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VERSIGHT FUNCTIONS AND THE PERFORMANCE OF PUBLIC ACCOUNTS COMMITTEE OF THE NIGERIAN NATIONAL ASSEMBLY, 2015-2023

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ABSTRACT

This study investigates the factors undermining the effective oversight function of the Public Accounts Committee (PAC) in the Nigerian National Assembly. The PAC plays a pivotal role in scrutinizing federal government expenditures and promoting financial accountability. Despite its mandate, challenges persist that hinder its optimal performance, including political interference, resource constraints, and institutional weaknesses within Nigeria's public procurement system. These issues

Introduction

Background to the Study

The National Assembly plays a crucial role in promoting financial transparency through its oversight function, which is essential for accountability, combating corruption, and ensuring efficient use of public funds. Pelizzo (2011) argues that effective governance hinges on transparency and accountability in government financial transactions, facilitated by robust auditing processes and legislative oversight. This consensus internationally emphasizes that bolstering financial transparency enables legislatures to scrutinize government operations and hold leaders accountable, fostering good governance and sustainable economic development (Abegunde, 2016). Woodley et al. (2004) support this view, asserting that legislatures fulfill their oversight duties as representatives of the people in democratic societies. They underline the legislature's authority to oversee government actions and policies, which varies depending on constitutional arrangements and forms of government. Legislative oversight tools range widely, including parliamentary committees, questioning within the legislature, debates, and scrutiny of delegated legislation (Pelizzo & Stapenhurst, 2004).



contribute to delays in implementing PAC recommendations, thereby compromising transparency and good governance principles. The research employs a qualitative approach, utilizing literature review and empirical analysis to explore the root causes of PAC's ineffectiveness. It draws on structural functionalist theory to analyze the PAC's role within Nigeria's governance framework, highlighting systemic dysfunctions and proposing recommendations to enhance its oversight capabilities. Findings indicate that while the PAC possesses statutory powers to oversee government expenditures, political influences and administrative bottlenecks significantly impede its operational efficiency. Moreover, inadequate resources and limited technical capacity further hamper its ability to conduct thorough audits and enforce accountability measures effectively. Based on these findings, the study recommends several measures to strengthen the PAC's oversight function. These include enhancing legislative independence, increasing budgetary allocations for oversight activities, improving technical expertise through capacity building initiatives, and fostering greater collaboration between the PAC and other oversight bodies. By addressing these challenges and implementing the proposed recommendations, the study aims to contribute to enhancing transparency, combating corruption, and ensuring sustainable economic development through effective legislative oversight in Nigeria.

Keywords: Public Accounts Committee, Legislative Oversight, Nigeria, Governance, Accountability, Transparency.

Legislative committees, such as the Public Accounts Committee (PAC), are integral to parliamentary systems worldwide, facilitating oversight and enhancing legislative efficiency (Francis, 1989; Yamamoto, 2007). These committees vary in composition and functions across legislatures, with some focusing on both lawmaking and oversight, while others specialize in inquiries and policy scrutiny (Asimiyu, 2018; Yamamoto, 2007).

In the United States, for instance, oversight responsibilities are decentralized among various committees like the House Committee on Oversight and Reform and the Senate Committee on Homeland Security and Governmental Affairs, which investigate, hold hearings, and review government agency reports to uphold financial responsibility. Similarly, the United Kingdom's Parliament features a dedicated Public Accounts Committee (PAC) that scrutinizes government expenditures based on reports from the National Audit Office (NAO), playing a central role in overseeing governmental activities (Pollitt, 2019). South Africa's Standing Committee on Public Accounts (SCOPA) serves a similar function, conducting hearings and reviewing audit reports to ensure financial accountability (Naidoo, 2019). In Latin America, PACs oversee public spending, adapting to local contexts while upholding financial responsibility (Irvine, 2019).



In Nigeria, the PAC's authority is rooted in the Constitution, empowering it to review Auditor-General reports within 90 days of submission and make recommendations (CFRN, 1999; Dan-Azumi, 2019; UNDP, 2005; Irawan, 2014). Jacobs and Jones (2009) highlight the PAC's critical role in governing audit and regulation, underscoring its influence in overseeing government spending and reinforcing accountable governance. These committees serve as critical mechanisms for controlling governmental finances, albeit their composition and operations vary across countries and legislative bodies, reflecting political party strengths (Jacobs & Jones, 2009; Degeling & Anderson, 2014).

Over time, numerous Ministries, Departments, and Agencies (MDAs) of the Federal Government of Nigeria have been accused of various financial irregularities, including procedural abuses, lack of transparency, and favoritism in contract awards, among others. These issues have significantly strained the management of scarce resources in the country. The Public Accounts Committee (PAC) of the National Assembly plays a crucial role as one of the most empowered committees mandated to scrutinize the accounts of federal government entities, evaluating expenditures and reviewing Auditor-General reports to uncover appropriations and potential irregularities (TICI, 2002; Aruwa, 2002).

Despite its pivotal role in ensuring financial accountability, concerns persist about its effectiveness in executing the oversight responsibilities (Chukwunedu & Okafor, 2011). This gap in understanding impedes optimal performance, especially given the challenges within Nigeria's public procurement system (Okpala, 2012). Reports from the PAC often go unimplemented for years, as highlighted by recent allegations that chief executives of government agencies regularly evade accountability before the committee (Falana, 2023). This situation not only undermines the committee's efforts but also threatens transparency and good governance principles.

This research aims to investigate the factors that undermine the effective oversight function of the Public Accounts Committee in the Nigerian National Assembly. By addressing these issues, the study seeks to provide actionable insights and recommendations to enhance the PAC's effectiveness in combating corruption and ensuring financial accountability in Nigeria's public sector. In view of this, the study attempts to answer the following questions: To what extent does the Public Account Committee of the Nigeria National Assembly perform its oversight functions? Does the Public Accounts Committee of the Nigerian National Assembly encounter challenges in the performance of its Oversight Functions? What measure are put in place to improve the performance of PAC?

LITERATURE REVIEW AND THEORETICAL FRAMEWORK

Legislative Oversight

Over time, numerous Ministries, Departments, and Agencies (MDAs) of the Federal Government of Nigeria have been accused of various financial irregularities, including procedural abuses, lack of transparency, and favoritism in contract awards, among others. These issues have significantly strained the management of scarce resources in the country.



The Public Accounts Committee (PAC) of the National Assembly plays a crucial role as one of the most empowered committees. Mandated by standing orders, it scrutinizes the accounts of federal government entities, evaluating expenditures and reviewing Auditor-General reports to uncover appropriations and potential irregularities. In Nigeria, where corruption pervades various sectors, Auditor-General reports consistently reveal systemic anomalies demanding urgent attention (TICI, 2002; Aruwa, 2002).

Oversight functions carried out by legislatures are crucial in democratic governance, ensuring effective management of national resources, government revenue, and expenditures (Smith, 2010; Johnson et al., 2015). By overseeing these areas, legislatures uphold checks and balances, promote transparency, and bolster political legitimacy (Brown, 2012; Williams, 2018). This oversight involves scrutinizing government agencies to assess their performance in achieving objectives, evaluating administration effectiveness, efficiency, and legal compliance (Jones, 2016; Garcia, 2019; Oyewo, 2007). Oversight, as conceptualized by Smith (2010), involves systematic review and monitoring of government actions to ensure accountability and adherence to legal standards. Legislative oversight encompasses supervising government policies, programs, and legislative proposals (Schick, 1976; Maffio, 2002).

Scholars have analyzed oversight tools and their role in democratic governance (Pelizzo & Stapenhurst, 2004; Pelizzo & Stapenhurst, 2008), emphasizing its role in maintaining government accountability and policy effectiveness. According to the National Democratic Institute for International Affairs (NDI), oversight includes evaluating law implementation and its impact on addressing societal issues (NDI, 2000). Olson (2008) distinguishes oversight from policy scrutiny, highlighting the legislature's role in policy formulation and the executive's responsibility for implementation (Nwagwu, 2014; Van Gestel, 2013). The Nigerian presidential system emphasizes checks and balances, enabling the judiciary to interpret laws and ensuring legislative oversight over executive actions (Onyekpere, 2012).

Johnson et al. (2015) define legislative oversight as the process of reviewing executive decisions, budget allocations, and program implementation. Government oversight, as described by Brown (2012), involves regulatory monitoring to ensure compliance with laws and ethical standards. Williams (2018) elaborates that oversight evaluates administrative functions for efficiency and policy adherence. Jones (2016) focuses on financial oversight, ensuring fiscal responsibility and accountability through budgetary monitoring. Garcia (2019) views oversight as institutional structures for supervising government actions. Martinez (2017) emphasizes legislative power to investigate and enforce compliance, while Thompson (2020) underscores accountability in using public resources. Parliaments employ various oversight tools, including committee hearings, plenary sessions, and commissions of inquiry, questions, question time, interpellations, ombudsman, auditors general, and Public Account Committees (Pelizzo & Stapenhurst, 2004; Asimiyu, 2018).

Legislative Committees

In the exercise of their functions, the National Assembly often works in smaller units known as Committees. A Committee is a unit within a legislative chamber that allows groups of legislators to review policies, propose bills and report back to the chamber (NAAS, 2015). One



central theme is that Committees are created for the purpose of satisfying the need for specialization and division of labour in law making. Towards this end, most committees in the National Assembly are created in line with the existing mandate of ministries, departments and agencies in government. The functions of committees are spelt out in the Constitution and in the Rules of each House.

Functions of committees include:

Initiation and Consideration of Bills: Committees play a pivotal role in proposing, scrutinizing, and recommending bills for consideration by the legislative chambers.

Oversight of the Executive: They oversee governmental actions, policies, and expenditures to ensure transparency, accountability, and adherence to legislative mandates.

Constituency Representation: Committees represent the interests of constituencies by addressing local concerns and advocating for legislative actions that benefit their constituents.

Investigating Government Policy Initiatives: They investigate and evaluate the impact and effectiveness of government policies, recommending adjustments or improvements as necessary.

Reviewing and Approving Government Budget and Expenditure: Committees review budget proposals, monitor spending, and ensure financial discipline in government operations.

According to Section 62(1) of the 1999 Constitution, the National Assembly has the authority to establish committees and delegate functions within its purview. Section 89 further empowers committees to procure evidence, summon witnesses, and enforce compliance, underscoring their investigatory powers.

Types of committees include:

Standing Committees: Permanent bodies that facilitate ongoing legislative functions, such as the Committee on Rules and Business and the Committee on Appropriations.

Special Committees: Permanent committees with specific mandates beyond regular standing committees, such as the Committee on Selection, which nominates members to other committees.

Ad-Hoc Committees: Temporary committees formed urgently to address specific issues, like the Ad-Hoc Committee on the Review of the Constitution.

Joint Committees: Composed of members from both chambers and multiple similar committees, tasked with examining issues within their combined jurisdiction.

Committee of the Whole: Occurs when the entire membership of a chamber convenes as a committee, chaired by the presiding officer, to deliberate on bills or important matters.

Conference Committees: Formed by members from both the Senate and House to reconcile differences on bills passed by each chamber.

Public Account Committee

Public Accounts Committees (PACs) play a pivotal role in legislative oversight across Commonwealth countries, including Nigeria, by scrutinizing public audits and holding government officials accountable (Pelizzo & Stapenhurst, 2004; Asimiyu, 2018). These



committees are mandated to review financial accounts, invite government officials for questioning, and report their findings based on audits of government budgets (Jones, 2009). The primary functions of PACs include examining budget proposals, overseeing budgetary processes and their execution, and addressing issues raised in the Auditor General's reports (Pelizzo, 2011, 2013; Pelizzo & Kinyondo, 2014). By fulfilling these roles, PACs aim to ensure transparency and reduce opportunities for corruption in government operations (Wehner, 2010).

Wehner (2010) argues that PACs' effective financial scrutiny can significantly mitigate corruption, particularly in developing countries like Nigeria, by promoting transparency and compelling disclosures in government transactions. This oversight process holds ministries and departments accountable by making recommendations for policy and procedural improvements based on audit findings. Committees are supported by secretariats headed by clerks and other staff, facilitating their operations. Additionally, legislators often employ personal staff and aides to further support committee work and legislative responsibilities. This organizational structure enhances the National Assembly's capacity to legislate effectively and oversee governmental activities in Nigeria.

Empirical Review

Numerous studies have explored legislative oversight and related topics across different contexts and countries. For instance, Pelizzo (2011) Investigated Public Accounts Committees (PACs) in the Commonwealth, emphasizing their role in enhancing government accountability and preventing corruption. Highlighted the importance of effective oversight mechanisms for achieving good governance. Rosenthal (2014) Studied legislative behavior and oversight, focusing on institutional activities like special committees and commissions. Identified discrepancies between individual and institutional oversight efforts, suggesting an analytical framework adjustment. Tom and Attai (2014) Examined the Nigerian legislature's role in national development, noting debates over its impact despite its potential. Advocated for recruiting morally upright politicians to fulfill its developmental role. Irawan (2014) Explored the Indonesian PAC's role in ensuring public fund accountability through collaboration with the Supreme Audit Institution. Emphasized the need to strengthen PAC oversight for transparent governance.

Onyango (2019) Analyzed legislative oversight challenges during structural-devolution reforms in local governance contexts. Identified political, institutional, and operational hurdles impacting effective oversight and policy implementation. Maricut-Akbik (2020) Investigated Question & Answer dynamics in legislative oversight, highlighting the importance of effective interactions between legislators and government officials for oversight effectiveness.

These studies collectively underscore the diverse facets of legislative oversight, its challenges, and its critical role in promoting transparency, accountability, and good governance across different national and institutional contexts



Theoretical Framework

The primary purpose of theories is to elucidate, predict, and comprehend phenomena, and occasionally, to challenge and broaden existing knowledge within specific critical assumptions. In the context of scrutinizing the oversight functions and performance of the Public Accounts Committee (PAC) of Nigeria's National Assembly, the study adopted the structural functionalist theory,

Structural functionalism is a sociological theory that views society as a complex system comprising interconnected parts, each serving specific functions to maintain overall stability. The theory was developed and advocated by several prominent sociologists, including: Émile Durkheim (1895), Talcott Parsons (1951), Robert K. Merton (1938), Kingsley Davis and Wilbert E. (1945), among others. The theory posits several key assumptions:

1. **Systemic View:** Society functions akin to a human body, where each part has a distinct role contributing to societal health.
2. **Functional Interdependence:** Social institutions like family, education, and economy work together to ensure societal stability and survival.
3. **Social Order and Stability:** Societies seek equilibrium, with institutions regulating behavior and reinforcing norms.
4. **Equilibrium and Adaptation:** Societies adapt to change while maintaining balance through mechanisms like socialization.
5. **Consensus and Integration:** Shared values and norms foster social cohesion and identity

Applying structural functionalist theory to analyze Nigeria's Public Accounts Committee (PAC) involves understanding its role within the Nigerian government and society. Structural functionalism views societies as complex systems where interconnected parts work together to maintain stability and order. Similarly, the PAC serves crucial functions within Nigeria's political system: overseeing government expenditures, ensuring financial accountability, and restoring public trust in governance.

However, recurring failures by the National Assembly to implement PAC reports reveal dysfunctional aspects within Nigeria's governance structure. This includes the manipulation of findings and conflicts of interest among assembly members, which undermine the PAC's regulatory role. In a well-functioning system, oversight bodies like the PAC uphold transparency and integrity, but when compromised, they disrupt societal equilibrium.

From a structural functionalist perspective, addressing these dysfunctions requires strengthening oversight mechanisms and restoring the regulatory integrity of institutions within Nigeria's societal framework. This approach aims to enhance governance effectiveness, mitigate mismanagement of public funds, and rebuild public trust in governmental processes.



RESEARCH METHODOLOGY

Research Design

This study employs a case study research design to extensively analyze the oversight functions and performance of Nigeria's Public Accounts Committee during the 8th and 9th National Assembly sessions (2015 to 2023). Utilizing a mixed-method approach, specifically it combines quantitative and qualitative data collection techniques. Quantitatively, data were gathered through questionnaires distributed to respondents, while qualitatively, insights were derived from documentary materials. This methodological choice enhances the study's ability to explore causal structures and contextual factors influencing the variables (Eboh, 2009). The study area for this research is Abuja. The institutions relevant to the study include the legislatures in the National Assembly, selected management staff of the National Assembly, certain ministries, departments, and agencies across the FCT, and a few selected civil society organizations.

Population of the Study

The target population for this study includes key stakeholders involved in legislative oversight and governance in Nigeria. Specifically, it encompasses members of the National Assembly (NASS), their committee staff, personnel from Ministries, Departments, and Agencies (MDAs), as well as members of Civil Society Organizations (CSOs) focused on Accountability and Transparency.

Sampling Technique

A multi-stage sampling approach was employed for this study, focusing solely on the use of questionnaires as the method of data collection. 36 respondents were selected from the selected institutions. A purposive selection method was utilized to identify and include relevant institutional heads and key personnel. This included: NASS, five Ministries: Federal Ministry of Power, Water Resources, Agriculture, Justice, and Ministry of Industry. Ten Chief Executive Officers from selected agencies: Nigeria Security Printing and Minting Company, Bank of Agriculture, Nigeria Port Authority, University of Abuja, Federal Inland Revenue Service, Nigeria Civil Defence Corps, Federal Medical Centre Abuja, Office of the Accountant-General of the Federation, and Office of the Auditor General of the Federation. These individuals were purposively selected based on their pivotal roles and previous scrutiny by the Auditor General regarding transparency and accountability issues in their expenditures. After identifying relevant institutions and key personnel through purposive sampling, a systematic sampling technique was utilized to select a total of 36 respondents for the questionnaires. The distribution of respondents was determined based on predefined percentages allocated to each category as follows:

- a) Six members, including the Chairman and Clerk, were selected from the Senate Public Accounts Committee (PAC).
- b) Similarly, six members, including the Chairman and Clerk, were chosen from the House of Representatives Public Accounts Committee (PAC).



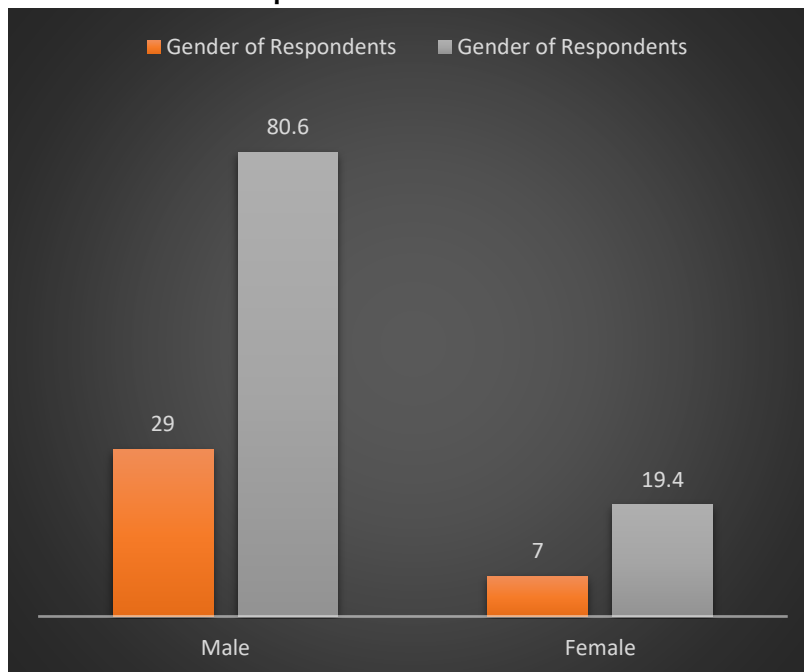
- c) One Permanent Secretary and one Director of Finance were selected from each of the following Ministries: Federal Ministry of Power, Water Resources, Agriculture, Justice, and Ministry of Industry, totaling 10 respondents.
- d) One Chief Executive Officer (CEO) was chosen from various agencies, including Nigeria Security Printing and Minting Company, Bank of Agriculture, Nigeria Port Authority, University of Abuja, Federal Inland Revenue Service, Nigeria Customs Service (NCS), Nigeria Civil Defence Corps, Federal Medical Centre Abuja, Office of the Accountant-General of the Federation, and Office of the Auditor General of the Federation, to capture diverse perspectives on financial management and accountability across different sectors.
- e) Additionally, one Director and one Secretary from Civic Society Organizations (Audit Advocacy Groups and Civic Society and Legislative Advocacy Centre [CISLAC]) were selected.

This sampling strategy ensured comprehensive representation across key stakeholders involved in legislative oversight and governance related to financial transparency and accountability in Nigeria.

DATA PRESENTATION, ANALYSIS AND DISCUSSION OF FINDINGS

This research explores the factors that hinder the Public Accounts Committee's ability to effectively oversee operations within the Nigerian National Assembly. The following questions analyses and discussed arise from this investigation.

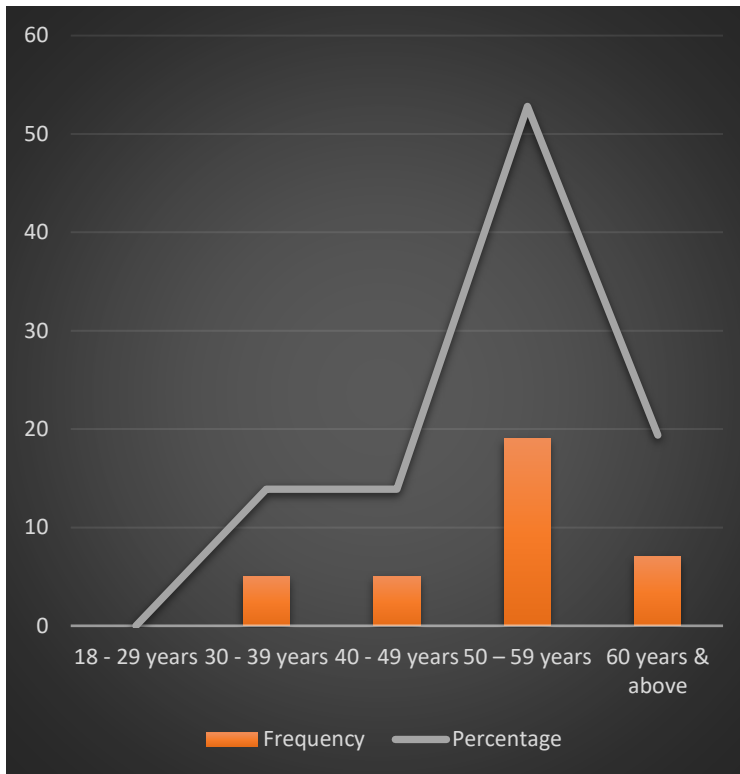
1. Gender of Respondents



The gender distribution shows a significant imbalance, with males constituting a larger majority (80.6%) compared to females (19.4%). This skew suggests either a disproportionate representation in the sample or potentially reflects the gender distribution within the studied population.

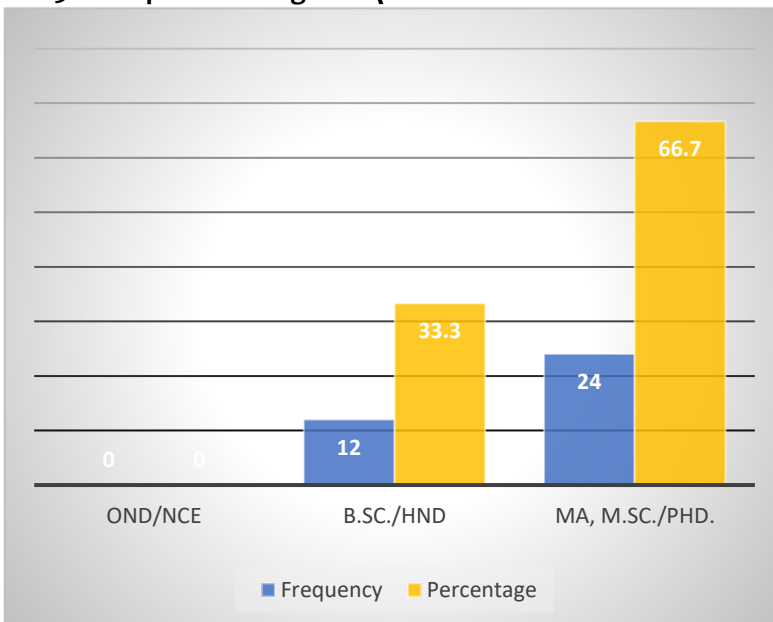


2. Age of Respondents



The age distribution indicates that a significant proportion of respondents (52.8%) fall within the 50-59 years age bracket, followed by those aged 60 years and above (19.4%). Younger respondents (below 40 years) are notably underrepresented, with no respondents in the 18-29 years category. This age distribution suggests that the study predominantly captures perspectives from older individuals, potentially influencing the relevance and applicability of findings across different generational cohorts.

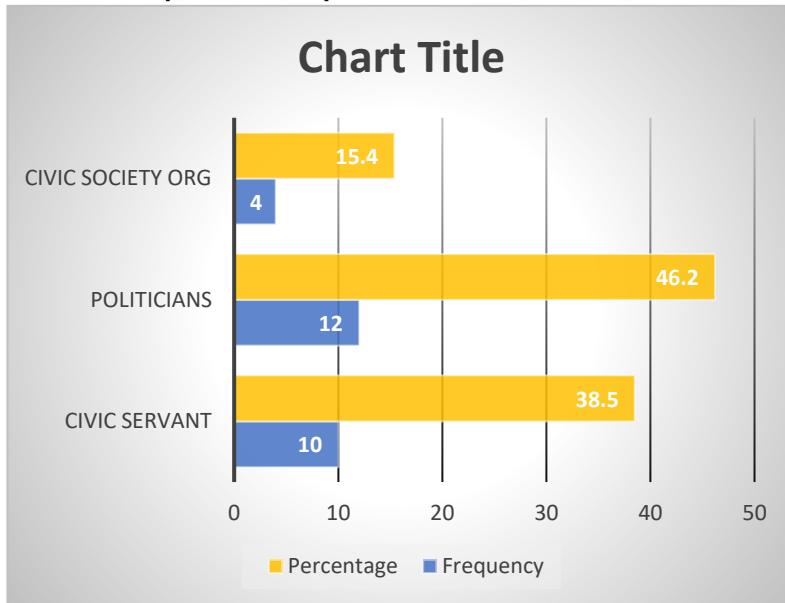
3. Respondents Highest Qualifications



The distribution by education level shows a majority of respondents (66.7%) have obtained an MA, M.Sc., or PhD degree, indicating a high level of educational attainment among participants. The absence of respondents with OND/NCE qualifications suggests a focus on individuals with higher educational backgrounds, potentially influencing the depth of

analysis and perspectives on complex issues related to the study's focus.

4. Occupation of Respondents

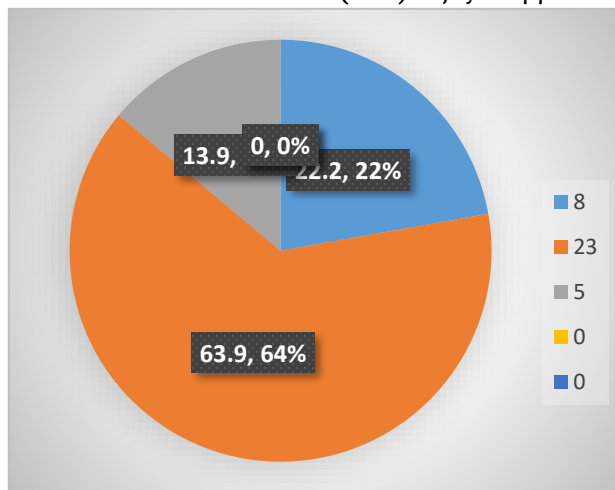


The occupational distribution reveals a diverse representation, with politicians (46.2%) and civic servants (38.5%) comprising the majority of respondents. Civil society organizations (15.4%) are less represented, indicating potential implications for the study's findings regarding governance, accountability, and policy perspectives. The

significant presence of politicians and civic servants suggests insights into public sector perspectives and governance dynamics, while civil society organizations provide viewpoints from advocacy and oversight roles.

5 To what extent do you agree that the PAC enjoys support and cooperation from the leadership of the NASS and other relevant institutions?

According to the chart, the data reveals that 22.2% of respondents strongly agree that the Public Accounts Committee (PAC) enjoys support and cooperation from the leadership of the National Assembly (NASS) and other relevant institutions.



A significant majority, 63.9%, agree that the PAC receives this support and cooperation. A smaller proportion, 13.9%, are neutral on the matter, indicating uncertainty or a lack of strong opinion. Notably, there were no respondents who disagreed (0%) or strongly disagreed with the statement, suggesting a consensus among the respondents that the PAC does receive support and cooperation from the NASS leadership and relevant

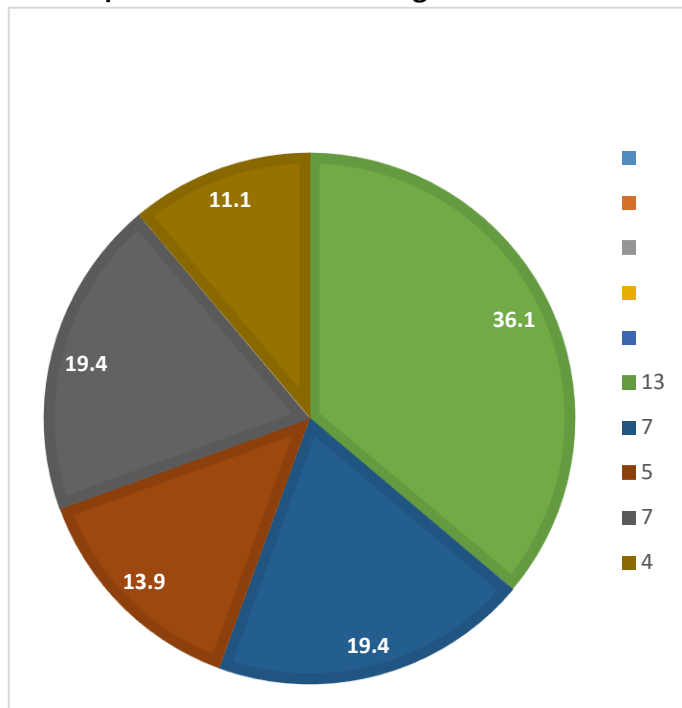
institutions.

The findings suggest a generally positive perception among respondents regarding the PAC's relationship with the leadership of the NASS and other relevant institutions. The high



percentage of respondents who agree or strongly agree with the statement indicates a widespread belief that the PAC is supported in its role of overseeing governmental financial matters and ensuring accountability. This level of support is crucial for the PAC to effectively carry out its oversight functions, which include scrutinizing government expenditures and promoting transparency. The absence of disagreement or strong disagreement also suggests a lack of perceived conflict or opposition to the PAC's operations from the surveyed population.

6 To what extent do you agree that inadequate funding impairs the ability PAC in the performance of his oversight function?



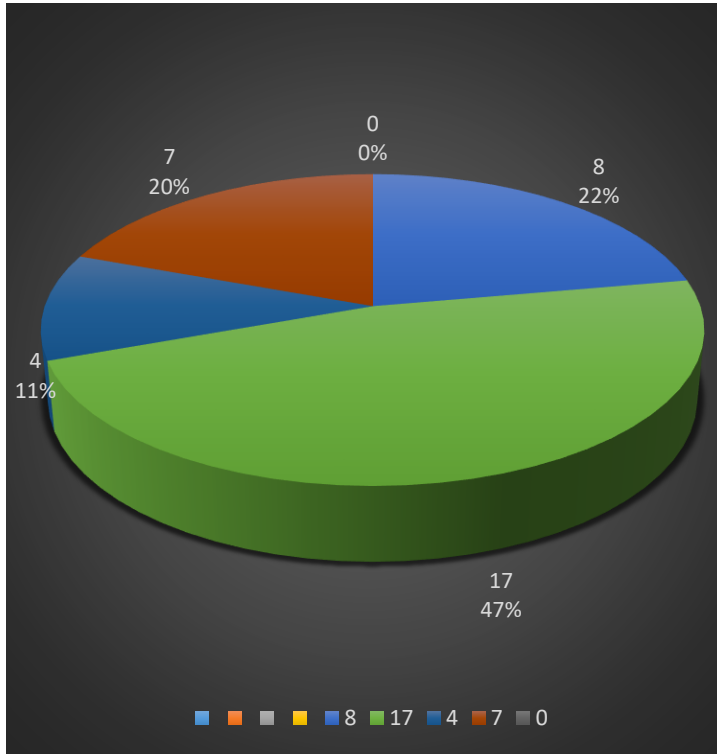
According to Table 3, the data reveals that 36.1% of respondents strongly agree that inadequate funding impairs the ability of the PAC in performing its oversight function. 19.4% of respondents agree with this statement and 13.9% of respondents are neutral on the impact of inadequate funding. While 19.4% of respondents disagree, 11.1% of respondents strongly disagree based on the data provided.

The findings highlight a mixed perception among respondents regarding the influence of inadequate funding on the PAC's effectiveness in oversight. A

combined 55.5% acknowledge that inadequate funding does indeed impair the PAC's ability to oversee governmental activities effectively. 13.9% of respondents express a neutral stance, indicating indecision or a lack of strong opinion on whether funding affects the PAC's oversight function and a notable 30.5% believe that inadequate funding does not significantly impair the PAC's oversight function.

The perception that inadequate funding hampers the PAC's oversight function suggests concerns among respondents regarding the committee's capacity to effectively scrutinize government finances and ensure accountability. This perception underscores the importance of adequate financial resources for parliamentary oversight bodies to fulfill their mandates fully. The neutral stance from a significant minority suggests a need for further exploration or clarification on how funding impacts the PAC's operational effectiveness. Additionally, the segment that disagrees or strongly disagrees may reflect varying interpretations or experiences related to the PAC's performance despite financial constraints.

7 To what extent do you agree that partisan interest influence the performance of the oversight function of PAC of the NASS?



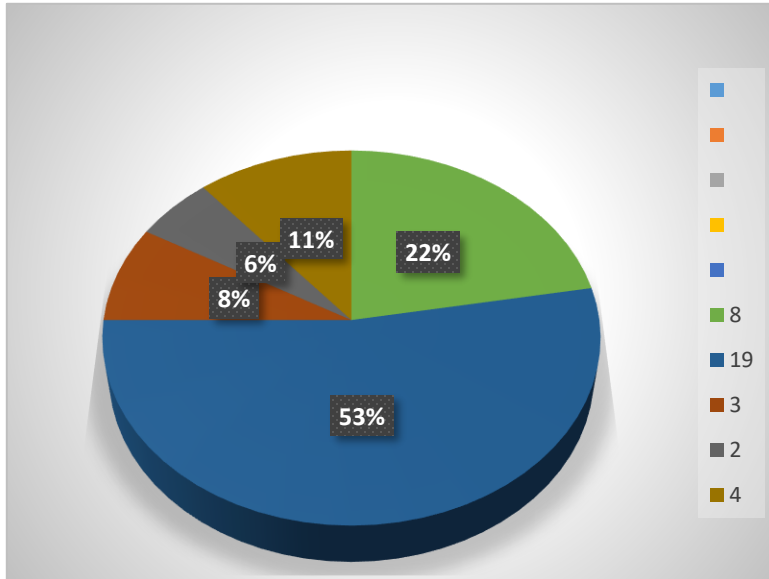
According to Table 4, the data reveals that 22.2% of respondents strongly agree that partisan interests influence the PAC's oversight function. 47.2% of respondents agree with this statement. 11.1% of respondents are neutral on whether partisan interests influence the PAC's oversight function. 19.4% of respondents disagree while according to the data provided, there were no respondents who strongly disagree with the statement. The findings suggest a significant perception among respondents that

partisan interests do impact the PAC's ability to perform its oversight function. A majority of 69.4% acknowledge some level of influence from partisan interests on the PAC's oversight activities. 11.1% of respondents express a neutral stance, indicating uncertainty or a lack of strong opinion on the matter. 19.4% of respondents believe that partisan interests do not influence the PAC's oversight function.

The perception that partisan interests influence the PAC's oversight function highlights concerns about the impartiality and independence of parliamentary oversight in scrutinizing government expenditures and operations. This perception can influence public trust in the effectiveness and fairness of the PAC's oversight efforts. The neutral stance suggests a need for further exploration or clarification on how partisan dynamics affect the PAC's operational decisions and outcomes. The segment that disagrees may reflect varying interpretations or experiences related to the PAC's ability to maintain impartiality in its oversight role despite political affiliations. Onyango's (2019) analysis of legislative oversight challenges during structural-devolution reforms in local governance contexts provides a relevant framework to understand how partisan dynamics can impact the oversight function of bodies like the Public Accounts Committee (PAC). They contextualize the operational realities and systemic hurdles that impact oversight effectiveness, offering insights into how political dynamics can influence the scrutiny of government expenditures and operations.



8 To what extent do you agree that bureaucratic and political interference affect the implementation of PAC recommendations?



According to Table 5, the findings indicate that 22.2% of respondents strongly agree that bureaucratic and political interference affect the implementation of PAC recommendations. 52.8% of respondents agree with this statement. 8.3% of respondents are neutral on whether bureaucratic and political interference affect the implementation of PAC

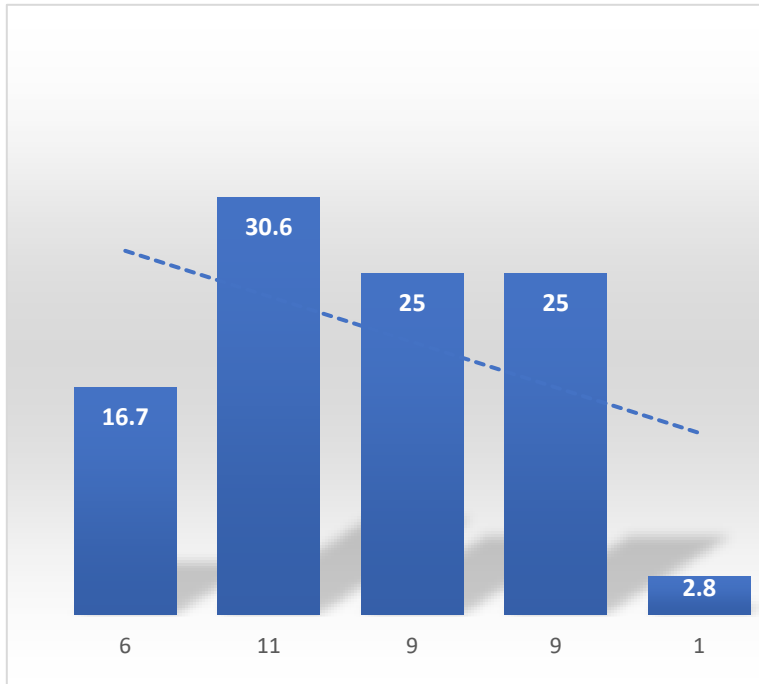
recommendations. 5.6% of respondents disagree that bureaucratic and political interference affect the implementation of PAC recommendations while 11.1% of respondents strongly disagree with the statement.

The findings indicate a predominant perception among respondents that bureaucratic and political interference do impact the implementation of PAC recommendations. A majority of 75% (22.2% strongly agree + 52.8% agree) believe that such interference affects the implementation of PAC recommendations, highlighting concerns about external influences on the committee's efforts. 8.3% of respondents express a neutral stance, suggesting uncertainty or a lack of strong opinion on the matter. 16.7% of respondents (5.6% disagree + 11.1% strongly disagree) do not perceive bureaucratic and political interference as significantly affecting the implementation of PAC recommendations.

The perception that bureaucratic and political interference affects the implementation of PAC recommendations underscores challenges related to ensuring the independence and efficacy of parliamentary oversight. This perception can influence public trust in the ability of oversight bodies to hold government accountable and promote transparency. The neutral stance from a minority of respondents suggests a need for further exploration or clarification on how interference impacts the PAC's operational effectiveness. The segment that disagrees or strongly disagrees may reflect differing interpretations or experiences related to the PAC's ability to maintain independence in its oversight role despite external pressures. This perception aligns with Onyango's (2019) findings, where he analyzed challenges in legislative oversight during structural-devolution reforms within local governance contexts. Onyango identified various hurdles—political, institutional, and operational—that affect the effectiveness of oversight and the implementation of policies.



9 The Public Account committee effectively follow up on its recommendation to ensure corrective actions are implemented by the government agencies?



According to Table 6, it was revealed that 16.7% of respondents strongly agree that the PAC effectively follows up on its recommendations to ensure corrective actions are implemented. 30.6% of respondents agree, 25.0% of respondents are neutral on whether the PAC effectively ensures implementation of corrective actions. 25.0% of respondents disagree that the PAC effectively ensures implementation of corrective actions. 2.8%

of respondents strongly disagree with the statement.

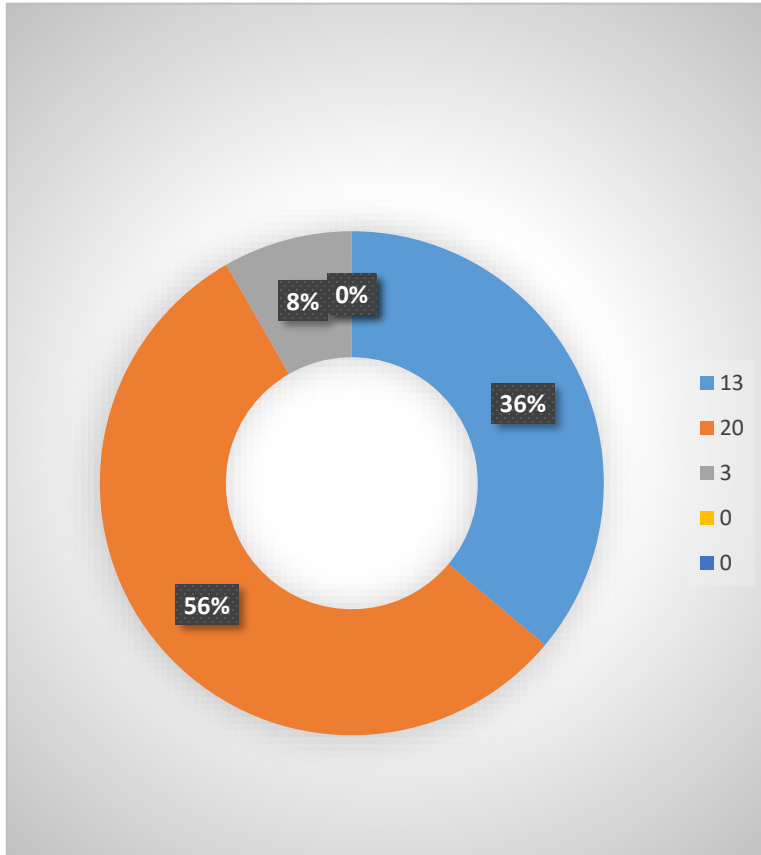
The findings indicate mixed perceptions among respondents regarding the PAC's effectiveness in ensuring implementation of corrective actions by government agencies. A combined 47.3% (16.7% strongly agree + 30.6% agree) believe that the PAC effectively ensures implementation of corrective actions, reflecting confidence in the committee's follow-up procedures. A quarter of respondents (25.0%) express neutrality, suggesting uncertainty or a lack of strong opinion on the PAC's effectiveness in this regard. Half of respondents (25.0% disagree + 2.8% strongly disagree) do not share the perception that the PAC effectively ensures implementation of corrective actions, indicating skepticism or dissatisfaction with the committee's outcomes.

The mixed perceptions regarding the PAC's effectiveness in ensuring corrective actions highlight challenges in oversight effectiveness and follow-up mechanisms. Positive perceptions underscore confidence in the PAC's role, whereas neutral and negative perceptions point to areas needing improvement, such as transparency in follow-up processes and communication of outcomes.

The neutral stance suggests a need for further examination of how the PAC's recommendations are communicated and monitored, potentially indicating opportunities for enhancing transparency and accountability in oversight activities. The segment that disagrees or strongly disagrees may reflect varying interpretations or experiences related to the PAC's ability to influence government agencies effectively.



10 Do you agree that PAC encounter challenge from MDAs and its officials in the performance of its oversight functions?



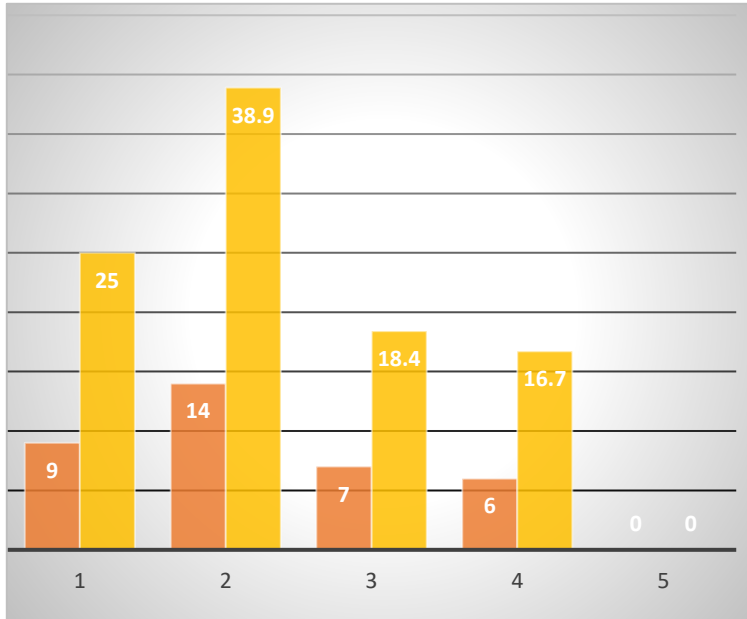
Based on the provided data from table 7, a significant majority (91.7%) of respondents either strongly agree (36.1%) or agree (55.6%) that the PAC faces challenges from MDAs and their officials in carrying out its oversight functions. This suggests a widespread perception among respondents that there are indeed obstacles and resistance from MDAs and their officials when it comes to PAC's oversight activities. Only 8.3% of respondents indicated a neutral stance on this issue. This could imply either a lack of

strong opinion or a hesitancy to express agreement or disagreement outright. In surveys, neutral responses sometimes indicate uncertainty or a need for more information. Interestingly, none of the respondents strongly disagreed or disagreed with the statement that PAC encounters challenges from MDAs and their officials. This absence of dissenting views indicates a strong consensus among the respondents regarding the challenges faced by PAC. The high percentage of agreement underscores potential issues in the effectiveness of PAC's oversight function. If MDAs and their officials are perceived as posing challenges, it could impact the ability of the PAC to scrutinize public spending, ensure accountability, and address issues of financial management effectively.

These findings are aligned with those of Rosenthal (2014), who investigated legislative behavior and oversight, particularly focusing on institutional activities such as special committees and commissions. Rosenthal highlighted discrepancies between individual and institutional oversight efforts, suggesting a need for adjusting analytical frameworks to better understand these dynamics. This correlation underscores the broader scholarly consensus on the importance of institutional oversight mechanisms in effectively monitoring governmental activities and promoting accountability.



11 To what extent do you agree that PAC demonstrate independence in the performance of its oversight function, free from undue influence?



Based on the data provided regarding perceptions of the independence of the Public Accounts Committee (PAC) in performing its oversight functions, the responses shows that a combined 64.9% (25.0% strongly agree + 38.9% agree) of respondents perceive that PAC demonstrates independence in its oversight function. However, there is a sizable

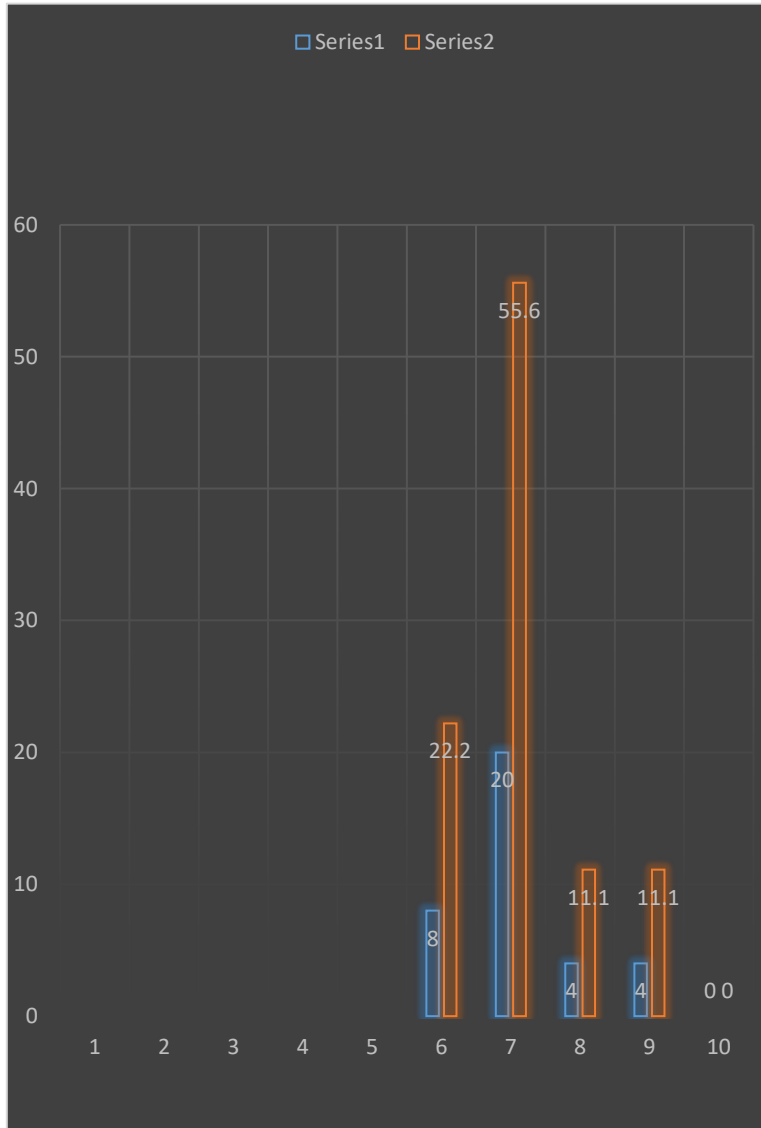
minority (16.7%) who disagree with this statement, and another 18.4% who are neutral, indicating some uncertainty or mixed perceptions. Unlike the previous table where there was a strong consensus on challenges faced by PAC, here we see more varied opinions regarding independence. While a majority agree on PAC's independence, a significant proportion either disagree or are neutral. This suggests that while many perceive PAC to be independent, there are doubts or reservations among a notable minority.

Perception of independence is crucial for the effectiveness of oversight bodies like PAC. If significant portions of stakeholders doubt PAC's independence, it could undermine trust in its ability to impartially scrutinize public spending and hold MDAs accountable. The proportion of neutral responses (18.4%) suggests a need for further investigation into the reasons behind the neutrality. It could stem from a lack of information, ambiguity in perceptions, or a cautious stance among respondents.

This finding correlates with the work of Irawan (2014), who explored the role of the Indonesian PAC in ensuring accountability of public funds through collaboration with the Supreme Audit Institution. Irawan emphasized the importance of strengthening PAC oversight to promote transparent governance. Similarly, the presence of neutral responses in the perception of PAC's independence suggests that stakeholders may not have a clear understanding or may withhold judgment due to uncertainty. Addressing these perceptions aligns with Irawan's advocacy for enhancing PAC oversight mechanisms, ensuring they are perceived as effective and independent in their oversight duties. This correlation underscores the universal importance of perceived independence in enhancing the credibility and effectiveness of legislative oversight bodies worldwide.



12 To what extent do you agree that iPAC submit timely and comprehensive reports on its findings and recommendations to the NASS and the public?

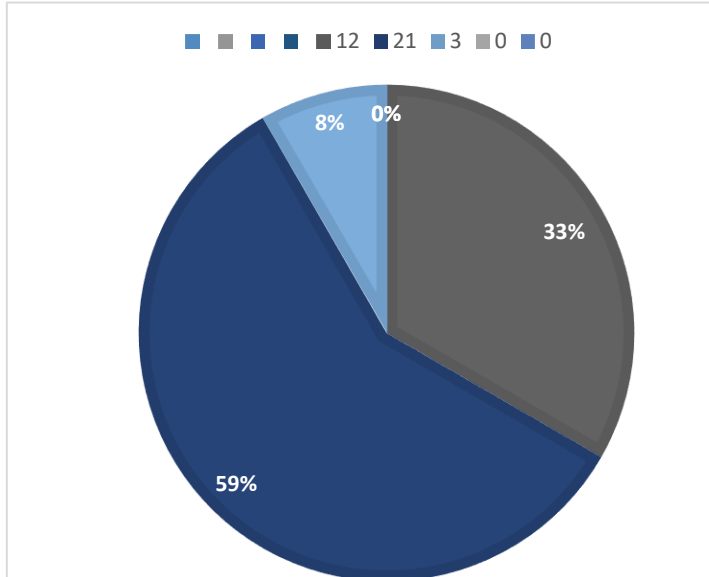


The findings based on Table 9 revealed that majority of respondents (77.8% combined) believe that PAC submits timely and comprehensive reports on its findings and recommendations to the National Assembly (NASS) and the public. This indicates a generally positive perception of PAC's effectiveness in this aspect of its oversight role. Despite the overall positive perception, there are still 11.1% who disagree with the statement, suggesting that there are concerns among some respondents about the timeliness or comprehensiveness of PAC's reports. Another 11.1% are neutral, which could indicate a lack of strong opinion or uncertainty.

Timely submission of reports is crucial for the accountability and transparency of PAC's oversight function. Positive perceptions in this regard indicate confidence in PAC's ability to fulfill its reporting obligations effectively. Compared to the previous tables, where perceptions about challenges and independence varied, the positive perception regarding timely submission of reports suggests a more unified view among respondents on this specific aspect of PAC's operations. In conclusion, while there is a strong positive perception regarding PAC's timely submission of reports, there are still notable minority views that suggest areas for potential improvement. Strengthening reporting practices can further enhance PAC's effectiveness in promoting transparency and accountability in public financial management.



13 Do you agree that the PAC of the NASS effectively perform its oversight functions by scrutinizing government revenue and expenditures?

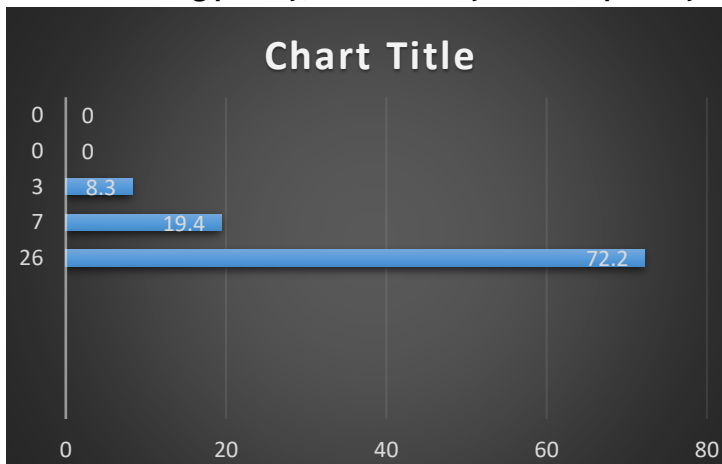


The findings based on Table 10 indicated that the vast majority of respondents (91.6% combined from strongly agree and agree categories) believe that PAC effectively performs its oversight function by scrutinizing government revenue and expenditures. This indicates a strong positive perception of PAC's role in ensuring accountability and transparency in financial matters. Only 8.3% of

respondents are neutral on this statement, suggesting that the majority have formed an opinion either positive or negative about PAC's effectiveness in scrutinizing government finances.

Positive perceptions about PAC's effectiveness indicate confidence in its ability to fulfill its oversight mandate. This can contribute to public trust in the legislative process and in the management of public funds. Unlike earlier tables where perceptions varied on issues like independence and challenges faced by PAC, here we see a strong consensus on the effectiveness of PAC in performing its core oversight functions.

14 Do you agree the PAC perform oversight functions on any matter brought before it, ensuring probity, accountability and transparency NASS?



The findings based on Table 11 regarding perceptions of the Public Accounts Committee (PAC) ensuring probity, accountability, and transparency in overseeing matters brought before it revealed that a significant majority of respondents (91.6% combined from strongly agree and agree

categories) believe that PAC performs its oversight functions on any matter brought before



it, ensuring probity, accountability, and transparency at the National Assembly (NASS). This reflects a strong positive perception of PAC's role in upholding ethical standards and transparency in governance. The percentage of neutral responses is relatively low at 8.3%, indicating that most respondents have formed an opinion regarding PAC's effectiveness in ensuring probity, accountability, and transparency. Positive perceptions about PAC's role in ensuring probity and transparency are crucial for maintaining public trust in government institutions. It underscores the importance of PAC's oversight in promoting ethical conduct and financial accountability. Similar to Table 9, there is a strong consensus among respondents regarding PAC's effectiveness in ensuring probity, accountability, and transparency. This suggests a consistent positive perception across different aspects of PAC's oversight functions. This finding resonates with the findings of Pelizzo (2011) in his work titled "Investigating Public Accounts Committees (PACs) in the Commonwealth," which underscores the critical role of PACs in enhancing government accountability and combating corruption. Pelizzo emphasizes the pivotal importance of robust oversight mechanisms in achieving good governance.

CONCLUSION

In conclusion, this study has examined the factors that undermine the effective oversight function of the Public Accounts Committee (PAC) in the Nigerian National Assembly. The PAC plays a crucial role in scrutinizing federal government expenditures, reviewing Auditor-General reports, and promoting financial transparency and accountability. However, several challenges have been identified that impede its ability to fulfill its mandate effectively.

Firstly, political interference and influence within the National Assembly often compromise the independence of the PAC, leading to delays in implementing its recommendations and undermining its credibility. Secondly, inadequate resources, both financial and technical, limit the PAC's capacity to conduct thorough audits and investigations into government expenditures. These resource constraints hinder the committee from performing its oversight duties comprehensively.

Furthermore, institutional weaknesses within Nigeria's public procurement system contribute to procedural abuses and lack of transparency in government financial transactions. This not only complicates the PAC's efforts but also perpetuates opportunities for corruption and mismanagement of public funds.

Drawing on the theoretical framework of structural functionalism, which views society as a complex system where interconnected parts serve specific functions to maintain stability, the study underscores the need for systemic reforms. Addressing these challenges requires structural changes to enhance legislative independence, strengthen oversight mechanisms, and improve collaboration between the PAC and other governmental bodies responsible for financial oversight.



Recommendations

Based on the findings presented, several recommendations can be made to enhance the effectiveness of the PAC and improve its oversight functions and these includes:

- 1) **Enhance Gender Representation:** Given the imbalance in gender representation among respondents, efforts should be made to ensure broader participation of female stakeholders in future studies and in the PAC itself, to reflect diverse perspectives.
- 2) **Address Age Diversity:** The overrepresentation of older respondents suggests a potential bias towards perspectives of older generations. Efforts should be made to engage younger stakeholders to ensure a more balanced representation across age groups.
- 3) **Strengthen Educational Diversity:** While a majority of respondents hold advanced degrees, efforts should also consider perspectives from individuals with lower educational qualifications (OND/NCE) to capture a broader spectrum of views.
- 4) **Mitigate Funding Constraints:** Addressing concerns about inadequate funding is crucial to enhance the PAC's operational effectiveness. Advocacy for increased financial resources and transparent budget allocation can bolster the committee's capacity to conduct thorough oversight.
- 5) **Minimize Partisan Influences:** Given the perceived influence of partisan interests, measures should be implemented to safeguard the PAC's independence. Strengthening legislative frameworks and promoting bipartisan cooperation can help mitigate undue influences on oversight activities.
- 6) **Facilitate Implementation of Recommendations:** Enhancing mechanisms to counter bureaucratic and political interference in the implementation of PAC recommendations is essential. Clear guidelines and enforcement mechanisms can ensure that recommendations translate into tangible corrective actions.
- 7) **Ensure Timely and Comprehensive Reporting:** Building on positive perceptions regarding timely reporting, continuous efforts should be made to improve the comprehensiveness and accessibility of PAC reports. This can foster greater transparency and public trust in governmental financial management.
- 8) **Address Challenges from MDAs:** Strategies to mitigate challenges from MDAs and officials should be explored, including capacity building within PAC, stakeholder engagement, and legislative reforms to strengthen oversight powers.
- 9) **Maintain and Enhance Independence:** Strengthening perceptions of PAC's independence is critical. Measures such as enhanced accountability mechanisms, transparency in decision-making processes, and safeguards against external pressures can bolster public confidence.
- 10) **Promote Accountability and Transparency:** Continuing efforts to ensure probity, accountability, and transparency in PAC's oversight functions are paramount.



Strengthening oversight frameworks, promoting ethical conduct, and combating corruption are essential for fostering good governance practices.

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