summary of hypothesis test results

Questions	Hypotheses	X	SD	n	df	SE	Cal. Z Value	Crit. Z Value	Remark
1	1	3.61	0.599	128					Reject Null
2		3.48	0.875	128	268	107	12.15	± 1.96	Hypothesis

Source: Field work (December, 2012).

Interpretation key: X = means, SD = Standard deviations, n = number of the observations, SE = Standard errors, df = degree of freedom.

Decision: Since the Z calculated value of 12.15 > the Z critical value of ± 1.96 , we reject the null hypothesis (H_0) and accept alternate hypothesis (H_1). PAC oversight function has not led to significant financial discipline and prudent management of Nigeria public resources. This relationship is proved by 95/84 resenting 73%.

5. Summary of Findings

The study revealed the following: (i) that there is weak accountability in the Nigerian public sector due to poor accountability infrastructure. (ii) PAC does not have enough professional Accountants to deal with technical accounting and audit issues in a complex economy such as Nigeria. (iii) The ineffectiveness of PAC has supported mismanagement of Public funds in Nigeria. (iv) Appointment of members into PAC to great extent is a reflection of federal character at the expense of services to the nation. (v) Ministries and commission do not respond to audit queries and no measure is taken to address the issue due weak regulatory framework. (vi) The AG of the federation scope of work is limited by the constitution such that his test is not meant to cover the security votes of both the president and governors. (vii) The Accountant general of the federation reports to auditor general and then National Assembly are in a chain of lateness on a cyclical basis. This has resulted in producing useless reports every year. The effect of the above includes wastages, fragrant abuse of procedure, and corruption in Nigeria public sector and economic underdevelopment.

6. Concluding Remarks and Recommendations

National Budgetary control responsibility primarily lies with National Assembly. This is done through appropriation during planning and approval stage, overseeing the progress of implementation and considering the audited reports. These are concluded through various committees. Based on the findings above, it is obvious the oversight function of PAC is unproductive and this is considered a cog in the wheel our national economic development. The study hereby recommends as follows: (i) PAC membership appointment should be based on professionalism and cognate experience. (ii) Where National Assembly do not have enough resources, competent and experienced professionals should be drawn from the public on the recommendation of their respective professional bodies (ICAN, ANAN etc) to vet the account and only make recommendation to the house for appropriate action. (iii) There should be a reorientation of PAC members on the importance of financial control issues. (iv) Legislature should be reorganized to be proactive. (v) Regulatory framework should not only exist on paper but must be made operational. (vi) The provision of 1999 constitution for submission of financial statements, audited reports and review by PAC should be strictly adhered to with punishment awarded for non-compliance. (vii) Alternatively, The National Assembly should amend the provision of the 1999

constitution to reduce the period of submission of financial statements by the AGF to 4 months after the end of the year to give enough time for auditing and PAC considerations. (viii) National Assembly should engage professional financial consultants to organise training for members of PAC at a regular interval.

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Appendix 1

Table 1. Summary of responses on key issue linking the relationship between PAC and financial discipline and wastages in national resources management

Options	Level of PAC 's Effectiveness and Prudency in Management of Public Resources					Total
	High (4)	Medium (3)	Low (2)	No Influence (1)	No Opinion (0)	
Question 1	95	20	10	2	1	128
Question 2	84	29	9	4	2	128

Source: Field work (December, 2012).

Question 1 & 2 of questionnaire administered: Q1: PAC has not effectively discharge its oversight function due to technicality of financial statements and Q2: The ineffectiveness of PAC has led to wastages in the system resulting in corruption and underdevelopment, unemployment and poverty in the country.

Table 2. Computation of means for respondents on question 1 & 2

Options	Point (x)	Question 1		Question 2	
		Resp. (f)	Fx	Resp. (f)	Fx
H	4	95	380	84	336
M	3	20	60	29	87
L	2	10	20	09	18
NI	1	02	02	04	04
NO	0	01	00	02	00
Σ		128	462	128	445
Mean X		$X_1 = \Sigma fx = 462/128 = 3.61$		$X_2 = \Sigma fx = 247/100 = 3.48$	

Source: Field work (December, 2012).

Table 3. Computation of standard deviations for respondents on question 1 & 2

Point (x)	Question 1				Resp. (f)	Question 2		
	Resp. (f)	$X - X_1 = X_{v1}$	$F(X_v)$	$F(X_v)^2$		$X - X_2 = X_{v2}$	$F(X_v)$	$F(X_v)^2$
4	95	0.39	95(0.65)	25.69	84	0.52	84(.52)	22.71
3	20	-0.61	20(-0.35)	4.61	29	-0.48	29(-0.48)	6.68
2	10	-1.61	10(-1.35)	21.90	09	-1.48	09(-1.48)	19.71
1	02	-2.61	02(-2.35)	12.30	04	-2.48	04(-2.48)	42.60
0	01	-3.61	01(-3.35)	12.11	02	-3.48	02(-3.48)	24.22
Σ	128			76.61	128			97.93
SD		$S_1 = \Sigma f(x_1)^2/N - 1 = 76.61/128 - 1 = 0.599$				$S_2 = \Sigma f(x_2)^2/N - 1 = 97.93/128 - 1 = 0.765$		
		$SD_1 = \sqrt{S_1} = \sqrt{0.679} = 0.824$				$SD_2 = \sqrt{S_2} = \sqrt{0.679} = 0.824$		

Source: Field work (December, 2012).

Computation of Z Value ($Z = \frac{X_1 - X_2}{\sqrt{[S_1 + S_2/n_1 + n_2]}}$)

The data for the computation of Z Value are: $X_1 = 3.61$; $X_2 = 3.48$; $SD_1 = 0.774$; $SD_2 = 0.875$; $N_1 = 128$; $N_2 = 128$

$$Z = \frac{X_1 - X_2}{\sqrt{[S_1 + S_2/n_1 + n_2]}} = \frac{3.61 - 3.48}{\sqrt{0.774^2 + 0.875^2}}$$

$$n_1 + n_2 = 128 + 128 = 256 \quad 0.13 / \sqrt{0.0047 + 0.0060} = 0.13 / \sqrt{0.0107} = 0.13 / 0.1034 = 1.25$$

Using the degree of freedom $df = 255$, and 5% of probability Z – calculated is equal to $Z_{255}(0.05) = \pm 1.96$ since this is a two tailed test and we are not concerned with the direction of variance.

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